

## 5. Appendix

### 5.1 Global Reporting Initiative (GRI) Content Index

Statement of Use	Based on GRI Guidelines Reporting for the year 2023 (January 1, 2023 to December 31, 2023) Period
GRI Used	GRI 1 : Foundation 2021
Applicable GRI Industry Standard	There are no applied GRI industry standards during the reporting year of this report.

GRI Standard	Disclosure	Corresponding Chapter	Page	Remark
GRI 2	General Disclosures 2021			
Organization and Reporting Practices				
2-1	Organizational details	Company Profile	7	
2-2	Entities included in the organization's sustainability reporting	Report Profile	1	
2-3	Reporting period, frequency and contact point	Report Profile	1	
2-4	Restatements of information		No Information Redacted	
2-5	External assurance	Report Profile	1	
Activities and Workers				
2-6	Activities, value chain and other business relationships	Company Profile	7	
2-7	Employees	3.2 Talent Attraction and Retention	103	

2-8	Workers who are not employees	3.1 Occupational Health & Safety	95	
Governance				
2-9	Governance structure and composition	2.1.1 Corporate Governance Structure	42	
2-10	Nomination and selection of the highest governance body	2.1.1 Corporate Governance Structure	42	
2-11	Chair of the highest governance body	2.1.1 Corporate Governance Structure	42	
2-12	Role of the highest governance body in overseeing the management of impacts	2.1.1 Corporate Governance Structure	42	
2-13	Delegation of responsibility for managing impacts	2.1.1 Corporate Governance Structure	42	
2-14	Role of the highest governance body in sustainability reporting	2.1.1 Corporate Governance Structure	42	
2-15	Conflicts of interest	2.1.3 Compliance and Integrity	49	
2-16	Communication of critical concerns	2.1.3 Compliance and Integrity	49	
2-17	Collective knowledge of the highest governance body	2.1.1 Corporate Governance Structure	42	
2-18	Evaluation of the performance of the highest governance body	2.1.1 Corporate Governance Structure	42	
2-19	Remuneration policies	2.1.1 Corporate Governance Structure	42	
2-20	Process to determine remuneration	2.1.1 Corporate Governance Structure	42	
2-21	Annual total compensation ratio	2.1.1 Corporate Governance Structure	42	
Strategies, Policies and Practices				
2-22	Statement on sustainable development strategy	1.1 Sustainability: Vision, Strategy and Practice Vision and Strategies	20	
2-23	Policy commitments	1.1 Sustainability: Vision, Strategy and	20	

		Practice Vision and Strategies		
		2.2 Risk Management	51	
2-24	Embedding policy commitments	1.2 Sustainability Development Committee	20	
		2.1.3 Compliance and Integrity	49	
		2.2 Risk Management	51	
2-25	Processes to remediate negative impacts	2.1.3 Compliance and Integrity	49	
2-26	Mechanisms for seeking advice and raising concerns	2.1.3 Compliance and Integrity	49	
2-27	Compliance with laws and regulations	1.2 Sustainability Development Committee	25	
		2.1.3 Compliance and Integrity	49	
2-28	Membership associations	2.1.4 Membership and Industry Associations	50	
Stakeholder consultations				
2-29	Approach to stakeholder engagement	1.3 Stakeholders' Engagement and Material Issues	30	
2-30	Collective bargaining agreements			Organizations with no union
Material Issues				
GRI 3	Material Topics 2021			
3-1	Process to determine material topics	1.3 Stakeholders' Engagement and Material Issues	30	
3-2	List of material topics	1.3 Stakeholders' Engagement and Material Issues	30	
Economic Governance				
Food Safety and Health				
GRI 3-3	Management of material topics	2.4 Food Safety and Healthy	70	

GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	2.4 Food Safety and Healthy	70	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.4 Food Safety and Healthy		no such case during the reporting year of this report
GRI 417 Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	2.4 Food Safety and Healthy 2.4 Food Safety and Healthy	70	
	417-2 Incidents of non-compliance concerning product and service information and labeling	2.4 Food Safety and Healthy		no such case during the reporting year of this report
	417-3 Incidents of non-compliance concerning marketing communications	2.4 Food Safety and Healthy		no such case during the reporting year of this report
<b>Information Security Risk</b>				
GRI 3-3	Management of material topics	2.6 Privacy and Information Security	89	
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.6 Privacy and Information Security	89	
<b>Innovation and Customer Service</b>				
GRI 3-3	Management of material topics	2.3 Innovation and Customer Service	59	
<b>Supply Chain Management</b>				
GRI 3-3	Management of material topics	2.5 Supply Chain Management	84	
GRI 204 Procurement Practices 2016	204-1 Proportion of spending on local suppliers	2.5 Supply Chain Management	84	

GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2.5 Supply Chain Management	84	
GRI 414 Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	2.5 Supply Chain Management	84	
Social				
Occupational Safety and Health				
GRI 3-3	Management of material topics	3.1 Occupational Health & Safety	95	
GRI 403 Occupational Health & Safety 2018	403-1 Occupational health and safety management system	3.1 Occupational Health & Safety	95	
	403-2 Hazard identification, risk assessment, and incident investigation	3.1 Occupational Health & Safety	95	
	403-3 Occupational health services	3.1 Occupational Health & Safety	95	
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.1 Occupational Health & Safety	95	
	403-5 Worker training on occupational health and safety	3.1 Occupational Health & Safety	95	
	403-6 Promotion of worker health	3.1 Occupational Health & Safety	95	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business	3.1 Occupational Health & Safety	95	

	relationships			
	403-8 Workers covered by an occupational health and safety management system	3.1 Occupational Health & Safety	95	
	403-9 Work-related injuries	3.1 Occupational Health & Safety	95	
	403-10 Work-related ill health	3.1 Occupational Health & Safety	95	
<b>Talent Attraction and Retention</b>				
GRI 3-3	Management of material topics	2.1 Corporate Governance 3.2 Talent Attraction and Retention	41 103	
GRI 401 Employment 2016	401-1 New employee hires and employee turnover 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees 401-3 Parental leave	3.2 Talent Attraction and Retention	103	
GRI 402 Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	3.2 Talent Attraction and Retention	103	
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary and remuneration of women to men	3.2 Talent Attraction and Retention	103	
<b>Talent Cultivation and Career Development</b>				
GRI 3-3	Management of material topics	3.3 Talent Cultivation and Career Development	112	

GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs	3.3 Talent Cultivation and Career Development	112	
Community				
GRI 3-3	Management of material topics	3.4 Community Care and Public Welfare Activities	119	
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	3.4 Community Care and Public Welfare Activities	119	
Environmental				
Climate Change Risk and Opportunity				
GRI 3-3	Management of material topics	4.1 Climate Change Response 4.2 Energy Management	132 149	
GRI 302 Energy 2016	302-1 Energy consumption within the organization 302-3 Energy intensity	4.1 Climate Change Response 4.2 Energy Management	132 149	

## 5.2 Sustainability Accounting Standards Board (SASB) Index of Content

Disclosures in accordance with SASB Hotels & lodging and Restaurants industry standards

Reveal Topic / Indicator Code	Disclosure Indicators	Description/Corresponding Chapter	Page
<b>Energy Management</b>			
SV-HL-130a.1	(1) Total energy consumed	(1) 217,242.0485(GJ)	/ 4.2 Energy Management 149
FB-RN-130a.1	(2) Percentage grid electricity	(2) 100%	
	(3) Percentage renewable	(3) 0%	
<b>Water Management</b>			
SV-HL-140a.1	(1) Total water withdrawn		/ 4.2 Energy Management 149
FB-RN-140a.1	(2) Total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	(1) 927.448 Million Liters (2) Not Applicable	
<b>Ecological Impacts</b>			
SV-HL-160a.1	Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat	Not Applicable	
SV-HL-160a.2	Description of environmental management policies and practices to		/1. Sustainable Governance 20



