

5. Appendix

5.1 Global Reporting Initiative (GRI) Content Index

Statement of Used	Silks Hotel Group has reported the contents for the year 2024 (from January 1 to December 31, 2024) in accordance with the GRI Standards.
GRI Standard	GRI 1: Foundation 2021
Applicable GRI Industry Standards	No applicable GRI industry standards during the reporting period of this report.

GRI 2: General Disclosures 2021				
GRI Indicator	GRI Standard Number	Disclosure	Corresponding Chapter	Page No/Remarks
Organization and Reporting Practice	2-1	Organization Details	Company Overview	10
	2-2	Entities Included in the Sustainability Report	Report Overview	3
	2-3	Reporting Period, Frequency, and Contact Person	Report Overview	3
	2-4	Restatement of Information		No Restated Information
	2-5	External Assurance	Company Overview 5.6 Independent Third-Party Assurance Statement	10 200
Activities and Workers	2-6	Activities, Value Chain, and Other Business Relationships	Company Overview	10

	2-7	Employees	3.2 Employee Care and Talent Retention	123
	2-8	Non-employee Workers	3.2 Employee Care and Talent Retention	123
Governance	2-9	Governance Structure and Composition	2.1.1 Governance Structure	51
	2-10	Nomination and Selection of the Highest Governance Body	2.1.1 Governance Structure	51
	2-11	Chair of the Highest Governance Body	2.1.1 Governance Structure	51
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1.1 Governance Structure	51
	2-13	Delegation of Responsibility for Manager Impacts	2.1.1 Governance Structure	51
	2-14	Role of the Highest Governance Body in Sustainability Reporting	2.1.1 Governance Structure	51
	2-15	Conflicts of Interest	2.1.3 Integrity Management and Regulatory Compliance	61
	2-16	Communication of Critical Concerns	2.2 Risk Management	64
	2-17	Collective knowledge of the Highest Governance Body	2.1.1 Governance Structure	51
	2-18	Evaluation of the performance of the highest governance body	2.1.1 Governance Structure	
	2-19	Remuneration Policy	2.1.1 Governance Structure	51
	2-20	Process to determine remuneration	2.1.1 Governance Structure	51
	2-21	Annual total compensation ratio	2.1.1 Governance Structure	51
Strategy, Policies, and Practices	2-22	Statement on sustainable development strategy	1.1 Regent Sustainability: Vision, Strategy, and Practice	29
	2-23	Policy commitment	1.1 Regent Sustainability: Vision, Strategy, and Practice	29
			2.2 Risk Management	64

	2-24	Embedding policy commitments	1.2 Sustainability Management and Framework 2.1.3 Integrity Management and Regulatory Compliance 2.2 Risk Management	36 61 64
	2-25	Processes to Remediate Negative Impacts	2.1.3 Integrity Management and Regulatory Compliance	61
	2-26	Mechanisms for Seeking Advice and Raising Concerns	2.1.3 Integrity Management and Regulatory Compliance	61
	2-27	Compliance with Laws and Regulations	1.2 Sustainability Management and Framework 2.1.3 Integrity Management and Regulatory Compliance	36 61
	2-28	Membership Associations	2.1.4 External Engagement Organizations	63
	2-29	Approach to Stakeholder Engagement	1.2 Stakeholder Engagement and Materiality Analysis	36
Stakeholder Engagement	2-30	Collective Bargaining Agreements		The organization has not signed a collective bargaining agreement.
GRI 3: Material Topics 2021				
GRI Indicator	Standard Number	Disclosure Item	Corresponding Chapter in Report	Page No / Remarks
Material Topic Disclosure	3-1	Process to Determining Material Topics	1.3 Stakeholder Engagement and Materiality Analysis	39
	3-2	List of Material Topics	1.3 Stakeholder Engagement and Materiality Analysis	39
Economic Governance Aspect				
Material Topic	GRI Indicator	Disclosure Item	Corresponding Chapter	Page No / Remarks

