

Preface

1 BenQ Materials
Introduction

2 Sustainability
Governance

3 Responsible
Governance

4 Responsible
Product

5 Environmental
Sustainability

6 Partnership

Supply Chain
Management

Quality
Management

Customer Service

7 Friendly
Workplace

8 Social
Participation

9 Appendices

6

Partnership

Supply Chain Management

Quality Management

Customer Service



Partnership

Supply Chain Management

Supplier Sustainability Management Framework

BenQ Materials has established a sustainable supply chain management framework based on the spirit of the Responsible Business Alliance (RBA). The Company requires suppliers to comply with its sustainability policies and document requirements, such as corporate social responsibility commitments, integrity, responsible minerals, and hazardous substance management, and manages supply chain disruption and ESG risks through risk-based tiered management, combined with supplier self-assessments, audits, and improvement tracking. In 2025, the Company also strengthened

the content of its supplier standards by incorporating human rights due diligence (HRDD) processes, nature-related risk management, and the communication and supervision of supply chain requirements. Suppliers are required to incorporate key issues into their procurement documents and contracts, and self-assessments / audits and corrective follow-up are conducted for Tier-1 and high-risk suppliers to drive continuous improvement and shared success across the supply chain.

Supplier Classification		Standards Compliance			Selection and Evaluation			Audit Mechanism
		Code of Conduct/ CSR	Integrity and Ethics Commitment	Prohibited and Restricted Substance Management	Search and Selection	Quarterly Business Review (QBR) Assessment	ESG Self-Assessment Questionnaire (SAQ)	ESG Audit
New vendors		Required Signing	Required Signing	Required Signing	Required Initial Evaluation	-	Required Initial Completion	Triggered if SAQ result is unsatisfactory
Existing Vendors	Critical Tier-1	Required Signing	Required Signing	Required Signing	-	Quarterly Evaluation	Annual Completion	Triggered if SAQ result is unsatisfactory
	Tier-1	Required Signing	Required Signing	Required Signing	-	Quarterly Evaluation	Annual Completion	Exception-Based Triggering (Major Incidents)
	Non-Tier-1	-	Required Signing	Required Signing	-	Quarterly Evaluation	-	Exception-Based Triggering (Major Incidents)
Classification Management Logic for Product-Related Supplier		Tier 1 Suppliers		Product-related suppliers with annual transaction amounts of NT\$10 million or more, excluding temporary transactions.				
		Significant Tier 1 Suppliers		Suppliers that meet any key indicator, including the top 85% by procurement amount, single source, technological leadership, or high risk.				
		Standards Compliance Document Requirements		signing of the Corporate Social Responsibility Commitment Letter, signing of the Hazardous Substance Management Policy, signing of the Supplier Integrity Commitment Letter, and responsible mineral procurement management, under which suppliers issue a letter of assurance confirming that they have not used minerals and have not violated conflict mineral-related regulations and requirements.				
		Supplier Selection and Evaluation		New supplier search and basic review. Evaluation items cover financial condition, delivery schedule stability, quality system, R&D capability, environmental, health and safety requirements, corporate sustainability evaluation items, and information security risk assessment. Existing supplier evaluations focus on quarterly quality audits, annual corporate sustainability self-assessments, and supplier information security surveys.				
		Audit Mechanism		This includes regular and irregular evaluation audits, ESG audits, whether document-based or on-site, and thematic supplier guidance. For major non-conformities such as human rights violations, significant occupational health and safety risks, and illegal deforestation, the Company activates a mandatory intervention mechanism, requiring suppliers to submit corrective action plans with external evidence within a specified period.				
		Note: If a supplier has valid third-party audits such as RBA VAP or SA8000, or a GRI report with third-party assurance, and the scope covers the Company's supply requirements, such audit results may, after applicability review and deficiency improvement, replace part of the assessment or reduce audit frequency. However, major violations or significant human rights, environmental, safety, health, or information security incidents will still trigger enhanced audits.						

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

Supply Chain Management

Quality Management

Customer Service

7 Friendly Workplace

8 Social Participation

9 Appendices

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

Supply Chain Management

Quality Management

Customer Service

7 Friendly Workplace

8 Social Participation

9 Appendices

Targeting
Critical Tier 1 Suppliers

Data Review
Review Annual SAQ Evaluation Results

Trigger Condition
Evaluation Result Determined as "Unqualified"

Mandatory Intervention
Immediately Initiate ESG Audit (On-Site or Document-Based)

Supplier Classification	2025
Number of Tier 1 Suppliers	75
Number of Significant Tier 1 Suppliers	59

Note 1: Currently, one supplier has obtained RBA VAP

Note 2: Supplier classification definitions have been adjusted since 2025. As they are not comparable with prior periods, prior-period information is excluded.

Sustainability Policy Documentation Standards

Signing of Corporate Social Responsibility Commitment Letter

BenQ Materials has established the Supplier Corporate Social Responsibility Code of Conduct Operating Procedures. This Code is formulated based on the Responsible Business Alliance Code of Conduct, the Corporate Social Responsibility Management Manual, and relevant customer requirements. The Code is divided into five major aspects: ethics, labor, health and safety, environment, and management systems. In 2025, the Code was revised to add provisions on the human rights due diligence (HRDD) process, nature-related risk management, biodiversity / no deforestation, traceability of forest-risk commodities (FRCs), and third-party assurance, such as FSC, strengthening the communication and supervision of supply chain requirements. The Company further requires suppliers to sign the Supplier Corporate Social Responsibility Commitment Letter. In 2025, the signing rate among Tier 1 suppliers was 95%, and 100% of new BOM (Bill of Material) material suppliers completed signing. Suppliers that have not signed are mostly existing suppliers, which have agreed to comply with the Company's Supplier CSR Code of Conduct and related policy requirements. Compliance is continuously confirmed through the existing supplier management mechanism.

Supplier Search and Selection

New Supplier Search and Selection

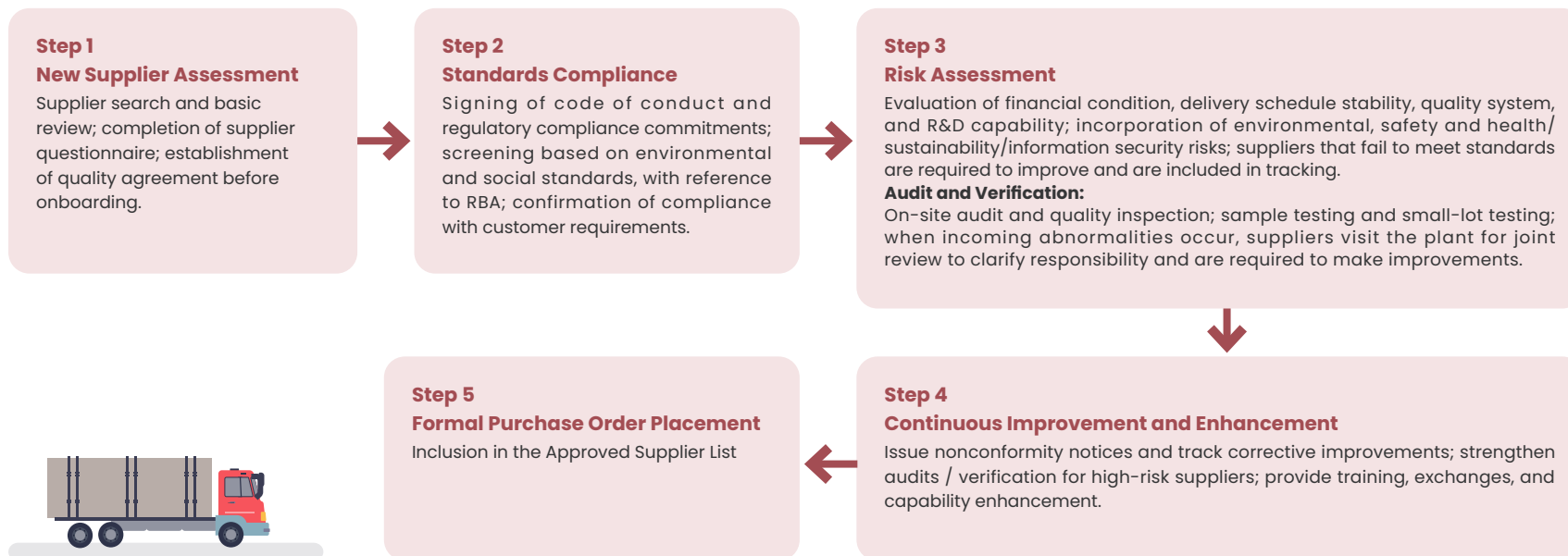
During the new supplier onboarding stage, BenQ Materials first conducts supplier search and basic review. For new material suppliers, quality agreements are established before onboarding. Evaluations are conducted in areas such as financial condition, delivery schedule stability, quality system, R&D capability, and environmental, health and safety management. Only suppliers that pass the evaluation may proceed to sample testing and small-lot production testing. Corporate sustainability evaluations and information security risk assessments are also incorporated into the review items. Suppliers whose overall scores fail to meet the standards are subject to negotiated improvement or are not adopted, thereby reducing onboarding and supply risks. At the same time, suppliers are required to complete necessary commitments and document requirements in accordance with the Company's Supplier Code of Conduct to ensure that subsequent cooperation complies with sustainability and legal compliance requirements. In addition, after all purchased raw materials enter the plant, if inspection identifies items that exceed specifications and the issue is confirmed as a raw material problem, the supplier is immediately required to visit the plant for joint review. Once supplier responsibility is confirmed, a supplier nonconformity notice is immediately issued for improvement.

In 2025, 22 new suppliers were added. All of them were selected 100% in accordance with supplier evaluation principles and were screened using environmental and social standards based on the Company's Supplier Code of Conduct, which refers to the Responsible Business Alliance (RBA) framework. Evaluation aspects covered environmental management, prohibited and restricted substances / hazardous substance management, labor rights, human rights, occupational safety and health, business ethics, and regulatory compliance. Suppliers that failed to meet the standards were required to propose improvement measures and were included in subsequent tracking management.



Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices



Selection of Critical Suppliers

BenQ Materials selects critical suppliers based on risk principles. For supplier groups with a high impact on operations and supply stability, the Company conducts comprehensive assessments from five major risk sources: supply technology and substitutability, geographic / compliance environment, industry / process nature, human rights and labor, and materials / issues. The assessment results serve as the basis for identifying critical suppliers

and planning subsequent differentiated management measures, such as self-assessments, sample checks, audits, and improvement tracking, to enhance supply resilience and reduce supply chain ESG risks. In addition, if a supplier has been subject to major penalties, suspension of operations, or major regulatory violations in the past two years, it will be prioritized for audits / enhanced reviews to confirm the effectiveness of improvements.

Focus	Technology and Substitutability Risks	Regional/Compliance Environment Risks	Industry/ Process Nature Risks	Human Rights and Labor Risks	Materials/Issue Risks
High-Risk Assessment	Technological leadership advantage, degree of single sourcing, availability of alternative sources, switching difficulty and timeline	Geopolitics, sanctions/ export controls, regulatory requirements, and compliance uncertainty	High-risk processes/operating types, chemicals or operations with major hazards, and accident consequences	Recruitment and employment management, working hours and wages, dormitory/ contractor or dispatched labor management, and grievance mechanisms	Prohibited and restricted substances/hazardous chemicals, traceability of mineral/forest sources, information security/privacy, or data processing risks

Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

Existing Supplier Management

Quality Audits and Guidance

BenQ Materials conducts regular / irregular evaluations of approved suppliers of key materials based on four major aspects: quality, technology, delivery and supply, and cost. Approved suppliers with actual transactions during the year are audited once per year. Suppliers and schedules for the following year's audits are arranged by the end of December each year. In specific circumstances, irregular audits or guidance are conducted as needed.

Reasons for Irregular Audits and Guidance

- Occurrence of major quality issues, such as material shortages or significant losses to BenQ Materials or customers
- Major supplier deficiencies requiring improvement confirmation
- Specific purposes, such as training of new personnel or continuous tracking of quality issues
- Inspection-exempt suppliers, excluding suppliers of consumables and non-materials
- Major supplier 4M changes, namely personnel, equipment, materials, and manufacturing methods

Audit ratings are divided into three levels: A, B, and C. Grade A suppliers are qualified suppliers; however, for items with relatively poor evaluation results, they are still required to submit improvement timelines and reports, and incoming inspection personnel regularly track improvement outcomes. Grade B suppliers are conditionally qualified suppliers. Incoming inspection personnel must convene meetings to discuss supply models and corresponding measures, and suppliers are continuously required to make improvements and submit reports. Grade C suppliers are unqualified suppliers.

Procurement strategies are adjusted based on evaluation results. Priority is given to suppliers with excellent evaluations, or procurement volume from such suppliers is increased. Suppliers with unqualified evaluation results are required to make improvements within a specified period. After improvements are completed, relevant departments convene meetings to discuss whether to continue procurement. If special factors exist, a guidance plan is launched, requiring the supplier to improve its evaluation score within six months. If no improvement is achieved after long-term review or on-site guidance, supplier qualification is revoked.

Initial audits of new suppliers and regular audits of approved suppliers may be conducted as document-based or on-site audits depending on circumstances. If an on-site audit is required, approval from the supervisor or discussion at a meeting must be obtained before the audit procedure is carried out.

Supplier Type	Number of Suppliers Audited	2025 Audit Results	Audit Ratio
Polarizers	53 suppliers	49 Grade A suppliers 3 Grade B suppliers 1 Grade C supplier	100%
Optical Films	16 suppliers	15 Grade A suppliers 1 Grade B supplier	100%
Optical Adhesives	25 suppliers	25 Grade A suppliers	100%
PDLC Smart Optical Film	6 suppliers	6 Grade A suppliers	100%
Battery materials	7 suppliers	6 Grade A suppliers 1 Grade C supplier	100%
Vision Care	25 suppliers	24 Grade A suppliers 1 Grade B supplier	100%
Skin Care	16 suppliers	16 Grade A suppliers	100%
Wound Care	111 suppliers	81 Grade A suppliers	100%
Waterproof and Breathable Fabric	4 suppliers	4 Grade A suppliers	100%
Medical Packaging	72 suppliers	72 Grade A suppliers 0 Grade B suppliers 0 Grade C suppliers	100%

Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

Supplier Conference

In the third quarter of 2025, the Company held the “2025 Partner Conference – Together for Low-Carbon Transformation and Regenerative Circularity,” inviting 57 Tier 1 suppliers and 106 participants, including 25 critical suppliers. The conference focused on three major themes: joint carbon reduction, respect for human rights, and circular economy. It aligned suppliers with sustainable supply chain policies, annual management priorities, and cooperation expectations, and encouraged supplier partners to jointly promote carbon management and information transparency. During the conference, the Company established the Sustainable Co-Prosperity Award, Environmental Innovation Leadership Award, and Sustainable Collaboration Model Award, recognizing eight outstanding suppliers. The evaluation covered carbon management actions, energy and resource management, biodiversity and no deforestation commitments, labor rights and safety, integrity and compliance, ESG management systems, and historical cooperation performance. Through positive incentives, the Company promoted benchmark learning and continuous improvement while strengthening supply chain resilience.

ESG Audit

In 2025, BenQ Materials continued to promote supplier ESG audits in accordance with the Responsible Business Alliance (RBA) framework. Risk assessments were conducted based on supplier SAQ self-assessment results, supporting documents, and other available information, with suppliers classified into three risk levels: high risk, medium risk, and low risk. High-risk suppliers are generally prioritized as audit targets. If there are no high-risk suppliers in the given year, suppliers are selected from medium-risk suppliers through sampling. Suppliers specified by customers, suppliers subject to major penalties, suppliers with major negative news, or suppliers assessed as having significant risks are also included in exception management and audit planning to strengthen supply chain risk identification and improvement tracking.

In terms of audit implementation, four supplier audits were completed in 2023, all of which resulted in qualified ratings. Four audits were completed in 2024, all of which also resulted in qualified ratings. In 2025, two supplier audits were completed, one of which was a Significant Tier 1 supplier. A total of 11 items requiring improvement were identified, and improvement reports have all been completed. Improvement plans will be implemented starting in 2026. Going forward, the Company will review and adjust annual audit targets and resource allocation on a rolling basis according to actual implementation progress, continuing to reduce supply chain-related risks.

ESG Guidance

To enhance supply chain information security resilience and respond to legal compliance and customer requirements, the Company held a Supply Chain Information Security Seminar this year. The seminar focused on common supply chain threats, risk management, and supplier information security requirements, helping suppliers strengthen their protection and audit response capabilities. Invited participants included critical suppliers and suppliers that interact with the Company's information systems / data, with the aim of enhancing overall supply chain information security protection and audit response capabilities. A total of 35 participants from 32 companies attended. The Company's procurement and information technology units also participated, promoting suppliers' understanding of information security requirements and subsequent implementation of improvements through case exchanges and Q&A.



Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

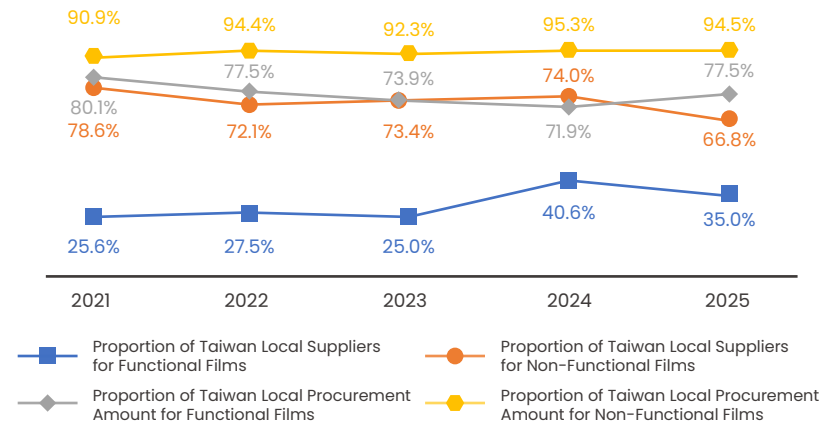
Information Security Management

In 2025, each BenQ Materials business unit conducted a new information security survey. The survey targeted the top 10 suppliers by procurement amount and was completed in July, serving as the basis for subsequent management. In addition, for future cooperation with system service suppliers, BenQ Materials will use ISO 27001 certification status as one of the key selection criteria, comprehensively implementing the organization's information security needs and management requirements. (For details, please refer to [3.6.5 Information Security Management Measures](#))

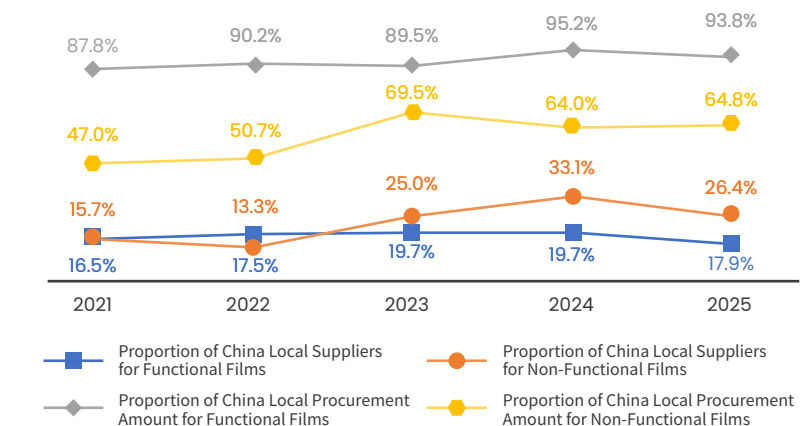
Local Procurement

BenQ Materials promotes local procurement at each operating site to enhance supply chain resilience and reduce environmental impacts arising from long-distance transportation. In 2025, local procurement performance at China sites remained stable. The proportions of local suppliers for functional films and non-functional films were 77.5% and 94.5%, respectively, and the proportions of local procurement amounts were 93.8% and 64.8%, respectively. The local procurement ratio at Taiwan sites decreased compared with the previous year, mainly because the Company has promoted high-value product development in recent years. Some key raw materials must be sourced from overseas suppliers, such as those in Japan, to meet product performance, quality stability, and customer specification requirements, which affected the proportion of local suppliers and the local procurement amount. Moving forward, the Company will continue to promote local supplier capability building and second-source deployment based on product technical specifications, quality requirements, and supplier capabilities, and will increase local procurement opportunities while meeting product and customer requirements.

Proportion of Local Suppliers Procured Over the Years



Proportion of Local Procurement Amount Over the Years



Note: The Taiwan local procurement ratio is calculated based on data for materials purchased by each Taiwan business unit from local suppliers in Taiwan. The China local procurement ratio is calculated based on data for materials purchased by each China operating site from local suppliers in China.

Green Procurement

BenQ Materials supports the Ministry of Environment's green procurement policy. The procurement unit follows green procurement principles, reduces purchases of single-use items, and evaluates products and services that qualify for green labels recognized by the Ministry of Environment. The Company was recognized by the Ministry of Environment as an Outstanding Private Enterprise / Organization in Promoting Green Procurement for 2023. In 2025, the Company's declared amount was NT\$22.699 million, an increase of NT\$4.94 million compared to the previous year. The Company will continue to expand its implementation and put green procurement into practice through concrete actions.

(Unit: NT\$)

Declared Green Procurement Amount Over the Years

Year/ Amount	2023	2024	2025
	NT\$8.27 million	NT\$17.748 million	NT\$22.699 million

Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

Quality Management

Quality Policy

BenQ Materials is committed to providing high-quality products and services that meet customer needs and regulatory requirements, while continuously promoting the effective operation and improvement of its quality management system. The Company has obtained international quality certifications such as ISO 9001, IATF 16949, and IECQ QC 080000 (Please refer to the [ESG website](#)). With risk-based thinking, full participation, and continuous improvement as its core principles, the Company implements quality control from R&D, procurement, and production to delivery to ensure product safety, reliability, and customer satisfaction.

Quality Risk and Prevention Management

To ensure product quality and customer satisfaction, BenQ Materials has established a comprehensive quality management framework. For new product development and changes to existing products, the Company respectively introduces APQP (Advanced Product Quality Planning) and EC (Engineering Change) processes, which complement the Company's overall quality management systems, such as ISO 9001 and IATF 16949.

APQP: New Product Design and Development Process

The APQP process is led by the project manager (PM). Following the four major phases of Planning → DVT (Design Verification Test) → MVT (Mass Production Verification Test) → MP (Mass Production), the Company conducts product design, testing and verification, and production preparation to ensure that new products comply with the Company's established quality standards and customer requirements from concept to mass production. Through phased review and risk assessment, technical challenges and potential failure risks are identified in advance, reducing the likelihood of quality abnormalities during mass production.

EC: Design, Material, and Process Change Process During Mass Production

The EC process applies to engineering change management during mass production and is initiated by the requester of the change, including PM/Sales/MM/MFG. The process includes ECR (Engineering Change Request) → ETR (Engineering Test Request) → EAR (Engineering Analysis Report) → ECN (Engineering Change Notice). Before changes are introduced, multi-departmental defect verification involving MFG/Production Engineering/QA/ES is integrated to ensure that the changes do not adversely affect product quality or process stability.

