



# Friendly Workplace

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# Human Rights Management

BenQ Materials is committed to upholding human rights principles as outlined in the Universal Declaration of Human Rights (UDHR), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the OECD Guidelines for Multinational Enterprises. The company further adopts the practices set forth by the Responsible Business Alliance (RBA) Code of Conduct to fulfill its commitment to human rights.

BenQ Materials conducts regular human rights due diligence to identify and assess potential risks related to human rights issues. This process enables the company to effectively manage and mitigate adverse impacts and continuously adjust its strategies accordingly.

For more details, please refer to the BenQ Materials Human Rights Policy available on the [company's ESG website](#).

## Human Rights Due Diligence

BenQ Materials continuously strengthens its human rights risk management system in accordance with international human rights standards, including the Responsible Business Alliance (RBA) Code of Conduct and relevant local human rights regulations. In 2023, the company completed a human rights due diligence process for internal employees. In 2024, BenQ Materials expanded the scope to include key Tier-1 suppliers by integrating human rights topics into ESG audits, thereby enhancing the identification and management of potential human rights risks across the supply chain.

According to the findings, no significant human rights risks have been identified within the current supply chain. Going forward, BenQ Materials plans to conduct comprehensive human rights due diligence every 2 to 3 years across its operational sites, value chain, and affiliated businesses. These assessments will prioritize and manage risks based on their likelihood and potential impact.

Through continuous risk evaluation and dynamic management, BenQ Materials is committed to minimizing the potential impact of human rights issues on business operations, fulfilling its corporate social responsibility, strengthening stakeholder trust, and fostering a safe, respectful, and inclusive working environment.

Policy Establishment	Establish human rights policy and supplier code of conduct
Risk Assessment	Assess 16 human rights topics and conduct ESG audits of suppliers <sup>6</sup>
Mitigation and Adaptation	Set goals and actions for high-risk human rights issues
Tracking and Communication	Regularly track goal achievement status
Public Disclosure	Disclose in the sustainability report and ESG website

## Human Rights Due Diligence Process

### Risk Assessment and Identification

In alignment with the UN Guiding Principles on Business and Human Rights and the Responsible Business Alliance (RBA) Code of Conduct, BenQ Materials evaluates 16 key human rights topics. The assessment also references the AA1000 Stakeholder Engagement Standard (AA1000 SES) and GRI Standards. The following are the human rights issues BenQ Materials prioritizes:

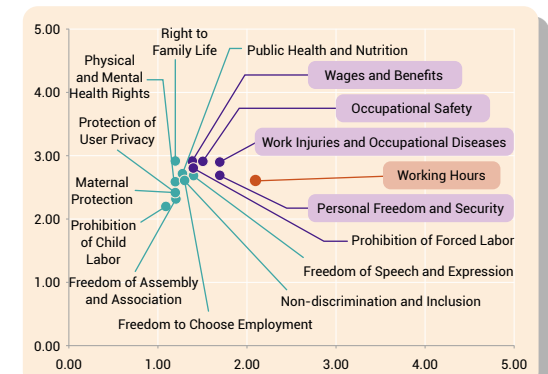
Governance issues	Protection of User Privacy
Labor rights	Personal Freedom and Security, Working Hours, Wages and Benefits, Freedom of Assembly and Association, Prohibition of Child Labor, Physical and Mental Health Rights, Freedom of Speech and Expression, Maternal Protection, Non-discrimination and Inclusion, Freedom to Choose Employment, Prohibition of Forced Labor, Right to Family Life
Health and safety	Occupational Safety, Work Injuries and Occupational Diseases, Public Health and Nutrition

### Human Rights Risk Matrix

In 2023, BenQ Materials conducted a human rights risk assessment for internal employees, covering all formal staff at its operational sites in Taiwan (Taoyuan, Longtan, and Yunlin). A total of 467 survey responses were collected. Based on internal data analysis, no significant human rights risks were identified. The topic of "working hours" was found to approach a low-to-moderate risk level, while other issues such as wages and benefits, occupational safety, work-related injuries and illnesses, and personal freedom and security were all assessed as low risk.

In 2024, in addition to continuing management of the aforementioned five topics, BenQ Materials proactively incorporated additional human rights issues into its scope of management, including the prohibition of child labor, maternity protection, and diversity and inclusion. For issues that do not have a direct or indirect impact on human rights, compensatory actions are not required.

The 2024 supplier ESG audit scope also included human rights-related assessments. All suppliers evaluated met the compliance requirements, and no human rights risks were identified. Looking forward, BenQ Materials will continue to enhance supply chain due diligence, expand assessment coverage, and improve governance across the supply chain. For more information, please refer to Section 6-3-4: [Existing Supplier Management](#).







## Tracking and Communication

Risk Groups	Human Rights Issues	Management Measures	Risk Assessment	Mitigation Measures	Remediation Measures	Types of Remediation Measures	Implementation of Remediation Measure	Communication Channels
Employees Suppliers	Occupational Safety and Work-Related Injuries	<ul style="list-style-type: none"> <li>Occupational Safety Code of Conduct</li> <li>OSH Management Manual</li> <li>Secondary and Tertiary OSH Procedures</li> </ul>	<ul style="list-style-type: none"> <li>Health examination results for general/specific hazards</li> <li>Regular monitoring</li> <li>Annual hazard identification and risk assessment</li> <li>Supplier ESG audits</li> </ul>	<ul style="list-style-type: none"> <li>Establish OSH Committee and conduct regular reviews</li> <li>Promote hazard identification and risk assessment</li> <li>Implement ISO 45001</li> <li>Provide safety training</li> </ul>	<ul style="list-style-type: none"> <li>Legally mandated work stoppage during emergencies</li> <li>Incident investigation and EAP</li> <li>Incident reporting procedures</li> <li>Legal provision of injury leave and wage compensation</li> </ul>	Follow internal management regulations	In 2024, 16 recordable occupational injury cases occurred. Injury leave (138 days) and wage compensation provided. Return-to-work assessments completed prior to resumption of duties.	<ul style="list-style-type: none"> <li>Monthly Safety Meetings</li> <li>OSH Committee Meetings</li> </ul>
	Working Hours	<ul style="list-style-type: none"> <li>Working Hours Policy and Overtime Request System</li> </ul>	<ul style="list-style-type: none"> <li>Overtime hours monitoring</li> <li>Labor-management meetings</li> <li>Employee satisfaction surveys</li> <li>Supplier ESG audits</li> </ul>	<ul style="list-style-type: none"> <li>Strict overtime approval</li> <li>HR resource allocation optimization</li> <li>Periodic attendance record review by managers</li> </ul>	<ul style="list-style-type: none"> <li>Provide compensatory leave or overtime pay</li> <li>Request managerial improvements</li> <li>Adjust manpower and scheduling</li> </ul>	Follow internal management regulations	No human rights impacts identified	<ul style="list-style-type: none"> <li>Employee suggestion box</li> <li>Labor-management meetings</li> </ul>
Employees	Compensation and Benefits	<ul style="list-style-type: none"> <li>Competitive and fair compensation &amp; benefits policy</li> </ul>	<ul style="list-style-type: none"> <li>Benchmarking with external salary data</li> <li>Welfare program planning based on regulations and peers</li> </ul>	<ul style="list-style-type: none"> <li>Regular review to ensure compliance and competitiveness</li> </ul>	<ul style="list-style-type: none"> <li>Reimbursement and corrective measures if non-compliance is found</li> </ul>	Monetary Compensation	No human rights impacts identified	<ul style="list-style-type: none"> <li>Internal system</li> <li>Employee app</li> <li>Welfare notifications</li> </ul>
	Personal Safety and Freedom	<ul style="list-style-type: none"> <li>Safe, healthy, and harassment-free work environment</li> </ul>	<ul style="list-style-type: none"> <li>Investigation records</li> <li>Feedback channels</li> </ul>	<ul style="list-style-type: none"> <li>Policy for Protection Against Unlawful Acts</li> <li>Regular employee training</li> </ul>	<ul style="list-style-type: none"> <li>Disciplinary action for perpetrators</li> <li>Psychological support or job reassignment for victims</li> </ul>	Non-monetary Compensation	No human rights impacts identified	<ul style="list-style-type: none"> <li>CEO mailbox</li> <li>Employee suggestion box</li> <li>Unlawful conduct complaint hotline</li> </ul>
Female Employees Suppliers	Maternity Protection	<ul style="list-style-type: none"> <li>Maternity protection program and risk classification in compliance with law</li> </ul>	<ul style="list-style-type: none"> <li>Maternity center reports</li> <li>Supplier ESG audits</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced policies: parental leave, lactation rooms, reserved parking, prohibition of night shifts</li> </ul>	<ul style="list-style-type: none"> <li>Inform HR for job or shift adjustments</li> </ul>	Non-monetary Compensation	No human rights impacts identified	<ul style="list-style-type: none"> <li>Maternity protection hotline</li> </ul>
Employees Children Suppliers	Prohibition of Child Labor	<ul style="list-style-type: none"> <li>Prohibit hiring workers under 15 years old</li> <li>ID and background checks during recruitment and onboarding</li> </ul>	<ul style="list-style-type: none"> <li>Recruitment process audits</li> <li>Supplier ESG audits</li> </ul>	<ul style="list-style-type: none"> <li>Document verification during hiring</li> <li>Secondary verification upon onboarding</li> </ul>	<ul style="list-style-type: none"> <li>In accordance with labor rules</li> </ul>	Follow internal management regulations	No human rights impacts identified	<ul style="list-style-type: none"> <li>CEO mailbox</li> <li>Suggestion box</li> <li>Labor-management meetings</li> </ul>
Migrant Workers	Diversity and Inclusion	<ul style="list-style-type: none"> <li>In line with RBA labor indicators</li> </ul>	<ul style="list-style-type: none"> <li>RBA self-assessment</li> <li>RBA client audits</li> </ul>	<ul style="list-style-type: none"> <li>Ban on document retention and illegal fees by brokers</li> <li>Equal pay and benefits</li> <li>Migrant worker satisfaction surveys</li> </ul>	<ul style="list-style-type: none"> <li>If non-compliance with RBA is found, corrective actions required and migrant workers informed of remedies</li> </ul>	Follow internal management regulations	6 RBA client audit findings in 2024, all corrective actions completed on time	<ul style="list-style-type: none"> <li>Labor-management meetings</li> <li>RBA client audits</li> <li>Broker agencies</li> </ul>



# Human Resources Overview

## Employment Policy

BenQ Materials adheres to the principles of fairness, justice, and transparency in talent recruitment, aiming to foster a diverse, inclusive, friendly, and dynamic workplace. We fully comply with local labor laws at each operating site and align with international human rights conventions to safeguard employees' fundamental rights and labor conditions.

Our employment policy strictly prohibits any form of discrimination based on gender, ethnicity, socioeconomic status, age, marital or family status. We ensure equal and fair opportunities for all candidates throughout recruitment, employment, compensation, benefits, training, performance evaluation, and promotion processes.

These principles are embedded in our internal regulations, such as the Corporate Social Responsibility Code of Conduct and the Direct/Indirect Employee Recruitment and Appointment Policy, which serve as institutional mechanisms for upholding human rights and fair employment practices.

Moreover, we conduct periodic reviews and updates of relevant policies to ensure alignment with international trends and local legal requirements, thereby enhancing the forward-looking nature and effectiveness of our HR strategies. Through institutionalization and internalization, BenQ Materials is committed to cultivating a high-quality, open, and cohesive work environment, thereby strengthening organizational efficiency and long-term sustainability.

## Inclusive Recruitment Strategy

BenQ Materials embraces a recruitment philosophy grounded in diversity and inclusion. We actively seek and attract high-potential talent through a variety of channels. As our internal workforce becomes increasingly diverse, we tailor recruitment strategies based on job roles and candidate profiles to ensure that individuals from different backgrounds can find the right platform for development. This approach enhances team diversity and drives innovation.

Our recruitment channels include online platforms, campus activities, international talent recruitment, employee referrals, and industry-academic collaboration, all designed to expand our recruitment outreach and promote a more inclusive workplace.

Recruitment Channel	Targeted Job Types
104 Online Job Platform	General Positions
LinkedIn	Technical Experts, International Sales Talent
Career Fairs	Production Engineers, Product Development Roles
Campus Internship Program	General Positions
International Job Fairs	International Business Personnel
Internal Referrals	General Positions
Industry-Academic Programs	Direct Labor / Production Line Personnel

## Employee Statistics

As of December 2024, BenQ Materials employed a total of 3,213 employees globally, marking a net increase of 362 employees compared to 2023.

