

BetterLife Group
2024 Sustainability Report

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About the Report

BetterLife Group Co., Ltd. (hereinafter referred to as “BetterLife Group”, “the Company”, “BLG” and “we”) has issued its first sustainability report in 2025 in accordance with the “Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE (TPEX) Listed Companies”, and disclosed it on the Group’s website. Thereafter, the Group prepares and issues a “Sustainability Report” annually. Through the publication of the Report, we fully disclose our efforts and achievements on sustainability in environmental, social, and corporate governance aspects for 2024, enabling stakeholders to understand our commitment to and progress in corporate sustainable development and social responsibility.

Scope and Principles of the Report

The data and contents disclosed in the Report cover the period from January 1 to December 31, 2024. The scope of information in the Report primarily focuses on the operating site in Taiwan (Taipei headquarters). In addition to following the GRI materiality principles, the Company also prepared the Report based on strict standards. Through continuous improvement, we review the data collection process and scope annually to enhance data quality. In addition, as the 2024 Sustainability Report is BetterLife Group’s first report, there is no restatement of information.

Scope of Disclosure of the Report:

| Item | Group Details |
|-----------------------------------|--|
| Scope of the Report | Better Life Group Co., Ltd. |
| Scopes not included in the Report | Better Life Green Energy Technology Co., Ltd. |
| | Bao Lai Real Estate Co., Ltd. |
| | Better Life Jinxia (Xiamen) Tourism Management Service Co., Ltd. |
| | Better Life Group Travel Service Co., Ltd. |

Compilation Basis

The framework of the Report follows the GRI Universal Standards 2021 published in 2021, serving as a reference for information disclosure. The Report is also prepared in accordance with the "Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies", the Task Force on Climate-related Financial Disclosures (TCFD), and the SASB Standards (SASB).

Report Management

Although the Company’s 2024 Sustainability Report has not yet been externally verified, its accuracy is ensured through the Company’s internal rigorous review mechanism and sustainable information management processes. The “Sustainable Information Management Processes” upon which the Report was based was approved by the Board of Directors on December 27, 2024, and has been disclosed in the organizational charter on the Company’s website. The Processes have also been incorporated into the internal control system and included as an item in the annual audit plan. The financial data is derived from financial statements certified by KPMG Taiwan or annual reports and is denominated in NT\$. Furthermore, performance related to quality, environmental management, and safety and health is presented using internationally accepted indicators. Some data is sourced from publicly available information on government websites and is presented using standard numerical descriptions. Any estimations will be noted in the respective chapters.

Issue Time

This is the first sustainability report prepared by Better Life Group and the Group will issue a “Sustainability Report” annually.

➤Current Version: Issued in August 2025.

➤Next Version: Issued in August 2026.

Contact Method

If you have any questions, comments, or suggestions regarding this report, please feel free to contact us with your valuable feedback. Our contact information is as follows:

➤Chiung-Hui Huang (Assistant Manager)

➤Tel: 02-27915688#227

➤E-mail: anice@blgroup.com.tw

Message from the Chairman

BetterLife Group understands that its responsibilities extend beyond the creation of buildings to encompass a commitment to society, the environment, and future generations. At BetterLife Group, we are committed to crafting beautiful living spaces, guided by our core values of "persistence, taste, and perfection", and fulfilling our commitment to sustainable development through practical action.

- **Persistence in Quality and Responsibility**

At BLG, we firmly believe that high-quality architecture should not only meet the needs of its users, but also create value for society and the environment. Therefore, we insist on paying attention to every detail, from design and construction to material selection, ensuring that all stages meet the highest standards. At the same time, we are also actively promoting the application of green architecture and energy-saving technologies, reducing the environmental impact during construction and fulfilling our corporate social responsibility.

- **Enhance Taste and Create a Livable Environment**

As a construction company known for its taste, we focus not only on the exterior design of buildings, but also place great emphasis on the depth of space and the user experience. We strive to create livable spaces that integrate culture, art, and nature, ensuring that every BLG project becomes a local landmark and source of pride. We firmly believe that only buildings that respect the environment and culture can stand the test of time and become truly timeless.

- **Pursue Perfection and Achieve Sustainable Development.**

Perfection is a mindset, and a promise to the future. Today, as the world focuses on sustainable development, we have made environmental sustainability a key strategy in our company's development. We actively use low-carbon building materials and promote the use of renewable energy. In addition, we are committed to working with the community to promote social harmony and progress.

- **Future Outlook**

BetterLife Group will continue to uphold the core values of "persistence, taste, and perfection", striving to become a leader in sustainable construction. We believe that through our persistent efforts, we can create more value for society and leave a greener future for the Earth. As the Chairman of the Company, I will work hard with all colleagues to deeply embed the concept of sustainable development in the company culture, making the Group a model that our next generation will be proud of. Thank you to everyone who supports us; your trust is our greatest motivation.

Chairman

林瑞山

I. Key to Sustainable Development

1.1 Stakeholder Engagement

For stakeholders, the Company has adopted the five dimensions of the AA1000 Stakeholder Engagement Standards (SES) – Dependency, Responsibility, Influence, Diverse Perspectives, and Tension – and, to ensure comprehensive stakeholder identification and follow spirit of the GRI Standards. The Company’s potential stakeholders include: shareholders and other investors, financial institutions, the government, employees and other workers, customers, consumers, business partners, suppliers, local communities, non-governmental organizations, social welfare organizations, and public associations, as well as stakeholders of peer companies. External experts further assessed these stakeholders based on their actual and potential negative impacts, and actual and potential positive impacts, considering the results of the AA1000 SES identification process and discussions with senior executives. Those scoring over 10 points overall were designated as the Company’s key stakeholders for 2024.

The Company discussed with external experts and refers to the AA1000 SES identification results to identify seven categories of stakeholders: shareholders and other investors, government agencies, business partners, suppliers, consumers and customers, employees and other workers, and financial institutions.

Stakeholder Communication Channel

To pursue sustainable development, enterprises must maintain transparent and smooth communication channels with stakeholders. Through interaction with stakeholders across various fronts, we seek to understand their expectations and needs. Beyond financial and operational performance, we are committed to creating positive economic, environmental, and social impact. We strive to establish effective communication channels to fulfill our corporate social responsibility.

| Stakeholders | Significance of Stakeholders to the Company | Communication Channel | Frequency | Communication Effectiveness |
|-----------------------------------|---|---|--|---|
| Shareholders and other investors. | Shareholders owning the Company’s shares. | <ul style="list-style-type: none"> Annual general meeting Investor conference Announcement of operating revenue Announcement of financial reports Announcement of material information Inquiries | <ul style="list-style-type: none"> Annually Annually Monthly Quarterly From time to time Instant response | <ul style="list-style-type: none"> The Company holds an annual general meeting and investor conference, allowing investors to understand the Company’s operational status. |
| Government agencies | The Company is subject to the review and supervision of the competent authority and complies with relevant laws and regulations. Establishing good communication channels with government agencies is critical to the sustainable operation of the Company. | <ul style="list-style-type: none"> Press conferences / Meeting / Visit / Correspondence Mail / Official correspondence / Telephone / Inquiry Supervision and audit in compliance with the competent authority. Establish contact window Market Observation Post System Attend the seminars and courses organized by the competent authority | <ul style="list-style-type: none"> From time to time Immediately From time to time Immediately From time to time From time to time | <ul style="list-style-type: none"> Hold a quarterly sales meeting to incorporate official correspondence and regulatory amendments into product and marketing documents Periodically participate in relevant seminars Comply with laws and regulations to ensure compliance. Incorporate government regulations into the implementation policy. |

| Stakeholders | Significance of Stakeholders to the Company | Communication Channel | Frequency | Communication Effectiveness |
|------------------------------|--|--|---|---|
| | | <ul style="list-style-type: none"> Attend the briefing on laws and regulations. | <ul style="list-style-type: none"> From time to time | <ul style="list-style-type: none"> Announce and clarify important information promptly, and report required data within the specified deadlines. |
| Business partners | As landowners provide the most important raw materials for the construction industry, establishing trust and maintaining good communication with them is crucial for construction companies. | <ul style="list-style-type: none"> On-site visits Negotiate with people in the region Set up electronic social media group chats Give gifts on major festivals for relationship maintenance. Landowners' briefing | <ul style="list-style-type: none"> Visit potential communities 2-3 times a month Visit 2 to 4 groups of people in the region Immediately Periodically Held as needed | <ul style="list-style-type: none"> Discover potential development sites or communities Immediately understand landowners' needs and positive interaction Increase the willingness of landowners' participation in old communities Reduce landowners' petitions regarding the development base |
| Suppliers | We regard suppliers as important partners, and only by strengthening our relationship with them and ensuring their continued cooperation can we provide excellent products and services. | <ul style="list-style-type: none"> Telephone / Email Unscheduled meetings Contract establishment | <ul style="list-style-type: none"> Immediately From time to time From time to time | <ul style="list-style-type: none"> Periodically hold supplier meetings to strengthen ESG knowledge and actions, and to communicate with suppliers |
| Consumers and customers. | Products and services recognized by consumers are key to business development. | <ul style="list-style-type: none"> Company website / Email / LINE official account / Customer service hotline Contract | <ul style="list-style-type: none"> Immediately From time to time | <ul style="list-style-type: none"> Respond to customer feedback immediately; resolved all 5 customer service issues this year, achieving a 100% resolution rate. |
| Employees and other workers. | Employees are the most valuable assets of the Company and the driving force behind our continuous growth. | <ul style="list-style-type: none"> Employee complaint hotline/complaint email box Establish the Employee Welfare Committee and hold meetings every year. Supervisors' meeting | <ul style="list-style-type: none"> Immediately Annually Monthly | <ul style="list-style-type: none"> Establish good labor-management interaction Promote welfare activities and demonstrate ongoing care for the employees through the effective management and use of welfare funds by both employers and employees. Promote company policies and facilitate business communication, fostering labor-management cooperation, in the |

| Stakeholders | Significance of Stakeholders to the Company | Communication Channel | Frequency | Communication Effectiveness |
|------------------------|--|---|--|---|
| | | | | monthly supervisors' meeting. |
| Financial institutions | Financial institutions provide capital support and risk management tools and services to help businesses expand their operations, reduce financial risks, and improve capital flow efficiency for steady growth. | <ul style="list-style-type: none"> • Visit by banks • Telephone / Email / Document • Investor conference • Annual financial and quarterly reports | <ul style="list-style-type: none"> • From time to time • From time to time • Once a year • Quarterly | <ul style="list-style-type: none"> • Review credit information to ensure funding complies with risk control • Visit from time to time to fully understand the Company's operations. • Assist the Company in the more efficient use of capital. |

1.2 Identification of Material Topics

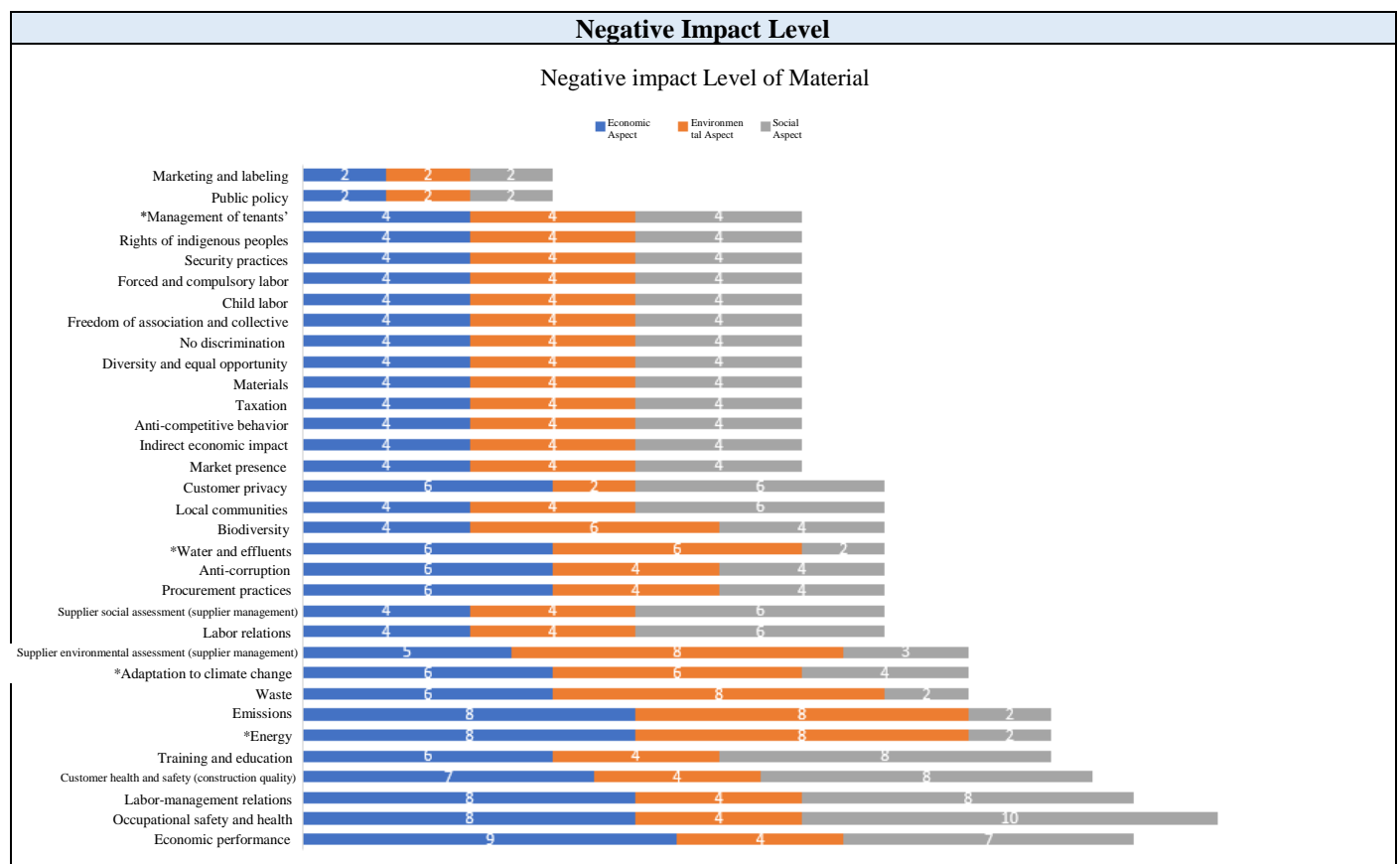
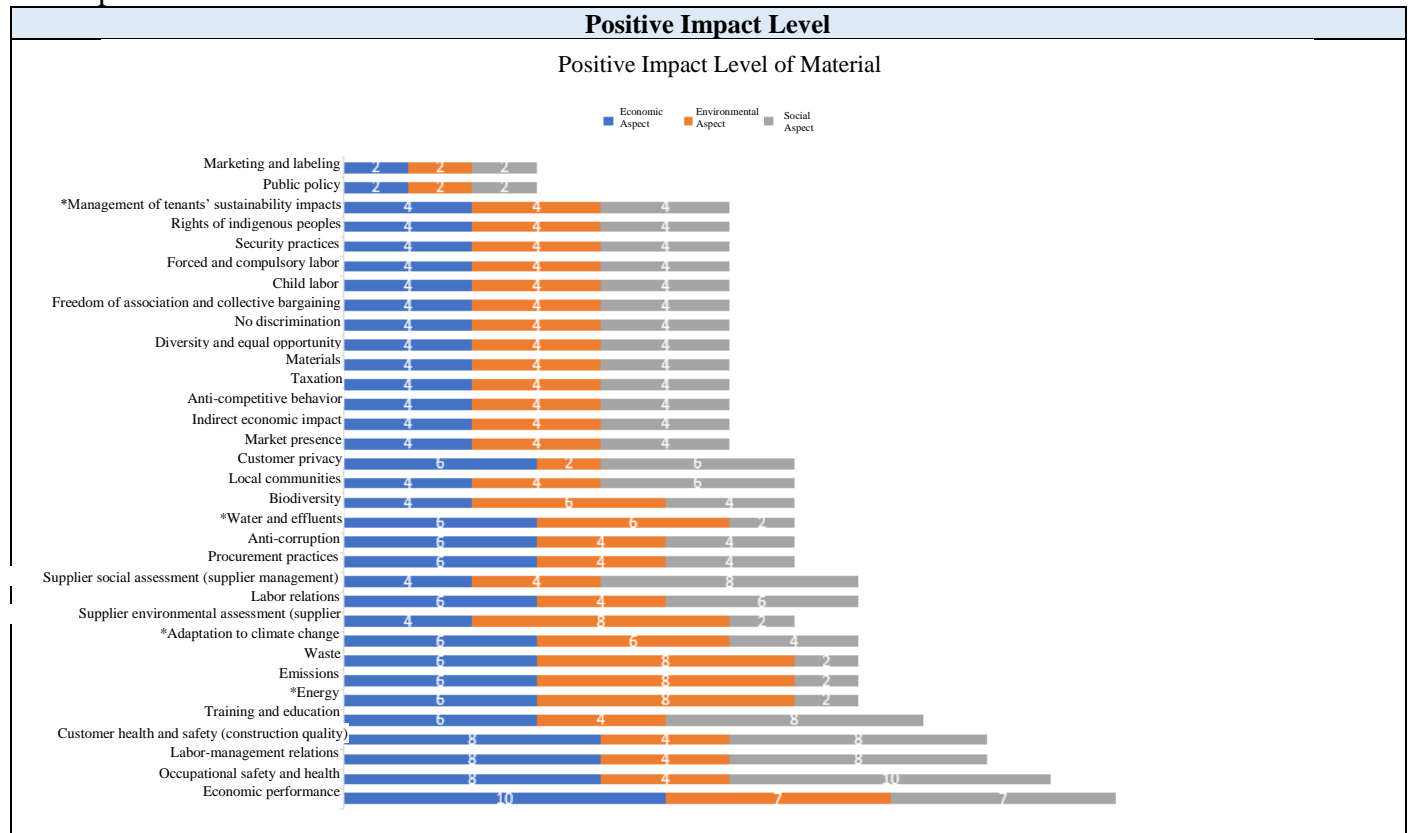
In order to ensure that the information disclosed in the sustainability report meets the needs of stakeholders, material sustainability topics were determined by following four steps: "understand the organization and its context", "identify the actual and potential impacts of sustainability issues", "evaluate impact significance", and "sustainability issue disclosure reporting".

| | |
|---|---|
| <p>STEP 1 Understand the organization and its context</p> | <p>The sustainability topics of BetterLife Group were determined according to the GRI Standards and the SASB Standards, resulting in 33 sustainability issues.</p> |
| <p>STEP 2 Identify the actual and potential impacts of sustainability issues</p> | <p>External experts rated the actual or potential negative and positive impacts of each sustainability issue on the economic, environmental, and social (people and human rights) aspects. Then, they ranked the issues by summing the scores for actual negative impacts, potential negative impacts, actual positive impacts, and potential positive impacts across the economic, environmental, and social (people and human rights) dimensions. Issues with a total score exceeding 30 were considered the Company's material issues. However, topics listed by SASB were prioritized as material issues following the scoring process.</p> |
| <p>STEP 3 Evaluate impact significance</p> | <p>The scoring results were discussed among the Company's representatives, department heads, and external experts. Based on past operational experience, the significance and likelihood of the impact of each issue were explored, and six material sustainability issues of BLG were analyzed and confirmed.</p> |
| <p>STEP 4 Sustainability issue disclosure reporting</p> | <p>Based on the nature of the issues, external experts conducted a comprehensive assessment across the Company's departments, ultimately identifying six material sustainability issues and consolidating them into four key management topics. These topics were communicated to and addressed with stakeholders through the sustainability report.</p> |

The 4 major topics identified by the Company were: "economic performance", "occupational safety and health & labor-management relations & training and education", "customer health and safety", and "emissions".