Quality Mechanism

Items	Display Materials	Battery materials	Healthcare Products	Waterproof and Breathable Fabric
 Product Returns	- In 2025, the return rate was 0.57%, which did not meet the target of 0.2%. The main reasons included bright spots in high-specification models, insufficient product capability and process capability. Subsequent improvements included environmental rectification, optimization of cleaning methods, and the introduction of UV and water-blocking materials to enhance AOI interception capability. At the same time, new verification indicators were established and verification processes were strengthened. - No customer-end recall cases	No product return/ customer-end recall cases	No product return/ customer-end recall cases	Zero product return/ customer-end recall cases occurred

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

Supply Chain Management

Quality Management

Customer Service

7 Friendly Workplace

8 Social Participation

9 Appendices

Items	Display Materials	Battery materials	Healthcare Products	Waterproof and Breathable Fabric
 Quality Management Actions	- Establish and optimize new product development and new film material verification mechanisms to ensure products meet customer requirements. - Improve process capability and effectively reduce defect rates and production costs through optimization of process parameters, equipment, and cleanliness, as well as the introduction of new equipment and AOI upgrades. - Integrate historical process data and machine learning analysis to establish key process factor models, promoting breakthroughs in process technologies and upgrades to product capabilities. - Build equipment early warning monitoring and IoT platforms, combined with quality tools such as FMEA and CI, to strengthen process stability and operational efficiency.	- Received the Annual Supplier Special Award from a Japanese Tier 1 customer, becoming the first overseas supplier to receive this award from the customer. - Yunlin Plant obtained ISO 9001 certification. - Yunlin Plant passed the supplier audit of a Taiwanese automotive battery cell customer on the first attempt. - Seven MBO improvement projects were advanced - Refinement of CP (Control Plan) and SOP 3.0 change management, covering 11 items. - Optimized the VSOP training system and continued to promote 12 initiatives - Customer satisfaction surveys are conducted every quarter. The 2025 customer satisfaction survey result was 98%, and overall satisfaction met the Company's target.	Vision Care: - Existing quality mechanisms are maintained as the basis for product management and monitoring. - Project teams continue to be established to implement customer complaint quality improvement projects (CIP). To reduce the number of quality complaints in Taiwan, improvement efforts focused on contact lens comfort. After improvement, the overall lens side profile configuration met design requirements, effectively reducing foreign body sensation caused by lens displacement. - The customer complaint rate was 466 dppm, meeting the quality target of ≤500 dppm. Skin Care: - Yunlin Plant passed ISO 13485 certification. - Introduced QMSR regulations. - Introduced digitalized customer complaint management, integrating customer complaint case filing, progress tracking, and case closure control processes. This enables the Yunlin Plant and Wuhu Plant to process customer complaints simultaneously and in parallel, improving information transparency and management efficiency while effectively reducing manual follow-up time. Medical Packaging: - To strengthen product quality assurance for customers and supply chain governance, the Company introduced a material inspection mechanism to intercept foreign matter risks in advance and reduce the outflow of defects. After the mechanism was introduced, the number of foreign matter cases reported by customers decreased, effectively improving customer satisfaction. Wound Care: - Hemostasis series products and negative pressure products have been legally launched and sold in the EU market. All preclinical and clinical tests have been completed in accordance with regulatory requirements, and MDR applications have been submitted. - To expand the coverage of AnsCare products, the Company passed inspection by a designated Ukrainian audit body and obtained the DSTU EN ISO 13485: 2018 certificate. It also obtained Ukrainian marketing approval for the SIMO product and successfully sold the product in Ukraine.	- Raw materials are sampled and controlled in accordance with regulations during incoming inspection, within the production process, and before shipment. - Quality improvement and review continued: - For curl improvement, the curl failure rate of PU + medium-denier fabric decreased by 11.9%, and the curl failure rate of PO + low-denier fabric decreased by 39.7%. - Obtained ISO 9001. - Obtained bluesign® certification. - Obtained Higg Index certification. - Obtained GRS certification. - Obtained OEKO-TEX® certification. For related certifications, please refer to the Xpore website
	 Supplier Quality Management	- Supplier component analysis inspection reports are systemized through COA (Certificate of Analysis) and connected with SPC (Statistical Process Control) systems. - QBR (Quarterly Business Review) evaluations are conducted every six months. For suppliers that had quality issues during the year, on-site audits are arranged to confirm and track improvement results. - The supplier management platform has fully introduced systemized QBR evaluations, supplier on-site audits, raw material abnormality management, and a real-time system-based approved supplier list.	- Customer satisfaction surveys are conducted quarterly in four major aspects: product quality, delivery quality, service quality, and R&D technology. In 2025, the Company received an S-grade supplier rating from a Japanese Tier 1 customer for the fifth consecutive time and received the customer's Annual Supplier Special Award. It also received an annual Grade A supplier rating from an important Chinese Tier 1 customer. - Supplier management covers processes from raw material inspection to guidance. Management is conducted across 12 aspects, including quality targets, quality assurance mechanisms, product acceptance, handling of quality abnormalities, product engineering changes, continuous improvement, and supplier audits, to provide better supply quality.	Vision Care: - Existing quality mechanisms are maintained as the basis for product management and monitoring. Skin Care: - A total of 14 new supplier evaluations and 16 re-evaluations of existing suppliers were completed, with a completion rate of 100% Medical Packaging: - TQDC Evaluation: Evaluations are conducted quarterly for approved suppliers. The completion rate for suppliers subject to evaluation in 2025 was 100%. Wound Care - The supplier quarterly monitoring and evaluation grading system was revised from the original three levels of A to C to five levels of A to E. The evaluation aspects include procurement cooperation, technical capability, and quality control management. Appropriate cooperation policies are established based on the grade to strengthen supplier collaboration in a more refined manner. - Audit Results: 111 Grade A suppliers; audit ratio: 100%.

Preface

1 BenQ Materials
Introduction

2 Sustainability
Governance

3 Responsible
Governance

4 Responsible
Product

5 Environmental
Sustainability

6 Partnership

Supply Chain
Management

Quality
Management

Customer Service

7 Friendly
Workplace

8 Social
Participation

9 Appendices

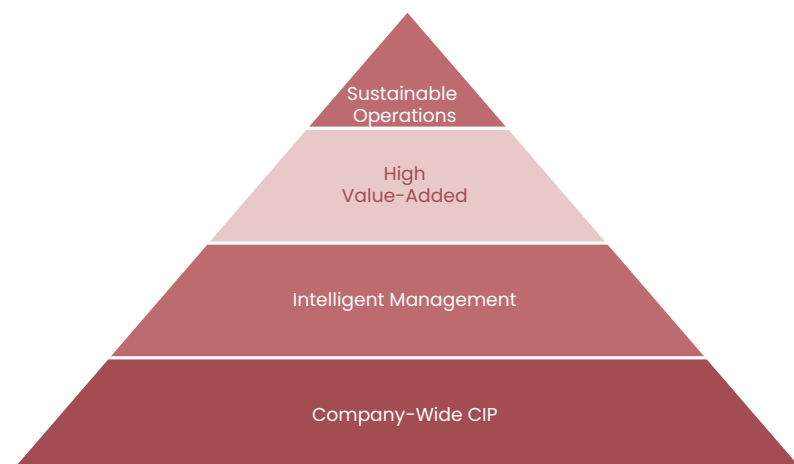
Quality Training

BenQ Materials promotes problem-solving capabilities among employees through course design and the planning and implementation of CIP (Continuous Improvement Program) activities and projects. The Company has established the Continuous Improvement Activity Promotion Committee, holds quality courses, and sets up a case-sharing platform. Through annual competitions, employees are motivated to embody the spirit of full participation in continuous improvement.

Internal courses cover quality improvement methods such as QC Story, QC 7 Tools, SPC statistical process control, DOE experimental design, and digital application courses such as RPA, AI, and Power BI, helping employees effectively translate learned knowledge and skills into actual work processes.

Continuous improvement activities include CIP, VSM (Voluntary Study Meeting), and digital tool projects such as RPA, AI, and Power BI. Project teams formed by each department promote improvement plans for specific issues and use QC Story quality improvement methods for problem analysis and solution development.

From 2009 to 2025, a cumulative total of 722 project teams completed and closed their projects. In 2025, 183 project teams completed their projects, with estimated financial benefits of NT\$518 million. In addition, BenQ Materials participated in the Taiwan Continuous Improvement Activity Competition (TCIA) in 2023 and 2024 and received the Copper Tower Award in both years.

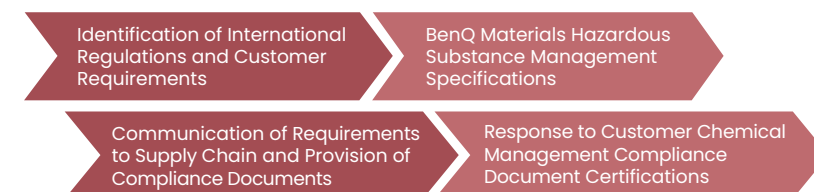


Hazardous Substance Management

Product Hazardous Substance Management

In 2010, BenQ Materials established the GP Core Team to vigorously promote hazardous substance free (HSF) management. Each year, the Company reviews the current status of hazardous substance management based on international regulations, customer requirements, and environmental trends, and updates BenQ Materials' Environmental Quality Assurance Management System Operating Standards. All products must comply with international regulations and customer requirements, including the EU Restriction of Hazardous Substances Directive (EU RoHS), EU Registration, Evaluation, Authorization and Restriction of Chemicals (EU REACH), the Packaging Directive, and the EU Waste Electrical and Electronic Equipment Directive (WEEE). The Company has established a hazardous substance free material management system to ensure that the functional films and battery material products it manufactures comply with international regulations and customers' requirements related to hazardous substance management. In 2025, 398 product hazardous substance tests were conducted, with a compliance rate of 100%.

Hazardous Substance Management



Number of Product Hazardous Substance Tests		
Products	Number of Applications	Compliance Rate
Display Materials	350	100%
Specialty Products	34	100%
Battery materials	6	100%
Biomedical	6	100%
Medical Packaging	2	100%
Total	398	100%

Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

PFAS Substance Reduction Plan

In view of growing global concern over the use of PFAS (per- and polyfluoroalkyl substances) and the fact that most customers have gradually requested a ban on PFAS use starting next year, the Company has included relevant PFAS substances in its environmental management checklist and requires suppliers to control PFAS content to the ND (Not Detected) level.

To achieve the goal of completely phasing out PFAS, the Company has launched the following reduction plan and expects to fully prohibit PFAS use in non-medical businesses by 2027:

Current Status Inventory

- Continue to inventory all PFAS substances used in Company products and processes and their application areas.
- Establish a PFAS substance management database to facilitate subsequent monitoring and tracking.

Supply Chain Management

1. Notify and require all suppliers to comply with the PFAS prohibition policy and provide relevant substance testing reports.
2. Assist suppliers in the research and testing of PFAS alternative materials.

Reduction Plan and Verification

Promote PFAS reduction in phases:

1. 2025: Achieve full substitution of high-risk PFAS substances, with PFAS testing results in products reaching ND.
2. 2027: Fully eliminate the use of all PFAS substances in products and processes.
3. Cooperate with the R&D department to assess and verify the feasibility and quality stability of alternative materials.
4. Test alternative materials used by suppliers to ensure that they do not create other environmental or health risks.

Customer Communication and Collaboration

1. Product managers (PMs) or sales units proactively discuss alternative material solutions with customers.
2. Continue to respond to customers' PFAS reduction and substitution needs, helping customers comply with regulations and market trends.

Policy Review and Updates

Review international regulatory trends, industry developments, and technological development each year, and revise PFAS reduction progress and strategies on a rolling basis.

Product Chemical Substance Management Results

1. Full compliance with the EU Restriction of Hazardous Substances Directive (EU RoHS): BenQ Materials' products comply with EU RoHS concentration requirements for lead, cadmium, mercury, hexavalent chromium, polybrominated biphenyls, polybrominated diphenyl ethers, and other substances. Since 2016, in response to RoHS 2.0 regulatory requirements, BenQ Materials has included phthalates (DEHP, BBP, DBP, and DIBP) in its testing scope. To date, test results have been "not detected."
2. Halogen-free requirements for electronic products: General customer requirements for halogen-free products specify that the individual content of bromine and chlorine in products must be <900 ppm and the total content must be <1,500 ppm. BenQ Materials has adopted stricter requirements, requiring the individual content of bromine and chlorine in products to be <800 ppm. All BenQ Materials products comply with these requirements.
3. Product hazardous substance list disclosure: Under the EU Registration, Evaluation, Authorization and Restriction of Chemicals (EU REACH), with respect to hazardous substances announced under EU REACH and subsequently announced Substances of Very High Concern (SVHCs), BenQ Materials conducts supplier surveys after SVHCs are announced under EU REACH and truthfully discloses the survey results to customers.

In 2025, EU REACH successively added nine SVHC substances, bringing the total to 251 substances. In 2025, the Company completed 133 customer-requested surveys for 24 display material customers, 5 specialty product customers, and 2 battery material customers, and truthfully disclosed the results.

Preface

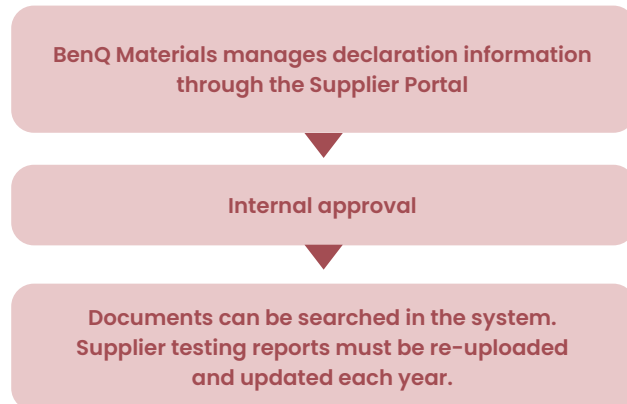
- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

For hazardous substance-related characteristic requirements under EU regulations, such as RoHS and REACH, or customer requirements, such as green products, processes, and procurement, the Company uses the existing ISO 9001 foundation to more effectively ensure conformity from the perspectives of process management and systems. To improve quality assurance for hazardous substance management and customer confidence in BenQ Materials' hazardous substance management, the Company maintained the QC 080000 certificates for the Taoyuan Plant and Longtan Plant in October 2025.

Supply Chain Chemical Management

The Company connects raw material suppliers, process material suppliers, back-end cutting plants, and shipping packaging material suppliers, enabling upstream suppliers in the supply chain and BenQ Materials to form an effective green product industry chain. Through effective source control, the Company provides products that comply with green product standards and reduces the environmental impact of product manufacturing processes.

Supplier management process:



Responsible Mineral Procurement Management

BenQ Materials supports international responsible mineral procurement initiatives. In accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, the Responsible Minerals Initiative (RMI) framework, and customer requirements, the Company conducts responsible mineral procurement due diligence for conflict minerals (CM). The Company fully prohibits the use of conflict minerals from the Democratic Republic of the Congo and surrounding armed conflict regions to avoid indirectly financing human rights abuses, armed violence, and environmental damage. For details related to the responsible minerals policy, please refer to BenQ Materials' Raw Material Procurement Management Policy.

BenQ Materials communicates its responsible minerals policy and requirements to suppliers through written surveys and requires all suppliers to comply. In 2025, the signing rate among all Bill of Material (BOM) material suppliers reached 100%, including suppliers that proactively provided Conflict Minerals Reporting Template (CMRT) forms.

To ensure supplier compliance, the Company has confirmed that sources of gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), and mica are not from conflict-affected areas. In 2025, we supported due diligence assessments for 12 polarizer customers, 2 optical materials customers, and 4 battery materials customers to ensure compliance with responsible minerals sourcing requirements. No related conflict minerals were identified in the materials used, and suppliers were required to provide declarations of compliance.



Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

Customer Service

BenQ Materials is a global leader in display material solutions. Its products cover display materials, advanced battery materials, professional medical products, personal medical aesthetics, and waterproof and breathable textiles. With diverse product types, customers include enterprises, distributors, and end consumers. The Company is committed to providing customers with satisfactory products and high-quality services, while emphasizing customer engagement and maintaining positive interactions to create maximum value for customers.



Customer Service Mechanism

Display Materials

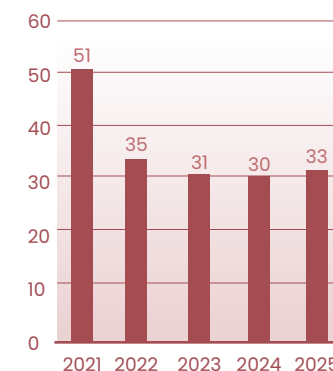
BenQ Materials has established corresponding customer complaint handling procedures based on the severity and urgency of incidents. After technical service personnel (ES) receive customer complaint information, they follow standard operating procedures to conduct joint review, confirm the root cause, implement improvements, verify implementation effectiveness, and promptly resolve customer issues.

In 2025, the total number of display material customer complaints was 33, an increase of three cases compared to 2024. The main causes included particle contamination, insufficient product capability, and limited AOI interception capability. Relevant improvement measures have been planned and implemented, including particle improvement through CIP projects, introduction of UV adhesive processes, and optimization of AOI parameters to improve interception effectiveness.

Advanced Battery Materials

In 2025, the Company invested in a zero customer complaint continuous improvement project. After completing multiple early warning risk improvements, the Company achieved zero customer complaints for the full year.

Number of Custome Complaints



Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

Healthcare Products

Medical Packaging

The complaint handling process for sterile packaging materials is managed and tracked in accordance with customer complaint handling procedures, with replies provided within specified time limits. Different response times are mainly determined based on severity and urgency: safety-related defects must be replied to within one working day, major functional defects within three working days, and minor appearance defects within five working days.

Wound Care

All feedback and suggestions from AnsCare users/customers are recorded electronically through the CCMS system as customer feedback forms. Feedback is assessed by supervisors of relevant units to determine the handling plan for feedback and suggestions. If the feedback relates to product use and safety, it is filed through the customer complaint process, and project improvement tracking is carried out to ensure that product quality is effectively improved.

Skin Care

DermaAngel has established the DermaAngel official website, official Facebook fan page, Instagram account, 080 customer service hotline, and customer service email address. Consumers may provide real-time feedback through multiple channels. Customer service provides accurate and professional responses within 24 hours and conducts follow-up care for relevant consumer opinions within two weeks, with regular reviews.

Vision Care

The Company established multiple channels, including customer service email, consumer service hotline, Facebook/Instagram community comments, and QR code scanning on brand e-commerce platforms, to provide consumers with product consultation and diversified customer service complaint channels. This enables rapid response to various consumer issues and facilitates subsequent issue handling.

Waterproof and Breathable Fabric

Xpore classifies customer complaints into three major categories: service, general, and major complaints. After receiving customer complaints, Xpore analyzes and assesses the complaint content. After joint review, corresponding services and recommendations are provided based on customer needs.

Customer Satisfaction

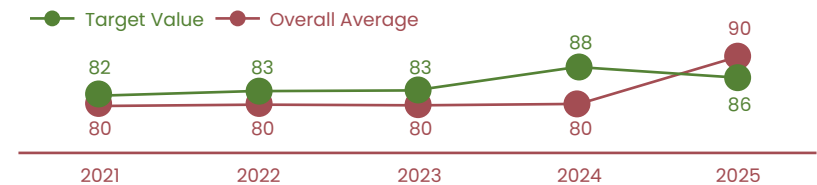
Starting in 2025, the Company fully promoted the standardization of customer satisfaction targets, uniformly setting the annual target at above 90% to ensure a basic management threshold for overall service quality. For business units that had already set targets higher than 90%, their existing higher standards remain in place and are not lowered due to system unification. For business units that continue to use existing targets during the system transition, achievement of the originally approved target for the year is deemed to meet target requirements. The Company will complete full standard integration in subsequent years. For overall customer satisfaction target achievement, please refer to [2.1.3 Sustainability Development Goals](#).

Display Materials

For the functional film series, customer satisfaction surveys are conducted each quarter in categories such as product quality, service quality, delivery quality, and R&D technology to ensure that customer needs are understood and met. The satisfaction survey results are compiled and communicated to relevant departments to confirm customer feedback and formulate improvement measures, thereby enhancing customer satisfaction.

In addition to satisfaction surveys, improvement opportunities are also reviewed according to customers' irregular evaluation requirements. Root causes and countermeasures are identified through systematic steps. In 2025, the customer satisfaction survey result for functional films was 86.1%, which did not meet the Company's target of 90%. The main reasons included particle contamination, insufficient product capability, and limited AOI interception capability. Relevant improvement measures have been planned, including particle improvement through CIP projects, introduction of UV adhesive processes, and optimization of AOI parameters to improve interception effectiveness.

Customer Satisfaction Survey Over the Years - By Product Type (Display Materials)



Preface

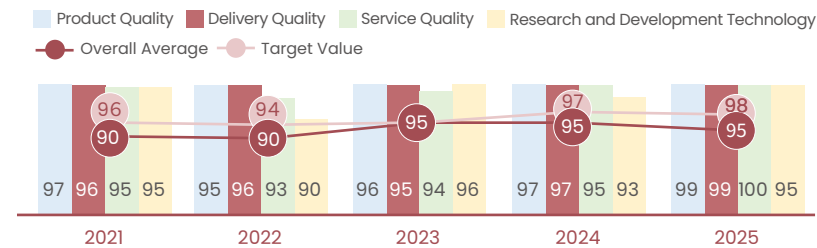
- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
 - Supply Chain Management
 - Quality Management
 - Customer Service
- 7 Friendly Workplace
- 8 Social Participation
- 9 Appendices

Advanced Battery Materials

Customer satisfaction surveys are conducted quarterly in four major aspects: product quality, delivery quality, service quality, and R&D technology. In 2025, the Company received an S-grade supplier rating from a Japanese Tier 1 customer for the fifth consecutive time and received the customer's Annual Supplier Special Award. It also received an annual Grade A supplier rating from an important Chinese Tier 1 customer.

Customer satisfaction surveys are conducted quarterly. The 2025 customer satisfaction survey result was 98%, and overall satisfaction met the Company's target.

Customer Satisfaction Survey Over the Years - Battery Materials

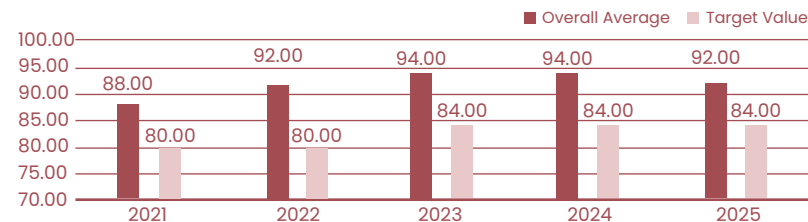


Healthcare Products

(1) Wound Care:

Each year, customer satisfaction surveys are conducted with distributors, including external channels, chain pharmacies, and hospitals, across five major aspects: product quality, logistics and sales, sales service, after-sales service, and product training. In 2025, average customer satisfaction reached the very satisfied level of four to five points, exceeding the target value.

Customer Satisfaction Survey Over the Years - Wound Care



(2) Medical Packaging Materials:

In 2025, the response rate for domestic customer satisfaction surveys was 60.6%, with an average satisfaction score of 4.3.

Note: The scoring system was changed from a full score of 100 to a full score of five; the target is ≥4.0 points.

In 2025, a total of seven customer complaints related to sterile packaging materials were received, and relevant departments carried out continuous improvement work.

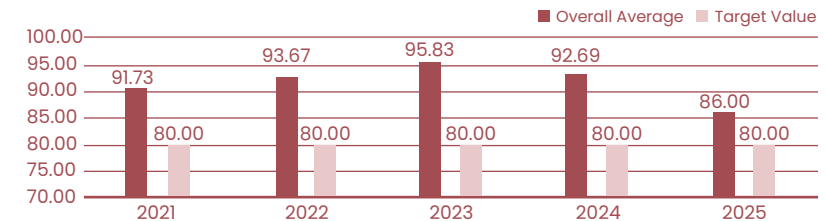
Equipment Maintenance:

1. Conduct regular maintenance and cleaning of equipment parts.
2. Optimize equipment interface layout.

Process optimization:

1. Conduct regular inspection awareness training for on-site operators;
2. Regularly confirm glove contamination levels and replacement;
3. Optimize definitions of operating methods.

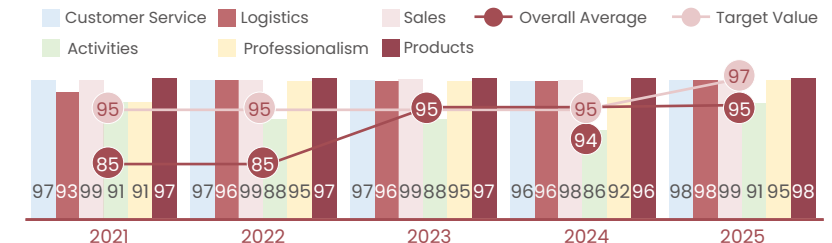
Customer Satisfaction Survey Over the Years - Medical Packaging Materials



(3) Vision Care:

Satisfaction surveys are conducted once a year for distributors, including chain channels and independent stores. In 2025, the overall average score reached 97 points, higher than the set target of 95 points. The satisfaction level was above standard, demonstrating that the brand's operations have been recognized by most distributors and channel partners.