Innovation and Customer Service	GRI 3-3	Management of Material Topics	2.3 Innovation and Customer Service	74
Food Safety and Health	GRI 3-3	Management of Material Topics	2.4 Food Safety and Health	84
	GRI 416 Customer Health and Safety 2016	416-2 Incidents of Non-compliance Concerning the Health and Safety Impacts of Products and Services	2.4 Food Safety and Health	No violations of relevant regulations were reported during the reporting year.
	GRI 417 Marketing and Labeling 2016	417-1 Requirements for Product and Service Information and Labeling	2.4 Food Safety and Health	No violations of relevant regulations were reported during the reporting year.
		417-2 Incidents of Non-compliance Concerning Product and Service Information and Labeling Regulations	2.4 Food Safety and Health	
		417-3 Incidents of Non-compliance Concerning Marketing Communications Regulations	2.4 Food Safety and Health	No violations of relevant regulations were reported during the reporting year.
Supply Chain Management	GRI 3-3	Management of Material Topics	2.5 Supply Chain Management	96
	GRI 204 Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	2.5 Supply Chain Management	96
	GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2.5 Supply Chain Management	96
	GRI 414 Supplier	414-1 New suppliers that were screened using social criteria	2.5 Supply Chain Management	96

	Social Assessment 2016			
	GRI 3-3	Management of Material Topics	2.6 Information Security and Privacy Protection	110
Information Security Risk	2016 GRI 418 Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.6 Information Security and Privacy Protection	110
Social Aspects				
Material Topic	GRI Indicator	Disclosure Item	Corresponding Chapter	Page No / Remarks
	GRI 3-3	Management of Material Topics	3.1 Occupational Safety and Health	113
		403-1 Occupational health and safety management system	3.1 Occupational Safety and Health	113
	GRI 403 Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	3.1 Occupational Safety and Health	113
		403-3 Occupational health services	3.1 Occupational Safety and Health	113
		403-4 Worker participation, consultation, and communication on occupational health and safety	3.1 Occupational Safety and Health	113
Occupational Safety and Health		403-5 Worker training on occupational health and safety	3.1 Occupational Safety and Health	113
	GRI 403 Occupational Health and Safety 2018	403-6 Promotion of worker health	3.1 Occupational Safety and Health	113
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	3.1 Occupational Safety and Health	113
		403-8 Workers covered by an	3.1 Occupational Safety and Health	113

		occupational health and safety management system		
		403-9 Work-related injuries	3.1 Occupational Safety and Health	113
		403-10 Work-related ill health	3.1 Occupational Safety and Health	113
Employee Care and Talent Retention	GRI 3-3	Management of Material Topics	3.2 Employee Care and Talent Retention	123
		201-1 Direct economic value generated and distributed by the organization	3.2 Employee Care and Talent Retention	123
	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 Employee Care and Talent Retention	123
	GRI 402 Labor/Management Relations 2016	402-1 Minimum notice period regarding operational changes	3.2 Employee Care and Talent Retention	123
	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 Employee Care and Talent Retention	123
	GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	3.2 Employee Care and Talent Retention	123
Talent Development	GRI 3-3	Management of Material Topics	3.3 Talent Development and Career Growth	136

and Career Advancement	GRI 404 Training and Education 2016	404-1 Average hours of training per employee per year 404-2 Programs for upgrading employee skills and transitions assistance programs 404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	3.3 Talent Development and Career Growth	136
Environmental Aspect				
Material Topic	GRI Indicator	Disclosure Item	Corresponding Chapter	Page No / Remarks
Climate Change Response	GRI 3-3	Management of Material Topics	4.1 Climate Change Response	155
	GRI 302 Energy 2016	302-1 Energy consumption within the organization	4.1 Climate Change Response	155
		302-3 Energy intensity	4.2 Energy and Resource Management	174
	GRI 305 Greenhouse Gas Emissions 2016	305-1 Direct (Scope 1) greenhouse gas (GHG) emissions	4.1 Climate Change Response	155
		305-2 Indirect (Scope 2) GHG emissions from energy use	4.2 Energy and Resource Management	174
Other Disclosures				
	GRI 306 Waste 2020	306-3 Waste Generated 306-4 Waste diverted from disposal 306-5 Waste directed to recovery	4.3 Waste Management	181

5.2 Sustainability Accounting Standards Board (SASB) Content Index

Disclosure in accordance with SASB Hotels & Lodging and Restaurants Industry Standards.

