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# Scope of Data Disclosure

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	GENEJET Biotech Co., Ltd	Cenefom Biomedical Co.,Ltd.	Web-pro Co.,Ltd	Web-Pro Co., Ltd. (Vietnam Plant)
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					●				
Governance									
Executive Remuneration Strategy	●	●	●	●	●				
Financial performance	●	●	●	●	●	●	●	●	●
Tax Payment Status	●	●	●						
Integrity Education Promotion and Training	●	●	●	●	●	●	●	●	●
Environment									
Environmental management system	●	●	●	●	●				
Greenhouse gas emissions	●	●	●	●	●				
Energy management	●	●	●	●	●				
Water resource management	●	●	●	●	●				
Air pollution management	●	●	●	Note3	Note3	Note3	Note3	Note3	Note3
Waste management	●	●	●	●	●				
Social									
Employee Statistics <sup>Note4</sup>	●	●	●	●	●	●	●	●	●
Training Outcomes	●	●	●	●	●	●	●	●	●
Employee Welfare Measures	●	●	●						
Compensation Management	●	●	●	●	●	●	●	●	●
Parental Leave	●	●	●						
Health Management and Care	●	●	●						
Occupational Health and Safety (OHS) Management	●	●	●	●	●	●	●	●	●

Note 1: 100% owned subsidiary

Note 2: Non-100% owned subsidiary

Note 3: No air pollution emissions

Note 4: Includes new hires and turnover



## Environmental Performance Data

Historical Waste Statistics (by Disposal Method and Facility) (Unit: Tons)								
Off-site disposal	Disposal Tpye	Hazard Category	Disposal Method	2020	2021	2022	2023	2024
	Recycle and reuse	Hazardous	Ready to resue	-	-	-	-	-
			Regeneration and reuse	-	21.07	7.77	5.33	5.45
			Other recycling operation	405.38	574.13	412.29	1,305.78	353.55
		Non-Hazardous	Ready to resue	-	-	-	-	-
			Regeneration and reuse	8,676.61	-	-	24.98	746.39
			Other recycling operation	184.25	10,435.30	10,959.68	8,601.24	9,294.14
	Direct disposal	Hazardous	Incineration (including energy recycle)	132.68	-	4.36	3.29	-
			Incineration (excluding energy recycle)	-	258.16	203.56	193.94	267.23
			Landfill	-	-	-	-	-
			Other disposal operation	-	141.45	191.60	218.34	237.33
		Non-Hazardous	Incineration (including energy recycle)	376.00	51.36	459.39	426.06	409.80
			Incineration (excluding energy recycle)	-	730.75	132.27	194.61	226.00
			Landfill	-	-	-	-	-
			Other disposal operation	2,672.95	2,395.37	2,245.97	1,636.27	1,238.98
	Total	Type		2020	2021	2022	2023	2024
		Recycle and reuse — Hazardous		405.38	595.20	420.06	1,311.10	359.00
		Recycle and reuse — Non-Hazardous		8,860.86	10,435.30	10,959.68	8,626.22	10,040.53
		Direct disposa — Hazardous		132.68	399.61	399.52	415.57	504.56
		Direct disposa — Non- Hazardous		3,048.95	3,177.48	2,837.63	2,256.94	1,874.78
		Covered Operational Sites		100% <sup>Note1</sup>	100% <sup>Note1</sup>	100% <sup>Note1</sup>	100% <sup>Note1</sup>	100% <sup>Note1</sup>
		Type		2020	2021	2022	2023	2024
		Recycle and reuse — Hazardous and Non-Hazardous		9,266.24	11,030.50	11,379.74	9,937.32	10,399.54
		Direct disposa — Hazardous and Non- Hazardous		3,181.63	3,577.09	3,237.15	2,672.51	2,379.34
		Covered Operational Sites		100% <sup>Note1</sup>	100% <sup>Note1</sup>	100% <sup>Note1</sup>	100% <sup>Note1</sup>	100% <sup>Note1</sup>

Note:Includes 100% of BenQ Materials' major operational sites; excludes operational sites of subsidiaries.



## Social Performance Data

## Employee Nationality and Job Level Distribution in 2024

Ethnicity / Nationality	Asian <sup>Note</sup>									
	Taiwanese	%	China	%	Filipino	%	Vietnamese	%	Other	%
Middle and Senior Managers	146	80.7%	24	13.3%	0	0%	9	5%	2	1%
Junior Supervisors	136	71.6%	40	21.1%	0	0%	12	6.3%	2	1%
Engineering Employee	273	69.9%	99	25.1%	0	0%	22	5.7%	1	0.1%
Administrative Employee	346	84.8%	37	9.1%	0	0%	12	2.9%	13	3.2%
Junior Employee	983	48.2%	633	31%	287	14.1%	136	6.7%	0	0%

## Employee Distribution by Site and Ethnic Group in 2024

	Taiwan Sites	China Sites	Vietnam Site
Taiwanese Employees	1,880	7	5
Mainland Chinese	2	831	0
Filipino Employees	287	0	0
Vietnamese Employees	107	0	84
Others	10	0	0

Note: As all BenQ Materials' operational sites are located in Asia (Taiwan, China, and Vietnam), the workforce is predominantly of Asian ethnicity. There are currently no employees of African, Latin, Caucasian, or other Western descent.