The major factors contributing to this growth include:

- 231 new hires at the Yunlin Plant (Yunlin, Taiwan), in response to expanded production capacity.
- 89 employees from Web-Pro Corp. (Vietnam) were included in the headcount following the company's official consolidation.

Workforce Distribution by Region:

- Taiwan: 2,286 employees
- China (Suzhou and Wuhu Plants): 838 employees
- Vietnam: 89 employees

Workforce by Employment Type:

Of the global total, 2,054 employees are permanent hires under open-ended contracts. The remaining 1,159 are temporary workers, consisting of 1,066 contract employees and 93 dispatched workers.

- Contract employees are primarily hired under open-ended terms as part of a flexible workforce strategy tailored to regional operational needs.
- Temporary workers are mostly concentrated in China and Vietnam:

At the Wuhu and Suzhou Plants, contract and dispatched workers are flexibly assigned to seasonal or capacity-related production activities, such as inspection and packaging.

In Vietnam, all temporary employees are employed under fixed-term contracts in compliance with local labor regulations and to maintain stable employment relationships.

As of the end of 2024, BenQ Materials employed a total of 1,106 non-employee workers, primarily consisting of two categories: on-site outsourced service personnel and contracted project workers. The on-site outsourced personnel include support services such as catering, security, and cleaning, totaling 152 individuals, including 45 security staff. Contracted project workers are dispatched by external contractors to perform technical or construction-related tasks related to production equipment, plant infrastructure, or project-based engineering works, totaling 953 individuals.

As of the end of 2024, a total of six part-time employees were employed across Taiwan operations, accounting for 0.2% of the total workforce. These include 2 at the Taoyuan Plant, 1 at the Yunlin Plant, and 3 at Cenefom. By gender, there were 2 female and 4 male part-time employees. No part-time employees were hired in the Mainland China and Vietnam operations.



Category Employees	Total Employees	Permanent Employees	Temporary Employees	Employees with No Guaranteed Hours	Full-time Employees	Part-time Employees
Female Count	1,224	815	409	0	1,222	2
Male Count	1,989	1,239	750	0	1,985	4
Total Count	3,213	2,054	1,159	0	3,207	5
Female %	38.1%	39.7%	35.3%	-	38.1%	33.3%
Male %	61.9%	60.3%	64.7%	-	61.9%	66.7%
Taiwan Count	2,286	1,936	350	0	2,280	6
China Count	782	118	720	0	838	0
Vietnam Count	89	0	89	0	89	0
Region Total	3,213	2,054	1,159	0	3,207	6
Taiwan %	72.4%	94.3%	30.2%	-	71.1%	100.0%
China %	24.8%	5.7%	62.1%	-	26.1%	0.0%
Vietnam %	2.8%	0.0%	7.7%	-	2.8%	0.0%

Note 1: Workforce data includes operations in Taiwan (including subsidiaries), China, and Vietnam. Taiwan employee data covers headquarters, Longtan Plant, Yunlin Plant, GENEJET Biotech, BMC, Cenefom, and Web-Pro; China includes Suzhou and Wuhu plants; Vietnam data refers to Web-Pro (Vietnam)h.

Note 2: All figures are based on active employee headcount as of December 31, 2024.



### Gender and Age Distribution

- The overall gender distribution was 61.9% male and 38.1% female. The average employee age was 32.7 years. By age group:
- Employees aged 30 and below: 27.0%
- Employees aged 31 to 50: 68.1% (main age group)
- Employees aged above 50: 5.0%

### Gender Distribution by Position and Function

Female administrative staff accounted for 58.4%, exceeding the male proportion. Female engineers represented 38.6%, slightly above the overall female workforce percentage (38.1%). Female representation among mid-to-senior managers was 31.3%, and among first-line managers was 36.0%—both slightly below the overall female workforce ratio.

### Ethnic and National Diversity

As BenQ Materials' operations are primarily based in Asia (Taiwan, Mainland China, and Vietnam), the employee population is predominantly Asian, with no representation from African, Latin American, Caucasian, or other Western ethnic groups. As of 2024, the workforce demonstrated international diversity:

- Taiwanese employees: 58.9%
- China employees: 25.9%
- Filipino employees: 8.9%
- Vietnamese employees: 5.9%

### Nationality Composition of Mid-to-Senior Management

BenQ Materials actively promotes localization in management hiring. Among mid-to-senior managers in Taiwan, 99.4% are of local nationality. In Mainland China (Suzhou and Wuhu Plants), 75.0% of mid-to-senior managers are Chinese nationals.

BenQ Materials remains committed to upholding the employment rights of persons with disabilities and providing inclusive job opportunities. In 2024, a total of 21 employees with disabilities were hired in Taiwan, accounting for 0.9% of the total workforce in the region—an increase of 3 individuals compared to 2023. In accordance with the People with Disabilities Rights Protection Act, the statutory quota for employing persons with disabilities in Taiwan was 20. BenQ Materials exceeded this requirement with a fulfillment rate of 105%, demonstrating efforts beyond legal compliance to foster a diverse and inclusive workplace.

Analyzed by site, the Taoyuan Plant and Yunlin Plant were collectively required to employ 17 persons with disabilities, and both sites met the requirement exactly with 17 hires in 2024, achieving a 100% compliance rate. Although Cenefom Corp. was not subject to a legal hiring requirement, it voluntarily employed 2 persons with disabilities. Web-Pro Corp. was required to hire 2 individuals but employed only 1. In response, the company has initiated an internal assessment to review job functions in administrative and support roles, aiming to identify suitable positions and facilitate the recruitment of qualified candidates with disabilities.



BenQ Materials also values employment opportunities for Taiwan's Indigenous peoples. In 2024, the legal requirement was to hire 17 Indigenous employees. The company exceeded this requirement with 27 Indigenous employees hired, representing 1.2% of the total workforce in Taiwan and a fulfillment rate of 158.8%. This underscores BenQ Materials' dedication to building a diverse and inclusive workplace and ensuring equal employment opportunities for underrepresented groups.

Data Category	Statistical Item	Middle and Senior Managers	Junior Supervisors	Engineering Employee	Administrative Employee	Junior Employee	Total
Job Level/ Gender	Number of Females	55	71	153	239	706	1,224
	Number of Males	121	126	243	170	1,329	1,989
	Total Number	176	197	396	409	2,035	3,213
	Female Percentage	31.3%	36.0%	38.6%	58.4%	34.7%	38.1%
	Male Percentage	68.8%	64.0%	61.4%	41.6%	65.3%	61.9%
Job Level/ Age Group	Number of Employees Under 30	-	5	72	97	692	866
	Number of Employees Aged 31-50	129	184	302	288	1,284	2,187
	Number of Employees Over 51	47	8	22	24	59	160
	Total Number	176	197	396	409	2,035	3,213
	Percentage Under 30	0.0%	2.5%	18.2%	23.7%	34.0%	27.0%
	Percentage Aged 31-50	73.3%	93.4%	76.3%	70.4%	63.1%	68.1%
	Percentage Over 51	26.7%	4.1%	5.6%	5.9%	2.9%	5.0%

Note 1: Mid-to-senior management refers to employees at the manager level and above; First-line management includes assistant manager level supervisors; Engineering personnel include those at engineer and researcher levels; Administrative personnel refer to staff-level and clerical positions; Frontline personnel refer to plant-based employees not classified under the aforementioned categories.

Note 2: BenQ Materials does not employ any workers under zero-hour contracts. No part-time employees were hired in Mainland China operations.

## Employee Turnover

In 2024, BenQ Materials hired 1,522 new employees, with a hiring rate of 47.4%. The average recruitment cost per hire was NTD 8,339.

In Taiwan, the overall annual hiring rate was 43.92%, with a female hiring rate of 50.12% and a male hiring rate of 40.14%, indicating a slightly higher proportion of female new hires. By age group, employees aged under 30 had an annual hiring rate of 72.69%, significantly higher than other age groups—37.32% for those aged 31–50 and 9.52% for those above 51. This reflects an expansion in operations and an increase in entry-level openings, making the younger generation the primary source of new hires.

The overall annual turnover rate in Taiwan was 34%, with a voluntary turnover rate of 33.3%. By gender, the male turnover rate was 29.6%, while the female rate was 41.3%, indicating a higher attrition rate among female employees. By age group, employees under 30 had a turnover rate of 47.2%, compared to 31.8% for those aged 31–50, and 9.5% for those over 51. When comparing turnover against the age composition of the workforce, the under-30 group accounted for the majority of employee departures. Overall, the annual turnover rate in Taiwan remained slightly below the hiring rate, reflecting a workforce structure still in a growth phase.

In mainland China (including Suzhou and Wuhu plants), the overall hiring rate was 60.0%, while the annual turnover rate reached 141.5%. This is mainly due to a tight labor supply in the local market and the use of temporary and fixed-term labor contracts to meet flexible production demands, resulting in a significantly higher turnover rate. By gender, the male hiring rate was 67.1% and the turnover rate was 154.3%, while the female hiring rate was 49.35% with a turnover rate of 122.2%.

By age, employees under 30 had a hiring rate of 93.9% and a turnover rate of 166.6%, marking them as the most mobile group. For those aged 31–50, the hiring rate was 41.9% and the turnover rate was 127.2%, while those over 51 had a hiring rate of 37.5% and a turnover rate of 187.5%.

Note 1: Annual hiring rate = (total new hires in the year / total number of employees at year-end)

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

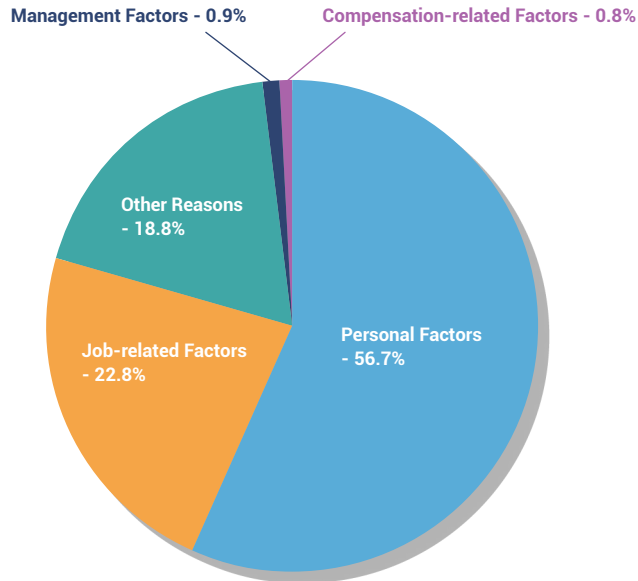






### • Overall Turnover Analysis

According to the statistics on employee turnover reasons, approximately 56.7% of departures were due to personal factors. These include, but are not limited to, seeking other job opportunities, family caregiving responsibilities, health concerns, and personal career planning. Such data insights enable the company to better understand employee mobility trends and potential needs, serving as a critical foundation for the development of talent retention strategies and employee care initiatives.



### • Analysis and Management of Direct Labor Turnover

To more effectively monitor turnover trends and reasons among production line direct labor, BenQ Materials implemented a structured exit survey system in October 2024 to collect and analyze workforce data. As of the end of December, a total of 34 valid responses were received. Survey analysis revealed that the top three reasons for leaving were: difficulty adapting to the working environment (45%), receiving alternative job offers (21%), and a mismatch between job expectations and actual duties (15%).

Based on survey feedback, the company has taken immediate action to implement improvements, including enhancing pre-onboarding job briefings to ensure candidates have a clearer understanding of job content and the actual working environment. In addition, feedback related to "work environment mismatch" has been consolidated and shared with relevant departments as a reference for optimizing workplace conditions and management approaches, thereby increasing job compatibility and retention willingness among direct labor and stabilizing the workforce at the frontline level.

### • Regular Dialogue with Migrant Workers

BenQ Materials places strong emphasis on the well-being and workplace adaptation of migrant workers. In 2024, the company held seven dialogue sessions with foreign workers to foster mutual communication and understanding between labor and management. These meetings involved company supervisors, HR representatives, and partnering manpower agencies, providing a platform for in-depth exchanges on key concerns.

Discussions focused on improvements to dormitory conditions, work management systems and communication practices, and the alignment of job responsibilities with training arrangements. Through these regular meetings, the company has strengthened migrant workers' understanding of and alignment with company policies, reinforced mutual trust and cooperation, and fostered a more inclusive and supportive working environment—ultimately enhancing their overall satisfaction and sense of belonging.