Major Topic Identification Results

According to the above steps, we analyzed the materiality of the issues that BetterLife Group focused on in 2024, using this analysis as the basis for the content of the Report. We also presented the performance and management results related to each material topic, to serve as strategic goals for sustainable operation planning and implementation.



| Major Topic Identification Results | | | | | |
|------------------------------------|---|---|---|-----------------------------|--|
| Material Topic | | | | | |
| 1 Economic performance | 2 Occupational safety and health & labor relations & training and education | 3 Customer health and safety (construction quality) | 4 Emissions | | |
| Other topics | | | | | |
| 5 Market presence | 6 Indirect economic impacts | 7 Procurement practices | 8 Anti-corruption | 9 Anti-competitive behavior | 10 Taxes |
| 11 Materials | 12 Energy | 13 Water and effluents | 14 Biodiversity | 15 Waste | 16 Supplier environmental assessment (supplier management) |
| 17 Labor relations | 18 Diversity and equal opportunity | 19 No discrimination | 20 Freedom of association and collective bargaining | 21 Child labor | 22 Forced and compulsory labor |
| 23 Security practices | 24 Rights of indigenous peoples | 25 Local communities | 26 Supplier social assessment (supplier management) | 27 Public policy | 28 Marketing and labeling |
| 29 Customers' privacy | 30 Management of tenants' sustainability impacts | 31 Adaptation to climate change | | | |

List of Material Topics

| List of Material Topics | Policy or Commitment | Impact (Economy, environment, human rights) | Main Parties Subject to Impact | Corresponding GRI Topics and Chapters |
|---|--|---|--|--|
| Occupational safety and health & labor relations & training and education | Comprehensive implementation of occupational safety and health measures can protect employees' working environment and enhance the Company's image and productivity. Employees are the most valuable asset of the Company. We actively promote education and training to help them develop their potential and establish positive labor-management relations, which not only increases employee loyalty but also enables the Company to grow steadily. | <p>Actual / Potential Positive Impact</p> <p>Economic aspect: The Company complies with relevant occupational safety and health laws and regulations, and regularly inspects for and prevents accidents to maintain its image and operating costs.</p> <p>Human rights aspect: The Company is committed to creating a fair workplace, and harmonious labor-management relations are the driving force behind its growth. In addition to providing comprehensive salary and benefits, we also regularly implement education and training to strengthen employees' professional skills, which helps improve the Company's sustainable competitiveness and effectively retain talent.</p> <p>Actual / Potential Negative Impact</p> <p>Economic aspect and human rights aspect: If an occupational safety incident results in work-related injuries or occupational diseases, it may lead to production disruptions and incur medical expenses, compensation, or legal liabilities, negatively impacting the Company's operations. If the labor-management relationship is not properly managed, the Company may face operational risks in the future and could be subject to penalties under relevant laws and regulations, potentially leading to increased employee turnover.</p> | Employees and other workers (caused) Suppliers (directly related) | <p>GRI 403 Occupational Health and Safety GRI 401: Employment GRI 404 Training and Education</p> <p>Corresponding Chapter: Chapter 5: Creating a Happy Workplace</p> |
| Customer health and safety (construction quality) | Poor construction quality directly impacts the safety and comfort of our customers. We enhance construction management, plan improvements to structural earthquake resistance, reduce the construction defect rate, and ensure customers live with peace of mind. Improving customer satisfaction with our products is our continuous pursuit. | <p>Actual / Potential Positive Impact</p> <p>Economic aspect: Stable construction quality can build a company's brand image and also increase customer trust and satisfaction.</p> <p>Environmental aspect: The use of environmentally friendly materials and technologies can reduce carbon emissions and promote sustainable development.</p> | Contractors (prompted) Customers (directly related) | <p>GRI 416: Customer Health and Safety</p> <p>Corresponding Chapter: Chapter 3: Creating Sustainable Buildings</p> |

| List of Material Topics | Policy or Commitment | Impact (Economy, environment, human rights) | Main Parties Subject to Impact | Corresponding GRI Topics and Chapters |
|-------------------------|--|---|---|--|
| | | Actual / Potential Negative Impact Economic aspect: If a major accident occurs during construction, the Company will face liability, potentially damaging its brand image and affecting its operating performance. Human rights aspect: Construction defects may pose potential hazards to the health and safety of customers and the community. | | |
| Emissions | <p>The Company recognizes that environmental protection is a crucial issue requiring collective effort. We are actively addressing the ecological impact and importance of global warming, closely monitoring the effects of climate change on our operations and formulating policies for energy conservation, carbon reduction, and GHG emission reduction. We aim to lead by example and collaborate with our customers to build a low-carbon and sustainable future.</p> | Actual / Potential Positive Impact Economic aspect: Compliance with local environmental laws and regulations avoids legal action and fines, and enhances its brand image. Environmental aspect: Energy conservation and carbon reduction policies help improve air quality, protect the ecological environment, and promote the sustainability of natural resources. Actual / Potential Negative Impact Economic aspect: Initial investment cost of environmental improvement measures is relatively high, posing a certain burden on the Company's operations. Environmental aspect: Failure to effectively control energy emissions may cause serious damage to the ecological environment. Human rights aspect: Failure to effectively control energy emissions may negatively impact the health of employees and local residents, and reduce their quality of life. | Customers (Prompted) Suppliers (caused) | GRI 305 Emissions Chapter 4: Rebuilding a Sustainable Environment |
| Economic performance | <p>In the face of internal and external changes and challenges in business operations, BetterLife Group understands that the Company must have long-term strategies and plans, as well as the ability and measures to respond to risks immediately. In doing this, the Company is able to maintain its overall competitiveness and stable profits while</p> | Actual / Potential Positive Impact Economic aspect: Appropriate management mechanisms can attract investors, increase the Company's investment value, and help increase company profits, contributing to sustainable operations. | The Company (caused) Shareholders and other investors (directly related) Employees (prompted) Government agencies (prompted) Financial institutions | GRI 201 Economic Performance Chapter 2: Corporate Sustainability Governance |

| List of Material Topics | Policy or Commitment | Impact (Economy, environment, human rights) | Main Parties Subject to Impact | Corresponding GRI Topics and Chapters |
|--|--|--|---|---------------------------------------|
| | protecting the interests of stakeholders. In addition, we also value financial information transparency in order to reciprocate our shareholders' support and fulfill our sustainable development mission. | Human rights aspect: Maintaining stable financial performance is key to the Company's sustainable development. We will proactively address the risks encountered during operations and incorporate them into our decision-making processes to maximize value for shareholders and stakeholders. Actual / Potential Negative Impact Economic aspect: Adverse effect on shareholders' equity or higher finance costs. | (prompted) Business partners (prompted) Suppliers / contractors / outsourcers (prompted) Local communities (prompted) Customers / consumers (prompted) Shareholders (prompted) | |
| <p>Description of Main Parties Subject to Impact:</p> <ol style="list-style-type: none"> 1. Caused: The Company's actions and inactions may result in negative impacts. 2. Prompted: Organizational activities that cause, promote, or induce focus on material topics and their importance. 3. Directly related: Directly impacting relevant stakeholders. | | | | |

II. Corporate Sustainable Governance

Material Topic

| Economic Performance | |
|---------------------------------|---|
| Reporting Requirements | Description and Example of Reporting Requirements |
| Major Reason for This Topic | In the face of internal and external changes and challenges in business operations, we are aware that we must have long-term strategies and plans to proactively prevent issues and implement measures to respond to risks effectively. In doing so, we are able to maintain our overall competitiveness and stable profitability, while safeguarding the rights and interests of stakeholders. In addition, we also value financial information transparency in order to reciprocate our shareholders' support and fulfill our sustainable development mission. |
| Impacts and Effects | <p>Actual / Potential Positive Impact Economic aspect: Appropriate management mechanisms can attract investors, increase the Company's investment value, and help increase company profits, contributing to sustainable operations. Human rights aspect: Maintaining stable financial performance is key to the Company's sustainable development. We will proactively address the risks encountered during operations and incorporate them into our decision-making processes to maximize value for shareholders and stakeholders.</p> <p>Actual / Potential Negative Impact Economic aspect: Adverse effect on shareholders' equity or higher finance costs.</p> |
| Policy | The Company fully discloses the economic value generated and its distribution, maintains stable operating revenue growth, ensures information transparency, promotes trust and understanding among shareholders and stakeholders regarding its economic performance, and actively takes measures to enhance corporate competitiveness to meet the expectations of shareholders and other stakeholders. |
| Strategy | The Company is committed to pursuing sustainable operations and profitability, ensuring long-term stable economic growth and maximizing stakeholder value. This is achieved through transparent decision-making processes and effective feedback mechanisms that protect stakeholder rights and interests while realizing company goals. |
| Goals and targets | Short-term: Continue developing new construction projects. Mid-term and long-term: Ensure stable revenue growth. |
| Management Evaluation Mechanism | Periodically review the financial position and related financial performance. |
| Performance and adjustment | Regularly review the development progress and profitability of construction projects. |

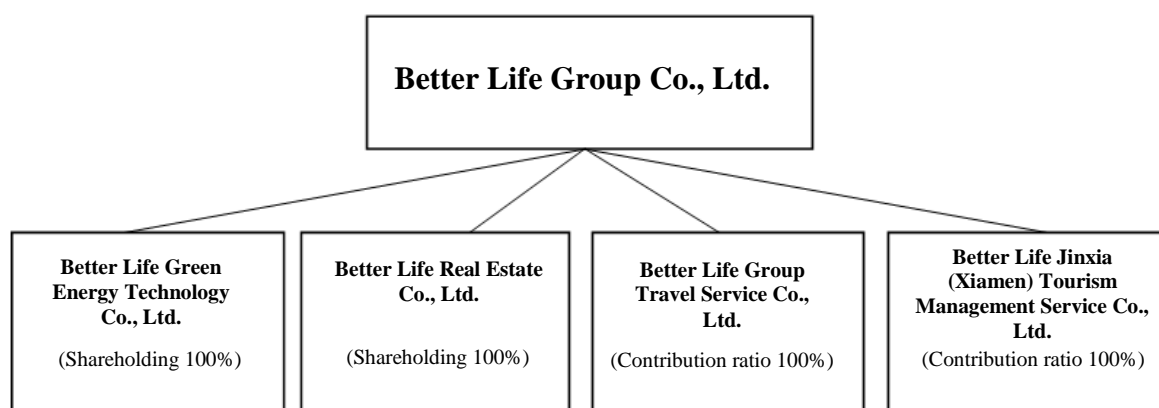
2.1 Company Overview

BetterLife Group Co., Ltd. was founded in 1978 and is primarily engaged in the planning and construction of high-quality residences. The Company's passion for architecture has remained consistent over the years. The main goal is not to seek profit, but to realize the lifestyle one envisions through architecture. According to BLG, good taste doesn't come from price, but from a blend of preferences, emotions, and experiences. Therefore, the Company focuses more on the details of residents' living space. In terms of detailed construction, BLG not only creates architectural aesthetics with its construction expertise but also partners with a lifestyle aesthetics team to build homes that combine quality, comfort, and refined beauty. Beautiful buildings may be fashionable for a while, but good buildings stand the test of time. BLG aspires to build architecture with the philosophy of "passing on joy through generations", hoping to create comfortable, high-quality spaces that bring daily delight to every resident, making their home a legacy through generations.

| Basic Company Overview | |
|---------------------------------|--|
| Company Name | Better Life Group Co., Ltd. |
| Establishment Date | June 30, 1978 |
| By market | Listed company |
| Stock Code | 1805 |
| Industry category | Construction materials and construction |
| Date of Listing | October 20, 1989 |
| Main business activities | Entrust construction contractors to construct public housing and commercial buildings as well as lease and sale business |
| Chairman | Rui-Shan Lin |
| Number of employees | 19 |
| Operating Site | Taipei Headquarters: 4F, No. 303, Xinhua 1st Road, Neihsu District, Taipei City 114 |
| Capital | NT\$1,349,700,000 |
| Company Building |  |

The Company's entire affiliates' businesses cover industries such as real estate agency, land development, urban renewal, sales and leasing of land and buildings, solar energy-related businesses, travel agency, management services, etc.

Organizational Chart of Affiliates



| Name of Affiliates | Main business or products |
|--|--|
| Better Life Green Energy Technology Co., Ltd. | Solar energy applications |
| Better Life Real Estate Co., Ltd. | Marketing agency for the sale of real estate |
| Better Life Group Travel Service Co., Ltd. | Travel agency |
| Better Life Jinxia (Xiamen) Tourism Management Service Co., Ltd. | Tourism management service and real estate leasing |

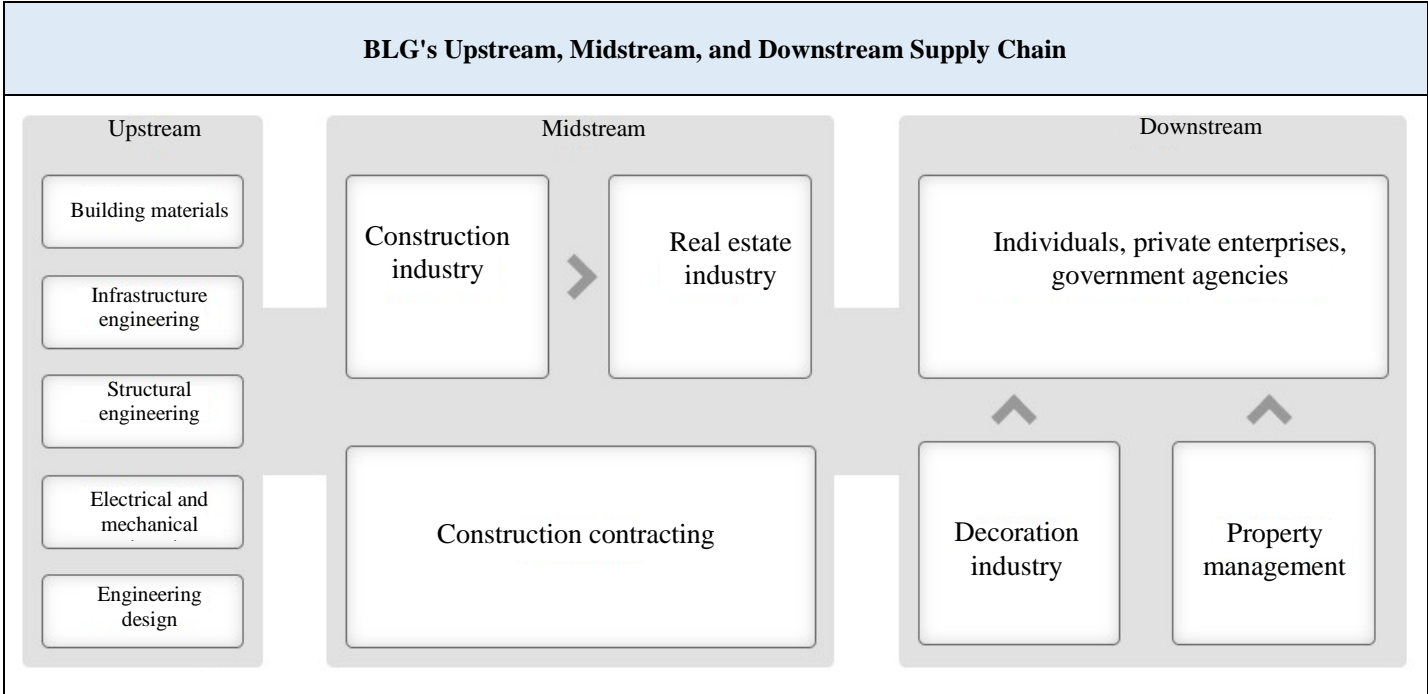
Shareholding Structure

| Shareholding Structure Table | | |
|------------------------------------|-----------------------|--------------|
| As of April 29, 2025 | | |
| Shareholder | Number of shares held | Shareholding |
| Government agencies | 0 | 0.00% |
| Financial institutions | 20 | 0.00% |
| Other corporate entities | 60,131,801 | 44.55% |
| Individuals | 74,110,026 | 54.91% |
| Foreign institutions & individuals | 728,608 | 0.54% |

Overview of Product Services and Sales

The Company is positioned in the midstream of the building and construction industry chain. The Company's upstream suppliers provide land and all construction-related materials. Midstream entities: cover construction companies that acquire land, then plan and design projects, followed by contracting professional construction firms for building, and ultimately selling the completed properties. Downstream entities: cover industries including agency sales, real estate agencies, the financial sector, property management, homebuyers, and interior design firms. The Company's core business is contracting construction companies to build public housing and commercial buildings for sale and lease. We primarily operate in northern Taiwan, focusing on

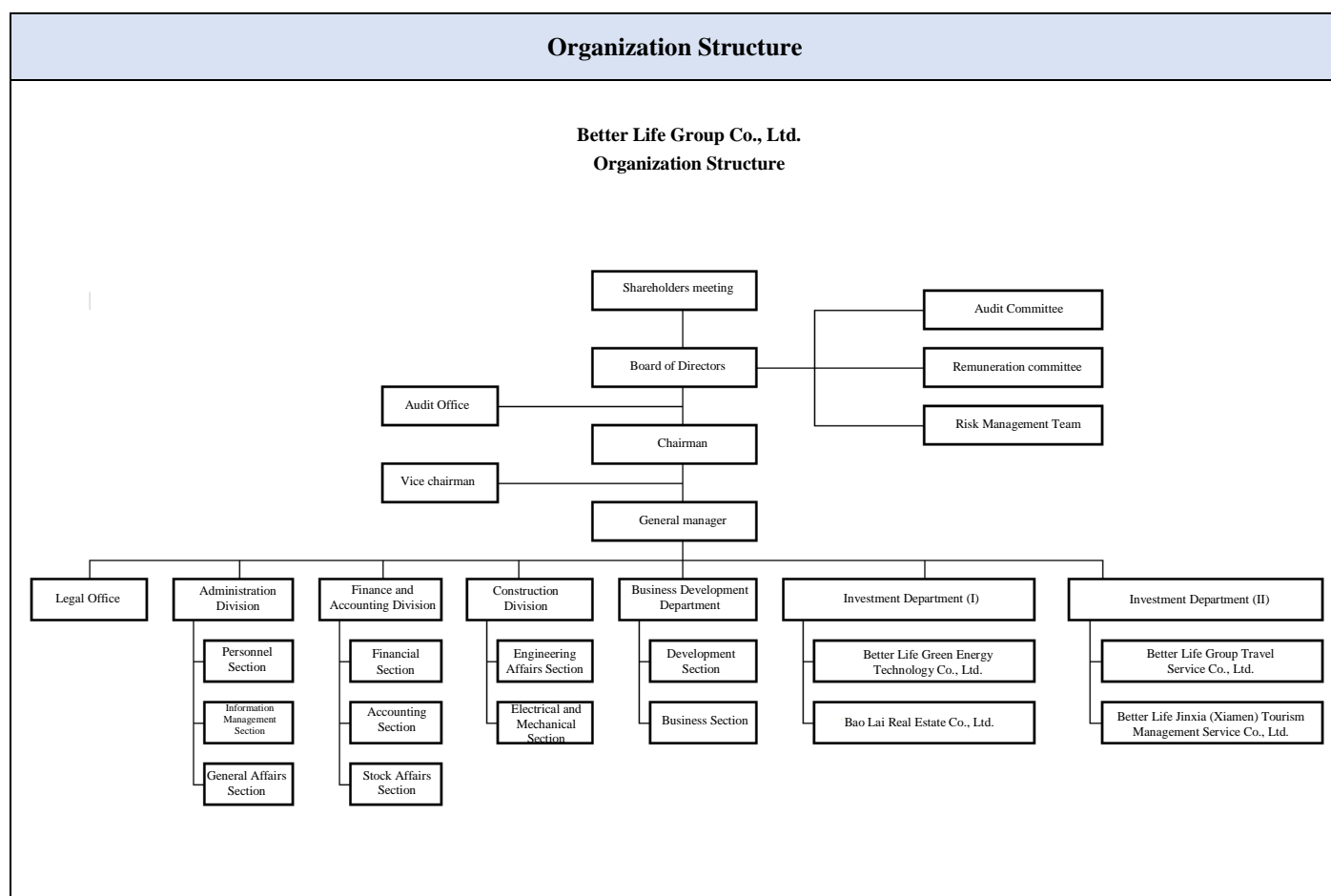
the Greater Taipei and Taoyuan areas, serving mostly individuals or legal entities purchasing residential properties. BetterLife Group is deeply rooted in Taiwan's construction industry, building homes of superior quality. As a pioneer in the field, the Company's projects embody both strength and refinement, consistently striving for excellence and prioritizing professionalism. Only through unwavering commitment, discerning taste, and a pursuit of perfection can we achieve our corporate mission of sustainable growth. The construction revenue of the "Song Yong Project" was recognized in 2024. Relevant construction projects can be found on the Company's website: <https://blgroup.com.tw/>



2.2 Governance Unit

Organizational Structure

In order to establish a sound corporate governance system, enhance the quality of corporate governance, protect shareholder rights and interests, strengthen the functions of the Board of Directors, and promote information transparency, the Company has formulated the "Corporate Governance Best Practice Principles" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies". The "Corporate Governance Best Practice Principles" serve as the basis for implementing corporate governance-related affairs, ensuring compliance with regulations and enhancing company value. In addition, to further strengthen corporate governance, the Company has established an Audit Committee and a Remuneration Committee, responsible for supervising financial reports, internal control systems, remuneration policies, and the nomination and selection procedures of directors and senior management. At BL Group, we ensure governance transparency and lay a solid foundation for the Company's sustainable operation and growth.