## Employee Turnover and Hiring Statistics (2024) by Region

Category	Taiwan		Mainland China		Vietnam	
	Overall Hiring Rate	Overall Turnover Rate	Overall Hiring Rate	Overall Turnover Rate	Overall Hiring Rate	Overall Turnover Rate
整體	43.9%	34.0%	60.0%	141.5%	16.9%	34.8%
Female	50.1%	41.3%	49.2%	122.2%	28.0%	60.0%
Male	40.1%	29.6%	67.1%	154.3%	12.5%	25.0%
Age <30	72.7%	47.2%	93.9%	166.6%	22.6%	54.8%
Age 31-50	37.3%	31.8%	41.9%	127.2%	15.1%	24.5%
Age >50	9.5%	9.5%	37.5%	187.5%	0.0%	20.0%

Note: Formula = Number of new hires or leavers in category / Total headcount in same category.

## New Hire Profile (2020-2024)

Category	2020	2021	2022	2023	2024
Female Hires	671	637	414	248	605
Male Hires	1,686	1,813	1,056	852	917
Female %	67.37%	63.64%	41.44%	23.11%	49.43%
Male %	102.74%	113.45%	65.84%	47.92%	46.10%
Age <30	1,606	1,521	801	501	676
Age 31-50	744	900	663	588	829
Age >50	7	28	6	11	17
Age <30 %	150.52%	173.83%	104.57%	64.73%	78.06%
Age 31-50 %	49.27%	54.35%	37.76%	30.06%	37.91%
Age >50 %	11.67%	41.18%	7.41%	9.09%	10.63%
Taiwan	473	668	510	217	1,004
Mainland China	1,884	1,782	960	702	503
Vietnam	-	-	-	-	15
Taiwan %	28.26%	37.91%	29.51%	12.18%	43.92%
China %	195.64%	212.90%	110.98%	88.86%	60.02%
Vietnam %	-	-	-	-	16.85%

Note: 2024 is the first year Vietnam site is included in disclosure.



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BenQ Materials Introduction

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Sustainability Governance

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Responsible Governance

3

Responsible Product

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Environmental Sustainability

5

Partnership

6

Friendly Workplace

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Social participation

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## Employee Turnover Profile (2020–2024)

Category	2020	2021	2022	2023	2024
Female Hires	565	598	466	294	780
Male Hires	1,559	1,804	1,093	939	1,215
Female %	56.73%	59.74%	46.65%	27.40%	63.73%
Male %	95.00%	112.89%	68.14%	52.81%	61.09%
Age <30	1,376	1,509	887	498	761
Age 31–50	738	855	665	712	1,204
Age >50	10	38	7	23	30
Age <30 %	128.96%	172.46%	115.80%	64.34%	87.88%
Age 31–50 %	48.87%	51.63%	37.87%	36.40%	55.05%
Age >50 %	16.67%	55.88%	8.64%	19.01%	18.75%
Taiwan	398	584	540	314	778
Mainland China	1,726	1,818	1,015	778	1,186
Vietnam	-	-	-	-	31
Taiwan %	23.78%	33.14%	31.25%	17.63%	34.03%
China %	179.23%	217.20%	117.34%	98.48%	141.53%
Vietnam %	-	-	-	-	34.83%

## R&amp;D Talent Composition

Year	2020	2021	2022	2023	2024
Male Headcount	107	117	130	131	126
Female Headcount	57	69	68	71	70
Male %	65%	63%	66%	65%	64%
Female %	35%	37%	34%	35%	36%

## Governance Performance Data

## Political Contributions and Public Policy Influence (TWD)

Category	2021	2022	2023	2024
Lobbyists and lobbying organizations / interest groups	0	0	0	0
Political parties or individual candidates	0	0	0	0
Industry/trade associations or think tanks influencing campaigns/laws	0	0	0	0
Others (e.g., ballot initiatives, referendums)	0	0	0	0
Total	0	0	0	0

Note 1: Figures exclude subsidiaries.

Note 2: The company did not engage in any political donations, lobbying expenditures, or support for specific political parties/candidates in the past four years.

## Integrity-Related Violations

Violation Category	Number of Cases in 2024
Bribery / Corruption	0
Fraud / Misappropriation	0
Privacy Breaches / Data Protection	0
Conflict of Interest / Money Laundering	0



# 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 2024/1/1-2024/12/31
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No