Customer Satisfaction Survey Over the Years - Vision Care



Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

Supply Chain Management

Quality Management

Customer Service

7 Friendly Workplace

8 Social Participation

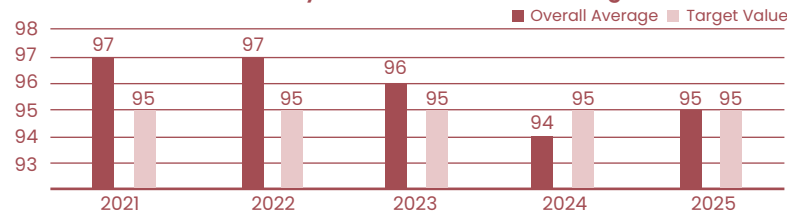
9 Appendices

(4) Skin Care:

Each year, DermaAngel conducts customer satisfaction surveys by email for major domestic and overseas partner agents and distributors. The overall performance of the 2025 customer satisfaction survey was strong, with an overall average score of 95 points, meeting the annual target. Product quality, sales service, and after-sales support were all highly recognized, demonstrating the brand's stable performance in product and service quality.

1. For short-packed finished products, the Company introduced a middle-box weighing warning mechanism to ensure the correct quantity in color boxes, reducing the customer complaint rate by 22%.
2. For acne patch appearance defects, the Company strengthened quality control mechanisms by introducing blind testing assessments for defects and tightening carton sampling and lot rejection standards, reducing the customer complaint rate by 44%.

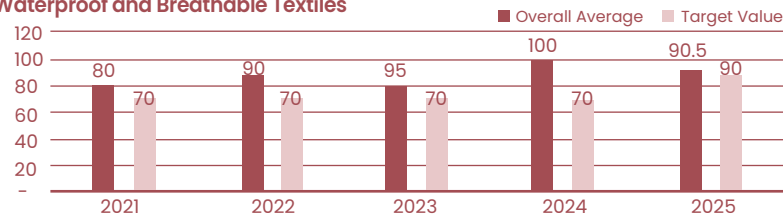
Customer Satisfaction Survey Over the Years - DermaAngel



Waterproof and Breathable Fabric

Customer requirements and key specifications are confirmed during the development stage, where customer applications and specifications must be understood. Regular meetings are held for discussion when necessary. In 2025, the average satisfaction score was 90.5 points, meeting the Company's target. If the total score falls below the target, the Company will communicate with customers to understand the issues and conduct review and improvement.

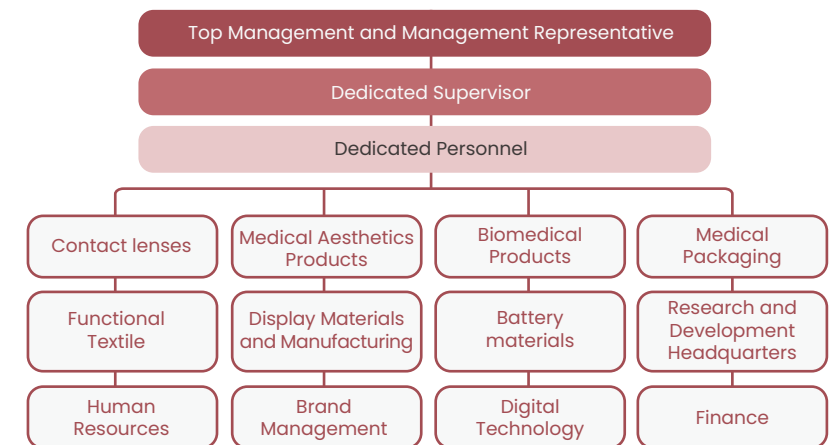
Customer Satisfaction Survey Over the Years - Waterproof and Breathable Textiles



Privacy Protection Policy and Practices

The Company fully understands the importance of personal data security and compliance management in maintaining customer trust and corporate sustainable development. Therefore, it continues to strengthen its personal data protection mechanisms to ensure compliance with international regulations and best practice standards. For the privacy policy, please refer to the [BenQ Materials ESG website](#). In 2023, the Company officially established the Personal Data Management Policy and six other personal data management regulations. A personal data management organization was also established, with the following key positions:

- **Personal Data Committee Members:** A total of 11 senior executives are responsible for supervising the implementation of personal data management by each department to ensure effective implementation of privacy protection policies.
- **Personal Data Dedicated Personnel:** Responsible for day-to-day personal data management operations and internal communication and coordination.
- **Personal Data Dedicated Supervisor:** Responsible for coordinating privacy protection strategies and management mechanisms. The role is currently held by the head of Legal Affairs.
- **Personal Data Management Representative:** Ensures that privacy protection issues receive the highest level of attention and support. The role is currently held by the Chairman.



Preface

1 BenQ Materials
Introduction

2 Sustainability
Governance

3 Responsible
Governance

4 Responsible
Product

5 Environmental
Sustainability

6 Partnership

Supply Chain
Management

Quality
Management

Customer Service

7 Friendly
Workplace

8 Social
Participation

9 Appendices

Continued Promotion of Privacy Protection Measures

1. Strengthening Employee Privacy Education and Training

- Since 2018, the Company has conducted regular annual education and training on the EU General Data Protection Regulation (GDPR) for all employees, enhancing employees' understanding and application capabilities with respect to EU personal data protection.
- Since 2023, the Company has arranged one hour of Taiwan personal data protection education and training each year and issued internal announcements related to personal data protection from time to time, further strengthening employees' understanding of the principles of Taiwan's Personal Data Protection Act to ensure that privacy protection concepts are implemented in daily operations.
- Since 2025, the Company has conducted personal data incident drills, simulating incidents such as personal data leakage, tampering, or loss during work. These drills strengthen employees' response capabilities and notification processes, ensuring rapid and effective response in the event of a real incident, reducing losses to Company operations, finance, or reputation, and ensuring that operating procedures comply with legal requirements.

2. Strengthening Privacy Compliance and Supplier Management

- Since 2021, the Company has regularly participated in Group meetings on updates to international privacy laws and regulations to ensure timely understanding of the latest regulatory changes and compliance requirements.
- In 2022, the Company engaged external experts to assist in analyzing its current privacy management status, identify potential risks, and propose improvement recommendations.

- Since 2023, the Company has established a personal data management organization and has continued to conduct personal data inventory and risk assessments each year to ensure that personal data is effectively protected and that management operations comply with regulatory requirements and continue to improve.
- Since 2024, the Company has updated personal data protection clauses for vendors handling outsourced personal data operations, evaluated protective measures, and strengthened information security requirements to enhance supplier privacy protection requirements.
- In 2025, the Company continued to require outsourced vendors to optimize e-commerce systems and jointly implement privacy protection.

3. Strengthening Internal Audits and External Professional Support

- Since 2024, the Company has entered into an agreement with a law firm specializing in personal data protection to establish a contact channel for external professional consultants.
- In 2025, external professional consultants assisted in conducting internal audits of personal data management to evaluate the effectiveness of the Company's personal data protection management system, helping identify nonconformities or deficiencies and continuously improve risk items. The Company convenes annual management review meetings to review the performance of its personal data management system, establish more comprehensive personal data protection measures, and comply with regulatory requirements.



Preface

1 BenQ Materials
Introduction

2 Sustainability
Governance

3 Responsible
Governance

4 Responsible
Product

5 Environmental
Sustainability

6 Partnership

7 Friendly
Workplace

Human Resources
Overview

Talent Development
and Training

Employee Well-
being, Diversity and
Inclusion

Health
Management and
Care

Workplace Safety

8 Social
Participation

9 Appendices

7

Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety



Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Friendly Workplace

Human Resources Overview

Employment Policy

BenQ Materials strictly complies with the Company's Human Rights Policy and Human Rights Implementation Guidelines. Upholding fair, impartial, and open selection principles, the Company actively creates a diverse, equitable, and inclusive (DE&I), friendly, and vibrant workplace environment. We fully comply with labor regulations at each operating site, as well as international standards such as the United Nations Universal Declaration of Human Rights (UDHR), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the Responsible Business Alliance (RBA), and are committed to protecting employees' human rights and fundamental labor conditions.

In its employment policy, BenQ Materials firmly eliminates any differential treatment based on gender, race, socioeconomic status, age, marital status, family status, or other factors. The Company is committed to providing a zero-harassment work environment and ensuring that all talent enjoys equal and fair opportunities at every stage, including recruitment, appointment, compensation, benefits, training, performance evaluation, and promotion. The Company also specifically implements its commitments to equal pay for equal work and a reasonable living wage.

Relevant principles and requirements have been clearly incorporated into the Company's Corporate Business Responsibility Code of Conduct Management Regulations and Direct / Indirect Personnel New Hire Management Regulations. These serve as important bases for institutionalized implementation of human rights protection and fair employment principles. The Company also regularly reviews and updates relevant management regulations and integrates human rights due diligence procedures to ensure that system content remains aligned with international trends and local regulations, continuously optimizing human resource-related systems. Through deepening and internalizing its systems, BenQ Materials establishes an open and supportive work environment, thereby improving organizational efficiency and overall sustainable competitiveness.

Diverse Recruitment Strategy

BenQ Materials upholds the recruitment philosophy of placing the right people in the right roles and promoting diversity, equity, and inclusion, viewing talent as the core driving force for innovation. Facing a globalized competitive environment, BenQ Materials adopts a targeted recruitment strategy for different talent groups. Based on job attributes, professional technical requirements, and talent development potential, the Company builds a comprehensive recruitment network.

In addition to reaching a broad range of job seekers through digital platforms and social media, the Company actively engages potential younger generations and international professionals early through international career fairs, industry-academia cooperation projects, and campus engagement programs. Through the strategic deployment of diverse channels, the Company attracts outstanding talent from different backgrounds and professions, enabling them to find a stage at BenQ Materials where they can demonstrate their talents and jointly inspire diverse perspectives and innovative value within the organization. BenQ Materials' recruitment channels cover online platforms, campus activities, international recruitment, internal referrals, and industry-academia cooperation. The Company continues to expand recruitment outreach and promote workplace diversity, equity, and inclusion.

Recruitment Channel	Specific Implementation Items	Target Recruitment Position Types	Strategic Significance
Digital Job Platforms	Online job platforms such as 104 Corporation and 1111 Job Bank	General positions, administrative and operations professionals	Broadly reach market talent and maintain the workforce momentum needed for basic operations.
Professional Social Networks	LinkedIn	International marketing and sales talent, technical professionals, and management talent	Precisely target talent with an international perspective and specific expertise.
Physical Recruitment Events	Job fairs and foreign talent recruitment fairs	Production technology talent, product development talent, and international sales talent	Recruit overseas talent to support global deployment.
Campus Engagement Programs	Campus internship programs and industry-academia cooperation programs	General Positions	Early talent pipeline development to cultivate and retain outstanding students in advance.
Internal Talent Referral Mechanism	Employee Internal Referral Program	Comprehensive Job Openings	Improve talent fit and retention rates, and strengthen employees' sense of identification with the Company.

Preface

- 1 BenQ Materials
Introduction
- 2 Sustainability
Governance
- 3 Responsible
Governance
- 4 Responsible
Product
- 5 Environmental
Sustainability
- 6 Partnership
- 7 Friendly
Workplace

Human Resources Overview

Talent Development and Training

Employee Well- being, Diversity and Inclusion

Health Management and Care

Workplace Safety

- 8 Social
Participation

- 9 Appendices



Global Talent Deployment

As BenQ Materials' business footprint continues to expand globally, the Company adopts a proactive international talent strategy through a dual-track approach of "early campus engagement" and "professional digital recruitment," attracting outstanding partners from around the world to support the global expansion of BenQ Materials' business footprint.

In addition to actively participating in foreign talent recruitment fairs, BenQ Materials also offers dedicated positions for foreign students in its internship program. Through early engagement, the Company has achieved significant results. In 2025, an Indonesian student was hired as an "International Medical Regulatory Affairs Summer Intern," leveraging the student's native language advantage and professional background to assist with regulatory research. In 2025, a Vietnamese student was hired as an "International Sales Intern" and, due to outstanding performance, was formally converted to a full-time position in October of the same year, effectively improving international talent fit and retention.

To meet the need for immediately deployable talent, the Company makes effective use of professional social networks such as LinkedIn and digital job platforms for targeted talent sourcing. In 2025, the Company successfully recruited seven professionals from different countries, including Vietnam,

Singapore, Japan, South Korea, and Ukraine. The addition of these new employees with diverse backgrounds not only enriched internal cultural diversity, but also made a substantive contribution to business expansion strategies in different language markets.

To help foreign employees quickly adapt to local life and workplace culture and implement key retention measures, BenQ Materials has established a comprehensive support system, including dedicated onboarding guidance to help resolve administrative procedures and life adaptation issues. In addition, the Company provides subsidies for learning Chinese to help foreign employees overcome language barriers and accelerate their integration into the team and life in Taiwan.

With a comprehensive recruitment strategy and friendly workplace support, the Company has demonstrated outstanding cohesion among international talent. In 2025, the international talent retention rate reached 91.7%, calculated as the number of employees at the end of the period divided by the number of employees at the beginning of the period plus new hires during the year. This fully demonstrates the concrete results of building a diverse, equitable, and inclusive workplace.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Employee Statistics

As of December 2025, BenQ Materials had a total of 3,419 employees worldwide, an increase of 206 employees compared to 2024.

The main reasons for the increase in headcount were as follows:

- In mainland China, the Suzhou Plant added a total of 111 employees due to increased production demand.
- In Taiwan, the Yunlin Plant in Yunlin added a total of 79 employees in response to expanded production scale.

The workforce distribution by region is as follows:

Taiwan: 2,358 employees, an increase of 72 employees compared to 2024.

Mainland China, including the Suzhou Plant and Wuhu Plant: 955 employees, an increase of 117 employees compared to 2024.

Vietnam: 106 employees, an increase of 17 employees compared to 2024.

Among BenQ Materials' global employees, 2,499 were permanent employees, all of whom signed non-fixed-term contracts. There were 920 temporary employees, including 833 fixed-term contract employees and 87 dispatched workers. Most fixed-term contract employees are employed under fixed-term contracts to support flexible workforce arrangements required by local operations. Among the 920 temporary employees worldwide, the majority were located in mainland China, totaling 752 employees. At the Wuhu Plant and Suzhou Plant, in response to market order fluctuations and seasonal capacity demand, the Company flexibly deploys fixed-term contract employees and dispatched workers to support standardized production line operations such as quality inspection and packaging, thereby maintaining production flexibility. In Vietnam, in accordance with local labor regulations, employees are hired under fixed-term contracts during their first three years of employment. To establish stable labor-management relations, the Company converted employees who had completed three years of service in 2025 to non-fixed-term contracts for permanent employment, resulting in a significant decrease in the number of temporary employees in Vietnam to 63 compared to 2024. In Taiwan, the Company flexibly used a total of 41 temporary workers in response to production or specific job requirements.

As of the end of 2025, BenQ Materials had a total of 1,856 non-employee workers, mainly including resident outsourced service personnel and engineering contractors. Resident outsourced personnel include support services such as group meals, security, and cleaning. Based on the actual number of persons providing services, there were 171 such personnel. Among them, cafeteria group meal personnel accounted for the largest number, totaling 57, followed by security guards, totaling 51. Engineering contractors are technical or construction personnel dispatched by external contractors to the plants to carry out various production equipment, facility, or project engineering operations, totaling 1,685 persons.

Data Category	Employee Information by Gender					Employee Information by Region						
	Number of Female Employees	Number of Male Employees	Total Number of Employees	Percentage of Female Employees	Percentage of Male Employees	Number of Employees in Taiwan	Number of Employees in Mainland China	Number of Employees in Vietnam	Total Number of Employees	Percentage in Taiwan	Percentage in Mainland China	Percentage in Vietnam
Total Number of Employees	1,312	2,107	3,419	38.4%	61.6%	2,358	955	106	3,419	69.0%	27.9%	3.1%
Number of Permanent Employees	960	1,539	2,499	38.4%	61.6%	2,317	139	43	2,499	92.7%	5.6%	1.7%
Number of Temporary Employees	352	568	920	38.3%	61.7%	41	816	63	920	4.5%	88.7%	6.8%
Number of Non-Guaranteed Hours Employees	0	0	0	-	-	0	0	0	0	-	-	-
Number of Full-Time Employees	1,310	2,101	3,411	38.4%	61.6%	2,350	955	106	3,411	68.9%	28.0%	3.1%
Number of Part-Time Employees	2	6	8	25.0%	75.0%	8	0	0	8	100.0%	-	-

Note 1: The human resources data disclosure scope covers Taiwan, including subsidiaries, mainland China, and Vietnam. Employee statistics for Taiwan include Headquarters, Longtan Plant, Yunlin Plant, Lian He Medical, GeneJet, Ceneform, and Web-Pro (including the Vietnam Plant). Employee statistics for mainland China include the Suzhou Plant and Wuhu Plant. Employee statistics for Vietnam refer to Web-Pro.

Note 2: The number of employees is calculated based on the number of employees in service as of December 31, 2025.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

By contract type, there were eight part-time employees at Taiwan operating sites, accounting for 0.2% of all employees, representing a very low overall percentage. Among them, seven were at the Taoyuan Plant and one was at the Yunlin Plant. By gender, there were two female employees and six male employees. The mainland China and Vietnam operating sites currently employ no part-time employees.

By gender, male employees accounted for 61.6% and female employees accounted for 38.4%. By age structure, the average employee age was 36.5. Employees under the age of 30 accounted for 27.3%, employees aged 31 to 50 accounted for 67.7%, representing the main age group, and employees aged 51 and above accounted for 5.0%.

By job level and job function, female administrative personnel accounted for 55.8%, higher than the percentage of male administrative personnel and the overall percentage of female employees, 38.4%. Female first-line managers accounted for 38.5%, slightly higher than the overall percentage of female employees. Female middle and senior managers accounted for 33.3%, female entry-level personnel accounted for 35.7%, and female engineers accounted for 36.2%, all slightly lower than the overall percentage of female employees.

BenQ Materials' operating and production sites are mainly located in Asia, including Taiwan, mainland China, and Vietnam. The employee structure reflects regional characteristics and is primarily composed of Asian employees. By nationality, Taiwanese employees totaled 1,847, accounting for 54.0%, representing the main composition. Employees in mainland China totaled 952, accounting for 27.8%. Southeast Asian employees also play an important role, including 333 Filipino employees, accounting for 9.7%, and 203 Vietnamese employees, accounting for 5.9%. In addition, the Company actively recruits multinational talent. The remaining 84 employees, accounting for approximately 2.5%, come from multiple countries, including Indonesia, Malaysia, Japan, South Korea, Hong Kong, India, and Ukraine, fully demonstrating the richness and inclusiveness of workplace culture. For 2025 statistics on the employment of different groups at each plant, please refer to [9.1 Scope of Data Disclosure](#).

In terms of the composition of the senior management team, BenQ Materials actively implements a management localization strategy and is committed to cultivating and promoting outstanding local talent to strengthen the local operating advantages of each site. As of 2025, among senior executives employed in Taiwan, local nationals accounted for 95.5%. At mainland China operating sites, including the Suzhou Plant and Wuhu Plant, Chinese nationals accounted for 76.9% of senior management positions, specifically reflecting the Company's commitment to empowering local talent and promoting inclusive development.

Data Category	Job Level/Gender					Job Level/Age Group						
Statistical Items	Number of Female Employees	Number of Male Employees	Total Number of Employees	Percentage of Female Employees	Percentage of Male Employees	Number of Employees Under 30	Number of Employees Aged 31 to 50	Number of Employees Aged 51 and Above	Total Number of Employees	Percentage of Employees Under 30	Percentage of Employees Aged 31 to 50	Percentage of Employees Aged 51 and Above
Middle and Senior Managers	56	112	168	33.3%	66.7%	-	121	47	168	0.0%	72.0%	28.0%
Junior Managers	84	134	218	38.5%	61.5%	8	199	11	218	3.7%	91.3%	5.0%
Engineering Employees	149	263	412	36.2%	63.8%	79	306	27	412	19.2%	74.3%	6.6%
Administrative Employees	241	191	432	55.8%	44.2%	100	308	24	432	23.1%	71.3%	5.6%
Junior Employees	782	1,407	2,189	35.7%	64.3%	747	1,379	63	2,189	34.1%	63.0%	2.9%
Total	1,312	2,107	3,419	38.4%	61.6%	934	2,313	172	3,419	27.3%	67.7%	5.0%

Note 1: Middle and senior managers: manager level and above; junior managers: assistant manager-level supervisors; engineering personnel: employees at engineer and researcher levels; administrative personnel: employees at specialist and clerk levels; entry-level personnel: plant employees not included in the foregoing job categories.

Note 2: BenQ Materials has no non-guaranteed hours employees. BenQ Materials has no part-time employees in mainland China.

Preface

1 BenQ Materials
Introduction

2 Sustainability
Governance

3 Responsible
Governance

4 Responsible
Product

5 Environmental
Sustainability

6 Partnership

7 Friendly
Workplace

Human Resources
Overview

Talent Development
and Training

Employee Well-
being, Diversity and
Inclusion

Health
Management and
Care

Workplace Safety

8 Social
Participation

9 Appendices

BenQ Materials continues to focus on the employment rights of persons with disabilities and is committed to providing diverse and inclusive job opportunities. In 2025, the actual number of persons with disabilities employed in Taiwan was 21, accounting for 0.89% of all employees in Taiwan. Pursuant to the People with Disabilities Rights Protection Act, the required number of employees with disabilities in Taiwan was 23. The actual number employed was 21, representing a fulfillment rate of 91.3%. For the shortfall, the Company will initiate an internal inventory process and continue to assess job content related to business support and employee services, and design and arrange suitable positions to recruit and employ talent with disabilities, continuing its efforts to promote workplace inclusion.

BenQ Materials pays attention to job opportunities for Indigenous peoples in Taiwan. In 2025, the Company was required to employ 18 Indigenous employees and actually employed 30, accounting for 1.27% of all employees in Taiwan, with a fulfillment rate of 166.7%, exceeding the statutory requirement.

Employee Turnover

In 2025, BenQ Materials had 1,401 new employees, with a new hire rate of 41.0%, an employee turnover rate of 37.7%, and an average recruitment cost of NT\$9,800 per employee hired.

The overall annual new hire rate in Taiwan was 32.4%, with the female new hire rate at 34.1% and the male new hire rate at 31.4%. By age group, the annual new hire rate for employees under 30 was 53.1%, significantly higher than other age groups. The rate was 27.5% for employees aged 31 to 50 and 7.5% for employees aged 51 and above. This mainly reflects the Company's continued expansion in operating scale, which has increased entry-level job openings and made younger employees the main source of new hires.



The overall annual turnover rate in Taiwan was 29.2%, of which the voluntary turnover rate was 28.4%. By gender, the annual turnover rate was 28.3% for male employees and 30.7% for female employees. By age group, the annual turnover rate was 36.5% for employees under 30, 28.2% for employees aged 31 to 50, and 13.1% for employees aged 51 and above. Comparing the number of resignations with total resignations, employees aged 31 to 50 were the main turnover group, accounting for 66.5% of all resignations. Overall, the turnover rate in Taiwan in 2025, 29.2%, was lower than the new hire rate, 32.4%, indicating that the organization's workforce structure remained in a growth stage.

The overall new hire rate in mainland China, including the Suzhou Plant and Wuhu Plant, was 60.1%, with the female new hire rate at 61.4% and the male new hire rate at 59.2%. By age group, the annual new hire rate for employees under 30 was 98.1%, significantly higher than other age groups. The rate was 41.0% for employees aged 31 to 50 and 0% for employees aged 51 and above. This mainly reflects increased operating demand at the plants, which has driven growth in entry-level factory positions and made younger employees the main source of new hires.

