



Sustainability Governance

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» Sustainable Strategy Implementation Framework

BenQ Materials's sustainability strategy is based on sound corporate governance, balanced stakeholder interests, the protection of the global environment, and a commitment to social engagement. BenQ Materials has an ESG Sustainability Committee that oversees and implements the promotion and target setting of the program. The committee consists of five functional groups, with the CEO serving as the chairman and senior executives at the associate level or above acting as the convener. Goals are set in the areas of sustainable materials and green product development, green production, corporate governance and compliance, as well as social engagement and employee care. The committee holds regular quarterly meetings to review the progress, target setting, and implementation results of each project group.

» How the ESG Committee works





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» Sustainable Governance Report to the Board

The ESG Sustainability Committee, comprising the Chair and the Executive Secretary, reports regularly to the Board each year on the outcomes driven by the various sub-groups of the Committee, with the Board overseeing the objectives and implementation. In 2022, the Sustainability Committee reports to the Board on the outcomes for the year, including:

- The 2050 carbon neutrality target set for 2021 and the medium-term target of a 30% reduction in carbon emissions by 2030.
- In accordance with the requirements of corporate governance, we have obtained certification schemes for operational management, including intelligence and finance, information security and energy.
- In line with the basic corporate responsibility of employee care, COVID-19 provides additional health protection mechanisms for employees during the period and supplies the external community with the necessary vaccination and care materials.
- Promote the sharing of results and recognition of ESG projects.

Date of Board Meeting

2022.05.03

Name of the motion to be reported to the Board

【Report】 Sustainable Development Achievements and Future Plans for 2021

» Sustainability Goal

BenQ Materials Sustainability Committee deploys six main sustainability missions, including Green Manufacturing, Responsible Product, Participation of Common Growth, Friendly Workplace, Social Care and Responsible Governance, based on the three aspects of E (Environmental Sustainability), S (Social Participation) and G (Corporate Governance). Each mission is established with the key mission directive and goal. From the source design of products and materials to the raw materials and energy resources used during the product manufacturing process, environmental sustainability is adopted as an important starting point for designs and improvements.





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Six Main Missions of Sustainability	SDGs	Strategic Aspect	Projects	Short-term Goals			Medium Term Goals		Long Term Goals
				Target 2022	2022 Achievement / Current Status	Target 2023	Target 2025	Target 2027	Target 2030
Responsible Governance	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Transparent and Responsible Governance	Corporate governance evaluation	6%~20% interval	✓	6%~20% interval	6%~20% interval	6%~20% interval	6%~20% interval
		Legal compliance and ethical management	Establish code of ethical conducts (All employee course training rate of 100%)	100%	✓	100%	100%	100%	100%
			Promote corporate culture and value of ethical management of the company (All employee course training rate of 100%)	100%	✓	100%	100%	100%	100%
Responsible Product	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Low Carbon Materials	Solvent-free PSA formulation development (Polarizer PL)	Completion of experimental tests	✓/complete recipe development	Complete product validation	Mass Production	New Line Timetable Planning	-
			Thinning of the release material/changes in structural design (Optical Film OF)	Δ	Taking stock of the product's carbon footprint	Product carbon footprint ↓ 5.5%	Product carbon footprint ↓ 24.8%	-	-
			Biological source monomer introduction / with recycled release film (Optical OCA)	Δ	Basic physicality test completed	-	24%	-	-
			Individual pouches - solvent-free lamination and thinning of moulds (Medical kit consumables Sigma)	Δ	5%	5%	9%	-	-
		Low Carbon Package	Green Package Design - Streamlining Packaging Form (Derma Angel)	Δ	22.5%	20.4%	18.1%	18.9	-
			Transport package reduction (Waterproof breathable fabric Xpore)	Δ	4.5%	-	-	-	-
		Low Carbon Processes	Improvements in equipment energy consumption (Miacare)	Δ	7.7%	16.9%	19.6%	-	-
			Manufacturing Process Improvement (Ansicare)	Δ	6.3%	11.6%	-	-	-
			Improved energy consumption of equipment at each station (advanced battery material)	Δ	49.7%	57.0%	63%	-	-

Note: 「✓」 is target met; 「✗」 not met; 「Δ」 is new strategic target for 2022; 「-」 is target under development.



Six Main Missions of Sustainability	SDGs	Strategic Aspect	Projects	Short-term Goals			Medium Term Goals		Long Term Goals
				Target 2022	2022 Achievement / Current Status	Target 2023	Target 2025	Target 2027	Target 2030
Environmental Sustainability	13 CLIMATE ACTION	Climate Change Response	Reducing greenhouse gas emissions (Areas 1 and 2) Base year as a basis of comparison (2020)	↓ 6%	✓/ ↓ 8.02%	↓ 9%	↓ 12%	↓ 21%	↓ 30%
			Reducing energy consumption intensity (non-renewable energy) Base year as a basis of comparison (2020)	8%	✓/ ↓ 13.09%	>15%	>18%	>21%	>30%
	7 AFFORDABLE AND CLEAN ENERGY	Energy Management	Reducing energy consumption intensity (non-renewable energy) Base year as a basis of comparison (2020)	↓ 6%	✓/ ↓ 9.49%	↓ 9%	↓ 12%	↓ 21%	↓ 30%
			Promote energy saving by all staff (per year)	>1.5%	✓/ ↓ 3.36%	>1.5%	>1.5%	>1.5%	>1.5%
	7 AFFORDABLE AND CLEAN ENERGY	Water Resources Management	Reduced abstraction intensity (non-reclaimed water) Base year as a basis of comparison (2020)	>4%	✓/ ↓ 5.30%	↓ 5%	↓ 6%	↓ 9%	↓ 12%
			Improving water reuse rates	>95%	✓/97.36%	>95%	>95%	>95%	>95%
	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Reduction, circulation to Produce zero waste	Reduction, circulation to Produce zero waste	>75%	✓/77.85%	>76%	>77%	>79%	>80%
Partnerships	10 REDUCED INEQUALITIES	Valuing Labour Human Rights	Conflict Free Minerals Response Rate	100%	✓	100%	100%	100%	100%
			Key Provider ESG Audit Completion Rate	80%	✓	100%	-	-	-
	9 INDUSTRY INNOVATION AND INFRASTRUCTURE	Hazardous Substances Policy	Signing a letter of guarantee with the client for hazardous substances	100%	✓	100%	100%	100%	100%

Note: 「✓」 is target met; 「X」 not met; 「Δ」 is new strategic target for 2022; 「-」 is target under development.