Board Members and Diversity

The Board of Directors of BL Group consists of six directors and three independent directors, with female directors representing 22% of the total. The members possess experience and expertise in business, law, finance and accounting, and corporate operations. Leveraging the extensive management experience and diverse backgrounds of its directors, the Board offers professional insights from various angles, significantly contributing to the improvement of the Company's business performance and management efficiency. The selection of each Board member aligns with BL Group's industry characteristics and future development needs. Details of the Board members are provided in the table below:

| Title | Name | Gender | Age | Date elected | Experience (education) | Position held in the Company and other companies |
|---|-----------------|--------|-----------------|--------------|---|---|
| Chairman | Rui-Shan Lin | Male | Above 50 | 2018.05.18 | China University of Technology | Person in Charge, subsidiary / Vice Chairman, Pauian Construction Team |
| Director | Chung-Shu Li | Male | Above 50 | 2024.03.20 | EMBA, Peking University | Chairman, Pauian Construction Team |
| Director | Li-Yu Su | Female | Above 50 | 2018.06.27 | Department of Public Finance, National Taipei University | Deputy General Manager, Pauian Construction Team |
| Director | Wan-Lung Liao | Male | Above 50 | 2024.03.20 | PhD, Regional Economics, Xiamen University | Chairman, CB-CERATIZIT Group/Chairman of inhouse Hotels Group |
| Director | Chun-Kuei Chang | Female | Above 50 | 2023.06.21 | MBA, East–West University | President of CB-CERATIZIT Group and Inhouse Hotel Group |
| Director | Yuan-Kai Cheng | Male | 30~50 years old | 2023.07.31 | Chihlee University of Technology | Project Manager-CB-CERATIZIT Group |
| Independent director | Kuo-Shih Huang | Male | Above 50 | 2017.06.27 | Master of Accounting, National Taiwan University | Partner, K.C. United Certified Public Accountants / Independent director, CARILEX MEDICAL INC., G-TECH Optoelectronics Co., Ltd., and Trust-Search Co., Ltd. / Chairman, Tekcore Co., Ltd. and TesCore Co., Ltd. / Supervisor, Firapy Medical Technology Co., Ltd. and Jhen Jhuan Co., Ltd. |
| Independent director | Pei-Chang Li | Male | Above 50 | 2017.06.27 | Master of Laws, National Taipei University | Partner, New Hope Law Firm |
| Independent director | Yu-Hsin Kuo | Male | Above 50 | 2020.06.18 | Master of Electrical Engineering, University of Southern California | Chairman of Wiser Co., Ltd., ViewEC Co., Ltd. and Qingyu Marketing Co., Ltd. |
| Note: 1. One director is aged 30–50, and eight directors are aged 50 or above. 2. Current term of Board of Directors: June 21, 2023 to June 20, 2026. | | | | | | |

The Board of Directors of BetterLife Group is the highest governing body, responsible for supervising the overall operation and the results of policy execution by the management team. Chairperson Rui-Shan Lin leads the Company's operations and management. The Company's directors are elected in accordance with the "Procedures for Election of Directors". A candidate nomination system is adopted whereby the shareholders' meeting elects directors from a list of candidates. The nomination method is conducted in accordance with Article 192-1 of the Company Act, with a term of three years, and directors are eligible for re-election. In addition, the Company's "Corporate Governance Best Practice Principles" outline that the composition of the Board of Directors should be diversified. Except for directors who concurrently serve as managers of the Company, the number of directors who are not managers shall not exceed one-third of the total number of directors. The Company shall also formulate appropriate diversification policies based on its operations, business model and development needs, including but not limited to the following two major aspects:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

To achieve the ideal goal of corporate governance, the board of directors shall possess the following skills: 1. Operational judgment skills. 2. Accounting and financial analysis skills 3. Operational management skills 4. Crisis management skills 5. Industry knowledge 6. Global market insight 7. Leadership skills 8. Decision making skills

The following table shows the industry experience and professional capacity of each director:

| Title | Name | Industry experience | | | | Professional capacity | | |
|----------------------|-----------------|---------------------|---------------------|-----------------|-----|-----------------------------------|------------------------|-----------------|
| | | Banking / Finance | Business management | Sales marketing | R&D | Accounting and financial analysis | Information technology | Risk management |
| Chairman | Rui-Shan Lin | | √ | √ | | | | √ |
| Director | Chung-Shu Li | | √ | √ | | | | √ |
| Director | Li-Yu Su | √ | | | | √ | | |
| Director | Wan-Lung Liao | | √ | √ | | √ | | √ |
| Director | Chun-Kuei Chang | | √ | √ | | √ | | √ |
| Director | Yuan-Kai Cheng | √ | | | | √ | | |
| Independent director | Kuo-Shih Huang | √ | | | | √ | | √ |
| Independent director | Pei-Chang Li | | | | | | | √ |
| Independent director | Yu-Hsin Kuo | | √ | √ | √ | | √ | √ |

Conflict of Interest

In order to ensure the independence of directors and avoid conflicts of interest, BetterLife Group's "Rules of Procedure for Board of Directors Meetings" stipulate that any director, supervisor, manager, or other attendee with an interest in a proposal to be discussed at a Board meeting must disclose the nature of that interest during the meeting. If participation in the discussion and voting on the proposal would be detrimental to the Company's interests, the individual must recuse themselves from discussion and voting and may not exercise voting rights on behalf of another director. Directors shall exercise self-discipline and must not provide each other with inappropriate support.

The Company currently has three independent directors (accounting for 33.33% of the Board), all of whom are independent. For proposals submitted to the Board of Directors, the meeting minutes must specify the names of directors who have a conflict of interest—either directly or the through the legal entity they represent—along with a description of the relevant matter and their recusal status. The implementation of recusal for conflicts of interest during the Company's 2024 Board of Directors' meetings is as follows:

| Date / Session | Name of Director | Contents of Motion | Reason for Recusal | Participation in Voting |
|----------------|--|--|-----------------------|--|
| 2024.3.14 | Directors Rui-Shan Lin, Jun-Liang Chen, Li-Yu Su | Motion for authorizing the signing of construction project contracts with related parties. | Conflict of interest. | Except for the directors who recused themselves from the meeting due to a conflict of interest, the motion was unanimously approved by those present without objection after inquiry by the chair. |
| 2024.3.14 | Directors Rui-Shan Lin, Jun-Liang Chen, Li-Yu Su | Motion for purchase of construction land from a related party. | Conflict of interest. | Except for the directors who recused themselves from the meeting due to a conflict of interest, the motion was unanimously approved by those present without objection after inquiry by the chair. |

| Date / Session | Name of Director | Contents of Motion | Reason for Recusal | Participation in Voting |
|----------------|---|--|--|---|
| 2024.3.14 | Directors Chun-Kuei Chang, Yuan-Kai Cheng | Motion for signing a joint construction contract for 12 pieces of land, including a small section of Zhengyi section, Zhongshan District, Taipei City. | Conflict of interest. | Except for the directors who recused themselves from the meeting due to a conflict of interest, the motion was unanimously approved by those present without objection after inquiry by the chair. |
| 2024.12.27 | All directors (including independent directors) recused themselves. | Motion for estimation of the 2025 remuneration to the directors and managers | The remuneration to the directors constituted a conflict of interest for all members of the Board. | The motion was resolved in three stages due to the principle of conflict of interest avoidance. Except for the directors who recused themselves from the meeting due to a conflict of interest, the motion was unanimously approved by those present without objection after inquiry by the chair or acting chair. Supplementary explanation: Due to Director Rui-Shan Lin serving as chairman and three independent directors concurrently serving on the Audit and Remuneration Committees, director remuneration differed slightly. To avoid conflicts of interest, the motion was resolved in three stages: first - the remuneration of independent directors Kuo-Shih Huang, Pei-Chang Li, and Yu-Hsin Kuo; second - the remuneration of directors Wan-Lung Liao, Chun-Kuei Chang, Yuan-Kai Cheng, Chung-Shu Li, and Li-Yu Su; and third - the remuneration of Chairman Rui-Shan Lin and managers. Relevant directors or managers were required to recuse themselves from each discussion and resolution. |

Continuing Education of the Board of Directors

In order to strengthen the professional capabilities of directors and to improve the effectiveness of corporate governance and sustainable development, the Company's directors actively participate in various training courses. These courses enhance directors' professional competence and ensure the productive implementation of the corporate governance blueprint. In 2024, all directors completed a total of 63 training hours, averaging six hours per director.

| Title | Name | Date | Organized by | Course Name | Training Hours | Total Hours |
|----------|--------------|----------------|----------------------------------|---|----------------|-------------|
| Chairman | Rui-Shan Lin | August 7, 2024 | Securities and Futures Institute | Carbon Trading Rights Mechanisms and Carbon Management Applications | 3 | 6 |
| | | August 8, 2024 | Securities and Futures Institute | The Three Trillion-Dollar Miracle of Nvidia: A New Perspective on the Semiconductor Industry Revolution Powered by Artificial Intelligence. | 3 | |

| Title | Name | Date | Organized by | Course Name | Training Hours | Total Hours |
|----------------------|-----------------|-------------------|---|--|----------------|-------------|
| Director | Chung-Shu Li | July 3, 2024 | Taiwan Stock Exchange | 2024 Cathay Summit Forum for Sustainable Finance and Climate Change | 6 | 6 |
| Director | Li-Yu Su | October 18, 2024 | Securities and Futures Institute | 2024 Insider Trading Prevention Seminar | 3 | 6 |
| | | December 9, 2024 | Taipei Foundation of Finance | Enterprise Information Security Management and Protection Strategies | 3 | |
| Director | Wan-Lung Liao | August 27, 2024 | Securities and Futures Institute | 12-Hour Practical Workshop for New Directors and Supervisors (Including Independent Directors) and Corporate Governance Officers | 6 | 12 |
| | | August 28, 2024 | Securities and Futures Institute | 12-Hour Practical Workshop for New Directors and Supervisors (Including Independent Directors) and Corporate Governance Officers | 6 | |
| Director | Chun-Kuei Chang | December 25, 2024 | Accounting Research and Development Foundation | Legal Responsibility for Employee Fraud and Internal Control/Internal Audit Practices | 6 | 6 |
| Director | Yuan-Kai Cheng | December 25, 2024 | Accounting Research and Development Foundation | Legal Responsibility for Employee Fraud and Internal Control/Internal Audit Practices | 6 | 6 |
| Independent director | Kuo-Shih Huang | February 26, 2024 | National Federation of Certified Public Accountants Associations of the Republic of China | Natural Solutions for Enterprises | 3 | 9 |
| | | March 6, 2024 | National Federation of Certified Public Accountants Associations of the Republic of China | GHG Inventory Practice. | 6 | |
| Independent director | Pei-Chang Li | October 18, 2024 | Securities and Futures Institute | 2024 Insider Trading Prevention Seminar | 3 | 6 |
| | | December 17, 2024 | Taiwan Project Management Association | Generative AI with ChatGPT Applications | 3 | |
| Independent director | Yu-Hsin Kuo | October 25, 2024 | Securities and Futures Institute | 2024 Legal Compliance Seminar on Insider Equity Trading | 3 | 6 |
| | | December 12, 2024 | Securities and Futures Institute | Shareholders' Meeting, Management Rights, and Equity Strategies | 3 | |

Performance Evaluation of the Board of Directors

The Company has established measures and procedures for the performance evaluation of the Board of Directors. On a regular basis each year, a regular performance evaluation is conducted for the Board of Directors, individual directors, and functional committees, using self-evaluation or other appropriate methods. At the end of each fiscal year, the board affairs unit shall distribute performance evaluation questionnaires to directors and members of the board's functional committees for completion and return. The evaluation

execution units record the results and submit them to the board affairs unit for consolidation, review, and improvement in board reports. The evaluation is conducted using the “Questionnaire of Self-evaluation of the Performance of Board of Directors“, “Questionnaire of Self-evaluation of the Performance of Board Members“, and “Questionnaire of Self-evaluation of Performance of Functional Committees”. The performance evaluation content should encompass the following areas, tailored to the Company’s operations and needs, and formulated to be appropriate for the Company’s performance evaluation practices. Scoring criteria should be revised and adjusted based on company requirements, and weighted scoring should be applied to each assessment area. The results of the Company’s board performance evaluation are as follows:

| Evaluation cycle | Evaluation period | Evaluation scope | Evaluation method | Content of evaluation |
|------------------|-----------------------|--|--|--|
| Once a year | 2023/12/01-2024/11/30 | Board of Directors | Self-evaluation of the Board of Directors, “Questionnaire of Self-evaluation of the Performance of Board of Directors“ | <ol style="list-style-type: none"> 1. Degree of participation in the Company's operations. 2. Improve the quality of Board of Directors' decision-making. 3. Composition and structure of the Board of Directors. 4. Selection and continuing education of directors. 5. Internal control. <p>The performance evaluation results of the Board of Directors for 2024 were excellent.</p> |
| | | Board members | Self-Evaluation of the Board members “Questionnaire of Self-evaluation of the Performance of Board Members“ | <ol style="list-style-type: none"> 1. Understanding of the Company’s goals and mission. 2. Awareness of directors' duties. 3. Degree of participation in the Company's operations. 4. Internal relationship management and communication. 5. Continuing education of directors 6. Internal control. <p>The performance evaluation results of each board member for 2024 were all excellent.</p> |
| | | Functional committees (Audit Committee and Remuneration Committee) | Members' self-evaluation “Questionnaire of Self-evaluation of Performance of Functional Committees” | <ol style="list-style-type: none"> 1. Degree of participation in the Company's operations. 2. Awareness of the functional committees' responsibilities 3. Improve the quality of the Committee’s decision-making. 4. Functional committee composition and member selection. 5. Internal control. <p>The performance evaluation results of the Remuneration Committee for 2024 were excellent; the performance evaluation results of the Audit Committee were excellent.</p> |

Audit Committee

The Company’s Audit Committee is composed of all independent directors and meets at least once per quarter. At least one member of the Committee must have accounting or financial expertise. The Committee is responsible for reviewing the fair presentation of the Company’s financial statements, the appointment and dismissal of certified public accountants (CPAs), their independence and performance, the effective implementation of the Company’s internal controls, the Company’s compliance with relevant laws and regulations, the control of existing or potential risks, and mergers and acquisitions. The Committee’s main powers and duties are as follows:

| | |
|-----|---|
| 1. | Establishment or amendment of internal control systems in accordance with Article 14-1 of the Securities and Exchange Act. |
| 2. | Evaluation of the effectiveness of the internal control system. |
| 3. | Establishment or amendment of the procedures for major financial businesses – acquisition or disposal of assets, derivative commodity transactions, lending funds to others, and providing guarantees or endorsements – in accordance with Article 36-1 of the Securities and Exchange Act. |
| 4. | Matters involving the director's own interests. |
| 5. | Major asset or derivative transactions. |
| 6. | Loaning of funds, endorsement, or guarantee. |
| 7. | Offering, issuance, or private placement of equity securities. |
| 8. | Appointment, discharge, or remuneration of CPAs. |
| 9. | Appointment and dismissal of the head of financial, accounting, or internal audit. |
| 10. | The annual financial report signed or sealed by the chairman, managers, and accounting officer, along with the second-quarter financial report, business report, and a proposal for earnings distribution or loss offset that requires audit and certification by CPAs. |
| 11. | Other significant matters stipulated by the Company or the competent authorities. |

The Audit Committee held eight meetings in 2024. Attendance is as follows:

| Title | Name | Number of attendance in person | Attendance by proxy | Percentage of attendance in person (%) |
|----------------------|----------------|--------------------------------|---------------------|--|
| Independent director | Kuo-Shih Huang | 8 | 0 | 100% |
| Independent director | Pei-Chang Li | 7 | 0 | 87.5% |
| Independent director | Yu-Hsin Kuo | 8 | 0 | 100% |
| Remark: | | | | |

| Meeting Date | Contents of Motion | Resolution of the Audit Committee | Opinion of the Board of Directors on the Audit Committee meeting |
|--------------|---|-------------------------------------|--|
| 2024.01.26 | <ol style="list-style-type: none"> Motion for authorizing the chairman to sign a joint construction contract for a land development project in Nangang District, Taipei City. Motion for evaluation on independence of the CPAs for 2024. Motion for amendment to the "Articles of Incorporation". | Passed by all the attending members | Passed by all the attending directors |
| 2024.03.14 | <ol style="list-style-type: none"> Motion for 2023 business report and financial statements. Motion for the effectiveness evaluation of the internal control system and the statement of internal control system for 2023. Motion for 2023 profit or loss appropriation. For the issuance of common shares by private placement in 2023, the outstanding amount by the date of the shareholders meeting in 2024 will not be executed. Motion for issue common shares for cash by private placement. Motion for authorizing the signing of construction project contracts with related parties. Motion for purchase of construction land from a related party. Motion for signing a joint construction contract for 12 pieces of land, in small section of Zhengyi section, Zhongshan District, Taipei City. | Passed by all the attending members | Passed by all the attending directors |

| Meeting Date | Contents of Motion | Resolution of the Audit Committee | Opinion of the Board of Directors on the Audit Committee meeting |
|--------------|---|-------------------------------------|--|
| 2024.05.03 | 1. Motion for Q1 2024 consolidated financial statements. | Passed by all the attending members | Passed by all the attending directors |
| 2024.08.09 | 1. Motion for Q2 2024 consolidated financial statements. 2. Motion for amendment to certain provisions of the Company's "Organizational Chart", "Rules of Procedure for Board of Directors Meetings", and "Audit Committee Charter". 3. Motion for authorizing the chairman to sign a joint construction contract and related documents regarding the land acquisition for the land development project in Beitou District, Taipei City. 4. Motion for authorizing the chairman to sign a joint construction contract for the land development project in New Taipei City. | Passed by all the attending members | Passed by all the attending directors |
| 2024.08.29 | 1. Motion for an adjustment to the authorization for the chairman to sign a joint construction contract regarding the land development project in Xinzhou, Beitou District, Taipei City. 2. Motion for increasing the capital of 100% owned subsidiaries in China. | Passed by all the attending members | Passed by all the attending directors |
| 2024.10.08 | 1. Motion for setting the record date for the issuance of new shares following the conversion of the Company's first domestic secured convertible bonds into common stock. 2. Motion for issuing new shares through a cash capital increase in 2024. | Passed by all the attending members | Passed by all the attending directors |
| 2024.11.11 | 1. Motion for Q3 2024 consolidated financial statements. | Passed by all the attending members | Passed by all the attending directors |
| 2024.12.27 | 1. Motion for formulating the Company's "Sustainable Information Management Operations". 2. Motion for establishing the Company's 2025 internal audit plan. 3. Motion for an adjustment to the authorization for the chairman to sign a joint construction contract regarding the land development project in Yucheng Section, Nangang District, Taipei City. | Passed by all the attending members | Passed by all the attending directors |

Remuneration committee

The Company's Remuneration Committee is composed of all independent directors and meets at least twice a year. The Committee shall exercise the duty of care of a prudent manager, faithfully perform its duties, and submit its suggestions to the Board of Directors for discussion. The committee shall perform its duties in accordance with the following principles:

| | |
|----|---|
| 1. | Ensure that the Company's remuneration arrangements comply with relevant laws and regulations and are sufficient to attract outstanding talent. |
| 2. | The performance evaluation and remuneration of directors and managers shall be based on prevailing industry standards, taking into consideration the reasonableness of the correlation between individual performance, the Company's operating performance, and future risks. |
| 3. | Directors and managers shall not be induced to engage in conduct that exceeds the Company's risk appetite in pursuit of remuneration. |
| 4. | The ratio of bonuses paid to directors and senior managers for short-term performance and the timing of partial variable remuneration payments should be determined in consideration of industry characteristics and the nature of the Company's business. |

The Company's salary structure is as follows:

- (1) The Company may pay remuneration to directors for their duties performed, regardless of the Company's profit or loss. The Board of Directors is authorized to determine the remuneration in accordance with industry standards and relevant laws and regulations.
- (2) The Company installs managerial officers according to the provisions of the Company Act, and the appointment, dismissal and the remuneration of the managerial officers shall be handled in accordance with Article 29 of the Company Act and relevant laws and regulations. For the rest of the employees, the president determines the employment or dismissal of the employees based on the negotiation with the chairman.
- (3) The remuneration of the Company's directors only includes transportation allowance and fixed remuneration, and no variable remuneration is paid. Therefore, the directors' remuneration is not related to their performance. Although performance is evaluated annually, the directors' remuneration is not related to performance.
- (4) For the net profit before tax of the current period before deduction of the remuneration of employees and remuneration of directors of the Company, not less than 4% of such profit shall be appropriated as the remuneration of employees, and no higher than 4% of such profit shall be appropriated as the remuneration of directors and supervisors.

In 2024, the Remuneration Committee held a total of three meetings, with an average attendance rate of 100%. Attendance is as follows:

| Title | Name | Number of attendance in person | Attendance by proxy | Percentage of attendance in person (%) |
|----------------------|----------------|--------------------------------|---------------------|--|
| Independent director | Kuo-Shih Huang | 3 | 0 | 100% |
| Independent director | Pei-Chang Li | 3 | 0 | 100% |
| Independent director | Yu-Hsin Kuo | 3 | 0 | 100% |

| Meeting Date | Contents of Motion | Resolution of the Remuneration Committee | The Board of Directors' opinions on the Remuneration Committee meeting |
|--------------|---|--|--|
| 2024.05.03 | Remuneration for the Deputy General Manager. | Passed by all the attending members | Passed by all the attending directors |
| 2024.11.11 | Motion for the allocation plan of shares granted to managers and employees for subscription of cash capital increase by issuing new shares in 2024. | Passed by all the attending members | Passed by all the attending directors |
| 2024.12.27 | Motion for estimation of the 2025 remuneration to the directors and managers | Passed by all the attending members | Passed by all the attending directors |

Promotion of Sustainable Development

In order to enhance the management of sustainable development, the Company has established the "Sustainable Development Best Practice Principles", which were amended and approved by the Board of Directors on November 3, 2022. Currently, the Finance and Accounting Department is responsible for promoting sustainable development, including proposing and implementing sustainable development policies, systems, relevant management guidelines, and specific promotion plans. The Finance and Accounting Department reports the progress of these plans to the Board of Directors at least once a year. Through discussions of material issues, the achievement of indicators in the sustainable development report is reviewed, and relevant problems are addressed by various departments. Once completed, the sustainability report will be submitted to the Board of Directors for discussion and approval before publication. When promoting sustainable development goals, the Company's Board of Directors should fully consider the interests of stakeholders, including the following matters:

- I. Propose a mission or vision for sustainable development, and formulate sustainable development policies, systems, or relevant management guidelines.
- II. Incorporate sustainable development into the Company's business operations and development direction, and approve specific implementation plans for sustainable development.
- III. Ensure the timeliness and accuracy of information disclosure related to sustainable development.