The annual turnover rate in mainland China, including the Suzhou Plant and Wuhu Plant, was 58.0%. The main reasons were a tight local labor supply and the widespread use of short-term dispatched labor and fixed-term contract workers at the plants to support flexible production line adjustment needs, resulting in a significantly higher overall turnover rate. By gender, the annual turnover rate was 57.4% for male employees and 58.9% for female employees. By age group, the annual turnover rate was 92.3% for employees under 30, 39.9% for employees aged 31 to 50, and 85.7% for employees aged 51 and above, the age group with the highest turnover rate.

In Vietnam, the overall new hire rate was 59.4% and the annual turnover rate was 44.3%. By gender, the male new hire rate was 64.1% and the male turnover rate was 46.2%; the female new hire rate was 46.4% and the female turnover rate was 39.3%. By age structure, employees under 30 had a new hire rate of 126.5% and a turnover rate of 111.8%, representing the group with the highest new hire and turnover rates. Employees aged 31 to 50 had a new hire rate of 29.9% and a turnover rate of 13.4%. There were no new hires or departures among employees aged 51 and above.

For 2025 statistics on new hires and departures at each plant, please refer to [9.1 Scope of Data Disclosure](#).

Note 1: Annual new hire rate = (Total number of new hires during the year/Total number of employees in service at year-end)

Note 2: Annual turnover rate = (Total number of departures during the year/Total number of employees in service at year-end)

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

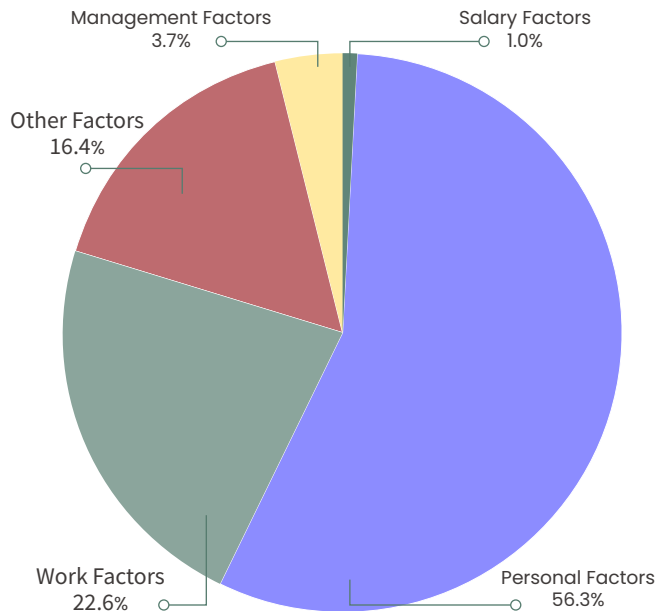
9 Appendices

Turnover Management

Overall Analysis of Reasons for Turnover

To accurately understand talent mobility trends and optimize retention strategies, BenQ Materials conducts systematic analysis of reasons for turnover. The statistics show that personal factors were the primary reason for turnover, accounting for 56.3%. These include personal career changes, health considerations, career planning, and family care needs. Work-related factors ranked second, accounting for 22.6%, with work adaptation being the main reason.

Through this data analysis, BenQ Materials is able to gain deeper insight into employees' potential needs and pain points in organizational management. For work adaptation issues, we will strengthen the accuracy of recruitment matching and the new employee coaching mechanism. For personal factors, we will continue to optimize employee care and healthy workplace programs. The results of this analysis can serve as an important basis for dynamically adjusting human resources policies to improve employee satisfaction and long-term retention.



Analysis and Management of Turnover Reasons for Direct Labor

To accurately understand turnover trends among direct production line personnel, BenQ Materials has implemented an exit questionnaire mechanism for systematic collection and analysis of turnover data. In 2025, a total of 189 valid questionnaires were collected. Statistical analysis showed that the top three reasons for turnover were, in order: finding other job opportunities, 16.6%; difficulty adapting to the work environment, 13.6%; and a gap between job content and expectations, 13.3%.

Based on data analysis, BenQ Materials launched corresponding optimization measures to improve workforce stability among entry-level personnel. These include optimizing pre-employment explanation sessions to ensure that applicants have a full and accurate understanding of the actual operating environment and job content, thereby improving person-job fit from the source. At the same time, suggestions related to difficulty adapting to the work environment are provided to supervisors of each employing unit as a concrete basis for improving on-site management models and optimizing the operating environment. Through the above measures, BenQ Materials reduces gaps in understanding, creates a more friendly operating environment, enhances direct labor employees' willingness to stay, and strengthens entry-level production capabilities. For 2025 statistics on departures at each plant, please refer to [9.1 Scope of Data Disclosure](#).

Regular Migrant Worker Forums: Deepening Communication to Improve Retention Stability

BenQ Materials places great importance on the voices of foreign employees and firmly believes that smooth communication channels are key to improving work adaptation and reducing turnover. In 2025, the Company regularly held a total of eight migrant worker forums, building a multi-party dialogue platform that included Company management, human resources, and agency partners.

The forums focused on practical issues of greatest concern to migrant workers. Through in-depth face-to-face exchanges, the Company made concrete improvements to dormitory environments and optimized related living facilities based on suggestions raised by migrant workers. Discussions were also held on work management systems and the suitability of on-site work content. Through regular listening and timely feedback, the Company effectively resolves potential communication barriers and significantly enhances foreign migrant workers' sense of identification with Company policies and sense of belonging.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

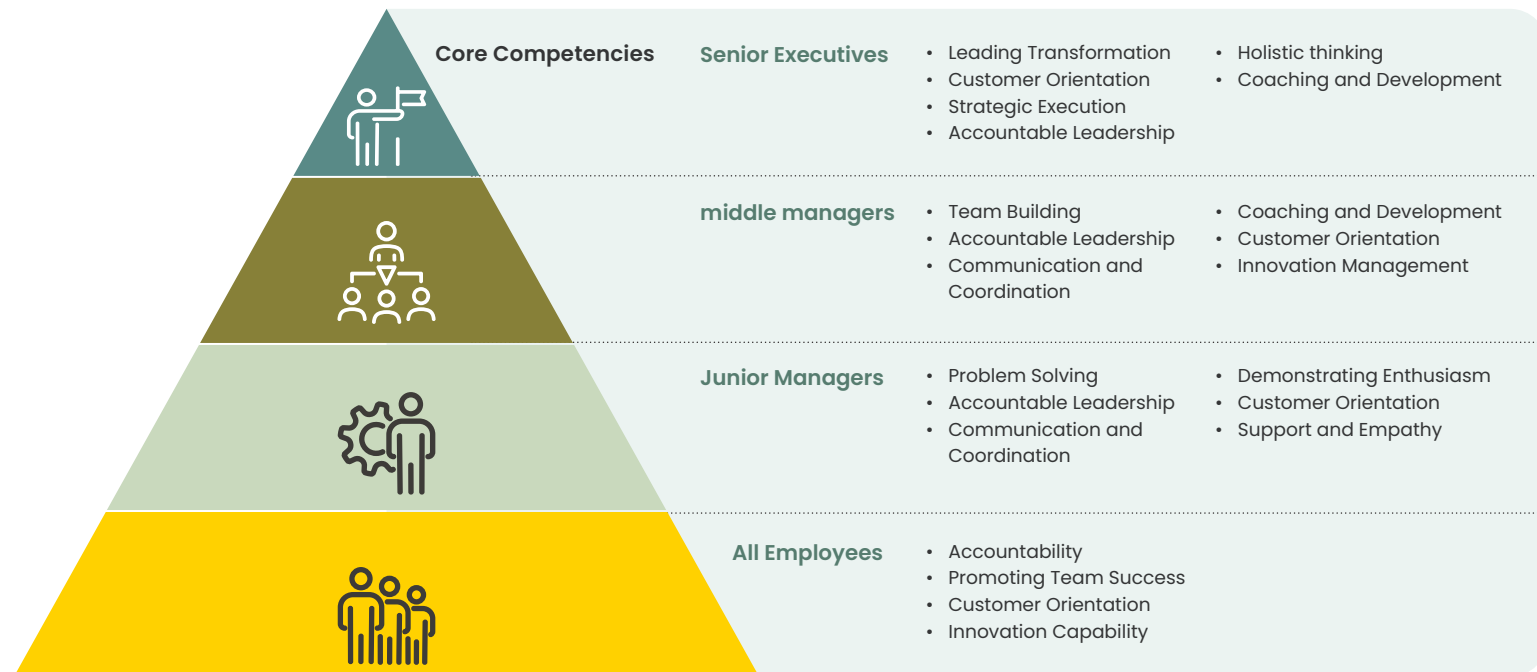
Talent Development and Training

Training Framework

Facing a highly competitive environment, BenQ Materials continues to promote relevant training and development measures to enable employees to keep pace with the times and continue learning. In line with the Company's vision of "Bringing Enjoyment and Quality to Life through Technology," the training policy is defined as "Bringing Enjoyment and Quality to Training and Development." Upholding TTQS continuous improvement and the PDDRO talent development model, the Company strengthens course effectiveness, provides diverse training programs and corresponding administrative services to respond to employees' development needs, and communicates work applications that benefit the organization and employees, thereby increasing practical application value. Under this policy, the Company has built an institutionalized education and training system, established a talent development blueprint, used internal and external resources, encouraged employees to pursue continuous learning, and created a comprehensive

training framework. The Company has also developed eight academies based on competency needs, including the Management Academy, Business Academy, Science and Engineering Academy, Biomedical Academy, Sustainability Academy, Quality Academy, General Education Academy, and AI Academy. Through the talent development learning map, the Company provides training resources that meet the future development needs of the Company and individual employees, strengthening the overall competitiveness of the organization.

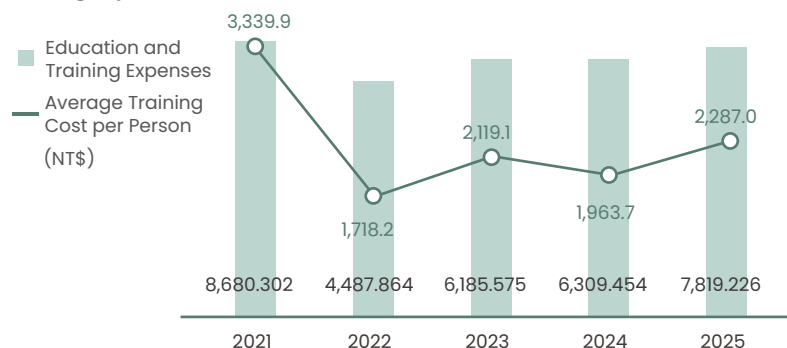
BenQ Materials' talent development blueprint is shown in the figure. The Senior Executive Talent Development Committee determines the core values that employees should possess and the management capabilities required of supervisors at each level, together with the annual learning maps and training arrangements planned by the eight academies.



2025 Training Plan

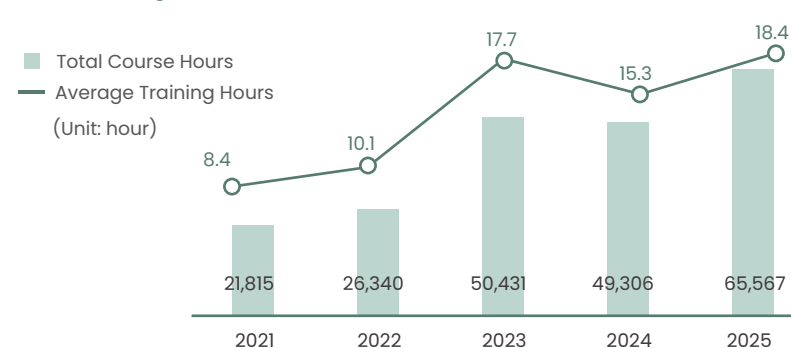
Business Academy		Science and Engineering Academy		Biomedical Academy	
Market Trends	- Global Political and Economic Seminar for the Second Half of 2025 - Global Political and Economic Seminar for 2026	Manufacturing Process Technology	- ESG R&D Technology Training Course - Automotive Displays - Introduction to Hydrogen Energy Development Applications and Hydrogen Fuel Cells - Applications and Demand for Functional Films in OLED Displays - PSP Problem Analysis and Solving	Biomedical Regulations	- ISO 14155 Medical Device Clinical Investigation Requirements and Practical Analysis - MDSAP Fundamentals and Audit Procedure Training - Material Regulatory Requirements: CP65, REACH, EU MDR and CLP, PPW (Annual Course) - EU Medical Device Regulation MDR QMS Internal Auditor Training Course - Medical Device Packaging Transportation Testing Requirements and Test Planning (ISTA and ASTM D4169-23) - Strategic Planning and Practical Implementation of Medical Device Usability (Human Factors) Engineering (IEC 62366-1)
Marketing and Sales	- Learning English through Artificial Intelligence (AI) - Reading the Room + Insightful Communication Course - International Business Etiquette	Engineering Elite		Validation Training	Sterile Medical Device Packaging Process Design and Validation Planning Training Program - ISO 11607-1 and -2 Standards Practice
Project Management	- Online Project Management Course - Card Note-Taking (Zettelkasten): The Secret to Efficient Content Output	General Education Academy		AI Academy	
Finance and Accounting Training	Financial Statement Knowledge	Corporate Culture	- MOT: Winning the Moment of Truth with Customers - Accountability and Integrity	Generative AI	- AI Practical Workshop: AI Image Generation Applications - AI Practical Workshop: Unlocking Answers with Perplexity AI - AI Practical Workshop: Efficient Knowledge Management Tools - Vibe Coding Workshop
Human Resources	TTQS Practical Training Course	Language Training	- Mastering English X AI - Winning Presentation Formula	Process Automation	- Power BI Fundamental Data Visualization Analysis Course and Results Presentation - Python Basic Course - RPA Promotion and Education and Training with Results Sharing Session - RPA Advanced Update Training Program - AutoML Seminar, Education and Training, and Sharing Session
Quality Academy		Sustainability Academy			
Quality Training	- Quality Concept - Design Failure Mode and Effects Analysis (DFMEA) Theory and Practice - GP Hazardous Substance Management - MSA Measurement System Analysis - PFMEA & CP Theory and Practice - SPC Statistical Process Control	- Information Security Training - Occupational Safety, Health, Environment and Energy - Legal Affairs and Intellectual Property - Sustainability Training - AEO (Authorized Economic Operator) Training - TIPS (Taiwan Intellectual Property Management System) Training - Training for All Employees			

Training Expenditure Over the Years



Note: Some 2024 training expense data was reviewed and corrected, and the relevant amounts have been presented based on the corrected results.

Total Training Hours Over the Years



Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

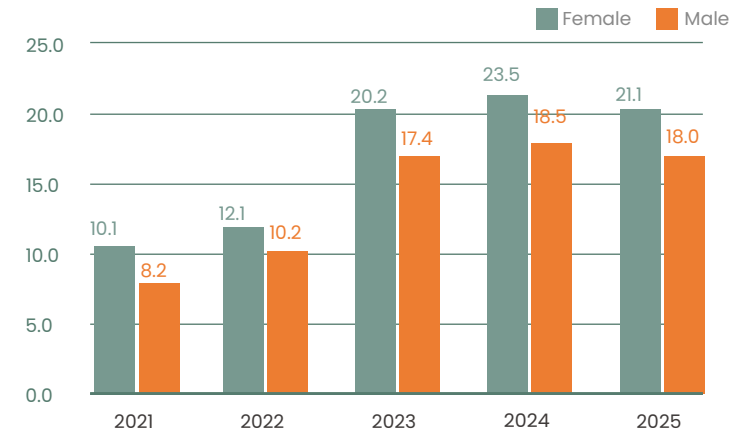
Training Outcomes

In 2025, 2,500 courses were offered, with total training expenses of NT\$7,819,226 and total course hours of 65,567 hours. The average training hours for indirect employees were 43.9 hours. Through the introduction of a new digital learning platform and organizational co-learning activities, the Company continues to create an autonomous learning environment. In addition to participating in assigned training as planned, employees can also proactively use learning resources. Combined with the flexible learning advantages of a mobile learning platform, this increases learning time.

By job level and job category, the average training hours were 45.0 hours for middle and senior managers, 47.1 hours for first-line managers, 60.7 hours for engineering personnel, 25.9 hours for administrative personnel, and 5.3 hours for entry-level personnel. By gender, the average training hours for all employees were 21.15 hours for female employees and 17.95 hours for male employees.

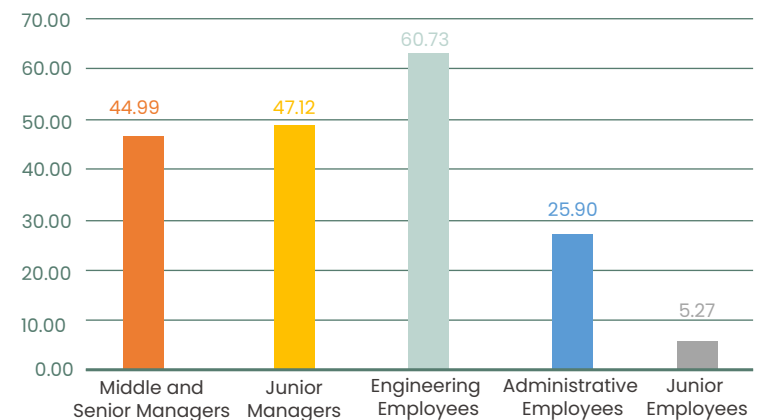


Average Training Hours of All Employees by Gender



Note: Starting in 2025, the reporting scope has been expanded to include all subsidiaries; therefore, the data are not directly comparable with those of previous years.

Average Training Hours by Job Level



Comprehensive Employee Training Program

Project Plan	Project Description	Business Benefits	Quantitative Impact of Business Benefits	Percentage of Employees Covered (Mainly Indirect Employees)
Preface 1 BenQ Materials Introduction 2 Sustainability Governance 3 Responsible Governance 4 Responsible Product 5 Environmental Sustainability 6 Partnership 7 Friendly Workplace Human Resources Overview Talent Development and Training Employee Well-being, Diversity and Inclusion Health Management and Care Workplace Safety 8 Social Participation 9 Appendices	AI Training Program Since formally establishing the AI and Digital Transformation Committee in 2023, BenQ Materials has promoted the Company's AI and digital transformation development. Through courses, activities, and other formats, the Company helps employees build AI literacy and apply AI in their work. In 2025, cumulative training reached 3,369 cumulative participant attendances and 3,416 cumulative training hours.	The program strengthens digital transformation and AI application capabilities and introduces departmental projects, including process automation or data analysis applications, to improve yield and reduce costs.	Cumulative benefits were approximately NT\$100 million, with single-year benefits in 2025 of NT\$24.181 million.	91%
	Organizational Co-Learning In 2025, the Company focused on themes such as the introduction and understanding of the new platform, AI promotion and learning, activation of cultural DNA, and co-learning on diverse professional topics. Through departmental co-learning, thematic learning, results sharing, and other activities, employees accelerated knowledge internalization and cross-disciplinary connections through exchanges and interactions, creating an active co-learning atmosphere throughout the year.	Through continuous learning of external trends and new knowledge, employees deepen professional and management competencies and can create more value and enhance benefits in their respective areas of expertise.	Key talent retention rate: 93%	100%
	Management Talent Development In 2025, the Company launched the biennial multi-source feedback process for managerial positions. The Talent Development Committee also re-planned the management competencies required of supervisors at each level. Feedback from multiple sources, including subordinates, direct supervisors, peers, and self-evaluations, was used to assess the managerial competency behaviors demonstrated by the evaluated individuals. Through report interpretation courses, supervisors were also supported in developing accurate self-awareness, understanding their strengths and weaknesses in management competencies, and summarizing common weaknesses among supervisors at each level as a basis for planning management courses and related development plans.	The program cultivates high-performance management talent, improves departmental operational stability and employee satisfaction, and reduces succession gap risks among supervisors.	Retention rate of high-performing managers: 97%	29%
	CIP (Continuous Improvement Program) BenQ Materials promotes a culture of improvement and plans and implements the CIP continuous improvement activity project. Through Quality Academy courses, including QC Story, QC 7 Tools, SPC statistical process control, DOE experimental design, and other statistical tool courses retrained for all employees every three years, the Company helps employees apply the knowledge and skills learned in class to actual work processes. Project teams formed by each department carry out continuous improvement plans for specific issues and use QC Story quality improvement methods to analyze and propose solutions.	Using the QC Story method to develop continuous improvement projects improves efficiency, reduces costs, and creates tangible and intangible benefits.	Continuous improvement activities created financial benefits of NT\$518 million in 2025.	40.3%
	New Employee Vitality Camp To implement its talent sustainability strategy, BenQ Materials launched the "New Employee Vitality Camp" project in 2023 to help new employees quickly integrate into the team and understand corporate core values. The project began implementation in 2024. The course integrates three major themes: corporate history and vision, brand and product deployment, and cultural experience activities, helping employees understand the Company's mission through immersive learning. The core goal is to build employees' identification and connection with the organization, while focusing on the workplace dimensions of being Seen, Connected, and Supported, thereby enhancing employees' sense of pride in the Company. By aligning personal goals with Company development, the program cultivates "corporate ambassadors" with cultural identification to support the organization's long-term development.	The program increases new employees' understanding of and identification with the Company and improves the retention rate of new employees.	New employee retention rate: 83.2%	27%

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

AI Training Program

In 2025, the Company continued to deepen its AI development strategy and regarded AI as an important foundation for supporting organizational operations and capability growth. Overall planning starts from actual work scenarios. Pain points and needs are identified from daily work, and suitable AI methods and digital tools are gradually introduced to ensure that learning outcomes can be practically applied in workflows. The program focuses on three major aspects: improving work efficiency, optimizing process operations, and identifying talent capabilities.

Compared to 2024, which focused on launching AI literacy and applications, the Company further introduced AI capabilities into daily workflows in 2025, gradually shaping a digital culture in which AI supports organizational resilience and operational efficiency.

AI Academy Courses and Activities

The focus of talent development in 2025 was to cultivate employees' ability to incorporate AI into their daily work, making AI an important aid in reshaping ways of working. This included promoting ChatGPT Team as a generative AI tool by department. Considering internal information security and data sensitivity needs, the Company also built BenQ Chatbot and AI Q&A tools to reduce obstacles for employees applying AI at work. At the same time, the Company also offered multiple AI tool courses, lectures, and self-learning activities to help employees apply AI in their work. As AI applications deepen, the Company is also committed to cultivating employees' process thinking and data interpretation capabilities. Through Microsoft integrated services connecting Power Automate, Power BI, and SharePoint tools, AI can be embedded in organizational operations in practice, rather than remaining limited to single-point tool use.

Category	Format	Explanation
AI Knowledge Popularization and Application	Introduction to Artificial Intelligence Course	Helps participants understand basic concepts and applications of artificial intelligence. Through the internal AI application discussion community, it also serves as an important platform for continuous learning and practical dialogue, communicating the latest AI trends, tool applications, and internal cases in a lightweight and practical manner. To date, more than 80 posts have been published, with 18,858 post views. Multiple interactive activities have also been held, such as the "So You Use AI Too!" video series, inviting senior executives to share AI application experiences and continuously shaping an internal AI atmosphere to drive knowledge popularization and application.
	Latest AI Tool Courses	
	AI Application Discussion Community	
	"AI Superpowers: Solo Leveling" Self-Learning Activity	
Deep AI Applications	AI Practical Workshop	Through internal expert sharing, generative AI tools are deeply applied across professional functions, such as Gemini Nano Banana marketing applications. These workshops not only inspire imagination, but also help guide employees in applying AI in actual work environments.
	ChatGPT Advanced Application Workshop	
	Vibe Coding Workshop	
Integrated Digital Applications to Cultivate Process Thinking and Data Interpretation Capabilities	Digital Process Automation (DPA) Cloud Process Automation	With practical needs at the core, tool courses and physical workshops help employees introduce AI and cloud services into work scenarios and integrate cross-system data and processes to increase automation and work efficiency.
	Power BI Fundamental Training Course	
	SharePoint Integrated Application Practical Course	At the same time, cloud services are used to integrate data and work items scattered across various systems, such as document synchronization, notification receipt, and data collection, optimizing information flow across tools. This helps employees upgrade from single-point operations to integrated applications and ensures that automated processes can operate stably.
	AutoML Automated Machine Learning	
Strengthening Digital Management Capabilities and Leading Digital Transformation	Seminar: From Scenario Discovery to Team Enablement	Through practical case sharing by industry experts, employees are guided away from the misconception of "using AI for the sake of using AI," helping them clarify problems in work scenarios, understand process bottlenecks, and conduct analysis as a reference for subsequent process optimization and AI tool application.
	AI Leadership Seminar	
External experts were invited to discuss the key roles and strategic thinking of senior executives in a changing environment, helping management plan the direction of AI implementation so that the organization can maintain operational stability amid technological change.		

