

Sustainability

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SASB Metrics

TCFD

Quantitative Indicator for Sustainable Development

Qisda's Alignment with Financial Supervisory Commission's Path of Sustainable Development

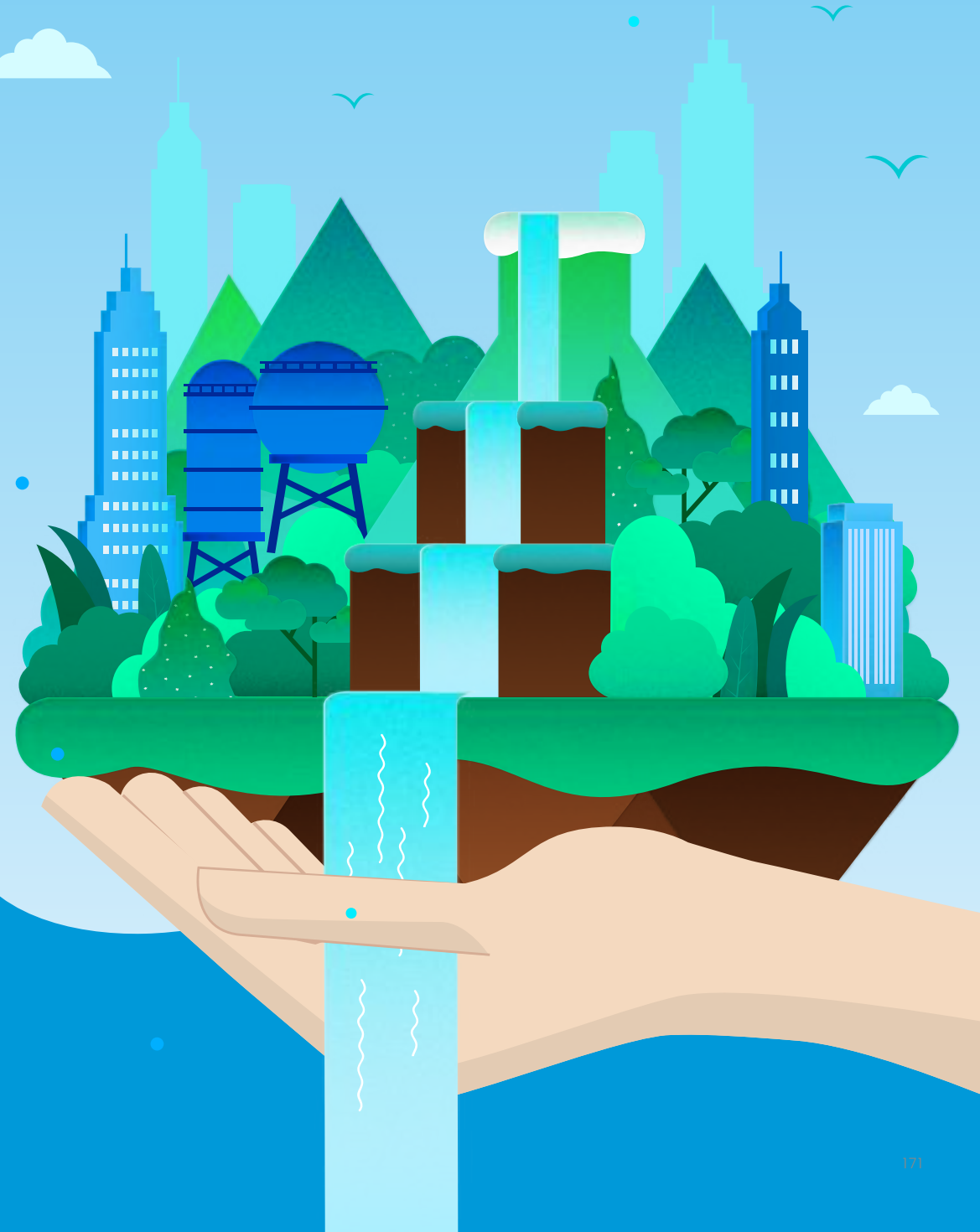
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General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/ Explanation	Page	Remarks	External Assurance
The organization and its reporting practices	2-1 Organizational details	2-1-a	report its legal name	Introduction to Qisda	08		●
		2-1-b	report its nature of ownership and legal form	Introduction to Qisda	08		●
		2-1-c	report the location of its headquarters	About the Report	04		●
		2-1-d	report its countries of operation	Introduction to Qisda	08		●
	2-2 Entities included in the organization's sustainability reporting	2-2-a	list all its entities included in its sustainability reporting	Introduction to Qisda	08		●
		2-2-b	if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting.	There are no differences.			●
		2-2-c	if the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	N/A			●
	2-3 Reporting period, frequency and contact point	2-3-a	specify the reporting period for, and the frequency of, its sustainability reporting	About the Report	04		●
		2-3-b	specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this	The period of the sustainability aligns with the financial reporting.			●
		2-3-c	report the publication date of the report or reported information	About the Report	04		●
		2-3-d	specify the contact point for questions about the report or reported information	About the Report	04		●
	2-4 Restatements of information	2-4-a	report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	There are no restatements of information.			●

- Statement of use: Qisda published the 2022 Sustainability Report in accordance with the GRI Standards, disclosing the information between January 1, 2022 to December 31, 2022.
GRI 1 version: Foundation 2021
GRI Sector Standards: None

