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Appendix

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Waste Data

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Historical Waste Statistics (by Disposal Method and Facility) (Unit: Tons)

	Disposal Tpye	Hazard Category	Disposal Method	2019	2020	2021	2022	2023
			Ready to resue	-	-	-	-	-
		Hazardous	Regeneration and reuse	-	-	21.07	7.77	5.33
	De suele en durante		Other recycling operation	428.79	405.38	574.13	412.29	1,305.78
	Recycle and reuse		Ready to resue	-	-	_	-	-
	-	Non-Hazardous	Regeneration and reuse	9,926.19	8,676.61	-	-	24.98
			Other recycling operation	200.45	184.25	10,435.30	10,959.68	8,601.24
			Incineration (including energy recycle)	252.46	132.68	-	4.36	3.29
		Hazardous	Incineration (excluding energy recycle)	-	-	258.16	203.56	193.94
	- Direct disposal -	Hazardous	Landfill	-	-	-	-	-
			Other disposal operation	-	-	141.45	191.60	218.34
f-site posal		Non-Hazardous	Incineration (including energy recycle)	-	376.00	51.36	459.39	426.06
			Incineration (excluding energy recycle)	-	-	730.75	132.27	194.61
			Landfill	-	-	-	-	-
			Other disposal operation	2,579.60	2,672.95	2,395.37	2,245.97	1,636.27
			Туре	2019	2020	2021	2022	2023
			Recycle and reuse-Hazardous	428.79	405.38	595.20	420.06	1,311.10
			Recycle and reuse-Non-Hazardous	10,126.64	8,860.86	10,435.30	10,959.68	8,626.22
	To	tal	Direct disposa- Hazardous	252.46	132.68	399.61	399.52	415.57
	10	tai	Direct disposa-Non- Hazardous	2,579.60	3,048.95	3,177.48	2,837.63	2,256.94
			Туре	2019	2020	2021	2022	2023
			Recycle and reuse-Hazardous and Non-Hazardous	10,555.43	9,266.24	11,030.50	11,379.74	9,937.32
			Direct disposa-Hazardous and Non- Hazardous	2,832.06	3,181.63	3,577.09	3,237.15	2,672.51

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GRI Sustainability Reporting Standards Content Index

GRI Statement of use

	Statement of use	BenQ Materials has reported its activities following the GRI guidelines for the period from 2023/1/1-2023/12/31
	GRI 1 used	GRI 1: Foundation 2021
	Applicable GRI Sector Standard(s)	No

GRI 2: General Disclosures 2021

Description	Reference	Page	Note
Organ	izational and Reporting Practi	ces	
Organizational details	1-1 Company Profile	007	
Entities included in the organization's sustainability reporting	Report Introduction	005	
Reporting period, frequency and contact point	Report Introduction	005	
	2 Sustainable Governance	013	1. Tax management has been adjusted to a non-material issue 2. Exclusion of subsidiary information due to unverified overseas subsidiary data.
Restatements of information	5 Environmental Sustainability	051	3. The method for calculating compensation has been changed to use the average salary based
	Friendly Workplace	087	on the number of people in each group, which is closer to the actual situation than the previou method based on withholding ta: certificates.
External assurance	Report Introduction	005	
	Activities and Workforce		
Activities, value chain and other	1-1 Company Profile	007	There were no significant change
business relationships	6-3 Supplier Management	072	in the value chain in 2023.
Employees	7-2 Manpower Overview	078	
Workers who are not employees	7-2 Manpower Overview	078	
	Governance		
Governance structure and composition	3-1 Corporate Governance	028	
Nomination and selection of the highest governance body	3-1 Corporate Governance	028	
Chair of the highest governance body	3-1 Corporate Governance	028	
	Organizational details Entities included in the organization's sustainability reporting Reporting period, frequency and contact point Restatements of information External assurance Activities, value chain and other business relationships Employees Workers who are not employees Governance structure and composition Nomination and selection of the highest governance Chair of the highest governance	Organizational and Reporting Practi Organizational details 1-1 Company Profile Entities included in the organization's sustainability reporting Report Introduction Reporting period, frequency and contact point Report Introduction Restatements of information 2 Sustainable Governance Friendly Workplace Friendly Workplace External assurance Report Introduction Activities, value chain and other business relationships 1-1 Company Profile Employees 7-2 Manpower Overview Workers who are not employees 7-2 Manpower Overview Governance structure and composition 3-1 Corporate Governance Nomination and selection of the highest governance body 3-1 Corporate Governance	Organizational and Reporting Practices Organizational details 1-1 Company Profile 007 Entities included in the organization's sustainability reporting Report Introduction 005 Reporting period, frequency and contact point Report Introduction 005 2 Sustainable Governance 013 2 Sustainable Governance 013 Freindly Workplace 087 External assurance Report Introduction 005 Activities, value chain and other business relationships 1-1 Company Profile 6-3 Supplier Management 007 Employees 7-2 Manpower Overview 078 072 Governance structure and composition 3-1 Corporate Governance 028 Nomination and selection of the highest governance body 3-1 Corporate Governance 028