Promotion of Sustainable Development Operations

The Company's Finance and Accounting Department currently serves as the sustainable development unit. While pursuing sustainable management and profitability, the Finance and Accounting Department regularly discusses environmental sustainability, social responsibility, and corporate governance. The Company's Board of Directors meets at least once per quarter, holding a total of nine meetings in 2024 (with an average director attendance rate of approximately 97%). These meetings reviewed 41 proposals, 30 of which involved environmental, economic, and social issues (including GHG inventory and verification as report items). Through regular performance reviews and progress tracking toward targets, the Board discusses and reports on these matters, and promptly reviews and improves the Company's relevant internal control systems and operating procedures. Communication items are detailed in the following table:

| Nature | Total Number of Major Incidents | Summary of the Motions Communicated | Communication Results |
|----------------------|---------------------------------|---|--|
| Environmental Aspect | 5 | GHG inventory and verification report, and sustainability report implementation summary. | Handled according to the GHG inventory schedule, with the results reported to the Board of Directors for reference on a regular basis. |
| Economic Aspect | 14 | Land purchase, signing of joint construction contracts, authorization of major development projects, and arrangement of operating fund financing. | Handled according to the resolutions of the Board of Directors. |
| Social Aspect | 11 | Motion for remuneration of directors and managers, and employees stock subscription. | Handled according to the resolutions of the Board of Directors. |

2.3 Operational Performance

Economic Performance

In 2024, BetterLife Group's total operating revenue reached NT\$625,467 thousand. and its net income before tax totaled NT\$110,429 thousand. Looking ahead, the Company will continue to launch projects smoothly to meet social housing demand, pursue reasonable profits, and achieve its steady growth objectives. The Company did not receive any financial aid from the government during the reporting period.

| Financial Data of BI Group Co., Ltd. In the past Two Years (Unit: NTD thousands) | | | | |
|---|-----------|---------|------------|------------|
| Item \ Year | 2023 | 2024 | Difference | |
| | | | Amount | ratio |
| Operating revenue | 145,516 | 625,467 | 479,951 | 329.83% |
| Operating costs | 144,851 | 332,069 | 187,218 | 129.25% |
| Gross profit(loss) | 665 | 293,398 | 292,733 | 44,020.00% |
| Operating expenses | 52,584 | 92,669 | 40,085 | 76.23% |
| Net operating profit (loss) | (51,919) | 200,729 | 252,648 | 486.62% |
| Non-operating revenues and expenses | (52,231) | 110,429 | 162,660 | 311.42% |
| Net profit (loss) before income tax | (104,150) | 311,158 | 415,308 | 398.76% |
| Income tax expense (profit) | 5,966 | 10,202 | 4,236 | 71.00% |
| Net income(loss) for the period | (110,116) | 300,956 | 411,072 | 373.31% |
| Other comprehensive income (loss) (after-tax net amount) | (119) | 2,871 | 2,990 | 2,512.61% |
| Total comprehensive income (loss) for the current period | (110,235) | 303,827 | 414,062 | 375.62% |
| Note: The amounts above are based on the consolidated financial statements audited and certified by CPAs. | | | | |

Tax Management

BetterLife Group strictly abides by the business tax and other related tax laws and regulations. Given this, we have formulated the following tax policies:

- Legal Compliance Principle – Adhere to tax laws and regulations and the intent of legislation, accurate tax filing and payment, and proper documentation.
- Decision-making Principle – Pay attention to changes in local and international tax laws, comprehensively assess their impact, and formulate corresponding strategies.
- Information Transparency Principle – Regularly disclose tax information through financial reports and annual reports to ensure transparency.
- Proactive Communication Principle – Maintain open and honest communication with tax authorities to help improve the tax environment and system.
- Reasonable Tax-saving Principle – Utilize legal and transparent tax incentives, and avoid methods that violate the spirit of the law.
- Reasonable Structure Principle – Enterprise structure and transaction arrangements conform to economic substance, and do not utilize special arrangements for tax avoidance.
- Risk management principles – Assess relevant risks and take appropriate strategies when making and executing tax decisions.
- Business Substantive Principle – Related-party transactions must have economic substance, with the decision-maker bearing the risk and receiving reasonable remuneration.
- General rules of transactions – The price and conditions of related-party transactions should be comparable to those of similar transactions with unrelated parties.

Taxation Management Approach

- **Tax risk management:** The tax execution unit regularly reviews tax law developments in each country where the operating site is located, identifies potential tax risks, and reports to the Board of Directors for discussion and formulation of countermeasures. When new operating activities or transactions arise, potential tax impacts are assessed in advance to formulate the optimal tax strategy.
- **Whistleblowing mechanism:** The Company has established an independent reporting channel. If employees or external stakeholders discover unethical or illegal tax practices, or have concerns which may jeopardize the Company's tax integrity, they may submit a report, which will be handled by the Finance and Accounting Department.

The Company has established tax strategies based on laws, regulations, interpretations, and announcements from the competent authorities, and regularly participates in tax seminars and courses organized by local tax authorities to stay up-to-date on the latest legal information. The Company also discusses the potential impact of future tax regulations on the Company with its CPAs. The Company's income tax has been audited and certified by an external accounting firm, and taxes declared and paid in accordance with local laws and regulations. At BetterLife Group, we ensure reasonable tax liabilities are met locally.

For more information, please visit the official website and annual report website of BLG.

| | |
|--|--|
| <p>BLG Website: https://blgroup.com.tw/</p> | <p>BLG Annual Report Website:https://mops.twse.com.tw/mops/#/web/t57sb01_q5</p> |
| <p>BLG Website QR Code</p>  | <p>BLG Annual Report QR Code</p>  |

2.4 Legal Compliance

Human Rights Policy

BetterLife Group supports and implements human rights policies and is committed to fostering workplace diversity. We do not discriminate against individuals or treat them unfairly based on gender, sexual orientation, nationality, race, class, age, marital status, language, beliefs, political affiliation, place of origin, birthplace, appearance, facial features, or physical and mental disabilities. All employees share the responsibility of maintaining a work environment free from unlawful harassment and discrimination. Any personnel who witnesses or hears about workplace misconduct should immediately report the matter via the employee complaint hotline or the internal complaint mailboX. The Legal Affairs Office is the dedicated unit responsible for managing complaints. Cases received will be investigated confidentially. If a case is substantiated, disciplinary action will be taken in accordance with the Company's management measures. If the incident involves criminal liability, the Company may also refer the matter to the judicial authorities for investigation and prosecution, and punishment will be administered according to the approved disciplinary measures, with follow-up tracking, evaluation, and supervision to prevent future incidents of workplace misconduct. Retaliation against complainants, reporters, or those assisting in investigations is strictly prohibited and will be subject to disciplinary action in accordance with the Company's management regulations. In addition, the Company will strictly maintain the confidentiality of the whistleblower's identity, and assist and provide health guidance, work adjustments or changes, and physical and mental health follow-up, along with other compensatory measures, ensuring full respect for and protection of human rights and to foster a fair and just working environment.

Implementation of Human Rights Policy:

- I. Establish a zero-tolerance policy: Clearly state the Company's zero-tolerance stance on sexual harassment, and issue a statement prohibiting workplace sexual harassment and establish a channel for reporting sexual harassment.
- II. Complaint mechanism: Establish an effective sexual harassment grievance mechanism to ensure smooth and confidential communication channels so employees can safely and fearlessly report incidents of sexual harassment. Upon receipt of the complaint, the Company will immediately investigate and address the case, determining the appropriate response method based on the nature and details of the case. The Company also follows up on the progress of any required improvements.

Compliance and Whistleblowing Mechanism

We actively keep track of changes in laws and regulations, stipulating that employees should maintain good conduct and act with prudence, and should not exploit their positions for personal gain or engage in fraudulent activities. Regarding taxation, the Company complies with all applicable tax laws and regulations and has no record of tax evasion. Concerning the environment, we are committed to environmental protection policies and occupational safety. With regard to society, we adhere to the government's social and economic policies and fulfill our corporate social responsibilities. In 2024, BLG did not face any major fines for violating laws and regulations, nor did it make any political donations.

| Corporate governance-related laws and regulations | Labor rights-related laws and regulations | Environmental-related compliance | Product-related laws and regulations |
|---|---|---|--|
| <ul style="list-style-type: none"> No violation of the Company Act No violation of the business regulations No violation of securities and financial regulations. No incidents of corruption involvement. No political donations No legal proceedings arising from anti-competitive, antitrust, or monopolistic conduct | <ul style="list-style-type: none"> No violation of the Gender Equality Act No forced labor No child labor No infringement of Indigenous peoples' rights | <ul style="list-style-type: none"> No violation of the Waste Disposal Act No violation of the Air Pollution Control Act No violation of the Water Pollution Control Act No serious leakage incident | <ul style="list-style-type: none"> No prohibited or controversial products No violations of marketing-related laws, regulations, and voluntary codes of conduct No instances of huge fines incurred for violation of laws and regulations related to the provision and use of products and services No infringement of customer privacy or loss of customer data |

Note: A major incident is defined as an incident with accumulated fines of NT\$1 million or more.

To ensure that daily operations comply with the Company's ethical policy standards, we encourage reporting any illegal or unethical conduct that violates the Code of Ethical Conduct or the Ethical Corporate Management Best Practice Principles. We investigate reported matters fairly and maintain the confidentiality of the whistleblower's identity, the reported matter, the investigation process, and the results. We will not disclose any related information to outsiders to ensure that whistleblowers are protected from improper retaliation, the Company has established a whistleblowing system and provides the following reporting channels.

| Whistleblowing Channel | |
|------------------------|--|
| Acceptance Unit | Legal Office |
| Mail Address | 4F, No. 303, Xinhua 1st Road, Neihu District, Taipei City (company address) |
| Whistleblowing Hotline | 02-27915688#232 |
| Email | audit@blgroup.com.tw |

Anti-corruption System

BetterLife Group values the integrity and ethics of the Company and adopts a zero-tolerance policy toward corruption and bribery. Operating on the principles of fairness, honesty, and trustworthiness, the Company has formulated its "Procedures for Ethical Management" in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and the relevant laws and regulations of its operating sites. These procedures specifically regulate matters that the Company personnel should observe when conducting business. The Company discloses its ethical management policy in internal regulations, annual reports, on its website, and in other promotional material. The policy is promoted on a regular basis to ensure suppliers, customers, and other related institutions and personnel clearly understand the Company's ethical management philosophy and regulations. We prohibit employees from accepting bribes and vendors from offering them to refrain from compromising the quality and corporate image of our construction projects. We also respect intellectual property rights and ensure the rights and interests of shareholders, customers, and stakeholders. Furthermore, we comply with the Fair Trade Act and all relevant competition laws and regulations in our business operations. Based on our commitment to ethical management, the Company has established a whistleblowing mailbox on its website, available to both internal and external stakeholders for reporting unethical or improper conduct. There were no corruption incidents in 2024, nor was there any anti-competitive behavior, anti-trust violations, or monopolistic practices.

Risk Management

The Board of Directors is the highest authority for risk management within the Company, responsible for approving risk management policies and related regulations, supervising the overall implementation of risk management, and ensuring effective risk control. The Company has established a Risk Management Team to conduct a comprehensive assessment of the Company's operational risks. The status of risk management operations is submitted to the Audit Committee and the Board of Directors at least once a year. The General Manager serves as the convener, with the top executive of each unit serving as a member of the risk management unit, to ensure the operating units implement the risk management system. Unit personnel are assigned to serve as risk management executive personnel and work with relevant personnel from each operating unit to implement risk management procedures. The Risk Management Team reported on its annual operation and implementation status to the Audit Committee and the Board of Directors on December 27, 2024.

| Scope of Risk Control | | |
|--|--|---|
| Risk Topic | Potential Risk | Countermeasure |
| Manpower shortages, raw material shortages, or price fluctuations. | Due to manpower shortages, scarce supply, and drastic price fluctuations, the cost of raw materials may increase and construction progress may be delayed. | In the future, the Company may consider changing construction methods to cope with labor shortages or actively seek alternative raw materials to gain a market advantage. |

| Scope of Risk Control | | |
|--|--|--|
| Risk Topic | Potential Risk | Countermeasure |
| Risk of policy changes | Due to the long construction period, the risk of policy changes during the sales and construction period may affect operating revenue and profit. | Continue to refine sales strategies and construction methods, shorten construction timelines, and reduce risk exposure. |
| Competitiveness | Lack of competitiveness hinders and impacts the Company's ability to achieve its established strategies or goals. | The Company maintains its competitive advantage in the industry by regularly discussing sustainable development and its reputation in meetings. |
| Construction site safety incident | During the construction process, any personnel (including but not limited to pedestrians and workers) may be injured. | Formulate prevention mechanisms and regulations, implement risk control and preventive measures, and strictly manage labor safety controls to create a safe workplace environment. |
| Risk of industry talent shortages | The inability to attract and retain suitable talent, resulting in a talent shortage and affecting the company's competitiveness. | Select supervisors with the ability to nurture and manage talent. |
| Risk of market change | The bubble in commodity and stock assets within major economies and regions, or shifts in market demand driven by economic conditions and population structure. | Expand the real estate market in different regions to increase asset allocation diversification. Actively develop architectural products suitable for future demographics and capitalize on future business opportunities. |
| Risk of land development | In addition to securing land rights, potential land pollution and geological issues should also be considered when purchasing land. | Maintain rigorous land analysis and investigation, and further develop it into a business model. |
| Dispute over consumption and customer complaints | Written or verbal expression of any dissatisfaction with the Company's products or services by any stakeholders, particularly customers. | Propose specific solutions to customer complaints or consumer issues, and maintain good communication to enhance the corporate image. |
| Customer changes and house handover disputes | The discrepancy between the expected timelines and actual delivery for home purchases can lead to disputes upon handover, potentially damaging the Company's brand reputation. | Propose specific solutions for customer requests or handover issues, and maintain good communication to improve the Company's image. |
| Energy efficiency of buildings | Carbon reduction efforts and sustained increases in energy prices will have a long-term impact on the Company's operating costs. | We introduce energy-saving design to buildings to reduce their energy consumption. By using energy-efficient materials and equipment, we support green building practices and environmental sustainability. |
| Construction quality control risk | Due to improper construction supervision, the construction quality may decline and corporate competitiveness weakened. | Rigorous construction quality control strengthens the sustainability of the brand. |

III. Sustainable Buildings

Material Topic

| Customer health and safety (construction quality) | |
|---|---|
| Reporting Requirements | Description and Example of Reporting Requirements |
| Major Reason for This Topic | Poor construction quality directly impacts the safety and comfort of our customers. We enhance construction management, plan improvements to structural earthquake resistance, reduce the construction defect rate, and ensure customers live with peace of mind. Improving customer satisfaction with our products is our continuous pursuit. |
| Impacts and Effects | <p>Actual / Potential Positive Impact Economic aspect: Stable construction quality can build a company's brand image and also increase customer trust and satisfaction. Environmental aspect: The use of environmentally friendly materials and technologies can reduce carbon emissions and promote sustainable development.</p> <p>Actual / Potential Negative Impact Economic aspect: If a significant impact occurs during construction, the Company will be liable for compensation, potentially damaging its brand image and affecting its operating performance. Human rights aspect: Construction defects may pose potential hazards to the health and safety of customers and the community. If workers' rights are not fully protected, it may lead to human rights issues such as work-related injuries or overwork, affecting work stability and social responsibility.</p> |
| Policy | At BLG, we adhere to the belief that "Do what is good for the customer", demonstrating our dedication to customers. The Company complies with the relevant laws and regulations of the competent authorities, requiring the materials and technologies that meet safety standards to be used during construction. BLG implements strict construction quality control, conducts regular quality inspections and testing, and ensures each project meets high-quality standards. In addition, we employ environmentally friendly construction methods, choosing low-carbon and low-polluting building materials and technologies. We also regularly train construction personnel to ensure they understand and comply with relevant regulations and operating procedures. |
| Strategy | <ol style="list-style-type: none"> 1. High-quality construction: Rigorous quality control and safety standards ensure the construction process does not harm customer health and safety, enhancing customer satisfaction. 2. Safety facilities and design: Use materials and technologies that meet safety standards during construction to avoid future structural problems or safety hazards. 3. Enhance brand reputation: Establish a good brand image through high-standard construction quality, attracting more customers and partners. 4. Environmental and health protection: Promote environmental protection and sustainable construction methods to reduce environmental impact and foster the long-term health and well-being of the community and customers. |
| Goals and targets | <p>Short-term</p> <ol style="list-style-type: none"> 1. Ensure that all products and services of the Company comply with the relevant health and safety standards and legal requirements. 2. Set the goal of reducing customer use of the Company's products and the occurrence of health or safety issues. 3. Provide records of the construction process for the Company's products to enhance customer confidence in the Company. 4. Establish a fast-response customer feedback system to improve health and safety management. <p>Mid-term</p> <ol style="list-style-type: none"> 1. Develop products that are safer, healthier, and more environmentally friendly to reduce potential health risks to customers. 2. Establish a comprehensive health and safety management and learning system to ensure continuous compliance with regulatory requirements. 3. Set clear targets for reducing accident rates or safety incidents, and regularly monitor the progress. 4. Promote customer health and safety education programs to enhance customers' awareness of the correct use of the Company's products. 5. Ensure the supply chain complies with health and safety standards to reduce the overall risk of the Company's products. |

| Customer health and safety (construction quality) | |
|---|---|
| Reporting Requirements | Description and Example of Reporting Requirements |
| | Long -term 1. Achieve zero (health and safety) accidents during product or service use. 2. Continue to develop innovative, healthy, safe, and eco-friendly building materials to promote customer welfare and environmental protection. 3. Establish high customer trust and brand loyalty through long-term, stable security performance. 4. Achieve comprehensive health and safety control and prevention through big data and technology, and continuously optimize the management system. |
| Management Evaluation Mechanism | 1. Performance indicator monitoring: Regularly evaluate key indicators such as construction accident rate, defect rate, and customer complaint rate to measure management effectiveness. 2. Internal audit: Ensure that construction quality and safety management comply with standards and regulations through internal inspections and audits. 3. Customer feedback mechanism: Collect customer satisfaction survey results regarding construction quality and safety to serve as the basis for improvement. |
| Performance and Adjustment | If the goal is not achieved, the report will reveal the reasons for the failure with corresponding adjustments to the management approach proposed, such as optimizing the construction process, strengthening employee training, or introducing new technologies. If the target is exceeded, higher standards may be set or the scope of management expanded. |

3.1 Green Supply Chain Supplier Profile

In 2024, BetterLife Group worked with a total of 60 suppliers/contractors. The main procurement items were categorized as labor services, raw materials, and construction projects. Below is a breakdown of the Company's various procurement items and their respective ratios:

| Proportion of Procurement by BetterLife Group in the Past Three Years | | | | | | | |
|---|------------------|---------------------|--|---------------------|--|---------------------|--|
| Contract Type | Procurement Area | 2022 | | 2023 | | 2024 | |
| | | Number of companies | Percentage of purchase amount as a percentage of total purchase amount (%) | Number of companies | Percentage of purchase amount as a percentage of total purchase amount (%) | Number of companies | Percentage of purchase amount as a percentage of total purchase amount (%) |
| Labor (Contracting and services) | Domestic | 17 | 17 | 24 | 5.3 | 36 | 18.6 |
| | Overseas | 7 | 2 | 7 | 6.4 | 6 | 3 |
| Property (Raw materials) | Domestic | 0 | 0 | 10 | 33.2 | 15 | 61 |
| | Overseas | 0 | 0 | 0 | 0 | 0 | 0 |
| Construction (Building and equipment) | Domestic | 2 | 80 | 3 | 54.9 | 2 | 17.4 |
| | Overseas | 1 | 1 | 1 | 0.2 | 1 | 0 |
| Total | | 27 | 100% | 45 | 100% | 60 | 100% |

Explanation:

- "Domestic" refers to Taiwan, while "Overseas" refers to areas outside of Taiwan (e.g., the United States, Vietnam, etc.).
- Contract type should be filled based on the Company's internal classification. The default options (labor, goods, and construction) can be omitted if not applicable.

Supplier Management and Appraisal

We regard suppliers as important partners. To ensure supplier work safety, we require all construction sites to comply with relevant laws and policies. We also require suppliers to designate labor safety and health personnel to fulfill the contractual obligations and penalties for violations outlined in the contract. In order to meet the needs of sustainable development and meet high product quality standards, BetterLife Group prioritizes suppliers who demonstrate the ability to achieve those standards. At the same time, the Company considers the environmental impact assessment of a building's entire life cycle – from material production and transportation through construction, use and maintenance – to demolition and waste disposal. The Company also advocates for buildings that are sustainable, low-carbon, intelligent, and healthy. Finally, whether a supplier is a local manufacturer and can provide stable cooperation are also key evaluation factors.

In order to ensure construction projects meet quality requirements, schedules, and safety standards, we have established comprehensive management guidelines and integrated them with procurement evaluation systems for suppliers and contractors. The Company has established a "Supplier Evaluation Form", which is jointly used by the Engineering Affairs Department and related departments to evaluate suppliers. Simultaneously, we communicate our sustainability principles and initiatives and invite suppliers to participate and enhance their focus on social responsibility, environmental protection, and corporate governance. In 2024, of the suppliers managed by the Company's Construction Department, 10 were appraised, representing 50% of the total.

3.2 Architecture Quality and Customer Service

Product Certification

The quality and safety of buildings have always been core values at BetterLife Group. We prioritize customer needs and safety, and are committed to providing customers with a safe and comfortable home. As global attention to environmental protection and sustainable development grows, the EEWH (Ecology, Energy saving, Waste reduction, and Health) Label is increasingly becoming a must-have for new construction projects. The government is also actively promoting green building certification, and BLG actively responds to this trend, making environmental protection and carbon reduction long-term goals for the Company's development.

