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# Waste Data

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

Disposal Type	Hazard Category	Disposal Method	2019	2020	2021	2022	2023	
Off-site disposal	Recycle and reuse	Ready to resue	-	-	-	-	-	
		Hazardous						
		Regeneration and reuse	-	-	21.07	7.77	5.33	
		Other recycling operation	428.79	405.38	574.13	412.29	1,305.78	
		Non-Hazardous						
		Regeneration and reuse	9,926.19	8,676.61	-	-	24.98	
	Direct disposal	Hazardous	Other recycling operation	200.45	184.25	10,435.30	10,959.68	8,601.24
			Ready to resue	-	-	-	-	-
			Incineration (including energy recycle)	252.46	132.68	-	4.36	3.29
		Non-Hazardous	Incineration (excluding energy recycle)	-	-	258.16	203.56	193.94
			Landfill	-	-	-	-	-
			Other disposal operation	-	-	141.45	191.60	218.34
Total	Hazardous	Incineration (including energy recycle)	-	376.00	51.36	459.39	426.06	
		Incineration (excluding energy recycle)	-	-	730.75	132.27	194.61	
		Landfill	-	-	-	-	-	
	Non-Hazardous	Other disposal operation	2,579.60	2,672.95	2,395.37	2,245.97	1,636.27	
		Type	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			
Direct disposa- Hazardous	252.46	132.68	399.61	399.52	415.57			
Direct disposa-Non- Hazardous	2,579.60	3,048.95	3,177.48	2,837.63	2,256.94			
Type	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

Disclosure	Description	Reference	Page	Note
<b>Organizational and Reporting Practices</b>				
2-1	Organizational details	1-1 Company Profile	007	
2-2	Entities included in the organization's sustainability reporting	Report Introduction	005	
2-3	Reporting period, frequency and contact point	Report Introduction	005	
2-4	Restatements of information	2 Sustainable Governance 5 Environmental Sustainability Friendly Workplace	013 051 087	1. Tax management has been adjusted to a non-material issue. 2. Exclusion of subsidiary information due to unverified overseas subsidiary data. 3. The method for calculating compensation has been changed to use the average salary based on the number of people in each group, which is closer to the actual situation than the previous method based on withholding tax certificates.
2-5	External assurance	Report Introduction	005	
<b>Activities and Workforce</b>				
2-6	Activities, value chain and other business relationships	1-1 Company Profile 6-3 Supplier Management	007 072	There were no significant changes in the value chain in 2023.
2-7	Employees	7-2 Manpower Overview	078	
2-8	Workers who are not employees	7-2 Manpower Overview	078	
<b>Governance</b>				
2-9	Governance structure and composition	3-1 Corporate Governance	028	
2-10	Nomination and selection of the highest governance body	3-1 Corporate Governance	028	
2-11	Chair of the highest governance body	3-1 Corporate Governance	028	

Disclosure	Description	Reference	Page	Note
2-12	Role of the highest governance body in overseeing the management of impacts	3-1 Corporate Governance	028	
2-13	Delegation of responsibility for managing impacts	2-1 Sustainable Governance and Operations 2-5 Sustainability Issue Management Approach	014 023	
2-14	Role of the highest governance body in sustainability reporting	Report Introduction 3-1 Corporate Governance	005 028	
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 17.3 Annual Total Remuneration Variation Ratio 0.6		
<b>Strategies, Policies, and Practices</b>				
2-22	Statement on sustainable development strategy	Message from the President	001	
2-23	Policy commitments	3-4 Ethical Management 7-4 Employee Care	034 087	
2-24	Embedding policy commitments	3-4 Ethical Management	034	
2-25	Processes to remediate negative impacts	2-5 Sustainability Issue Management Approach 3-4 Ethical Management 7-4 Employee Care	023 034 087	
2-26	Mechanisms for seeking advice and raising concerns	3-1 Corporate Governance 3-4 Ethical Management	028 034	
2-27	Compliance with laws and regulations	3-1 Corporate Governance 3-4 Ethical Management	028 034	
2-28	Membership associations	1-1 Company Profile	007	
<b>Stakeholder Engagement</b>				
2-29	Approach to stakeholder engagement	2-2 Stakeholder Engagement	018	
2-30	Collective bargaining agreements	-	-	There were no collective agreements in place.