	Description	Reference	Page	Note
2-12	Role of the highest governance body in overseeing the management of impacts	3-1 Corporate Governance	028	
0.10	2-13 Delegation of responsibility for managing impacts	2-1 Sustainable Governance and Operations	014	
2-13		2-5 Sustainability Issue Management Approach	023	
	Role of the highest governance	Report Introduction	005	
2-14	body in sustainability reporting	3-1 Corporate Governance	028	
2-15	Conflicts of interest	3-1 Corporate Governance	028	
2-16	Communication of critical concerns	3-1 Corporate Governance	028	
2-17	Collective knowledge of the highest governance body	3-1 Corporate Governance	028	
2-18	Evaluation of the performance of the highest governance body	3-1 Corporate Governance	028	
2-19	Remuneration policies	3-1 Corporate Governance	028	
2-20	Process to determine remuneration	3-1 Corporate Governance	028	
2-21	Annual total compensation ratio	Annual Total Remuneration Ratio		.6
	Stra	tegies, Policies, and Practices		
2-22	Statement on sustainable development strategy	Message from the President	001	
	development strategy	Message from the President 3-4 Ethical Management	001	
2-22 2-23				
	development strategy	3-4 Ethical Management	034	
2-23 2-24	development strategy Policy commitments Embedding policy commitments	3-4 Ethical Management 7-4 Employee Care	034	
2-23	development strategy Policy commitments	3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue	034 087 034	
2-23 2-24	development strategy Policy commitments Embedding policy commitments Processes to remediate negative	 3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue Management Approach 	034 087 034 023	
2-23 2-24 2-25	development strategy Policy commitments Embedding policy commitments Processes to remediate negative impacts Mechanisms for seeking advice	 3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue Management Approach 3-4 Ethical Management 	034 087 034 023 034	
2-23 2-24	development strategy Policy commitments Embedding policy commitments Processes to remediate negative impacts	 3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue Management Approach 3-4 Ethical Management 7-4 Employee Care 	034 087 034 023 034 087	
2-23 2-24 2-25 2-26	development strategy Policy commitments Embedding policy commitments Processes to remediate negative impacts Mechanisms for seeking advice and raising concerns	 3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue Management Approach 3-4 Ethical Management 7-4 Ethical Management 7-4 Employee Care 3-1 Corporate Governance 	034 087 034 023 034 087 028	
2-23 2-24 2-25	development strategy Policy commitments Embedding policy commitments Processes to remediate negative impacts Mechanisms for seeking advice	 3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue Management Approach 3-4 Ethical Management 7-4 Employee Care 3-1 Corporate Governance 3-4 Ethical Management 	034 087 034 023 034 087 028 034	
2-23 2-24 2-25 2-26	development strategy Policy commitments Embedding policy commitments Processes to remediate negative impacts Mechanisms for seeking advice and raising concerns Compliance with laws and	 3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue Management Approach 3-4 Ethical Management 7-4 Employee Care 3-1 Corporate Governance 3-4 Ethical Management 3-1 Corporate Governance 	034 087 034 023 034 087 028 034 028	
2-23 2-24 2-25 2-26 2-27	development strategy Policy commitments Embedding policy commitments Processes to remediate negative impacts Mechanisms for seeking advice and raising concerns Compliance with laws and regulations Membership associations	 3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue Management Approach 3-4 Ethical Management 7-4 Employee Care 3-1 Corporate Governance 3-4 Ethical Management 3-1 Corporate Governance 3-4 Ethical Management 	034 087 023 023 034 087 028 034 028 034	
2-23 2-24 2-25 2-26 2-27	development strategy Policy commitments Embedding policy commitments Processes to remediate negative impacts Mechanisms for seeking advice and raising concerns Compliance with laws and regulations Membership associations	 3-4 Ethical Management 7-4 Employee Care 3-4 Ethical Management 2-5 Sustainability Issue Management Approach 3-4 Ethical Management 7-4 Employee Care 3-1 Corporate Governance 3-4 Ethical Management 3-1 Corporate Governance 3-4 Ethical Management 3-1 Corporate Governance 3-4 Ethical Management 1-1 Company Profile 	034 087 023 023 034 087 028 034 028 034	

Waste Data * GRI Sustainability Reporting Standards Content Index * SASB Disclosure Indicator for the Opticelectronics for the Opticelectronics Industry/ Disclosure Scope * SDGs Disclosure Indicator for the Opticelectronics Industry/ External Guarantee Certificates

GRI 3: Material Topics 2021

Disclosure	Description	Reference	Page	Note
3-1	Process to determine material topics	2-3 Material Disclosure Issue Analysis	020	
3-2	List of material topics	2-4 Explanation of Major Sustainability Disclosures	022	
	Material topi	ics 1:Sustainable Supply Chain		
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
204-1	Proportion of spending on local suppliers	6-3 Supplier Management	072	In 2023, 19.7% (an increase of 2.2% compared to the previous year)
308-1	New suppliers that were screened using environmental criteria	6-3 Supplier Management	072	In 2023, three new suppliers were added and 100% of these ne suppliers were select based on environmen standards.
308-2	Negative environmental impacts in the supply chain and actions taken	6-3 Supplier Management	072	Conduct ESG audits key tier-1 suppliers u the RBA framework
	Material top	pics 2:Innovation Managemen		
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
-	Custom Topic: Structural Optimization and Efficiency	4-2 Sustainable Design and Innovation of Products	043	
	Material to	opics 3:Information Security		
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
-	Custom Topic: Information Security Incidents	3-6 Information Security	037	
	Material to	opics 4:Quality Management		
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
	Incidents of Violating Health and	3-1 Corporate Governance	028	There were no incide of violating health an
416-2	Safety Regulations Regarding Products and Services	4-5 Product Safety and Marketing Labels	050	safety regulations regarding products a services in 2023.
	Materia	l topics 5:Climate Strategy		
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
305-1	Direct (Scope 1) GHG emissions	5-2 Climate Change Management	053	
305-2	Energy indirect (Scope 2) GHG emissions	5-2 Climate Change Management	053	
305-4	GHG emissions intensity	5-2 Climate Change Management	053	

Disclosure	Description	Reference	Page	Note
	Material topics 6:Talent Attrac	tion and Retention		
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
401-1	New employee hires and employee turnover	7-2 Manpower Overview	078	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	7-4 Employee Care	087	
401-3	Parental leave	7-4 Employee Care	087	
405.1		3-1 Corporate Governance	028	
405-1	Diversity of governance bodies and employees	7-2 Manpower Overview	078	
405-2	Ratio of basic salary and remuneration of women to men	7-4 Employee Care	087	
	Material topics 7:Occupational	safety and health		
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
403-1	Occupational health and safety management system	7-6 Workplace Safety	096	
403-2	Hazard identification, risk assessment, and incident investigation	7-6 Workplace Safety	096	
403-3	Occupational health services	7-6 Workplace Safety	096	
403-4	Worker participation, consultation, and communication on occupational	7-6 Workplace Safety	096	
403-5	Worker training on occupational health and safety	7-6 Workplace Safety	096	
100.5		7-6 Workplace Safety	096	
403-6	Promotion of worker health	7-5 Health Management	093	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business operations	7-6 Workplace Safety	096	
403-8	Workers covered by an occupational healthand safety management system	7-6 Workplace Safety	096	
403-9	Occupational Injuries	7-6 Workplace Safety	096	

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Voluntary Disclosures of GRI Topics and Indicator