General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/Explanation	Page	Remarks	External Assurance
The organization and its reporting practices	2-5 External assurance	2-5-a	describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;	About the Report	04		●
		2-5-b	if the organization's sustainability reporting has been externally assured: i.provide a link or reference to the external assurance report(s) or assurance statement(s); ii.describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider	About the Report	04		●
Activities and workers	2-6 Activities, value chain and other business relationships	2-6-a	report the sector(s) in which it is active;	Introduction to Qisda	08		●
		2-6-b	describe its value chain, including: i. the organization's activities, products, services, and markets served; ii. the organization's supply chain; iii. the entities downstream from the organization and their activities;	Introduction to Qisda	08		●
		2-6-c	report other relevant business relationships;	Introduction to Qisda	08		●
		2-6-d	describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period	Introduction to Qisda	08		●
	2-7 Employees	2-7-a	report the total number of employees, and a breakdown of this total by gender and by region	Diversity and Inclusion	96		●
		2-7-b	report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region.	Diversity and Inclusion	96		●
		2-7-c	describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology;ii. at the end of the reporting period, as an average across the reporting period, or using another methodology.	Diversity and Inclusion	96		●

General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/Explanation	Page	Remarks	External Assurance
Activities and workers	2-7 Employees	2-7-d	report contextual information necessary to understand the data reported under 2-7-a and 2-7-b.	Diversity and Inclusion	96		●
		2-7-e	describe significant fluctuations in the number of employees during the reporting period and between reporting periods	Diversity and Inclusion	96		●
	2-8 Workers who are not employees	2-8-a	report the total number of workers who are not employees and whose work is controlled by the organization and describe: i.the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform	Diversity and Inclusion	96		●
		2-8-b	describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology	Diversity and Inclusion	96		●
		2-8-c	describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods	Diversity and Inclusion	96		●
	Governance	2-9 Governance structure and composition	2-9-a	describe its governance structure, including committees of the highest governance body	Organization and Operation of Corporate Governance	149	
2-9-b			list the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people	Organization and Operation of Corporate Governance	149		●
2-9-c			describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body;iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation	Organization and Operation of Corporate Governance	149		●

General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/ Explanation	Page	Remarks	External Assurance
Governance	2-10 Nomination and selection of the highest governance body	2-10-a	describe the nomination and selection processes for the highest governance body and its committees;	Organization and Operation of Corporate Governance	149		●
		2-10-b	describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization	The Board members do not belong to under-represented social groups.			●
	22-11 Chair of the highest governance body	2-11-a	report whether the chair of the highest governance body is also a senior executive in the organization	Organization and Operation of Corporate Governance	149		●
		2-11-b	if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	Organization and Operation of Corporate Governance	149		●
	2-12 Role of the highest governance body in overseeing the management of impacts	2-12-a	describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development.	Organization and Operation of Corporate Governance	149		●
		2-12-b	describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes.	Organization and Operation of Corporate Governance	149		●
		2-12-c	describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review	Organization and Operation of Corporate Governance	149		●
	2-13 Delegation of responsibility for managing impacts	2-13-a	describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees;	Organization and Operation of Corporate Governance	149		●

General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/Explanation	Page	Remarks	External Assurance
Governance	2-13 Delegation of responsibility for managing impacts	2-13-b	describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people *	Organization and Operation of Corporate Governance	149		●
	2-14 Role of the highest governance body in sustainability reporting	2-14-a	report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information	Organization and Operation of Corporate Governance	149		●
		2-14-b	if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	N/A			●
	2-15 Conflicts of interest	2-15-a	describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated.	Report and Suggestion Communication Mechanism	04		●
		2-15-b	report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances	Organization and Operation of Corporate Governance	149		●
	2-16 Communication of critical concerns	2-16-a	describe whether and how critical concerns are communicated to the highest governance body;	Organization and Operation of Corporate Governance	149		●
		2-16-b	report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	Organization and Operation of Corporate Governance	149		●
	2-17 Collective knowledge of the highest governance body	2-17-a	report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	Organization and Operation of Corporate Governance	149		●
2-18 Evaluation of the performance of the highest governance body	2-18-a	describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people;	Organization and Operation of Corporate Governance	149		●	

General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/ Explanation	Page	Remarks	External Assurance
Governance	2-18 Evaluation of the performance of the highest governance body	2-18-b	report whether the evaluations are independent or not, and the frequency of the evaluations;	Currently not included			●
		2-18-c	describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices	Currently not included			●
	2-19 Remuneration policies	2-19-a	describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits	Compensation System for the Directors and Managers	152		●
		2-19-b	describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people	Compensation System for the Directors and Managers	152		●
	2-20 Process to determine remuneration	2-20-a	describe the process for designing its remuneration policies and for determining remuneration, including: i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives;	Organization and Operation of Corporate Governance	149		●
		2-20-b	report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable	N/A			●
	2-21 Annual total compensation ratio	2-21-a	report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	Please refer to the remarks		QTY:7.9 QCS: 0.93	●
		2-21-b	report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	Please refer to the remarks		QTY:20.8 QCS: 9.9	●

General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/ Explanation	Page	Remarks	External Assurance
Governance	2-21 Annual total compensation ratio	2-21-c	report contextual information necessary to understand the data and how the data has been compiled.	Please refer to the remarks		GRI 2-21 The annual total compensation ratio can be calculated using the following formula	●
	2-22 Statement on sustainable development strategy	2-22-a	report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	Our Sustainability Vision	21	The Company has not endorsed any collective bargaining agreement with the employees.	●
Strategy, policies and practices	2-23 Policy commitments	2-23-a	describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights.	Protection of Human Rights	112		●
		2-23-b	describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers; ii.the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment;	Protection of Human Rights	112		●
		2-23-c	provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this	Protection of Human Rights	112		●
		2-23-d	report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level.	Protection of Human Rights	112		●
		2-23-e	report the extent to which the policy commitments apply to the organization's activities and to its business relationships	Protection of Human Rights	112		●
		2-23-f	describe how the policy commitments are communicated to workers, business partners, and other relevant parties	Protection of Human Rights	112		●