Six Main Missions of Sustainability	SDGs	Strategic Aspect	Projects	Short-term Goals			Medium Term Goals		Long Term Goals
				Target 2022	2022 Achievement / Current Status	Target 2023	Target 2025	Target 2027	Target 2030
Friendly Workplace	8 DECENT WORK AND ECONOMIC GROWTH	Staff Development and Talent Development	Average training hours of staff	△	21	23	25	27	29
			Annual Course Satisfaction	4.5 out of 5	√/4.89 points	4.6	4.6	4.6	4.6
			Retention rate of high performing staff	90%	√/96%	90%	90%	90%	90%
	8 DECENT WORK AND ECONOMIC GROWTH	Occupational Safety and Health	Achieving zero injuries and zero accidents	Casualty	X/0.21	Casualty	Casualty	Casualty	Casualty
	5 GENDER EQUALITY 10 REDUCED INEQUALITIES	Equal rights and inclusiveness	Postpartum retention rate reaches 75%	75%	√/80%	75%	75%	75%	75%
			Overseas diverse professionals with employment	9 people	√/9 people	10 people	12 people	14 people	16 people
			Employee complaint channel resolution achievement	100%	√	100%	100%	100%	100%
Social Care	1 NO POVERTY	Support local agriculture	Taiwan Agri-Food Initiative Total Procurement	1 million (change in weight from 2023)	X/\$670,000	7,500 units of pounds	7,500 units of pounds	7,500 units of pounds	7,500 units of pounds
		Care for disadvantaged and young students	Cumulative number of people served by the Light and Hope Project	2,000 (visits)	X/1,982 visits	2,200 visits	2,650 visits	3,200 visits	4,000 visits
	4 QUALITY EDUCATION	Environmental sustainability actions	Science education rooted in service venues	4 sessions	√/5 sessions	720 attendances	920 service visits	1,120 service visits	1,420 service visits
	12 RESPONSIBLE CONSUMPTION AND PRODUCTION		Committed to environmental sustainability actions	3 sessions	√/3 sessions	3 sessions	3 sessions	3 sessions	3 sessions

Note: 「√」 is target met; 「X」 not met; 「△」 is new strategic target for 2022; 「-」 is target under development.

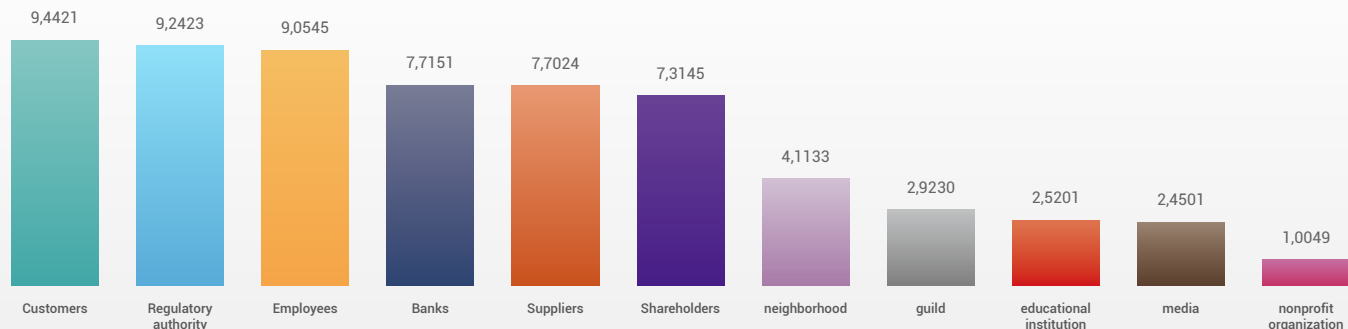


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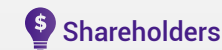
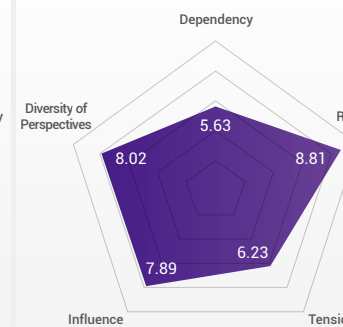
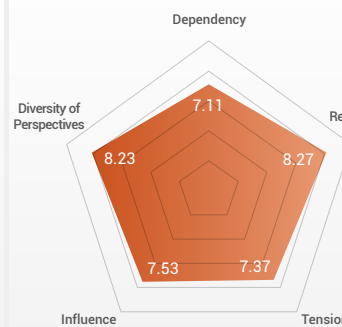
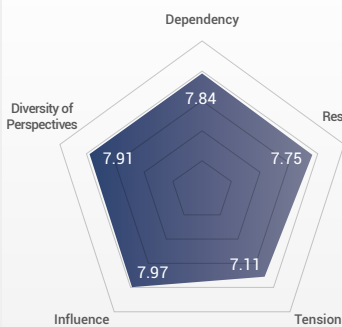
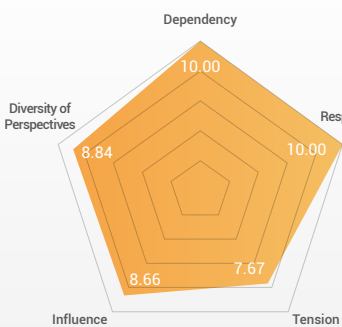
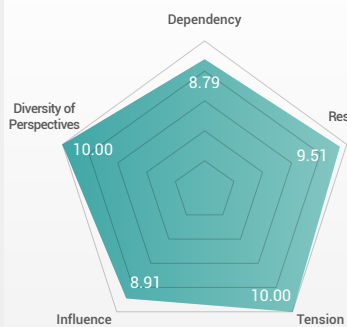
» Identify Important Stakeholders

BenQ Materials continues to interact with stakeholders in order to establish communication and response mechanism for sustainability issues. Through the five aspects of "Responsibility, Influence, Tension, Diverse Perspectives, Dependency" of the A1000 SES Standard, important stakeholders are identified. After the assessment and discussion of functional supervisors of BenQ Materials related to the promotion of sustainability, five categories of important stakeholder categories are identified as Shareholders, Customers, Employees, Suppliers, and Banks.

Consolidated stakeholder identification results



Results of the 5 component assessment of significant stakeholders





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Stakeholder significance



» Customers

Customers are a source of revenue generation and a partner for continuous innovation in product and technology development, and it is BenQ Materials's goal to work with customers for continuous improvement towards sustainable development.