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### 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	
<b>Material topics 1 : Sustainable Supply Chain</b>				
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 new suppliers were selected based on environmental standards.
308-2	Negative environmental impacts in the supply chain and actions taken	6-3 Supplier Management	072	Conduct ESG audits for key tier-1 suppliers using the RBA framework
<b>Material topics 2 : Innovation Management</b>				
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	
<b>Material topics 3 : Information Security</b>				
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
-	Custom Topic: Information Security Incidents	3-6 Information Security	037	
<b>Material topics 4 : Quality Management</b>				
3-3	Management of material topics	2-5 Sustainability Issue Management Approach	023	
416-2	Incidents of Violating Health and Safety Regulations Regarding Products and Services	3-1 Corporate Governance	028	There were no incidents of violating health and safety regulations regarding products and services in 2023.
		4-5 Product Safety and Marketing Labels	050	
<b>Material topics 5 : Climate Strategy</b>				
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
<b>Material topics 6 : Talent Attraction and Retention</b>				
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	Diversity of governance bodies and employees	3-1 Corporate Governance	028	
		7-2 Manpower Overview	078	
405-2	Ratio of basic salary and remuneration of women to men	7-4 Employee Care	087	
<b>Material topics 7 : Occupational safety and health</b>				
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	
403-6	Promotion of worker health	7-6 Workplace Safety	096	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business operations	7-5 Health Management	093	
		7-6 Workplace Safety	096	
403-8	Workers covered by an occupational health and 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
<b>GRI200 : Economic Series</b>				
<b>GRI201 : Economic Performance 2016</b>				
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
<b>GRI202 : Market Presence 2016</b>				
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	
<b>GRI205 : Anti-corruption 2016</b>				
205-2	Communication and training about anti-corruption policies and procedures	3-4 Ethical Management 3-1 Corporate Governance	034 028	
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 were no legal actions related to anti-competitive behavior, anti-trust, and monopoly practices.				
<b>GRI300 : Environmental Series</b>				
<b>GRI302 : Energy 2016</b>				
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	
<b>GRI303 : Water 2018</b>				
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
<b>GRI305 : Emissions 2016</b>				
305-7	Nitrogen oxides (NOx), sulfides (SOx), and other significant material gas emissions	5-5 Air Population Management	063	
<b>GRI306 : Waste 2020</b>				
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	
<b>GRI400 : Social Topic</b>				
<b>GRI402 : Labor relation 2016</b>				
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.
<b>GRI404 : Education and Training 2016</b>				
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	
<b>GRI406 : Non-discrimination 2016</b>				
406-1	Discrimination event and improvement action adopted by organization	7-4 Employee Care	087	There were no incidents of discrimination in 2023.
<b>GRI417 : Marketing and Labeling 2016</b>				
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	
<b>GRI418 Customer Privacy 2016</b>				
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.