General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/ Explanation	Page	Remarks	External Assurance
Strategy, policies and practices	2-24 Embedding policy commitments	2-24-a	describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments	Qisda and the Stakeholders	25		●
	2-25 Processes to remediate negative impacts	2-25-a	describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to.	Qisda and the Stakeholders	25		●
		2-25-b	describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;	Qisda Human Rights Policy	112		●
		2-25-c	describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to	Human Rights Management Measures	115		●
		2-25-d	describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms	Human Rights Management Measures	115		●
		2-25-e	describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback	Human Rights Management Measures	115		●
	2-26 Mechanisms for seeking advice and raising concerns	2-26-a	describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct.	Code of Conduct	153		●
2-27 Compliance with laws and regulations	2-27-a	report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred.	Legal Compliance	155		●	

General Disclosures 2021

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/Explanation	Page	Remarks	External Assurance
Strategy, policies and practices	2-27 Compliance with laws and regulations	2-27-b	report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods.	Legal Compliance	155		●
		2-27-c	describe the significant instances of non-compliance.	Legal Compliance	155		●
		2-27-d	describe how it has determined significant instances of non-compliance.	Legal Compliance	155		●
	2-28 Membership associations	2-28-a	report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role	Participation in Policies	161		●
Stakeholder engagement	2-29 Approach to stakeholder engagement	2-29-a	describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders	Qisda and the Stakeholders	25		●
	2-30 Collective bargaining agreements	2-30-a	report the percentage of total employees covered by collective bargaining agreements.	Internal Communication Channels	116	No employee participates in any labor union in Taiwan, so only statistics in Suzhou and Vietnam have been made.	●
		2-30-b	for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	Internal Communication Channels	116	There is no labor union formed in	●

Material Topics

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/Explanation	Page	Remarks	External Assurance
Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	201-2-a	Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity.	Climate Adaptation and Mitigation	72		●
Energy 2016	302-1 Energy consumption within the organization	302-1-a	Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	Energy Consumption and Saving	85		●
		302-1-b	Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used	Energy Consumption and Saving	85		●
		302-1-c	In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption	Energy Consumption and Saving	85		●
		302-1-d	In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold	N/A			●
		302-1-e	Total energy consumption within the organization, in joules or multiples.	Energy Consumption and Saving	85		●
		302-1-f	Standards, methodologies, assumptions, and/or calculation tools used	Energy Consumption and Saving	85		●
		302-1-g	Source of the conversion factors used	Energy Consumption and Saving	85		●
		302-5-a	reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	Green Product	43		●
		302-5-b	Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it	Green Product	43		●
		302-5-c	Standards, methodologies, assumptions, and/or calculation tools used	Green Product	43		●

Material Topics

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/Explanation	Page	Remarks	External Assurance
Waste 2020	306-1 Waste generation and significant waste-related impacts	306-1-a	For the organization's significant actual and potential waste-related impacts, a description of: the inputs, activities, and outputs that lead or could lead to these impacts; whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	Waste Cycle	91		●
	306-2 Management of significant wasterelated impacts	306-2-a	Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.	Waste Cycle	91		●
		306-2-b	If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the party manages the waste in line with contractual or legislative obligations	Waste Cycle	91		●
		306-2-c	The processes used to collect and monitor waste-related data	Waste Cycle	91		●
	306-3 Waste generated	306-3-a	Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.	Waste Cycle	91		●
		306-3-b	Contextual information necessary to understand the data and how the data has been compiled.	Waste Cycle	91		●
	306-4 Waste diverted from disposal	306-4-a	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste	Waste Cycle	91		●
		306-4-b	Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations	Waste Cycle	91		●
		306-4-c	Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations.	Waste Cycle	91		●
		306-4-d	For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: i. onsite; ii. offsite.	Waste Cycle	91		●
		306-4-e	Contextual information necessary to understand the data and how the data has been compiled	Waste Cycle	91		●

Material Topics

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/Explanation	Page	Remarks	External Assurance
Waste 2020	306-5 Waste directed to disposal	306-5-a	Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	Waste Cycle	91		●
		306-5-b	Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.	Waste Cycle	91		●
		306-5-c	Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations	Waste Cycle	91		●
		306-5-d	For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: i. onsite; ii. offsite	Waste Cycle	91		●
		306-5-e	Contextual information necessary to understand the data and how the data has been compiled	Waste Cycle	91		●
Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	308-1-a	Percentage of new suppliers that were screened using environmental criteria	Sustainable Supply Chain Management	57		●
	308-2 Negative environmental impacts in the supply chain and actions taken	308-2-a	Number of suppliers assessed for environmental impacts	Sustainable Supply Chain Management	57		●
		308-2-b	Number of suppliers identified as having significant actual and potential negative environmental impacts.	Sustainable Supply Chain Management	57		●
		308-2-c	Significant actual and potential negative environmental impacts identified in the supply chain	Sustainable Supply Chain Management	57		●
		308-2-d	Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment	Sustainable Supply Chain Management	57		●
308-2-e	Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why	Sustainable Supply Chain Management	57		●		

Material Topics

Topic	Disclosure Item	GRI Disclosure	Description	Corresponding Chapter/ Explanation	Page	Remarks	External Assurance
Waste 2020	401-1 New employee hires and employee turnover	401-1-a	Total number and rate of new employee hires during the reporting period, by age group, gender and region	Recruitment	95		●
		401-1-b	Total number and rate of employee turnover during the reporting period, by age group, gender and region	Talent Retention	99		●
	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	401-2-a	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others	Talent Retention	99		●
		401-2-b	The definition used for 'significant locations of operation	Talent Retention	99		●
	404-1 Average hours of training per year per employee	404-1-a	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	Diverse Career Development	108		●
	404-2 Programs for upgrading employee skills and transition assistance programs	404-2-a	Type and scope of programs implemented and assistance provided to upgrade employee skills.	Diverse Career Development	108		●
		404-2-b	Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment	Talent Retention	108		●
	404-3 Percentage of employees receiving regular performance and career development reviews	404-3-a	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	Talent Retention	99		●

For corresponding management guidelines to GRI 3: Material Topics, please refer to the chapter "Qisda and the Stakeholders."