» Employees

BenQ Materials provides a competitive environment and an open and diverse workplace to attract talented people to grow with the company and create new opportunities.



» Banks

Through close communication and interaction with banks, we are able to secure a stable source of working capital and competitive interest rates to enable the Company to operate in a stable manner.



» Suppliers

Through the collaborative efforts of our suppliers, BenQ Materials is able to provide quality products and services to our customers. Enhancing the overall sustainable supply chain management and capabilities is the next stage.



» Shareholders

Both institutional investors and natural person investors are investors in BenQ Materials, which provides consistent information transparency (financial and non-financial related information) for the benefit of its shareholders.

Stakeholder Response



» Customers

Customers have increasingly high expectations and requirements for sustainable design of products. BenQ Materials aims to enhance environmental performance and promote a circular economy, with the goal of reducing waste generation and minimizing environmental impact. Simultaneously, we strive to improve customer satisfaction through product design. In the functional film series, we focus on material reduction and eliminate the use of organic solvents in the manufacturing process. For the medical materials series, product safety and environmentally friendly packaging materials are prioritized to meet customer expectations throughout the manufacturing and usage stages.



» Employees

BenQ Materials values a safe working environment, promotes physical and mental health, work-life balance, and enables all employees to enjoy their work. We create an equal and open workplace through diversity and inclusiveness, and introduce a training framework and communication channels that inspire creativity and diversity and friendliness, so that we can grow together with our employees and open up new horizons.



» Banks

The issue of sustainable finance is becoming more and more important, and the performance and disclosure of ESG-oriented actions by enterprises is gradually changing from nice-to-have to need-to-have. In the future, ESG will also become a key factor in corporate financing. Therefore, BenQ Materials has embarked on a systematic and sustainable development drive, with the expectation that it will be able to meet banks' expectations and reduce financing costs through proactive actions.



» Suppliers

Some of BenQ Material's material suppliers are major overseas manufacturers in this field, which drive the ESG performance better than BenQ Material itself. BenQ Materials has established key supplier selection criteria, established supplier sustainability audits and strengthened supplier management practices.



» Shareholders

In response to the rise of responsible investment, institutional investors are paying more and more attention to the ESG performance of investee companies. BenQ Materials has adopted the ESG Committee as the driving force for sustainable development, strengthening the planning and implementation of economic, environmental and social aspects to enhance the operational performance of ESG, promoting the willingness of institutional investors to invest and reducing the volatility of stock prices.



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» Outcome of Stakeholder Engagement

Type of Stakeholder	Shareholders	Customers	Staff	Supplier	Bank
Responsible Department	Corporate Governance Group	Product Lifecycle and Innovation Group	Community Engagement Group	Supply Chain Team	Corporate Governance Group
Engagement Method/ Frequency	<p>Report of the Board of Directors and Audit Committee (Quarterly)</p> <p>Ordinary General Meeting (annually)</p> <p>Corporate Presentation (quarterly)</p> <p>Public Information Observation Post (from time to time)</p> <p>Spokesperson system (from time to time)</p> <p>Company's official website and investor mailbox (from time to time)</p>	<p>Customer Satisfaction Survey (Quarterly)</p> <p>Customer's supplier audits (annually)</p> <p>Customer's suppliers' meeting (annually)</p>	<p>Labour Conference (quarterly)</p> <p>Business Presentation (Quarterly)</p> <p>FWC meetings (quarterly)</p> <p>Seminar for direct factory staff (from time to time)</p> <p>Unlawful infringement complaint telephone number and mailbox (at any time)</p> <p>Good Q Home Delivery app (anytime)</p> <p>General Manager's Mailbox (at any time)</p> <p>External reporting box (at any time)</p>	<p>Key Supplier Ratings (semi-annually)</p> <p>Critical Supplier Documentation Audit (annually)</p> <p>On-site counselling audits (irregular)</p> <p>Hazardous Substances Management Policy (from time to time)</p>	<p>Bank visits (occasional)</p>
Engagement Result	<p>Report of the Board of Directors and Audit Committee (6 times / 5 times)</p> <p>Ordinary General Meeting (1 time)</p> <p>Corporate Presentation (5 sessions)</p> <p>Public Information Observation Post (from time to time)</p> <p>Spokesperson system (from time to time)</p> <p>Company's official website and investor mailbox (from time to time)</p>	<p>Customer Satisfaction Survey (4 times)</p> <p>Customer's supplier audit (1 time)</p> <p>Customer's suppliers' meeting (1 time)</p>	<p>Labour Conference (4 sessions)</p> <p>Business Presentation (4 sessions)</p> <p>Fook Committee Meeting (4 sessions)</p> <p>Good Q Home Delivery app staff comments (34 pieces)</p>	<p>Key Supplier Ratings (100% complete)</p> <p>Critical Supplier Documentation Audit (100% complete)</p> <p>Hazardous Substance Management Policy (100% sign back)</p>	<p>Maintained close relationship with banks to secure the necessary loan facilities for BenQ materials.</p>

Note: For more information on stakeholder communication on sustainability issues, [see the 2-5 Sustainability Issues Management Guidelines 'Stakeholder Engagement'](#).



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» Collect Sustainability Issues

BenQ Materials developed a survey questionnaire covering 19 sustainability issues, taking into account the GRI Sustainability Reporting Guidelines and industry attributes, as well as information gathered from external sustainability reports.

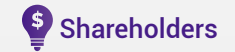
» Identifying actual and potential impacts

To identify the actual/potential, positive/negative impact of each issue on the economy, environment and society in the course of BenQ's operations, 13 core executives conducted impact analyses on the 19 sustainability issues mentioned above.

» Survey of Stakeholder Concerns

In order to understand the concerns and expectations of key stakeholders on the various sustainability issues promoted by BenQ Materials, a questionnaire on sustainability issues was sent to key stakeholders through the responsible department and 347 valid responses were received.