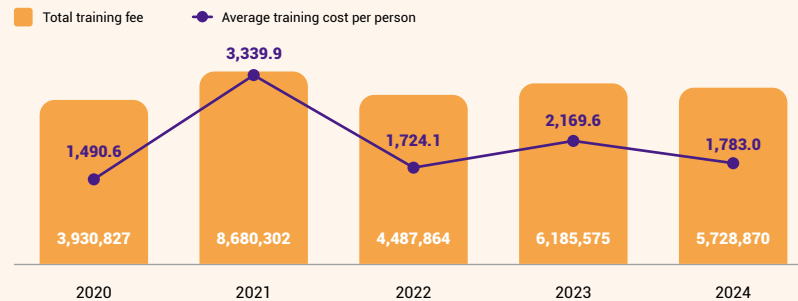


# Talent Development and Training

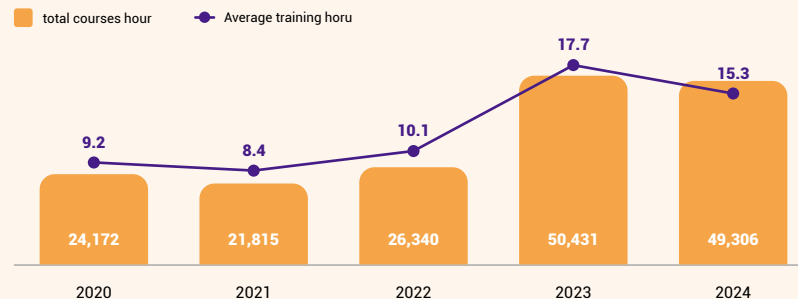
## Training Framework

In a highly competitive environment, it is BenQ Materials' commitment to ensure that employees continuously stay current and maintain a passion for learning. We have established a comprehensive and high-quality education and training system with a clearly defined talent development roadmap. Leveraging internal and external resources, we encourage employees to pursue continuous learning. Our training system has been refined by aligning development paths with competency needs, and organizing training into specialized academies: Management Academy, Business Academy, Science & Engineering Academy, Biomedical Academy, Sustainability Academy, Quality Academy, and General Education Academy. Through this Learning and Development Map, we provide training resources that support both corporate and individual career growth, while enhancing organizational competitiveness.

Overview of funds invested in education and training over the years



Total hours of education and training courses offered over the years



## Training Outcomes

In 2024, a total of 239 in-person courses were offered, with a training investment of NT\$5,728,870 and a total of 49,306 training hours. The average training hours for indirect employees reached 46.1 hours. The increase in learning performance is primarily attributed to the implementation of the credit-based learning system, which fostered a proactive learning culture—shifting from assigned training to self-initiated learning and increasing total learning time.

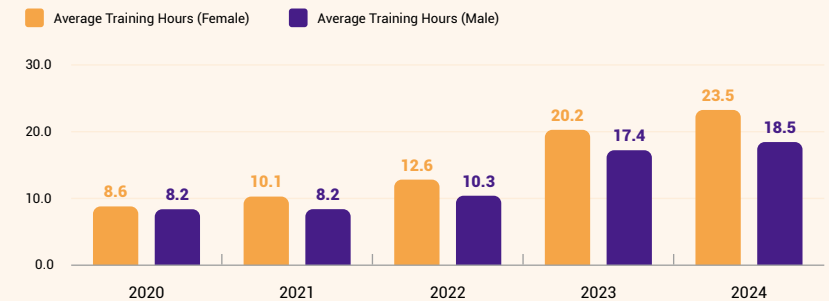
The average training hours by job grade and function are as follows:

- Senior and mid-level managers: 42.9 hours
- Administrative staff: 30.4 hours
- First-line supervisors: 46.2 hours
- Direct labor: 7.1 hours
- Engineering staff: 55.7 hours

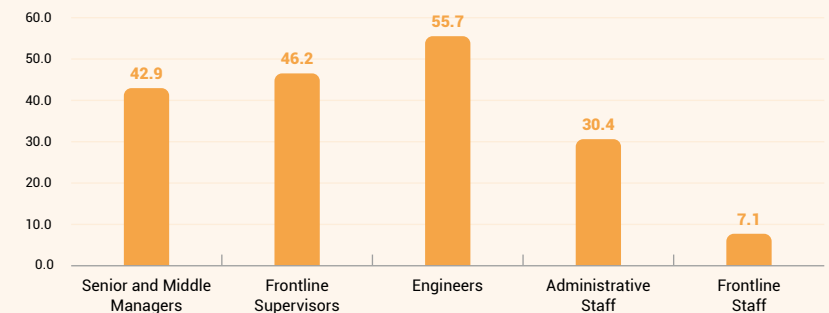
By gender, the average training hours are:

- Female employees: 23.5 hours
- Male employees: 18.5 hours

Average Training Hours by Gender (All Employees) Legend



Average Training Hours by Job Level







## Comprehensive Employee Training Programs

Program	Program Description	Business Benefits of the Program	Impact of Business Benefits	Coverage Proportion of the Total Employee
AI Training Program	Since 2023, BenQ Materials has formally established the AI and Digital Transformation Committee, dedicated to advancing the company's digital development. The training platform aims to enhance employees' AI literacy through courses and activities with practical application. In 2024, a total of 1,754 training attendances were recorded, with 3,310 hours of cumulative training.	Strengthens digital transformation and AI capabilities. Department-led projects incorporate process automation and data analysis applications, improving yield and reducing costs.	Approx. NT\$100 million in accumulated benefits	94%
Credit-Based Learning	Building on the results of 2023, the company launched the "Credit System 2.0" in 2024 to foster a culture of innovation and value co-creation. By promoting self-directed learning, the initiative aims to enhance both professional and managerial skills. Credits are tied to performance management and promotion criteria, encouraging active learning. This program has been extended to Suzhou and Wuhu plants.	Enhances professional and managerial capabilities through continuous learning and external knowledge, creating added value in specialized fields.	8.5% revenue growth	100%
Managerial Talent Development	A Talent Development Committee regularly discusses talent-related matters. Since 2022, the "A+ Development Program" has provided high-potential talents with broad and deep learning opportunities. It includes external management potential assessments and uses IDPs (Individual Development Plans) to align learning and practice for leadership growth.	Cultivates high-performing managers, strengthens operational stability, improves employee satisfaction, reduces leadership succession risks, and enhances internal promotion to reduce external recruitment costs.	2024 Key Talent Retention Rate: 98% Management Promotion Rate: 36% Job Grade Promotion Rate: 63%	7%
CIP (Continuous Improvement Program)	BenQ Materials promotes a culture of continuous improvement. CIP projects are planned and executed using tools taught through the Quality Academy, including QC Story, QC 7 Tools, SPC, and DOE. Cross-functional teams are formed to address specific issues and apply improvement strategies using QC Story methodology.	Implements QC Story tools for ongoing improvement projects to boost efficiency, reduce costs, and generate both tangible and intangible benefits.	CIP projects in 2024 generated approx. NT\$267 million in financial impact.	40.3%



## AI Training Program

In 2024, BenQ Materials officially launched the AI Academy and initiated the company-wide "AI-Man Training Program." The program aims to comprehensively enhance employees' digital capabilities and organizational resilience, fostering the development of  $\pi$ -shaped talent for future needs. The AI Academy serves as the core platform for this initiative, supplemented by diverse training formats to accommodate varying learning preferences across the workforce.

Category	Format	Description
AI Knowledge Awareness and Applications	Foundational Online AI Courses	Provides learners with basic knowledge of artificial intelligence and its applications, establishing a common language for the AI era and foundational skills for human-AI collaboration.
	Generative AI Practical Courses	Designed by internal AI coach teams and continuously updated, these sessions train all indirect employees on the concepts and operation of generative AI tools, fostering diverse AI application possibilities.
	Hands-on AI Workshops & Digital Transformation Newsletter	AI applications are regularly shared through monthly newsletters and live showcases, keeping all employees updated with the latest AI developments.
	"Fun with Digital" Campaign	Since 2023, this initiative encourages employees to apply AI and digital tools in their daily work. Participation and proposal-sharing accelerate AI use-case development and foster cross-disciplinary innovation. To date, 128 participants have submitted 78 proposals.
Developing AI Application Talent and Enhancing Technical Skills	Power BI Data Analysis Tools	
	RPA – Robotic Process Automation	Workshops and tool-based courses are organized based on functional needs, enabling employees to solve real business problems and improve efficiency. Over 100 internal seed employees have been trained with one-on-one coaching and project-based development.
	Python Programming	
	AutoML – Automated Machine Learning	
	AI Image Generation Tools	
Strengthening Digital Leadership for Transformation	AI Tech Sharing Sessions	Internal AI enthusiast teams regularly explore and evaluate market tools, then share findings and use cases in internal forums, enhancing AI knowledge exchange and cross-team learning.
	AI Leadership Seminars	External experts and consultants are invited to conduct deep dives for mid-to-senior leaders on the impacts of generative AI across industries and society, highlighting practical transformation strategies to enhance business innovation and efficiency while securing a sustainable competitive edge.

## Credit-Based Learning System

### [Promoting Self-Directed Learning Through a Credit System and Recognition Incentives]

To systematically drive employee learning and career development, BenQ Materials launched a credit-based learning system in 2023. Each employee receives an annual personalized learning plan based on the company's business objectives and job function requirements, with designated training programs aligned accordingly.

In 2024, the company advanced the system to Credit System 2.0, integrating it with performance management. Credit attainment became a prerequisite for promotion and performance evaluation. The scope was expanded to include the Suzhou and Wuhu sites. The increase in average training hours per employee demonstrates that the credit system has effectively enhanced learning engagement.

To further incentivize learning motivation, a "Learning Incentive Scheme" was introduced alongside the credit system. In Q4 each year, employees who meet the required number of mandatory and elective credits may convert their annual training hours into incentive points—1 point for every 10 hours. These points can be redeemed for designated rewards.

Additionally, the top three employees with the highest total training hours accumulated during the year are awarded learning gift cards of NT\$5,000, NT\$3,000, and NT\$2,000, respectively, in recognition of their commitment to continuous learning. Over two years, 321 instances of participation were recorded, with a total of NT\$80,000 in learning incentives awarded.

This phased incentive mechanism fosters a culture of friendly competition, motivating employees to make productive use of idle time for continuous development. The credit system tracks learning quantity and outcomes, while the incentive program provides timely positive reinforcement—transforming learning from "I have to learn" into "I want to learn." This synergy builds a self-reinforcing, growth-oriented talent development ecosystem.





## Management Talent Development

In 2022, BenQ Materials launched the "A+ Talent Development Program" to cultivate high-potential individuals by offering both broad and in-depth learning opportunities. The program aims to prepare participants for future managerial roles in advance. It incorporates external management potential assessment tools to identify individual leadership traits and capability gaps, which are then addressed through personalized Individual Development Plans (IDPs) and a series of structured training sessions designed to balance theoretical knowledge with practical leadership experience.

The program is implemented on a biennial basis, and as of 2024, two cohorts have been launched. The latest results are as follows:

- 56 employees participated
- 26 individuals were assigned IDPs
- 20 employees were promoted to managerial roles (managerial promotion rate: 36%)
- 35 employees were promoted in job grade (job grade promotion rate: 63%)

To strengthen managerial competencies, in addition to standard management training courses, BenQ Materials conducts a 360-degree multi-rater feedback review every two years. The review gathers feedback from subordinates, direct supervisors, peers, and self-assessment to evaluate the behavioral performance of each managerial competency. The results help managers develop greater self-awareness of their strengths and development areas. Furthermore, the aggregated feedback is analyzed to identify common weaknesses across management levels, which is then used to design targeted management training programs or developmental initiatives.

## Online Learning Program

### ["Always Be Learning" Digital Learning Initiative – Empowering a Culture of Diverse Learning]

The "Always Be Learning" program promotes a culture of continuous development by offering diverse digital learning resources, including video-based courses, interactive exercises, and reflective learning feedback. Department heads are encouraged to integrate these online resources into departmental book clubs, motivating employees to select courses aligned with their functional development needs.

The blended learning approach—combining online learning with offline group sharing sessions—enhances learning outcomes at the organizational level.

As of the end of 2024, the program has offered nearly 40 digital learning courses, with over 2,600 course enrollments. On average, each employee completed more than two courses. Based on feedback collected through course satisfaction surveys, many employees reported that they were able to quickly acquire new knowledge through the LMS and apply it effectively to their daily work.