# SASB Disclosure Indicator

## Hardware Disclosure Indicator

Type : Technology & Communications | Category : Hardware

Issue	Indicator Content	Indicator No.	Corresponding Chapter/Section	Page													
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	(1) The gender and ethnicity/race representation ratios of management, (2) technical staff, and (3) all other employees.	TC-HW-330a.1	7-2 Manpower Overview	078													
			BenQ Materials currently operates primarily in Asia, with most of its senior and mid-level managers and employees being of Asian descent.		<table border="1"> <thead> <tr> <th></th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr> <td>Executive Managers</td> <td>88.89%</td> <td>11.11%</td> </tr> <tr> <td>Technical Staff</td> <td>65.84%</td> <td>34.16%</td> </tr> <tr> <td>All Other Employees</td> <td>60.78%</td> <td>39.22%</td> </tr> </tbody> </table>		Male	Female	Executive Managers	88.89%	11.11%	Technical Staff	65.84%	34.16%	All Other Employees	60.78%	39.22%
					Male	Female											
Executive Managers	88.89%	11.11%															
Technical Staff	65.84%	34.16%															
All Other Employees	60.78%	39.22%															
4-4 Chemical management	049																
Product Lifecycle Management	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														
			Sales amount percentage of conforming products complying with the standard of EPEAT or equivalent standards.		TC-HW-410a.2	Non-EPEAT standard products											
Sales amount percentage of conforming products complying with the standard of ENERGY STAR®.	TC-HW-410a.3	Non-ENERGY STAR® standard products	-														
Obtain the weight and recycling percentage of products at end of lifecycle or electronic wastes	TC-HW-410a.4	5-6 Circular Economy	064														
		BenQ Materials primarily produces material-based products, which are not classified as electronic waste.															
Supplier Management	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	BenQ Materials continually seeks ways to reuse, develop into products, or recycle various types of waste. Currently, the focus is on distilling ethyl acetate (EAC) 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 industries. In 2023, 123.6 metric tons of distilled EAC were recycled, with a recycling rate of 60%.	072													
			BenQ Materials' highest revenue-generating products are membrane-based, and relevant waste management focuses on membrane waste. In 2023, the recycling of waste white membrane reduced monthly waste by 21 metric tons.														
			6-3 Supplier Management		072												
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	072														
Raw Material Procurement	Explanation of risk management for key raw material use	TC-HW-440a.1	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.	072													
			6-3 Supplier Management														
Number of Units Produced by Product Category	TC-HW-000.A	6-3 Supplier Management	012														
		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.															
		1-3 Business Development															
Production Facility Area	TC-HW-000.B	In 2023, the total production of display materials was 23,863 thousand square meters.	-														
Percentage of Production in Owned Facilities	TC-HW-000.C	The production area for display materials at the Taiwan plant is 14,449.12 square meters.	-														
		In 2023, 100% of the display materials were produced in the company's owned facilities.	-														

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## Medical Equipment and Products Industry Disclosure Indicator

Type : Health Care | Category : Medical Equipment & Supplies

Issue	Indicator Content	Indicator No.	Corresponding Chapter/Section	Page
Affordability & Pricing	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	-
	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	-
Product Safety	(1) Number of recalls issued, (2) total units recalled	HC-MS-250a.1	6-2 Quality Management / No Product Recalls in 2023	070
	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
	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 & Lifecycle Management	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
	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
Supply Chain Management	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
			6-3 Supply Chain 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
	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	-



# 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	<ul style="list-style-type: none"> <li>Total Energy Consumption: 470,280.43 billion joules</li> <li>Percentage of Purchased Electricity: 80.13%</li> <li>Renewable Energy Usage Rate: 22.20% (percentage)</li> </ul>
2	Total Water Intake and Total Water Consumption (in thousand cubic meters)	Quantitative	<ul style="list-style-type: none"> <li>Total Water Intake: 342.45 Megaliters (ML)</li> <li>Total Water Consumption: 73.21 Megaliters (ML)</li> </ul>
3	Weight of Hazardous Waste Generated (in metric tons) and Recycling Percentage (in percentage)	Quantitative	<ul style="list-style-type: none"> <li>Weight of Hazardous Waste: 1,726.67 metric tons</li> <li>Percentage of Hazardous Waste Recycling: 75.93%</li> </ul>
4	Description of Occupational Accident Categories, Number of Incidents (quantity), and Ratio	Quantitative	<ul style="list-style-type: none"> <li>Occupational Accident Category: Personnel Entrapment Injuries</li> <li>Number of Incidents: 4</li> <li>Ratio: 0.0014</li> </ul>
5	Disclosure of Product Lifecycle Management: Weight of Scrap and Electronic Waste (in metric tons) and Recycling Percentage (in percentage) (Note 1)	Quantitative	<ul style="list-style-type: none"> <li>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.</li> <li>BenQ Materials continuously seeks ways to reuse, develop into products, or recycle various types of waste. Currently, the focus is on 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%.</li> <li>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.</li> <li><a href="#">For more information, please refer to section 5-6 Circular Economy.</a></li> </ul>
6	Description of Risk Management related to Key Materials	Qualitative	<ul style="list-style-type: none"> <li>BenQ Materials has established a sustainable supply chain management framework that requires all suppliers to comply with sustainability policies or documentation standards. 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 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 mutual growth with suppliers, creating greater shared value and impact.</li> </ul>
7	Total Monetary Losses from Legal Litigations related to Anti-Competitive Practices (reported currency)	Quantitative	<ul style="list-style-type: none"> <li>In 2023, BenQ Materials had no legal proceedings related to anti-competitive behavior regulations.</li> </ul>
8	Primary Product Production Volume by Product Category	Quantitative	<ul style="list-style-type: none"> <li>Functional membranes are the main source of revenue, with a production volume of 23,863 thousand square meters in 2023.</li> </ul>