Disclosure Topics	Accounting Metrics Code	Accounting Metric	Description/Corresponding Report Section	Page
Energy Management	SV-HL-130a.1 FB-RN-130a.1	(1) Total energy consumed	(1) 225,817.2504 (GJ)	174
		(2) Percentage grid electricity	(2) 61.76%	
		(3) Percentage renewable	(3) 0%	
4.2 Energy and Resource Management				
Water Resource Management	SV-HL-140a.1 FB-RN-140a.1	(1) Total water withdrawal	(1) 887.970 m³	174
		(2) Total water consumed Percentage of each in regions with high or extremely high baseline water stress	(2) No water sourced from high-pressure areas 4.2 Energy and Resource Management	
Ecological Impact	SV-HL-160a.1	Number of Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat	Silks Place Taroko is located within the protected area of Taroko National Park, surrounded by canyons and natural mountain scenery.	19
	SV-HL-160a.2	Description of environmental management policies and practices to preserve ecosystem services	Sustainable Travel	
Employees	SV-HL-310a.1 FB-RN-310a.1	(1) Voluntary and employees (2) Involuntary turnover rate for lodging facility employees	(1) 99.9% (2) 1%	113
	SV-HL-310a.2 FB-RN-310a.3	Total amount of monetary losses as a result of legal proceedings associated	The Group’ s Silks Place Taroko was fined NT\$100,000 for violating the Gender Equality in Employment Act.	

	SV-HL-310a.3	with labor law violations (1) Average hourly wage (2) percentage of lodging facility employees earning minimum wage, by region	(1)NT\$250 (average hourly wage) (2) 0% (minimum wage is higher than the statutory basic wage)	
	SV-HL-310a.4	Description of policies and programs to prevent employee harassment	3.1 Occupational Safety and Health	113
Climate Change Adaptation	SV-HL-450a.1	Number of hotels located in 100-year flood zones	All hotels under the Group are located on Taiwan' s main island, outside of the 100-year flood hazard zones.	
Activity Metrics	SV-HL000.A	Number of rooms available daily	Total rooms available for sale per day: 1,530 Regent Taipei 77.65% Silks Hotel Tainan80.05% Wellspring by Silks Jiaoxi 70.67%	
	SV-HL000.B	Average occupancy rate	Wellspring by Silks Beitou 62.97% Just Sleep NTU 70.62% Just Sleep Ximen 87.70% Just Sleep Jiaoxi 76.20%	
	SVH-L000.C	Total hotel area	Total hotel area: 214,358.34 m²	
	SV-HL000.D	Number of hotels and their proportion (1) Management(2) Owned and leased(3) Franchise	Including owned or leased, a total of 8 hotels Owned and leased: 100% Company Overview	10
Scale of Restaurant	FB-RN-000.A	Number of restaurants and proportion (1) Owned(2) Franchised	100% self-operated, with a total of 21 restaurants Company Profile	10
	FB-RN-000.B	Number of restaurant employees (1) Owned(2) Franchised	All restaurants are self-operated Number of restaurant employees: 776 Company Profile	
Food safety	FB-RN-250a.1	(1) Percentage of restaurants inspected	(1) 100% (applicable to Regent Taipei)	84

		by a food safety oversight body (2) percentage receiving critical violations	(2) 0%	
Supply chain management and food procurement	FB-RN-430a.1	Percentage of food purchased that meets (1) environmental and social sourcing standards (2) certified to third party environmental or social standards	Regent Taipei (1) 26.32% (2) 13.05% Silks Place Tainan (1) 50.62% (2) 10.72%	96
	FB-RN-430a.2	Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation crates	(1) Regent Taipei: Procurement of cage-free eggs accounts for 16.05% of total egg procurement amount (2) 0%	96
	FB-RN-430a.3	Discussion of strategies for manage environmental and social risks in the supply chain, including animal welfare	2.5 Supply Chain Management	96