Disclosure	Description	Reference	Page	Note		
	GRI200:Ec	onomic Series				
201-1	Direct economic value generated and distributed	3-2 Business Performance	032			
201-2	Financial Impacts, Risks, and Opportunities Arising from Climate Change	5-2 Climate Change Management	053			
201-3	Defined Benefit Obligations and Other Retirement Plans	7-4 Employee Care	087			
201-4	Financial Subsidies Received from the Government	3-2 Business Performance	032	Received a total of NTD 6,800,000 in government subsidies		
	GRI202:Mark	et Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	7-4 Employee Care	087			
202-2	Proportion of Local Residents Employed in Senior Management Positions	7-2 Manpower Overview	078			
GRI205: Anti-corruption 2016						
	Communication and training about anti- corruption policies and procedures	3-4 Ethical Management	034			
205-2		3-1 Corporate Governance	028			
205-3	Confirmed incidents of corruption and actions taken	3-4 Ethical Management	034	There were no corruption-related incidents in 2023.		
GRI 206:	Anti-competitive Behavior 2016: In 2023, there anti-trust, and m	were no legal actions related t ionopoly practices.	o anti-c	ompetitive behavior,		
	GRI300:Envi	ronmental Series				
	GRI302:	Energy 2016				
302-1	Energy consumption within the organization	5-3 Energy Management	057			
302-3	Energy intensity	5-3 Energy Management	057			
302-4	Reducing energy consumption	5-3 Energy Management	057			
GRI303:Water 2018						
303-1	Interactions with water as a shared resource	5-4 Water Management	059			
303-2	Management of impacts related to water discharge	5-4 Water Management	059			
303-3	Water withdrawal	5-4 Water Management	059			
303-4	Discharge volume	5-4 Water Management	059			
303-5	Water consumption	5-4 Water Management	059			

Disclosure	Description	Reference	Page	Note
		nissions 2016	, age	
305-7	Nitrogen oxides (NOx), sulfides (SOx), and other significant material gas emissions	5-5 Air Population Management	063	
	GRI306 :	Waste 2020		
306-1	Waste generation and waste related significant impact	5-6 Circular Economy	064	
306-2	Management of waste related significant impact	5-6 Circular Economy	064	
306-3	Waste generation	5-6 Circular Economy	064	
306-4	Waste disposal transfer	5-6 Circular Economy	064	
306-5	Waste direct disposal	5-6 Circular Economy	064	
		Social Topic		
		or relation 2016		
402-1	Minimum notice periods regarding operational changes	-	-	BenQ Materials will provide advance notice and notification in accordance with local regulations in the event of significant operational changes.
	GRI404:Educatio	n and Training 2016		
404-1	Average Hours of Training per Year per Employee	7-3 Talent Cultivation	084	43 hours for indirect employees 17.69 hours for all employees
404-3	Percentage of employees receiving periodic performance and occupational development reviews	7-3 Talent Cultivation	084	
	GRI406:Non-d	iscrimination 2016		
406-1	Discrimination event and improvement action adopted by organization	7-4 Employee Care	087	There were no incidents of discrimination in 2023.
	GRI417:Marketir	g and Labeling 2016		
417-1	Product and service information as well as labeling requirements	4-5 Product Safety and Marketing Labels	050	
417-2	Incidents of non-compliance concerning product and service information and labeling	4-5 Product Safety and Marketing Labels	050	
417-3	Incidents of non-compliance concerning marketing and broadcasting related laws	4-5 Product Safety and Marketing Labels	050	
	GRI418 Custor	ner Privacy 2016		
418-1	Substantiated complaints regarding concerning breaches of customer privacy and losses of customer data	6-1 Customer Service	067	There were no incidents of customer privacy violation or loss of customer data in 2023.



Waste Data * GRI Sustainability Reporting Standards Content Index * SASB Disclosure Indicator * SASB Disclosure Indicator * Sustainable Disclosure Indicators for the Optoelectronics Industry Disclosure Scope

SASB Disclosure Indicator

Hardware Disclosure Indicator

Type: Technology & Communications | Category: Hardware

Issue	Indicator Content	Indicator No.	Corresponding Chapter/Section			
Product Information Security	Explanation for product information security identification and handling method	TC-HW-230a.1	BenQ Materials primarily produces materials and medical devices, therefore, product attributes are not	applicable.	-	
Workforce Diversity and Inclusion	 The gender and ethnicity/race representation ratios of management, (2) technical staff, and (3) all other employees. 	TC-HW-330a.1	Male Fem 7-2 Manpower Overview Executive Managers 88.89% BenQ Materials currently operates primarily in Asia, with most of its senior and mid-level managers Executive Managers 88.89% and employees being of Asian descent. All Other Employees 60.78%			
	Use of the product sales amount percentage of the materials covered by the IEC 62474 standard of electronics industry	TC-HW-410a.1	4-4 Chemical management Functional film related products 100% comply with IEC 62474 standard		049	
	Sales amount percentage of conforming products complying with the standard of EPEAT or equivalent standards.	TC-HW-410a.2	Non-EPEAT standard products		-	
Product Lifecycle	Sales amount percentage of conforming products complying with the standard of ENERGY STAR®.	TC-HW-410a.3	Non-ENERGY STAR [®] standard products		-	
Management	Obtain the weight and recycling percentage of products at end of lifecycle or electronic wastes	TC-HW-410a.4	5-6 Circular Economy BenQ Materials primarily produces material-based products, which are not classified as electronic waste. BenQ Materials continually seeks ways to reuse, develop into products, or recycle various types of waste. Currently, the focus is on distilling ethyl and reusing it within the plant to reduce the use of raw materials and waste generation. Distilled EAC is also used as raw material by other indus 123.6 metric tons of distilled EAC were recycled, with a recycling rate of 60%. BenQ Materials' highest revenue-generating products are membrane-based, and relevant waste management focuses on membrane waste. In 2 recycling of waste white membrane reduced monthly waste by 21 metric tons.		06	
Supplier	Percentage of Level 1 suppliers qualifying the audit of RBA VAP or equivalent audit, according to (a) all Level 1 suppliers' plant sites (b) all Level 1 suppliers' plant sites classified as high-risk plant sites	TC-HW-430a.1	6-3 Supplier Management Following the RBA standards 16 key tier-1 suppliers underwent ESG audits from 2022 to 2023 representing 16.00% of all tier-1 suppliers. Of these 5.7			
Management	Level 1 supplier (1) percentage of nonconforming with RBA VAP (or similar audit) (2) corrective measure ratio, according to (a) priority level nonconformity (b) Other level nonconformity	TC-HW-430a.2	6-3 Supplier Management From 2022 to 2023, ESG audits were completed for 14 key suppliers and 2 non-tier-1 key suppliers, all (of which passed the audits.	07	
Raw Material Procurement	Explanation of risk management for key raw material use	TC-HW-440a.1	 6-3 Supplier Management BenQ Materials has established a sustainable supply chain management framework that requires all suppliers to comply with sustainability policies or document specifications. This includes signing a corporate social responsibility commitment, adhering to regulations prohibiting the use of conflict minerals and requiring suppliers to provide guarantees, and signing a hazardous substances management policy. For new or existing suppliers, on-site audits, improvement measures, and supplier capability building are conducted to control supply chain risks and enhance suppliers' sustainability performance. Through a series of sustainable management processes, BenQ Materials aims to drive suppliers to grow together, creating greater shared value and impact. 			
Numb	er of Units Produced by Product Category	TC-HW-000.A	1-3 Business Development In 2023, the total production of display materials was 23,863 thousand square meters.		01	
	Production Facility Area	TC-HW-000.B	The production area for display materials at the Taiwan plant is 14,449.12 square meters.		_	
Perce	entage of Production in Owned Facilities	TC-HW-000.C	In 2023, 100% of the display materials were produced in the company's owned facilities.		-	