2022 – SASB Industry-Specific Metrics

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Water Management					
TC-ES-140a.1	(1) Total water volume	441,270 metric tons/year	Making Good Use of Water Resources	88	Mainly focused on the Suzhou Plant.
	(2) Total water consumed, percentage of each in regions with High or Extremely High baseline water stress	81.88%			
Waste Management					
TC-ES-150a.1	Total hazardous waste	Total amount: 877 metric tons	Waste Cycle	91	
	Recovery rate	Recovery rate: 90%			
Labor Practices					
TC-ES-310a.1	(1) Number of work stoppages	0	Occupational Health and Safety	121	For all factories: No related accidents occurring in 2022.
	(2) Days of work stoppages	0			
Labor Status					
TC-ES-320a.1	Full-time and contracted employees' (1) Recordable injury rate	Full-time employees' injury rate: 0.11 Contracted employees' injury rate: 0	Occupational Health and Safety	121	
	Full-time and contracted employees' (2) Near miss frequency rate	Full-time employees' near miss frequency rate: 0.04 Contracted employees' near miss frequency rate: 0			

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Labor Statu					
TC-ES-320a.2	(1) Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) equivalent by: (a) all facilities	83.33%	Sustainable Supply Chain Management	57	a. Facilities: 6 b. Facilities passing the RBA audit: 5 Percentage: 83.33%
	(2) Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) equivalent by: (b) high-risk facilities	0%			High-risk facilities: None
	(3) Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) equivalent by: (a) all suppliers	3.09%			Tier 1 suppliers: 1,199 Suppliers passing the RBA audit equivalent: 37 Percentage: 3.09%
	(4) Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) equivalent by: (b) high-risk suppliers	N/A			Currently no relevant statistic.
TC-ES-320a.3	(1) The entity's facilities' non-conformance rate with the RBA Validated Audit Process or equivalent	The entity's facilities' non-conformance rate with each audit dimension is shown in the table below (1).	Sustainable Supply Chain Management	57	Deficiencies of each audit dimension/ total deficiencies of facilities
	(a) The entity's facilities' improvement rate of prioritized deficiencies for the RBA Validated Audit Process or equivalent	0%			Prioritized deficiencies of facilities: None
	(b) The entity's facilities' improvement rate of other deficiencies for the RBA Validated Audit Process or equivalent	57.14%			Other deficiencies of facilities: Total items: 14 Improved items: 8 Improvement rate: 57.14%
	(2) Tier 1 suppliers' non-conformance rate with the RBA Validated Audit Process or equivalent	Tier 1 suppliers' non-conformance rate with each audit dimension is shown in the table below (2).			Deficiencies of each audit dimension/ total deficiency of Tier 1 suppliers
	(a) Tier 1 suppliers' improvement rate of prioritized deficiencies for the RBA Validated Audit Process or equivalent	0%			Prioritized deficiencies of Tier 1 suppliers: None
	(b) Tier 1 suppliers' improvement rate of other deficiencies for the RBA Validated Audit Process or equivalent	92.3%			Other deficiencies of Tier 1 suppliers: Total items: 169 Improved items: 156 Improvement rate: 92.3%

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Product Lifecycle Management					
TC-ES-410a.1	Total recovered global waste products;metric tons (t), (%); percentage of the weight recovered in the weight of products sold	N/A			Qisda is an ODM manufacturer. The ownership of the products is transferred to the customer when they are shipped to the customer together with the package. Hence, the products cannot be recovered.
Materials Sourcing					
TC-ES-440a.1	Description of the management of risks associated with the use of critical materials		Conflict Mineral Management	66	

TC-ES-320a.3

(1) Deficiencies of each audit dimension/total deficiencies of facilities

	Labor	Health and safety	Environment	Ethics	Management system
Incompliance of prioritized deficiencies	0%	0%	0%	0%	0%
Incompliance of other deficiencies	42.9%	42.9%	0%	7.1%	7.1%

(2) Deficiencies of each audit dimension/total deficiency of Tier 1 suppliers

	Labor	Health and safety	Environment	Ethics	Management system
Incompliance of prioritized deficiencies	0%	0%	0%	0%	0%
Incompliance of other deficiencies	14.79%	76.33%	2.37%	1.18%	5.33%