## GRI 2: General Disclosures 2021

Disclosure	Description	Reference	Page	Notes
Organizational and Reporting Practices				
2-1	Organizational details	1-1 Company Profile	8	
2-2	Entities included in the organization's sustainability reporting	- Report Introduction	6	
2-3	Reporting period, frequency and contact point	- Report Introduction	6	
2-4	Restatements of information	7-4-7 Parental Leave	108	
2-5	External assurance	- Report Introduction	6	
Activities and Workforce				
2-6	Activities, value chain and other business relationships	1-1-3 Value Chain 6-1 Customer Service	9 78	
2-7	Employees	7-2-2 Employee Statistics	92	
2-8	Workers who are not employees	7-2-2 Employee Statistics	92	
Governance				
2-9	Governance structure and composition	3-1-1 Board of Directors	33	
2-10	Nomination and selection of the highest governance body	3-1-1 Board of Directors	33	
2-11	Chair of the highest governance body	3-1-1 Board of Directors	33	
2-12	Role of the highest governance body in overseeing the management of impacts	3-1-1 Board of Directors	33	
2-13	Delegation of responsibility for managing impacts	2-1 Sustainable Governance and Operations 2-4 Sustainability Topic Management Approach	16 28	
2-14	Role of the highest governance body in sustainability reporting	- Report Introduction 3-1-1 Board of Directors	6 33	
2-15	Conflicts of interest	3-1-1 Board of Directors	33	
2-16	Communication of critical concerns	3-1-1 Board of Directors	33	
2-17	Collective knowledge of the highest governance body	3-1-1 Board of Directors	33	

Disclosure	Description	Reference	Page	Notes
2-18	Evaluation of the performance of the highest governance body	3-1-5 Board of Directors Performance Evaluation	36	
2-19	Remuneration policies	3-1-4 Executive Remuneration Strategy	35	
2-20	Process to determine remuneration	3-1-4 Executive Remuneration Strategy	35	
2-21	Annual total compensation ratio	3-1-4 Executive Remuneration Strategy	35	
Strategies, Policies, and Practices				
2-22	Statement on sustainable development strategy	- Message from the President	2	
2-23	Policy commitments	3-4-1 Code of Conduct 7-1 Human Rights Management	40 90	
2-24	Embedding policy commitments	3-4 Ethical Management	40	
2-25	Processes to remediate negative impacts	2-4 Sustainability Topic Management Approach 3-4-2 Grievance Mechanism 7-4-6 Employee Communication	28 40 106	
2-26	Mechanisms for seeking advice and raising concerns	3-1 Corporate Governance 3-4 Ethical Management	33 40	
2-27	Compliance with laws and regulations	3-1-8 Corporate Governance 3-4-2 Grievance Mechanism	33 40	
2-28	Membership associations	1-1-2 Participation in External Organizations	9	
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	2-2 Stakeholder Engagement	20	
2-30	Collective bargaining agreements	7-4-6 Employee Communication	106	

## GRI 3: Material Topics 2021

GRI Disclosure	GRI Standard Title	Report Section Correspondence	Page	Notes
3-1	Process to determine material topics	2-3 Materiality Assessment and Analysis	22	
3-2	List of material topics	2-3-2 Identified Material Topics	22	
Material Topic 1: Sustainable Supply Chain				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	
204-1	Proportion of spending on local suppliers	6-3-7 Local Procurement	88	
308-1	New suppliers screened using environmental criteria	6-3-3 Supplier Selection	85	
308-2	Negative environmental impacts in the supply chain and actions taken New suppliers screened using social criteria	6-3-3 Supplier Selection; 6-3-4 Existing Supplier Management	85 86	
414-1	Negative social impacts in the supply chain and actions taken	6-3-3 Supplier Selection	85	
414-2	Proportion of spending on local suppliers	6-3-3 Supplier Selection 6-3-4 Existing Supplier Management	85 86	



GRI Disclosure	GRI Standard Title	Report Section Correspondence	Page	Notes
<b>Material Topic 2: Innovation Management</b>				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	
-	Custom Topic: Structural Optimization & Efficiency	4-2 Sustainable Product Design and Lifecycle Integration	52	
<b>Material Topic 3: Information Security</b>				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	
-	Custom Topic: Information Security Incidents	6-1-2 Information Security	78	
<b>Material Topic 4: Quality Management</b>				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	
-	Custom Topic: Customer Satisfaction	6-1-2 Customer Satisfaction	78	
<b>Material Topic 5: Climate Strategy</b>				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	
305-1	Direct (Scope 1) GHG emissions	5-2-3 Greenhouse Gas Management	66	
305-2	Energy indirect (Scope 2) GHG emissions	5-2-3 Greenhouse Gas Management	66	
305-3	Other indirect (Scope 3) GHG emissions	5-2-3 Greenhouse Gas Management	66	
305-4	GHG emissions intensity	5-2-3 Greenhouse Gas Management	66	
305-5	Reduction of GHG emissions	5-2-3 Greenhouse Gas Management	66	
305-6	Emissions of ozone-depleting substances (ODS)	-	-	No ODS emissions during operations
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5-5 Air Population Control	74	
<b>Material Topic 6: Diversity and Inclusion</b>				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	
405-1	Diversity of governance bodies and employees Ratio of basic salary and remuneration of women to men	3-1-1 Board of Directors 7-2-2 Employee Statistics	33 92	
405-2	Incidents of discrimination and corrective actions taken	7-4-4 Compensation Management	105	
406-1	Diversity of governance bodies and employees	7-4-6 Employee Communication	106	No incidents of workplace discrimination in 2024
<b>Material Topic 7: Product Responsibility</b>				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	