Stakeholder Concerns Survey Results



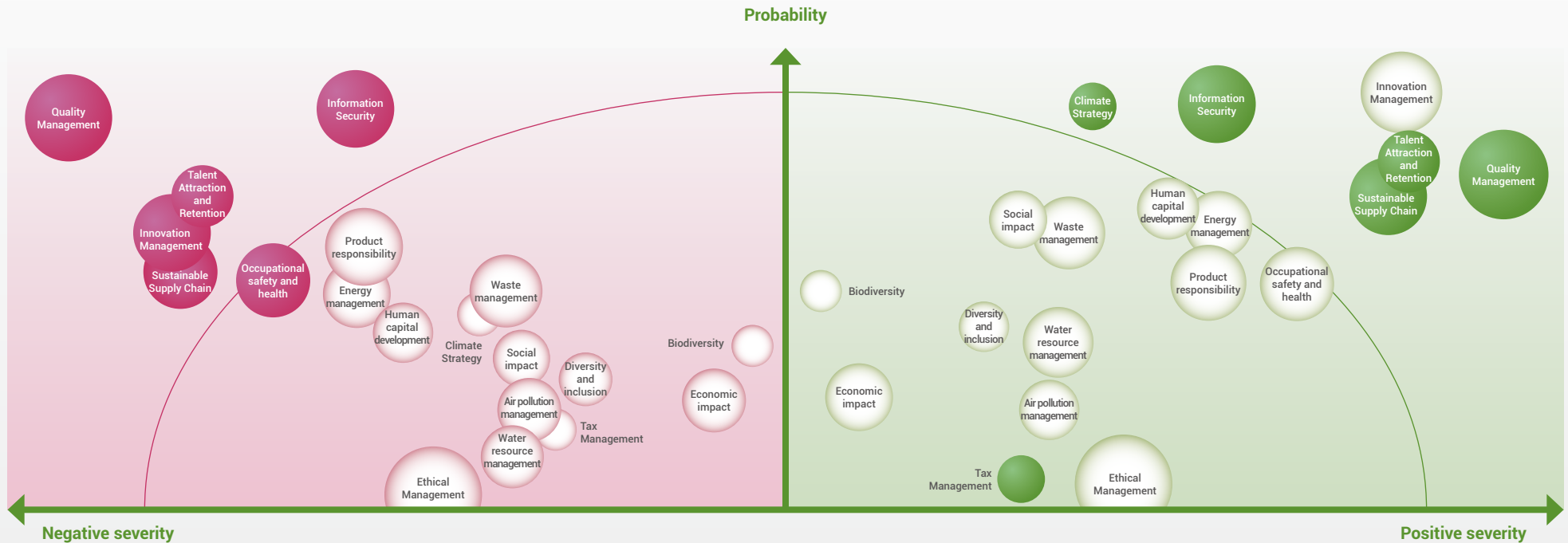


» Sustainable Issue Impact Analysis

Based on the analysis conducted by 13 senior executives using a two-dimensional approach of "severity" and "likelihood," the impacts of various sustainability issues were assessed and differentiated between positive and negative impacts. When evaluating the impact severity, if a particular issue posed actual or potential human rights risks, it was rated with the highest severity. Additionally, stakeholders' level of concern for each issue was taken into account. These results were then plotted on a three-dimensional sustainability issue impact analysis matrix, which serves as a tool for BenQ Materials to continuously assess the degree of sustainability issue impact.

» Decision on Major Sustainability Disclosure

In January 2023, during a senior executive meeting at BenQ Materials, the core executives of the Sustainability Committee conducted comprehensive discussions and evaluations based on the Sustainability Issue Impact Analysis Matrix and the interim achievements of annual sustainability initiatives. As a result, eight significant disclosure topics, including "Sustainable Supply Chain," "Tax Management," "Innovation Management," "Information Security," "Quality Management," "Climate Strategy," "Talent Attraction and Retention," and "Occupational Health and Safety," were identified and designated as the basis for disclosure in BenQ Materials' 2022 Sustainability Report.



Note: The X-axis represents impact severity (positive/negative), the Y-axis represents impact likelihood, and the size of the bubbles represents stakeholder concern.



Explanation of Major Sustainability Disclosures

» Major issues impacting the border

Major Sustainability Issues	Major Sustainability Issues What it means for BenQ materials	Impact range				
		within the organization		outside the organization		
		BenQ Materials	Subsidiaries	Customers	Supplier	Consumers
Sustainable Supply Chain	BenQ Materials' product diversity and upstream and downstream suppliers are important partners of BenQ Materials. The ESG performance of suppliers has a significant link to BenQ Materials' sustainability commitment and has a significant impact on BenQ Materials' brand and customer requirements.	●	●	●	●	
Tax Management	We have established and maintained an effective tax management mechanism to ensure tax compliance at our operations and to facilitate sustainable operations.	●	●			
Innovation Management	In order to respond to market needs and changes in a timely manner, and in response to the ever-changing functions of various end-use consumer products, the continuous refinement of technology and innovation in the development of "friendly materials" is a key element that can create higher economic value for BenQ Materials.	●	●	●		●
Information Security	BenQ Materials continues to pay attention to information security and customer privacy protection, and to strengthen the deployment of information security software and hardware, and to implement the information security management system (ISO 27001) in order to implement information security control.	●	●	●	○	●
Quality Management	Effective product management contributes to enhancing customer satisfaction and loyalty, thereby improving the company's profitability and core competitiveness.	●	●	●		○
Climate Strategy	Major multinational companies have also announced their carbon neutrality timelines, as the pressure from policies and customer demands increases. Reducing greenhouse gas emissions to mitigate climate change and strengthening adaptive capacity to enhance business resilience are crucial issues that BenQ Materials cannot ignore in its future operations.	●	●	○	●	
Talent Attraction and Retention	A diverse, inclusive, and friendly work environment, along with comprehensive welfare measures, contributes to the innovation and growth of a company and serves as the foundation for creating a positive workplace. Implementing competitive human resources management practices, respecting workers' rights, enhancing employees' skills and competencies, improving safety and health in the workplace, promoting effective communication and collaboration, and fostering work-life balance enable employees to actively engage in their work and utilize their full potential, thereby reducing the intangible costs associated with high employee turnover.	●	●			
Occupational Health and Safety	"Employees" are key to sustainable business, and BenQ Materials values occupational safety and health management. We adhere to the ISO 45001 Occupational Health and Safety Management System standards, providing a legally compliant and healthy work environment. We strengthen the safety awareness of our factory employees and contractors, aiming to prevent occupational accidents from occurring.	●	●	○		