preserve ecosystem services

Labor Practices				
SV-HL-310a.1	(1) Voluntary turnover rate	(1) 100%	/3.2.Talent Attraction and Retention	
FB-RN-310a.1	(2) Involuntary turnover rate for lodging facility employees	(2) 0%		103
SV-HL-310a.2	Total amount of monetary losses as a result of legal proceedings associated with labour law violations			
FB-RN-310a.3	no such case during the reporting year of this report			
	(1) Average hourly wage	(1) 200	/3.2. Talent Attraction and Retention	103
SV-HL-310a.3	(2) percentage of lodging facility employees earning minimum wage, by region	(2) 0%	( Minimum wage higher than statutory basic wage )	
SV-HL-310a.4	Description of policies and programs to prevent worker harassment		/3.1 Occupational Health & Safety	95
Climate Change Adaptation				
SV-HL-450a.1	Number of lodging facilities located in 100-year flood zones		Not Applicable	
Activity Metrics				
SV-HL000.A	Number of available room-nights	1,430	/Company Profile	7

SV-HL000.B	Average occupancy rate	71.5%~81.67%	/2.1.2 Performance	47
SVH-L000.C	Total area of lodging facilities	257,849.71m <sup>2</sup>		
SV-HL000.D	Number of lodging facilities and the percentage that are: (1) managed, (2) owned and leased, (3) franchised	100% Self-operated Including 7 hotels owned or leased	/Company Profile	7
Activity Metrics				
FB-RN-000.A	Number of (1) entity-owned and (2) franchise restaurants	100% Self-operated 19 Restaurants	/Company Profile	7
FB-RN-000.B	Number of employees at (1) entity-owned and (2) franchise locations	966 (no franchise restaurant)	/Company Profile	7
Food Safety				
FB-RN-250a.1	(1) Percentage of restaurants inspected by a food safety oversight body (2) Percentage receiving critical violations	(1) 100% (For Regent Taipei) (2) 0%	/2.4 Food Safety and Healthy	70
FB-RN-250a.2	(1) Number of recalls issued (2) Total amount of food product recalled	no such case during the reporting year of this report		70
Supply Chain Management & Food Sourcing				

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FB-RN-430a.1	<p>(1) Percentage of food purchased that meets environmental and social sourcing standards</p> <p>(2) Percentage of food purchased is certified to third-party environmental or social standards</p>	<p>(1) Regent Taipei 26.32% Silks Place Tainan 50.62%</p> <p>(2) Regent Taipei 13.05% Silks Place Tainan 10.72%</p>	/2.5 Sustainable Supply Chain	84
<hr/>				
FB-RN-430a.3	<p>Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare</p>		/1. Sustainable Governance	20

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### 5.3 Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

#	確信項目說明（附表一之一）	對應章節
1	為改善食品衛生、安全與品質，而針對其從業人員、作業場所、設施衛生管理及其品保制度等方面進行之評估與改進及所影響之主要產品與服務類別與百分比。	2.4 食品安全與健康 台北晶華 2023 年共執行了 14 次的食品安全與衛生內部稽核及 32 次的場所清潔維護及衛生檢查，稽核及檢查內容包含供應商評鑑、食品製備、食品儲存、衛生與工作環境及清潔與消毒等項目。台北晶華經上述 14 次食品安全與衛生內部稽核所影響之餐飲收入占台北晶華的餐飲收入淨額為 95.27%，占台北晶華營業收入淨額為 48.71%。台北晶華食品衛生安全內部訓練課程共計 382.2 小時，HACCP 小組成員亦完成 38 小時的外部專業培訓課程。
2	違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件類別與次數、產品下架次數及下架產品總重量。	2.4 食品安全與健康 2023 年台北晶華通過台北市衛生局的現場稽查與物品抽驗 62 次，台南晶英通過台南市衛生局的現場稽查為 2 次。 晶華國際酒店集團 2023 年並未有任一飯店有因違反食品安全衛生管理相關法規被裁處罰鍰之情事。