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Talent Capability Identification and System Establishment

To ensure the deepening of digital talent capabilities and the internal dissemination of learning knowledge, the Company launched a digital promotion talent certification system in 2025. The system is divided into four levels: Level 1 for understanding basic knowledge, Level 2 for practical application, Level 3 for completing effective projects, and Level 4 for key talent with consulting and coaching capabilities. Through course learning, project implementation, and public presentations, AI digital capabilities are expanded from individual skills to the organization. An internal expert talent pool can also be established, forming a sustainable digital talent pipeline.



Organizational Co-Learning Activities

Dual Engines for Co-Learning Incentives: Organizational Co-Learning Activities and Incentive Mechanisms Make Learning Part of Culture

In addition to continuously strengthening individual digital learning, the Company also promotes a learning culture through the dual engines of "organizational co-learning resources × incentive mechanisms." In 2025, the Company focused on themes such as AI promotion and learning, accountability culture, and shared reading of good books. Through diverse activities such as departmental co-learning, thematic learning, and results sharing, employees accelerated knowledge internalization and cross-disciplinary learning through exchanges and interactions. A total of seven organizational co-learning projects were launched throughout the year, accumulating more than 1,200 learning attendances and achieving the expected diffusion effect.

To transform learning enthusiasm into a long-term habit, the Company has implemented the Diligent Learning Incentive Mechanism at the end of the year for two consecutive years. Through an activity reward system, it attracted approximately 160 attendances, with NT\$52,000 in bonuses issued during the year, encouraging employees to persist in self-growth. The Company will continue to build a learning organization capable of continuous self-evolution through various incentive activities.

Management Talent Development

Managers are the core of organizational talent. In 2025, 55% of the training budget was allocated to management training. Average training hours were 45 hours for middle and senior managers and 47.1 hours for junior managers. Management course topics included junior manager training, covering essential management knowledge for newly appointed supervisors, building high-performance teams, employee performance coaching and management, TWI, and practical guides for performance and recruitment interviews, as well as middle and senior manager training, covering situational leadership, influence and persuasion, strategic thinking, and global economic trends seminars. Through online and in-person courses, the Company cultivates the knowledge and skills required by supervisors.

At the same time, in response to changes in the macro operating environment, management issues are becoming increasingly complex, and supervisors' management competencies must also be adjusted accordingly. In 2025, the Talent Development Committee re-examined the key management competencies required of supervisors at each level. The Company expects to promote team cohesion and progress through the demonstration of management behaviors. It also launched the biennial multi-source feedback process for managerial positions, providing feedback on the management competency behaviors demonstrated by the evaluated individuals through multiple dimensions, including subordinates, direct supervisors, peers, and self-evaluations. Online report interpretation courses are also provided to enable supervisors to develop accurate self-awareness of their strengths and weaknesses in management competencies and carry out self-adjustment and development plans.



Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Comprehensive Upgrade of the New Digital Learning Platform

Comprehensive Upgrade of the New Digital Learning Platform to Build a High-Quality Learning Ecosystem Anytime, Anywhere

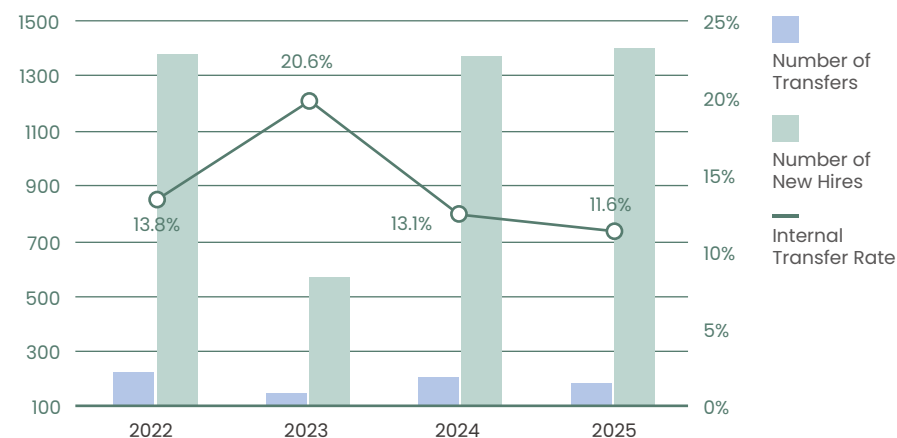
To improve employees' learning experience, the Company invested resources in 2025 to introduce a new digital learning platform, comprehensively optimizing the platform around the core principles of learning experience, interface optimization, and ease of use. The LMS app was launched at the same time, allowing employees to learn immediately, search courses, and track progress through their mobile phones. Learning is no longer limited by time or location, truly implementing flexible and autonomous learning. By the end of 2025, cumulative usage of the new digital platform reached nearly 85,000 visits, including nearly 16,000 app visits, showing that the new platform effectively improved employee usage of the digital learning system.

In terms of course depth and breadth, BenQ Materials continued to promote the "Knowledge for Success" project. For different functions and professional fields, 31 digital courses were launched, covering technology trends, management leadership, and general literacy. In 2025, more than 1,200 attendances participated in the courses. Through digital learning infrastructure and investment in diverse course content, the Company continues to cultivate professionals with future competitiveness for the organization.

Job Rotation and Development Programs

BenQ Materials promotes a cross-functional job transfer mechanism for employees with the aim of cultivating employees' diverse competencies across units. The Company has established an internal job transfer platform. Through public job opening information and a standardized application process, employees who wish to change roles may apply based on their personal development aspirations and gain cross-unit experience.

In 2025, a total of 184 employees completed job transfers through this mechanism, resulting in an internal transfer rate of 11.6%. This mechanism not only helps reduce employee turnover caused by limited development opportunities, but also enables the Company to retain talent with certain tenure and business familiarity, reducing the costs of external recruitment and retraining.



Note 1: Internal Transfer Rate = Number of internal transfers during the year / (Number of internal transfers during the year + Number of new hires during the year)

Note 2: Historical data for the year was re-inventoried and corrected, and has been updated based on the latest statistical criteria.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Performance and Career Development Review

The Company conducts performance evaluations regularly twice each year. Currently, 100% of global regular employees, excluding regular employees in probationary periods, receive regular performance evaluations and reviews. Employee performance appraisals not only evaluate work outcomes but also assess an individual's expectations for future career development (such as training, job rotations, and promotions) and provide the necessary support. Individual performance results serve as a key basis for talent promotion and development, compensation payment, and salary adjustments. The Company also uses Management by Objective (MBO) to connect organizational and individual goals. Supervisors and subordinates engage in two-way communication to stimulate the potential of individuals and teams. Future focus items and individual goals are set based on operating strategies. Performance evaluation focuses on daily behavioral performance and key task achievement rates. In addition to achieving task objectives, employees are expected to demonstrate work behaviors that align with BenQ Materials' cultural characteristics.

For employees with unsatisfactory performance, the Company has established a Performance Improvement Plan (PIP) coaching and improvement mechanism to help employees improve their capabilities and achieve performance goals.



Performance Management System

Indirect employees

Indirect employees undergo two formal performance evaluations each year, namely the mid-year evaluation from May to June and the year-end evaluation from November to December. The mid-year evaluation mainly reviews the achievement of work goals and tasks set at the beginning of the year. Necessary adjustments are made through interactive feedback between supervisors and employees, allowing consensus to be reached on work direction for the second half of the year. The year-end evaluation provides an overall assessment of annual work results and daily performance. Through one-on-one communication, employees can provide suggestions regarding organizational or personal development, while supervisors can understand employees' current status, serving as an important basis for work development planning for the following year.

Direct employees

For direct production line employees, the Company adopts a system focused on monthly performance management. Employees are scored each month based on work performance, which serves as the basis for payment of monthly performance allowances. Every six months, employees are ranked and performance-rated based on monthly scores, serving as an important reference for promotion, bonuses, and salary adjustments.

Agile Dialogue

The Company emphasizes a culture of daily communication and feedback. Through the "Agile Dialogue" mechanism, supervisors and employees are encouraged to engage in two-way exchanges through open feedback, goal focus, mutual trust, and real-time communication, promoting timely problem solving and establishing an accountable work environment.

Multi-Source Feedback for Managers

Managers may also receive feedback on management competency behaviors from direct supervisors and subordinates through the multi-source feedback system. This helps supervisors develop self-awareness and continuously improve leadership and management capabilities, thereby enhancing overall team performance and organizational competitiveness.

Team Performance Evaluation

The Company also introduces a team performance evaluation mechanism for cross-departmental projects. In addition to evaluations by department supervisors, members are also required to conduct self-evaluations to comprehensively review project collaboration results.

Campus Recruitment and Industry-Academia Collaboration

BenQ Materials works with multiple universities to promote campus recruitment and industry-academia cooperation programs. Through creative competitions, campus lectures and visits, internship opportunities, and industry-academia cooperation, students are able to gain early exposure to practical workplace applications. On the one hand, this helps students build basic industry understanding before graduation. On the other hand, it also serves as a channel for the Company to identify and engage potential talent early, laying the groundwork for medium- and long-term workforce needs.

Project Name	Project Content	Project Results
Campus Talent Creative Competition	BenQ Materials focuses on innovation and diverse applications in materials science and is committed to cultivating future materials technology talent. To this end, the Company established an annual creative competition scholarship to encourage young students in Taiwan to exercise innovative thinking and explore the possibilities of green materials and sustainable applications. With the theme "Green Materials, Creative Ideas," the competition invited participating students to apply technologies such as display materials and biomedical application materials, while incorporating the Net-Zero Green Living actions of the Ministry of Environment under the Executive Yuan's "Green Life for All" initiative, to develop innovative solutions in areas such as food, clothing, housing, transportation, purchasing, education, and recreation. Participating teams were required to make effective use of material characteristics or product design, improve product performance, and propose material applications or solutions that are close to daily life and have both innovative and sustainable value.	This year's competition attracted many outstanding students. After intense competition, seven teams and 31 participants advanced to the semi-final round, demonstrating outstanding materials innovation capabilities and design potential. Among the seven teams that advanced to the semi-final round, the proposals covered two major areas: product innovation and environmental sustainability. One team focused on product innovation, while six teams focused on environmental sustainability issues, demonstrating the development potential of diverse applications of materials science. High-Value Scholarships to Encourage Outstanding Creativity: 1 Silver Medal team (NT\$150,000 scholarship), 2 Bronze Medal teams (NT\$100,000 scholarship each), 4 Excellence Award teams (NT\$10,000 scholarship each). Total scholarships amounted to NT\$390,000, supporting the development of innovative talent.
Campus Executive Lectures	To help students understand the connection between their studies and the workplace, the Company invited senior executives to share on campus, bringing workplace practice into the classroom and increasing students' understanding of the industry, thereby helping students connect with the workplace in advance.	A total of four sessions were held at NYCU Materials Science and Engineering, NCU Chemical and Materials Engineering, NTU Chemical Engineering, and NCKU Chemical Engineering, with 233 attendees.
Campus Corporate Visits	By opening corporate sites, the Company allows students to visit actual workplace environments, helping them understand corporate culture and the work environment on-site and further inspiring their career planning.	In 2025, two sessions were held for Lunghwa University of Science and Technology and National Cheng Kung University, with 53 attendances.
Factory Talent Industry-Academia Cooperation Program	The Company promotes industry-academia cooperation programs with schools located near its factories to cultivate local talent with practical foundations for factory operations. Students participating in the cooperation program receive tuition subsidies each semester during their studies. After graduation, those who formally join the Company and meet retention thresholds are also provided with retention bonuses, using concrete incentive measures to increase students' willingness to join and stay after graduation.	In 2025, two new participants were added, bringing the total number of employees in service to 11.
Southeast Asia Industry-Academia Cooperation	The Company works with National Yang Ming Chiao Tung University to promote a Southeast Asia industry-academia cooperation program. Through a cooperation agreement jointly signed with the university, the Company recruits undergraduate or master's students from Vietnam to study in Taiwan. Participating students receive monthly scholarships from the Company during their studies and can directly join the Company after graduation, implementing an international talent cultivation model of "study abroad leading directly to employment."	One Vietnamese student has been successfully recruited and came to Taiwan in 2025 to pursue a master's degree. The student is expected to join the Company in 2027.
R&D Industry-Academia Cooperation	BenQ Materials has a high demand for new material R&D technologies. In the past, the Company has regularly cooperated with top academic institutions in Taiwan to conduct research on specific projects. For students, this represents an optimal opportunity to combine theory and practice.	For project results, please refer to 4.1.5 Collaborative Innovation with Academia
Summer Internship Program	The Company planned and implemented a project-based, mentor-based summer internship program to attract students to participate in internships. Through practical projects, course training, and results presentations, the program stimulated interns' creativity and innovation capabilities and deepened their understanding of the workplace and industry.	A total of 12 students participated, seven of whom extended their internships, and one is expected to be converted to a regular employee in 2026. Six education and training courses were conducted, covering cultural training, workplace etiquette, the ESG sustainability wave, brand e-commerce, AI trends, and mock job interviews.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

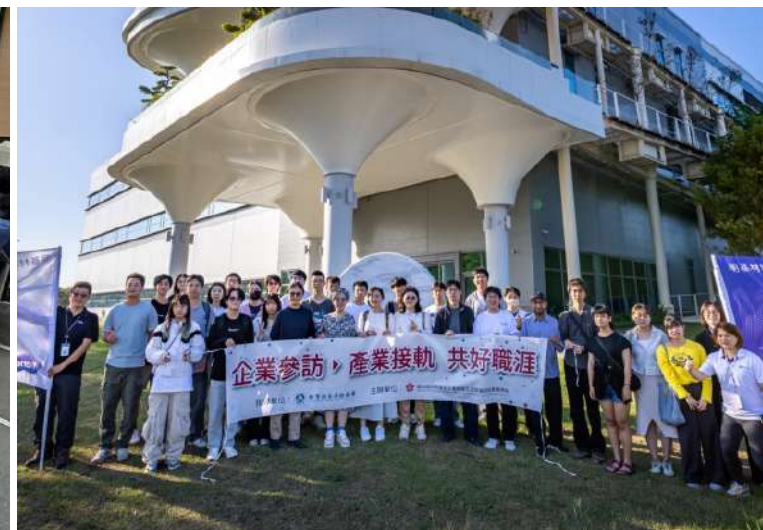
Campus Talent Creative Competition



Campus Executive Lecture



Campus Corporate Visit



Employee Well-being, Diversity and Inclusion

Diverse Cultures

Diverse Career Development

BenQ Materials provides equal promotion opportunities across nationalities and establishes specific career development paths for foreign employees. In terms of promotion to management positions, the Company selects outstanding foreign employees for promotion to on-site management positions based on performance and capability assessments. As of 2025, a cumulative total of seven foreign employees had been promoted to on-site management supervisors, including two newly promoted in 2025. In terms of transfers to technical roles, to help foreign employees who wish to continue their careers in Taiwan, the Company provides channels for transferring to mid-level skilled blue-collar positions and bears the related transfer procedure costs. As of 2025, a cumulative total of 20 foreign employees had completed such transfers, including two newly transferred in 2025.

Public Recognition and Inclusive Culture

To give concrete recognition to the work contributions of foreign employees, BenQ Materials reserves quotas for foreign employees in its annual "Model Gardener" outstanding employee selection. In 2025, a total of six employees were selected, including one Filipino employee and one Vietnamese employee. They were publicly recognized at the award ceremony, and posters were produced and displayed in the workplace.

In terms of cultural inclusion, the Company holds annual festive activities such as Christmas celebrations, inviting department supervisors and foreign employees to participate together. Dishes featuring the food culture of employees' home countries are also provided. Through concrete arrangements in daily life, the Company strengthens foreign employees' sense of belonging.



Upholding Human Rights Commitments

To protect the rights and interests of foreign employees, BenQ Materials follows the Employer Pays Principle and gradually expands the scope of recruitment-related expenses borne by the Company. Since 2022, the Company has begun to bear part of the necessary costs for recruiting foreign migrant workers. In 2025, the Company further proactively assumed domestic agency fees. The Company has set "full implementation of zero fees" as its medium- and long-term goal. It continues to review the status of various expenses and gradually adjusts and expands the scope of payments each year.

Optimization of Living Environment

Based on the results of the 2024 foreign employee satisfaction survey and employee feedback, the Company improved dormitory environments in 2025. Key items included cleaning of public spaces, maintenance of bathroom and restroom facilities, and kitchen cleaning and equipment replacement. Improvement progress was announced to all foreign employees.



Note: Dormitory Environment Optimization Item - Painting of Stairway and Emergency Stairway Walls, Before-and-After Comparison.

Building Barrier-Free Communication and a Bilingual-Friendly Environment

To ensure that foreign employees can accurately understand Company systems and related rights and interests, BenQ Materials promotes an internal bilingual communication mechanism. Company systems, work rules, and important announcements are provided in both Chinese and English. Important internal meetings and reports are also encouraged to be conducted in English to reduce the impact of language differences on access to information. In addition, the Company provides subsidies for language learning. In 2025, a total of two employees were supported in participating in language courses, with subsidies totaling NT\$56,000.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well- being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Benefits Measures

In addition to statutory welfare measures, BenQ Materials plans measures at each plant that meet certain standards in areas such as food, clothing, housing, transportation, education, and recreation. The Company also designs relevant welfare measures for employees with special needs, shaping a friendly workplace so that all employees can work at BenQ Materials with peace of mind.

Welfare Aspect	Category	Item	2025 Implementation Results and Practices
Employee Benefits	Welfare Subsidies	• Childbirth, funeral, marriage, hospitalization, and disaster subsidies • Department gathering funds • Club subsidies • Meal subsidies • Birthday/holiday points	• Childbirth, funeral, marriage, hospitalization, and disaster subsidies were applied for by a total of 193 persons, with subsidies totaling NT\$771,700. • Department gathering funds of NT\$500 per person per quarter were distributed, totaling NT\$3,694,792. • Clubs receive a quarterly subsidy of NT\$8,000, with subsidies totaling approximately NT\$408,000. • Daily meal subsidies are provided, with a subsidy of NT\$49 per meal. • Birthday and three major holiday points totaling NT\$5,386,380 were issued. • To enhance the diversity and convenience of employee benefits, the Company adjusted its partner channels in October, replacing the original OK Mart convenience store with FamilyMart to provide employees with more diverse product choices and further improve usage flexibility and overall satisfaction.
	Leave Policy	• Advance annual leave • Paid volunteer leave • Annual leave for new employees	• Employees with no remaining annual leave may advance seven days of annual leave. • Employees are entitled to three days of volunteer leave each year. • New employees are entitled to an additional three days of new employee annual leave after six months of service.
	Various Activities	• Family Day • Friendly Workplace Seminar Series • Handmade Activities • Year-End Party • Christmas Holiday Winter Clothing Donation	• Family Day is held every year, with approximately 900 attendances and an overall satisfaction score of 4.59. • Seminars were held on retirement life, long-term care, and family conflict topics, with 130 participants and an overall satisfaction score of 4.6. • A handmade Zentangle activity was held, with a total of 117 participants and an overall satisfaction score of 4.98. • Year-End Parties were held in two sessions in Taoyuan and Yunlin, with an overall satisfaction score of 4.53. • In response to the Christmas spirit of sharing, employees were invited to donate second-hand winter clothing to the Eden Social Welfare Foundation, with a total of 247 items donated. • Activity satisfaction is scored out of five points. For the above details, please refer to 7.3.3 Employee Activities.
	Exercise and Health Care	• Annual labor health examinations • On-site occupational physician consultation • On-site visually impaired massage and physical therapy • Sports season competitions • Various health lectures and activities • Multi-functional sports facilities	• One free labor health examination is provided each year, with an examination attendance rate of 99%. (For details, please refer to 7.4.1 Health Examinations) • Occupational physician health consultations are conducted weekly. (For details, please refer to 7.4.1 Health Examinations) • On-site services are provided for 24 hours each week. (For details, please refer to 7.4.2 Health Promotion and Sports Promotion) • Various sports activities are held each month. (For details, please refer to 7.4.2 Health Promotion and Sports Promotion) • Various health promotion activities are held regularly. (For details, please refer to 7.4.2 Health Promotion and Sports Promotion) • The Company has activity facilities such as a gym, dance studio, vitality center, squash court, and multifunctional outdoor sports field.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Welfare Aspect	Category	Item	2025 Implementation Results and Practices
Working Conditions	Employee Support	- Employee Assistance Program (EAP) - On-Site Counselor Services - Flexible Work Hours Application for Indirect Employees - Flexible Work Location System for Indirect Employees - Part-Time Work System for Indirect Employees - Retention of Access Rights During Unpaid Leave - EAP Lectures	- Free consultation channels are provided through hotlines, email, Line@, and other methods. (For details, please refer to 7.4.4 Employee Assistance Program) - Free on-site services are provided every Tuesday or Thursday. - Employees may apply for a 30-minute flexible start time according to individual needs. In 2025, there were 38 applications. - Employees may apply to work at locations outside the Company according to individual needs. - Employees may choose reduced working hours due to family care or other needs. - In 2025, the Company introduced the Retention of Access Rights During Unpaid Leave system. Employees on parental leave without pay retain access to the online learning platform to encourage uninterrupted learning, and may also continue to use the Company's EAP resources. - EAP lectures were held on topics including long-term care, cross-generational communication, and understanding PUA, with 211 participants.
		- Paternity/Parental Leave Exceeding Statutory Requirements - Maternity Leave Exceeding Statutory Requirements - Miscarriage Leave Exceeding Statutory Requirements - Tocolysis Leave Exceeding Statutory Requirements - Childcare Allowance - Lactation Rooms Established in Accordance With Law - Postpartum Employee Performance System - First Grade Enrollment Leave - Additional Parental Care Leave Above Statutory Requirements in China	- Ten days of fully paid prenatal checkup accompaniment leave and paternity leave are provided. - Employees with more than six months of service are provided with 12 weeks of fully paid maternity leave; employees with less than six months of service are provided with 12 weeks of half-paid maternity leave. - For miscarriage after two months but before three months of pregnancy, one week of half-paid maternity leave is provided; for miscarriage before two months of pregnancy, five days of half-paid maternity leave are provided. - Tocolysis leave is calculated separately and is not included in sick leave. - Regular employees may apply for a childcare allowance before their children reach the age of three. The allowance is NT\$5,000 per month. From May 2021 to the end of 2025, a cumulative total of NT\$36,591,508 had been disbursed. In 2025, there were 251 applications. - Lactation rooms are open 24 hours for employees in need. - Postpartum employee performance is not ranked together with other department personnel; supervisors directly approve the employee's work performance. - To allow employees to accompany their children as they enter a new stage of life, the Company has provided First Grade Enrollment Leave since June 2025. If both parents are regular employees of the Company, both may apply. In 2025, there were 32 uses. - Parental care leave above statutory requirements: If a parent is aged 60 or above and hospitalized due to illness, an only child is entitled by law to five days of care leave. To address the actual care needs of employees who are not only children, the Company has additionally established three days of care leave for non-only children.
	Elder Care	Long-Term Care Leave	Regular employees are entitled to three days of long-term care leave each year for employees whose parents are aged 70 or above or require care. In 2025, there were 136 uses.
Diversity, Equity, and Inclusion	International Care	- Southeast Asian Specialty Sauces - Publication of DEI Articles - Chinese Learning Subsidies - Dormitory Environment Optimization	- The employee cafeteria provides Vietnamese and Filipino home-style sauces once a week, allowing employees to enjoy the flavors of home. - Four DEI articles were published, covering topics such as long-term care, pregnancy, aging, and disability. - Chinese learning subsidies were provided to international employees, with two employees using the benefit. - The dormitory environment for foreign employees was optimized, with a total of 17 improvement measures implemented.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well- being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Employee Retirement System

BenQ Materials complies with the systems and requirements under the Labor Standards Act and the Labor Pension Act. Under the old system, pension reserves are regularly contributed to the statutory pension account based on the actuarial pension report prepared by actuaries. Under the new system, contributions are transferred monthly to employees' individual pension accounts. The China operating sites handle pension matters in accordance with local labor laws in China and enroll employees in endowment insurance, with the aim of ensuring that employees can enjoy secure protection after retirement.