BetterLife Group selects appropriate projects from its development portfolio and applies for the EEWH Label. As of the end of 2024, two projects obtained the EEWH: the BLG Garden project in Taoyuan Qingpu and the Song Yong Project in Taipei City's Xinyi District. The total certified floor area was 53,408 square

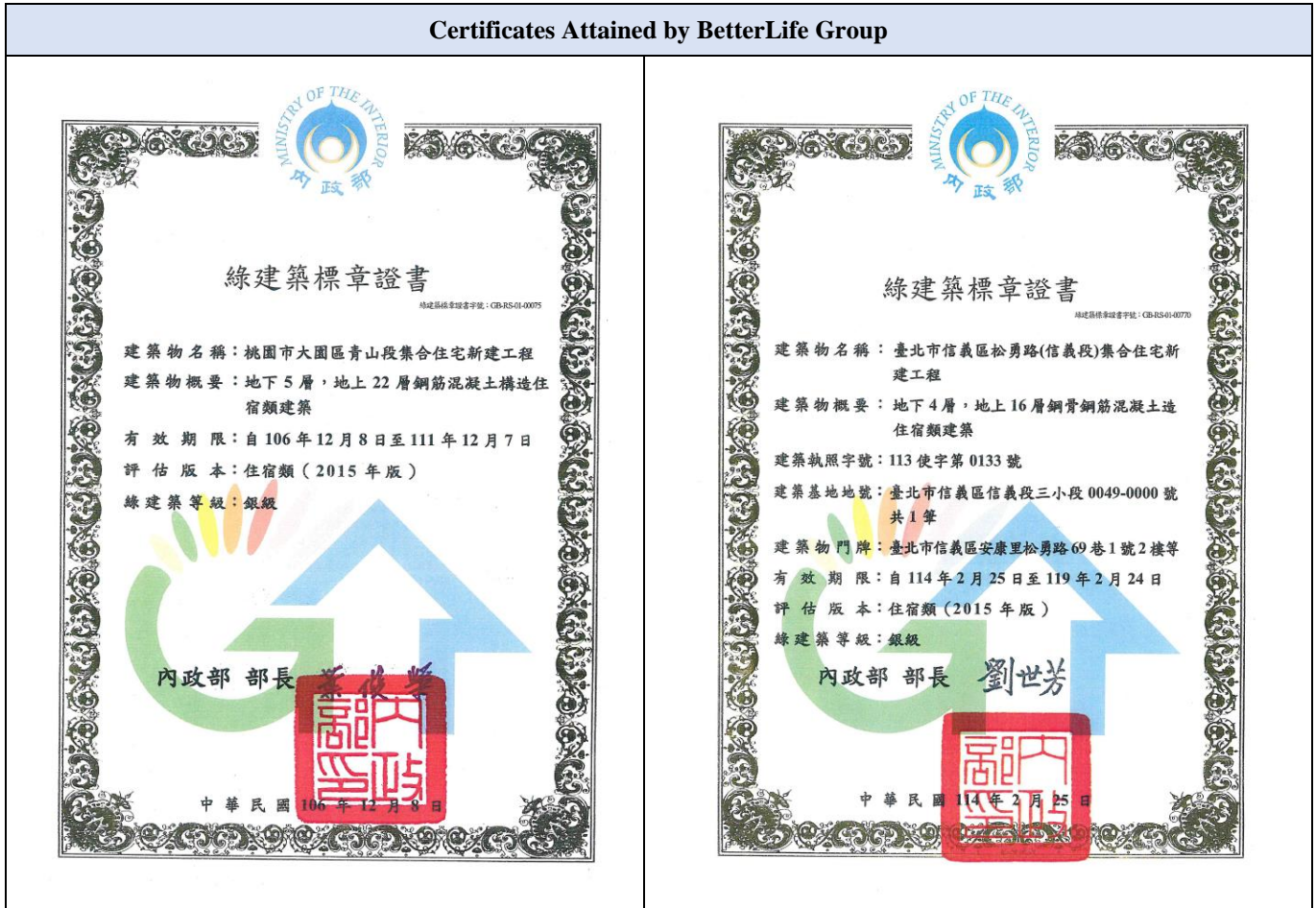
meters. In the future, we will continue to promote more projects compliant with green building standards and strengthen innovative applications in areas such as energy conservation, smart buildings, and green spaces, to provide customers with greener living environments that meet modern needs. During the reporting period, the Company experienced no incidents of violating health and safety regulations related to its products and services.

The EEWL Label in Taiwan consists of nine major indicators. To pass the certification and obtain the label, at least four indicators must be achieved, including the two required indicators, “daily energy saving” and “water resources”, plus two elective indicators chosen from the remaining seven. In addition, green building levels are classified into five levels: eligible, bronze, silver, gold, and diamond,. This classification evaluation system not only aligns with international trends but also serves as an effective strategy for enhancing green building standards. The Company’s construction projects are lodging facilities, and the projects that have earned the EEWL Label are at the silver level. The following table details BetterLife Group’s achievements in obtaining this label:

| Nine Major Indicator Groups | Indicator Name | 9 Major Indicators Evaluation Items | Utilization Methods |
|------------------------------------|--|--|--|
| Ecology | Biodiversity Indicator | Ecological green network, microhabitats, plant diversity, soil ecology | Select native plants. |
| | Green Quantity Indicator | Green quantity, CO ₂ fixed volume | Tall floor and rooftop greening. |
| | Base Water Retention Indicator | Water retention, infiltration, and soft flood control | <ol style="list-style-type: none"> 1. Design rainwater detention basins and repurpose them as fountains after purification to regulate the microclimate. 2. Design artificial gardens with excellent soil permeability. |
| Energy Saving | Daily Energy-saving Indicators (Mandatory) | Energy-saving enclosure, air conditioning, and lighting | <ol style="list-style-type: none"> 1. Energy-saving building envelopes (i.e., using clear glass in homes). 2. Adopt environmentally friendly refrigerants and high-efficiency air conditioning units. 3. High-brightness colors are used indoors to enhance illumination. |
| Waste Reduction | CO ₂ Reduction Indicator | CO ₂ emissions from building materials | <ol style="list-style-type: none"> 1. Adopt lightweight design (e.g., light partition systems). 2. Exposed piping for air conditioning system design. |
| | Waste Reduction Indicator | Earthwork balance, waste reduction. | Implement total construction waste management. |

| Nine Major Indicator Groups | Indicator Name | 9 Major Indicators Evaluation Items | Utilization Methods |
|-----------------------------|---|--|--|
| Health | Indoor Environmental Indicator | Sound insulation, lighting, ventilation, building materials. | <ol style="list-style-type: none"> 1. Establish high-efficiency lighting systems. 2. Use air-tight windows to block out noise. 3. Use low-pollution natural building materials (such as water-based eco-friendly coatings) for interior decoration. |
| | Water Resource Indicator (Mandatory) | Water-saving fixtures, rainwater, and reclaimed water reuse | <ol style="list-style-type: none"> 1. Water-saving equipment, water-saving toilets, automated flushing sensor systems, etc. 2. Rainwater detention basins are installed. 3. Select native drought-resistant plants to reduce water consumption. |
| | Sewage and garbage improvement indicators | Rainwater sewage diversion, garbage sorting, and composting | <ol style="list-style-type: none"> 1. Rain and sewage diversion. 2. Set up a garbage collection room and a food waste collection and processing area. 3. Establish a resource garbage sorting and recycling system. |

Certificates Attained by BetterLife Group



Certification and evaluation of products and services.

Since its establishment, BetterLife Group has consistently upheld a spirit of professionalism and integrity, operating its brand based on sustainability and stability. The foundation of the Company's sustainability lies in maintaining strong relationships with its customers. Therefore, we demand the highest standards of service quality and provide customers with after-sales service to support their long-term success. In recent years, we have redefined our marketing strategy, moving away from excessive promotion and refocusing on the core elements of "quality", "brand value", and "customer service". Perfect quality and A+ after-sales service are the most solid foundations of our brand value.

Marketing advertisements are an important channel for communicating with customers. BetterLife Group approaches consumers with a rigorous and self-disciplined attitude and adheres to the principle of integrity. To avoid consumer disputes or misunderstandings, we do our utmost to refrain from using potentially misleading language in our advertising materials. For the model homes, BLG also assigns dedicated personnel to verify that the dimensions of the model homes match the blueprints, demonstrating its commitment to transparent marketing information. Before other marketing advertisements are printed on materials such as posters, POP, newspaper ads, and sales brochures, we will carefully review the documents to ensure the promotional content is accurate and does not contain any exaggeration or misleading statements. Once confirmed and approved, the documents will be archived for future reference to prevent false advertising, safeguard BLG's professional brand image, and deliver accurate information to consumers. As of 2024, there had been no incidents of non-compliance with product and service safety information labeling. However, one incident of violation related to marketing communications regulations did occur.

| Penalties for violations of marketing and promotion laws and regulations | | |
|--|--|---|
| Unit: NTD | | |
| Penalty amount | Description of penalty | Subsequent improvement methods |
| 0 | The point of presence (POP) of a construction project was reported for illegal structure. Investigation revealed that the advertising vendor subcontracted by BLG had not applied to renew the advertising permit in time. | <ol style="list-style-type: none"> 1. Reply to the letter from the Department of Urban Development. The Company is neither the owner nor the user of the advertising property (acting as an agent for sales and lease), and is not involved. 2. Order distributors and advertisers to remove the advertisements within a specified timeframe. 3. Improvement made and no penalty was imposed by the Department of Urban Development. |

Customer Service Management

BetterLife Group places great importance on customer privacy and intellectual property rights. To reduce company operational risk, in addition to rigorously protecting customers' confidential information and personal data, the Company has established various computerized information system processing procedures and related management measures for personal data protection, in order to implement internal controls and maintain information security policies. Any customer data obtained for business purposes must be properly safeguarded and shall not be disclosed to third parties. Data shall not be used outside of authorized periods, and must be deleted when notified, with no copies retained. As of the end of 2024, the Company had not experienced any incidents of customer privacy violation.

Cybersecurity Policy and Management

In order to strengthen corporate governance, the Company's Board of Directors approved the establishment of the "Measures for Information Security Policy and Risk Management Operations" on December 29, 2021. These Measures were amended and renamed as the "Measures for Cybersecurity Policy and Control Operations" on December 28, 2023. Additionally, the "Risk Management Policy and Procedures" were established to ensure compliance. The Company regularly assesses risks annually and formulates and implements risk management policies for various risks. Furthermore, to protect the confidentiality, integrity, and availability of the Company's computerized operations planning and data processing, the Company places great importance on information security management.

- I. Cybersecurity policy: The Management Department is responsible for the Company's information security, including formulating, promoting, and implementing information security policies. Information personnel are assigned to different roles based on their expertise, responsible for managing the Company's information hardware and software and operating its computerized information systems. The supervisor of the management department is responsible for coordinating, planning, and updating related matters. The Company's Audit Office serves as the audit unit for information security risks and conducts annual information security inspections in accordance with

the internal control management procedures and computerized information system processing procedures. If any defects or information security incidents are discovered, the department head will be immediately notified, requesting the unit under investigation to submit relevant improvement plans and concrete actions. Additionally, information security meetings are held on an unscheduled basis to reduce internal information security risks.

II. Scope: The major risk in the assessment covers information security risk, including the physical environment, software and hardware equipment, network data, and documents, etc. of personnel related to the Company's information operation, which shall be free from improper use, destruction, loss, and leaks from internal or external sources.

III. Objective: Strengthen the Company's information security management, and set annual information security objective items.

- Maintain the operation of computer room equipment and the use of office computer equipment.
- Network firewall detection and security protection.
- Sensitive data access control.
- System data backup and restoration operations.
- Rehearsal of the disaster recovery plan.
- Information security education and promotion.

IV. Specific management plan and resources invested:

(I) Information equipment management

- Operation of server equipment - EPR server, MailPlus server, access control and monitoring equipment.
- Operation of network equipment - network firewalls and network connection equipment.
- Office equipment - Operation of personal computers and peripheral equipment.

(II) Data access management

- To maintain information security, implement control by department, job role, and work requirements, and monitor users for access violation events on a regular basis.
- The bank regularly checks account permissions, examines the mapping of account permissions to their users, and disposes of idle accounts.

(III) System backup and restoration management

- Build data storage equipment, set up synchronous and remote backups, and ensure uninterrupted data use.
- The ERP system uses the backup function of the SQL software, and the backup and restore functions are tested regularly.

(IV) Information security management

- Update and scan personal computer anti-virus software regularly.
- The computer room is equipped with network firewall equipment, and IP addresses of phishing websites are added regularly to monitor the network to prevent malicious program intrusions.
- Regularly drill through the disaster recovery plan
- The Company joined the TWCERT information security information sharing organization in 2022 and has established procedures for handling and reporting information security incidents.
- Employee information security education and training: The Information Technology Section of the Management Department held an awareness session on email systems and cloud data storage on July 19, 2024, with more than half of the employees in attendance.

(V) Review and revise management operations: The Company regularly reviews its "Cybersecurity Policy and Control Operations" and "Risk Management Policy and Procedures" and submits proposed revisions to the Audit Committee and the Board of Directors for approval.

V. Implementation results:

- (I) The Company continues to implement information security and risk management, with regular inspections of system backup and equipment operation, and irregular information security promotions for employees. There were no information security hazards in 2024.
- (II) When the Audit Office conducted the 2024 audit, no major deficiencies or information security incidents were found.
- (III) The Risk Management Team reported to the Audit Committee and the Board of Directors on December 27, 2024, regarding the operation and implementation of risk issues and corresponding measures.

IV. Rebuilding a Sustainable Environment

Material Topic

| Material Topic: Emissions | |
|---------------------------------|--|
| Reporting Requirements | Description and Example of Reporting Requirements |
| Major Reason for This Topic | The Company recognizes that environmental protection is a crucial issue requiring collective effort. We are actively addressing the ecological impact and importance of global warming, closely monitoring the effects of climate change on our operations and formulating policies for energy conservation, carbon reduction, and GHG emission reduction. We aim to lead by example and collaborate with our customers to build a low-carbon and sustainable future. |
| Impacts and Effects | <p>Actual / Potential Positive Impact Economic aspect: Compliance with local environmental laws and regulations avoids legal action and fines, and enhances its brand image. Environmental aspect: Energy conservation and carbon reduction policies help improve air quality, protect the ecological environment, and promote the sustainability of natural resources.</p> <p>Actual / Potential Negative Impact Economic aspect: Initial investment cost of environmental improvement measures is relatively high, posing a certain burden on the Company's operations. Environmental aspect: Failure to effectively control energy emissions may cause serious damage to the ecological environment. Human rights aspect: Failure to effectively control energy emissions may negatively impact the health of employees and local residents, and reduce their quality of life.</p> |
| Policy | The Company's emission policy is "social responsibility and sustainable development". |
| Strategy | Formulate emission reduction strategies based on the annual review of overall carbon reduction performance. If the reduction performance falls short of expectations, the Company will actively adopt environmentally friendly materials and technologies to reduce carbon emissions and seek communication and cooperation with relevant units. |
| Goals and targets | Short-term: The Company aims to reduce its GHG emissions by 5% within 5 years, using 2024 as the base year. Mid-term: The Company aims to reduce its GHG emissions by 30% by 2040, using 2024 as the base year. Long-term: Net zero emissions by 2050. |
| Management Evaluation Mechanism | The Company conducts an annual evaluation of the effectiveness of emission management. |
| Performance and adjustment | The total Scope 1 and Scope 2 emissions of the Company in 2024 were 27.34 metric tons, with an emission intensity of 1.367. In the future, we will continue to manage emissions and strive to achieve our short-, medium-, and long-term targets. |

4.1 Climate Change Management and Adaptation

In recent years, global warming and climate change have been intensifying, and companies worldwide are actively developing strategies to address them, as environmental sustainability and a green economy become key development trends. In response to this phenomenon, BLG pays attention to the impact of climate change on its operations at all times and adopts countermeasures for various risks. In doing this, we hope to reduce potential operational impacts and mitigate the effects of climate change to achieve its sustainable development goals. Based on the Taskforce on Climate-related Financial Disclosures (TCFD) framework, the Company discloses the following climate change risks:

| Item | Explanation |
|---|--|
| Governance Unit | <ol style="list-style-type: none"> 1. On November 3, 2022, the Board of Directors approved the "Sustainable Development Best Practice Principles", designating the Finance and Accounting Department as the dedicated unit responsible for promoting sustainable development. 2. Report the implementation status of the GHG inventory to the Board of Directors quarterly. 3. Report the progress of sustainable development to the Board of Directors at least once a year. |
| Risk Type | In response to the national GHG reduction policy, the Company will continue to monitor relevant government measures to avoid operational risks caused by changes in laws and regulations. |
| Opportunity Type | Promote GHG reduction to meet phased management goals, and continuously monitor international climate change alerts to enable a timely response mechanism for abnormal events. |
| Strategy | The Company keeps a close eye on the impact of climate change on its operations and formulates relevant strategies based on its operational status to reduce the impact of climate change on its operations. |
| Risk Management | Through Sustainable Development and Ethical Management Committee meetings, relevant team members are brought together to discuss and identify climate change risks and opportunities. |
| Indicators and Targets | <p>Currently, the world is gradually moving towards net-zero emissions, and the Company is also aligning with the competent authority's targets of achieving net-zero emissions by 2050.</p> <p>The Company has not yet set specific targets for climate change, but will continue to monitor international climate change alert information to ensure a timely response.</p> |
| Financial Impact | The carbon tax will increase the construction cost of building projects. |
| GHG Inventory Plan | The Company has set 2024 as the base year for GHG inventory and will complete the 2024 inventory in January 2025. Internal verification will be conducted in February 2025, and the 2024 GHG inventory report will be finalized in March 2025. |
| External Guarantees or Assurance | According to the Company's schedule, external verification will be completed by the end of December 2028. |

4.2 Energy Saving Actions

Overview of Energy Consumption

The main source of GHG emissions for BetterLife Group is electricity consumption. The Company's energy consumption is shown in the table below. We will continue to implement various energy-saving measures to reduce energy consumption and minimize our impact on the environment, in order to achieve our sustainable energy use goals.

| Energy Consumption | | |
|---|--|-----------|
| Fixed Quantity Indicators | Unit | 2024 |
| Electricity Consumption | kWh/year | 36,458.91 |
| | GJ | 131.25 |
| Gasoline consumption | L/year | 2,379.88 |
| | GJ | 75.82 |
| Total energy consumption | GJ | 207.07 |
| Energy intensity | GJ/total number of full-time employees | 10.89 |
| Remark: 1. The organization's specific metric is 19 full-time employees 2. Calorific value of electricity is converted to 1 kWh = 0.0036 GJ. 3. The conversion factor in 2024 was based on the fuel calorific value calculated using the Ministry of Environment's Greenhouse Gas Emission Factor Management Table Version 6.0.4 - gasoline 7,800 kcal/L; diesel 8,400 kcal/L; natural gas 8,000 kcal/m ³ ; liquefied petroleum gas 6,635 kcal/L; 1 kcal = 4.1868 KJ. | | |

Energy Saving Results

BetterLife Group is committed to improving the efficiency of various resource utilization and has noted the impact of climate change on its operations. BetterLife Group has begun conducting a carbon inventory and is strengthening the promotion and implementation of energy conservation and carbon reduction measures. We not only actively invest in the planning and design of green buildings, but also implement various energy-saving measures in the office. Specific measures are listed below:

1. The environmental-friendly measures of construction sites include landscaping and greening projects, using products certified with an "Energy Label", implementing a lighting time sequence control system, strengthening natural lighting and ventilation. As well as these, we also use wet lightweight partition walls, adopt lightweight and recyclable low-carbon design for buildings, plan kitchen waste refrigeration equipment and resource classification and recycling space, and promote the procurement and use of green building materials.
2. All waste from construction projects is disposed of by qualified waste disposal contractors including incineration, landfill, and recycling.
3. Recycle reclaimed water (rainwater) from water towers to achieve water conservation.
4. Promote a paperless office environment and control the use of office paper and various printed materials.
5. Install automatic power-saving controllers for air conditioning and lighting equipment.
6. Promote that the office temperature should be set at 26°C in summer.

The data disclosed in this report represents the first GHG and energy inventory data for 2024. No baseline data from the previous year (2023) is available for comparison.