GRI Disclosure	GRI Standard Title	Report Section Correspondence	Page	Notes
-	Custom Topic: Product Carbon Footprint Reduction	4-2 Sustainable Product Design and Lifecycle Integration	52	
<b>Material Topic 8: Product Safety and Marketing</b>				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	
416-1	Assessment of the health and safety impacts of product and service categories	4-5 Product Safety and Marketing Labels	60	
416-2	Incidents of non-compliance concerning the health and safety impacts	3-1-8 Regulatory Compliance	37	No such incidents in 2024
417-1	Requirements for product and service information and labeling	4-5 Product Safety and Marketing Labels	60	
417-2	Incidents of non-compliance concerning product/service info & labeling	3-1-8 Regulatory Compliance	37	No such incidents in 2024
417-3	Incidents of non-compliance concerning marketing communications	3-1-8 Regulatory Compliance	37	No such incidents in 2024
<b>Material Topic 9: Business Ethics &amp; Integrity</b>				
3-3	Management of material topic	2-4 Sustainability Topic Management Approach	28	
205-1	Operations assessed for risks related to corruption	3-4-3 Integrity Education Promotion and Training	41	
205-2	Communication and training about anti-corruption policies and procedures	3-4-1 Code of Conduct 3-4-3 Integrity Education Promotion and Training	40 41	
205-3	Operations assessed for risks related to corruption	3-4-2 Grievance Mechanism	40	No incidents of corruption in 2024

## Voluntary Disclosures of GRI Topics and Indicator

Disclosure	Description	Reference	Page	Notes
<b>GRI 200 : Economic Series</b>				
<b>GRI 201 : Economic Performance 2016</b>				
201-1	Direct economic value generated and distributed	3-2 Business Performance	38	
201-2	Financial Impacts, Risks, and Opportunities Arising from Climate Change	5-2-2 Climate Change Management Strategy and Actions	63	
201-3	Defined Benefit Obligations and Other Retirement Plans	7-4-2 Employee Welfare Measures	102	
201-4	Financial Subsidies Received from the Government	3-2 Business Performance	38	
<b>GRI 202 : Market Presence 2016</b>				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	7-4-4 Compensation Management	105	
202-2	Proportion of Local Residents Employed in Senior Management Positions	7-2-2 Employee Statistics	92	





Disclosure	Description	Reference	Page	Notes
<b>GRI 206: Anti-competitive Behavior 2016</b>				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3-4-3 Integrity Education Promotion and Training	41	No relevant incidents in 2024
<b>GRI 300 : Environmental Series</b>				
<b>GRI 302 : Energy 2016</b>				
302-1	Energy consumption within the organization	5-3-1 Energy Usage Data	68	
302-3	Energy intensity	5-3-1 Energy Usage Data	68	
302-4	Reducing energy consumption	5-3-2 Emission Reduction Actions and Outcomes	68	
<b>GRI 303 : Water 2018</b>				
303-1	Interactions with water as a shared resource	5-4 Water Resource Management	70	
303-2	Management of impacts related to water discharge	5-4-1 Water Consumption Overview	70	
303-3	Water withdrawal	5-4-1 Water Consumption Overview	70	
303-4	Discharge volume	5-4-1 Water Consumption Overview	70	
303-5	Water consumption	5-4-1 Water Consumption Overview	70	
<b>GRI 306 : Waste 2020</b>				
306-1	Waste generation and waste related significant impact	5-6-1 Waste Management	75	
306-2	Management of waste related significant impact	5-6-1 Waste Management	75	
306-3	Waste generation	5-6-2 Waste Production Volume	75	
306-4	Waste disposal transfer	5-6-4 Recycling and Circular Resource Utilization Data	76	
306-5	Waste direct disposal	5-6-4 Recycling and Circular Resource Utilization Data	76	
<b>GRI 400 : Social Topic</b>				
<b>GRI 401 : Employment 2016</b>				
401-1	New employee hires and employee turnover	7-2-2 Employee Statistics	92	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	7-4-2 Employee Statistics	102	
401-3	Parental leave	7-4-7 Parental Leave	108	
<b>GRI 402 : 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>GRI 403 : Occupational safety and health 2018</b>				

Disclosure	Description	Reference	Page	Notes
403-1	Occupational health and safety management system	7-6-1 Occupational Safety and Health Management System	112	
403-2	Hazard identification, risk assessment, and incident investigation	7-6-3 Hazard Identification and Risk Assessment	112	
403-3	Occupational health services	7-5-1 Health Examination	109	
403-4	Worker participation, consultation, and communication on occupational	7-6-4 Accident Investigation and Injury Prevention	113	
403-5	Worker training on occupational health and safety	7-6-7 Occupational Safety and Health Training 7-6-8 Contractor Occupational Safety Education and Training	114 115	
403-6	Promotion of worker health	7-5 Health Management and Care	109	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business operations	7-6-3 Hazard Identification and Risk Assessment	112	
403-8	Workers covered by an occupational health and safety management system	7-6-1 Occupational Safety and Health Management System	112	
403-9	Occupational Injuries	7-6-9 Occupational Injury Statistics	115	
<b>GRI 404 : Education and Training 2016</b>				
404-1	Average Hours of Training per Year per Employee	7-3-2 Training Outcomes	96	
404-3	Percentage of employees receiving periodic performance and occupational development reviews	7-3-4 Performance Management System	100	
<b>GRI 407 : Freedom of Association and Collective Bargaining 2016</b>				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	7-1 Human Rights Management 7-4-6 Employee Communication 6-3-4 Existing Supplier Management	90 106 86	
<b>GRI 408 : Child Labor 2016</b>				
408-1	Operations and suppliers at significant risk for incidents of child labor	7-1 Human Rights Management	90	No relevant incidents in 2024
<b>GRI 409 : Forced or Compulsory Labor 2016</b>				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	7-1 Human Rights Management	90	
<b>GRI 410 : Security Practices 2016</b>				
410-1	Security personnel trained in human rights policies or procedures	7-2-3 Employee Turnover 7-1 Human Rights Management	94 90	
<b>GRI 411 : Rights of Indigenous Peoples 2016</b>				
411-1	Incidents of violations involving rights of Indigenous peoples	7-1 Human Rights Management	90	
<b>GRI 415 : Public Policy 2016</b>				
415-2	Political contributions	3-2 Business Performance	38	
<b>GRI 418 Customer Privacy 2016</b>				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	6-1-3 Privacy Protection Policy and Practices	81	No relevant incidents in 2024