For pension reserves contributed in accordance with the Labor Standards Act, the Company contributes to the employee pension fund each month, which is deposited by the Labor Retirement Reserve Supervisory Committee into a dedicated account with Bank of Taiwan under the name of the Committee. As of the end of 2025, the fair value of plan assets was NT\$62,940 thousand. In accordance with relevant regulations, the amount contributed by the Company in 2025 was NT\$2,388 thousand. Any insufficient contribution has been recognized as accrued pension liabilities, amounting to NT\$7,863 thousand as of the end of 2025.

Pensions contributed in accordance with the Labor Pension Act are contributed at 6% of employees' monthly salaries to individual accounts with the Bureau of Labor Insurance. In 2025, the recognized expense amounted to NT\$76,310 thousand. Overseas subsidiaries also contribute pensions monthly to pension management institutions in accordance with local laws.



Employee Activities

Family Day at Xizhou Park

The Company values employees' physical and mental health and family well-being, and is committed to creating a harmonious and friendly work environment. This year, Family Day was grandly held at Xizhou Park in Changhua. In addition to family checkpoint games and food trucks, pet-friendly facilities were also added. Taking advantage of Xizhou Park's floral landscape and spacious grounds, the Company arranged orienteering activities, set up bicycle rental stations, invited street performers, and provided local cuisine: Changhua Bawan bento boxes. This allowed employees and their families to experience local culture outside of work, promote parent-child interaction and exchanges among colleagues, and enjoy a relaxing and pleasant leisure time.

Friendly Workplace Lectures

The Company held friendly workplace lectures covering topics such as retirement, family conflict, and long-term care. The lectures helped employees understand retirement life and changes in family roles, enhance family communication and emotional management capabilities, and access long-term care knowledge and resources. These efforts help employees balance work, family, and caregiving responsibilities, demonstrate the Company's care for employees throughout their life journey, and create a supportive and friendly workplace environment.



Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Handmade Zentangle Activity

The Company planned a handmade Zentangle activity. Through simple and repetitive line and pattern creation, employees were guided to focus on the creative process in the present moment, achieving relaxation and relieving work-related stress. During the activity, employees did not need any drawing background and were able to complete their works in a relaxed and pressure-free atmosphere, thereby cultivating concentration and emotional awareness.

Christmas Holiday Winter Clothing Donation

During the Christmas season, the Company held a winter clothing donation event, inviting employees to collect and donate unused winter clothing to the Eden Social Welfare Foundation. A total of 247 second-hand winter clothing items were received, demonstrating employees' sense of participation and social responsibility, extending festive warmth to corners of society, and successfully transforming love and care into concrete action.



Year-End Party

Through the Year-End Party, the Company promoted employee interaction and strengthened employee care. The event was also combined with recognition of annual model employees and teams under the "Truth, Goodness, and Beauty Award," allowing employees to feel recognition and cohesion through participation. The event included diverse formats such as dining, employee performances, and lucky draws. Before the event, employees voted to invite performers, enhancing overall participation and interaction.

In 2025, the Year-End Party was held at two plants, with a combined total of approximately 1,300 participants. The "Truth, Goodness, and Beauty Award" recognized four outstanding teams and 15 individual winners.

Annual Activity: "Challenge Your Limitation: Line Collection"

The Company launched the "Challenge Your Limitation: Line Collection" activity. Through a stamp-collection bingo mechanism, employees were encouraged to participate. The line collection card included health promotion, psychological care, and ESG activities. Employees could accumulate stamps and redeem rewards by completing designated items, thereby increasing motivation to participate and willingness to continue engaging. The activity design transformed one-time participation into a continuous and goal-oriented action process, effectively increasing activity participation. By the end of the year, a total of 85 employees had completed the line collection challenge.

Remuneration Management

BenQ Materials regularly participates in market compensation surveys and makes adjustments based on the market level of each position and individual performance. Annual salary adjustments for regular employees are performance-based. In 2025, the average salary adjustment was 4%. BenQ Materials does not make gender-based differences in hiring, performance evaluation, salary adjustment, or promotion. However, when reviewing average salaries by job level, differences still exist among different groups and sites. Analysis indicates that salary differences may be affected by performance, educational composition, average tenure, differences in salary distribution within the same group, and variations caused by headcount. These factors may result in slightly higher salaries for male employees than female employees at Taiwan plants, or slightly higher salaries for female employees than male employees at China plants.

In 2025, the lowest wages at each operational site were multiples of the local statutory minimum wage.

Taiwan Plants	1.02
Suzhou Plant	1.51
Wuhu Plant	1.06
Vietnam Plant	1.48

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Location	Taiwan Sites				China Site				Vietnam Site			
Salary Scope	Basic Salary		Basic Salary + Bonus		Basic Salary		Basic Salary + Bonus		Basic Salary		Basic Salary + Bonus	
Genderz	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Middle and Senior Managers	1	0.98	1	0.95	1	1.08	1	1.16	1	0.74	1	0.73
Junior Managers	1	0.92	1	0.94	1	0.96	1	0.96	1	0.65	1	0.84
Engineering Employees	1	0.81	1	0.83	1	0.93	1	0.93	1	0.83	1	0.89
Administrative Employees	1	0.91	1	0.88	1	0.99	1	1.02	1	1.19	1	0.97
Junior Employees	1	1.03	1	0.91	1	0.96	1	0.94	1	0.77	1	0.69

Note 1: The above table calculates the average salary based on total salary by job level in 2025 divided by the number of persons in each group. The calculation of "Basic Salary + Bonus" is based on the annual total salary of non-managerial employees. The calculation of "Basic Salary" is based on the average monthly salary calculated by dividing the recurring salary amount of non-managerial employees by the number of months employed, excluding variable salary.

Note 2: The above data includes subsidiaries Web-Pro, Cenefom, and GeneJet. Data related to the Vietnam plant is information of the subsidiary Web-Pro.

	Male	Female
Average Salary	996,447	878,396
Median Salary	806,499	744,438
Average Ratio (Female/Male)	1	0.9
Median Ratio (Female/Male)	1	0.9

Note: This data does not include subsidiaries.

In addition, in accordance with the Instructions for Reporting Salary Information of Full-Time Non-Managerial Employees issued by the Taiwan Stock Exchange, the Company calculated the average salary of employees hired at BenQ Materials' operating sites in Taiwan. After review and calculation by certified public accountants, the weighted average number of full-time non-managerial employees in 2025 was 1,831, the average salary of full-time non-managerial employees was NT\$999 thousand, and the median employee salary was NT\$779 thousand. In comparison to 2024, the average salary decreased by 1.5%, while median salary increased by 2.2%.



Incentive System

To encourage employees to continue reaching new peaks, the Company has established bonus distribution measures for various targets, providing relevant employees with different types of incentives and promoting collaboration across departments to fully stimulate work potential. External training subsidy measures have also been established to encourage employees to pursue autonomous learning.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well- being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Year-End Bonus

The fixed year-end bonus is one month's full salary; holiday bonuses are half a month's full salary, distributed during the Mid-Autumn Festival and the Dragon Boat Festival.

Profit Sharing and Performance Bonuses

At each year-end, depending on the Company's operating performance, profit sharing and performance bonuses are awarded based on employee performance.

Patent Bonus

Following the submission of a patent application for an innovative concept or invention, bonuses are awarded during the application, approval, and implementation stages in accordance with the relevant measures.

Referral Bonus

Employee referral bonuses are provided for direct personnel in certain departments to encourage employees to invite relatives and friends to join the Company.

Competition Bonus

CIP/VSM projects and irregular competitions are held regularly each year, with bonuses provided to outstanding proposal teams.

Truth, Goodness, and Beauty Award Bonus

The Truth, Goodness, and Beauty Awards recognize annual model employees and teams. Selection and public recognition ceremonies are held at the end of the year, with medals and bonuses awarded as encouragement.

Long-Service Gifts

Long-serving employees are recognized regularly at the end of the year in five-year increments and are awarded medals and gifts.

Certification Allowance

Subsidies are provided to direct personnel who hold relevant professional certifications and actually perform related work.

External Training Subsidy

Employees who participate in external professional training or on-the-job learning may apply for training subsidies.

Transfer Bonus

Employees who are transferred between northern and southern plants due to job requirements are entitled to transfer-related welfare subsidies.

Long-Term Incentive Bonus

To encourage key technical talent to continue contributing, China plants have established a long-term incentive mechanism. For employees who possess key technologies, bonuses are appropriated based on a fixed salary ratio according to their two-year performance results and are distributed every six months, strengthening long-term performance orientation and retention effectiveness.

Employee Scholarship Program

To encourage employees to study diligently, applications are opened in early March and early September each year for employees enrolled in junior colleges, universities, or graduate schools. Applicants are ranked based on academic performance, with three recipients each semester and NT\$3,000 awarded to each recipient.

Language Learning Subsidy (Chinese)

The Company has established a comprehensive foreign talent support mechanism and implements the Chinese learning subsidy policy to improve employees' local adaptability.



Employee Communication

BenQ Materials has established diverse communication mechanisms. Employee personal data is properly protected in relation to complaints or incidents, which are handled prudently in accordance with procedures. The Company is committed to creating a corporate environment that respects, cares for, and protects human rights. We protect employees' rights to organize unions and participate in collective bargaining in accordance with law, promote healthy and positive labor-management relations, and continuously listen to employee opinions and suggestions. We ensure that Company policies and communication information are conveyed to relevant personnel in a timely and accurate manner and provide appropriate feedback, serving as a reference for improving overall operational efficiency and organizational communication quality.

At present, the Suzhou Plant and Wuhu Plant in China have established labor unions. The employee union participation rates are 18% and 100%, respectively, excluding dispatched workers. Taiwan and Vietnam have not yet established labor unions. The overall employee union participation coverage rate is 6.39%.

At sites in Taiwan and Vietnam where unions have not yet been established, BenQ Materials has established labor-management meeting systems in accordance with local labor laws and convenes meetings regularly, serving as a formal and institutionalized labor-management dialogue platform. Topics covered in these meetings include working conditions, compensation and benefits, occupational safety, and employee rights and interests. Meeting conclusions serve as an important basis for subsequent system adjustments and management decisions, implementing the Company's commitment to protecting labor rights and interests.

In accordance with the BenQ Materials Human Rights Policy, we are committed to ensuring that all employees enjoy a fair, equal, and safe work environment. Although the operating sites have not yet signed formal collective bargaining agreements with labor unions, demands raised by unions or employees may be communicated and negotiated through the labor-management meeting system to ensure that such demands are fully expressed and properly handled.

Communication Channels	Explanation	Communication Frequency
Labor-Management/Employee Welfare Committee Meetings	Two-way communication and negotiation between employees and the Company on labor-management, welfare, and other issues	Once per quarter
Meal Committee Meetings	Improvement and feedback on meal quality and meal benefits	Once per quarter
Business Briefing	Regular sharing with employees on current operations and future directions to enhance transparency and cohesion	Once per quarter
Employee Opinion Mailbox	Anonymous feedback channel to encourage employees to express suggestions and concerns	Irregularly
Employee Feedback via App	Real-time and convenient mobile feedback tool	Irregularly
General Manager Mailbox on the Official Website	Senior-level feedback channel for all employees, with responses personally provided by the General Manager	Irregularly
Online Employee Repair Reporting System	Reports facility or equipment issues for timely handling by relevant units	Irregularly
Overall Employee Activity Satisfaction	Annual feedback survey on Company activities	Once per year
Company's Meal Survey	Collection of employee opinions on meals as a basis for improving meal content and quality	Twice per year
Activity Satisfaction Surveys	Immediate collection of participant satisfaction and suggestions after activities	Irregularly
Employee Engagement Survey	Comprehensive understanding of employee satisfaction with the work environment, benefits, and other aspects	Once every two years
Labor Unions (Suzhou and Wuhu Plants)	Regional plant unions established in accordance with law to represent employees in negotiations	Irregularly

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Employee Engagement Survey

To establish a positive and friendly work environment, BenQ Materials conducts an engagement survey of employees at each site every two years to understand employees’ work feelings and needs. The survey is implemented by the human resources unit. The 2025 survey was conducted from July to August 2025 and covered five major dimensions: overall satisfaction, trust, sense of purpose, stress, and happiness, comprehensively assessing employee engagement.

In 2025, the survey targeted indirect employees. A total of 937 questionnaires were distributed, covering 100% of employees in scope, and 800 responses were collected, representing an effective response rate of 85.3%, an increase of 11.7 percentage points compared to the 2023 survey response rate. The survey results showed that overall evaluation remained stable, with positive employee evaluations of the Company as a whole reaching 87.7%. Among the key dimensions, the positive percentages for “trust” and “sense of purpose” both exceeded

2025 Indirect Employee Engagement Survey Results

Survey Coverage	Examples of Covered Aspects	Example Questions	Engagement Survey Results
Overall Employee Engagement	Overall Dimension	I am proud to be a member of BenQ Materials.	94.6%
Trust	Supervisor Support and Empowerment	My supervisor provides timely resources to help me overcome work challenges.	92.1%
Sense of Purpose	Goal and Performance Management	I can regularly discuss and confirm goals with my supervisor and review progress.	90.6%
Stress	Growth and Career Development	The training provided by the Company strengthens my skills and confidence at work.	87.7%
Happiness	Cultural Identification and Voice	In the Company’s cultural atmosphere, I feel encouraged to try innovation and continuously improve the way I work.	89.3%

Note 1: The full score for the engagement survey is 100%.
Note 2: The statistical results of the engagement survey are calculated based on the aggregated percentage of respondents who selected "Strongly Agree" and "Agree" for questions under each dimension.

90%. Relatively lower items mainly fell under the “recognition and appreciation” dimension, indicating room for improvement in employees’ perception that their work results are recognized and given feedback. In response to the relevant feedback, the Company will enhance supervisors’ awareness of recognizing and responding to employee performance through supervisor feedback and communication capability training, encouragement of timely recognition, and positive affirmation. This will help create an organizational culture of encouragement and recognition. In 2026, the Company plans to arrange courses related to positive feedback and communication capabilities for supervisors to continuously strengthen management competencies.

The survey results will serve as an important reference for subsequent employee care measures and optimization of organizational management. Through regular surveys and continuous inspection and tracking, the Company will understand employee needs and plan relevant improvement actions, continuously enhancing the overall work environment and employee experience.

Analysis of Employee Engagement by Category			
	Category	Overall Engagement Survey Results	Compared With Previous Survey Results
Gender	Biological Male	88.2%	-1.89%
	Biological Female	87.0%	-2.15%
Age	Under 30	82.9%	-2.4%
	Aged 30 to 39	87.6%	+0.19%
	Aged 40 to 49	88.1%	-4.39%
	Above 50 years old	93.6%	+0.21%
Years of Service	Less than 1 year	92.0%	+0.65%
	1 to 3 years	86.0%	+0.68%
	3 to 5 years	85.3%	-1.48%
	5 to 10 years	88.5%	+0.09%
Factory Area	10 years and above	88.1%	-6.29%
	Taoyuan Plant	84.8%	-4.87%
	Yunlin Plant	83.3%	-7.79%
	Longtan Plant	80.0%	-7.8%
	Wuhu Plant	95.4%	+5.21%
	Suzhou Plant	96.7%	+1.58%

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Parental Leave

BenQ Materials complies with the Act of Gender Equality in Employment. Eligible employees may apply for parental leave without pay as needed. In 2025, a total of 28 employees applied, and the number of employees scheduled to return to work was 27. Among eight male employees, seven returned to work upon expiration of leave, representing a reinstatement rate of 87.5%. Among 19 female employees, 14 returned to work upon expiration

of leave, representing a reinstatement rate of 73.68%. All cases of non-reinstatement were due to personal career planning factors. In addition, in 2024, one male employee returned to work, and one remained employed in 2025, representing a one-year retention rate after reinstatement of 100%. A total of 13 female employees returned to work, and 10 remained employed in 2025, representing a one-year retention rate after reinstatement of 76.92%.

Year	2022		2023		2024		2025	
Gender	Female	Male	Female	Male	Female	Male	Female	Male
Number of Employees Entitled to Parental Leave Without Pay (A)	46	75	60	79	85	88	79	98
Number of Employees Applying for Parental Leave Without Pay (B)	9	1	14	3	21	4	17	11
Number of Employees Scheduled to Return to Work During the Year (C)	6	7	11	3	17	4	19	8
Number of Employees Actually Returning to Work (D)	6	3	6	2	13	1	14	7
Number of Employees Who Remained Employed for 12 Months After Returning to Work in the Previous Year (E)	1	0	5	1	5	2	10	1
Parental Leave Without Pay Application Rate (B)/(A)	19.57%	1.33%	23.33%	3.80%	24.71%	4.55%	21.52%	11.22%
Reinstatement Rate Upon Expiration of Leave (D)/(C)	100.00%	42.86%	54.55%	66.67%	76.47%	25.00%	73.68%	87.50%
One-Year Retention Rate After Reinstatement (E)/Previous Year (D)	100.00%	0.00%	83.33%	33.33%	83.33%	100.00%	76.92%	100.00%

Note 1: The parental leave without pay system is a labor right regulated under Taiwan's Act of Gender Equality in Employment. Only the application status of employees in Taiwan is disclosed.

The number of employees entitled to parental leave without pay (A) is calculated based on the number of employees applying for maternity leave, prenatal checkup accompaniment leave, and paternity leave. The number of employees applying for parental leave without pay (B) refers to the number of employees among those entitled to parental leave without pay (A) who applied for parental leave without pay in the same year.

Note 2: Maternity leave at the two China plants and parental leave at the three subsidiaries in Taiwan are implemented in accordance with law.

Note 3: The statistical scope of this table covers the Company and consolidated subsidiaries. Relevant data has been updated due to adjustments to the statistical scope: Web-Pro has been included since 2023, and Taiwan-based expatriate supervisors at the Web-Pro Vietnam Plant have been included since 2024.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Health Management and Care

BenQ Materials' friendly workplace plans include employee health care. In terms of diet, the employee cafeteria provides regularly offered healthy meals. Employees can select meals based on calorie labels in weekly menus and on-site traffic light meal labels, helping them effectively manage and plan their diet. In addition, the Company's employee health examinations exceed statutory frequency and item requirements. The Company has also contracted with designated hospitals, held health promotion lectures, and established stress-relief massage rooms that provide physical therapy and massage services. Health information newsletters are issued regularly, allowing employees to receive the latest health information, care for their own health, and move from physical health care toward maintaining both physical and mental well-being.

Note 1: The content of this section covers only health management actions at Taiwan plants, and does not include overseas sites or subsidiaries.

Note 2: The three subsidiaries in Taiwan are not yet required to contract for health services because their headcount is less than 50.

Note 3: China plants are not subject to local regulatory requirements for related health management actions, and relevant operations are carried out with reference to the Taiwan plant system.

Health Examinations

To care for employee health, the Company's employee health examination system exceeds statutory requirements in terms of examination frequency and items. Annual health examinations are divided into three major categories: labor health examinations, special health examinations, and self-paid health examinations. Based on health examination reports and health questionnaire data, an analysis is conducted to classify high-risk groups into four levels of management for tracking and arranging medical and nursing health consultations.

Type of Health Care	Content	Frequency	Compliant With/Exceeding Regulatory Requirements	Implementation Results	Brief Description of Management Mechanism
Labor Health Examination	Examination items: statutory in-service health examination items; abdominal ultrasound examination is added in consideration of cancer mortality issues among the Taiwanese population.	Once per year	Exceeding regulatory requirements	Examination attendance rate was 99%, with a total of 1,488 persons across Taiwan plants.	Based on examination reports and health questionnaire data, four-level management is applied. Level 3 and above cases are suspected disease cases or cases for which regulations recommend interviews.
Special Health Examination for Special Hazardous Operations	Special hazardous operations	Once per year	Exceeding regulatory requirements	- A total of 184 examinations were conducted for special operation items, with an examination attendance rate of 100%. - For Level 3 special operation examination results, publicly subsidized follow-up examinations are provided. - Exceeding regulatory requirements, contractors are proactively included in the scope of special noise operation examinations, strengthening the completeness of the existing health management system.	Workers engaged in special hazardous operations undergo special health examinations in accordance with law. Occupational medicine specialists conduct health risk assessments and tiered management based on examination results, provide individualized health consultations and follow-up recommendations, and, when necessary, recommend job adjustments or medical referrals to prevent occupational diseases and reduce health risks.
Self-Paid Health Examination	Screening for cancers among the top ten causes of death and various ultrasound examinations	Once to twice per year	Exceeding regulatory requirements	318 persons	Health checkups were arranged annually, or preferential health checkup programs were provided. To protect sensitive personal information, employees managed their own health checkup reports. In the event of any abnormalities or if health consultation was needed, employees could proactively request assistance from the Company, which would arrange one-on-one health consultations with an on-site physician.
Women's Health Examination	Breast cancer and cervical cancer examinations	Annually	For those who do not meet National Health Insurance coverage conditions, the Company fully subsidizes the cost.	105 persons	
Vaccination	Influenza vaccine	Annually	Exceeding regulatory requirements	18 attendances at the Longtan Plant	
Physicians Providing Labor Health Services	Provide labor health consultations and health management recommendations, identify health risk groups based on health examination results and work characteristics, conduct individualized consultations and tracking for persons with health abnormalities, and propose health promotion and work environment improvement recommendations to prevent occupational injuries and diseases and enhance overall worker health.	Weekly	The service frequency of occupational medicine specialists exceeds regulatory requirements	272 attendances under four-level health management 205 attendances under the respiratory protection program 12 attendances for maternal health protection of female workers	Managed in accordance with the Labor Health Protection Regulations

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

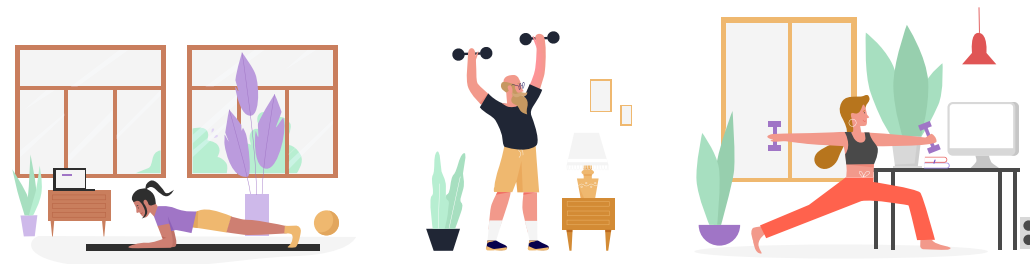
Workplace Safety

8 Social Participation

9 Appendices

Health Promotion and Sports Promotion

In 1997, the World Health Organization (WHO) defined workplace health promotion as the implementation of workplace health promotion activities as a comprehensive program that provides the workplace with a supportive environment and accessible resources to promote employee health and enhance employees' ability to control their own health. Therefore, each year, BenQ Materials designs health promotion and sports promotion programs in different formats based on health examinations and employee satisfaction surveys to understand employees' needs. The relevant 2025 programs were as follows:



Type	Summary of Content	Implementation Results
Physical Therapy	Manual therapy, exercise therapy, orthopedic physical therapy, and myofascial release	On-site service for six hours per week, used by 347 persons
Meridian Massage	A total of three visually impaired massage technicians were hired in Taoyuan and Yunlin to provide employees with stress-relief services.	On-site service for a total of 18 hours per week, used by 981 persons
Health Promotion Activities/Lectures	National health policy screenings: Taoyuan City expanded lung cancer screening eligibility roster submission, colorectal cancer, oral cancer, cervical cancer, breast cancer, and HIV screening	393 participants
	Mobile self-paid advanced health examinations: health risk-related examinations, including thyroid ultrasound, cancer markers, diabetes risk, cardiovascular risk, and other items	318 participants
	Weight Loss Activity: In 2025, the fat reduction program focused on understanding issues such as the impact of obesity on the spine to motivate employee participation.	A total of 194 persons participated throughout the program, with body weight reduced by 295.4 kg and body fat reduced by 240.1 kg.
	Physical Fitness Enhancement Activities: online road run, 7,500 steps per day for 21 consecutive days, aerobic exercise classes, and fat-burning exercise classes	163 participants
	Health Education Seminars/Activities: - Basic first aid course, including automated external defibrillator (AED) and basic first aid operation - Light international cuisine health seminar - Daily spinal health care and care - Acupoint relaxation self-care techniques - Understanding and prevention of metabolic syndrome - Practical family caregiving: Aging well and long-term care-related information	186 participants

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Sports Promotion Activities

To encourage employees to develop exercise habits and maintain physical and mental vitality, BenQ Materials has established 15 major sports clubs. The Company also regularly holds diverse ball competitions each year, such as basketball, bowling, and softball, and plans interesting and diverse sports activities, such as dodgebee competitions, cornhole competitions, and online game competitions, to increase employee participation and promote interdepartmental exchanges. In 2025, the Company also formed teams to participate in the Group Sports Day and won the overall championship, demonstrating BenQ Materials' vibrant corporate culture.