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

# Disclosure Scope

BenQ Materials Corporation and its subsidiaries <sup>Note1</sup>	Important operational locations.					Subsidiaries <sup>Note2</sup>		
	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					●			
<b>Governance</b>								
Financial performance	●	●	●	●	●	●	●	●
Integrity in business and education training	●	●	●	●	●			
<b>Environment</b>								
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	●	●	●	●	●			
<b>Social</b>								
Employee headcount	●	●	●	●	●	●	●	●
Education and training	●	●	●	●	●	●	●	●
Compensation and benefits	●	●	●	●	●	●	●	●
Healthy management	●	●	●					
Occupational health and safety	●	●	●	●	●	●	●	●

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

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# 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 CO <sub>2</sub> e)	Intensity (metric tons CO <sub>2</sub> e/ million dollars)	Assurance Bodies	Assurance Statement Explanation
<b>Scope1</b>				
BenQ Materials Corporation	17,153.42	1.00	DNV (Taiwan) SGS (China)	DNV and SGS have conducted verification procedures for BenQ Materials' greenhouse gas emissions, providing reasonable assurance for Scope 1 and Scope 2, and limited assurance for Scope 3. The organizational boundary for the verification procedures is set according to the operational control approach, covering a total of five operational sites. For details on the specific sites, please refer to the table below, "Description of Organizational Boundary."
Taoyuan Plant	7,259.17			
Longtan Plant	8,437.84			
Yunlin Plant	132.59			
Suzhou Plant	637.05			
Wuhu Plant	686.76			
<b>Scope2</b>				
BenQ Materials Corporation	24,590.58	1.44		
Taoyuan Plant	14,383.16			
Longtan Plant	6,435.69			
Yunlin Plant	2,376.36			
Suzhou Plant	555.62			
Wuhu Plant	839.74			

## Greenhouse gas emissions (Scope3)

Emission scope	Total emissions (metric tons CO <sub>2</sub> e)	Assurance Bodies	Assurance Statement Explanation
<b>Scope3</b>			
Scope 3 Total	31,090.88	DNV (Taiwan) SGS (China)	Taoyuan, Longke, and Yunlin plants received limited assurance; Suzhou and Wuhu plants received reasonable assurance. For detailed information, please refer to the verification statement.
3-1 Purchased goods and services	18,737.39		
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 Explanation