Note: "●" is direct impact, "○" is indirect impact



» Correspondence of Key Issue Indicators

Important Disclosure Issues	Corresponding GRI themes/SASB indicators	Main Corresponding
Sustainable Supply Chain	<ul style="list-style-type: none"> GRI204 : Procurement Practices 2016 TC-HW-430a.1 TC-HW-430a.2 	<ul style="list-style-type: none"> 6-3 Supply Chain Management
Tax Management	<ul style="list-style-type: none"> GRI207 : Taxation 2019 	<ul style="list-style-type: none"> 3-3 Tax Management
Innovation Management	<ul style="list-style-type: none"> Customised topics: structural optimisation, efficiency 	<ul style="list-style-type: none"> 4-2 Sustainable Product Design and Innovation
Information Security	<ul style="list-style-type: none"> Customised theme: Information Security Incident TC-HW-230a.1 	<ul style="list-style-type: none"> 3-6 Information Security

Important Disclosure Issues	Corresponding GRI themes/SASB indicators	Main Corresponding
Quality Management	<ul style="list-style-type: none"> GRI416 : Customer Health and Safety 2016 	<ul style="list-style-type: none"> 6-2 Quality Management
Climate Strategy	<ul style="list-style-type: none"> GRI305 Emissions 2016 	<ul style="list-style-type: none"> 5-2 Climate Change Management
Talent Attraction and Retention	<ul style="list-style-type: none"> GRI401 : Labour Relations 2016 GRI405 : Employee Diversity and Equal Opportunities 2016 TC-HW-330a.1 	<ul style="list-style-type: none"> 7-1 Manpower Overview 7-3 Employee Care 7-4 Health Management
Occupational Health and Safety	<ul style="list-style-type: none"> GRI403 Occupational Health and Safety 2018 	<ul style="list-style-type: none"> 7-5 Workplace Safety





Sustainability Issue Management Approach

Name of Material Topic	Sustainable Supply Chain
Impact	<p>Positive impact: Through robust sustainable supply chain management, we reduce the potential supply chain risk, enhance the supply efficiency of suppliers, improve corporate reputation and product quality, and reduce operating costs.</p> <p>Negative impact: Our operations rely on collaboration with the upstream and downstream of the supply chain. Significant sustainability incidents of suppliers, e.g. industrial safety accidents, violation of ethical corporate management, environmental protection incidents, or human rights incidents, may prevent suppliers from ship products smoothly, causing negative reputational impact, such as production cessation or disruption, to us.</p>
Scope of Impact	<input checked="" type="checkbox"/> Customers <input checked="" type="checkbox"/> BenQ Materials <input checked="" type="checkbox"/> Suppliers
Aspect of Impact	<input checked="" type="checkbox"/> Environmental <input checked="" type="checkbox"/> Economic <input checked="" type="checkbox"/> People <input type="checkbox"/> Human Rights
Time Range of Impact	<input type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input checked="" type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years
Policy	<ul style="list-style-type: none"> Audit key suppliers with the RBA Code of Conduct (CoC) in compliance with the BenQ Materials Supplier Corporate Social Responsibility Code of Conduct Operation Guidelines.
Commitment	<ul style="list-style-type: none"> Audit key suppliers with the RBA-CoC, assist suppliers in improving ESG governance, and establish a reciprocal partnership.
Goals and Targets	<ul style="list-style-type: none"> Complete auditing 80% of key suppliers in 2022 Complete auditing all key suppliers in 2023
Responsibility	<ul style="list-style-type: none"> Director, Supply Chain Administration Division Director, Quality Management Division
Adopted Action Plans	<ul style="list-style-type: none"> Due diligence of and guidance for local suppliers Build a two-way supplier information platform RBA Audit
Mechanism of Performance Measurement	<ul style="list-style-type: none"> Holding ESG monthly and quarterly meetings to verify the performance of the supply chain team.
Results of Performance Measurement	<ul style="list-style-type: none"> Audited all 80% key suppliers for 2022.
Stakeholder Engagement	<ul style="list-style-type: none"> Keep updated with the ESG governance performance of suppliers through supplier audits and supplier conferences.

Name of Material Topic	Tax Management
Impact	<p>Positive impact: Through a well-planned tax management mechanism, tax migration is achieved, profitability is enhanced, and all business locations comply with tax-related laws and regulations to prevent fines for legal non-compliance and to enhance business competitiveness.</p> <p>Negative impact: We have overseas locations. If tax risk arises from non-compliance with the local laws and regulations, we may be fined and our corporate image damaged.</p>
Scope of Impact	<input checked="" type="checkbox"/> Customers <input checked="" type="checkbox"/> BenQ Materials <input checked="" type="checkbox"/> Competent Authorities
Aspect of Impact	<input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Economic <input type="checkbox"/> People <input type="checkbox"/> Human Rights
Time Range of Impact	<input checked="" type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years
Policy	<ul style="list-style-type: none"> Compliance with the policies and legislative spirit of local taxation authorities in places where we operate.
Commitment	<ul style="list-style-type: none"> In compliance with tax-related laws and regulations, ensure legal compliance of tax behavior and reducing relevant risks and burdens by rationalizing tax planning, enhancing transparency and responsibility, building management systems, and actively cooperating with taxation authorities.
Goals and Targets	<ul style="list-style-type: none"> Arrange education and training for employees involving tax issues. Complete tax declaration and payment by the statutory time-limit. Avoid tax planning for tax avoidance.
Responsibility	<ul style="list-style-type: none"> CFO, Financial Division
Adopted Action Plans	<ul style="list-style-type: none"> Enrich professional knowledge through the professional services provided by external tax consultation institutions. Supervise the implementation processes of accounting, audit, and financial report and the quality and integrity of financial control; periodically review important matters including accounting policies and procedures, internal control system, legal compliance, and enterprise risk management, and tax compliance is also part of legal compliance.
Mechanism of Performance Measurement	<ul style="list-style-type: none"> Holding monthly financial meetings to ensure tax management is consistent with the goal.
Results of Performance Measurement	<ul style="list-style-type: none"> 100% completion education and training.
Stakeholder Engagement	<ul style="list-style-type: none"> Capture the tax governance opinions of the competent authorities through the consultation or seminars organized by the competent authorities.

Note: If negative impact involve human rights issues, please refer to the contents regarding grievance management and handling on our [ESG website](#) or [section 7-3 Employee Care](#).