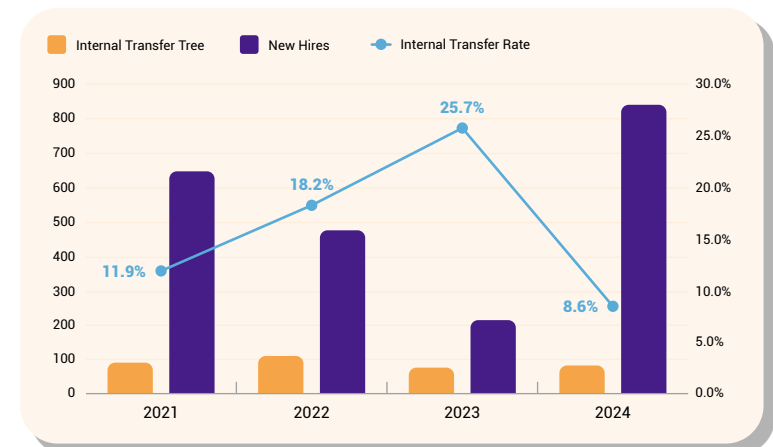
## Internal Mobility and Career Development Mechanism

BenQ Materials is committed to cultivating a flexible and growth-oriented career environment, actively encouraging employees to pursue internal job rotations. This initiative aims to foster cross-functional competencies and enhance overall organizational agility. To support internal mobility, the company has established a transparent internal job transfer platform along with a well-structured application and matching process that enables employees to explore cross-departmental assignments aligned with their career interests and functional potential.

In 2024, a total of 73 employees in Taiwan completed internal job transfers, resulting in an internal mobility rate of 8.6%, representing a slight decrease compared to 2023. This change reflects a strategic shift in response to expanded production capacity and urgent frontline staffing needs. As such, the company significantly increased its external recruitment efforts. The surge in new hires during the year underscores the company's proactive response to business growth and increasing customer demand, strengthening its frontline workforce through the rapid onboarding of new talent.

Note 1: Internal mobility rate = Number of internal transfers / (Number of internal transfers + Number of new hires in the same year)

Note 2: The internal mobility rate in 2024 was affected by a rise in new hires due to organizational expansion.





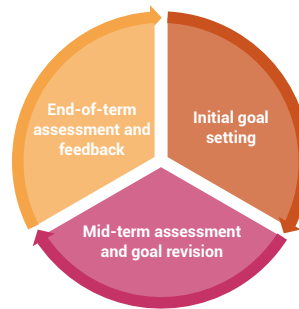


## Performance Management System

To effectively support the achievement of corporate strategies, departmental goals, and individual objectives, BenQ Materials has implemented a Performance Management System as a key mechanism for talent development, career progression, compensation adjustments, and salary review. Built on the principles of Management by Objectives (MBO), the system emphasizes both behavioral performance and task achievement. The objective is to ensure that employees not only meet their goals but also demonstrate behaviors aligned with the company's cultural values. Performance reviews are conducted twice annually.

The system is designed to facilitate two-way communication between managers and employees, unleash individual and team potential, and align future focus areas and personal goals with business strategies. For underperforming employees, a Performance Improvement Plan (PIP) is available as a structured support mechanism to help enhance performance and meet expectations.

BenQ Materials upholds the principles of fairness, transparency, and consistency in performance management. Under a clearly defined process, employees are encouraged to provide upward feedback and engage in open dialogue with their managers. Currently, 100% of permanent employees globally (excluding those in probationary periods) undergo regular performance evaluations.



### Performance Review Structure

Employee	Mid-Year Review (May–June)	Year-End Review (November–December)
Indirect Labor (IDL)	Review progress against goals and personal objectives set at the beginning of the year. Adjustments are made based on mutual feedback between the manager and employee to align priorities for the second half of the year.	Evaluate overall performance based on task completion and daily behavior. One-on-one feedback sessions allow employees to propose suggestions for their development while enabling managers to understand employee needs and align future development plans.
Direct Labor (DL)	Monthly performance-based allowances are aggregated and ranked for biannual reviews. High-performing individuals, including foreign workers, may be promoted to senior blue-collar positions.	

## Campus Recruitment and Industry-Academia Collaboration

Leveraging its multi-brand and group-wide resources, BenQ Materials continues to strengthen campus engagement to unlock new opportunities for students and enhance the employer brand. The company seeks to cultivate future industry talent by increasing interaction with high-potential international students and offering impactful employer experiences.

### Program Name

### Program Description and Outcomes

#### Program Description:

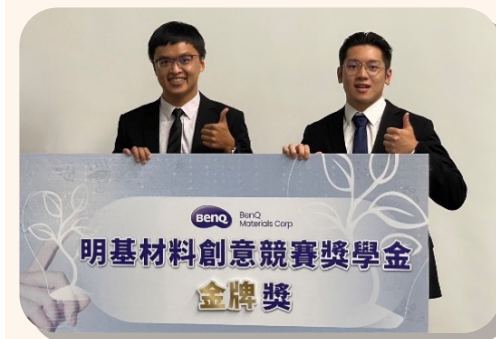
BenQ Materials, rooted in optical technologies and dedicated to materials innovation, launched an annual scholarship competition to inspire Taiwan's youth to explore innovative and sustainable applications in materials science. Themed "Green Material Imagination," the competition invited students to propose innovative product ideas in areas such as display materials or biomedical materials, aligned with the Taiwanese EPA's "Sustainable Green Living" framework across food, clothing, housing, transport, shopping, and recreation. Projects were expected to demonstrate creative and sustainable value in material usage and product design.

#### Outcomes:

A total of 7 teams (30 participants) advanced to the finals, showcasing excellence in product innovation and environmental sustainability. Among them, 2 teams focused on product innovation, and 5 on environmental themes.

### Campus Talent Innovation Competition

#### Scholarship Awards



1 Gold Award:  
NT\$300,000

1 Silver Award:  
NT\$200,000

1 Bronze Award:  
NT\$100,000

4 Excellence Awards:  
NT\$10,000 each

Total scholarship value: NT\$640,000



## Program Name

## Program Description and Outcomes

## Executive Lectures on Campus

## Program Description:

To bridge the gap between academia and the workplace, senior executives were invited to share industry trends, practical applications, and career insights with university students.

## Outcomes:

2 sessions held at Yuan Ze and National Central University, with a total of 100 attendees.



## Program Description:

We collaborate with multiple schools each year to host corporate visits, helping students gain firsthand insight into our corporate culture and work environment. These experiences aim to inspire and guide students in their career planning. In 2024, we welcomed visitors from Yilan Chemical Materials Department, National Central University Chemical Materials Department, National Tsing Hua University IMBA program, and Fufeng Junior High School.

## Outcomes:

With a total of 150 attendees.

## 校園企業參訪



## Program Name

## Program Description and Outcomes

## Industry-Academia Collaboration for Factory Talent Development

## Program Description:

Partnering with geographically adjacent schools, BenQ Materials implemented an internship and scholarship program to cultivate operational talent. Students receive NT\$30,000 tuition support per semester and an additional NT\$50,000 retention bonus upon full-time employment after graduation.

## Outcomes:

In 2024, 3 new hires at Taoyuan Plant and 11 at Yunlin Plant.

## Southeast Asia Talent Program

## Program Description:

In collaboration with NYCU, BenQ Materials launched a cross-border talent program targeting Vietnamese undergraduate and graduate students. Participants receive NT\$20,000 monthly scholarship support during their studies in Taiwan and are eligible for direct employment post-graduation.

## Outcomes:

Successfully recruited 1 Vietnamese student to begin graduate studies in Taiwan in 2025.

## R&amp;D Academic Collaboration

## Program Description:

As a leader in materials science, BenQ Materials maintains ongoing research partnerships with top academic institutions to co-develop advanced materials projects. These initiatives also provide valuable opportunities for students to apply theoretical knowledge in real-world settings.

For more details, please refer to section [4-1 Core Technology and Intellectual Property Management](#)

## Program Description:

The company's summer internship "Q Seed Program" continues to adopt a project-based and mentorship-driven model. With diverse training and final presentations, students enjoy a distinctive and rewarding internship experience.

## Outcomes:

In 2024, 6 students participated. Training included 5 courses: New Hire Orientation, ESG Sustainability Trends, E-Commerce Branding, Power BI, and Presentation Skills.

## Summer Internship Program





# Employee Well-being and Diversity & Inclusion

## Multiculturalism

To foster a diverse and inclusive workplace, BenQ Materials actively recruits professionals from various nationalities and encourages departments to conduct internal meetings and presentations in English. To ensure all employees, regardless of nationality, can fully understand company policies and procedures, bilingual versions of work rules and internal announcements are provided, enabling timely access to important information.

In 2024, the company launched a series of cultural awareness campaigns targeting employees of different nationalities and gender identities. Through internal newsletters, we introduced festivals and cultural traditions from countries such as Japan, Vietnam, India, and the Philippines to deepen employees' understanding of diverse backgrounds and values. We also provided educational content on gender diversity and immigrant communities to enhance awareness of gender-related issues.

Additionally, BenQ Materials hosted its first Southeast Asia Cultural Festival, promoting cross-cultural exchange through activities such as Southeast Asian food markets, themed menus in the employee cafeteria, traditional games, and interactive experiences. These initiatives created a relaxed and engaging environment for employees to explore different cultures, cultivate open-mindedness, and contribute to a workplace that values harmony, mutual respect, and inclusivity.



Internationalized Workplace Communication	Bilingual Internal Documentation	Multinational and Multicultural Diversity	Diversified Welfare System
<ul style="list-style-type: none"> <li>Bilingual internal presentations</li> <li>Bilingual internal meetings</li> <li>Chinese language learning platform and subsidies</li> </ul>	<ul style="list-style-type: none"> <li>Bilingual newsletters</li> <li>Bilingual policy documents</li> <li>Bilingual internal systems</li> </ul>	<ul style="list-style-type: none"> <li>New hire onboarding – Introduction to Taiwanese culture</li> <li>Cultural introductions of various national holidays</li> <li>Southeast Asia Cultural Festival</li> </ul>	<ul style="list-style-type: none"> <li>Local sauces from the Philippines and Vietnam provided for migrant workers</li> <li>Christmas dinners for Filipino and Vietnamese migrant workers</li> <li>Dormitory improvement plans for Filipino and Vietnamese migrant workers</li> </ul>

## Employee Welfare Measures

In addition to legally required benefits, BenQ Materials has established comprehensive welfare measures across all sites, covering food, clothing, housing, transportation, education, and leisure. Specially designed benefits are also provided to employees with specific needs, aiming to foster a friendly and inclusive workplace where every employee can work with peace of mind and a sense of security.

Employee Benefits Category	Classification	Items	2024 Implementation Outcomes and Practices
Employee Benefits	Subsidies	<ul style="list-style-type: none"> <li>Maternity, funeral, marriage, hospitalization, and disaster assistance</li> <li>Department team-building subsidies</li> <li>Club activity subsidies</li> <li>Meal subsidies</li> <li>Birthday/festival reward</li> </ul>	<ul style="list-style-type: none"> <li>A total of 175 applications were approved for maternity, funeral, marriage, hospitalization, and disaster assistance, amounting to NT\$606,800 in subsidies.</li> <li>NT\$500 per person per quarter was granted for departmental team-building, totaling NT\$3,470,500.</li> <li>Each club received a quarterly subsidy of NT\$8,000, totaling approximately NT\$440,000.</li> <li>Daily meal subsidies amounted to NT\$49 per meal.</li> <li>NT\$4,951,022 was granted in birthday and festival reward points.</li> </ul>
	Leave System	<ul style="list-style-type: none"> <li>Advance annual leave for new employees</li> <li>Paid volunteer leave</li> <li>Annual leave entitlement for new employees</li> </ul>	<ul style="list-style-type: none"> <li>New employees may advance up to 7 days of annual leave.</li> <li>All employees are entitled to 3 days of paid volunteer leave annually.</li> <li>After 6 months of employment, new employees receive an additional 3 days of annual leave.</li> </ul>
	Activities	<ul style="list-style-type: none"> <li>Family Day</li> <li>Trendy lifestyle seminars</li> <li>DIY workshops</li> <li>Annual party</li> </ul>	<ul style="list-style-type: none"> <li>Family Day held annually, with approximately 1,500 participants and a satisfaction score of 4.73.</li> <li>Organized seminars on sustainable fashion, home organization, and MBTI personality testing.</li> <li>Held a DIY starry sky workshop with 60 participants; satisfaction score: 4.94.</li> <li>Mother's Day DIY event with 70 participants; satisfaction score: 4.8.</li> </ul> <p>(Satisfaction is rated on a 5-point scale; for more details, refer to Section <a href="#">7-4-3 Employee Engagement Activities</a>)</p>