# 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	❶ The gender and ethnicity/race representation ratios of management, ❷ technical staff, and ❸ all other employees.	TC-HW-330a.1	<a href="#">9-1-2 Social Performance Data</a> BenQ Materials currently operates primarily in Asia, with most of its senior and mid-level managers and employees being of Asian descent.	Position	Male (%)	Female (%)	127
				Executive Managers	66.2%	33.8%	
				Technical Staff	61.4%	38.6%	
				All Other Employees	61.3%	38.7	
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	<a href="#">4-4 Hazardous Substance Management</a> Functional film related products 100% comply with IEC 62474 standard			58	
	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	<a href="#">5-6-3 Waste Resource Recycling and Circular Reuse</a> BenQ Materials primarily produces material-based products, which are not applicable to electronic waste categories. The company continuously seeks methods to reuse various types of waste by developing them into products or enabling circular reuse. One key initiative focuses on the recovery and reuse of distilled ethyl acetate (EAC) within the facilities to reduce raw material consumption and waste generation. In addition, the company collaborates with other industries that use distilled EAC as their raw material. In 2024, a total of 5.3 metric tons of distilled EAC was recovered, with a circular reuse rate of 60%. Membrane products account for the largest share of the company's revenue, and waste recovery efforts are primarily centered on membrane waste. In 2024, the recycling of discarded white membranes reduced monthly waste by 28 metric tons.			76	
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	<a href="#">6-3-4 Existing Supplier Management</a> In 2024, BenQ Materials had a total of 262 Tier-1 suppliers, among which one supplier was certified with the Responsible Business Alliance (RBA) certificate. Therefore, the proportion of suppliers that underwent RBA audit and verification processes was 0.4%. Additionally, in 2024, BenQ Materials conducted ESG audits on four key Tier-1 suppliers based on RBA standards, accounting for 1.5% of all Tier-1 suppliers. No high-risk suppliers were identified.			86	
	Level 1 supplier ❶ percentage of nonconforming with RBA VAP (or similar audit) ❷ corrective measure ratio, according to (a) priority level nonconformity ❸ Other level nonconformity	TC-HW-430a.2	<a href="#">6-3-4 Existing Supplier Management</a> In 2024, BenQ Materials conducted ESG audits on four key Tier-1 suppliers based on Responsible Business Alliance (RBA) standards, and all of them successfully passed the audits.			86	
Raw Material Procurement	Explanation of risk management for key raw material use	TC-HW-440a.1	<a href="#">6-3-2 Sustainability Policy Document Requirements</a> BenQ Materials has established a sustainable supply chain management framework, requiring all suppliers to comply with sustainability-related policies or documented regulations. This includes signing a Corporate Social Responsibility (CSR) Commitment Letter, adhering to conflict minerals requirements with supplier-issued declarations, and signing a Hazardous Substance Management Policy.			85	
Number of Units Produced by Product Category		TC-HW-000.A	26,366 kilometers			-	
Production Facility Area		TC-HW-000.B	The display materials production area in the Taiwan site covers a total of 14,449.12 square meters.			-	
Percentage of Production in Owned Facilities		TC-HW-000.C	In 2024, 100% of display materials were produced in the company's own facilities.			-	