Operational Sites	Operational Sites Explanation	Verification	Assurance
Consolidated Financial Reporting Company	The emissions of the consolidated financial reporting companies in the above table represent the total emissions of all audited operational locations listed below. Currently, not all consolidated financial reporting companies are included.		
BenQ Materials Corporation BenQ Materials (Sigma) Corporation	Taoyuan Plant, Longtan Plant, Yunlin Plant	✓	✓
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 + Wuhu Plant	✓	✓
<b>Exclusion scope</b>		<b>Explanation</b>	
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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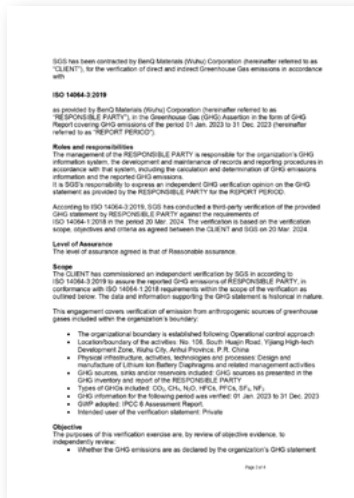
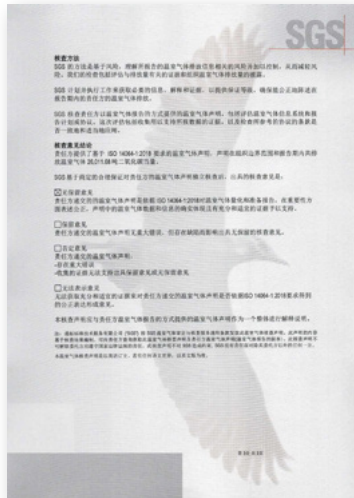
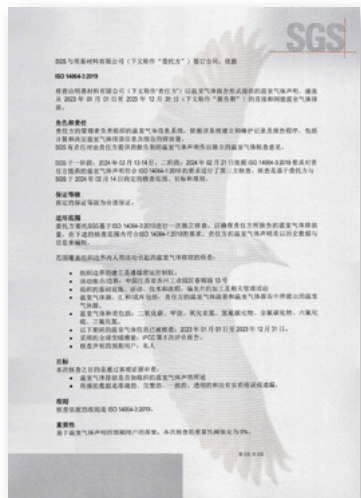
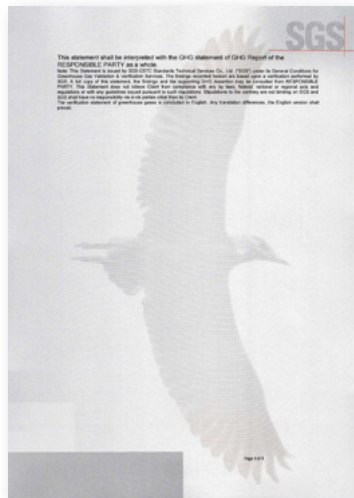
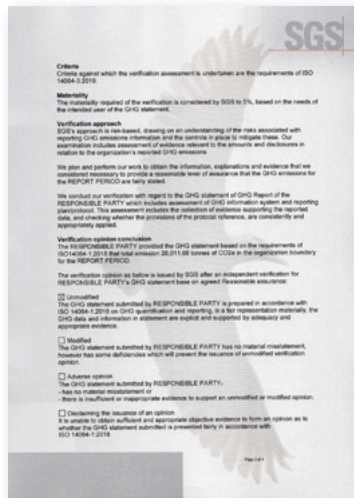
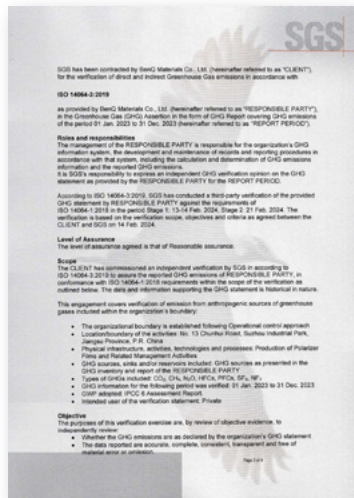
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## Verification Statement from the Inspection Agency



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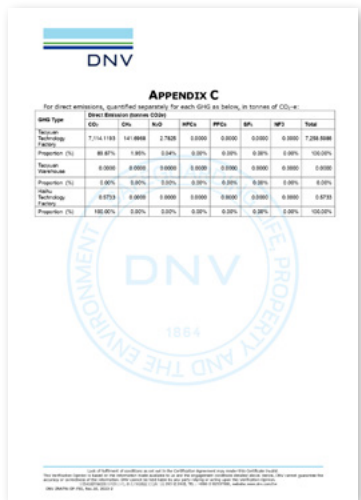
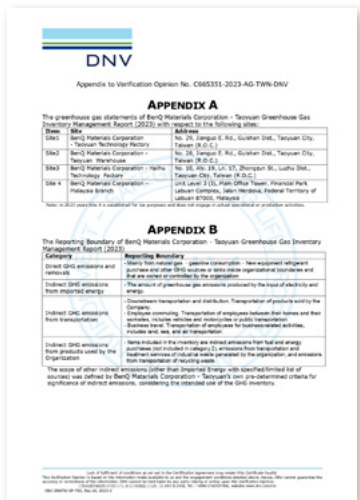
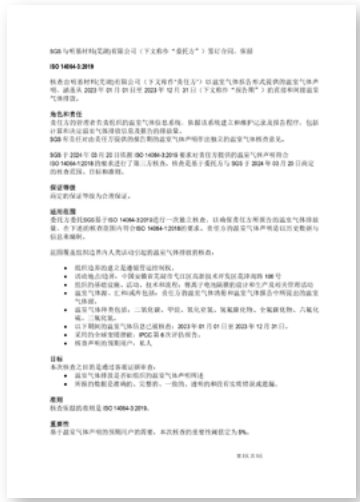
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**DNV**