TCFD Index





Core Elements	Description	Recommended Disclosures	The Company's Management	Corresponding Chapter in the 2022 Report	Page
 Governance	Disclosure of the organization's governance around climate-related risks and opportunities	(a) The Board's oversight of climate-related risks and opportunities (b) Management's role in assessing and managing climate-related risks and opportunities	<ul style="list-style-type: none"> The Board of Directors plays a role as an overseer of the Risk Management Committee's annual assessment of climate change risks and opportunities. The management makes plans for the response programs in relation to material risks (including climate change risks) based on the annual risk identification results, and reports to the Board of Directors on the outcomes of risk response on a yearly basis. 	Climate Adaptation and Mitigation I. Governance	73
 Strategy	Disclosure of the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material	(a) The climate-related risks and opportunities the organization has identified over the short, medium, and long term (b) The impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning (c) The resilience of the organization's strategy, taking into consideration different climate-related scenarios	<ul style="list-style-type: none"> For the physical risks, the climate-related risks and opportunities over the short, medium, and long term have been identified through the simulation of the climate in 2050 under climate change based on three IPCC RCP scenarios. For the transformation risks, the carbon reduction targets for the short, medium, and long term have been set and the operational and financial impacts on the upstream and downstream have been disclosed in accordance with the simulation scenarios of NDCs. A risk matrix of the identified risks and opportunities has been prepared based on the level of impact and frequency. The potential risks and financial impacts in relation to the operations are listed in specific order, with the relevant units taking the adaptation and response actions. 	Climate Adaptation and Mitigation II. Strategy	73
 Risk Management	Disclosure of how the organization identifies, assesses, and manages climate-related risks	(a) The organization's processes for identifying and assessing climate-related risks (b) The organization's processes for managing climate-related risks (c) How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	<ul style="list-style-type: none"> The organization uses internal and external information (external reports on risks and internal material issues) as reference to assess the risks based on the level of severity and likelihood, identify material risks, and develop risk reduction measures, making efforts to keep the residual risks below the risk appetite. Each year, the Risk Management Committee formulates response strategies according to the risk items of the year (climate risks have been part of the significant risks since 2017), and devises the business continuity plan (BCP) based on the common risks. 	Climate Adaptation and Mitigation III. Risk Management	74
 Metrics and Targets	Disclosure of the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	(a) The metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process (b) Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks (c) The targets used by the organization to manage climate-related risks and opportunities and performance against targets	<ul style="list-style-type: none"> Qisda has announced the goal to reach the target of RE100 by 2040 and the target of net zero emissions for carbon reduction by 2050. The suppliers are required to reduce carbon emissions by 20% by 2030 (baseline year: 2021). The targets for the short, medium, and long term regarding GHG inventory/renewable energy/water resources/waste recycling/low-carbon manufacturing/low-carbon products are set in response to the climate change risks. 	Climate Adaptation and Mitigation IV. Metrics and Targets	75

Table of Quantified Key Performance Indicator For Sustainable Development (the Most Recent 4 Years: 2019–2022)

Economic Performance

Item	2019	2020	2021	2022	Note	GRI Disclosure	Chapter
Economical Value							
Consolidated revenue (100 million)	1,698	1,917	2,260	2,398	NTD-denominated	201-1	Financial Performance
Net income attributed to the owners of the parent (100 million)	62	50	83	83			
Patents							
Total received patents	1,121	1,134	1,174	1,199		N/A	Innovation
Design Excellence Awards							
Number of received awards	1	1	1	3	The awards include: iF, Red Dot, iF China, G-Mark, Bio, Golden Pin, etc.	N/A	Introduction to Qisda

Environmental Performance

Item	2019	2020	2021	2022	Note	GRI Disclosure	Chapter
Total Raw Material Consumption							
Tin (solder paste, bars, wire) (tonnes)	223	220	237	192	Statistical data includes the Vietnam Plant (QVH) starting from 2021	301-1	N/A
Flux (tonnes)	181	182	273	127			
Hardware (10,000 tonnes)	1.08	1.2	1.2	1.01			
Primary Energy Consumption							
Natural gas (1,000 cubic meter)	599.3	623.7	637.2	339.2	Statistical data includes the Vietnam Plant (QVH) starting from 2021	302-1	Energy Consumption and Saving
Gasoline (tonnes)	19.7	22	13.9	99.9			
Diesel fuel (tonnes)	12.8	9.5	10.8	14.7			

Environmental Performance

Item	2019	2020	2021	2022	Note	GRI Disclosure	Chapter
Total Indirect Energy Consumption							
Purchased electricity (10,000 MWh)	12.17	12.19	12.79	11.78	Statistical data includes the Vietnam Plant (QVH) starting from 2021	302-2	Energy Consumption and Saving
Total Water Consumption							
Taiwan (million liters)	72.85	87.13	82.99	79.94	Statistical data includes the Vietnam Plant (QVH) starting from 2021	303-3 (2018)	Making Good Use of Water Resources
Suzhou, China (million liter)	423.224	542.953	411.23	337.27			
Vietnam Plant (million liter)	-	-	23.34	24.06			
Global water consumption (million liters)	496	630	517	441			
Total GHG Emission							
Direct GHG Emissions(million tCO ₂ e)	0.24	0.22	0.22	0.48	1. The organization's GHG emissions in each year have been verified by a third party by the standard for GHG inventory (ISO 14064-1:2018) 2. Statistical data includes the Vietnam Plant (QVH) starting from 2021	305-2	Energy Consumption and Saving
Indirect GHG emissions from energy consumption (million tCO ₂ e)	9.51	9.34	10.4	6.89			
Transportation indirect GHG emissions (tCO ₂ e)	145	46	76	1,802.86	2019/2020: Business travels were counted. 2021: Business travels and employee commutes were counted. 2022: Business travels, employee commutes, energy- related upstream activities, and waste disposal at the manufacturing stage were counted.	305-3	Energy Consumption and Saving
Environmental Protection Management Performance							
GHG emissions for each million USD value (tCO ₂ e)	22.61	23.06	21.91	16.50	Reduced 25% compared to that of 2021	N/A	Energy Consumption and Saving
Electricity consumption for each million USD value (kWh)	26,530	29,338	26,284	29,436	Reduced 7% compared to that of 2021	305-4	
Global GHG emissions per personal hourly electricity consumption (kilogram of CO ₂ e)	2.4	2.3	2.5	1.92	Reduced 23% compared to that of 2021	305-4	