4.3 GHG Management

In the face of the challenges of global climate change and environmental deterioration, the Company will continue to promote energy conservation, carbon reduction, and GHG emissions reduction, with sustainable development at its core. We have conducted a GHG inventory for the Taipei headquarters. Through this process and results, we can accurately understand our current GHG emissions status. We hope to actively fulfill our emission reduction responsibilities in the future, contributing to environmental protection. The total

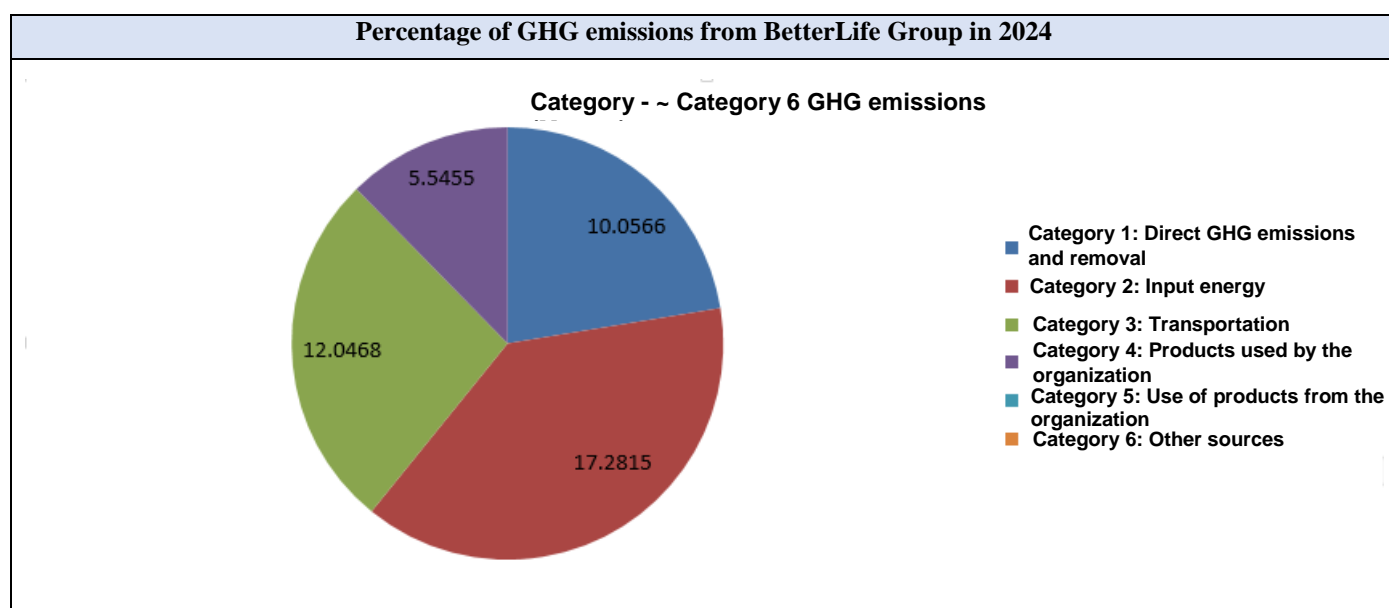
GHG emissions of the Company in 2024 were 44.9304 Mt CO₂e, of which Scope 1 emissions were 10.0566 Mt CO₂e, Scope 2 emissions were 17.2815 Mt CO₂e, and Scope 3 emissions were 17.5923 Mt CO₂e.

| Item | 2024 GHG Emissions |
|---|--------------------|
| Scope 1: Direct GHG emissions (Mt CO ₂ e) | 10.0566 |
| Scope 2: Indirect GHG emissions (Mt CO ₂ e) | 17.2815 |
| Scope 3: Other indirect emission sources (Mt CO ₂ e) | 17.5923 |
| Total emissions = Scope 1 + Scope 2 + Scope 3 (Mt CO ₂ e) | 44.9304 |
| GHG emissions intensity (Mt CO ₂ e/total number of full-time employees) | 2.25 |
| Remark: 1. Scope 1 emissions are from sources directly owned or controlled by the Company, including direct emissions from mobile combustion and direct fugitive emissions from human-induced GHG releases within the system. Emission factors are calculated according to the Ministry of Environment's Greenhouse Gas Emission Factor Management Table Version 6.0.4 (based on the IPCC Sixth Assessment Report). 2. Scope 2 refers to indirect emissions from energy, such as purchased electricity. 3. Scope 3 refers to other indirect emissions, including employee commuting, business travel, disposal of solid and liquid waste, and fuel and energy related activities (excluding Categories 1 and 2). 3. Types of GHG emissions, including: carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), and Hydrofluorocarbons (HFCs). 4. The carbon emission coefficient of purchased electricity is based on the electricity carbon emission coefficient announced by the Energy Administration, Ministry of Economic Affairs, and was 0.474 kgCO ₂ e/kWh for 2024. 5. Scope of disclosure for GHG emission data covers Taipei Headquarters. | |

| 2024 Statistics of BetterLife Group's Direct GHG Emissions | | | | | | | | |
|--|-----------------|-----------------|------------------|--------|------|-----------------|-----------------|---------|
| Item | CO ₂ | CH ₄ | N ₂ O | HFCs | PFCs | SF ₆ | NF ₃ | Total |
| Scope 1 | 5.2586 | 1.5484 | 0.1638 | 3.0858 | - | - | - | 10.0566 |

Note: The statistics of direct and indirect GHG emissions cover the Taipei headquarters.

| 2024 Statistics of BetterLife Group’s Other Indirect GHG Emissions | | | |
|--|----------------------------|---|------------------------------|
| GRI Standards | ISO 14064-1 Classification | Item Name | Other indirect GHG emissions |
| Scope 3 | Category 3 | Employee commuting | 11.1314 |
| | | Business trips | 0.9154 |
| | Category 4 | Disposal of solid and liquid waste. | 0.5605 |
| | | Fuel and energy related activities (excluding Categories 1 and 2) | 4.9850 |
| Total | | | 17.5923 |
| Note: Other GHG emissions statistics include those from the Taipei headquarters. | | | |



Air Pollution Control

BetterLife Group is committed to improving air emission quality. While we do not use ozone-depleting substances (ODS) or produce significant emissions of nitrogen oxides (NOx), sulfur oxides (SOx), or other gases, we continue to enhance employee awareness of energy conservation and carbon reduction, and encourage innovation and environmentally practices. This is to protect the environment and fulfill the Company's corporate social responsibility, with the goal of creating a cleaner, greener, and more sustainable environment.

4.4 Environmental Protection

The Company leases land in Toufeng, Miaoli, to a Japanese company for the construction of a solar power plant. Currently, preparatory work for development and design is underway. As this development area is adjacent to the leopard cat protection zone, we will complete a comprehensive ecological survey report and propose specific leopard cat conservation measures based on the survey results before commencing power plant construction, in order to maintain their habitat and prevent significant impact on the area’s natural ecology. In addition, we will take in the opinions of all parties and incorporate all environmental protection efforts into the construction plan, ensuring the coordinated progress of corporate development and ecological protection, and jointly promoting sustainable development.

Waste Management

We actively promote paper recycling and reuse, and advocate for waste sorting and resource recycling operations. We generate no hazardous waste, and all construction waste is handled by qualified disposal contractors through methods such as incineration, landfill, and recycling, ensuring proper disposal and reuse. In addition, the Company’s main revenue comes from construction and development and real estate trading. Buildings in new construction projects are contracted out to construction companies. As the Company does not own any construction equipment, forklifts, transportation vehicles, or company vehicles, there are no direct emission sources from manufacturing processes, factory facilities, or transportation. The main source of energy consumption comes from the Taipei office leased by headquarters. During the reporting period, BetterLife Group experienced no serious waste leakage incidents, and its waste disposal methods complied with both regulations and the Company’s management procedures.

| Waste Generation and Disposal | | | |
|---|---------------------|-------------------------------------|-----------------|
| Waste Composition | Harmful/Non-harmful | Departure from the Site | |
| Item | | Waste Generation (Metric Tons)/Year | Disposal Method |
| D-1801 General waste | Non-hazardous | 1.6310 | Incineration |
| Remark: The waste generated is 1.6310 metric tons/year , based on estimated per capita daily waste generation data for Taipei City in 2024 published by the Environmental Protection Administration. | | | |

All waste generated by the Company is general business waste. The office is located in a leased building, and waste disposal is handled by a qualified clearance entity designated by the Building Management Committee, namely "Wxin Environmental Inc."; hence there is no actual clearance volume and classification data available for disclosure. In response to stakeholder concerns, and referencing the Taipei City per capita daily waste generation of approximately 1.1632 kg as published by the Environmental Protection Administration of the Executive Yuan, waste generation for 2024 was estimated at 1.6310 (metric tons).

V. Creating a Happy Workplace

| Material Topic: Occupational safety and health & labor relations & training and education | |
|--|---|
| Reporting Requirements | Description and Example of Reporting Requirements |
| Major Reason for This Topic | Comprehensive implementation of occupational safety and health measures can protect employees' working environment and enhance the Company's image and productivity. Employees are the most valuable asset of the Company. We actively promote education and training to help them unleash their potential and establish a positive labor-management relationship, which not only increases employee loyalty but also enables the Company to continue to grow steadily. |
| Impacts and Effects | <p>Actual / Potential Positive Impact</p> <p>Economic aspect: The Company complies with occupational safety and health laws and regulations, regularly inspects for potential hazards and takes preventative measures to safeguard its image and operating costs.</p> <p>Human rights aspect: Harmonious labor-management relations are the driving force behind corporate growth. In addition to providing comprehensive salary and benefits, we also regularly implement education and training to strengthen employees' professional skills, which helps improve the Company's sustainable competitiveness and effectively retain talent.</p> <p>Actual / Potential Negative Impact</p> <p>Economic aspect and human rights aspect: If an occupational safety incident results in work-related injuries or occupational diseases, it may lead to production disruptions and incur medical expenses, compensation, or legal liabilities, negatively impacting the Company's operations. If the labor-management relationship is not properly managed, the Company may face operational risks in the future and could be subject to penalties under relevant laws and regulations, potentially leading to increased employee turnover.</p> |
| Policy | To ensure operational compliance with the Occupational Safety and Health Act, we regularly review relevant policies and their implementation, and provide employees with occupational safety and health training and regular health examinations. We organize occupational safety and health knowledge sessions, activities, and internal audits periodically. We reward employees for policy compliance and correct any violations. We ensure full support from senior management and lead by example in complying with relevant regulations. In addition, the Company is committed to fostering employee unity, creating a positive working environment, and establishing a comprehensive education and training program. |
| Strategy | <ol style="list-style-type: none"> 1. Strengthen employee engagement: We provide regular health examinations, psychological health support, and health promotion activities. We encourage employees to report safety hazards and establish an incentive mechanism. 2. Enhance brand value: Publicize occupational safety and health achievements and success stories to enhance the Company's image, motivate employees, and attract partners. 3. Invest in future technology and equipment: We invest in innovative technologies and smart monitoring systems to enhance safety and work efficiency. We adopt green technologies to reduce environmental impact and strengthen our social responsibility image. 4. Reinforce supply chain management: Require suppliers to comply with occupational safety and health standards, monitor safety performance, and offer more collaboration opportunities to high-performing suppliers. 5. Employee support and well-being: Medical resources and psychological counseling are provided, with training conducted to enhance safety awareness and emergency response capabilities. 6. External communication and responsibility: Transparently disclose accident information, proactively communicate with employees, communities, and regulatory agencies, and provide compensation. 7. Continuous improvement and prevention: Invest in intelligent security technology, promote a safety culture, regularly monitor occupational safety and health. |

| Material Topic: Occupational safety and health & labor relations & training and education | |
|--|--|
| Reporting Requirements | Description and Example of Reporting Requirements |
| Goals and targets | <p>Short-term goals:</p> <ol style="list-style-type: none"> 1. Continue to build and maintain a positive labor-management environment, fostering a safe and friendly workplace to strengthen employee unity. 2. Continue to improve employees' professional knowledge and skills development. <p>Mid-term and long-term goals:</p> <ol style="list-style-type: none"> 1. Enhance employee recognition and retention. 2. Establish a sound education system and formulate an annual education and training plan based on operating guidelines and education and training needs, to ensure the Company maintains sustainable competitiveness. |
| Management Evaluation Mechanism | <ol style="list-style-type: none"> 1. Internal audit: Regularly conduct internal audits and assessments to ensure the management system operates effectively and complies with laws, regulations, and ESG standards. 2. Risk management and accident analysis: Formulate preventive measures and track the effectiveness of improvement through hazard identification, risk assessment, and accident root cause analysis. 3. Employee engagement and satisfaction: Collect employee feedback and evaluate the policy's actual effect on employee satisfaction. 4. Continuous improvement: Formulate improvement plans based on data analysis and audit results, and disclose progress and results in the ESG report. 5. Protection mechanism: Employees may file complaints through available channels when encountering unreasonable issues. |
| Performance and adjustment | <ol style="list-style-type: none"> 1. In 2024, no employees of BetterLife Group sustained any occupational injuries or contracted any occupational diseases. 2. In 2024, BetterLife Group had zero labor disputes. 3. The Company has established a comprehensive performance management system and utilizes performance appraisals and interviews to identify the talents and suitability of each employee. |

5.1 Manpower Structure

Employees are the cornerstone of a company's stable development and the key to its sustainable operation. BLG values every member of its team and complies with local labor laws and regulations. As of the end of 2024, the Company had a total of 19 employees, with no non-employee workers. The Company's employee headcount for 2024 is as follows:

| Overview of Employee Headcount | | | | |
|--|-------------------------------|--------|------|-------|
| Region | Contract Type | Female | Male | Total |
| Taiwan | Number of employees | 7 | 12 | 19 |
| | Number of permanent employees | 7 | 12 | 19 |
| | Number of full-time employees | 7 | 12 | 19 |
| Remark: 1. The Company has no employees of other genders or does not disclose their genders. 2. The Company does not have any employees who are on guaranteed hours. 3. Permanent employees: Individuals on indefinite contracts. 4. Full-time: For individuals subject to the working hour definitions of Taiwan's Labor Standards Act, the maximum daily working hours are 8 hours, and the maximum weekly working hours are 40 hours. 5. The calculation method in this table is based on the headcount as of December 31, 2024. 6. Chairman is not included in the number of employees | | | | |

In order to strengthen its harmonious relationship with the local community and enhance employee stability, BetterLife Group prioritizes hiring local residents. Among the top management at the Deputy Assistant General Manager level or above, 100% are Taiwanese citizens. In 2024, there were five managerial personnel and 14 non-managerial personnel. The Employee Distribution by Job Title for the past Three Years is as Follows:

| Ratio of Senior Executives Locally Hired by BetterLife Group | | | |
|--|--------|--------------------|------------------|
| Year | | | 2024 |
| Item/Gender | | Age | Number of People |
| Managerial Personnel | Male | Under 30 years old | 0 |
| | | 30-50 years old | 1 |
| | | Over 50 years | 3 |
| | Female | Under 30 years old | 0 |
| | | 30-50 years old | 0 |
| | | Over 50 years | 1 |
| Total Number of Managerial Personnel | | | 5 |
| Non-managerial Personnel | Male | Under 30 years old | 0 |
| | | 30-50 years old | 7 |
| | | Over 50 years | 1 |
| | Female | Under 30 years old | 0 |
| | | 30-50 years old | 3 |
| | | Over 50 years | 3 |
| Total Number of Non-managerial Personnel | | | 14 |
| Total Number of Permanent Employees | | | 19 |
| Note: Deputy Assistant General Manager level and above are defined as senior executives. | | | |

Overview of Employee Turnover

The Company is committed to establishing a fair and sound salary system and providing diverse and friendly employee benefits. This is aimed to increase employees' trust and recognition of the Company and reduce the turnover rate. In 2024, BetterLife Group had three new hires, representing a 15% new hire rate. Two employees left the Company, with a departure rate of 10%, as shown in the table below:

| Number and Percentage of New Hires by Category at BetterLife Group | | | | |
|---|------------------|-------------------|------------------|-------------------|
| Year | 2024 | | | |
| Gender | Male | | Female | |
| Age\Item | Number of People | New Hire Rate (%) | Number of People | New Hire Rate (%) |
| Under 30 years old | 0 | 0 | 0 | 0 |
| 30-50 years old | 3 | 15 | 0 | 0 |
| Over 50 years | 0 | 0 | 0 | 0 |
| Total Number of New Hires | 3 | | | |
| Number of Employees | 19 | | | |
| Total New Hire Rate (%) | 15 | | | |
| Note: | | | | |
| 1. The number of new hires does not include those who left the Company mid-year. | | | | |
| 2. New hire rate for male (female) employees by age group = Number of new male (female) employees hired in the year / Total number of employees at operating sites at year-end. | | | | |
| 3. Total new employee hiring rate = Number of new hires during the year / Total number of employees at operating sites at year-end. | | | | |

| Number and Turnover Rate of Employees by Category at BetterLife Group | | | | |
|---|------------------|-------------------|------------------|-------------------|
| Year | 2024 | | | |
| Gender | Male | | Female | |
| Age\Item | Number of People | Turnover Rate (%) | Number of People | Turnover Rate (%) |
| Under 30 years old | 0 | 0 | 0 | 0 |
| 30-50 years old | 0 | 0 | 0 | 0 |
| Over 50 years | 2 | 10 | 0 | 0 |
| Total Number of Employees Who Left the Company | 2 | | | |
| Number of Employees | 19 | | | |
| Total Turnover Rate (%) | 10 | | | |
| Note: | | | | |
| 1. Definition of employee who left the Company by type: (e.g., resignation, dismissal, retirement, or death in service). | | | | |
| 2. Turnover rate of male (female) employees by age group = (Number of male (female) employees who left the Company in the year) / (Total number of employees at operating sites at year-end). | | | | |
| 3. Total employee turnover rate = (Number of employees who left the Company during the year) / (Total number of employees at operating sites at year-end). | | | | |

Human Rights Protection

| Human Rights Management Policy | Implementation Status |
|--------------------------------|--|
| Labor Rights | The employment/employment agreements of each employee of the Company comply with the Labor Standards Act and the Act of Gender Equality in Employment. In 2024, the Company did not violate any labor rights. |
| Prohibition of Forced Labor | According to the Labor Standards Act, the Company's employees' normal working hours shall not exceed eight hours a day or 40 hours a week. After working for four hours, there should be at least a 30-minute break. There should be two days of rest within every seven-day period, one of which is a statutory day off and the other a discretionary day off. The HR system is used to regularly review each department's overtime and leave to ensure compliance with labor laws regarding working hours and overtime pay. In 2024, the Company did not experience any instances of forced or compulsory labor. |
| Prohibition of Child Labor | To protect the physical and mental health of minors, the Company prohibits the employment of persons under the age of 16. During the preliminary stages, such as CV screening, relevant personnel must identify age based on information from the CV, including the year of graduation. Before hiring any job seeker, the Company shall verify their age through effective measures and proceed with the hiring process only after confirmation. In 2024, the Company did not employ child labor. |

| Human Rights Management Policy | Implementation Status |
|---|---|
| Anti-Sexual Harassment and Anti-Discrimination Behavior | At BLG, we implement workplace diversity and create an equal employment environment free from discrimination and harassment. The Company is committed to ensuring equal employment opportunities regardless of gender, sexual orientation, race (including indigenous people), class, age, marriage, language, thought, religion, political stance, place of origin, place of birth, appearance, facial features, physical and mental disabilities, pregnancy, or marital status. We treat all employees equally and protect their legitimate rights and interests in accordance with the Labor Standards Act, the Act of Gender Equality in Employment, and other relevant laws and regulations. In 2024, the Company did not experience incidents of sexual harassment or discrimination. |
| Freedom of Association and Collective Bargaining | The Company respects and supports employees' right to choose whether to establish, join, or decline membership in a union or other employee organizations, and may engage in collective bargaining as permitted by applicable laws and regulations. The Company does not have a union, but has formed an Employee Welfare Committee which provides various subsidies and organizes activities based on employee needs. There were no violations of freedom of association and collective bargaining in 2024. |

BetterLife Group is committed to the stability and well-being of its employees, ensuring compliance with the International Labour Organization Conventions and domestic labor union laws and regulations. BetterLife Group has established an Employee Welfare Committee, where employees elect committee members to independently manage the welfare fund and determine various subsidy standards based on employee needs, as well as organizing a diverse range of activities. The Company did not establish or join any trade union in 2024, and therefore was not required to sign a collective bargaining agreement. There were no violations of freedom of association or collective bargaining during the reporting period.

BetterLife Group prohibits all forms of forced or compulsory labor. According to the Labor Standards Act, the Company's employees' normal working hours shall not exceed eight hours a day or 40 hours a week. After working for four hours, there should be at least a 30-minute break. There should be two days of rest within every seven-day period, one of which is a statutory day off and the other a discretionary day off. The HR system is used to regularly review each department's overtime and leave to ensure compliance with labor laws regarding working hours and overtime pay. During the reporting period, the working hours of the Company's employees and non-employee workers complied with both legal requirements and Company regulations.

5.2. Employee Benefits

The starting salary for all employees, regardless of gender, is higher than the basic salary stipulated by the Labor Standards Act. However, salary levels are also considered based on seniority and work performance. The Company encourages employees to demonstrate excellent work capabilities to qualify for promotion opportunities. The 2024 remuneration ratios are shown in the following table:

| Statistics of Gender-based Salary Ratio by Rank | | | | | | |
|--|------------------|------|------------------------------------|-----------|--------------------|------|
| Remuneration Ratio by Job Category | Number of People | | Total Annual Salary (NTD thousand) | | Remuneration Ratio | |
| | Female | Male | Female | Male | Female | Male |
| Management Positions | 1 | 4 | 1,207.20 | 6,035.80 | 1 | 1.25 |
| Non-management Positions | 6 | 8 | 3,645.18 | 5,801.33 | 1 | 1.19 |
| Indirect Labor | 7 | 12 | 4,852.38 | 11,837.13 | 1 | 1.42 |
| Remark: Ratio of male to female salary and remuneration (annual salary ratio): "Average annual salary of males in the category / Average annual salary of females in the category". | | | | | | |

| Statistics of Gender-based Basic Salary Ratio by Rank | | | | |
|--|-----------------------------|-------|--------------|------|
| Salary Ratio by Job Category | Basic Salary (NTD thousand) | | Salary Ratio | |
| | Female | Male | Female | Male |
| Management Positions | 100.6 | 101.1 | 1 | 1.00 |
| Non-management Positions | 36 | 38 | 1 | 1.06 |
| Indirect Labor | 36 | 38 | 1 | 1.06 |
| Remark: 1. The lowest salary (base salary) for each job category is compared. 2. Ratio of base salary for male to female: "base salary of male in this category / base salary of female in this category". 3. "Management positions" shall include "senior executives", excluding the chairman. | | | | |

Remuneration system

Employees are the most important asset of the Company. The Company shall provide good salaries and benefits to ensure employees' livelihoods, regardless of gender, whether male or female. Employees' basic salary shall not be differentiated based on gender, race, religion, political stance, marital status, trade union membership, or any other affiliation. Salary adjustments will be made according to job duties and individual performance. As of the end of the reporting period, the standard salary of male and female entry-level employees compared to the local minimum wage is as follows:

| Statistics of Minimum Salary Ratio of Entry-level Employees by Gender | | |
|---|--|--|
| Country/Region | Ratio of Standard Salary of Male Entry-level Employees to Local Minimum Salary | Ratio of Standard Salary of Female Entry-level Employees to Local Minimum Salary |
| Taiwan | 1.38 | 1.31 |

Retaining outstanding talent will improve the Company's market competitiveness. We implement a comprehensive review of the reasonableness of employee functions and salaries, and continue to adjust them to establish smooth communication and promotion channels. In 2024, the ratio of the total annual remuneration of the highest-paid individual in the Company to the total annual remuneration of other employees is as shown in the table below. The negative increase in total annual remuneration was primarily attributable to personnel changes.

| Disclosure of the Ratio of Highest Salary to Median Salary | | |
|---|--|---|
| Country/Region | The ratio of the total annual remuneration of the highest-paid individual in the Company to the median annual remuneration of other employees. | Increase in the annual total remuneration of the Company's highest-paid individual and the annual total remuneration increase rate for employees (excluding that highest-paid individual) |
| Taiwan | 3.04 | -1.32 |
| Remark: 1. The chairman is not the highest paid individual unless also serving as General Manager/CEO. 2. Formula for calculating the median annual salary ratio for the year is: (Annual salary of the individual with the highest annual salary in the year) / (Annual salary of the individual with the median annual salary in the year). 3. Formula for calculating the annual salary increase ratio: (Annual salary increase percentage of the individual with the highest annual salary in the year) / (Annual salary increase percentage of the individual with the median annual salary in the year). 4. As the General Manager was newly appointed in 2024, the remuneration structure differed from that in 2023, resulting in a negative annual increase in the highest salary. | | |

| Average and Median Salaries of Full-Time, Non-Managerial Personnel at BetterLife Group | | | | |
|--|-------|-------|--------|--|
| Unit: NT\$ thousand | | | | |
| Item | 2022 | 2023 | 2024 | Difference from the Previous Year [Percentage] |
| Number of Full-time Non-Managerial Personnel | 12 | 12 | 13 | 8.33 |
| Total Salary of Full-Time, Non-Managerial Personnel | 8,582 | 8,474 | 10,920 | 28.86 |
| Average and Median Salaries of Full-Time, Non-Managerial Personnel | 715 | 706 | 840 | 18.98 |
| Median Salaries of Full-time Non-Managerial Personnel | 659 | 675 | 780 | 15.56 |

Employee Pension System and Implementation

Employees are partners working together for mutual success and are a valuable asset to BLG. To safeguard employees' future retirement, foster positive labor-management relations, and improve work efficiency, the Company has adopted the new labor retirement system and handles employee retirement matters in accordance with the Labor Standards Act and the Labor Pension Act. According to the Bureau of Labor Insurance's Monthly Wage Grading Table for Pension Contributions, the Company contributes 6% of each employee's monthly salary to their individual pension account. Employees may also opt to voluntarily contribute up to 6% of their monthly salary to the account.