Name of Material Topic	Innovation Management (including digital transformation)	Innovation Management (product)	Innovation Management (employee engagement)
Impact	<p>Positive impact: We promote corporate digital transformation and encourage employees to use emerging technologies, such as IoT, AI, and RPA, to replace highly repeated and insignificant jobs, and optimize occupational safety and health for employees to engage in high-valued jobs and enhance organizational operating efficiency.</p> <p>Negative impact: Employees easily feel uncomfortable adapting to the use and management of innovative tools, bringing a sense of insecurity during the adaptation period.</p>	<p>Positive impact: As customers have increasing demand for our low-emission and high-performance products in response to the climate change trend, we have unfolded short-, medium-, and long-term plans for low-emission products to ensure fulfillment of their demands.</p> <p>Negative impact: If we fail in low-emission product development, apart from the loss on development costs, we may also be replaced by competitors and lose market competitiveness, and stakeholders may lose faith in us.</p>	<p>Positive impact: We have been making continual improvement for years and encouraging employees to join continual quality improvement so as to gain substantiated from improvement with the problems found in the routine work and improvement proposals made by employees.</p> <p>Negative impact: Many quality-related problems cannot be fixed immediately in the absence of improvement proposals by employees. This will result in the direct financial loss and the loss of faith of customers.</p>
Scope of Impact	<input checked="" type="checkbox"/> Customers <input checked="" type="checkbox"/> BenQ Materials <input checked="" type="checkbox"/> Employees		
Aspect of Impact	<input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Economic <input checked="" type="checkbox"/> People <input type="checkbox"/> Human Rights		
Time Range of Impact	<input checked="" type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years	<input type="checkbox"/> Actually occurred impact <input checked="" type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years	<input checked="" type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years
Policy	<ul style="list-style-type: none"> To enhance the internal application of digital transformation, we are committed to introducing new system software and technology, improving operating procedures, and enhancing digital infrastructure to keep talents up with the times and create greater value. 	<ul style="list-style-type: none"> Align with customers' new display products and comply with the US Energy STAR Computers Version 8.0 (ES 8.0) ecolabel. 	<ul style="list-style-type: none"> Quality Proposal Improvement Incentive Program The Quality Department is dedicated to implementing Continual Improvement activities (CIP).
Commitment	<ul style="list-style-type: none"> Implement digital transformation, promote total participation, and keep employees up with the times. 	<ul style="list-style-type: none"> Complete energy-compliant products before customers' delivery deadline. 	<ul style="list-style-type: none"> Complete continuous improvement activities before the deadline set by supervisors or the process.
Goals and Targets	<ul style="list-style-type: none"> Save operating cost by NT\$100 million accumulatively during 2022-2024. 	<ul style="list-style-type: none"> Develop new products for display materials or advanced battery materials to enhance panel penetration by 2% of existing products. 	<ul style="list-style-type: none"> Annual benefits from CIP: NT\$127 million
Responsibility	<ul style="list-style-type: none"> President, Digital Transformation Project Office 	<ul style="list-style-type: none"> CTO, Product Development Office 	<ul style="list-style-type: none"> VP, Manufacturing Improvement Center
Adopted Action Plans	<ul style="list-style-type: none"> Introduce new systems: AutoML, AI, Oracle BI, IoT, and ML. Introduce external education resources from Taiwan AI Academy and Artificial Intelligence Foundation (AIT), organize education and training courses, and develop internal instructors. 	<ul style="list-style-type: none"> Complete the optical and weather resistance assessment of new products by June 2023. Complete production stability assessment of the mass production line of new products by September 2023. New product yield rate >95% 	<ul style="list-style-type: none"> Establishment of the "Continual Improvement Activity Promotion Committee" Employee Incentive Mechanisms: <ul style="list-style-type: none"> Monthly employee proposal improvement activities Creation of a case management and experience sharing platform Annual company-wide "Improvement Case Presentation Conference" organized by the Quality Department Implementation of quality education and training programs Excellent teams awarded are eligible to participate in the "Taiwan Continual Improvement Activity."
Mechanism of Performance Measurement	<ul style="list-style-type: none"> Periodic review results at the digital transformation quarterly meeting. 	<ul style="list-style-type: none"> New products pass customer validation by December 2023. 	<ul style="list-style-type: none"> Hold quality review meetings periodically. Link improvement activities with financial performance in the future to present their interrelationship.
Results of Performance Measurement	<ul style="list-style-type: none"> Saved NT\$37.45 million in 2022. 	<ul style="list-style-type: none"> Ship new products smoothly in December 2023 and complete shipping as scheduled by customers. 	<ul style="list-style-type: none"> CIP : <ul style="list-style-type: none"> - 23 CIPs completed in September 2022. - In September 2022, the substantiated benefits of 23 CIPs after for three months of implementation were NT\$30.25 million, and the annual benefits are estimated at NT\$169 million. Improvement Proposals : <ul style="list-style-type: none"> - A total of 41 CIPs were proposed in 2022. - A total of 8 CIP were completed in 2022. The substantiated benefits after three months of implementation were NT\$1.589 million, and the annual benefits are estimated at NT\$6.359 million.
Stakeholder Engagement	<ul style="list-style-type: none"> Periodic education and training courses and new system use instruction. 	<ul style="list-style-type: none"> Suppliers: Continuously review the manufacturing process of new products with suppliers to meet the process requirements. Customers: Verify QC errors with customers based on the product validation results to adjust equipment parameters and to enhance the accuracy of product specifications. 	<ul style="list-style-type: none"> Capture the quality opinions and feedback of employees through quality education and training and improvement project routine meetings.



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Name of Material Topic	Information Security	
Impact	<p>Positive impact: By establishing an effective information security management system (ISMS) in accordance with the framework of the ISO 27001 standards, we are able to take information security risk at a specific level to enhance the credibility of business counterparts and the customer trust and to enhance business resilience.</p> <p>Negative impact: A cyberattack may affect or disrupt business continuity and leak trade secrets and personal data.</p>	
Scope of Impact	<input checked="" type="checkbox"/> Customers <input checked="" type="checkbox"/> BenQ Materials <input checked="" type="checkbox"/> Shareholders <input checked="" type="checkbox"/> Employees	
Aspect of Impact	<input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Economic <input checked="" type="checkbox"/> People <input type="checkbox"/> Human Rights	
Time Range of Impact	<input checked="" type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years	
Policy	<ul style="list-style-type: none"> Establish the "Information Security Operating Guidelines" and "Information Security Manual" in accordance with the ISO 27001 information security international standard to reduce information security risk at the operation level. 	
Commitment	<ul style="list-style-type: none"> Comprehensively protect the confidentiality, integrity and availability of our information assets and protect the security of data and privacy of all employees. 	
Goals and Targets	<ul style="list-style-type: none"> "Zero" major information security event 	
Responsibility	<ul style="list-style-type: none"> Director, Information Security Management Committee and Information Technology Division 	
Adopted Action Plans	<ul style="list-style-type: none"> Implement the ISO 27001 information security management system Implement information security management (protection, drill) projects Transfer consequential damages liability to long term cyber insurance. 	<ul style="list-style-type: none"> Enhance information security awareness in employees through information security education and training Scan and patch vulnerabilities and drill ERP system recovery quarterly Diagnose information security and scan malware periodically
Mechanism of Performance Measurement	<ul style="list-style-type: none"> External: Pass third-party verification of ISO 27001 and maintain certificate validity. Internal: The Information Security Management Committee holds management meetings periodically to ensure ISMS is effectively and systematically implemented. 	
Results of Performance Measurement	<ul style="list-style-type: none"> "Zero" significant information security incident was reported in 2022. 	
Stakeholder Engagement	<ul style="list-style-type: none"> Information Security Month event and general training. 	