Environmental Performance

Item	2019	2020	2021	2022	Note	GRI Disclosure	Chapter
Environmental Protection Management Performance							
Water consumption for each million USD value (metric tons)	113	135	106	105.6	Reduced 0.7% compared to that of 2021	303-3 (2018)	Making Good Use of Water Resources
Recyclable waste proportion (%)	93	91	91	91	Remained the same with that of 2021	306-2	Waste Cycle
Global sewage emission (million liters)	344	396	414	353	Statistical data includes the Vietnam Plant (QVH) starting from 2021	303-2 (2018)	Making Good Use of Water Resources
Waste Management							
Total recyclable waste in Taiwan (metric tons)	564	624	689	704	Statistical data in 2021 includes the Vietnam Plant (QVH)	306-2	Waste Cycle
Total recyclable waste in Suzhou, China (metric tons)	28,310	31,896	36,897	30,446			
Total recyclable waste in Vietnam (metric tons)	-	-	481	1,056			
Total recyclable waste globally (metric tons)	28,874	32,520	38,067	32,206			
Total burned non-recyclable wastes in Taiwan (metric tons)	81	73	73	70			
Total burned non-recyclable waste in Suzhou, China (metric tons)	2,196	2,800	2,894	2,508			
Total burned non-recyclable waste in Vietnam (metric tons)	-	-	36	71			
Total burned non-recyclable waste globally (metric tons)	2,277	2,873	3,003	2,649			
Total hazardous waste (metric tons)	NA	479	627	877	Referring to SASB Disclosure data in 2022		
Released Chemicals and Other Substances							
Total number and volume of released chemicals and other substances	0	0	0	0		306-3	Occupational Safety and Health

Environmental Performance

Item	2019	2020	2021	2022	Note	GRI Disclosure	Chapter
Violations of Environmental Regulations							
Number of non-compliance with environmental laws and regulations and total monetary value of fines	0	0	0	0		307-1	Environmental Policy and Management
Environmental Investment							
Total amount of investment/expense in environmental protection (US\$10,000)	123	191	698	314		N/A	N/A

Social Aspect

Item	2019	2020	2021	2022	Note	GRI Disclosure	Chapter
Number of Employees							
Taiwan	1,711	1,722	1,729	1,651	Statistical data includes the Vietnam Plant (QVH) starting from 2021	401-1	Diversity and Inclusion
Suzhou, China	7,985	8,546	5,388	4,761			
Vietnam	-	-	399	512			
Service center (Singapore, Japan and the US)	-	-	28	26			
	9,724	10,298	7,544	6,950			
Occupational Safety and Health Management Performance							
Number of occupational accidents	4	4	4	4	1. Calculated according to GRI Standards formula 2. Statistical data includes the Vietnam Plant (QVH) starting from 2021	403-2	Health and Safety at Work
Injury rate (IR)	0.034	0.046	0.06	0.111			
Lost day rate (LDR)	1.2	0.6	1.6	1.4			
Occupational diseases rate (ODR)	0	0	0	0			

Social Aspect

Item	2019	2020	2021	2022	Note	GRI Disclosure	Chapter
Occupational Safety and Health Management Performance							
Absence rate (AR)	13.79	6.9	17.6	6.27	1. Calculated according to GRI Standards formula 2. Statistical data includes the Vietnam Plant (QVH) starting from 2021	403-2	Health and Safety at Work
Number of work stoppages (times)	0	0	0	0			
Employee absence rate (%)	0.3	0.3	0.3	1			
Average Employee Training Hours (Hours per Person)							
Direct labor (DL, Global)	113.52	102.00	28.4	26.6	Statistical data in 2021 includes the Vietnam Plant (QVH)	404-1	Diverse Career Development
Indirect labor (IDL, Global)	28.28	20.89	20.2	44.1			
Human Rights Management							
Incidents of discrimination	0	0	0	0		406-1	Protection of Human Rights
Human rights complaints	0	0	0	0		103-2	
Employees' participation rate in labor unions (%)	1.68	3.69	7.54	10.15	There is no relevant labor union in Taiwan. Hence, this data consists of the statistics from mainland China and Vietnam.		Internal Communication Channel
Employee Code of Conduct Training Percentage							
Taiwan (%)	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100	1. DL: Direct labor 2. IDL: Indirect labor	205-2	Protection of Human Rights
Suzhou, China (%)	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100			
Vietnam (%)			DL:100 IDL:100	DL:100 IDL:100			
Political Contributions							
Sum of political contribution	0	0	0	0		415-1	GRI Standards Index
Violations of Social Relevant Regulations							
Number of social relevant regulation violations and fines	0	0	0	0		419-1	Legal compliance

Social Aspect

Item	2019	2020	2021	2022	Note	GRI Disclosure	Chapter
Customer Satisfaction Survey Results (Points)							
Medical image	94.2	92.1	94	98	Since 2018, displays were incorporated in the professional displays (SD) investigation result, the mobile products (MPBU) and industrial automation products (IA) were incorporated in the manufacture and service; the digital fashion center (Lighting) category was added in 2019.	N/A	Customer Satisfaction Survey
Precision optics	92.8	95.3	93	94			
Display	96.8	96.8	97	96			
Manufacturing services	93.7	93.5	95	93			
Digital fashion design center	97.5	95	95	95			
Violations of Marketing Regulations							
Incidents of non-compliance with regulations concerning marketing communications	0	0	0	0		417-3	Introduction to Qisda
Customer Privacy							
Customer privacy violation complaints	0	0	0	0		418-1	Customer privacy protection
Supply Chain Inspection							
Inspection and audit of social responsibility, environmental health and safety of key suppliers (number of key suppliers)	15	21	24	37	1. We changed the inspection methods in 2016. We act concerning the Responsible Business Alliance Code of Conduct (RBA) and mainly perform on-site audits. The total number of inspected companies between 2009 and 2015 was 614. 2. All human resources agencies and in-plant service providers have been included since 2019.	302-2 414-2	Sustainable Supply Chain Management
Completion rate of written inspection and audit of key suppliers	73%	73.6%	96%	97%		302-2 414-2	Sustainable Supply Chain Management