## 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 at this time.	-
	Percentage change in: ❶ weighted average list price and ❷ weighted average net price across product portfolio compared to previous reporting period	HC-MS-240a.3	Not disclosed at this time.	-
Product Safety	❶ Number of recalls issued, ❷ total units recalled	HC-MS-250a.1	<a href="#">6-2-3 Quality Mechanisms</a> No Product Recalls in 2024	83
	Products listed in any public medical product safety or adverse event alert database	HC-MS-250a.2	<a href="#">6-2-3 Quality Mechanisms</a> No Products Listed in Adverse Event Alert Database in 2024	83
	Number of fatalities associated with products	HC-MS-250a.3	<a href="#">6-2-3 Quality Mechanisms</a> No Deaths Related to Product Use in 2024	83
	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	HC-MS-250a.4	<a href="#">6-2-3 Quality Mechanisms</a> No Violations of GMP or Equivalent Standards in 2024	83
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	HC-MS-270a.1	<a href="#">3-1-8 Regulatory Compliance</a>	37
	Description of code of ethics governing promotion of off-label use of products	HC-MS-270a.2	<a href="#">3-4-3 Integrity Education Promotion and Training</a> Annual integrity promotion and training are required for all employees.	41
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	<a href="#">4-2 Sustainable Product Design and Lifecycle Integration</a> Medical products are designed based on the principles of structural optimization, environmentally friendly raw materials, recyclable materials, low-impact components, packaging reduction, and product safety.	52
	Total amount of products accepted for take-back and reused, recycled or donated, broken down by: ❶ devices and equipment and ❷ supplies	HC-MS-410a.2	<a href="#">4-2 Sustainable Product Design and Lifecycle Integration</a> For information regarding product take-back and reuse, please refer to the section on "Recyclable Materials."	52
Supply Chain Management	Percentage of ❶ entity's facilities and ❷ Tier 1 suppliers' facilities participating in third-party audit programmes for manufacturing and product quality	HC-MS-430a.1	<a href="#">6-2-3 Quality Mechanisms</a> BenQ Materials' medical products are subject to annual audits by regulatory authorities. Additionally, certifications such as ISO 13485, QMS, and MDR have been obtained to ensure quality throughout the manufacturing process.	83
	Description of efforts to maintain traceability within the distribution chain	HC-MS-430a.2	<a href="#">6-2-3 Quality Mechanisms</a> Please refer to the Supplier Quality Management Mechanism for further information.	83
	Description of the management of risks associated with the use of critical materials	HC-MS-430a.3	<a href="#">6-3-2 Sustainability Policy Document Requirements</a> BenQ Materials has established a sustainable supply chain management framework, requiring all suppliers to comply with sustainability-related policies or documented regulations. This includes signing a Corporate Social Responsibility (CSR) Commitment Letter, adhering to conflict minerals requirements with supplier-issued declarations, and signing a Hazardous Substance Management Policy.	85
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	HC-MS-510a.1	<a href="#">3-4-2 Grievance Mechanism</a> No incidents of corruption or bribery occurred in 2024.	40
	Description of code of ethics governing interactions with health care professionals	HC-MS-510a.2	<a href="#">3-4-3 Integrity Education Promotion and Training</a> All employees are required to undergo annual integrity awareness and training.	41
Number of units sold by product category		HC-MS-000.A	Not disclosed at this time.	-



# Sustainable Disclosure Indicators for the Optoelectronics Industry

No.	Indicator	Indicator Type	Disclosure content of 2024
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: 497,266.58 billion joules</li><li>Percentage of Purchased Electricity: 57.99%</li><li>Renewable Energy Usage Rate: 23.70%</li></ul>
2	Total Water Intake and Total Water Consumption (in thousand cubic meters)	Quantitative	<ul style="list-style-type: none"><li>Total water withdrawal: 357.25 megaliters (ML)</li><li>Total water consumption: 80.77 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: 863.56 metric tons</li><li>Percentage of Hazardous Waste Recycling: 41.57%</li></ul>
4	Description of Occupational Accident Categories, Number of Incidents (quantity), and Ratio	Quantitative	<ul style="list-style-type: none"><li>Type of occupational injury: Entrapment injury incident</li><li>Number of Incidents: 8</li><li>Ratio: 0.0024</li></ul>
5	Disclosure of Product Lifecycle Management: Weight of Scrap and Electronic Waste (in metric tons) and Recycling Percentage (in percentage) <small>Note 1</small>	Quantitative	<p><a href="#">5-6-3 Waste Resource Recycling and Circular Reuse</a></p> <ul style="list-style-type: none"><li>BenQ Materials primarily produces materials and medical products, not consumer electronics; therefore, there are no end-of-life electronic products or e-waste recycling practices applicable.</li><li>The company continuously seeks ways to reuse various types of waste through product development or circular reuse. In particular, distilled ethyl acetate (EAC) is reused within the facility to reduce raw material consumption and waste generation. Additionally, distilled EAC is supplied to other industries as a raw material. In 2024, 5.3 metric tons of distilled EAC were recovered, achieving a recycling rate of 60%.</li><li>As membrane products represent the company's highest revenue segment, recycling management focuses primarily on membrane waste. In 2024, recycling of white membrane waste reduced monthly waste by 28 metric tons.</li></ul>
6	Description of Risk Management related to Key Materials	Qualitative	<p><a href="#">6-3-2 Sustainability Policy Document Requirements</a></p> <ul style="list-style-type: none"><li>BenQ Materials has established a sustainable supply chain management framework, requiring all suppliers to comply with sustainability-related policies or documented regulations. This includes signing a Corporate Social Responsibility (CSR) Commitment Letter, adhering to conflict minerals requirements with supplier-issued declarations, and signing a Hazardous Substance Management Policy.</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 2024, BenQ Materials was not involved in any legal actions related to anti-competitive behavior regulations.</li></ul>
8	Primary Product Production Volume by Product Category	Quantitative	<ul style="list-style-type: none"><li>Display materials remained the company's primary revenue source, with a production volume of 26,366 kilometers in 2024.</li></ul>