Type	Summary of Implementation	Frequency	Implementation Results
Club Activities	Softball Club, Yoga Club, Aerobic Boxing Club, Zumba Club, Basketball Club, Cycling Club, Badminton Club, Jogging Club, Golf Club, Mountaineering Club, Squash Club, Skateboard Club, Volleyball Club, Bowling Club, and Table Tennis Club.	Weekly	The Employee Welfare Committee reports club operations quarterly and provides each club with a quarterly gathering subsidy of NT\$8,000. Annual club subsidies total approximately NT\$400,000, providing funding for club operations.
Physical Fitness Courses	Strength and conditioning coaches are hired to conduct physical fitness courses for supervisors, leading by example and encouraging the development of exercise habits to maintain physical and mental health.	Weekly	In 2025, health promotion measures for senior executives continued to be promoted. Professional fitness coaches were regularly hired to provide weekly physical fitness courses for senior executives. Hiking activities on the Raknus Selu Trail and E-gong-ji Mountain were completed in mid-year and at year-end, effectively promoting the physical and mental health and sports participation of senior executives.
Sports Environment	Fitness center, gym, aerobics classroom, basketball court, and other facilities.	Weekly	In 2025, new equipment was added to the fitness centers at the Taoyuan Plant and Yunlin Plant. - The gym in the Taoyuan Plant Fitness Center underwent regular maintenance, and leg strength training equipment and treadmills were added. - The Yunlin Plant improved its dedicated fitness space and aerobics classroom. - Employees may use the gym, aerobics classroom, basketball court, and other facilities at any time.
Sports Season Competitions	The sports season is held every year from March to July. In 2025, dodgebee competitions and Everybody Switch were newly added, and the Yunlin Plant added cornhole and badminton competitions.	Monthly	Sports-related competitions are held to promote employee friendship through sports exchanges and cultivate regular exercise habits. In 2025, total participation reached 807 attendances.
Group Competitions	In 2025, the Company jointly held Group competitions with Qisda. Events included basketball, volleyball, badminton, table tennis, relay race, tug-of-war, bowling, and swimming.	Annually	Internal competition teams were formed to compete in sports competitions with 21 companies within the Group. The Company ultimately won the overall Group championship, with individual results including championships in relay race, tug-of-war, and basketball, runner-up in table tennis, and third place in volleyball and bowling.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Healthy Workplace Certification

In 2025, BenQ Materials completed the self-assessment under the new workplace health promotion system and obtained certification. Each year, the Company carries out workplace health promotion across four aspects: physical work environment, psychosocial work environment, personal health resources, and enterprise community participation. Employees' work and health status are closely related to these four aspects. Following the core of program implementation, the Company reviews process design each year and continuously cycles through the following eight steps: Mobilize, Assemble, Assess, Prioritize, Plan, Do, Evaluate, and Improve. The implementation methods for each step are explained in this topic.



External Assistance

- Employee Assistance Program (EAP): Provides free psychologist hotlines, email consultation, and individual psychological counseling.
- On-site psychologist: On-site services are available at the Company every Tuesday or Thursday at the Taoyuan Plant and Yunlin Plant. Employees may make online reservations and use the service free of charge.
- Irregular lectures: Psychological stress relief lectures are held.

Internal Assistance

- Monthly mental health articles: Provide popular topics of the current era to enhance psychological knowledge and self-awareness.
- "Worry-Relief Little Lion" Line@: Text messaging breaks distance and time limitations, allowing employees to find someone to talk to and relieve stress at any time.
- Bilingual care letters are provided to support employees facing major life changes, covering scenarios such as childbirth, marriage, funeral, illness, and reinstatement. In 2025, the Company added a care topic for "new supervisors" to strengthen psychological support at different career stages.

Employee Assistance Program

To strengthen employees' stress resilience during work and career transitions, BenQ Materials emphasizes health management of employees' physical and mental state and works with external Employee Assistance Program (EAP) service providers each year to provide professional support to employees at all operating sites. When employees encounter legal, psychological, management, adaptation, or other related issues, they may use free hotlines or unlimited email consultations. Professional case managers provide immediate consultation or necessary referral assistance.

Based on personal data protection and relevant legal requirements, EAP services are fully anonymous and do not disclose any personal information, ensuring that employees can use relevant resources in a safe and trusted environment. In 2025, EAP services were used a total of 320 times. Service sources included external partners and internal on-site psychologist services. Consultation topics mainly involved workplace-related issues.

In addition to the existing care letter mechanism for specific groups, the Company also continues to strengthen employee mental health support through monthly mental health themed articles, which are also provided in foreign language versions, and irregular mental health lectures.

In addition, for employees entering career transition stages due to layoff or resignation, BenQ Materials also provides necessary EAP consultation support to help them cope with psychological adjustment and life adaptation during the transition period, demonstrating the Company's care and responsibility throughout employees' career journeys.



Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Workplace Safety

Occupational Health and Safety Management System

BenQ Materials has established the Environmental, Safety, Health, Energy and Resources, and Corporate Social Responsibility Policy, and is committed to building a safe, healthy, and sustainable work environment and implementing an occupational safety and health management system. Since 2005, the Company has obtained OHSAS 18001 certification. The current management system is established in accordance with ISO 45001: 2018, covering the Taoyuan Plant, Longtan Plant, Yunlin Plant, Suzhou Plant, and Wuhu Plant. It applies to routine and non-routine activities at production and non-production sites, including activities carried out by non-plant personnel in the workplace. The Taoyuan Plant, Longtan Plant, and Yunlin Plant have also introduced CNS 45001 and obtained TOSHMS Taiwan Occupational Safety and Health Management System certification.

As of the end of 2025, the number of workers within the certification scope was 2,935, accounting for 55.62% of total workers. In addition, there were 1,601 non-employee workers, such as dispatched workers, security guards, cleaning personnel, group meal personnel, and construction contractors. The total number was 4,536, accounting for 85.96%. The remaining Hailu Plant and subsidiary plants such as GeneJet, Cenefom, and Web-Pro were not included in the TOSHMS certification scope because their headcount was below 200. These sites had a total of 741 persons, accounting for 14.04% of the total headcount.

Note: The number of contractor construction personnel at each plant is calculated based on the average number of persons entering the plant each month. They mainly include personnel from outsourced engineering projects and specialized equipment vendors for machinery and equipment.

Corporate Social Responsibility and Occupational Safety and Health Management Committee

In accordance with the Occupational Safety and Health Management Regulations, the Company has established the Corporate Social Responsibility and Occupational Safety and Health Management Committee to promote occupational safety and health matters. The committee has a term of two years and meets once every quarter. The chairperson is the Vice President. The committee has a total of 82 representatives, including 34 labor representatives, accounting for 41.46% of committee members, exceeding the statutory requirement that labor representatives account for at least one-third of committee members. The committee communicates, participates, and consults on matters related to the Occupational Safety and Health Act, tracks annual occupational safety and health management plans, and reviews training effectiveness. During management system operations, management representatives and safety and health officers regularly conduct occupational health education and training to strengthen the professional capabilities of personnel in each department with respect to the occupational safety and health management system.

In addition to sending personnel to participate in quarterly meetings with headquarters, the Suzhou Plant and Wuhu Plant also regularly hold monthly safety meetings with managers and industrial safety officers to track occupational safety management effectiveness and project implementation progress.

Subsidiaries GeneJet and Cenefom are not required to establish occupational safety and health committees under Article 10 of the Occupational Safety and Health Management Regulations because their headcount is below 100. Web-Pro has acted ahead of regulatory requirements and has planned and established an occupational safety and health committee system in advance. For other jointly promoted occupational safety and health matters, each subsidiary introduces and implements programs planned by headquarters.

Hazard Identification and Risk Assessment

BenQ Materials conducts hazard identification and risk assessment each year. After considering the management measures of the existing system, the Company assesses and classifies overall safety and health risks. For work activities whose risk assessment results rank in the top 20% of the Company's overall assessment scores, such risks are listed as unacceptable risks or acceptable high risks. A Control Form for Unacceptable Risks and Acceptable High Risks must be completed, describing the improvement or control methods. In 2025, a total of 16 management programs were included in tracking management, such as improvements to machine safety protection and operating methods. As of the end of 2025, the improvement progress of management programs reached 93.75%. One unfinished case remained in the engineering improvement stage.

If additions or changes to products, services, or processes in the work environment result in changes to work organization, environment, equipment, workforce, or conditions, which may create non-routine hazard situations, an ESH Change Management Assessment Application Form must be completed to reassess hazard identification and risks for the relevant activity. In 2025, a total of 95 application forms were submitted. For risk assessment results identified as unacceptable hazards and high risks and opportunities, improvement plans are introduced to reduce risks. Through the implementation sequence of elimination, substitution, and engineering improvements, together with administrative controls such as personnel qualifications, warnings, protective equipment, monitoring and measurement, and emergency response, the Company continues to improve and reduce risks.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Accident Investigation and Injury Prevention

In accordance with ISO 45001 requirements, BenQ Materials has established Accident Investigation Management Regulations. Accident investigations include the cause of the incident, hazard identification, subsequent improvement measures, and continuous care and tracking, serving as the basis for return-to-work assessment. Employees are not penalized for reporting work conditions that may lead to hazards or illness. Each month, departments are encouraged to report environmental and safety improvement items to improve workplace safety management. In addition, the Company has established a safety reporting incentive mechanism for potential risk incidents.

Safety Improvements

Type	Improvement Item	Content	Tracking and Improvement Mechanism
Risk Control and Management	Introduction of Regulatory Cloud	A regulatory cloud system was introduced with the aim of improving the accuracy and efficiency of regulatory identification through digital management. The system can update regulatory information in real time and automatically compare applicable provisions, reducing the risk of manual identification errors, ensuring regulatory compliance, and improving the standardization and operational efficiency of regulatory management.	Digital management assessment → Program feasibility assessment → Contact and assessment of professional vendors → Application for user permissions → Introduction and use
	Introduction of Chemical Cloud	Because chemicals are regulated by different laws and regulations, applicability determination is relatively complex. In addition, due to the wide variety of materials developed and used, the Chemical Cloud can automatically update regulatory information, classify chemical risks, and provide quick query and comparison functions. This reduces the risk of judgment errors, ensures compliance with regulatory requirements, and improves the efficiency and safety of chemical management.	Digital management assessment → Program feasibility assessment → Contact and assessment of professional vendors → Application for user permissions → Introduction and use
	Contractor Operation Management	The plant follows a complete risk control process for contractor construction management. First, construction scheduling is planned, and high-risk operations are identified based on construction application content to ensure safety assessment before work begins. During construction, vendor supervisors and BenQ Materials' plant supervisors jointly supervise the work to ensure compliance with safety standards. In addition, supervisors of the operating area and the occupational safety management unit conduct irregular inspections to strengthen process monitoring. Finally, contractor evaluations are used to assess construction quality and safety management effectiveness, continuously optimizing in-plant operating processes and safety standards.	Construction scheduling planning → High-risk operation identification → Vendor supervision and joint Company plant supervision during operations → Irregular inspections by operating area supervisors/occupational safety management unit → Contractor evaluation
Education Training	Professional Course Training	In addition to legally required courses, additional professional safety training is provided to help employees apply safety knowledge at work and enhance the Company's safety culture. In 2025, a total of 470 attendances participated.	Inventory of course topics → Preparation of course materials → Course launch → Personnel attendance
	Current Events Safety Knowledge Courses	Recent current events are used to compile and provide timely work and home safety knowledge to prevent disasters. In 2025, a total of 24,812 attendances participated in the courses.	Tracking of current news events → Compilation of course topics → Preparation of course materials → Course launch → Personnel attendance
Interactive Experience	Traffic Safety Interactive Activities	Animated and game-based experiences replaced flat promotional materials and poster campaigns. Employees experienced traffic safety knowledge in a more vivid way and applied defensive driving skills to business travel and commuting. In 2025, a total of three experiential activities were held, with 674 attendances.	The number and causes of traffic injury incidents are regularly tracked, and corresponding improvement measures are developed.
Optimization of Management Systems	Structured Management of Employee Training Records	The Company improved the personnel training record management mechanism. Through management by the E-learning system, occupational safety training records are imported and filed, providing a personnel training audit mechanism.	E-learning system function testing/trial use → Training record import/filing
	Establishment of a Dynamic Safety Communication Mechanism	During shift handovers, online personnel take turns explaining safety precautions to enhance employees' awareness of operating safety and regulations.	Unit operation inventory → Establishment of the communication plan → Safety communication, with occupational safety personnel conducting irregular audits of the communication status.

During new employee onboarding and safety monthly meetings, BenQ Materials promotes workers' right to emergency withdrawal. If employees encounter a work environment that poses an imminent risk of danger, they may stop work on their own and withdraw to a safe place without endangering the safety of other workers, then report to the emergency response center at the plant to activate internal emergency response procedures. Employees exercising the right to withdraw will not be subject to dismissal, transfer, non-payment of wages during work stoppage, or any other unfavorable treatment.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Workplace Unlawful Infringement

To ensure that all employees can work in a safe and respectful labor environment while performing their duties and avoid physical or psychological harm caused by unlawful infringement, BenQ Materials hereby declares zero tolerance for any workplace bullying, and zero tolerance for workplace unlawful infringement against Company employees by employees, service recipients, or other third parties. The relevant Zero Tolerance Policy for Workplace Unlawful Infringement has been announced on the [Company's ESG website](#).

The scope covered by this policy includes, but is not limited to, workplace violence, workplace bullying, sexual harassment, and employment discrimination. If a case involves sexual harassment, it will be handled in accordance with the Workplace Sexual Harassment Prevention Measures, Complaint, and Disciplinary Regulations.

Workplace Unlawful Infringement Handling Process

To implement the zero tolerance policy for workplace unlawful infringement, the Company has established standardized complaint and handling procedures. When a complaint is received regarding unlawful infringement such as physical, psychological, verbal, sexual harassment, or stalking harassment against an employee, an investigation and review team is immediately established. The recusal principle is strictly implemented to ensure that committee members have no direct management or interest relationship with the parties involved, including the complainant and the respondent, thereby maintaining the impartiality of the investigation. All cases are investigated and closed within the prescribed period. If the facts of unlawful infringement are substantiated, management measures and personnel disciplinary actions are implemented according to the type of conduct, while protection and assistance measures are provided to the complainant. For closed cases, handling reports are carefully retained and causes are reviewed to prevent recurrence of similar incidents.



In 2025, the Company received one verbal harassment case. After handling the case in accordance with the Company's existing investigation procedures, the relevant personnel review was completed and the case was closed. The Company will continue to strengthen control and prevention of potential high-risk issues through preventive measures and education and training. The relevant preventive improvement plans are as follows:

1. Regularly review rules and systems to ensure that conduct patterns and principles for misconduct comply with requirements.
2. Enhance employee awareness through courses on preventing workplace unlawful infringement cases, strengthened personal data confidentiality education, and promotion of gender equality and sexual harassment prevention.

Education and Training on Workplace Unlawful Infringement

BenQ Materials values human rights issues. In addition to providing relevant explanations during new employee onboarding and supervisor orientation, the Company also incorporates diversity, equity, inclusion, and human rights protection matters into in-person courses such as introductory labor law courses and talent recruitment interview skills, ensuring that employees possess the core values of human rights protection and respect. Information on relevant courses in 2025 is shown in the table below.

Name	Type	Number of Courses Held During the Year (sessions)	Course Duration (hrs)	Total Training Hours (hrs)	Training Attendances
Education and Training on Prevention of Workplace Unlawful Infringement (Taiwan Plants)	Online	1	1	1,713	1,713
Education and Training on Prevention of Workplace Unlawful Infringement (Suzhou Plant)	Online	1	1	872	872
Education and Training on Prevention of Workplace Unlawful Infringement (Wuhu Plant)	Online	1	1	107	107
New Employee/ Supervisor Orientation	In-person/ Virtual	Conducted on fixed onboarding dates, with a completion rate of 100%			

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Employee Occupational Health and Safety Education and Training

Worker safety awareness and disaster prevention response are important cornerstones of occupational safety. BenQ Materials emphasizes training and safety communication for supervisors and employees at all levels, establishes emergency response capabilities and safety concepts, strengthens workers' safety awareness, and prevents accidents caused by unsafe behavior. BenQ Materials' annual training plan includes new employee and general occupational safety and health education and training, hazard communication education and training for hazardous chemical management, mechanical safety, emergency response, forklifts with a load of one metric ton or more, crane operators for cranes with lifting loads of 0.5 metric tons or more and less than 3 metric tons, personnel using lifting equipment, boiler operators, and operation of the safety and health management system. In 2025, occupational safety and health-related courses for vendor employees and non-employees, including dispatched workers, resident security guards, resident cleaning personnel, and group meal personnel, reached 38,096 attendances, totaling 37,996 person-hours.

BenQ Materials upholds a diversified occupational safety and health education and training system in place of traditional face-to-face teaching models. This includes using resources from the Occupational Safety and Health Administration's digital learning platform, introducing external education and training resources, training foreign employees as professional instructors to provide localized and easy-to-understand spoken training content, and holding external professional lectures. These measures deepen employees' awareness of workplace safety and continue to maintain a safe and healthy workplace environment.



Contractor Occupational Safety Education and Training

To implement the contractor management system, each construction worker entering BenQ Materials must pass BenQ Materials' safety training before conducting construction operations in the plant. The training includes in-plant construction instructions and safety regulations for hazardous operations. In 2025, a total of 2,161 attendances completed training. In addition to safety training for contractor personnel, the Company also established the Contractor Supervisor Management System. Only qualified supervisory personnel may outsource engineering projects to ensure contractor construction quality and safety standards. In 2025, a total of 476 attendances completed supervisor safety training.

Note: No contractor abnormal incidents occurred in 2025.



Occupational Injury Statistics

BenQ Materials' occupational injury statistics are disclosed in accordance with the definition of occupational accidents under the Occupational Safety and Health Act and the GRI 403-9 occupational injury statistical indicators published by the Global Reporting Initiative (GRI). In 2025, no deaths or severe occupational injuries occurred among all workers, including employees and non-employees. There were a total of 9 recordable occupational injuries, mainly involving cutting and abrasion hazards, including 11 disabling injuries, resulting in a total of 65 lost days due to disabling injuries. Employee occupational injuries were mainly caused by cutting and abrasions, resulting from failure to properly use safety protective equipment during cutting operations. One occupational injury occurred when a non-employee worker was performing work at BenQ Materials, mainly due to the worker standing up and striking equipment. The Company strengthened requirements for workers' use of personal protective equipment and entry into the plant.

Employee Occupational Injury Statistics					
Items	2022	2023	2024	2025	
Annual Working Hours	6,855,644	6,534,775	7,158,131	7,826,902	
Number of Occupational Injury Fatalities	0	0	0	0	
Occupational Injury Fatality Rate	0	0	0	0	
Number of Severe Occupational Injuries	0	0	0	0	
Severe Occupational Injury Rate	0	0	0	0	
Number of Recordable Occupational Injuries	10	18	14	11	
Total Recordable Incident Rate (TRIR)	1.46	2.75	1.96	1.41	
Number of Disabling Injuries	8	5	8	3	
Lost Days Due to Disabling Injuries	125	61	182	65	
Disabling Injury Frequency Rate (FR)	1.16	0.76	1.11	0.38	
Disabling Injury Severity Rate (SR)	18	9	25	8	
Frequency-Severity Indicator (FSI)	0.14	0.08	0.17	0.06	
Lost Time Injury Frequency Rate (LTIFR)	1.16	0.76	1.11	0.38	

Non-Employee Occupational Injury Statistics				
Items	2022	2023	2024	2025
Annual Working Hours	104,835	69,744	78,493	82,610
Number of Occupational Injury Fatalities	0	0	0	0
Occupational Injury Fatality Rate	0	0	0	0
Number of Severe Occupational Injuries	0	0	0	0
Severe Occupational Injury Rate	0	0	0	0
Number of Recordable Occupational Injuries	2	2	3	1
Total Recordable Incident Rate (TRIR)	19.08	28.68	38.22	12.11
Number of Disabling Injuries	0	1	0	0
Lost Days Due to Disabling Injuries	0	24	0	0
Disabling Injury Frequency Rate (FR)	0.00	14.33	0.00	0.00
Disabling Injury Severity Rate (SR)	0	344	0	0
Frequency-Severity Indicator (FSI)	0.00	2.22	0.00	0.00
Lost Time Injury Frequency Rate (LTIFR)	0.00	14.33	0.00	0.00

Note 1: The data covers the Taoyuan Plant, Longtan Plant, Yunlin Plant, Suzhou Plant in mainland China, Wuhu Plant, and subsidiaries GeneJet, Cenefom, and Web-Pro (including the Vietnam Plant).

Note 2: The working hour statistics disclosed in this report are compiled based on the current data management methods of each plant. Working hour data for the Taoyuan Plant, Longtan Plant, Yunlin Plant, Cenefom, and Web-Pro Taiwan Plant are obtained from the occupational accident reporting system. Working hour data for the Suzhou Plant, Wuhu Plant, GENEJET, and Web-Pro Vietnam Plant are obtained from working hour data compiled for ISO 14064 greenhouse gas inventory operations. After compilation, the data serves as the basis for calculating relevant occupational safety and health performance indicators in this report.