Protect Employee Rights and Interests

In order to protect and maintain the rights and interests of each employee, we strictly adhere to the Labor Standards Act and other relevant labor laws and regulations, and have established comprehensive employee work rules and management systems for employees to follow. Although BLG has not yet joined or established any trade union, nor signed any collective bargaining agreement, employees may continue to protect their rights and interests and have their voices heard by submitting relevant opinions through confidential grievance channels.

Comprehensive Employee Benefits

BetterLife Group is committed to creating a work environment where employees can fully develop their potential and feel happy, adhering strictly to relevant laws and regulations in formulating employee policies and providing benefits exceeding legal requirements. We also encourage employees to have children, comply with local childcare regulations, and provide comprehensive support. In 2024, no employees at the Company were eligible for unpaid parental leave. In addition, the Company regularly organizes group activities with employees to strengthen the bond. We hope that employees can work in a positive environment and jointly create a bright future for the company. The benefits for employees are as follows:

I. Childcare and Bereavement Support:

In addition to the subsidies provided by the Employee Welfare Committee, the Company also provides various subsidies for employee weddings, funerals, and childbirth. We have also established a condolence benefit to provide comprehensive care. Please see the table below for details of each subsidy:

| Subsidy Items | Subsidy Recipients |
|---|--|
| Gift or money for three major festivals | Employees |
| Birthday gift or money | Employees |
| Wedding gift or money | Employees |
| Childbirth gift or money | Employees |
| Funereal money | Employees, spouses, parents |
| | Employees' children and spouses' parents |
| | Employee's grandparents, and grandparent in-laws |
| Consolation money | Employees, their spouses, and children. |

II. Other Benefits:

In order to ensure employees receive comprehensive care in both their work and personal lives, the Company provides group insurance in addition to statutory labor and health insurance for additional protection. We value the health of our employees and arrange health examinations every two years, allowing them to understand their health status in a timely manner. In addition, we provide annual travel subsidies to encourage employees to relax and enjoy life. We also hold occasional departmental gatherings and a year-end party with a raffle event organized to show our appreciation for our colleagues' hard work. Our pantry also provides coffee, beverages, and snacks, allowing employees to recharge at any time.

Year-end celebration party



Birthday celebration



Minimum notice periods for operational changes

In order to ensure the protection of employee rights and interests, BLG complies with relevant provisions of the Labor Standards Act. Should major operational changes occur or the Company needs to terminate the employment relationship with employees, the employment contract will be terminated in accordance with government regulations. The notice period is as below:

- I. For those who have continued working for more than three months but less than one year, notice must be given 10 days in advance.
- II. For those who have continued working for more than one year but less than three years, notice must be given 20 days in advance.
- III. For those who have continued working for more than three years, notice must be given 30 days in advance.

Education and Training

We value employee education and training. We organize various types of education and training periodically, based on employees' job functions, to improve their skills and quality. To improve our learning and development and talent cultivation system, and enhance the professional ability and competitiveness of colleagues, the company has formulated "Guidelines of Education and Training Programs Management" to provide training for new employees and internal and external professional training and education. Colleagues may take the initiative to apply or supervisors may propose internal training or participate in external training courses according to business needs. We plan to provide a rich variety of courses closely aligned with employees' work and life, building diverse learning resources to allow employees to choose content and methods that best suit their individual needs. We hope this will enhance employee capabilities and work performance, and further develop their personal value. Talent is one of the key strategies for enhancing the Company's competitiveness. By sharing individual knowledge and experience, the Company can quickly spread wisdom, create value, and cultivate employee capabilities, bringing positive benefits and fostering a constructive, proactive learning culture.

Education and Training Status



The statistics of the Company's internal education and training hours in 2024 are as follows:

| Table of Statistics and Classification of Internal Education and Training Hours | | | | | | | |
|---|-------------|----------------------|--------|--------------------------|--------|----------------|--------|
| Item/Category | | Management Positions | | Non-management Positions | | Indirect Labor | |
| Unit/Gender | | Male | Female | Male | Female | Male | Female |
| Total Number of People | Persons | 4 | 1 | 8 | 6 | 12 | 7 |
| Total Training Hours | Hour | 4 | 1.5 | 10 | 9 | 14 | 10.5 |
| Average Training Hours | Hour/Person | 1 | 1.5 | 1.25 | 1.5 | 1.17 | 1.5 |
| Training Expense | NT\$ | 0 | 0 | 0 | 0 | 0 | 0 |
| Remark: 1. (Total number of management positions + Total number of non-management positions) = Total number of employees at operating sites. 2. (Total number of direct personnel + Total number of indirect personnel) = Total number of employees at operating sites. 3. If there is a significant difference in the average training hours between female and male employees, please explain the reason. 4. Management positions do not include board members (e.g., the chairman) or non-senior executives. | | | | | | | |

Each year, we plan external education and training for colleagues in relevant positions based on the statutory continuing education hour requirements. The 2024 training status is as follows:

| Title | Organized by | Training Hours |
|------------------------------|--|----------------|
| Accounting Manager | and Development Foundation | 12 |
| Corporate Governance Officer | Business Council for Sustainable Development | 12 |
| Audit officer | The Institute of Internal Auditors | 18 |
| Acting Audit Officer | Securities and Future Institute | 12 |

Fair Performance Management System

BetterLife Group has established a comprehensive performance system and understands the development potential of its employees, allowing colleagues at all levels to grow through performance appraisals and providing fair opportunities for promotion. Performance evaluations are not differentiated by gender, nationality, or race. The results of the employee performance appraisal are shown in the table below:

| Statistics of Percentage of Employees Receiving Regular Performance Appraisals | | | |
|---|----------------------|--------------------------|----------------|
| Item | Management Positions | Non-management Positions | Indirect Labor |
| Percentage of Male Employees Undergoing Appraisals (%) | 21.05 | 42.11 | 63.16 |
| Percentage of Female Employees Undergoing Appraisals (%) | 5.26 | 31.58 | 36.84 |
| Remark: The statistics in this table are for the Company's regular employees, excluding board members, non-regular employees, and new employees with less than three months of service. | | | |

5.3 Employee Health and Workplace Safety

Occupational Safety and Health Management

Although we have not yet implemented an occupational safety and health management system, we strictly comply with relevant occupational safety and health laws and regulations, and place great importance on promoting occupational safety and health. We strive for zero injuries, zero accidents, and zero occupational illnesses to create the best possible safe working environment for all employees. The scope of occupational safety and health management covers all employees and all workplaces, including production and non-production areas, equipment, and both routine and non-routine work activities. No workers are excluded, and all personnel receive the same level of safety management protection. The management department of the Company organizes first aid training courses and fire drills periodically. The supervisors of each construction site regularly hold construction meetings with construction contractors to communicate various occupational safety and health matters, and work to ensure the safety and health of the Company's employees, customers, and suppliers at each construction site.

In addition, we continuously improve the working environment to implement the occupational safety policy. The Company has increased employees' risk awareness and safety knowledge through risk assessment, hazard identification, safety and health education, and pre-work meetings. The Company has also established a comprehensive industrial safety incident response process to ensure swift response and handling in the event of an incident, thereby minimizing the impact of accidents on employees and the Company. Employees with safety and health concerns are encouraged to report to their supervisors or via the Company's hotline and email. Furthermore, employees may stop or leave work immediately if they encounter an immediate hazard.

Employee Health and Promotion Services

We value the physical and mental health of our employees. To prevent health hazards and safeguard employee well-being, we have established the Employee Health Examination Management Measures, applicable to all employees who have been with the Company for three years. In doing this, we hope to build a comprehensive health care system to provide a more stable and secure work environment. The Company organizes an employee health examination every two years. The Management Department selects highly-rated health examination medical institutions in Taipei and New Taipei City, and provides examinations exceeding the requirements outlined in the Ministry of Labor's labor health protection rules, with subsidies for employee health examination expenses. In addition, we provide health checkups that exceed legal requirements. Employees can choose appropriate packages based on their age and health risk factors. Family members of

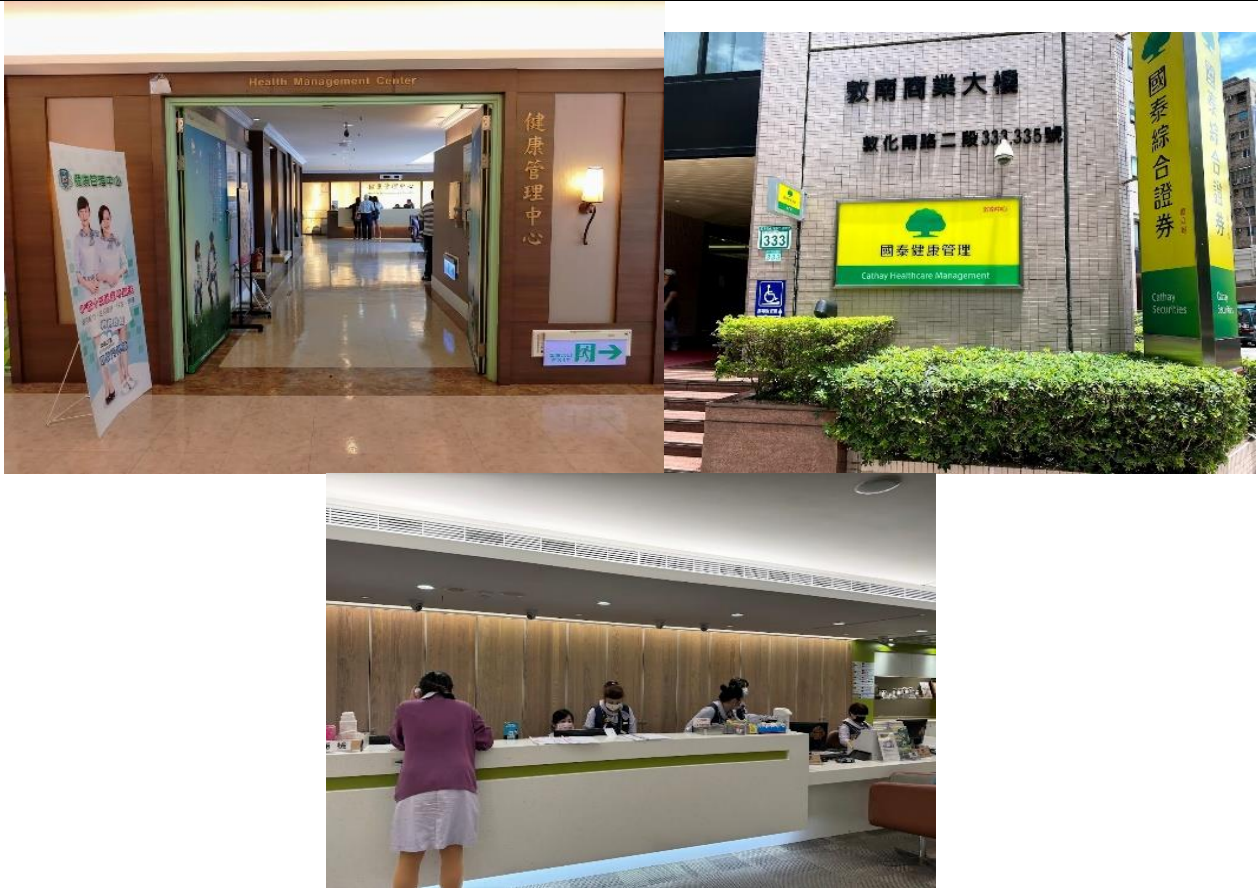
employees are also welcome to participate in the health checkup program. In 2024, 11 colleagues participated in health examinations. The Company has established the following health checkup procedures:

- **Examination items:** The examination items provided by health examination medical institutions designated by the Company as high-performing in the Taipei and New Taipei City area, and the examination items listed in the “Labor General Physical and Health Examination Record Form” set forth in the Labor Health Protection Rules of the Ministry of Labor.
- **Health checkup subsidies:** Subsidies for health examination expenses.

In order to promote the physical and mental health of employees and improve work efficiency, we actively maintain the office environment. The office is equipped with air purifiers and alcohol spray sanitizers, and masks and alcohol are provided for employee use. We clean the office environment daily with disinfection conducted daily to create a happy and comfortable working environment, safeguarding the health and safety of our colleagues.

| Statistics of Number of Employees Participating in Health Examinations and Costs | |
|--|--|
| General Health Examinations | |
| Examination Items | <ol style="list-style-type: none"> 1. Investigation of work history, past medical history, lifestyle, and self-reported symptoms. 2. Physical examination and health history including height, weight, waist circumference, vision, color perception, hearing, blood pressure, and examination of all systems or parts of the body. 3. Chest X-ray (full view). 4. Inspection of urine protein and occult blood. 5. Blood hemoglobin and white blood cell count. 6. Blood glucose, serum alanine aminotransferase (ALT), creatinine, cholesterol, triglycerides, high-density lipoprotein cholesterol, and low-density lipoprotein cholesterol levels. |
| Number of People Examined (Persons) | 11 |

Photos of Health Promotion Activities



Although the Company has not established an occupational safety and health committee, employees can submit suggestions regarding the Company's safety and health management through regular meetings, or utilize the employee hotline and dedicated mailbox to communicate occupational safety information. The goal is to effectively control hazards generated by work activities, reduce the impact on occupational safety and health, and ensure that risks in the working environment are promptly reported. We also implement appropriate preventive or control measures, providing a more comprehensive workplace environment.

Supplier Management

To ensure the health and safety of our partners and to fulfill our commitment to occupational safety and health, BetterLife Group requires that all contractors sign a labor safety affidavit before being contracted for Company projects. This will reduce risks during construction at our sites, and all suppliers and subcontractors must also comply with safety and health guidelines.

- Employees with anemia, leprosy, hypertension, heart disease, and other similar conditions are prohibited from working at heights.
- When working at heights, safety helmets, safety ropes, and other protective equipment must be worn.
- Workers working at height without other protective measures should have safety nets installed on site according to the actual needs.
- The contractor must send a representative with extensive experience in engineering and a qualified labor safety and health officer to the construction site to supervise construction and manage safety and health.
- If the person in charge deems that the contractor's personnel's work methods are sufficient to disrupt the progress of the work or endanger worker safety and health, they may at any time order the work to stop.

- The contractor shall require its personnel responsible for construction methods and safety equipment to use the lowest-risk options available to ensure safety.
- The contractor shall enroll construction personnel in labor insurance and shall continuously inspect the construction site for safety measures to prevent any disasters or accidents.

Occupational Injuries and Occupational Diseases

We attach great importance to employee safety in the workplace and strive to prevent occupational safety and health accidents. We regularly provide employees with support to effectively eliminate or reduce workplace safety risks, and ensure they are insured for occupational health and safety. In 2024, the Company experienced no occupational injuries or illnesses among its employees. We will continue our efforts to ensure a safe workplace.

| Statistics of Employee Working Hours | | |
|--|--|--------|
| Type | Item | 2024 |
| Total Working Hours | Total Hours Worked by Female Employees | 14,000 |
| | Total Hours Worked by Male Employees | 23,872 |
| | Total Hours Worked | 37,872 |
| Note: The above working hours statistics refer to the actual working hours of the Company's regular employees in 2024. The data source is the human resources system and excludes non-regular employees and board members. | | |

5.4 Community Communication and Coordination

BetterLife Group has always believed that strong community relations are key to its success. Therefore, it places great importance on community feedback and communication. Before construction begins, the Company conducts safety assessments and surveys of neighboring properties, and collaborates with the community to host construction briefings. A notice board and a complaint hotline are provided at the construction site entrance to facilitate ongoing communication and coordination with the community, ensuring the construction process minimizes disruption to residents. In order to enhance community relations, BetterLife Group holds gift-giving events during the Dragon Boat Festival, Mid-Autumn Festival, and Spring Festival, and sends representatives to participate in and sponsor community celebrations. The Company has adopted a policy of maintaining the sidewalks adjacent to its construction projects, sharing the social responsibility with the city government. This year, the Company voluntarily adopted the policy of maintaining the sidewalk in front of No. 1, Lane 69, Songyong Road, committing to a 15-year maintenance period. By doing so, we demonstrate our dedication to social welfare and responsibility.

Event Photo



Mid-Autumn Festival



中秋節是月圓的節日，
也象徵著人們的團聚。

讓我們一起舉杯對月，共度這美好佳節。

寶徠花園中秋盛宴
下午 4:00 - 下午 7:00

親愛的住戶們：
中秋假期將至，
寶徠建設將於9月22日(六)
舉辦中秋同樂分享會，
邀您歡度入住寶徠花園的第一個中秋佳節。

★地點：社區一樓大廳
★備有精緻餐點及精彩表演，給您不同的中秋盛宴
★名額有限，9月17日~20日洽物管中心報名

Sidewalk Maintained



Appendices

Appendix 1: Comparison Table of GRI Sustainability Reporting Standards (GRI Standards)

| | |
|-----------------------------|--|
| Statement of Use | BetterLife Group Co., Ltd. has reported the information cited in the GRI content index for the period from January 1 to December 31, 2024, in accordance with the GRI Standards. |
| GRI 1 Use | GRI 1: Foundation 2021 |
| Applicable to GRI Standards | N/A |

| Category/Topic | No. | Disclosure under GRI Standards | Corresponding Chapter | Page | Omission/Remark |
|---|---------------------------------|---|--------------------------------|-------|-----------------|
| 1. Organization and reporting practices | | | | | |
| GRI 2 General Disclosures 2021 | 2-1 | Organizational details | 2.1 Company Overview | 16 | |
| | 2-2 | Entities included in the organization’s sustainability reporting | About the Report | 3 | |
| | 2-3 | Reporting period, frequency and contact point | About the Report | 3 | |
| | 2-4 | Restatements of information | About the Report | 3 | |
| | 2-5 | External assurance | About the Report | 3 | |
| 2. Activities and workers | | | | | |
| GRI 2 General Disclosures 2021 | 2-6 | Activities, value chain and other business relationships | 2.1 Company Overview | 16 | |
| | 2-7 | Employees | 5.1 Manpower Composition | 50 | |
| | 2-8 | Workers who are not employees | 5.1 Manpower Composition | 50 | |
| 3. Governance | | | | | |
| GRI 2 General Disclosures 2021 | 2-9 | Governance structure and composition | 2.2 Governance Unit | 19-21 | |
| | 2-10 | Nomination and selection of the highest governance body | 2.2 Governance Unit | 19-20 | |
| | 2-11 | Chair of the highest governance body | 2.2 Governance Unit | 19 | |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts | 2.2 Governance Unit | 28 | |
| | 2-13 | Delegation of responsibility for managing impacts | 2.2 Governance Unit | 28 | |
| | 2-14 | Role of the highest governance body in sustainability reporting | 2.2 Governance Unit | 28 | |
| | 2-15 | Conflicts of interest | 2.2 Governance Unit | 21-22 | |
| | 2-16 | Communication of critical concerns | 2.2 Governance Unit | 28 | |
| | 2-17 | Collective knowledge of highest governance body | 2.2 Governance Unit | 22-23 | |
| | 2-18 | Evaluating the highest governance body’s performance | 2.2 Governance Unit | 23-24 | |
| | 2-19 | Remuneration policies | 2.2 Governance Unit | 26-27 | |
| | 2-20 | Process to determine remuneration | 2.2 Governance Unit | 26-27 | |
| 2-21 | Annual total compensation ratio | 5.2. Employee Benefits | 52 | | |
| 4. Strategy, policies and practices | | | | | |
| GRI 2 General Disclosures 2021 | 2-22 | Statement on sustainable development strategy | Message from the Chairman | 5 | |
| | 2-23 | Policy commitments | 2.4 Legal Compliance | 31 | |
| | 2-24 | Embedding policy commitments | 2.4 Legal Compliance | 31 | |
| | 2-25 | Processes to remediate negative impacts | 2.4 Legal Compliance | 31 | |
| | 2-26 | Mechanisms for seeking advice and raising concerns | 2.4 Legal Compliance | 31-32 | |
| | 2-27 | Compliance with laws and regulations | 2.4 Legal Compliance | 31-32 | |
| | 2-28 | Membership of associations | 2.1 Company Overview | 18 | |
| 5. Stakeholder engagement | | | | | |
| GRI 2 General Disclosures 2021 | 2-29 | Approach to stakeholder engagement | 1.1 Stakeholder Identification | 6 | |
| | 2-30 | Collective bargaining agreements | 5.2. Employee Benefits | 53 | |