- 採購符合國際認可之產品責任
- 3 標準者占整體採購之百分比，並 2.5 供應鏈管理依標準區分。

台北晶華、台南晶英採購獲國際認證或標章的品項有 Taylors 茶包、璽龍烏龍茶茶包、立頓紅茶、Nespresso 咖啡膠囊，卡塔摩納耳掛式咖啡及 Twinings 茶包，前述國際認證或標章包含國際雨林聯盟認證(Rainforest Alliance Certified)、國際有機運動聯盟認證(International Federation of Organic Agricultural Movements)、非基因改造生物計畫認證(Non-GMO Project Verified)或道德茶葉合作夥伴標章(Ethical Tea Partnership)等(註)。2023 年度上述獲任一國際認證或標章的茶包、咖啡膠囊採購金額台北晶華為新台幣 3,015 仟元，占當年度茶飲類(茶包、茶葉、茶磚及茶粉，不包含酒水)及咖啡飲品類(咖啡豆、咖啡粉及膠囊)採購支出 26.32%，台南晶英採購金額為新台幣 1,474.6 仟元，採購支出占比為 50.62%。

- 經獨立第三方驗證符合國際認證之食品安全管理系統標準之 2.4 食品安全與健康廠房所生產產品之百分比。
- 4

台北晶華宴會廳 2023 年 9 月已通過 HACCP 食品管制系統認證續評，台北晶華宴會廳餐飲收入占台北晶華的餐飲收入淨額為 22.81%。

5 對供應商進行稽核之家數及百分比、稽核項目及結果。 2.5 供應鏈管理

供應商評鑑分書面審核(供應商基本資料及食品系統認證效期更新)及實地查核。實地評核標準分五大面向:文件評核(25%)、現場評核(35%)、供貨情況(20%)、服務品質(16%)和永續發展(4%)。總分達 80 分以上即為「優良供應商」，列為持續合作以穩定優質食材來源；總分 60-79 分列入「一般供應商」；總分 60(不含)以下即為不合格，需密切追蹤缺失改善結果，若連續兩次評分結果為不合格或有違反相關法律行為及具重大食安疑慮者，經評鑑小組確認後會立即於供應商名單中剔除，終止與該供應商合作。2023 年台北晶華對主要的 69 家協力廠商進行了詳細的書面審查，並對其中 11 家供應商進行了實地稽核。台南晶英則對主要的 52 家協力廠商進行書面審查，並對其中 5 家供應商進行了實地稽核，評鑑結果皆沒有任何供應商的總分低於 60 分。

台北晶華經過實地稽核廠商之進貨金額為新台幣 119,694,044 元元，占台北晶華 2023 年食品與飲料(含生鮮)交易金額的 13.05%。台南晶英經過實地稽核廠商之進貨金額為新台幣 19,346,474 元，占台南晶英 2023 年食品與飲料(含生鮮)交易金額的 10.72%。

- 依法規要求或自願進行產品追  
6 溯與追蹤管理之情形及相關產 2.4 食品安全與健康  
品占所有產品之百分比。

集團致力於強化原物料源頭管理。所有原材料、半成品及成品的採購皆可追溯，從下訂單、驗收到廚房每日作業，我們嚴格管控原材料的進貨流程。所有食材均標示有效期限，並依照「先進先出」的原則進行管理，調味料則標註進貨日期，以便追蹤供應商及食材批次。部分產品的相關信息已揭露於衛生福利部食品衛生管理署的食品追溯追蹤管理資訊系統平台上。

此外，2022 年起，台北晶華栢麗廳及外館泰市場自助型餐廳在臺北市政府的「飯店 Buffet 專區」食材登錄平台上，公開食材來源資訊。顧客只需掃描手機即可立即查看食材來源，消除食安疑慮。

我們亦遵循《食品衛生安全管理法》中的食品標示及廣告管理規範，確保客製化零售商品的標示清楚顯示可追溯的來源資訊，包括製造廠商名稱、電話號碼及地址，或將上述信息通報至轄區主管機關，確保採購追蹤溯源及信息公開透明。

- 依法規要求或自願設置食品安  
7 全實驗室之情形、測試項目、測 2.4 食品安全與健康  
試結果、相關支出及其占營業收  
入淨額之百分比。

台北晶華於 2016 年建立了自主檢驗實驗室，以強化食品安全的自主管理與監控。台北晶華自主檢驗計 64 次，其中有農藥殘留及二氧化硫檢測各一次不合格，立即退貨處理，其餘 62 次均符合標準。台北晶華實驗室相關費用計新台幣 438,197 元，合計費用占台北晶華餐飲收入淨額為 0.018%。