Note 3: Calculation methods for indicators exclude traffic injury incidents:

- Occupational Injury Fatality Rate = Number of occupational injury fatalities $\times 106 \div$ annual working hours
- Severe Occupational Injury Rate = Number of severe occupational injuries, excluding occupational accident fatalities $\times 106 \div$ annual working hours
- Total Recordable Incident Rate (TRIR) = Number of recordable occupational injuries $\times 106 \div$ annual working hours
- Disabling Injury Frequency Rate (FR) = Total number of persons sustaining disabling injuries $\times 106 \div$ annual working hours
- Disabling Injury Severity Rate (SR) = Lost days due to disabling injuries $\times 106 \div$ annual working hours
- Frequency-Severity Indicator (FSI) = FR $\times$ SR/1,000
- Lost Time Injury Frequency Rate (LTIFR) = Total number of persons sustaining disabling injuries $\times 106 \div$ annual working hours
- "Number of severe occupational injuries" refers to injuries from which the injured person cannot recover, such as amputation, or cases in which the injured person cannot return to the pre-injury work status within six months.
- "Number of recordable occupational injuries" refers to the total number of occupational injuries involving fatalities, severe injuries, and internal or external medical treatment needs.
- "Disabling injury" refers to an injury case in which the injured person temporarily or permanently cannot return to work. Lost days exclude the day of injury and the day of return to work, but include the intervening days, including Sundays, holidays, or days when the business entity suspends operations, as well as any days after return to work during which the person is unable to work due to the injury.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

Human Resources Overview

Talent Development and Training

Employee Well-being, Diversity and Inclusion

Health Management and Care

Workplace Safety

8 Social Participation

9 Appendices

Preface

1 BenQ Materials
Introduction

2 Sustainability
Governance

3 Responsible
Governance

4 Responsible
Product

5 Environmental
Sustainability

6 Partnership

7 Friendly
Workplace

8 Social
Participation

Local Engagement

Others

9 Appendices

8

Social Participation

Local Engagement

Others



Social Participation

Guided by the BenQ Group's corporate vision of "Bringing Enjoyment and Quality to Life through Technology," BenQ Materials has continuously promoted sustainability initiatives with a strong commitment to social responsibility, environmental sustainability, and community engagement. To put these commitments into practice, in addition to conducting regular charitable donation programs, BenQ Materials focuses its social engagement efforts on four key pillars: supporting disadvantaged groups, reducing urban-rural disparities, promoting environmental sustainability, and strengthening local community connections. The Company also provides three days of paid volunteer leave annually, encouraging employees to actively participate in volunteer and community service activities. Through integrating employee engagement with diverse local care programs, BenQ Materials strives to address social challenges while continuously contributing to the well-being and sustainable development of Taiwan.

Category		Item	Launch Year	Indicator	2025				2026
					Targets	Actual Performance	Achievement Rate	Investment Amount (NT\$)	Targets
Local Engagement	Support for Disadvantaged Groups	Vision Care Hope Project	2014	Cumulative number of beneficiaries receiving vision correction services	2,850	2,895	102%	218,800	Vision correction coverage rate ≥ 70%
	Reducing Urban-Rural Disparities	Science Camp	2014	Number of service programs delivered	5	6	120%	180,261	5
	Eco-friendly	Green Action Initiatives	2011	Number of environmental sustainability activities	3	3	100%	56,450	3 sessions
		Taiwan agricultural food plan	2016	Annual procurement volume	5.0 metric tons	6.1 metric tons	122%	381,305	Support ≥ 20 farmers
Others		Arts and Cultural Promotion	2014	Continue annual sponsorship programs					

Local Engagement

Support for Disadvantaged Groups

Vision Care Hope Project

"Healthy vision creates brighter and more colorful lives" has been the original aspiration and guiding belief behind Miacare, BenQ Materials' vision care brand. In collaboration with Kobayashi Optical and local Taiwan Fund for Children and Families (TFCF) branches, BenQ Materials provides free prescription lenses while Kobayashi Optical contributes eyewear frames, enabling children from low- and lower-income families across Taiwan to receive prescription glasses free of charge.

The Vision Care Hope Project has been implemented for nearly 12 years. In 2025, a total of 277 students completed eyewear fitting services, bringing the cumulative number of beneficiaries to 2,895 individuals. However, while expanding support for children with vision care needs, we discovered that fewer than 70% of approved applicants actually completed the eyewear fitting process.

Through in-depth discussions with the Taiwan Fund for Children and Families, we learned that this gap largely stems from caregiving challenges faced by disadvantaged households and grandparent-led families. To ensure resources are utilized more effectively, BenQ Materials officially launched the Vision Care Hope Project Tracking Platform in 2025. Leveraging a QR code-enabled digital tracking mechanism integrated into eyewear service cards, the platform enhances coordination efficiency among BenQ Materials, the Taiwan Fund for Children and Families, and Kobayashi Optical, while improving transparency in tracking the eyewear fitting process. This initiative not only enables real-time monitoring of implementation outcomes, but also facilitates root cause analysis for incomplete cases, thereby maximizing resource effectiveness and increasing the accessibility of vision care support for vulnerable children.



Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

8 Social Participation

Local Engagement
Others

9 Appendices

Reducing Urban-Rural Disparities

Science Camp

Project Origin

BenQ Materials is committed to supporting children's development in Taiwan and addressing disparities in educational resources between urban and rural areas. In response to United Nations Sustainable Development Goal (SDG) 4: Quality Education, the Company actively promotes initiatives aimed at ensuring inclusive and equitable quality education and fostering lifelong learning opportunities for all. Beyond providing material resources, BenQ Materials believes that continuous care, meaningful engagement, and appropriate educational content are equally essential to creating lasting impact. For more than a decade, the Company has continuously implemented the Science Camp Program, a rural science education initiative designed to strengthen educational accessibility in underserved communities. Through full-day and half-day science outreach activities, combined with the Company's professional expertise and employee volunteer participation, the program brings additional educational resources and diverse learning opportunities to schools. By narrowing educational disparities between urban and rural regions, the initiative aims to cultivate scientific literacy, curiosity, and an exploratory mindset among children, while advancing the Company's commitment to educational equity.



Principle of Polarization



Wound Care



Applications of Adhesive



Light and Color



Integrating Core Technologies

Guided by the principle of leveraging core business expertise to create social value, BenQ Materials engages employees through volunteer participation and invites instructors and volunteers with specialized knowledge to visit rural and underserved elementary schools to deliver science education and hands-on learning activities connected to everyday life. Through interactive and engaging course designs, the program encourages children to explore science in an enjoyable and accessible way, fostering independent thinking, problem-solving abilities, and scientific curiosity. By strengthening students' motivation to learn and enhancing academic engagement, the initiative also inspires them to apply scientific knowledge in daily life and develop capabilities that contribute positively to society in the future.

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

8 Social Participation
Local Engagement

Others

9 Appendices

The Invisible Impact

As of 2025, the Science Camp Program has conducted a total of 36 sessions, benefiting 997 students. To further enhance educational impact, BenQ Materials has adopted a multi-stakeholder feedback mechanism, collecting both quantitative and qualitative feedback from teachers, students, and volunteers to evaluate the program's influence on learning motivation, classroom engagement, and educational outcomes. In 2025, the program served 8 schools and 110 students. Satisfaction scores reached 4.98 among schools, 4.68 among students, and 4.91 among participating volunteers, demonstrating strong recognition of the program's design, implementation quality, and educational value.

To assess the program's actual impact on students' motivation to learn and scientific literacy, BenQ Materials conducted evaluations based on the B4SI (Business for Societal Impact) framework. According to teachers' follow-up observation surveys after program completion, the overall social impact score reached 62% in 2025, indicating notable improvements in students' willingness to learn science, classroom participation, and motivation to complete assignments.

In addition, learning outcomes were validated through pre- and post-program assessments, with students' average test accuracy improving from 64% to 91%. The results indicate that students effectively understood key scientific concepts after participating in the program, demonstrating strong alignment between the curriculum design and intended learning objectives.

To further deepen the educational impact of the Science Camp Program, BenQ Materials strengthened its long-term support for schools and students through tangible resource investments:

1. Donating hydrocolloid dressings to support school healthcare resources: To extend the connection between science education and practical everyday applications, BenQ Materials donated hydrocolloid dressings to health offices at participating schools, helping supplement basic campus healthcare resources.
2. Implementing the science education subsidy program to enhance practical learning resources: In response to the teaching resource needs of rural schools, a science education subsidy program was planned and proposed to assist schools in purchasing natural science-related experimental equipment. In 2025, four schools applied for subsidies, receiving a total of NT\$38,576. The program supports schools in strengthening practical learning resources, enabling students to deepen understanding through hands-on experiences, improve learning motivation and outcomes, and reduce educational resource disparities.
3. Integrating environmental sustainability concepts to extend learning impact: By designing exclusive commemorative eco-friendly tote bags, BenQ Materials incorporated environmental sustainability concepts into the learning experience. This approach encourages students to maintain connections with the program beyond the classroom, extending both the impact and recognition of science education initiatives.

Expanding Educational Engagement to Extend the Impact of Science Education in 2025

In 2025, the Science Camp Program further expanded its educational outreach by participating in the New Taipei City Science Day, collaborating with multiple organizations to promote interdisciplinary STEAM education. BenQ Materials also provided teaching materials, including polarizer films, enabling students to explore scientific principles through hands-on learning experiences. These efforts further strengthened the promotion of local science education and extended the program's educational impact.



Science Camp Program



Participated in the New Taipei City Science Day activities

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

8 Social Participation

Local Engagement

Others

9 Appendices

Multi-stakeholder Feedback: Witnessing Impact Together

 Volunteer Reflections	Quotes: "When I joined the new employee orientation camp, I was encouraged to sign up for the Science Camp Program. I never expected to be so moved by the experience. I realized they weren't simply organizing activities—they genuinely hoped we could develop a sense of belonging at BenQ Materials while also inspiring children through science education." "In addition to learning more about science, I wanted to create meaningful memories for the children and help them gain practical knowledge that they can truly apply in their lives." "I enjoy sharing knowledge with children through different approaches, hoping to help reduce educational disparities between urban and rural communities."	 Children's Words:	Quotes: "I wish the program could be longer because it was so much fun!" "I hope there can be more experiments, because that would help us learn even more!" "I enjoyed the hands-on activities because they helped me realize that creating things and conducting experiments is not as difficult as I imagined." "I learned a lot of new knowledge, and there were games too—it was really fun!"
 School Feedback	Quotes: "Students were able to participate through hands-on activities, while the course content was engaging, practical, and closely connected to everyday life. The teaching materials and stationery prepared were items familiar to students in their daily use, making the learning experience highly effective." "The course design was highly comprehensive, and the hands-on activities helped students deepen their understanding of scientific principles. The BenQ Materials team also performed exceptionally well, demonstrating strong teamwork that significantly enhanced teaching effectiveness." "Today's program had a clear theme and well-defined learning objectives. All activities were thoughtfully designed to align with these objectives, reflecting a strong educational framework." "The instructors communicated clearly, and the activity content was easy for students to understand."	 TSAA SDG Award Jury Comments	Quotes: This program has well-defined educational objectives and is developed through close engagement with stakeholders to address local educational needs. By delivering science camp activities, the initiative provides educational resources that inspire students in underserved communities to develop an interest in science, while contributing to improved educational accessibility and equity.



Preface

1 BenQ Materials
Introduction

2 Sustainability
Governance

3 Responsible
Governance

4 Responsible
Product

5 Environmental
Sustainability

6 Partnership

7 Friendly
Workplace

8 Social
Participation

Local Engagement

Others

9 Appendices

Eco-friendly

Low-Carbon Lifestyle Month

To support Earth Day and further embed the principles of low-carbon living, BenQ Materials launched a series of “Low-Carbon Lifestyle Month” initiatives in April 2025. Centered around the themes of Sustainability, Knowledge, and Influence, the program leveraged diverse participatory activities to help employees understand the tangible environmental impacts of low-carbon actions and integrate sustainability practices into their daily lives.

Sustainability: Practicing Low-Carbon Living Through Everyday Actions

BenQ Materials promoted environmental awareness through practical initiatives closely connected to everyday life, encouraging employees to reduce carbon emissions through small but meaningful actions.

- **Earth Hour Participation** In alignment with the global Earth Hour initiative, all manufacturing sites turned off lights from 20:30 to 21:30, strengthening awareness of energy conservation and carbon reduction.
- **Promotion of Low-Carbon Diets** On Earth Day, employee cafeterias introduced light meals and plant-based menu options, encouraging employees to reduce environmental impacts through low-carbon dietary choices.
- **Environmental Cleanup Activities** Beach cleanup activities were organized at the Xinjie River estuary in Taoyuan, alongside street cleanup initiatives around the Yunlin manufacturing site. A total of 52 volunteers participated, collecting approximately 330 kg of waste. BenQ Materials will continue promoting volunteer-driven environmental initiatives to fulfill its long-term commitment to environmental sustainability.

Knowledge: Enhancing Low-Carbon and Energy Literacy

To deepen employees’ understanding of climate action and energy-related topics, BenQ Materials developed a Renewable Energy Quiz Program covering renewable energy types, practical applications, and their critical role in addressing global climate challenges. Integrated with the Company’s employee learning credit system, participants who completed the program received one elective learning credit, encouraging employees to continuously build sustainability knowledge through online learning

Influence: Expanding Participation and Driving Behavioral Change

Through practical scenarios and interactive program designs, BenQ Materials sought to transform low-carbon awareness into measurable behavioral change.

- **One-Day Zero-Carbon Challenge** Based on the carbon footprint generated through daily activities, employees were guided through structured exercises to understand how everyday choices influence emissions and explore feasible low-carbon actions within their own lifestyles.
- **Green Market Initiative - Extending Sustainable Influence:** A Green Market was organized in the employee cafeteria, inviting long-term partner Llyung Mrqwang farmers to share insights on sustainable farming practices, local ingredients, and low-carbon cooking approaches. Through direct engagement and food experiences, employees gained a practical understanding of low-carbon lifestyles. The initiative not only strengthened awareness of sustainably sourced ingredients, local procurement, and low-carbon diets, but also encouraged sustainable consumption behaviors to extend beyond the workplace into employees’ family lives, amplifying the positive impact of low-carbon actions.



Earth Hour



Green Market



Environmental Cleanup Activities

Preface

1 BenQ Materials Introduction

2 Sustainability Governance

3 Responsible Governance

4 Responsible Product

5 Environmental Sustainability

6 Partnership

7 Friendly Workplace

8 Social Participation

Local Engagement

Others

9 Appendices

Taiwan agricultural food plan

BenQ Materials' Taiwan Local Food Action Plan originated from the challenge of unsold agricultural products in the Marikung Indigenous Community of Jianshi Township, Hsinchu County. Guided by its commitment to corporate social responsibility, BenQ Materials proactively supports local farmers by directly purchasing surplus agricultural products and organically grown crops, incorporating them into the Company's cafeteria supply chain while also encouraging employee participation through internal purchase programs. These efforts not only provide employees with access to healthy, non-toxic, and locally sourced food, but also support Taiwan's local producers through tangible actions, fostering shared social value and resilient local agricultural systems.

Multi-dimensional Strategies to Support Sustainable Agriculture

To contribute to United Nations Sustainable Development Goal (SDG) 2: Zero Hunger and promote the sustainable development of local agriculture, BenQ Materials has adopted a diversified approach integrating stable procurement, employee engagement, educational outreach, and social support initiatives. Through long-term partnerships and quantitative management mechanisms, the Company ensures program effectiveness while expanding positive social impact. BenQ Materials actively participates in initiatives supporting local small-scale farmers and maintains close collaboration with government agencies, social enterprises, and local producers. Key partners include farmers from Lala Mountain (Taoyuan) and the Marikung Indigenous Community, as well as social enterprises such as "Buy Directly from Farmers" in Taoyuan and "Three Small Market" in Yunlin. By regularly updating information on imperfect produce and agricultural yields, the Company promotes timely information sharing, improves collaboration efficiency, and continuously advances diversified and resilient food support initiatives.



- Key implementation approaches include: Establishing long-term and stable procurement partnerships with local farmers practicing natural farming, environmentally friendly cultivation methods, or holding eco-certifications, while encouraging employees to participate in supporting local agricultural products, thereby strengthening the resilience of local agricultural economies.
- Integrating locally sourced agricultural products into employee cafeteria menus, enabling employees to enjoy healthy, non-toxic, and traceable food ingredients in their daily meals while naturally embedding sustainable food concepts into workplace culture.
- Continuously monitoring agricultural market supply and demand conditions, with periodic purchases of surplus or imperfect products to help farmers reduce sales risks, minimize food waste, and improve overall agricultural resource efficiency.

Outcomes and Impact

As of 2025, cumulative procurement under the Taiwan Local Food Action Plan reached approximately NT\$5.39 million, including around NT\$380,000 in 2025 alone, benefiting a total of 22 local farmers. To increase employee engagement and drive practical procurement outcomes, BenQ Materials combines purchase campaigns, experiential learning activities, and producer-sharing sessions. For example, a cabbage purchase initiative was paired with a hands-on kimchi-making workshop, allowing employees not only to support agricultural procurement but also to learn food preparation and preservation techniques. The activity attracted 63 employee participants and resulted in a cumulative purchase volume of 918 kg of cabbage. In addition, for Golden Diamond pineapples, the Company collaborated with the social enterprise "Buy Directly from Farmers" to launch a Farmer Support Delivery Program, inviting producers to share stories directly within the workplace while opening employee purchasing opportunities. Through close interaction and immediate support mechanisms, the initiative enhanced employees' understanding of local agriculture and environmental sustainability issues, further extending the positive impact of sustainable consumption practices.

Preface

1 BenQ Materials
Introduction

2 Sustainability
Governance

3 Responsible
Governance

4 Responsible
Product

5 Environmental
Sustainability

6 Partnership

7 Friendly
Workplace

8 Social
Participation

Local Engagement
Others

9 Appendices

Promoting Sustainable Fisheries Initiatives

To actively support marine conservation and local industries, BenQ Materials launched the Sustainable Fisheries Promotion Program at the end of 2025. Through collaboration with fishermen and processing facilities certified for sustainable seafood practices, the Company prioritizes the procurement of seasonal seafood sourced through environmentally responsible fishing methods. These ingredients are incorporated into employee cafeteria meals, integrating environmental stewardship into employees' daily dining experiences and encouraging support for marine ecosystem restoration through everyday consumption choices.

In 2025, BenQ Materials procured approximately 34.5 kg of sustainable seafood products, including mackerel and mahi-mahi, with a total procurement value of NT\$9,550, supporting the development of local fisheries through tangible purchasing actions.

Cafeteria Food Waste Circularity Program

At BenQ Materials, waste reduction and circular resource utilization extend beyond manufacturing processes and into everyday operational settings, including employee cafeterias. Food waste generated after meals has become an increasingly important environmental issue, particularly due to restrictions associated with animal disease prevention policies in recent years. This challenge inspired a new circular journey for cafeteria food waste.

Beginning in 2025, BenQ Materials partnered with professional service providers to adopt Black Soldier Fly (BSF) bioconversion technology. Leveraging the BSF's ability to rapidly digest large quantities of organic waste, cafeteria food waste is transformed into high-value natural organic fertilizer.

Currently, this BSF circular system processes approximately 2 metric tons of cafeteria food waste per month, generating around 270 kg of organic fertilizer ("black gold") monthly. These valuable fertilizers continue their sustainability journey through three meaningful stages:

Stage 1: Supporting Greener Operations at BenQ Materials Facilities The organic fertilizer is returned to BenQ Materials headquarters and the Douliu manufacturing site, where it nourishes landscaping plants and fruit trees. This contributes to healthier vegetation growth, improved green coverage, and enhanced workplace environments.

Stage 2: Supporting Sustainable Agriculture in the Marikung Indigenous Community The fertilizer is also supplied to Marikung Indigenous Community farmers, partners in BenQ Materials' Taiwan Local Food Action Plan. For local farmers committed to natural farming practices without chemical pesticides, the use of pure, chemical-free organic fertilizer represents an ideal alignment with environmentally friendly agricultural principles.

Stage 3: Extending Circular Living into Employees' Homes Extending Circular Living into Employees' Homes Employees are invited to purchase these organic fertilizers, enabling them to bring sustainability concepts into their own homes and support urban gardening and household cultivation, extending circular practices beyond the workplace.



From the circular utilization of production materials to the recycling of cafeteria food waste, BenQ Materials actively advances a green circular ecosystem. Through these initiatives, the Company creates shared value across business operations, environmental protection, and social well-being, reinforcing its commitment to sustainable development and long-term positive impact.

Obtained Green Dining Table Certification

BenQ Materials was among the first companies to obtain the Environmental Protection Restaurant Certification issued by Taiwan's Ministry of Environment in 2024. In response to the Ministry's Environmental Protection Restaurant transformation policy introduced in 2025, the Company proactively applied for the corresponding certification transition requirements. Through its employee cafeterias, BenQ Materials has implemented multiple sustainable dining initiatives, including: Eliminating single-use tableware; Prioritizing locally sourced ingredients; Promoting food waste reduction mechanisms; Continuously raising employee awareness of sustainable dietary practices. These initiatives integrate low-carbon and waste reduction principles into employees' daily dining choices while demonstrating tangible environmental management outcomes within business operations. As a result of these efforts, BenQ Materials successfully obtained the Green Dining Table Certification, further strengthening its commitment to sustainable food systems and green operations.

Mobilizing Volunteers for the Nankan River Patrol Program

Guided by the corporate philosophy of local engagement and shared sustainability, BenQ Materials has participated in the Nankan River Adoption Program since 2014 and has received multiple Outstanding Corporate River Adoption Awards from the Taoyuan City Government in recognition of its long-term contributions. Previously, these initiatives were primarily implemented by employees from the Environment, Health, and Safety (EHS) department. To broaden employee participation and further deepen sustainability impact, BenQ Materials officially opened the River Patrol Volunteer Program to all employees in October 2025. By the end of 2025, a total of two employee volunteers had joined river patrol activities, contributing to the collective effort to protect waterways and create a cleaner, healthier living environment for local communities.

Preface

- 1 BenQ Materials Introduction
- 2 Sustainability Governance
- 3 Responsible Governance
- 4 Responsible Product
- 5 Environmental Sustainability
- 6 Partnership
- 7 Friendly Workplace
- 8 Social Participation
 - Local Engagement
 - Others
- 9 Appendices

Others

Art and Culture

Since 2016, BenQ Materials has maintained a long-term partnership with the AAEON Cultural and Educational Foundation, organizing quarterly themed arts and cultural exhibitions within the Company. Through diverse forms of artistic expression, including painting exhibitions, employees are provided opportunities to engage with art in the workplace, helping to relieve stress, cultivate cultural appreciation, and enhance creativity and imagination. To date, BenQ Materials has invested more than NT\$250,000 in this arts and cultural promotion initiative, supporting exhibitions featuring over 30 artists. In 2025 alone, works from four artists were showcased, covering diverse themes including watercolor painting, sketching, and photography, reflecting the Company's long-term commitment to cultural development and arts education. Beyond static exhibitions, BenQ Materials also actively supports the development of performing arts. In 2025, the Company purchased 42 tickets for the literary musical Tropical Angel, while promoting the event internally to encourage employee participation and broaden engagement in arts and cultural activities. By combining art exhibitions with support for performing arts, BenQ Materials continues to foster a diverse and human-centered workplace environment, generating positive impacts on employee well-being, cultural engagement, and holistic workplace experiences.



Arts and Cultural Exhibition



Arts and Cultural Exhibition

Charitable Donation

Donation of Hydrogel Dressings

In late September 2025, severe rainfall triggered a landslide dam overflow disaster in the Mataian River, Hualien, significantly impacting local communities and residents' livelihoods. To provide timely support for disaster relief efforts and post-disaster healthcare needs, BenQ Materials donated its medical care product, Anscare Hydrogel Dressings, through the Mennonite Social Welfare Foundation, supplying wound care materials and medical support for affected areas. The total market value of the donated products was approximately NT\$440,592. Through the deployment of corporate resources, BenQ Materials aims to support frontline healthcare providers and emergency response teams, strengthening post-disaster care capacity and helping reduce the recovery burden faced by affected communities. This initiative reflects the Company's commitment to leveraging its core healthcare capabilities to address urgent societal needs, while contributing to community resilience and disaster recovery support.

Donation of Foam Dressings and Hydrocolloid Dressings

On February 26, 2025, BenQ Materials donated medical care products to National Taiwan University Hospital Yunlin Branch, supporting improved access to wound care resources for low- and lower-income patients. The donation included 200 foam dressings, 50 hydrocolloid dressings, and 400 hydrogel dressings, with a total estimated market value of approximately NT\$258,250. Through this initiative, the hospital is able to provide these wound care products free of charge to economically disadvantaged patients, helping to reduce medical burdens while improving the quality of wound care treatment. By providing professional wound care and medical products, BenQ Materials aims to support clinical care needs in regions with relatively limited healthcare resources, ensuring that more vulnerable patients can receive timely and appropriate wound treatment and care services. This initiative reflects the Company's commitment to leveraging its healthcare expertise to improve healthcare accessibility and create positive social impact, particularly for underserved communities.



Donation of Foam Dressings and Hydrocolloid Dressings Certificate of Appreciation