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



# 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
Scope1				
BenQ Materials Corporation	24,160.94	1.30	DNV(Taiwan) SGS(China)	DNV and SGS have conducted a verification process for BenQ Materials' greenhouse gas emissions. Reasonable assurance was provided for Scope 1 and Scope 2 emissions, while limited assurance was provided for Scope 3 emissions. The organizational boundary for the verification was established based on the operational control approach and includes a total of five operational sites. For detailed site information, please refer to the "Organizational Boundary Description" table below.
Taoyuan Plant	7852.65			
Longtan Plant	8025.55			
Yunlin Plant	7056.89			
Suzhou Plant	538.66			
Wuhu Plant	687.19			
Scope2				
BenQ Materials Corporation	25,948.41	1.40	DNV(Taiwan) SGS(China)	DNV and SGS have conducted a verification process for BenQ Materials' greenhouse gas emissions. Reasonable assurance was provided for Scope 1 and Scope 2 emissions, while limited assurance was provided for Scope 3 emissions. The organizational boundary for the verification was established based on the operational control approach and includes a total of five operational sites. For detailed site information, please refer to the "Organizational Boundary Description" table below.
Taoyuan Plant	14520.02			
Longtan Plant	6268.13			
Yunlin Plant	5160.26			
Suzhou Plant	0			
Wuhu Plant	0			

## 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	77,764.14	DNV(Taiwan) SGS(China)	Taoyuan, Longtan, 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	64,500.02		
3-2 Capital goods	30.16		
3-3 Fuel- and energy-related activities (not included in Scope 1 or 2)	8,173.11		
3-4 Upstream transportation and distribution	1015.30		
3-5 Waste generated in operations/wastewater	1118.38		
3-6 Business travel	192.34		
3-7 Employee commuting	1,286.28		
3-9 Downstream transportation and distribution	1,290.19		
3-12 Final Disposal of Sold Products	158.35		

## 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	✓	✓
Exclusion scope		Explanation	
Investment Holding Companies		NA	
Operational Sites Not Included		Due to the fact that the subsidiaries –GENEJet Biotech Co., Ltd., Cenefom Corp., Web-Pro Corp., and Web-Pro Co., Ltd. (Vietnam) – have not yet completed third-party verification of their greenhouse gas inventory data, disclosure in the sustainability report is scheduled after verification is completed in 2025.	



# SDGs Disclosure Indicator

Corresponding SDGs	Sub-target No.	Corresponding SDG Sub-target	Corresponding Chapter/Section	Page
	2.3	Ensure that the incomes of small-scale food producers are stable, and that they have access to secure and fair markets.	8-4-2 Taiwan agricultural food plan	121
	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	109
	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	109
	3.9	Significantly reduce hazardous chemicals and death and number of patients due to air, water and soil contamination.	5-6 Circular Economy	75
	4.1	Eliminate gender disparities in education and ensure equal access for the vulnerable	8-3 Educational Development	118
	4.5	Ensure that all male and female employees equally receive quality technical, occupational and advanced education suitable to their jobs		
	4.7	Significantly increase and manage relevant skills necessary for employment, suitable jobs and startup		
	4.a	Build inclusive and effective learning environments		
	5.1	Eliminate all forms of discrimination on women and girls	7-1 Human Rights Management	90
	5.5	Ensure that women have equal opportunities for effectively participating in economic decision making and entering the decision-making management level	7-2-2 Employee Statistics	92
	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	70
	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	70
	7.2	Significantly increase the ratio of renewable energies in the global energy structure	5-3 Energy Management	68
	7.3	Increase the energy improvement rate to two times higher by 2030	5-3 Energy Management	68

Corresponding SDGs	Sub-target No.	Corresponding SDG Sub-target	Corresponding Chapter/Section	Page
	8.2	Adopt diverse operation, technology improvement and innovation to achieve economic production capability of higher level	3-2 Business Performance	38
			4-1 Core Technology and Intellectual Property Management	50
	8.4	Gradually improve resource use efficiency for consumption and production	5-6 Circular Economy	75
	8.5	Provide sufficient employment and suitable works with production capability without gender difference, and implement same remuneration for same job	7-2 Human Resources Overview	92
			7-4 Employee Well-being and Diversity & Inclusion	102
	8.8	Protect labor rights, and create safe and secured working environment for all employees	7-4 Employee Well-being and Diversity & Inclusion	102
			7-6 Workplace Safety	112
	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 Product Design and Lifecycle Integration	52
	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	50
	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 Rights Management	90
	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 Well-being and Diversity & Inclusion	102
	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	75
	12.5	Significantly reduce waste generation through prevention, reduction of emission, recycling and reuse.	5-6 Circular Economy	75
	13.1	Enhance the capability to reduce and adapt climate related accidents and natural disasters	3-5 Risk Management	42
	13.2	Response to climate change will be included in the policies, strategies and plans	5-2 Climate Change Management	63
	16.5	Significantly reduce all forms of corruption and bribery actions	3-4 Ethical Management	40