8	消耗能源總量、外購電力百分比、再生能源使用率	4.2 能資源管理	飯店營運，能源使用主要為外購電力及天然氣，電力主要耗能項目為空調與照明設備。2023 年總消耗能源總量為〔217,242.0485(GJ)〕十億焦耳。數據來源為臺電電費單及天然氣公司帳單；外購電力百分比為 62.34%；2023 年度無外購再生能源。
9	總取水量及總耗水量	4.2 能資源管理	2023 年總耗水量為 927.448 百萬公升，耗水量數據來源為自來水公司帳單。
10	售出產品重量、生產設施場所數量	企業概況	合計擁有七間飯店，共 19 間餐廳。



## 5.4 Climate Change and Greenhouse Gas Inventory

We have formulated adaptation strategies based on the identified climate change risks and opportunities, such as regulatory compliance, resource recycling and reuse, improving operational efficiency, energy conservation and carbon reduction, low-carbon product diversification, and greenhouse gas emission reduction measures, in order to mitigate the operational risk impact caused by global extreme climate and gradually incorporate the assessment of financial impact.

Due to the nature of hotel operations, the main types of energy used are purchased electricity and natural gas. The carbon emissions from purchased electricity account for the highest proportion at 60%, with air conditioning and refrigeration equipment being the primary sources of electricity consumption, followed by kitchen cooking gas at 30% and waste at 3%.

Silks Hotel Group established a greenhouse gas inventory promotion organization and formulated standard operating procedures for greenhouse gas emission control in 2023 to facilitate the implementation of greenhouse gas inventory and carbon reduction measures by each hotel.

The implementation status of greenhouse gas inventories of the Company and consolidated financial reporting subsidiaries (including the Parent Company and certain subsidiaries) is described below:

	Scopes <sup>↕</sup>	Unit <sup>↕</sup>	2022 <sup>↕</sup>	2023 <sup>↕</sup>
Company <sup>↕</sup>	Scope 1 <sup>↕</sup> direct emissions <sup>↕</sup>	Metric-Ton-CO <sub>2</sub> e <sup>↕</sup>	3,481.092 <sup>↕</sup>	6,719.230 <sup>↕</sup>
	Scope 2 <sup>↕</sup> indirect emissions <sup>↕</sup>	Metric-Ton-CO <sub>2</sub> e <sup>↕</sup>	15,663.288 <sup>↕</sup>	16,858.040 <sup>↕</sup>
	Scope 3 <sup>↕</sup> indirect emissions <sup>↕</sup>	Metric-Ton-CO <sub>2</sub> e <sup>↕</sup>	↕	281.810 <sup>↕</sup>
	Sub-Total <sup>↕</sup>	Metric-Ton-CO <sub>2</sub> e <sup>↕</sup>	19,144.380 <sup>↕</sup>	23,859.080 <sup>↕</sup>
Certain Subsidiaries in the Consolidated Financial Statements <sup>↕</sup>	Scope 1 <sup>↕</sup> indirect emissions <sup>↕</sup>	Metric-Ton-CO <sub>2</sub> e <sup>↕</sup>	1,017.750 <sup>↕</sup>	1,070.220 <sup>↕</sup>
	Scope 2 <sup>↕</sup> indirect emissions <sup>↕</sup>	Metric-Ton-CO <sub>2</sub> e <sup>↕</sup>	2,938.030 <sup>↕</sup>	2,999.079 <sup>↕</sup>
	Sub-Total <sup>↕</sup>	Metric-Ton-CO <sub>2</sub> e <sup>↕</sup>	3,955.780 <sup>↕</sup>	4,069.299 <sup>↕</sup>
	Grand-Total <sup>↕</sup>	Metric-Ton-CO <sub>2</sub> e <sup>↕</sup>	23,100.160 <sup>↕</sup>	27,928.379 <sup>↕</sup>