Employee Benefits Category	Classification	Items	2024 Implementation Outcomes and Practices
Health Promotion	Sports and Health Care	<ul style="list-style-type: none"> <li>Annual health examination</li> <li>On-site occupational physician consultations</li> <li>On-site massage and physical therapy by visually impaired therapists</li> <li>Seasonal sports competitions</li> <li>Various health seminars and activities</li> <li>Multi-functional fitness facilities</li> </ul>	<ul style="list-style-type: none"> <li>One free labor health examination per year with a participation rate of 99.2%.</li> <li>Weekly on-site occupational health consultations.</li> <li>6 hours per week of on-site massage and therapy services.</li> <li>Monthly sports-related activities.</li> <li>Regular health promotion programs.</li> <li>Facilities include a gym, dance studio, vitality center, squash courts, and basketball courts.</li> </ul>
Working Conditions	Employee Support	<ul style="list-style-type: none"> <li>Employee Assistance Program (EAP)</li> <li>On-site counseling services</li> <li>Flexible working hours for indirect employees</li> <li>Remote working options for indirect employees</li> <li>Part-time arrangements for indirect employees</li> </ul>	<ul style="list-style-type: none"> <li>Free consultation via hotline, email, and Line@.</li> <li>Free on-site counseling available every Tuesday and Thursday.</li> <li>30-minute flexible start time upon request.</li> <li>Remote work applications accepted based on personal needs.</li> <li>Reduced working hours available for caregiving or personal reasons.</li> </ul>
Family Support	Maternity and Childcare Friendly	<ul style="list-style-type: none"> <li>Paternity leave exceeding legal standards</li> <li>Maternity leave exceeding legal standards</li> <li>Miscarriage leave exceeding legal standards</li> <li>Prenatal care leave exceeding legal standards</li> <li>Childcare allowance until age three</li> <li>Breastfeeding rooms provided in accordance with the law</li> <li>Post-maternity performance appraisal system</li> </ul>	<ul style="list-style-type: none"> <li>10 days fully paid paternity and prenatal check-up leave.</li> <li>12 weeks of fully paid maternity leave for those with over 6 months of service; 12 weeks of half-paid leave for others.</li> <li>For miscarriage: 1 week half-paid leave (after 2 months pregnancy), 5 days half-paid (before 2 months).</li> <li>Prenatal care leave is calculated separately and does not count against sick leave.</li> <li>NT\$5,000 monthly childcare subsidy per employee; total disbursed NT\$27,248,664.</li> <li>Breastfeeding rooms accessible 24hrs.</li> <li>Post-maternity employees are exempt from peer performance ranking; managers directly determine appraisal results.</li> </ul>
	Elder Care	<ul style="list-style-type: none"> <li>Elder care leave</li> </ul>	<ul style="list-style-type: none"> <li>3 days of elder care leave annually, available to employees with parents aged 70 or above or requiring care.</li> </ul>

Employee Benefits Category	Classification	Items	2024 Implementation Outcomes and Practices
Diversity & Inclusion	International Support	<ul style="list-style-type: none"> <li>Southeast Asia Cultural Festival</li> <li>Cross-cultural introductions</li> <li>Southeast Asian condiment offerings</li> <li>Chinese language learning subsidies</li> </ul>	<ul style="list-style-type: none"> <li>Hosted Southeast Asian cultural challenge, food fairs, and Vietnamese sandwich meals.</li> <li>Issued 6 editions of What a Different Culture newsletter featuring cultures such as India, Japan, and the Philippines.</li> <li>Weekly provision of Vietnamese and Filipino-style condiments in staff cafeterias to offer a taste of home.</li> <li>Subsidies available for Chinese language learning and certification.</li> </ul>

## Employee Retirement System

BenQ Materials complies with the Labor Standards Act and the Labor Pension Act of Taiwan to provide retirement benefits for employees. For employees under the old pension system, the company makes regular contributions to a dedicated pension reserve account, based on actuarial calculations by a certified actuary. For employees under the new pension system, the company contributes 6% of each employee's monthly salary to their individual pension accounts managed by the Bureau of Labor Insurance.

In mainland China, retirement benefits are provided in accordance with local labor laws, through mandatory enrollment in the national social pension insurance schemes, ensuring comprehensive retirement protection for all employees across regions.

Under the old system governed by the Labor Standards Act, BenQ Materials contributes monthly to a pension reserve fund deposited under the name of the Labor Pension Reserve Supervisory Committee in a dedicated account at Bank of Taiwan. As of the end of 2024, the fair value of the plan assets totaled NT\$56,285 thousand. The amount contributed in 2024 was NT\$2,265 thousand. Any shortfall has been recognized as an accrued pension liability, amounting to NT\$6,087 thousand as of year-end 2024.

Under the new system governed by the Labor Pension Act, the company contributed NT\$70,377 thousand in 2024 to individual pension accounts at the Bureau of Labor Insurance, based on 6% of employees' monthly wages.

Overseas subsidiaries also comply with their respective local labor laws, contributing to local pension funds through authorized retirement fund management entities.





## Employee Engagement Activities

### Lihpao Land Family Day

Demonstrating the company's commitment to employee well-being and family cohesion, BenQ Materials hosted a large-scale Family Day at Lihpao Land. In addition to enjoying the amusement park facilities, the event featured hands-on craft sessions for young children and their parents, interactive games, and stage performances. These activities strengthened bonds between employees and their families, fostered workplace camaraderie, and created a relaxing atmosphere outside of work.



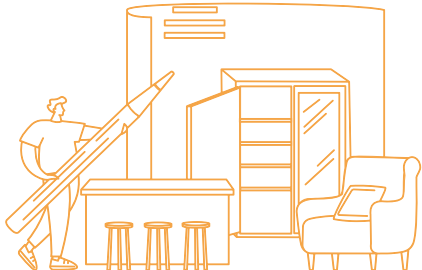
### Sustainable Fashion Styling Seminar

In alignment with the company's Low Carbon Lifestyle Month, this seminar explored a variety of topics such as sustainable materials, eco-fashion trends, and clothing reuse techniques. Through interactive demonstrations, employees learned how to lower their carbon footprint by choosing organic cotton, repurposed materials, second-hand clothing, and clothing rental models—promoting awareness of the intersection between sustainability and fashion.



### Home Organization & Sustainability Talk

This session introduced practical decluttering methods, upcycling techniques, and sustainable storage choices to help employees maintain efficient living and working environments. Emphasizing the concept of "subtractive organization," the speaker encouraged participants to sort, exchange, and recycle items, supporting waste reduction and ESG values in everyday life.



### Starry Night Art Workshop

To support employee wellness through creativity, a professional art instructor guided employees in painting dreamy night skies using blending and layering techniques. The relaxing environment encouraged mindfulness, stress relief, and creative expression—helping participants cultivate new skills and draw inspiration for their professional lives.



### MBTI Personality Workshop

A licensed psychologist delivered an engaging seminar on the popular MBTI framework, using relatable workplace examples to spark discussion. Employees gained deeper self-awareness and interpersonal understanding, reflected in a high satisfaction rating of 4.6 out of 5.



### Supporting Local Professional Basketball Team

Acknowledging employees' passion for basketball, the company not only operates an internal basketball club and tournament but also supports local teams. During the championship event, a game ticket lottery was held, and a company-organized outing was arranged to attend a P. League+ game in support of the Taoyuan Pilots. These initiatives reflect BenQ Materials' commitment to local sports culture and fostering a healthy, energetic workplace.



### Year-End Party

The annual "Wang Nian Hui" celebration expresses gratitude to employees for their contributions throughout the year. The event enhances team spirit and provides a platform to recognize outstanding performance, strengthening a culture of appreciation and motivation for future success.



## Compensation Management

BenQ Materials adopts a diverse and market-competitive total compensation framework to attract and retain top talent. Compensation for new hires is determined based on the nature of the job, educational background, professional experience, and individual competencies—without discrimination based on gender, religion, ethnicity, political affiliation, or marital status.

Entry-level employees without prior experience are hired at wage levels exceeding the local statutory minimum wage, with no differences by gender. Wage levels at the Suzhou and Wuhu sites vary slightly due to regional legal standards and living costs.

To ensure external competitiveness and internal equity, BenQ Materials regularly participates in market salary surveys and adjusts compensation based on market benchmarks and individual performance. For full-time employees, annual salary adjustments are linked to performance outcomes. In 2024, the average salary increase was 4.5%.

BenQ Materials maintains a policy of non-discrimination across recruitment, performance evaluation, salary adjustment, and promotion. Nevertheless, when analyzing average salary by job level, differences may be observed across genders and sites. These variances are attributed to factors such as performance, educational attainment, average tenure, variations in salary distribution within comparable groups, and headcount composition. For example, average salaries for male employees in Taiwan may be slightly higher than for female employees, while in certain China-based sites, the reverse may occur.

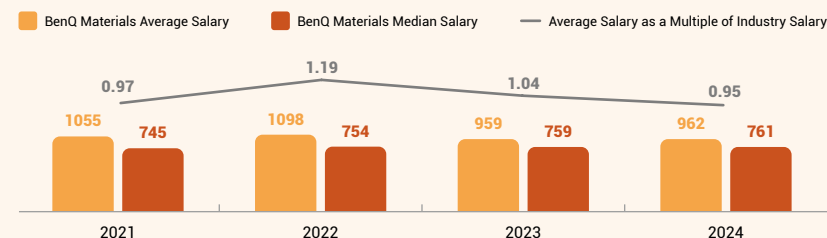
### Minimum Wage Multiples by Operating Site in 2024

Taiwan Sites	1
Suzhou Plant	1.64
Wuhu Plant	1.14
Vietnam Plant	1.01

	Male	Female	Remarks
Average Salary (TWD)	1,008,270	887,550	Data excludes subsidiaries
Median Salary (TWD)	788,900	733,913	
Average Pay Ratio (F/M)	1	0.9	
Median Pay Ratio (F/M)	1	0.9	

In accordance with the Taiwan Stock Exchange's "Instructions for Reporting the Salary Information of Full-Time Non-Supervisory Employees," BenQ Materials calculated the average salary of full-time non-supervisory employees across its Taiwan operations. After verification by an external auditor, the weighted average number of full-time non-supervisory employees in 2024 was 1,674. The average salary for this group was NT\$962,000, while the median salary was NT\$762,000. Compared to 2023, the average and median salaries increased by 0.3% and 0.4%, respectively.

### Salaries of Full-Time Employees Not in Supervisory Positions (Unit: Thousands)



Location	Taiwan				China				Vietnam			
Pay Category	Base Salary		Base + Bonus		Base Salary		Base + Bonus		Base Salary		Base + Bonus	
Gender	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Supervisors	1	0.92	1	1.03	1	1.08	1	1.16	1	0.86	1	0.84
Senior Managers	1	0.90	1	0.89	1	1.07	1	1.05	1	0.95	1	0.98
Engineers	1	0.78	1	0.78	1	0.85	1	0.87	1	0.69	1	0.69
Administrative Staff	1	1.04	1	0.87	1	1.03	1	1.09	1	1.05	1	1.03
Frontline workers	1	1.03	1	0.93	1	1.00	1	1.00	1	0.00 <sup>§ 3</sup>	1	0.00 <sup>§ 3</sup>

Note1: The above figures represent the average salary per group, calculated as total compensation for each job level divided by the number of employees. Base salary is calculated by dividing the total fixed monthly salary (excluding variable pay) by the number of months employed. Base salary + bonus includes total annual compensation (base salary plus bonuses) for non-managerial employees.

Note2: The data includes subsidiaries Web-Pro, Cenefom, and GENEJET Biotech. Salary data for the Vietnam site reflects information from the subsidiary Web-Pro Vietnam.

Note3: There were no female frontline employees at the Vietnam site in 2024; therefore, the gender pay ratio could not be calculated for that group.





## Incentive System

To encourage employees to continue achieve new highs, the company has established the reward issuance guidelines for various goals, in order to provide different types of incentives to relevant employees, thereby promoting collaboration among departments, and sufficiently simulating employees' working potential.



## Employee Communication

BenQ Materials has established diverse communication channels to safeguard employee rights and ensure confidentiality in all complaint handling and incident processes. All matters are handled prudently according to established procedures, with a strong commitment to fostering a respectful, caring, and human rights-oriented workplace culture.

We uphold employees' legal rights to organize unions and participate in collective bargaining, promoting a healthy and constructive labor-management relationship. Continuous feedback mechanisms are in place to ensure that company policies and communications are delivered promptly and accurately, with appropriate feedback incorporated to enhance operational efficiency and organizational communication.