# Overview of Management Systems Implementation

ISO Standard	Certified Site	Valid Until	Coverage Rate	Certification Body
ISO 14001:2015 Environmental Management	Taoyuan Plant	2026/10/19	100%	SGS Taiwan Ltd.
	Longtan Plant	2028/04/26		
	Yunlin Plant	2028/01/05		
	Suzhou Plant	2026/03/05		China Quality Certification Centre (CQC)
	Wuhu Plant	2027/03/11		
ISO 14064-1:2018 GHG Inventory Verification	Taoyuan Plant	Permanent	100%	DNV (Scope 1 & 2: Reasonable Assurance; Scope 3: Limited Assurance)
	Longtan Plant			
	Yunlin Plant			SGS Taiwan Ltd. (Scope 1, 2, 3: Reasonable Assurance)
	Suzhou Plant			
ISO 14067:2018 Product Carbon Footprint	Polarizer Products	Permanent	3 cases	Bureau Veritas Certification Holding SAS – UK Branch
	Textile Products			SGS Taiwan Ltd.
	Battery Separator Film			
ISO 45001:2018 Occupational Health & Safety	Taoyuan Plant	2026/10/19	100%	SGS Taiwan Ltd.
	Longtan Plant	2028/04/26		
	Yunlin Plant	2028/01/05		
	Suzhou Plant	2026/03/05		China Quality Certification Centre (CQC)
	Wuhu Plant	2027/03/05		

ISO Standard	Certified Site	Valid Until	Coverage Rate	Certification Body
ISO 50001:2018 Energy Management System	Taoyuan Plant	2027/12/08	100%	BSI Taiwan
	Longtan Plant	2026/12/02		
	Yunlin Plant	2028/01/14		DNV
	Suzhou Plant	2026/11/06		
	Wuhu Plant	2027/11/10		
ISO 46001:2019 Water Efficiency Management	Taoyuan Plant	2026/11/28	20%	SGS
ISO 27001:2022 Information Security	Taoyuan Plant	2028/03/31	60%	BSI Taiwan
	Longtan Plant			
	Yunlin Plant			
ISO 9001:2015 Quality Management System	Taoyuan Plant	2026/08/21	100%	DQS Taiwan Ltd.
	Longtan Plant	2026/09/05		
	Yunlin Plant	2025/10/31		
	Suzhou Plant	2026/12/03		
	Wuhu Plant	2026/12/03		
IATF 16949:2016 Automotive QMS	Taoyuan Plant	2026/08/21	100%	DQS Taiwan Ltd.
	Longtan Plant	2026/09/05		
	Yunlin Plant	2025/10/31		
	Suzhou Plant	2026/12/03		
IECQ QC 080000:2017 Hazardous Substance Process Management	Wuhu Plant	2026/12/03	40%	DQS Taiwan Ltd.
	Taoyuan Plant	2026/10/10		
	Longtan Plant	2026/10/11		





# External Guarantee Certificates



## ASSURANCE STATEMENT

### SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE BENQ MATERIALS CORPORATION'S CORPORATE SUSTAINABILITY REPORT FOR 2024

#### NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by BenQ Materials Corporation (hereinafter referred to as BenQ Materials) to conduct an independent assurance of the Corporate Sustainability Report for 2024 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/04/01 to 2025/05/29. The boundary of this report includes BenQ Materials Taiwan and China operational and production sites. It is not the same as BenQ Materials' consolidated financial statements. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

#### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all BenQ Materials' Stakeholders.

#### RESPONSIBILITIES

The sustainability information in the BenQ Materials' Corporate Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body and management of BenQ Materials.

SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

#### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the Accountability Principles (AA1000AP, 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

#### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract

#### Reporting Criteria Options

- |   |   |
|---|---|
| 1 | AA1000 Accountability Principles (2018) |
| 2 | GRI (In Accordance with)                |

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- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

#### ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, ESG Sustainability Committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and stakeholders where relevant.

#### LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB related disclosures has not been checked back to source as part of this assurance process.

#### INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from BenQ Materials, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

#### FINDINGS AND CONCLUSIONS

##### ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

#### ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

##### INCLUSIVITY

BenQ Materials has demonstrated a strong commitment to stakeholder inclusivity and engagement. The organization has effectively integrated stakeholder engagement processes into its governance, strategy, and decision-making frameworks, ensuring involvement from senior management, cross-functional teams, and diverse geographical regions. Through various engagement initiatives, including surveys and communications with employees, customers, investors, suppliers, CSR experts, and other stakeholders, BenQ Materials fosters a comprehensive understanding of stakeholder concerns.

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#### MATERIALITY

BenQ Materials has established and integrated a multifaceted methodology, incorporating monetization processes, to identify the organization's material issues. It has developed an impact-based materiality analysis process and established corresponding sustainability objectives. This report appropriately addresses the identified issues based on their materiality and priority.

#### RESPONSIVENESS

BenQ Materials has adequately demonstrated responsiveness towards the material topics and their impacts that were identified through the review process. The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

#### IMPACT

BenQ Materials has demonstrated a process on identifying impacts that fairly encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Impacts related to material topics were in place at target setting with qualitative and quantitative measurements and evaluation.

#### ADHERENCE TO GRI

The report, BenQ Materials' Corporate Sustainability Report of 2024, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to BenQ Materials' contributions to sustainability development. In the future, progressively adopting systematic data collection and integration with IFRS standards can further enhance alignment with the expectations of investors and other stakeholders.

#### Signed:

For and on behalf of SGS Taiwan Ltd.

Stephen Pao  
Business Assurance Director  
Taipei, Taiwan  
02 July, 2025  
[www.sgs.com](http://www.sgs.com)



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