Category	Impact Description and Financial Impact	Opportunities	Response Strategies
Policies and regulations	<p>In response to new policies and regulations, carbon credits and equipment updates will lead to increased compliance costs and low-carbon energy costs. Some costs will be passed on to consumers, affecting market competitiveness. Energy purchase costs will increase by at least 10% or more, approximately NT\$10 million.</p>	<p>Purchase high-efficiency equipment to improve energy use efficiency. Implement water, electricity, wastewater, and waste management policies to reduce resource waste and create operational performance.</p>	<ul style="list-style-type: none"> <li>• Set water and electricity saving targets of 1%, collect swimming pool overflow wastewater for treatment and reuse as cooling tower water.</li> <li>• Use renewable energy to achieve carbon reduction goals.</li> </ul>
Heavy rain, drought	<p>May affect the supply chain, leading to raw material shortages and increased purchase costs. Power and water supply interruptions or restrictions due to extreme weather may cause business interruptions and increase insurance premiums. Raw material purchase costs are estimated to increase by more than 5%, approximately NT\$30-40 million.</p>	<p>Enhance product competitiveness, adopt digital marketing to expand the customer base, and establish long-term customers to stabilize revenue.</p>	<ul style="list-style-type: none"> <li>• Establish water resource transportation vendor data management, obtain adequate insurance, transfer risks, and compensate for losses.</li> <li>• Implement supply chain management to select suppliers with stable supply.</li> </ul>

1.5°C Warming Scenario Assumptions (Occurring within 3-5 years)

Temperature Increase >2.8°C Scenario Assumptions (10 years l

Category	Impact Description and Financial Impact	Opportunities	Response Strategies
Rising raw material costs	Temperature rise exceeding expectations, fluctuations in crop supply and demand, and transportation costs will lead to increased raw material costs, raising operating expenses.	Carefully select suppliers to maintain stable supply quality and develop new products using local raw materials.	Adopt readily available raw materials to develop new products, increase local procurement, cultivate a stable supply chain, and cooperate with small farmers on contract farming.
Changes in consumer habits	Increased consumer awareness of sustainability leads to changes in demand for products and services.	Diversify product research and development, undergo technological transformation, and purchase low-carbon products.	Implement diversified marketing strategies, improve product quality, and attract consumers. Expand off-site catering, takeout, and delivery business models.

Through these strategies, Silks Hotel Group not only reduces the burden on the environment but also enhances its adaptability to climate change challenges, demonstrating its commitment and actions as a responsible company.

## 5.5 Independent Auditors' Limited Assurance Report



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會計師有限確信報告

晶華國際酒店股份有限公司 公鑒：

本會計師接受晶華國際酒店股份有限公司（以下簡稱晶華國際酒店集團）之委任，對其民國 112 年度永續報告書中所選定之永續績效資訊（以下簡稱確信標的）執行確信程序並出具有限確信報告。有關晶華國際酒店集團所選定之標的資訊及其適用基準，詳附件一。

### 管理階層之責任

管理階層之責任係依據臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」及全球永續性報告協會（Global Reporting Initiatives, GRI）發布之 GRI 準則（GRI Standards）編製永續報告書，並應設計、執行及維護與報告編製相關之內部控制，以蒐集及揭露永續報告書內容，並確保永續報告書所報導之永續績效資訊永存有重大不實表達。

### 會計師之責任

本會計師係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃及執行有限確信工作，對上期永續報告書所選定之標的資訊（詳附件一）在所有重大方面是否永存有重大不實表達取得有限確信，相較於合理確信，有限確信案件所執行程序之性質及時間與適用合理確信案件不同，其範圍相對較小，故有限確信程序取得之確信程度明顯較合理確信為低。

### 確信工作

本會計師針對上期永續報告書所述之確信標的資訊依專業判斷執行有限確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師主要執行之確信程序包括：

- 取得晶華國際酒店集團民國 112 年度永續報告書，並閱讀其內容；
- 與晶華國際酒店集團之管理階層及相關人員進行訪談，以瞭解晶華國際酒店集團編製永續報告書有關之政策及程序；
- 針對報告中所選定之確信標的資訊進行分析性程序；必要時抽選樣本核對相關文件，以獲取足夠及適切之有限確信證據。