As of now, labor unions have been established at the Suzhou and Wuhu sites in China, with union participation rates of 30% and 100%, respectively. In Taiwan and Vietnam, no labor unions have been formed, the overall employee union membership coverage rate is 0.07%. thus, BenQ Materials complies with local labor laws by establishing labor-management committee systems and holding regular meetings as formal dialogue platforms. These meetings cover topics such as working conditions, compensation and benefits, occupational safety, and employee rights, with conclusions serving as critical input for future policy adjustments and management decisions, thereby reinforcing the company's commitment to protecting labor rights.

BenQ Materials respects and supports all employees' legal rights to freely form, join, and participate in labor unions and collective bargaining without restriction. According to our Human Rights Policy, we strive to ensure a fair, equitable, and safe working environment for all employees. While no formal Collective Bargaining Agreements (CBAs) have been signed at any operating sites, all union or employee proposals can be communicated and negotiated through the labor-management meeting system to ensure that their concerns are fully expressed and properly addressed.

Item	Description
<b>Year-End Bonus</b>	A fixed year-end bonus equivalent to one month's base salary is granted. An additional half-month salary is provided as a festival bonus during the Dragon Boat and Mid-Autumn Festivals.
<b>Profit Sharing &amp; Performance Bonus</b>	Performance-based bonuses and profit-sharing are distributed annually at year-end based on the company's financial performance and individual employee evaluations.
<b>Patent Incentive Bonus</b>	R&D departments set patent filing targets. Bonuses are granted upon achieving these targets.
<b>Referral Bonus</b>	Certain departments offer a referral bonus program to encourage employees to recommend friends and family to join the company.
<b>Project Competition Bonus</b>	Cross-functional project teams are rewarded annually for outstanding performance through the Continuous Improvement Program (CIP).
<b>Excellence Award Bonus</b>	The annual "True, Good, and Beautiful" Award recognizes model employees through a formal ceremony, with plaques and monetary awards presented.
<b>Long-Service Gift</b>	Employees are recognized at the end of each year for long service in five-year increments, with commemorative plaques and gifts.
<b>Professional Certification Allowance</b>	Subsidies are provided to front-line employees who hold job-relevant professional certifications and are actively engaged in related work.
<b>External Training Subsidy</b>	Employees participating in external professional training or continuing education may apply for training subsidies.
<b>Transfer Incentive</b>	Employees reassigned between northern and southern plants due to job needs are eligible for relocation-related allowances.
<b>Long-Term Incentive Bonus</b>	In the China plant, a long-term incentive scheme is in place to retain critical technical talents. Bonuses are granted every six months based on two-year performance, calculated as a percentage of fixed salary.

Communication Channel	Description	Frequency
<b>Labor-Management / Welfare Committee Meetings</b>	A platform for two-way communication and negotiation on labor and welfare-related issues	Quarterly
<b>Meal Committee Meetings</b>	Feedback and improvements on meal quality and catering benefits	Quarterly
<b>Business Briefings</b>	Regular updates on business performance and future direction to enhance transparency and engagement	Quarterly
<b>Employee Suggestion Mailbox</b>	Anonymous channel for employees to provide feedback and express concerns	irregularly
<b>Mobile App Feedback System</b>	Convenient, real-time feedback tool for mobile use	irregularly
<b>CEO Mailbox on Corporate Website</b>	Direct access to senior leadership; CEO personally responds to employee messages	irregularly
<b>Online Facility Repair Request System</b>	Platform to report facility or equipment issues for timely resolution	irregularly
<b>Annual Employee Activity Satisfaction Survey</b>	Annual feedback survey to assess employee satisfaction with company-organized events	Annually
<b>Catering Feedback Survey</b>	Collect employee opinions on meal services to support quality and content improvements	Biannually
<b>Post-Event Satisfaction Surveys</b>	Immediate feedback collection on event satisfaction and improvement suggestions	irregularly
<b>Employee Engagement Survey</b>	Comprehensive survey on employee satisfaction regarding workplace environment and benefits	Every two years
<b>Labor Unions (Suzhou and Wuhu Plants)</b>	Region-specific labor union organizations established in accordance with local labor regulations	irregularly



## Employee Engagement Survey

To foster a positive and inclusive work environment, BenQ Materials conducts a comprehensive employee engagement survey across all sites every two years. The survey evaluates five key dimensions: overall satisfaction, sense of trust, sense of purpose, stress levels, and happiness, providing a holistic view of employee engagement.

In 2023, the company distributed 942 questionnaires to indirect employees and received 693 valid responses, achieving a response rate of 73.6%. Results showed an overall satisfaction increase of 3.5% compared to the previous survey. Among the respondents, 90.9% expressed satisfaction with the company overall, with trust and purpose dimensions both exceeding 90% satisfaction.

In 2024, BenQ Materials conducted its first engagement survey among foreign migrant workers from Vietnam and the Philippines, achieving an overall satisfaction score of 92.3%. However, scores related to agency services and dormitory conditions were lower, and these have been identified as priority areas for improvement.

### 2023 Employee Engagement Survey Results (Local Employees)

Survey Scope	Dimension Example	Sample Statement	Engagement Score
Overall Satisfaction	Overall Dimension	I am proud to be a member of BenQ Materials.	90.9%
Trust	Communication and Interaction	I believe the company fosters an open and trustworthy working environment.	93.6%
Sense of Purpose	Vision and Strategic Objectives	My department communicates BenQ Materials' business direction and goals to me.	90.6%
Stress Level	Job Content and Environment	My job provides many opportunities for learning and growth.	88.3%
Happiness	Culture and System	Working at BenQ Materials is a joyful experience.	89.8%

Note 1: The full score for the engagement survey is 100%.

Note 2: The engagement score is calculated based on the percentage of respondents who selected "Strongly Agree" and "Agree" for each dimension.

Category	Overall Engagement Score	Change Compared to Previous Survey
Male	90.1%	+2.83%
Female	89.1%	+4.25%
Age		
Under 30	86.3%	+1.13%
30–39 years old	87.4%	+5.47%
40–49 years old	92.5%	+1.79%
50 years old and above	93.4%	-0.95%
Years of Service		
Less than 1 year	91.3%	+1.49%
1–3 years	85.3%	+0.92%
1–3 years	86.8%	+15.75%
5–10 years	88.3%	+1.04%
Over 10 years	94.4%	+3.32%
Site		
Taoyuan Site	89.7%	+3.87
Yunlin Site	92.1%	+6.3%
Longtan Site	87.8%	-2.33%
Wuhu Site	90.3%	-3.3%
Suzhou Site	95.1%	+5.47



## 2024 Foreign Migrant Worker (Vietnam + Philippines) Satisfaction Survey Results

Survey Dimension	Example Focus Area	Example Focus Area	Engagement Score
Overall Satisfaction	General Dimension	Working at BenQ Materials makes me feel happy.	92.3%
Trust	Work Environment	BenQ Materials fosters an open and trustworthy work environment.	97.3%
Sense of Purpose	Leadership Style	My direct supervisor provides clear and specific work instructions.	96.1%
Stress Level	Work Commitment	I believe the responsibilities I bear at work are fair.	87.2%
Happiness	Organizational Commitment	Working at BenQ Materials makes me feel happy.	86.5%

Note 1: Maximum engagement score is 100%.

Note 2: Scores represent the percentage of respondents selecting "Strongly Agree" or "Agree" in each category.

Nationality	Gender	Overall Engagement Score
Philippines	Male	90.9%
Vietnam	Female	95.2%

## Parental Leave

BenQ Materials' Taiwan sites comply with the Gender Equality in Employment Act, allowing eligible employees to apply for parental leave without pay based on their needs. In 2024, a total of 13 employees applied for parental leave, with 12 scheduled to return. Among the 3 male employees, 1 returned to work after the leave period (return-to-work rate: 33.33%). All 9 female employees returned after the leave period (return-to-work rate: 100%). The remaining employee did not return due to personal career planning.

Additionally, among employees who returned from parental leave in 2023, 2 males remained employed in 2024, while 4 out of 5 females remained employed. This results in a one-year retention rate of 100% for males and 80% for females.

Year	2021		2022		2023		2024	
Gender	Female	Male	Female	Male	Female	Male	Female	Male
Employees eligible for parental leave (A)	42	89	37	74	53	75	69	80
Employees who applied for parental leave (B)	1	4	7	1	12	3	10	3
Employees scheduled to return to work in the year (C)	5	2	5	7	9	3	9	3
Employees who actually returned to work (D)	1	1	5	3	5	2	9	1
Employees still employed 12 months after return (E)	6	1	0	0	4	1	4	2
Parental leave application rate (B / A)	2.4%	4.5%	19.0%	1.4%	22.6%	4.0%	14.5%	3.8%
Return-to-work rate (D / C)	20.0%	50.0%	100.0%	42.9%	55.6%	66.7%	100.0%	33.3%
Retention rate after 12 months (E / prior-year D)	100.0%	100.0%	0.0%	0.0%	80.0%	33.3%	80.0%	100.0%

Note 1: The parental leave system is a legally protected employee benefit under Taiwan's Gender Equality in Employment Act. The statistics above only cover Taiwan employees. Eligibility (A) is defined as employees who applied for maternity leave, prenatal check-up leave, or paternity leave.

Applications (B) refer to employees who applied for parental leave within the same year.

Note 2: The two sites in China and the three Taiwan subsidiaries implement parental leave in accordance with local laws and regulations.





# Health Management and Care

BenQ Materials' commitment to a friendly workplace includes comprehensive employee health care initiatives. In terms of nutrition, the employee cafeteria offers regular healthy meal options. Employees can make informed dietary choices using weekly menus labeled with calorie counts and a traffic-light system (red, yellow, green) for food items, helping them manage their diet more effectively.

Employee health checkups exceed legal requirements both in frequency and scope. The company has partnered with designated hospitals, organizes health promotion seminars, and provides stress relief massage rooms offering physical therapy and massage services. Health-related e-newsletters are distributed regularly, enabling employees to stay informed on health topics and to care for their physical well-being through proactive health maintenance and movement-based wellness practices.

Note 1: This section only covers health management actions in Taiwan facilities and does not include overseas sites or subsidiaries.

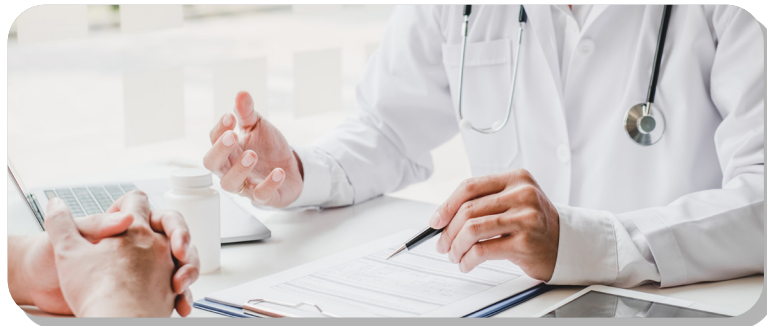
Note 2: The three Taiwan-based subsidiaries are not required to provide designated health services due to having fewer than 50 employees.

Note 3: There are no health management requirements under local regulations in the China sites; therefore, the related operations follow the standards and procedures of the Taiwan sites.

## Health Examination

To support employee health, the company's medical examination program exceeds regulatory requirements in both frequency and scope. Each year, three categories of health checkups are offered: General Labor Health Examinations, Special Health Examinations, and Self-paid Health Examinations.

Based on the results of health reports and questionnaire data, the company conducts risk analysis to identify high-risk groups. These groups are categorized into four levels of risk and are placed under a tiered management system, which includes follow-up actions and arrangements for medical consultations with healthcare professionals.



Type of Health Service	Description	Frequency	Compliance with Regulations	Implementation Results	Management Mechanism Summary
<b>General Labor Health Examinations</b>	On-the-job physical exams, including abdominal ultrasound	Once per year	Exceeds regulations	99.2% participation rate; total of 1,427 employees across Taiwan sites	Based on examination reports and health questionnaires, employees are classified into four risk levels. Levels 3 and above are considered suspected illness cases or require mandatory consultations.
<b>Special Health Examinations</b>	Physical exams for employees engaged in special operations	Once per year	Exceeds regulations	<ul style="list-style-type: none"> <li>259 total examinations; 100% participation</li> <li>Noise exposure exams for 26 persons; 100% participation</li> <li>Follow-up exams and job reassignment arranged for Level 3 cases</li> </ul>	Managed according to the Occupational Health Protection Regulations
<b>Self-paid Health Examinations</b>	Screening for top 10 causes of death including cancer; various ultrasound examinations	Once or twice per year	Exceeds regulations	<ul style="list-style-type: none"> <li>346 participants</li> </ul>	—
<b>Pap Smear Screening</b>	In-factory screening provided by medical teams	Annually	Company covers cost for those not covered by NHI	<ul style="list-style-type: none"> <li>72 participants</li> </ul>	—
<b>Vaccination Programs</b>	Influenza vaccination	Annually	Exceeds regulations	<ul style="list-style-type: none"> <li>51 COVID-19 vaccinations; 67 influenza vaccinations</li> </ul>	—
<b>On-site Occupational Physicians</b>	Consultations for high-risk groups, mandatory interview cases (e.g., respiratory program, ergonomic risks, maternal health, senior workers), and general medical consultations	Weekly	Frequency exceeds legal requirement	<ul style="list-style-type: none"> <li>249 consultations under 4-tier risk management</li> <li>198 under respiratory protection program</li> <li>21 under maternal health program</li> </ul>	Managed in accordance with the Occupational Health Protection Regulations



## Health Promotion and Exercise Initiatives

The World Health Organization (WHO) defined “Workplace Health Promotion” in 1997 as a comprehensive initiative that provides supportive environments and accessible resources within the workplace to promote employee health and enhance individuals’ capacity to manage their own health.