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

項目	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	台北晶華酒店共執行了 12 次的食品安全與衛生內部稽核及 40 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。台北晶華酒店經上述 12 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酒店的餐飲收入淨額為 93.44%，占台北晶華酒店營業收入淨額為 46.98%。台北晶華酒店食品衛生安全內部訓練課程共計 406.75 小時，HACCP 小組成員亦完成 40 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	台北晶華酒店通過台北市衛生局的現場稽查與物品抽驗 50 次。 晶華國際酒店集團於本報導年度並未有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。
3	採購符合國際認可之產品責任標準者占整體採購之百分比，並依標準區分。	2.5 供應鏈管理	台北晶華酒店、台南晶英酒店採購獲國際認證或標章的品項有 Taylors 茶包、靈龍烏龍茶茶包、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)、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)。2024 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酒店為新台幣 3,453 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 23.99%，台南晶英酒店採購金額為新台幣 1,810 仟元，採購支出占比為 56.69%。
4	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廠房所生產產品之百分比。	2.4 食品安全與健康	HACCP 食品管制系統認證每三年重新審核一次，台北晶華宴會廳已於 2023 年 9 月通過該認證續評，亦於 2024 年 8 月依規定完成年度之查核作業。台北晶華宴會廳餐飲收入占台北晶華酒店的餐飲收入淨額為 23.63%。
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。於本報導年度台北晶華酒店對主要的 72 家協力廠商進行了詳細的書面審查，並對其中 12 家供應商進行了實地稽核。台南晶英酒店則對主要的 102 家協力廠商進行書面審查，並對其中 9 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。 台北晶華酒店經過實地稽核廠商之進貨金額為新台幣 94,860,255 元，占台北晶華酒店 2024 年食品與飲料 (含生鮮) 交易金額的 10.51%。台南晶英酒店經過實地稽核廠商之進貨金額為新台幣 59,334,339 元，占台南晶英酒店 2024 年食品與飲料 (含生鮮) 交易金額的 33.88%。

項目	確信項目說明（附表一之一）	對應章節	
6	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	為因應日益嚴格之食品安全法規並保障消費者健康，集團積極強化原物料源頭管理與資訊透明機制。所有原材料、半成品與成品之採購流程皆建立可追溯系統，從下單、驗收到每日廚房作業，均落實嚴格控管。所有食材須標明有效期限，並依循「先進先出（FIFO）」原則進行庫存管理；各類調味品亦清楚標註進貨日期，便於即時追蹤供應商與食材批次來源。 集團旗下栢麗廳與泰市場等自助型餐廳，亦配合臺北市政府「飯店 Buffet 專區」食材登錄政策，主動公開主要食材來源。顧客可透過該平台查詢食材產地與供應商等資訊，進一步提升顧客對食品安全的信賴感。 此外，針對客製化包裝的零售商品，我們嚴格遵循「食品安全衛生管理法」對食品標示與廣告管理之規定，確保標示項目清楚、資訊完整，內容涵蓋產品名稱、製造廠商、聯絡方式與地址等可追溯資料，或主動將資訊通報主管機關，落實採購溯源與資訊揭露責任。
7	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	台北晶華酒店於 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。台北晶華酒店自主檢驗計 80 次，其中有 75 次符合標準，不合格次數五次，包含農藥殘留四次及二氧化硫檢測一次，均採退貨處理。台北晶華酒店實驗室相關費用計新台幣 370,785 元，合計費用占台北晶華酒店餐飲收入淨額為 0.0146%。
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。本報導年度總消耗能源總量為 [225,817.2504(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 61.76%；且無外購再生能源。
9	總取水量及總耗水量	4.2 能資源管理	集團總用水量為 885.703 千立方公尺，耗水量為 0 千立方公尺，數據來源為自來水公司帳單以及縣府水表。
10	售出產品重量、生產設施場所數量	企業概況	合計擁有八間飯店，共 21 間餐廳。