### 先天限制

因諸多確信標的係屬非財務資訊，相較於財務資訊之確信存在更多先天性之限制，對於該資訊之揭露內容可能涉及晶華國際酒店集團管理階層之重大判斷、假設及解釋，故不同利害關係人可能對於該等資訊有不同之解讀。

### 品質管理與獨立性

本會計師及所隸屬之事務所遵循品質管理準則 1 號「會計師事務所之品質管理」之規範，建立並維護完備之品質管理制度，包含遵循職業道德規範、專業準則及所適用法令規範相關之政策或程序，亦遵從會計師職業道德規範中有關獨立性及其他道德規範之規定。該規範之基本原則為正直、公正客觀、專業能力及盡專業上應有之注意、保密及專業態度。

### 有限確信結論

依據所執行之確信程序及所獲取之證據，本會計師並未發現晶華國際酒店集團民國 112 年度永續報告書中所選定之確信標的資訊在所有重大方面有未遵循其適用基準編製而須作修正之情事。

### 其他事項

本確信報告所基於，吾公司對任何確信標的之適用基準之變更，本會計師將不負責就該等資訊重新執行確信工作之責任。

國富浩華聯合會計師事務所

會計師：林品現



中華民國 113 年 8 月 26 日



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附件一

確信項目彙總表

編號	確信項目	指標敘述	對應章節	衡量基準
一	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號一	為改善食品衛生、安全與品質，而針對其從業人員、作業場所、設施衛生管理及其品保制度等方面進行之評估與改進及所影響之主要產品與服務類別與百分比。	2.4 食品安全與健康	晶華國際酒店集團 2023 年度台北晶華(註一)HACCP 管制小瓶針對餐廳、酒廊與廚房進行衛生稽查之次數，其影響之餐飲收入範圍占台北晶華餐飲收入淨額之比例，及占台北晶華營業收入淨額之比例。
二	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號二	違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件類別與次數、產品下架次數及下架產品總重量。	2.4 食品安全與健康	晶華國際酒店集團 2023 年違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件
三	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號三	採購符合國際認可之產品責任標準者占整體採購	2.5 供應鏈管理	晶華國際酒店集團 2023 年台北晶華及台南晶華(註二)採購符合國際認可

編號	確信項目	指標敘述	對應章節	衡量基準
四	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號四	經獨立第三方驗證符合國際認證之食品安全管理系統標準之廚房所生產產品之百分比。	2.4 食品安全與健康	晶華國際酒店集團 2023 年台北晶華通過 HACCP 餐飲收入占其餐飲總收入之金額及比例
五	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號五	對供應商進行稽核之次數及百分比，稽核項目及結果。	2.5 供應鏈管理	晶華國際酒店集團 2023 年對供應商進行稽核之家數及百分比，稽核項目及結果
六	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號六	依法規要求或自願進行產品追溯與追蹤管理之情形及相關產品占所有產品之百分比。	2.4 食品安全與健康	晶華國際酒店集團 2023 年原材料、半成品及成品的追溯管理情形
七	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號七	依法規要求或自願設置食品安全實驗室之情形、測試項目、測試結果、相關支出及其占營業收入淨額之百分比。	2.4 食品安全與健康	晶華國際酒店集團 2023 年台北晶華產品檢驗情形、結果、相關支出及其占營業收入淨額之百分比
八	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號八	消耗能源總量、外購電力百分比、再生能源使用率	4.2 能源管理	晶華國際酒店集團 2023 年消耗能源總量、外購電力百分比、再生能源使用率

編號	確信項目	指標敘述	對應章節	衡量基準
九	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號九	總取水量及總耗水量	4.2 能源管理	晶華國際酒店集團 2023 年總取水量及總耗水量
十	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號十	售出產品重量、生產設施場所數量	企業概況	晶華國際酒店集團 2023 年餐廳數量

註一：台北晶華係指晶華國際酒店集團集團旗下的台北晶華酒店。

註二：台南晶華係指晶華國際酒店集團集團旗下的台南晶華酒店。