Type: Health Care | Category: Medical Equipment & Supplies

Issue	Indicator Content	Indicator No.	Corresponding Chapter/Section	Page
	Description of how price information for each product is disclosed to customers or to their agents	HC-MS-240a.2	Not Disclosed for the Time Being	-
Affordability & Pricing	Percentage change in: (1) weighted average list price and (2) weighted average net price across product portfolio compared to previous reporting period	HC-MS-240a.3	Not Disclosed for the Time Being	-
	(1) Number of recalls issued, (2) total units recalled	HC-MS-250a.1	6-2 Quality Management / No Product Recalls in 2023	070
Product Safety	Products listed in any public medical product safety or adverse event alert database	HC-MS-250a.2	6-2 Quality Management / No Products Listed in Adverse Event Alert Database in 2023	070
	Number of fatalities associated with products	HC-MS-250a.3	6-2 Quality Management / No Deaths Related to Product Use in 2023	070
	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	HC-MS-250a.4	6-2 Quality Management / No Violations of GMP or Equivalent Standards in 2023	070
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	HC-MS-270a.1	3-1 Corporate Governance / In 2023, there was one case of false labeling of the origin of medical packaging materials (NT\$90,000) and one case of a violation of the Telecommunications Transaction Law related to vision care (NT\$60,015). For relevant improvement measures, please refer to 3-1 Corporate Governance (Compliance Situation).	028
Marketing	Description of code of ethics governing promotion of off-label use of products	HC-MS-270a.2	3-4 Ethical Business Practices / Annual integrity promotion and training are required for all employees.	034
Product Design	Discussion of process to assess and manage environmental and human health considerations associated with chemicals in products, and meet demand for sustainable products	HC-MS-410a.1	4-2 Sustainable Product Design and Innovation / Medical products are designed based on principles such as "structural optimization," "environmentally friendly raw materials," "recyclable materials," "low-impact components," "reduced packaging," and "product safety."	043
& Lifecycle Management	Total amount of products accepted for take-back and reused, recycled or donated, broken down by: (1) devices and equipment and (2) supplies	HC-MS-410a.2	4-2 Sustainable Product Design and Innovation / For information regarding the reuse of products, please refer to "recyclable materials."	043
	Percentage of (1) entity's facilities and (2) Tier 1 suppliers' facilities participating in third-party audit programmes for manufacturing and product quality	HC-MS-430a.1	6-2 Quality Management / BenQ Materials' medical products are subject to annual reviews by regulatory agencies. In addition, the company has obtained ISO 13485, QMS, and MDR certifications to ensure quality throughout the manufacturing process.	070
	Description of efforts to maintain traceability within the distribution chain	HC-MS-430a.2	6-2 Quality Management / Supplier Quality Management Mechanism	070
Supply Chain Management			6-3 Supply Chain Management	
Management	Description of the management of risks associated with the use of critical materials	HC-MS-430a.3	BenQ Materials has established a sustainable supply chain management framework that requires all suppliers to comply with sustainability policies or document specifications. This includes signing a corporate social responsibility commitment, adhering to regulations prohibiting the use of conflict minerals and requiring suppliers to provide guarantees, and signing a hazardous substances management policy. On-site audits, improvement measures, and capacity building are conducted for new and existing suppliers to control supply chain risks and enhance suppliers' sustainability performance. Through a series of sustainable management processes, BenQ Materials aims to drive mutual growth with suppliers, creating greater shared value and impact.	072
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	HC-MS-510a.1	3-1 Ethical Business Practices / No incidents of corruption or bribery in 2023	034
Dusiness Eulius	Description of code of ethics governing interactions with health care professionals	HC-MS-510a.2	3-4 Ethical Business Practices / Annual integrity promotion and training are required for all employees	034
	Number of units sold by product category	HC-MS-000.A	Not Disclosed for the Time Being	-

Waste Data 🔹

Sustainable Disclosure Indicators for the Optoelectronics Industry

No.	Indicator	Indicator Type	Disclosure content of 2022
1	Total Energy Consumption (in billion joules), Percentage of Purchased Electricity, and Renewable Energy Usage Rate (in percentage)	Quantitative	 Total Energy Consumption: 470,280.43 billion joules Percentage of Purchased Electricity: 80.13% Renewable Energy Usage Rate: 22.20% (percentage)
2	Total Water Intake and Total Water Consumption (in thousand cubic meters)	Quantitative	Total Water Intake: 342.45 Megaliters (ML) Total Water Consumption: 73.21 Megaliters (ML)
3	Weight of Hazardous Waste Generated (in metric tons) and Recycling Percentage (in percentage)	Quantitative	 Weight of Hazardous Waste: 1,726.67 metric tons Percentage of Hazardous Waste Recycling: 75.93%%
4	Description of Occupational Accident Categories, Number of Incidents (quantity), and Ratio	Quantitative	Occupational Accident Category: Personnel Entrapment Injuries Number of Incidents: 4 Ratio: 0.0014
5	Disclosure of Product Lifecycle Management: Weight of Scrap and Electronic Waste (in metric tons) and Recycling Percentage (in percentage) (Note 1)	Quantitative	 BenQ Materials primarily deals with material-type or medical products, which are not classified as consumer electronics. Therefore, there are no scrapped electronic products or electronic waste recycling. BenQ Materials continuously seeks ways to reuse, develop into products, or recycle various types of waste. Currently, the focus is or distilling ethyl acetate (EAC) and reusing it within the plant to reduce raw material usage and waste production. Distilled EAC is also used as raw material by other industries. In 2023, the recycling rate for distilled EAC was 60%. BenQ Materials' highest revenue-generating products are membrane-based, and relevant waste management primarily focuses on membrane waste. In 2023, the recycling of waste white membranes reduced monthly waste by 21 metric tons. For more information, please refer to section 5-6 Circular Economy.
6	Description of Risk Management related to Key Materials	Qualitative	 BenQ Materials has established a sustainable supply chain management framework that requires all suppliers to comply wit sustainability policies or documentation standards. This include signing a corporate social responsibility commitment, adhering t regulations prohibiting the use of conflict minerals and requiring suppliers to provide guarantees, and signing a hazardous substances management policy. For new or existing suppliers, on-site audits, improvement measures, and capacity building are conducted to manage supply chain risks and enhance suppliers' sustainability performance. Through a series of sustainable management processes, BenQ Materials aims to promote mutur growth with suppliers, creating greater shared value and impact.
7	Total Monetary Losses from Legal Litigations related to Anti-Competitive Practices (reported currency)	Quantitative	 In 2023, BenQ Materials had no legal proceedings related to anti-competitive behavior regulations.
8	Primary Product Production Volume by Product Category	Quantitative	 Functional membranes are the main source of revenue, with a production volume of 23,863 thousand square meters in 2023.