Assessment of the Current Status of Qisda's Compliance with the "Sustainable Development Action Plans for TWSE/TPEX Listed Companies" (2023) of the Financial Supervisory Commission (FSC)

I. Leading Companies to Reach Net Zero:

Promotion Measures by FSC	Plan & Promotion Schedule	Qisda's Promotion Status
1. Promoting the establishment of carbon reduction goals, strategies and specific action plans by TWSE/TPEX listed companies	This will be implemented in stages based on the capital scale starting from 2026. Companies shall disclose the established carbon reduction goals, strategies and specific action plans for the next year (with the inventory year as the baseline year) in the subsequent year after disclosing the inventory information in the consolidated financial statement.	The Company has set up annual carbon reduction goals in the report released in 2023. Please refer to the following for our methods of setting carbon reduction goals: 1. Commitment to absolute reduction as per SBT 2. Commitment to RE 100 Establishment of renewable energy consumption (1) RE 40 by 2025 (2) RE 60 by 2030 (3) RE 100 by 2040
2. Assisting in the establishment of the carbon credit system for GHG emissions	In addition to encouraging companies to support net zero transformation, we also supervise Taiwan Stock Exchange over its assistance in the establishment of transaction platforms by the Environmental Protection Administration in accordance with the Administration's plan.	The Company has joined RE100 as well as SBT with commitment since December 20, 2022.
3. Encouraging enterprises to disclose the information of Scope 3 GHG emissions	In 2023, the FSC will establish recommended matters for disclosure with reference to international specifications and the characteristics of domestic industries. Disseminations will be made in subsequent years, and the possibility of mandatory disclosures will continue to be put in discussion.	The Sustainability Report disclosed 5 pieces of Scope 3 information.

II. Enhancement of the Culture of Sustainable Corporate Governance

Promotion Measures by FSC	Plan & Promotion Schedule	Qisda's Promotion Status
1. Increasing the proportion of female directors in TWSE/TPEX listed companies	Considering that the promotion of female directors has become an international trend, the FSC will promote the delegation of at least one female director in every IPO company starting from 2023 to improve the diversity of directors. Since 2024, TWSE/TPEX listed companies shall complete the delegation of at least one female director pursuant to the director's term.	Before the release of the report in June 2023: Presently no female director. The expected future after the re-election of directors in Q3 2023: There will be two female directors in 2024 to reach the status of gender diversity in terms of corporate governance.
2. Promoting the adoption of the candidate nomination system for the companies in the emerging stock market	To implement shareholder activism, the FSC will require the companies in the emerging stock market to adopt the candidate nomination system for the election of directors since 2025.	N/A
3. Promoting remuneration rationalization	A rational performance evaluation and remuneration system will be helpful to the implementation of sustainable development. Hence, the corporate governance evaluation indicators will be included in 2023 to encourage high-level remunerations and connection of ESG performance. In addition, the possibility of reporting the director's remuneration at the shareholders' meeting shall be elaborated.	The Company has formally connected the remuneration for high-level managerial officers with ESG goals in 2023.
4. Promoting the establishment of sustainability committees (or appointment of Chief Sustainability Officers) by TWSE/TPEX listed companies	In order to establish the culture and value of corporate sustainability, the FSC will set up an example of Articles of Incorporation for Sustainable Development Committee for reference in 2023. Then, we will invite enterprises to share their experiences, and the possibility of mandatory establishment will continue to be put in discussion.	The Company has appointed a Chief Sustainability Officer since 2020: The Vice President, Mr. Wang-Hsi Lin, has been appointed Chief Sustainability Officer.

N/A: Meaning "not applicable" or that the FSC has not provide a complete standard, leaving Qisda unable to identify the degree of conformity.

III. Further Improvement of Sustainability Information Disclosure

Promotion Measures by FSC	Plan & Promotion Schedule	Qisda' s Promotion Status
1. Expanding the scope of sustainability information disclosure	(1) Further improving the specifications for information disclosure in the annual report	The FSC will review and revise the principle for the annual report in 2023 with reference to international principles. This is to further improve the specifications for sustainability information disclosure.
	(2) Promoting the preparation of sustainability reports by TWSE/TPEX listed companies which paid-in capital is less than NT\$2 billion	N/A; the Company' s paid-in capital is NT\$19.7 billion.
	(3) Referring to SASB principles when expanding the scope of TWSE/TPEX listed companies covered in the sustainability disclosure indicators	Disclosure of information regarding SASB has been included in the sustainability report.
2. Improving the quality of sustainability information	(1) Discussing the expansion of the validation scope of the sustainability report	In order to improve the quality of disclosure in the sustainability report, the FSC will discuss the feasibility of validating the sustainability indicators in 2024.
	(2) Improving the quality of disclosure in the sustainability report	Taiwan Stock Exchange and Taipei Exchange will perform spot checks on sustainability reports of TWSE/TPEX listed companies starting from 2023, and provide suggestions on matters to be improved in order to improve the quality of disclosure in sustainability reports.
	(3) Enhancing the management of the validation agency for the sustainability report	Starting from 2024, Taiwan Stock Exchange and Taipei Exchange will randomly inspect the working paper for validation and view the validation procedure to see if it complies to the specifications, further enhancing the management of the validating personnel.
3. Elaborating the promotion of the ISSB Sustainability Disclosure Standards	Aiming to meet international sustainability disclosure principles, the FSC will elaborate and revise the specifications related to the internal control of sustainability information in 2023. Furthermore, we will establish a Sustainability Principle Committee under the organizational structure of the Accounting Research and Development Foundation. After the principles of sustainability are officially promulgated, promotional plans shall be further elaborated.	Relevant information is disclosed in the report with reference to the ISSB Sustainability Disclosure Standards.