Name of Material Topic	Quality Management	
Impact	<p>Positive impact: Reduce anomalies in the production process through a well-established quality management system (QMS) and the monitoring of professional quality management personnel to improve product quality and to enhance customer satisfaction.</p> <p>Negative impact: Quality problems may directly reduce customer demand and lead to order transfer, market presence and reputation damage, affecting business operations.</p>	
Scope of Impact	<input checked="" type="checkbox"/> Customers <input checked="" type="checkbox"/> BenQ Materials	
Aspect of Impact	<input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Economic <input checked="" type="checkbox"/> People <input type="checkbox"/> Human Rights	
Time Range of Impact	<input checked="" type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years	
Policy	<ul style="list-style-type: none"> Certification of technical capacity and quality system by internationally accredited alliances or organizations to ensure the effectiveness of testing results. 	
Commitment	<ul style="list-style-type: none"> Comprehensively promote a quality culture and preventive management across the company, assist customers in realizing product innovation, and ensure shipping quality consistency. 	
Goals and Targets	<ul style="list-style-type: none"> Display materials: Customer satisfaction >80%. Battery materials: "Zero" significant customer grievance. Healthcare and nursing <ul style="list-style-type: none"> Medical sterilization packaging: Perform TAF external audit every February to ensure that our measurement and monitoring capacity meets the requirements. Anscare: Confirm that all products sold to the EU are 100% REACH-compliant before 2025, including finished products and the supply chain. 	<ul style="list-style-type: none"> DermaAngel: Medical device products meet the QMS standards and legal regulations. Miacare: Annual average quality grievance \leq 500 DPPM.
Responsibility	<ul style="list-style-type: none"> Managers and directors of all BU quality management departments and BU top quality management 	
Adopted Action Plans	<ul style="list-style-type: none"> Continuously implement quality management education and training. Apply for certification of product-related specifications. 	<ul style="list-style-type: none"> Survey customer satisfaction and audit supplier quality each year.
Mechanism of Performance Measurement	<ul style="list-style-type: none"> Periodic ISO QMS management review meetings. Audit and certification of international standards and product specifications. 	<ul style="list-style-type: none"> Periodic customer satisfaction survey Audit of customers' suppliers.
Results of Performance Measurement	<ul style="list-style-type: none"> Display materials: 2022 customer satisfaction 83%. (target accomplished) Battery materials: "Zero" significant customer grievance in 2022. (target accomplished) Healthcare and nursing <ul style="list-style-type: none"> Medical sterilization packaging: Passed TAF annual evaluation in 2022, and no non-compliance of measurement and monitoring capacity was reported. (target accomplished) Anscare DermaAngel Miacare (target accomplished) 	
Stakeholder Engagement	<ul style="list-style-type: none"> Quality management meeting 	



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Name of Material Topic	Talent Attraction and Retention
Impact	<p>Positive impact: Employees are our important assets. Our efforts in talents attraction, education, and development are indispensable to our operational strategy and sustainable development. Hence, we attract and then educate and develop outstanding talents to make preparation for long-lasting development.</p> <p>Negative impact: The absence of a well-established talent retention system will lead to a brain drain, inability of attract external talents, and organization skill insufficiency that will further affect corporate innovation, growth, and operational performance.</p>
Scope of Impact	<input checked="" type="checkbox"/> BenQ Materials <input checked="" type="checkbox"/> Employees
Aspect of Impact	<input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Economic <input type="checkbox"/> People <input type="checkbox"/> Human Rights
Time Range of Impact	<input checked="" type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years
Policy	<ul style="list-style-type: none"> Attract global excellent talents, cultivate employee development to enhance organization skills, and retain key excellent talents.
Commitment	<ul style="list-style-type: none"> Introduce competitive salaries and benefits, develop a learning environment based on a systematic training structure, assist employees with career development and growth, and achieve organization strategic goals and personal career development together with the company.
Goals and Targets	<ul style="list-style-type: none"> Target retention rate of outstanding employees at 90%. Average turnover rate of indirect labor below 1.5%. Annual average course satisfaction at 4.6 marks (of 5).
Responsibility	<ul style="list-style-type: none"> Senior Director, HRD
Adopted Action Plans	<ul style="list-style-type: none"> Periodically conduct various employee satisfaction surveys for the reference of the relevant systems. Periodically compare salaries and benefits in the market to enhance the competitiveness of salaries and benefits. Operate the employer brand and establish the industry-academia relationship to increase the company's attraction to freshmen. Organize multifaceted classroom and e-learning courses to improve the competencies and career development of employees.
Mechanism of Performance Measurement	<ul style="list-style-type: none"> Periodically review the retention rate and recruitment rate of excellent employees and performance in course administration, and follow up improvements at the HRD executive meetings and monthly department meetings.
Results of Performance Measurement	<ul style="list-style-type: none"> Retention rate of outstanding employees reached 96% in 2022. (target accomplished) Average turnover rate of indirect labor at 1.3% in 2022. (target accomplished) Annual average course satisfaction at 4.89 marks (of 5) in 2022. (target accomplished)
Stakeholder Engagement	<ul style="list-style-type: none"> Periodically conduct employee satisfaction surveys and ask for employee satisfaction feedback from all activities for the reference of the relevant systems.