Verification Opinion No. C565386-2023-AG-TWN-DNV  
Place and date: Taipei, 28 March, 2024

Page 1 of 2

**Supplement to Verification Opinion**

**Process and Methodology**  
The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfillment of stated criteria.

**Quantification of Greenhouse Gas Emission**  
The Inventory Report covering the period 01 January, 2023 to 31st December, 2023, is a DNV opinion that the Inventory Report reflects the quantification of GHG emissions that are real, transparent and measurable.

**Organizational Boundary of Verification**  
Financial Management Control (Operational Management Control (Equity Share

**GHG Verified**  
CO<sub>2</sub> CH<sub>4</sub> N<sub>2</sub>O HFCs PFCs SF<sub>6</sub> NF<sub>3</sub>

The Quantification of GHG emissions in Direct and Indirect Emission Source:  
Category Direct and indirect GHG emissions transportation\* Emissions verified, tonnes CO<sub>2</sub>e  
1 Direct emissions\*\* 8,437,844.1  
2 Indirect GHG emissions from imported energy 6,435,492.3  
Total greenhouse gas emissions in Category 1 & 2 14,873,336.4  
3 Indirect GHG emissions from transportation 277,467.7  
4 Indirect GHG emissions from products used by the organization 2,146,897.7  
5 Indirect GHG emissions associated with the use of products from the organization Not Significant  
Total greenhouse gas emissions in Category 1, 4 & 5 3,223,353.4  
Total greenhouse gas emissions 18,097,090

\* Unless other indicated, the Indirect Emissions was calculated based on 2022 electricity emission factor of 0.488 by COA/TW, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR5 (2013) has been chosen and correctly referred by the Organization.  
\*\* the details subcategory of each category could be refer later in the Report.

**Verification Opinion**  
 unmodified  
 modified  
 adverse

**DNV**

Appendix A to Verification Opinion No. C565386-2023-AG-TWN-DNV

**APPENDIX A**

The greenhouse gas statements of BenQ Materials Corporation Hsinchu Science Park Branch Greenhouse Gas Emission Management Report (2023) with respect to the following sites:

Site	Address
BenQ Materials Corporation Hsinchu Science Park Branch	No. 288, Longyan 1st Rd., Longyan Dist., Taichung City, Taiwan

**APPENDIX B**

The Reporting Boundary of indirect emissions, other than Imported Energy:

**Category**  
Indirect GHG emissions from transportation  
Reporting Boundary  
Employee commuting  
Overnight transportation and distribution.  
Indirect GHG emissions from products used by the organization  
Items included in the inventory are indirect emissions from fuel and energy purchases (not included in category 1), and emissions from transportation and treatment services of industrial waste generated by the organization.  
The scope of other indirect emissions (other than Imported Energy with specified limited list of sources) was defined by BenQ Materials Corporation Hsinchu Science Park Branch's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

**APPENDIX C**

For direct emissions quantified separately for each GHG as follows, in tonnes of CO<sub>2</sub>e:

GHG	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	NF <sub>3</sub>	Total
Category 1	8,437,843.9	3,836.8	2,625.5	5,125.9	0.0000	0.0000	0.0000	8,437,844.1
Category 2	6,435,492.3	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6,435,492.3
Category 3	277,467.7	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	277,467.7
Category 4	2,146,897.7	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2,146,897.7
Category 5	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant
Total	14,873,336.4	3,836.8	2,625.5	5,125.9	0.0000	0.0000	0.0000	14,873,336.4

**DNV**

Supplement to Verification Opinion

**Process and Methodology**  
The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfillment of stated criteria.

**Quantification of Greenhouse Gas Emissions**  
The Inventory Report covering the period 01 January, 2023 to 31st December, 2023, is a DNV opinion that the Inventory Report reflects the quantification of GHG emissions that are real, transparent and measurable.