Note 1: Including the sale of offcuts or other recycling processes, relevant explanations should be provided.

Disclosure Scope

BenQ Materials		Important	operationa	I locations.		s	ubsidiaries [№]	e2
Corporation and its subsidiaries ^{Note1}	Taoyuan Plant	Longtan Plant	Yunlin Plant	Suzhou Plant	Wuhu Plant	Jingle Biotech Co., Ltd	Shuo Chen Biomedical Co.,Ltd.	Web- proCo.,Ltd
BenQ Materials Corporation	•	•	•					
BenQ Materials (Sigma) Corporation			•					
BenQ Materials Co., Limited				•				
Daxin Medical Technology (Suzhou) Co., Ltd				•				
BenQ Materials Medical Technology (Suzhou) Co., Ltd.				•				
Suzhou Sigma Medical Materials Co., Ltd				•				
BenQ Materials (Wuhu) Limited					•			
			Gove	ernance				
Financial performance						•	•	•
Integrity in business and education training	•	•	•	•	٠			
			Envir	onment				
Environmental management system	•	•	•	•	•			
Greenhouse gas emissions	•	•	•	•	•			
Energy management	•	•	•	•				
Water resource management	•	•	•	•	•			
Air pollution management		•	•	Note 3	Note 3	Note 3	Note 3	Note 3
Waste management					•			
			S	ocial				
Employee headcount	•	•				•	•	•
Education and training	•	•				•	•	•
Compensation and benefits	•	•	•	•	•	٠	•	•
Healthly management	٠	•						
Occupational health and safety	•	•	٠	•	•	•	•	•

Note 1: 100% owned subsidiary, Note 2: Non-100% owned subsidiary, Note 3: No air pollution emissions, Note 4: Includes new hires and turnover

Sustainable Disclosure Indicators for the Optoelectronics Industry/ Disclosure Scope

Greenhouse Gas Verification and Assurance Status

Greenhouse Gas Verification and Assurance Status

BenQ Materials Corporation is a company with a capital of over NT\$2 billion (Photonics Industry). According to the Sustainable Development Pathway for Listed Companies, it has reached the mandatory audit schedule. The greenhouse gas emission information in this report is audited based on ISO 14064-1, with the operational boundary including Scope 1, Scope 2, and Scope 3. For details on the organizational boundary and assurance scope, please refer to the "Description of Organizational Boundary" table.

Greenhouse gas emissions (Scope1 . Scope2)

Emission scope	Total emissions (metric tons CO₂e)	Intensity (metric tons CO2e/ million dollars)	Assurance Bodies	Assurance Statement Explanation
Scope1				
BenQ Materials Corporation	17,153.42	1.00	DNV (Taiwan) SGS (China)	DNV and SGS have conducted verification
Taoyuan Plant	7,259.17			procedures for
Longtan Plant	8,437.84			BenQ Materials greenhouse
Yunlin Plant	132.59			gas emissions, providing
Suzhou Plant	637.05			reasonable assurance for
Wuhu Plant	686.76			Scope 1 and Scope 2, and
Scope2				limited assurar for Scope 3. Th
BenQ Materials Corporation	24,590.58	1.44		organizational boundary for the verification
Taoyuan Plant	14,383.16			procedures is set according t
Longtan Plant	6,435.69			the operational control approa
Yunlin Plant	2,376.36			covering a tota
Suzhou Plant	555.62			sites. For detai
Wuhu Plant	839.74			sites, please re to the table bel "Description of Organizational Boundary."

Greenhouse gas emissions (Scope3)

Emission scope	Total emissions (metric tons CO2e)	Assurance Bodies	Assurance Statement Explanation		
Scope3					
Scope 3 Total	31,090.88	SGS (China)	Taoyuan, Longke,		
3-1 Purchased goods and services	18,737.39		and Yunlin plants received limited assurance; Suzhou and Wuhu plants received reasonable assurance. For detailed information, please refer to the verification statement.		
3-2 Capital goods	53.68				
3-3 Fuel- and energy-related activities (not included in Scope 1 or 2)	7,520.31				
3-4 Upstream transportation and distribution	994.79				
3-5 Waste generated in operations/wastewater	954.62				
3-6 Business travel	186.79				
3-7 Employee commuting	1,292.90				
3-9 Downstream transportation and distribution	1,350.41				

Organizational Boundary Explanatio

Operational Sites	Operational Sites Explanation	Verification	Assurance
Consolidated Financial Reporting Company	The emissions of the consolidated fir companies in the above table represe of all audited operational locations lis not all consolidated financial reportin included.	ent the total e sted below. C	missions urrently,
BenQ Materials Corporation BenQ Materials (Sigma) Corporation	Taoyuan Plant, Longtan Plant, Yunlin Plant	\checkmark	\checkmark
BenQ Materials Corporation Daxin Medical Technology (Suzhou) Co., Ltd BenQ Materials Medical Technology (Suzhou) Co., Ltd. Suzhou Sigma Medical Materials Co., Ltd BenQ Materials (Wuhu) Limited	Suzhou Plant 丶 Wuhu Plant	√	√
Exclusion scope	Explanation		
Investment Holding Companies	NA		
Operational Sites Not Included	Jingle Biotech Co., Ltd Shuo Chen Biomedical Co.,Ltd. Web-pro Co.,Ltd		



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Verification Statement from the Inspection Agency





red an independent verification by SGS in according to the reported GHG emissions of RESPONSIBLE PARTY. -1 2019 requestments within the scope of the verification information supporting the GHG statement is hiddrical in

exilication of emission from anthropogenic sources of greenhouse organization's boundary: al boundary is established following Operational control approach ry of the activities No. 13 Oxivitius Read, Sucheu Industrial Park, e. P.R. Ohia ucture, activities, technologies and processes, Production of Polar of Management Activities

Whether the
 The data re

CHG emissions are as declared by the organization's GHG static control are accurate, complete, considerit, transparent and free or control are accurate. Naplet



Panida



SGS has been contracted by BenQ Material "CLIENT"), for the verification of direct and it

- or unstate (PARTY) in the Greenhouse Gas (GHG) Assertion in the sport covering GHG emissions of the period 01 Jan. 2023 to 31 Dec. 202 femel to as "REPORT PERIOD").