Name of Material Topic	Occupational safety and health
Impact	<p>Positive impact: We have established sound occupational safety and health standards to lower the impact of accidents on employee productivity. We also run disaster response drills regularly for employees to feel safe at work and to enhance work efficiency.</p> <p>Negative impact: Failure to unfaithfully practice the relevant occupational safety and health regulations will lead to machinery and supply equipment damage and increase the risk of employee safety and occupational accidents, causing business disruption and property loss.</p>
Scope of Impact	<input checked="" type="checkbox"/> BenQ Materials <input checked="" type="checkbox"/> Employees <input checked="" type="checkbox"/> Suppliers
Aspect of Impact	<input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Economic <input type="checkbox"/> People <input checked="" type="checkbox"/> Human Rights
Time Range of Impact	<input checked="" type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years
Policy	<ul style="list-style-type: none"> Comply with the relevant human rights standards, including the International Labor Standards, Global Sullivan Principles, United Nations Guiding Principles on Business and Human Rights, and Responsible Business Alliance. Comply with ISO 45001 occupational safety and health management system standard BenQ Materials environmental safety, health and energy policy
Commitment	<ul style="list-style-type: none"> Implement the preventive management and audit system and ensure workplace environment and operation safety.
Goals and Targets	<ul style="list-style-type: none"> "Zero" disabling injury "Zero" work-related ill health "Zero" contractor work-related injury
Responsibility	<ul style="list-style-type: none"> Director, Facility ESH Division
Adopted Action Plans	<ul style="list-style-type: none"> Audited troubleshooting and security protection mechanisms and followed up the improvement of 144 locations. Completed the ESD protected area (EPA) improvement project to reduce 35 hazard factors. Completed the odor removal project at two operating environments. Organized professional safety education and training for 236 personnel.
Mechanism of Performance Measurement	<ul style="list-style-type: none"> ISO 45001 OH&S management systems management review meeting/annual verification and follow-up. Achievements and performance of the ESG Committee Safety Action Plan.
Results of Performance Measurement	<ul style="list-style-type: none"> The 2022 frequency-severity indicator (FSI) was 0.21, the zero disabling injury target was unachieved. (please refer to 7-5 Workplace Safety for the improvement plans) No work-related ill health was reported in 2022, the zero work-related ill health target was achieved. No work-related injury of in-house operation was reported in 2022.
Stakeholder Engagement	<ul style="list-style-type: none"> Employees: education and training, publicity at the monthly meeting, e-newsletters, Occupational Safety (bulletin), interactive experiential activities. Contractors: Hazard education and training, entry Take 5 hazard notification.

Note: If negative impact involve human rights issues, please refer to the contents regarding grievance management and handling on our [ESG website](#) or [section 7-3 Employee Care](#).



Name of Material Topic	Climate Strategy	
Impact	<p>Positive impact: Climate change affects physical business operations, such as the increase in natural disaster rate and impact severity, carbon emission tax levied by the competent authorities, and increasing demand for climate change risk management performance from investors. Hence, we actively set carbon reduction targets and implement reduction activities. Reducing emissions helps reduce operating costs and earn trust from stakeholders.</p> <p>Negative impact: Increased natural disaster frequency and damage severity increase operating costs. Failure to meet stakeholder demands will lead to termination of cooperation or loan interest rate rise, increasing the operating cost.</p>	
Scope of Impact	<input checked="" type="checkbox"/> Customers <input checked="" type="checkbox"/> BenQ Materials <input checked="" type="checkbox"/> Shareholders	
Aspect of Impact	<input checked="" type="checkbox"/> Environmental <input checked="" type="checkbox"/> Economic <input checked="" type="checkbox"/> People <input checked="" type="checkbox"/> Human Rights	
Time Range of Impact	<input checked="" type="checkbox"/> Actually occurred impact <input type="checkbox"/> Potential impact within the next year <input type="checkbox"/> Potential impact within the next 2-3 years <input type="checkbox"/> Potential impact after the next 3 years	
Policy	<ul style="list-style-type: none"> Identify and capture climate-related risks and opportunities and their impacts on organizational operations, strategies, and financial planning in accordance with the FCS's regulations for disclosures of climate change responses and with reference to the climate-related financial disclosure framework recommended by TCFD. Draw up and progressively implement climate change response strategies towards low-carbon, green, and corporate sustainable development in terms of low-carbon production transformation, renewables use, low-emission and green product R&D, and together with sustainable partners. 	
Commitment	<ul style="list-style-type: none"> Establish carbon reduction strategies, continuously reduce GHG emissions, and mitigate climate change for net-zero 2050. 	
Goals and Targets	<ul style="list-style-type: none"> Short term: <ul style="list-style-type: none"> Reduce Scopes 1 and 2 GHG emissions by 6%. (Base year: 2020) Implement renewables over 8% in 2022. 	<ul style="list-style-type: none"> Medium term: <ul style="list-style-type: none"> Reduce Scopes 1 and 2 GHG emissions by 30%. (Base year: 2020) Long term: <ul style="list-style-type: none"> Net-Zero 2050
Responsibility	<ul style="list-style-type: none"> CEO, ESG Committee 	<ul style="list-style-type: none"> CEO, Risk Management Committee
Adopted Action Plans	<ul style="list-style-type: none"> Continue to assess climate-related risks and opportunities and implement management measures in accordance with the TCFD recommendations. Continue to include all business locations in GHG inventory and pass external verification. Continue to expand the coverage of the ISO 50001 energy management system (EnMS). 	<ul style="list-style-type: none"> Build solar photovoltaic systems in plants for self-generation and self-consumption. Continue to capture new technology for energy conservation and carbon reduction to enhance energy efficiency.
Mechanism of Performance Measurement	<ul style="list-style-type: none"> Hold the Environmental Policy and Management team meeting monthly to review the KPI achievement in energy conservation and carbon reduction. 	<ul style="list-style-type: none"> Hold the ESG Committee meeting quarterly to review various mitigation and adaptation measures and results of solution implementation.
Results of Performance Measurement	<ul style="list-style-type: none"> In 2022 the GHG inventory of HQ and five major plants passed the external assurance and obtained the assurance certificate. The 2022 ratio of renewables use was 13.09%. 	<ul style="list-style-type: none"> The 2022 GHG emissions intensity reduced by 8.02% over 2020. The 2022 non-renewables intensity reduced by 9.49% over 2020.
Stakeholder Engagement	<ul style="list-style-type: none"> Continue to promote total participation in energy conservation and carbon reduction activities. Draw up enterprise transformation plans by senior management and the strategic planning team. 	<ul style="list-style-type: none"> Develop carbon reduction methods in collaboration with academic units and industry associations.

Note: If the negative impact involves human rights, please refer to [the BenQ Materials ESG website](#), sections [3-4 on integrity management](#), and section [7-3 on employee care](#) for relevant complaint management and handling measures.