**Organizational Boundary of Verification**  
Operational Management Control (Operational Management Control (Equity Share

**GHG Verified**  
CO<sub>2</sub> CH<sub>4</sub> N<sub>2</sub>O HFCs PFCs SF<sub>6</sub> NF<sub>3</sub>

The Quantification of GHG emissions in Direct and Indirect Emission Source:  
Category Category 1: Direct emissions from transportation  
Category 2: Indirect emissions from imported energy  
Category 3: Indirect emissions from transportation  
Category 4: Indirect emissions from products used by the organization  
Category 5: Indirect emissions associated with the use of products from the organization  
Total greenhouse gas emissions in Category 1 & 2  
Total greenhouse gas emissions in Category 1, 4 & 5

Category	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	NF <sub>3</sub>	Total
Category 1	8,437,843.9	3,836.8	2,625.5	5,125.9	0.0000	0.0000	0.0000	8,437,844.1
Category 2	6,435,492.3	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6,435,492.3
Category 3	277,467.7	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	277,467.7
Category 4	2,146,897.7	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2,146,897.7
Category 5	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant	Not Significant
Total	14,873,336.4	3,836.8	2,625.5	5,125.9	0.0000	0.0000	0.0000	14,873,336.4

**Verification Opinion**  
 unmodified  
 modified  
 adverse

**DNV**

**Independent Assurance Opinion**

This is to verify the initial reporting of Greenhouse Gas Inventory Management Report (2023) of BenQ Materials Corporation - Yunlin

**Scope of Verification**  
DNV Business Assurance (2023) has been commissioned by BenQ Materials Corporation - Yunlin (the Organization) to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2023) (hereafter the "Inventory Report") in Taiwan, ROC with respect to the sites listed in Appendix A.

**Verification Criteria and GHG Programs**  
The verification was performed on the basis of ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emissions identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14068:2020, ISO14066-1:2020.

**Verification Opinion**  
It is DNV's opinion that the Inventory Report (2023), which was published on March 15, 2024, is free from material misstatements in accordance with the verification criteria identified as stated above. The criteria is defined based on the following approaches:  
- For GHG Scope 1 and 2, and Indirect GHG emissions from imported energy in Category 2, the approach is defined based on the following approaches:  
- For the other indirect GHG emissions, the verified information was verified and tested using agreed-upon procedures, as per defined in Inventory Report.  
Also, the GHG information as stated in Appendix B and C has been verified during the process.

**Verification Opinion**  
 unmodified  
 modified  
 adverse

**DNV**

Appendix to Verification Opinion No. C564871-2023-AG-TWN-DNV

**APPENDIX A**

The greenhouse gas statements of BenQ Materials Corporation - Yunlin Greenhouse Gas Inventory Management Report (2023) with respect to the following sites:

Site	Address
BenQ Materials Corporation - Yunlin Technology Factory	No. 15, Keqing 28th Rd., Douliu City, Yunlin County 64004, Taiwan
BenQ Materials Corporation - Yunlin Technology Factory 1	No. 25, Keqing 7th Rd., Douliu City, Yunlin County 64004, Taiwan
BenQ Materials Corporation - Yunlin Technology Manufacturing Factory 1	No. 15, Keqing 28th Rd., Douliu City, Yunlin County 64004, Taiwan

**APPENDIX B**

The Reporting Boundary of BenQ Materials Corporation - Yunlin Greenhouse Gas Inventory Management Report (2023):