Level of Assurance The level of assurance agreed is that of Ressonable assurance.

GHG information for the following period was verifie GIMP adopted: IPCC 6 Assessment Report. Internet user of the verification statement. Private

Section To CLENT has commissioned an independent writication by SOG in according to To CLENT has commissioned the reported Greek amazine of RESPERIDELE PARTY conformance will be reflected in Regularement within the score of the writication outlined below. The data and information supporting the GHG statement is instruct

This engagement covers verification of emission from anthropogenic sources of greenhous bases included within the organization's boundary.

ective purposes of this verification exercise are, by review of sbjective evidence, to gendently review: • Whether the CHO emissions are as doclared by the organization's CHO stat

The eigenstation bunchesy is established bioloning Operational control approach Locaritoryouting of the accident the 11%. Exist Heart Most Types (High-Anni Physical Inthibution), actives, actives, the one operation of the state of the manufacture of the state is failed by Chaptergames and interactionest actives and the state of the state of

— engrege-interpret PARTY is responsible for the organization's GHG. The development and maninearco of records and reporting procedures at system, including the calculation and determination of GHG emissions thing to express an independent GHG verification opinion on the GHG led by the RESPONDENCE PARTY for the REPORT PERCOD.

406-3 2016, SGS has conducted a third-perty verification of the provide RESPONSIBLE PARTY against the requirements of in the period 20 Aier. 2024. The verification is based on the verification ind ortena as agreed between the CLEINT and SGS on 20 Aier. 2024.

150 14064-3 2019

SGS 温室气体核查声明 明基材料有限公司 注册地址:中国江苏省苏州工业园义参用路(3)号 组织边界:中国江苏省苏州工业园义参用路(3)号 SGS T-0 505 THE DO HOM-D2019 INCT 10 D-4 BLUTES ISO 14064-1:2018 Kolb Smite Salves Amere Billin, 204 V M I D ATTACCOUNTS AND DESCRIPTION OF THE OWNER OWNER

The data reported are accurate, complete, consistent, transparent and free of material arror or operation.

puted of the verification is considered by SGS to 5%, based on th

Scation approach Is approach is raik-based, drawing on an understanding of the raiks associated with the scattering induced by the controls in place to mitigate these. Our les assessment of evidence relevant :

We plan and perform our work to obtain the information, considered necessary to provide a reasonable level of a the REPORT PERIOD are fairly stated.

fed by RESPONSIBLE PARTY. riste evidence to support an unmodified or modified opinio Disclaiming the issuance of an opinion is unable to obtain sufficient and appropriate objective evidence to form an opinion as to it is unable found sufficient automated is presented fairly in accordance with

SGS 505与常期相称和能会可(下文即作"委托方")第22全化。依据 160 1484 1 2919 核自由标基材料有限公司(下文有多"责任方")G高度气体指力形式提供的适量气体产用。 建油 从 2623年 前 符 01 目型 2023年 12 月 計 目《下文局作"餐告期")的直接和闲量度气化排作 **先在原来相** 在社会**开资源**者会办班级的通道中心也在来道机,使用这名规定之际都产公共为场合的。 也然 可服用此实现了这种资源在发展的新的情况。 2015年我们不会我们大学校的新生活的考试之间来来考虑因此了问题中"任林氏意义。 2015年我们不会我们大学校的新生活的考试之间,并不是有些很多问题。" 2011年来在10月 000千一条款, 201年12月1314日, 二市港, 2014年6月21日年期 6014684329年发术时营 任治院保護監督15年年前全 6014684328日要求进行了第二次联合, 核查克基于委托方当 505于2015年62月14日由21日的建立第二日新年年期。 保证等数 用它的保证等级为合理保证。 建用素料 委托方要用5025基于00 H06H-3205进行一次推立核查。证确保责任方所指告的直接飞车接续 量。在于2011转在是然内有合约0 H06H-3201的需求,会任方的高生气体产相差以历史者指与 但是单编码。 CREASESS FALRICIES AT 1442562 нальности кличиная с инимити нальное запратити. нальное запрати 新建築之目的連連這家原定副中心。
 重要化等得就是有加速用的重要化体产性增适
 用用的重量是考虑的、完整的、一致的、透明的非没有实在很近或差异。 **在刻** 有意思想的在把是 60 14864-3 2919. 重要性 新工具工作品牌和的制限用户的用来,本在社会的美国口和社会为15. AASA

SGS 教皇方族 555 的力法是基于风险,用新茶和力的温度气体带放低色相关的风险所加以控制。从而减较风险、我们减效性和产品。我们的动音也就把估与得效重有大的说明和此序温室气体持效要的根源。 105 计复并执行工作来获取必要的信息。新和书记者、以数件承认等款、确保性会正地算过来 我们期外的自己们的建筑"这种效。 505 经查查任人以基金气体资料的大式资源的基金气体产用。但还却已是空气体但是后线和数 各计划成为以,这次计约和新收集型以支持所有数据的过程。以及检查用参考的作识的来说是 各一致集和适为物间用。 **被意意无处论** 责任为是成了整个 60 1404-1209 更速的重度气势产型。产型在组织由多方型中的支充力来待 发展变化等 82.0108 年,不能在卫星。 905 新于我定的合理保证对责任方的施室气体产用稳定权表示。由系的权者非见易。 〇大型首素見 含化力速交流的施設气体产用是截截 800 1484-12014时建设气体量化和单名指示。在重要低力 重要进会区、产物中的重要气体最重用或显示的实体现且有充分和进步的证据于以其用。 □保留意见 责任方道交符高宏气体产电汇最大提供,但百次纳现而影响出并尤我留的林首意见。 □古仁意见 表任为道文的温度气味声明: -印度重大塔说 -收集的正明上述文的世界分别意见成大的世界系 □大过泉采泉及 人过泉泉泉今時這定的以東京村去任方道全的画家气水产和巨子电影6014841214至水井州 的公式和达尔城来又-本秋香产新发与贵任方案发气等新古的方式提供的基发气体并可作为一个整体进行解释发明。 b. devise (diverse) (00) I DEREVERS VERSIONERERVERSE, AND I Remained, Charlenbergeverseise interversense, and in Subschollenbergeverse, Andreite Machael Machaelerscherer-aufgebergeversensense, Andreite Machael Machaelerscherer-ausgeschollenbergeverse, Beimätze, Beithe.