In alignment with this concept, BenQ Materials annually designs and implements various health promotion and fitness programs based on employee health examination results and satisfaction surveys to address the needs of the workforce. The following summarizes the related initiatives for the year 2024:

### Health Promotion Activities

Category	Description	Execution Outcome (2024)
Physical Therapy	Manual therapy, exercise therapy, orthopedic physiotherapy, fascia release	On-site service 6 hours per week; 402 participants
Massage by the Visually Impaired	Licensed Category B massage therapists were hired to provide massage services for employees	On-site service 6 hours per week; 831 participants
Health Promotion Activities / Seminars	Vegetarian Delights - DIY Plant-Based Cooking	58 participants
	Healthy Eating Made Easy	32 participants; satisfaction score: 4.9
	Fat Burning Class	32 participants
	Fascia Self-Therapy: At-Home Fascia Tool Techniques	23 participants
	Dental Health and Aesthetics Seminar	32 participants
	Shockwave Therapy Experience	30 participants
	You Are Not Alone in Long-Term Care (online course)	79 participants
	Smart Eating Out for Weight Loss (online course)	64 participants
	Vision Health Screening Activity	30 participants
Weight Loss and Fat Reduction Program	Introduced body composition analyzer; set up group-based fat reduction goals with incentive rewards. Targeted participants with moderate to severe fatty liver or BMI >35. The 43-month program included walking challenges, dietary control, and workout classes. Participation or achievement earned rewards.	256 participants; total weight loss: 756.8 kg; average reduction: 1.1%; 90% full participation rate
Basic First Aid Training	AEDs installed in all sites; annual training provided	43 participants
Blood Donation	Promoted in-factory donation activities to support iron balance and long-term cardiovascular health	142 participants

## Sports Promotion Activities

To encourage employees to stay active and maintain their energy, BenQ Materials has established 14 sports clubs and regularly organizes various sports competitions, including basketball, bowling, and softball tournaments. These initiatives have successfully attracted more employees to engage in diverse physical activities. In recognition of its efforts, the company was awarded the “Sport-Friendly Corporation” certification by the Sports Administration, Ministry of Education in 2023 (valid through 2026).



Type	Implementation Summary	Frequency	Effectiveness
Club Activities	<div>1 Softball Club</div> <div>2 Yoga Club</div> <div>3 Aerobic Boxing Club</div> <div>4 Zumba Club</div> <div>5 Basketball Club</div> <div>6 Cycling Club</div> <div>7 Badminton Club</div> <div>8 Jogging Club</div> <div>9 Gao-Fei Club</div> <div>10 Mountaineering Club</div> <div>11 Squash Club</div> <div>12 Skateboard Club</div>	Weekly	Clubs report status quarterly; each receives NT\$8,000/quarter. Annual subsidies totaled ~NT\$440,000.
Fitness Classes	Professional strength and conditioning coach hired to conduct fitness training for senior management, encouraging healthy exercise habits. Mid-year challenge events and year-end ecological hiking and beach clean-up activities were included.	Weekly	Held weekly classes for senior managers, conducted fitness challenge mid-year, and hiking & beach clean-up at year-end.
Exercise Facilities	Facilities include fitness center, gym, aerobics classroom, basketball court, etc. In 2024, upgraded facilities at Taoyuan and YKC plants with new fitness and stretching equipment.	Weekly	Employees can access facilities anytime. Equipment and space added at Taoyuan and YKC sites in 2024.
Sports Season Competitions	From April to August, sports season included new events in 2024 such as dodgeball, volleyball, and Arena of Valor esports. Promoted team bonding and exercise habits.	Monthly	Total of 618 participants in 2024 events; enhanced camaraderie and fitness engagement.
Qisda Group Competitions	Joint competitions with Qisda Group including basketball, volleyball, badminton, and singing contests. BenQ Materials won gold (basketball), silver (volleyball), and 3rd in singing.	Annually	Internal teams competed among 21 group companies, achieving basketball gold, volleyball silver, and 3rd in singing.



## The Workplace Health Promotion Certification

BenQ Materials was certified in 2024 under the Healthy Workplace Accreditation, awarded by the Health Promotion Administration of Taiwan. This recognition highlights the company's commitment across four dimensions:

- Physical Work Environment
- Psychosocial Work Environment
- Personal Health Resources
- Enterprise Community Involvement

The certification process follows a continuous eight-step improvement cycle:

Initiation → Integration → Needs Assessment → Prioritization → Planning → Implementation → Evaluation → Improvement

BenQ Materials distinguished itself by implementing inclusive and comprehensive health tracking mechanisms and by embedding health promotion deeply across all employee groups. Through ongoing health initiatives, the company fosters both physical vitality and psychological resilience, establishing a supportive and fulfilling workplace culture.



## Employee Assistance Program (EAP)

To strengthen employees' resilience and support their mental and emotional well-being, BenQ Materials partners with external Employee Assistance Program (EAP) service providers annually. All employees at operating sites are eligible to access free consultation services on topics such as legal issues, mental health, management, and personal adjustment.

Employees can call a 24-hour toll-free hotline or submit unlimited inquiries via email. All consultations are handled by professional case managers and are conducted in full confidentiality, ensuring employee privacy in compliance with data protection laws.

In 2024, a total of 237 cases were recorded, with the majority of issues relating to emotional stress. In terms of proactive support, the company continues to issue care letters to targeted employee groups and publishes monthly mental wellness articles, translated into English and Vietnamese. In addition, licensed counseling psychologists were invited to give talks on "Identifying Emotional Distress and Psychological First Aid Techniques," helping managers and employees to better recognize emotional warning signs and provide timely support.

### External Assistance

- Employee Assistance Program (EAP): Provides free access to professional counseling services via telephone hotline, email consultation, and one-on-one psychological counseling sessions.
- On-site Counseling Services: Licensed psychologists are stationed at the Taoyuan and Yunlin sites every Tuesday or Thursday. Employees can make appointments online to access services free of charge.
- Occasional Workshops: Psychological wellness talks and stress-relief seminars are held on an ad-hoc basis.

### Internal Assistance

- Monthly Mental Wellness Articles: Curated content on contemporary mental health topics to enhance awareness and self-reflection.
- "Lion's Line" Chat Support via Line@: A text-based emotional support channel allowing employees to share their thoughts anytime, overcoming the constraints of time and location.
- Care Letters for Specific Life Events: Personalized letters of care are sent to employees experiencing major life events, such as childbirth, marriage, bereavement, illness, or return-to-work situations. (Bilingual versions introduced in 2024.)

## On-site Counseling Reservation

## 心理師駐點服務

就在今天  
還有名額，請盡速預約

從好Q宅急便→健康管理系統進行預約  
reserve a consultation through HAMS

公司內部地點，預約後將另發通知  
internal workplace





# Workplace Safety

## Occupational Safety and Health Management System

BenQ Materials has established the "[Environment, Safety, Health, Energy, and Corporate Social Responsibility Policy](#)" to build a safe, healthy, and sustainable workplace, while implementing a robust occupational health and safety management system. Since 2005, the company has been certified under OHSAS 18001, and the current system has been aligned with ISO 45001:2018. The certification covers routine and non-routine operational activities in both production and non-production areas across Taoyuan, Lungke, Yunlin, Suzhou, and Wuhu sites, including on-site activities by external personnel.

In addition, Taoyuan, Lungke, and Yunlin sites have adopted CNS 45001 and obtained certification under the Taiwan Occupational Safety and Health Management System (TOSHMS).

As of the end of 2024, 2,750 workers were covered under the certification scope, representing 63.67% of the total workforce. An additional 999 non-employee workers—including dispatched personnel, security guards, cleaning staff, catering service providers, and contractors—are also included, bringing the total coverage to 3,749 people, or 86.80% of the workforce.

The remaining 570 personnel at the Hailu site and subsidiaries GENE JET Biotech, Cenefom, and Web-Pro are not included in the ISO 45001 certification due to headcount being below 200, accounting for 13.20% of the total workforce.

Note: The contractor headcount is calculated as the average monthly number of personnel entering the site for outsourced engineering projects and specialized equipment installations.

## Social Responsibility and Environmental Health and Safety Management Committee

In accordance with the Occupational Safety and Health Management Regulations, BenQ Materials has established the "Corporate Social Responsibility and Occupational Health and Safety Committee" to oversee and promote occupational safety and health (OSH) matters. The committee has a two-year term and convenes quarterly. It is chaired by the Vice President, with a total of 87 members, including 35 labor representatives—accounting for 40% of the committee—exceeding the regulatory requirement of one-third labor representation.

The committee serves as a platform for communication, participation, and consultation on OSH-related legal obligations. It is responsible for tracking the progress of the annual OSH management plan, reviewing the effectiveness of safety trainings, and supporting overall system implementation. Throughout the management system operation, the management representative and OSH officers regularly conduct occupational health and safety training to enhance departmental expertise in the management system.

At the Suzhou and Wuhu sites, in addition to quarterly joint meetings with headquarters, monthly safety meetings are held with managers and OSH officers to track safety management performance and monitor the progress of key initiatives.

Subsidiaries GENE JET Biotech and Cenefom, having fewer than 100 employees, are exempt from establishing an OSH committee under Article 10 of the OSH Management Regulations. However, Web-Pro has proactively established an OSH committee ahead of legal requirements. For cross-entity OSH initiatives, subsidiaries follow the corporate-level implementation framework as planned by headquarters.

## Hazard Identification and Risk Assessment

BenQ Materials conducts annual hazard identification and risk assessments to evaluate overall occupational health and safety (OHS) risks, taking into account existing control measures. Risks identified among the top 20% of all assessed scores are categorized as either "unacceptable" or "acceptable high-risk." For these, a "Unacceptable and High-Risk Control Form" must be completed, outlining required improvement or mitigation actions.

In 2024, a total of 11 high-risk mitigation programs were designated for follow-up tracking. These included improvements such as machine guarding enhancements and task procedure optimization. By the end of 2024, 100% of these improvement programs had been completed.

In situations involving changes to products, services, or operational processes that alter the workplace organization, environment, equipment, workforce, or conditions—and may introduce non-routine hazards—employees are required to submit a "Change Management Assessment Form for EHS." This form triggers a reassessment of hazards and risks associated with the revised activities.

In 2024, 120 such forms were submitted. When the reassessment results indicate unacceptable hazards or high risks and opportunities, corrective measures are implemented following the hierarchy of controls: elimination, substitution, engineering controls, followed by administrative controls such as qualification requirements, warnings, personal protective equipment (PPE), monitoring, and emergency response planning. These measures are continuously improved to reduce risk and ensure workplace safety.