**Category**  
Direct GHG emissions and Indirect GHG emissions from imported energy  
Reporting Boundary  
Mainly from vehicle gas, gasoline consumption, "New equipment replacement" purchase and flow GHG emissions in area under organizational jurisdiction and are not covered or controlled by the organization.  
The amount of greenhouse gas emissions proposed by the report of electricity and energy.  
Greenhouse transportation and distribution. Transportation of products to and from the company.  
Employee commuting, Transportation of employees between their homes and their workplaces, Public transit services and inter-city public transportation.  
Business travel. Transportation of employees for business-related activities, Travelable Air, sea, and air transportation.  
Indirect GHG emissions from transportation  
Items included in the inventory are indirect emissions from fuel and energy purchases (not included in category 1), emissions from transportation and treatment services of industrial waste generated by the organization, and emissions from transportation reporting waste.  
The scope of other indirect emissions (other than Imported Energy with specified limited list of sources) was defined by BenQ Materials Corporation - Yunlin's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

**DNV**

**APPENDIX C**

For direct emissions, quantified separately, for each GHG as follows, in tonnes of CO<sub>2</sub>e:

GHG Type	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	NF <sub>3</sub>	Total
Yunlin Technology Factory	52,078.9	2,246.0	0.000	20,549.0	0.000	0.000	0.000	72,842.4
Proportion (%)	96.24%	2.85%	0.00%	31.1%	0.0%	0.0%	0.0%	100.00%
Yunlin Technology Factory 1	3,889.7	4,670.0	0.000	0.000	0.000	0.000	0.000	8,559.7
Proportion (%)	45.87%	63.82%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%
Yunlin Technology Manufacturing (YMF1)	12,368.4	4,415.0	0.000	24,260.0	0.000	0.000	0.000	41,043.4
Proportion (%)	27.96%	18.89%	0.0%	51.9%	0.0%	0.0%	0.0%	100.00%



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# SDGs Disclosure Indicator

Corresponding SDGs	Sub-target No.	Corresponding SDG Sub-target	Corresponding SDG Sub-target	Page
	2.3	Ensure that the incomes of small-scale food producers are stable, and that they have access to secure and fair markets.	8-3 Green Action	102
	2.4	Support sustainable food production systems.		
	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
	3.4	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
	4.3	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
	5.1	Eliminate all forms of discrimination on women and girls	7-2 Manpower Overview	078
	5.5	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
	6.3	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
	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
	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
	8.2	Adopt diverse operation, technology improvement and innovation to achieve economic production capability of higher level	3-2 Business Performance	032
	8.4	Gradually improve resource use efficiency for consumption and production	4-1 Core Technology and Intellectual Property Management	041
	8.5	Provide sufficient employment and suitable works with production capability without gender difference, and implement same remuneration for same job	5-6 Circular Economy	064
	8.5	Provide sufficient employment and suitable works with production capability without gender difference, and implement same remuneration for same job	7-2 Manpower Overview	078
	8.8	Protect labor rights, and create safe and secured working environment for all employees	7-4 Employee Care	087
	8.8	Protect labor rights, and create safe and secured working environment for all employees	7-4 Employee Care	087
	8.8	Protect labor rights, and create safe and secured 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
	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
	10.2	Enhance and promote social, economic, and political inclusion for all, regardless of age, gender, disability, race, ethnicity, religion, economic status, or any other distinction.	7-1 Human Right Management	076
	10.2	Enhance and promote social, economic, and political inclusion for all, regardless of age, gender, disability, race, ethnicity, religion, economic status, or any other distinction.	7-4 Employee Care	087
	10.3	Ensure equal opportunities and reduce inequalities by eliminating discriminatory laws, policies, and practices, and promote appropriate legislation, policies, and actions.	7-1 Human Right Management	076
	10.3	Ensure equal opportunities and reduce inequalities by eliminating discriminatory laws, policies, and practices, and promote appropriate legislation, policies, and actions.	7-4 Employee Care	087
	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
	13.1	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	5-2 Climate Change Management	053
	16.5	Significantly reduce all forms of corruption and bribery actions	3-4 Ethical Management	034



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# 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

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