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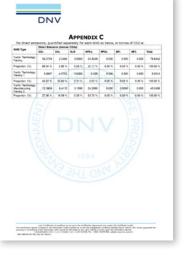
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4 Responsible Product	DNV	DNV	DNV	DNV	DNV
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7 Friendly Workplace	Stern under Kallen under Stern St	The second secon	The analogue of the state of th	Not serve any set of a first of a first of a first of a first of the second set of the second set of the second seco	The Party of the P

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Supplement to Verification Opinion Process and Methodology In reviews of the Investory Report and relevant documents, and the subsequent follow-up interviews	APPENDIX A The preshware gas interments of land) Materials for Granutian Mindra Science Park Branck Granuhause Gas brances Management Paper 7(2): In the Paper of the (Antonia Mindra Science Park Branck Antonia Control Cont	Aveces and Helicology The moves of the bornering Report and indexest documents, and the subsequent follow up interviews have private DV with indicate ordered is determine the different of dialed others. Quantifications of desembles data blockets The binetoxy facot covering the prime of Shearay, 1983 to 31° document, 2833, is in DVV) opnion GVG entersists and removes destinged with the Applicity Bounder, 2833, is in DVV).	Werfundies dans with a final data: Page 1 of 2 causes and a final data in the final data in the second data	Investmin Yakagament Rapp(12023) with respect to the Molecular galaxies Item Sete Sets Set
have provided DWV with sufficient evidence to determine the full ment of stated orders. Quantification of Greenibace Gas Encision Into Interform Report results in guantification of GHS emissions that are real, transparent and messandra.	Organism Headu No. 28L Longuen He R.E., Longun Dief, Taisyum Oly, Taiwan APPENDIX B	Develop's Aport or a clover in accordance with the verification offend is benchmark as rules along, and results no according on a strain presents that an environment and management of an according to the strain department in teaching of a training of the straining of the stra	BenQ Materials Corporation - Yunlin Segue of Verification DN parties Assumed, (DN) has been commissional by benQ Heariek Corporators - Notine (Ne Organizator) to perform a verification of the greenhouse gas Interments of Greenhouse Gas Intermetry Nanagemet Expert (2021) Greenhouse The Intermetry Nangemet Expert Corporation (Section 2021) Construction Technology (Section 2021) Construction (Section 2021) Construction Technology (Section 2021) Construction (Section 2021) Construction (Section 2021) Construction (Section 2021) Construction (Section 2021) Construction (Section 2021) Construction (Section 2021) Construction (Section 2021) Construction (Section 2021) Construction (S	Strall Berg Mexicals Corporation - Yeals Toleholdery Menufacturing Fertiny 3 No.18, Kaping 30th Rie, Doulu City, Runin Courty 14044, Tainin Dealer Vield March Courty City, Runin Courty City, Runin Courty City, Runin Courty City, Runin Courty City, Runin Courty City, Runin City, R
Organizational Boundary of Verlification Dinancial Management Control @Operational Management Control Disputy Share Gates Verlified Goo, Dion, Mana Oberco (Direco (Direco Nove.	The Reporting Browledge of solvine reasonance, other data Inspired Drogs: Centering: Sectors: Here an analysis: The The Sector Sect	Output Statute Statute <th< td=""><td>Takenas, RCC with respect to the site line in Appendix A. The Reporting Bounders for the vertication including direct GRS emissions and removals, indexed GRS emissions from important every, indexed CRS emissions from transportation, indexed CRS emissions from important seek by the Openations. The Suffer descriptions for the Reporting Boundary state in Appendix 6.</td><td>Kanagement Rapp(2023) Kepenting Boundary Mepariting Boundary Control CHG emissions and Provide an other time CHG CHG excession a units in expension advectory monosity monosity monosity monosity The encode of providence in the segments The encode of providence in the segments</td></th<>	Takenas, RCC with respect to the site line in Appendix A. The Reporting Bounders for the vertication including direct GRS emissions and removals, indexed GRS emissions from important every, indexed CRS emissions from transportation, indexed CRS emissions from important seek by the Openations. The Suffer descriptions for the Reporting Boundary state in Appendix 6.	Kanagement Rapp(2023) Kepenting Boundary Mepariting Boundary Control CHG emissions and Provide an other time CHG CHG excession a units in expension advectory monosity monosity monosity monosity The encode of providence in the segments
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Total greenhouse gas emissions in Category 1 & 2 14.873 5364 3 Donivic ORG emission from transposition 227.4677 4 Donivic ORG emission from products used by the Dirgenzation 2.944.0827 5 Dirgenzation 2.944.0827	APPENDIX C	The Quertification of Johnst Brancing Society ** Technology Technology Technology (** 1997) Compare animates in Element (1994) ** Technology Technology Technology (** 1997) Society (** 1997) () sched (9) (** 1997) () s	b is DWN point that the Towardray Report (1922), which was published on Reach 15, 2024, in the first minuted discripution is another with the extinction criteria destined as stated above. The optimis is decided based on the following approaches, in the two the Control Contro	Indexe TDGs ansistent to perform a set of the method of of
Products from the Organization Processing Statement (Section 2014)	CD; CH4 Ne0 HFGs SFL SFs NFs T03N; 8,422.3539 2,8338 2,4325 5,1259 0,0000 0,0000 8,437,9441	Conduct Circle onsame form instruction and by 94.70% 278.4(4):2 Ref Page 2010 Ref Page 20	using agreed-upon probabilies, AUP, defined in Inventory Report. Alon, the CHS information as stated in Appendix B and C has been verified during the process.	S SHT OW
*Unless other indicated, the Indirect threstones are calculated based on 2022 electricity emission factor of 0.495 bg CO ₂ A(WPA, which was announced by Buneau of Shergy, Ministry of Economic Afters, The Gobal Warming Patiential (GWP) differed in (ECC 4485 (2023) has been choose and afters. The Gobal Warming Patiential (GWP) differed in (ECC 4485 (2023) has been choose and afters. The Gobal Warming Patiential (GWP) differed in (ECC 4485 (2023) has been choose and after the GWP and the GWP a	99.87% 0.07% 0.03% 0.04% 0.00% 0.00% 100.00%	Value granulouse gain memory 290-290 211.2001 405.6004 940.1295 *** Gain addition, subsequence of the state of the depart. ***	Carl Yo Maria	
connectly referred by the Organization. ** the details subcategory of each category could be refer later in the Report. Weilforation Solehion	JHI ON	Gi unnodisidi moofied etvene	Alver, Chen, Chen	
withdele Opener umodified adverse			Tapat, 18 March, 1880 Della Company State Stat	
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ustainability Governance