Material Topic Disclosure

| GRI No. | Issue | No. | Disclosure under GRI Standards | Corresponding Chapter | Page | Omission/Remark |
|--|--|--------|---|--|-------|-----------------|
| GRI 3: Material Topics 2021 | Management Approach | 3-1 | Process to determine material topics | 1.2 Identification of Material Topics | 9-11 | |
| GRI 3: Material Topics 2021 | Management Approach | 3-2 | List of Material Topics | 1.2 Identification of Material Topics | 12-14 | |
| Economic Performance (GRI 201) | | | | | | |
| GRI 3: Material Topics 2021 | Management Approach | 3-3 | Material Topic Management | Material Topic: Economic Performance | 15 | |
| GRI 201 | Economic Performance Topic Disclosure 2016 | 201-1 | Direct economic value generated and distributed | 2.3 Operational Performance | 28-29 | |
| | | 201-2 | Financial implications and other risks and opportunities due to climate change | 4.1 Climate Change Management and Adaptation | 44 | |
| | | 201-3 | Defined benefit plan obligations and other retirement plans | 5.2. Employee Benefits | 53 | |
| | | 201-4 | Financial assistance received from government | 2.3 Operational Performance | 28-29 | |
| Material Topic: Customer Health and Safety (Construction Quality) (GRI 416) | | | | | | |
| GRI 3: Material Topics 2021 | Management Approach | 3-3 | Material Topic Management | Material Topic: Customer Health and Safety (Construction Quality) | 34 | |
| GRI 416 | Customer Health and Safety 2016 | 416-1 | Assessment of the health and safety impacts of product and service categories | 3.2 Architecture Quality and Customer Service | 36-39 | |
| | | 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | 3.2 Architecture Quality and Customer Service | 39-40 | |
| Emissions (GRI 305) | | | | | | |
| GRI 3: Material Topics 2021 | Management Approach | 3-3 | Material Topic Management | Material Topic: Emissions | 43 | |
| GRI 305 | Emissions Topic Disclosure 2016 | 305-1 | Direct greenhouse gas (GHG) emissions (Scope 1) | 4.3 GHG Management | 45-46 | |
| | | 305-2 | Indirect greenhouse gas (GHG) emissions (Scope 2) | 4.3 GHG Management | 45-46 | |
| | | 305-3 | Other indirect greenhouse gas (GHG) emissions (Scope 3) | 4.3 GHG Management | 45-46 | |
| | | 305-4 | GHG emissions intensity | 4.3 GHG Management | 45-46 | |
| | | 305-5 | Reduction of GHG emissions | 4.3 GHG Management | 45-46 | |
| | | 305-6 | Emissions of ozone-depleting substances (ODS) | 4.3 GHG Management | 47 | |
| | | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | - | - | None |
| Material Topics: Occupational safety and health & labor relations & training and education (GRI 403, GRI 401, GRI 404) | | | | | | |
| GRI 3: Material Topics 2021 | Management Approach | 3-3 | Material Topic Management | Material Topics: Occupational safety and health & labor relations & training and education | 48 | |
| GRI 403 | GRI 403 Occupational safety and health Occupational Health and Safety 2018 | 403-1 | Occupational health and safety management system | 5.3 Employee Health and Workplace Safety | 60-61 | |
| | | 403-2 | Hazard identification, risk assessment, and incident investigation | 5.3 Employee Health and Workplace Safety | 60-61 | |
| | | 403-3 | Occupational health services | 5.3 Employee Health and Workplace Safety | 60-61 | |
| | | 403-4 | Worker participation, consultation, and communication on occupational health and safety | 5.3 Employee Health and Workplace Safety | 62 | |
| | | 403-5 | Worker training on occupational health and safety | 5.3 Employee Health and Workplace Safety | 60-61 | |
| | | 403-6 | Promotion of worker health | 5.3 Employee Health and Workplace Safety | 60-61 | |
| | | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 5.3 Employee Health and Workplace Safety | 63 | |
| | GRI 403 Occupational Health and Safety 2018 | 403-8 | Workers covered by an occupational health and safety management system | 5.3 Employee Health and Workplace Safety | 60 | |
| | | 403-9 | Work-related injuries | 5.3 Employee Health and Workplace Safety | 63 | |
| | | 403-10 | Work-related illnesses | 5.3 Employee Health and Workplace Safety | 63 | |
| GRI 401 | Employment 2016 | 401-1 | New employee hires and employee turnover | 5.1 Manpower Composition | 51 | |
| | | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 5.2. Employee Benefits | 54-55 | |
| | | 401-3 | Parental leave | 5.2. Employee Benefits | 54-55 | |
| GRI 404 | Training and Education 2016 | 404-1 | Average hours of training per year per employee | 5.2. Employee Benefits | 57-59 | |
| | | 404-2 | Programs for upgrading employee skills and transition assistance programs | 5.2. Employee Benefits | 57-59 | |
| | | 404-3 | Percentage of employees receiving regular performance and career development reviews | 5.2. Employee Benefits | 59 | |

Other Topic Disclosure

| Category/Topic | No. | Disclosure under GRI Standards | Corresponding Chapter | Page | Omission/Remark |
|---|-------|---|--|-------|---|
| Topic-Specific Standards: GRI 200 (Economic topics) | | | | | |
| Market presence | | | | | |
| GRI 202 Market Presence 2016 | 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage | 5.2. Employee Benefits | 53 | |
| | 202-2 | Proportion of senior management hired from the local community | 5.1 Manpower Composition | 50 | |
| Indirect Economic Impact | | | | | |
| GRI 203 Indirect Economic Impacts 2016 | 203-1 | Infrastructure investments and services supported | 5.4 Community Communication and Coordination | 64-65 | |
| | 203-2 | Significant indirect economic impacts | 5.4 Community Communication and Coordination | 64-65 | |
| Procurement Practices | | | | | |
| GRI 204 Procurement Practices 2016 | 204-1 | Proportion of spending on local suppliers | 3.1 Green Supply Chain | 35 | |
| Anti-corruption | | | | | |
| GRI 205 Anti-corruption 2016 | 205-1 | Operations assessed for risks related to corruption | 2.4 Legal Compliance | 32 | |
| | 205-2 | Communication and training about anti-corruption policies and procedures | 2.4 Legal Compliance | 32 | |
| | 205-3 | Confirmed incidents of corruption and actions taken | 2.4 Legal Compliance | 32 | |
| Anti-competitive Behavior | | | | | |
| GRI 206 Anti-competitive Behavior 2016 | 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 2.4 Legal Compliance | 32 | |
| Taxation | | | | | |
| GRI 207 Tax 2019 | 207-1 | Approach to tax | 2.3 Operational Performance | 29-30 | |
| | 207-2 | Tax governance, control, and risk management | 2.3 Operational Performance | 29-30 | |
| | 207-3 | Stakeholder engagement and management of concerns related to tax | 2.3 Operational Performance | 29-30 | |
| Topic-specific Standards: 300 Series (Environmental topics) | | | | | |
| Energy | | | | | |
| GRI 302 Energy 2016 | 302-1 | Energy consumption within the organization | 4.2 Energy Saving Actions | 45 | |
| | 302-2 | Energy consumption outside of the organization | - | - | |
| | 302-3 | Energy intensity | 4.2 Energy Saving Actions | 45 | |
| | 302-4 | Reduction of energy consumption | 4.2 Energy Saving Actions | 45 | |
| | 302-5 | Reductions in energy requirements of products and services | - | - | |
| Water and Effluents | | | | | |
| GRI 303 Water and Effluents 2018 | 303-1 | Interactions with water as a shared resource | - | - | Not applicable as BLG is in an office building. |
| | 303-2 | Management of water discharge-related impacts | - | - | |
| GRI 303 Water and Effluents 2018 | 303-3 | Water withdrawal | - | - | |
| | 303-4 | Water discharge | - | - | |
| | 303-5 | Water consumption | - | - | |
| Biodiversity | | | | | |
| GRI 304 Biodiversity 2016 | 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | 4.4 Environmental Protection | 47 | |
| | 304-2 | Significant impacts of activities, products and services on biodiversity | - | | |
| | 304-3 | Habitats protected or restored | - | | |
| | 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | - | | |
| Waste | | | | | |
| GRI 306 Waste topic management disclosure 2020 | 306-1 | Waste generation and significant waste-related impacts | - | | |
| | 306-2 | Management of significant waste-related impacts | - | | |
| GRI 306 Waste 2020 | 306-3 | Waste generated | 4.4 Environmental Protection | 47 | |
| | 306-4 | Waste diverted from disposal | 4.4 Environmental Protection | 47 | |
| | 306-5 | Waste directed to disposal | 4.4 Environmental Protection | 47 | |

| Category/Topic | No. | Disclosure under GRI Standards | Corresponding Chapter | Page | Omission/Remark |
|---|-------|--|---|-------|--|
| GRI 306 Effluents and Waste 2016 | 306-3 | Serious spills | 4.4 Environmental Protection | 47 | |
| Supplier Environmental Assessment | | | | | |
| GRI 308 Supplier Environmental Assessment 2016 | 308-1 | New suppliers that were screened using environmental criteria | 3.1 Green Supply Chain | 36 | |
| | 308-2 | Negative environmental impacts in the supply chain and actions taken | 3.1 Green Supply Chain | 36 | |
| Topic-specific Standards: 400 Series (Social topics) | | | | | |
| Labor-management Relations | | | | | |
| GRI 402 Labor/Management Relations 2016 | 402-1 | Minimum notice periods regarding operational changes | 5.2. Employee Benefits | 57 | |
| Diversity and Equal Opportunity | | | | | |
| GRI 405 Diversity and Equal Opportunity Topic Disclosure 2016 | 405-2 | Percentage of basic salary and remuneration of females to males | 5.2. Employee Benefits | 52-53 | |
| No discrimination | | | | | |
| GRI 406 Non-discrimination 2016 | 406-1 | Incidents of discrimination and corrective actions taken | 5.1 Manpower Composition | 51-52 | |
| Freedom of Association and Collective Bargaining | | | | | |
| GRI 407 Freedom of Association and Collective Bargaining Topic Disclosure 2016 | 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 5.1 Manpower Composition | 51-52 | |
| Child Labor | | | | | |
| GRI 408 Child Labor 2016 | 408-1 | Operations and suppliers at significant risk for incidents of child labor | 5.1 Manpower Composition | 51-52 | |
| Forced or Compulsory Labor | | | | | |
| GRI 409 Forced or Compulsory Labor 2016 | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | 5.1 Manpower Composition | 51-52 | |
| Security practices | | | | | |
| GRI 410 Security Practices 2016 | 410-1 | Security personnel trained in human rights policies or procedures | - | - | As BLG is in an office building, no security guards are hired. |
| Rights of Indigenous Peoples | | | | | |
| GRI 411 Rights of Indigenous Peoples 2016 | 411-1 | Incidents of violations involving rights of indigenous peoples | 5.1 Manpower Composition | 51-52 | |
| Local Communities | | | | | |
| GRI 413 Local Communities 2016 | 413-1 | Operations with local community engagement, impact assessments, and development programs | 5.4 Community Communication and Coordination | 64 | |
| | 413-2 | Operations with significant actual or potential negative impacts on local communities | 5.4 Community Communication and Coordination | 64 | |
| Supplier Social Assessment | | | | | |
| GRI 414 Supplier Social Assessment 2016 | 414-1 | New suppliers that were screened using social criteria | 3.1 Green Supply Chain | 36 | |
| | 414-2 | Negative social impacts in the supply chain and actions taken | 3.1 Green Supply Chain | 36 | |
| Public Policy | | | | | |
| GRI 415 Public Policy 2016 | 415-1 | Political contributions | Will not be disclosed as it is a sensitive topic. | | |
| Marketing and labeling | | | | | |
| GRI 417 Marketing and Labeling 2016 | 417-1 | Requirements for product and service information and labeling | 3.2 Architecture Quality and Customer Service | 39-40 | |
| | 417-2 | Incidents of non-compliance concerning product and service information and labeling | 3.2 Architecture Quality and Customer Service | 39-40 | |
| | 417-3 | Incidents of non-compliance concerning marketing communications | 3.2 Architecture Quality and Customer Service | 39-40 | |
| Customer Privacy | | | | | |
| GRI 418 Customer Privacy 2016 | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 3.2 Architecture Quality and Customer Service | 40 | |

Appendix 2: Comparison Table of SASB Standards

| Industry: Infrastructure_Real Estate | | | | | | |
|---|-------------|--|---|---|-----------------------|------|
| Topic | Code | Accounting Metric | Unit | 2024 Disclosure | Corresponding Chapter | Page |
| Energy Management | IFRS 130a.1 | Total energy consumed by portfolio area with data coverage | Percentage of floor area (%) | The Company is engaged in property development and sales and does not have any self-owned rental or investment properties, nor does it operate any buildings on a continuing basis. Consequently, this metric is not applicable, and no information is disclosed at this stage. | — | — |
| | IFRS 130a.2 | By property subsector: (1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable: | Ten billion joules (GJ), percentage (%) | | — | — |
| | IFRS 130a.3 | Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector | Percentage (%) | | — | — |
| | IFRS 130a.4 | By property subsector: Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR | Percentage of floor area (%) | | — | — |
| | IFRS 130a.5 | Description of how building energy management considerations are integrated into property investment analysis and operational strategy | N/A | | — | — |
| Water Resource Management | IFRS 140a.1 | Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector | Percentage of floor area (%) | The Company is engaged in property development and sales and does not have any self-owned rental or investment properties, nor does it operate any buildings on a continuing basis. Consequently, this metric is not applicable, and no information is disclosed at this stage. | — | — |
| | IFRS 140a.2 | (1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property subsector | Thousand cubic meters, percentage (%) | | — | — |
| | IFRS 140a.3 | Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector | Percentage (%) | | — | — |
| | IFRS 140a.4 | Description of water management risks and discussion of strategies and practices to mitigate those risks | N/A | | — | — |
| Management of Tenant Sustainability Impacts | IFRS 410a.1 | By property subsector: (1) Percentage of new leases that contain a cost recovery clause for resource efficiency related capital improvements and (2) associated leased floor area | Floor area percentage (%) and square feet (ft2) | (1) Address: Dayuan District, Taoyuan City; (2) House deed area: 73.76 pings and 3 underground parking spaces. | — | — |

Industry: Infrastructure_Real Estate

| Topic | Code | Accounting Metric | Unit | 2024 Disclosure | Corresponding Chapter | Page |
|---------------------------|-------------|---|------------------------------|--|--|-------------|
| | IFRS 410a.2 | Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property subsector | Percentage of floor area (%) | The electricity and water consumption of properties leased to customers by BetterLife Group can be measured in full either via independent electricity and water meters, or by allocation. | — | — |
| | IFRS 410a.3 | Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants | N/A | Communicate with tenants on an unscheduled basis. | 4.4 Environmental Protection 5.4 Community Communication and Coordination | 47 64-65 |
| Climate Change Adaptation | IFRS 450a.1 | Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks | Square feet (ft2) | Area of properties located in 100-year flood zones, by property subsector | — | — |
| | IFRS 450a.2 | Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks | N/A | Please refer to the relevant chapters for details on climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks. | 4.1 Climate Change Management and Adaptation | 44 |

| Activity Metrics | No. | Measurement unit | Type | 2024 Disclosure |
|--|-------------|------------------------------|--------------|--|
| Number of assets, by property subsector | IF-RE-000.A | Number | Quantitative | <p>The Company's construction assets are as follows:</p> <ul style="list-style-type: none"> • Among the completed construction projects, there are currently four unsold housing units. • 1 at No. 4-2, Lane 128, Section 2, Zhongshan North Road, Zhongshan District, Taipei City. |
| Leaseable floor area by property subsector | IF-RE-000.B | Square feet (ft2) | Quantitative | <ul style="list-style-type: none"> • Currently, one unit among the unsold units has been leased, approximately 73.76 pings (the remaining three unsold units are to be sold and are not intended for lease). • No. 4-2, Lane 128, Section 2, Zhongshan North Road, Zhongshan District, Taipei City, approximately 38.81 pings, currently not yet leased. |
| Percentage of indirectly managed assets, by property subsector | IF-RE-000.C | Percentage of floor area (%) | Quantitative | Not applicable as the Company's construction assets in 2024 were all self-managed, and there was no indirect management by a third party. |
| Average occupancy rate, by property subsector | IF-RE-000.D | Percentage (%) | Quantitative | 65.52% |

Appendix 3: Climate-related Information of TWSE/TPEX Listed Companies

| Item | Corresponding Chapter | Page |
|---|--|------|
| 1. Describe the supervision and governance of climate-related risks and opportunities by the Board of Directors and management. | 4.1 Climate Change Management and Adaptation | 44 |
| 2. Describe how the identified climate risks and opportunities affect the Company's business, strategy and finance (short-, medium-, and long-term). | 4.1 Climate Change Management and Adaptation | 44 |
| 3. Describe the financial impact of extreme climate events and transformation actions. | 4.1 Climate Change Management and Adaptation | 44 |
| 4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system. | 4.1 Climate Change Management and Adaptation | 44 |
| 5. If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described. | - | - |
| 6. If there is a transformation plan in place to manage climate-related risks, specify the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks. | - | - |
| 7. If internal carbon pricing is used as a planning tool, the basis for setting the pricing shall be stated. | - | - |
| 8. If climate-related goals have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified. | - | - |
| 9. GHG inventory and assurance status, as well as reduction targets, strategies, and concrete action plans | 4.1 Climate Change Management and Adaptation | 44 |

1-1 GHG inventory verification and assurance for the current year

1-1-1 GHG inventory information

Describe the GHG emission volume (Mt CO₂e), intensity (Mt CO₂e/NTD million), and data coverage for the most recent two years.

According to the Sustainable Development Roadmap for Listed Companies, the following should be at least disclosed

1. The parent company shall conduct an inventory starting in 2025 and disclose the inventory information in 2026.
2. Subsidiaries included in the consolidated financial statements shall conduct inventories in 2026 and disclose the inventory information in 2027.

The GHG emissions of the parent company for the current year are as follows:

| | | 2024 | |
|----------------|---------------------------------------|---------------------------------------|---|
| | | Emissions volume (tCO ₂ e) | Density (tCO ₂ e)/turnover in NTD million) |
| Parent company | Scope 1: Direct GHG emissions | 10.0566 | |
| | Scope 2: Indirect GHG emissions | 17.2815 | |
| | Scope 3: Other indirect GHG emissions | 17.5923 | |
| | Subtotal | 44.9304 | |
| Total | | 44.9304 | 0.0718 |

Note 1: Direct emissions (Scope 1, i.e. directly from emission sources owned or controlled by the Company), indirect emissions from energy (Scope 2, i.e. indirect GHG emissions from imported electricity, heat or steam).

Note 2: The data coverage of direct emissions and indirect emissions from energy shall be handled in accordance with the schedule specified in Paragraph 2, Article 4-1 of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies (hereinafter referred to as "these Rules"). Other indirect emissions can be voluntarily disclosed.

Note 3: GHG Inventory Standard: ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The 2024 emission results are based on the Company's GHG inventory statistics, which have not yet been verified by a third-party organization.

Note 5: The intensity of GHG emissions is calculated based on sales (NTD million).

Note 6: The data coverage focuses primarily on the Taiwan operating area (Taipei Headquarters).

1-1-2 GHG assurance information

Describe the assurance status for the most recent two years, including the scope of assurance, institutions of assurance, criteria of assurance, and opinions of assurance.

Since 2024, BetterLife Group has been conducting a voluntary GHG inventory in accordance with the ISO 14064-1 standard. While not yet verified by a third party, the inventory is conducted in compliance with the "Roadmap for Sustainable Development of Listed Companies" established by the FSC.

Note 1: The procedures shall be handled according to the schedule specified in Paragraph 3, Article 4-1 of these Rules.

Note 2: The assurance institutions shall comply with the requirements set forth by the Taiwan Stock Exchange Corporation and the Taipei Exchange of the Republic of China for assurance institutions.

1-2 GHG reduction targets, strategies and concrete action plans

Describe the GHG reduction base year and its data, reduction targets, strategies, and concrete action plans, and achievement of the reduction targets.

GHG Reduction Targets

Short-term target: Reduce GHG emissions by 5% within five years, using 2024 as the base year.

Mid-term target: Reduce GHG emissions by 30% by 2040, using 2024 as the base year.

Long-term target: Reach net zero by 2050, using 2024 as the base year.

GHG reduction strategies and concrete action plans

- The environmental-friendly measures of construction sites include landscaping and greening projects, using products certified with an "Energy Label", implementing a lighting time sequence control system, strengthening natural lighting and ventilation. As well as these, we also use wet lightweight partition walls, adopt lightweight and recyclable low-carbon design for buildings, plan kitchen waste refrigeration equipment and resource classification and recycling space, and promote the procurement and use of green building materials.
- All waste from construction projects is disposed of by qualified waste disposal contractors including incineration, landfill, and recycling.
- Recycle reclaimed water (rainwater) from water towers to achieve water conservation.
- Promote a paperless office environment and control the use of office paper and various printed materials.
- Install automatic power-saving controllers for air conditioning and lighting equipment.
- Promote that the office temperature should be set at 26°C in summer.

2024 Reduction Achievement

In 2024, BLG implemented several carbon reduction strategies. However, due to the relatively small office space and limited number of employees, the overall energy-saving benefits were not fully realized.

The GHG emissions in 2024 (Mt of CO₂e) are as follows:

Scope 1: 10.0566 Mt CO₂e

Scope 2: 17.2815 Mt CO₂e.

Scope 3: 17.5923 Mt CO₂e.

Total emissions = Scope 1 + Scope 2 + Scope 3: 44.9304 MtCO₂e.

Note 1: The procedures shall be handled according to the schedule specified in Paragraph 4, Article 4-1 of these Rules.

Note 2: The base year should be the year that the inventory is completed at the boundary of the consolidated financial statements. For example, according to Paragraph 2, Article 10, of these Rules, a company with a capital of more than NTD 10 billion should complete the consolidated financial report of 2024 in 2025, so the base year is 2024. If the Company has completed the inventory of the consolidated financial statements ahead of schedule, the earlier of the base year can be used as the base year, and the data of the base year can be calculated by a single year or the average of several years.