## Safety Improvement

Category	Improvement Item	Improvement Item	Monitoring & Follow-up Mechanism
Risk Control	Regulatory Compliance Cloud	Implementation of a cloud-based legal compliance platform to enhance accuracy and efficiency in identifying applicable regulations. The system automatically updates and matches relevant laws and standards.	Digital solution assessment → Feasibility evaluation → Vendor consultation → Access approval → Implementation
	Chemical Management Cloud	Deployment of a chemical cloud platform to manage complex multi-regulatory chemical classifications. The system supports auto-updated regulatory databases and risk categorization.	Digital solution assessment → Feasibility evaluation → Vendor consultation → Access approval → Implementation
	Contractor Management	A systematic risk control process for contractor operations: pre-assessment of high-risk tasks, joint supervision during execution, random audits, and post-project safety and quality evaluation.	Task scheduling → Risk identification → Joint supervision → On-site supervisor/safety team audits → Contractor evaluation and feedback
Training	Professional Safety Training	In addition to legally required training, extra job-specific safety courses are offered. In 2024, 435 employees participated.	Topic planning → Course material preparation → Course delivery → Attendance tracking
	Safety Awareness via Current Events	Workplace and home safety lessons based on recent news incidents to raise hazard awareness. In 2024, 16,229 participations recorded.	News monitoring → Topic development → Course material preparation → Course delivery → Attendance tracking
Interactive Experience	Road Safety Interactive Sessions	Replacing posters with interactive animations and games to improve employee engagement in traffic safety awareness. In 2024, two events were held with 4,081 participants.	Monitoring traffic incidents → Identifying root causes → Developing responsive corrective actions
System Optimization	Training History Digitalization	Implementation of an E-learning system to manage and audit occupational safety training records, ensuring traceability and compliance.	E-learning system testing → Importing and archiving training records
	Dynamic Safety Briefing Mechanism	Shift handover safety briefings conducted by front-line employees on a rotating basis to enhance real-time awareness of safety protocols.	Task identification → Program planning → Safety briefings (with unscheduled audits by safety officers)

## Accident Investigation and Injury Prevention

BenQ Materials has established an incident investigation management procedure aligned with ISO 45001 standards. All workplace incidents are systematically investigated to determine root causes, identify associated hazards, and implement corrective and preventive measures. Follow-up monitoring and care are conducted to support employees' return-to-work evaluations and ensure sustained improvements.

Employees are encouraged to report unsafe conditions or potential occupational hazards without fear of retaliation. No disciplinary action is taken for such reports. Departments are incentivized to proactively submit environment, health, and safety (EHS) improvement suggestions on a monthly basis. A safety reporting reward mechanism has also been implemented to promote identification of near-miss incidents and potential risks.

During onboarding and regular safety meetings, employees are informed of their right to withdraw from dangerous work. If a worker identifies an immediate danger in the work environment, they are authorized to cease operations and evacuate to a safe area, provided it does not endanger others. The employee must then report the situation to the Emergency Response Center of their site. This will activate internal emergency protocols. Employees exercising their right to refuse unsafe work are protected from dismissal, reassignment, suspension of wages, or any other form of unfair treatment.

## Workplace Violence and Harassment Prevention

To safeguard the physical and mental health of all employees from unlawful infringement while performing their duties, BenQ Materials adopts a zero-tolerance policy against any form of workplace bullying, violence, or harassment, whether from internal staff or external parties such as clients or contractors. The policy explicitly prohibits:

- Physical violence
- Psychological abuse
- Verbal aggression
- Sexual harassment
- Stalking or other forms of harassment

Such incidents, whether explicit or implicit, that compromise the safety, well-being, or health of employees in the course of work—including during commutes—are strictly forbidden.

For incidents involving sexual harassment, the company follows its internal "Prevention, Complaint, and Disciplinary Measures for Workplace Sexual Harassment" in line with relevant labor laws and human rights policies.

For more information, please refer to our official [ESG website for the complete Zero Tolerance Policy](#) on Workplace Violence and Harassment.



## Annual Workplace Violence Risk Assessment

BenQ Materials conducts an annual workplace violence risk assessment across its Taiwan sites. Department heads are tasked with completing a risk identification questionnaire covering 13 internal and external risk indicators associated with potential unlawful conduct.

If any risk item is flagged as high-risk, the company immediately initiates in-depth interviews and investigations to implement appropriate preventive actions.

In the 2024 assessment, 13.63% of participating departments reported elevated risk in the following areas:

- Incidents involving inappropriate verbal or behavioral treatment by supervisors or colleagues
- Presence of employees displaying signs of emotional distress, despair, or fear and requiring care and attention
- Workers experiencing excessive overtime or high levels of work-related stress
- Job roles requiring interaction with clients known to have a history of violent behavior

According to the company's communication and grievance mechanisms, no workplace violence incidents were reported in 2024. BenQ Materials remains committed to proactive prevention and targeted training, aiming to strengthen risk awareness and mitigate high-risk situations.

## Workplace Violence Prevention Training

BenQ Materials places strong emphasis on human rights protection. In addition to onboarding sessions for new employees and leadership orientation, the company incorporates related topics—such as diversity and inclusion and human rights respect—into in-person courses including "Labor Law Essentials" and "Interview Techniques for Talent Acquisition." These efforts ensure employees internalize core values on human rights protection and respect.

The following table outlines workplace violence prevention and gender equality training conducted in 2024:

Course Title	Delivery Mode	No. of Sessions (Annual)	Duration (hrs)	Total Training Hours	No. of Participants
Workplace Violence Prevention Training	Online	1	1	1,859	1,859 <sup>1</sup>
Gender Equality & Workplace Harassment Prevention	In-person	1	2	178	89
Gender Equality & Workplace Harassment Prevention	Online	1	1.5	24	16
New Hire / Manager Orientation	In-person/Virtual	Conducted on onboarding dates with 100% completion rate			

Note: This is a mandatory training course for all employees. Those who were unable to complete due to work duties will be scheduled to complete the training in the following year.

## Workplace Violence Incident Handling Procedure

In the event of unlawful conduct—such as physical, psychological, verbal abuse, sexual harassment, or stalking—BenQ Materials promptly initiates a response process upon receiving a complaint. An Investigation and Review Committee is immediately formed to examine the case and is required to complete the investigation and resolution within a prescribed timeframe.

Based on the investigation findings:

Disciplinary actions are imposed on the perpetrator

Protective and support measures are provided to the victim

Case documentation and reports are maintained to ensure traceability and accountability

A root cause analysis is conducted to identify contributing factors and implement preventive actions to avoid recurrence of similar incidents

## Occupational Safety and Health Training

Occupational safety begins with strong safety awareness and emergency preparedness. BenQ Materials prioritizes safety training and awareness across all levels of management and frontline employees to build robust emergency response capabilities and instill safety-first mindsets—proactively reducing unsafe behaviors that may lead to accidents.

The annual safety training program includes:

- General Occupational Safety and Health Training for new hires and general employees
- Hazard Communication Training (Hazardous Chemicals Management)
- Machine Safety
- Emergency Response
- Forklift Operation (for loads exceeding one metric ton)
- Crane Operation (for loads between 0.5 and 3 metric tons)
- Lifting Gear Usage
- Boiler Operation
- Occupational Health and Safety Management System Training



In 2024, a total of 28,431 training attendances were recorded for contractors and non-employees (including dispatch workers, onsite security personnel, cleaning staff, and catering service staff), totaling 25,140.5 training hours.

To strengthen its occupational health and safety culture, BenQ Materials has adopted a multi-faceted training approach beyond traditional classroom formats. This includes:

- Utilizing digital learning resources from the Occupational Safety and Health Administration (OSHA Taiwan)
- Incorporating external training providers
- Cultivating foreign workers to serve as peer trainers using simplified and localized language
- Hosting external professional safety seminars

These efforts ensure employees are equipped with the knowledge and skills necessary to work safely and contribute to a secure and healthy workplace.





## Contractor Occupational Safety Education and Training

To ensure effective contractor safety management, all construction personnel entering BenQ Materials facilities must complete a mandatory safety training program prior to commencing any onsite work. The training covers site-specific safety protocols and regulations for high-risk operations. In 2024, a total of 2,964 contractor participants completed the required safety training.

In addition to contractor training, BenQ Materials has implemented a Contractor Supervision and Oversight System. Under this system, only certified supervisors are authorized to commission outsourced engineering or maintenance projects. This approach ensures both the safety and quality standards of contractor operations are upheld.

In 2024, a total of 276 employees received certified training for contractor supervision.

Note: There were no abnormal incidents involving contractors in 2024.

## Occupational Injury Statistics

BenQ Materials' occupational injury statistics are disclosed in accordance with the definition of occupational injury under the Occupational Safety and Health Act and the Global Reporting Initiative (GRI) GRI 403-9 occupational injury statistics indicators. In 2023, no fatalities or severe occupational injuries occurred among all workers (employees and non-employees). A total of 17 recordable occupational injuries were reported, mainly involving entanglement hazards, including 6 disabling injuries, resulting in a total of 96 days of lost time due to disability.

The primary types of occupational injuries for employees were entanglement and cutting, caused by inadequate machine safety guards or incomplete standard operating procedures. There were 2 occupational injuries among non-employee workers at BenQ Materials, mainly due to being struck or entangled because of failure to follow standard operating procedures. Safety inspections and improvements for machinery, operating procedures, and environmental safety across the entire plant have been conducted.

### Employees Disability Injury Statistics

Metric	2020	2021	2022	2023	2024
Total Hours Worked	3,116,150	2,036,168	5,152,318	6,640,976	8,176,546
Occupational Fatalities (number)	0	0	0	0	0
Occupational Fatality Rate	0	0	0	0	0
Number of Serious Occupational Injuries	0	0	0	0	0
Serious Injury Rate	0	0	0	0	0
Recordable Occupational Injuries (number)	7	4	11	15	16
Total Recordable Incident Rate (TRIR)	2	2	2	2	1.96
Lost-Time Injuries (number)	5	2	7	4	8
Lost Days Due to Injuries	183	55	238	26	138
Lost-Time Injury Frequency Rate (FR)	1.6	0.98	1.35	0.6	0.97
Lost-Time Injury Severity Rate (SR)	58	27	46	3	16
Frequency-Severity Index (FSI)	0.3	0.16	0.24	0.04	0.12
Lost-Time Injury Frequency Rate (LTIFR)	1.6	0.98	1.35	0.6	0.97

### Non-Employees Disability Injury Statistics

Metric	2020	2021	2022	2023	2024
Total Hours Worked	867,942	392,392	1,260,334	1,217,134	523,166
Occupational Fatalities (number)	0	0	0	0	0
Occupational Fatality Rate	0	0	0	0	0
Number of Serious Occupational Injuries	0	0	0	0	0
Serious Injury Rate	0	0	0	0	0
Recordable Occupational Injuries (number)	0	0	0	2	3
Total Recordable Incident Rate (TRIR)	0	0	0	2	5.73
Lost-Time Injuries (number)	0	0	0	2	0
Lost Days Due to Injuries	0	0	0	66	0
Lost-Time Injury Frequency Rate (FR)	0.00	0.00	0.00	1.64	0.00
Lost-Time Injury Severity Rate (SR)	0	0	0	54	0
Frequency-Severity Index (FSI)	0.00	0.00	0.00	0.29	0.00
Lost-Time Injury Frequency Rate (LTIFR)	0.00	0.00	0.00	1.64	0.00

Note1: The data covers BenQ Materials' Taoyuan Plant, Longtan Plant, Yunlin Plant, Suzhou Plant, Wuhu Plant, and subsidiaries GENE JET Biotech, Cenefom, and Web-Pro.

Note2: Working hours are calculated as follows:

- For direct employees on day shifts: 8 hours per day.
- For shift workers: 10 hours per day.
- For non-employees (e.g., dispatched workers, on-site security, cleaning, catering, and convenience store staff):
- Dispatched workers and security: 10 hours per day.
- Others (cleaning, catering, convenience store): 8 hours per day.
- For contracted construction workers, man-hours are calculated based on average monthly in-plant visits × 8 hours per person per visit.

Note3: The following indicators exclude commuting-related injuries:

- Occupational Fatality Rate = (Number of Occupational Fatalities × 10 ) ÷ Total Working Hours
- Serious Occupational Injury Rate = (Number of Serious Occupational Injuries excluding fatalities × 10 ) ÷ Total Working Hours
- Total Recordable Incident Rate (TRIR) = (Number of Recordable Occupational Injuries × 10 ) ÷ Total Working Hours
- Lost-Time Injury Frequency Rate (FR) = (Number of Lost-Time Injuries × 10 ) ÷ Total Working Hours
- Lost-Time Injury Severity Rate (SR) = (Lost Workdays × 10 ) ÷ Total Working Hours
- Frequency-Severity Index (FSI) =  $\sqrt{((FR \times SR) \div 1,000)}$
- Lost-Time Injury Frequency Rate (LTIFR) = (Number of Lost-Time Injuries × 10 ) ÷ Total Working Hours

Note4: Definitions:

- Serious Occupational Injury: An injury resulting in permanent harm (e.g., amputation), or inability to return to pre-injury work within six months.
- Recordable Occupational Injuries: Total number of occupational incidents requiring external/internal medical treatment, including fatalities and serious injuries.
- Lost-Time Injuries: Injuries that cause the affected worker to be temporarily or permanently unable to work. Lost days exclude the day of injury and the day of return to work, but include all intermediate days (including weekends, holidays, and business closures), and any further absence due to the same injury after returning to work.