3 Responsible Governance

Corresponding SDGs	Sub- target No.	Corresponding SDG Sub-target	Corresponding SDG Sub-target	Page
2	2.3	Ensure that the incomes of small-scale food producers are stable, and that they have access to secure and fair markets.		
	2.4	Support sustainable food production systems.	8-3 Green Action	102
	2.c	Take measures to ensure the proper functioning of food commodity markets and their derivatives, and promote timely access to market information.		
	3.3	Eliminate epidemic diseases causing infection through mouth foam, contact, vector mosquito, water and others	7-5 Health Management	093
3 AD WILL ADMIN	3.4	Through prevention, therapy and promotion of physical and mental health to reduce the fatality rate of non- infectious disease	7-5 Health Management	093
	3.9	Significantly reduce hazardous chemicals and death and number of patients due to air, water and soil contamination.	5-6 Circular Economy	064
4 touring	4.3	Ensure that all male and female employees equally receive quality technical, occupational and advanced education suitable to their jobs	7-3 Talent Cultivation	000
	4.4	Significantly increase and manage relevant skills necessary for employment, suitable jobs and startup	7-3 Talent Cultivation	084
5 CENSER	5.1	Eliminate all forms of discrimination on women and girls	7-2 Manpower Overview	078
Ģ	Ensure that women have equal opportunities for effectively participating in economic decision making and entering the decision-making management level		7-2 Manpower Overview	078
6 CLEA WITH AND DARKET	6.3	By 2030, water quality is to be improved through the following methods: Reduce pollution and eliminate waste dumping, and reduce the hazardous chemical and material emission to the minimum level, reduce untreated wastewater ratio to half, and significantly increase the global waste recycle and safe reuse	5-4 Water Resource Management	000
Ŷ	6.4	By 2030, all industries shall significantly increase the water consumption efficiency, and ensure sustainable use and supply of freshwater, in order to overcome the water shortage issue and to significantly reduce the number of people suffering from water shortage	5-4 Water Resource Management	059
	7.2	Significantly increase the ratio of renewable energies in the global energy structure	5-3 Energy Management	057
-Q-	7.3	Increase the energy improvement rate to two times higher by 2030	5-3 Energy Management	057

Corresponding SDGs	Sub- target No.	Corresponding SDG Sub-target	Corresponding SDG Sub-target	Page
		Adopt diverse operation, technology improvement	3-2 Business Performance	032
	8.2	and innovation to achieve economic production capability of higher level	4-1 Core Technology and Intellectual Property Management	041
8 DECENT WORK AND ECONOMIC GROWTH	8.4	Gradually improve resource use efficiency for consumption and production	5-6 Circular Economy	064
Ĩ	8.5	Provide sufficient employment and suitable works with production capability without gender	7-2 Manpower Overview	078
	0.0	difference, and implement same remuneration for same job	7-4 Employee Care	087
	8.8	Protect labor rights, and create safe and secured	7-4 Employee Care	087
		working environment for all employees	7-6 Workplace Safety	096
	9.4	Adopt actions according to one's competence, upgrade infrastructure, improve industry, in order to increase resource use efficiency, and adopt greater cleaning and eco-friendly technologies and processes.	4-2 Sustainable Design and Innovation of Products	043
$\Theta \mathbf{V}$	9.5	Enhance science research, improve technical skills, encourage innovation and increase R&D personnel and R&D expenditures.	4-1 Core Technology and Intellectual Property Management	041
	Enhance and promote social, economic, and political inclusion for all, regardless of age,	7-1 Human Right Management	076	
10 HEDUCED INCOLUCIONS	10.2	ender, disability, race, ethnicity, religion, conomic status, or any other distinction.	7-4 Employee Care	087
. ₹₽	10.3	Ensure equal opportunities and reduce inequalities by eliminating discriminatory laws,	7-1 Human Right Management	076
	10.0	policies, and practices, and promote appropriate legislation, policies, and actions.	7-4 Employee Care	087
12 EUPOREL COLORIDA NO ROBUSTION NO ROBUSTION	12.4	Achieve the hazard-free environment management for chemicals and all wastes in the entire product lifecycle, reduce the probability of emission into the atmosphere and infiltration into the water and soil, in order to reduce negative impacts on the human health and environment.	5-6 Circular Economy	064
	12.5	Significantly reduce waste generation through prevention, reduction of emission, recycling and reuse.	5-6 Circular Economy	064
13 CLIMATE ACTORS	13.1	Enhance the capability to reduce and adapt climate related accidents and natural disasters	3-5 Risk Management	035
	13.2	Response to climate change will be included in the policies, strategies and plans	5-2Climate Change Management	053
	16.5	Significantly reduce all forms of corruption and bribery actions	3-4 Ethical Management	034



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] nQ Material

2 Sustainabilit Governance

3 Responsible

4 Responsible Product

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7 Friendly

> 8 Social articipatior

Overview of Management Systems Implementation

ISO Management System	Current Certification Scope	Coverage	External Verification
ISO 14001	Taoyuan Plant, Longke Plant, Yunlin Plant, Suzhou Plant, Wuhu Plant	100%	Taoyuan Plant.Longke Plant,Yunlin Plant:SGS Suzhou Plant,Wuhu Plant:China Quality Certification Center (CQC)
ISO 14064	Taoyuan Plant, Longke Plant, Yunlin Plant, Suzhou Plant, Wuhu Plant	100%	Taoyuan Plant, Longke Plant, Yunlin Plant: DNV Scope 1, 2: Reasonable Assurance, Scope 3: Limited Assurance Suzhou Plant, Wuhu Plant: SGS Scope 1, 2, 3: Reasonable Assurance
ISO 14067	Polarizer Products, Battery Separator Products, Waterproof and breathable textiles Products	3 items	Polarizer Products, Waterproof and breathable textiles Products:BV Battery Separator Products:SGS
ISO 45001	Taoyuan Plant, Longke Plant, Yunlin Plant, Suzhou Plant, Wuhu Plant	100%	Taoyuan Plant.Longke Plant,Yunlin Plant:SGS Suzhou Plant, Wuhu Plant:China Quality Certification Center (CQC)
ISO 50001	Taoyuan Plant, Longke Plant, Suzhou Plant	60%	Taoyuan Plant.Longke Plant:BSI Suzhou Plant:China Quality Certification Center (CQC)
ISO 46001	Taoyuan Plant	20%	Taoyuan Plant:SGS

External Guarantee Certificates