5.4 Climate-related Information

Appendix 2: Climate-Related Information

Climate-Related Risks and Opportunities: Governance and Implementation Overview

Item	Description	Corresponding Section	Page No.
1.Board oversight of climate-related risks and opportunities.	The Sustainability Committee reports to the Board of Directors and has adopted the TCFD framework to guide climate governance.	4.1 Climate Change Response	155
2.Short-medium-and long-term impacts of climate-related risks and opportunities on business, strategy, and financial performance.	Includes assessment of transition and physical risks and opportunities.		
3.Financial impacts arising from extreme weather events and transition risks.	Incorporates temperature-rise scenario simulations and operational disruption risk assessments.		
4.Integration of climate risk assessment and management into the overall risk management framework.	Includes establishment of organizational structures, matrix-based analysis, risk control mechanisms, and alignment with enterprise risk management.		
5.Resilience assessment through scenario analysis.	Scenario simulations are conducted to evaluate organizational resilience under various climate change scenarios.		
6.Transition plans and key indicators/targets for managing climate-related risks.	Scenario analysis and climate risk matrix management are implemented to support transition planning.		
7. Internal carbon pricing.	Not yet planned.		
8.Scope, progress, and use of carbon offsets or Renewable Energy Certificates (RECs) toward climate targets.	Climate-related targets have not yet been established.		
9.Greenhouse gas (GHG) inventory and assurance status. Ongoing evaluation and verification of GHG accounting and assurance processes.	The disclosed GHG emission data are based on internal calculations.		

Appendix 2: Climate-Related Information — <1-1 Recent Two-Year Company Greenhouse Gas Inventory and Assurance Status>

1-1-1 Greenhouse Gas Inventory Information

The greenhouse gas inventory implementation status of the company and certain subsidiaries included in the consolidated financial statements (including the parent company and Silks Place Hotel Taroko) is as follows:

Greenhouse Gas (GHG) Emissions Inventory

Entity	Category	Unit	2023	2024
The Company	Scope 1 – Direct emissions	Metric tons CO ₂ e	6,719.230	6,770.044
	Scope 2 – Indirect emissions	Metric tons CO ₂ e	16,858.040	17,666.522
	Scope 3 – Other indirect emissions	Metric tons CO ₂ e	281.810	247.728
	Subtotal 小計	Metric tons CO ₂ e	23,859.080	24,684.294
Subsidiaries included in the consolidated financial statements	Scope 1 – Direct emissions	Metric tons CO ₂ e	1,302.400	2,215.863
	Scope 2 – Indirect emissions	Metric tons CO ₂ e	2,902.698	1,489.374
	Subtotal	Metric tons CO ₂ e	4,205.098	3,705.237
	Total	Metric tons CO ₂ e	28,064.178	28,389.531

Note: The 2024 data includes emissions from the subsidiary Just Sleep Ximen, which was not included in 2023, and also includes emissions from Wellspring by Silks Beitou, which joined operations in September 2024.

1-1-1 Greenhouse Gas Assurance Information

The company has not yet conducted greenhouse gas inventory assurance for the past two years.

Appendix 2: Climate-Related Information — <1-2 Greenhouse Gas Reduction Targets, Strategies, and Concrete Action Plans>

Item	Supplementary Explanation	Corresponding Section	Page No
Greenhouse gas reduction targets, strategies, and concrete action plans, and progress toward targets	Quantified carbon reduction targets set; energy saving and renewable energy actions implemented	4.1 Climate Change Response	155

5.5 TCFD Climate-Related Financial Disclosures Comparison Table

TCFD Governance Framework and Disclosure Overview

TCFD Element	Disclosure Content	Corresponding Section	Page No.
Governance	The Environmental Sustainability Task Force, under the Sustainability Development Committee, is responsible for overseeing climate-related matters and regularly reports implementation results to the Board of Directors.	4.1 Climate Change Response	155
Strategy	Identify transition and physical risks, conduct scenario analysis, and develop adaptation and carbon reduction strategies.		
Risk Management	Establish a climate risk matrix, disaster response and operational resilience management, and integrate these into the overall risk control mechanism.		
Metrics & Targets	Disclose greenhouse gas (GHG) inventory (Scopes 1–3), carbon reduction targets, energy efficiency improvements, and carbon intensity trends.		

5.6 Independent Third-Party Assurance Statement

[illegible]