IV.Improvement of Communication with Stakeholders

Promotion Measures by FSC	Plan & Promotion Schedule	Qisda' s Promotion Status
1. Uploading information of the handbook for the shareholders' meeting and the annual report	Based on the capital scale, the FSC will promote in stages that TWSE/TPEx listed companies uploading the handbook and the annual report 30 days and 14 days before the shareholders' meeting respectively, starting from 2024. The goal is to make it easier for investors to learn about the information of proposals at the shareholders' meeting as soon as possible.	This has already been taken into consideration.
2. Further improving the investor relations platform	To consistently enhance the influence of institutional investors as well as the quality of information disclosure regarding governance stewardship, Taiwan Depository & Clearing Corporation and Taiwan Stock Exchange will establish a digital platform for governance stewardship reports and conduct a trial run in 2024.	N/A
3. Providing institutional investors with guidance for joint engagement	Stakeholders play an important role in the promotion of corporate sustainable development. Thus, the FSC will collect international practical methods for joint engagement, and then revise the governance stewardship principles for institutional investors in 2024.	N/A

V.Promotion of ESG Evaluation and Digitalization

Promotion Measures by FSC	Plan & Promotion Schedule	Qisda' s Promotion Status
1. Establishing a digital platform for sustainability reports	Taiwan Stock Exchange will establish a digital platform for sustainability reports and conduct a trial run in 2024 to assist TWSE/TPEx listed companies in disclosing ESG relevant information more efficiently and in a unified format.	N/A
2. Further improving the ESG database	Taiwan Stock Exchange will establish an ESG information platform and put it into operation in 2023 to provide one-stop services regarding ESG information. In addition, the format for information filing will continue to be elaborated in order to lessen the companies' burden of filing.	N/A
3. Discussing the establishment of ESG evaluation	The FSC will promote the ESG evaluation to create the culture and value of market sustainability. It is expected that the indicators will be fully designed in 2023, and trial evaluation will be performed in 2024. The ESG evaluation shall be implemented according to the result of the trial.	N/A
4. Compiling ESG relevant indices	In order to diversify ESG relevant commodities, Taiwan Stock Exchange will continue to elaborate, compile and then release ESG relevant indices, such as the carbon efficiency index and human capital relevant index, to guide the investment of funds in the market in sustainable development.	N/A

N/A: Meaning "not applicable" or that the FSC has not provide a complete standard, leaving Qisda unable to identify the degree of conformity.

classification	Company Name	2022Y SCOPE 1 (Tons-CO2e)	2022Y SCOPE 2 (Tons-CO2e)	2022Y Greenhouse Gas Inventory Verification Whether or not	Completion of the verification process (Y/M)
					Estimated time for completion of verification (Y/M)
Hit the market	Alpha Networks Inc	91.38	4,471.90	Y	2023-March
Hit the market	DFI Inc	164.8466	3321.9431	Y	2023-February
Hit the market	BenQ Materials Corp	17782.931	28464.409	Y	2023-February
Hit the market	Hitron Technologies Inc	75.6598	667.5637	Y	2023-October
Hit the market	Metaage Corporation	45.2803	1420.5779	Y	2023-June
Hit the market	ACE PILLAR CO., LTD	255.8510	139.9646	N	Estimate:2026 December
Stock Exchange	AEWIN Technologies Co., Ltd	16.625	429.4102	N	Estimate:2027 December
Stock Exchange	SIMULA TECHNOLOGY INC	1.9091	141.694	N	Estimate:2027 December
Stock Exchange	DIVA LABORATORIES, LTD	0	227.309	N	Estimate:2027-November
Stock Exchange	Interactive Digital Technologies Inc	195.6152	580.9358	Y	2023-May
Stock Exchange	BenQ Medical Technology Corporation	71.3198	779.0413	N	Estimate:2027-December
Emerging	DATA IMAGE CORPORATION	39.9545	294.8347	N	Estimate:2027-December
Emerging	CONCORD MEDICAL CO., LTD	13.2264	11.6278	N	Estimate:2027-December
Emerging	Partner Tech Corp	22.6246	175.8753	N	Estimate:2027-December

Introduction Video of Qisda's Alliance

Qisda

Corporate image

1. Qisda' s smart technology and products: <https://youtu.be/I9LIzK4LpA>
2. AI application service improvement solutions for chain stores: <https://youtu.be/vkpiZ4lhvFg>
3. Winning 14 awards from the Taiwan Corporate Sustainability Awards: <https://youtu.be/FslcrEXn4hA>

Development toward sustainability

1. Sustainability results: <https://youtu.be/jn28zk8x-5w>
2. Joining RE100: <https://youtu.be/TIE38Ab7doE>
3. Reducing carbon emissions in the supply chain by 20%: <https://youtu.be/RJmoUfYX-Ro>

Smart campus collaboration

Qisda x National Cheng Kung University
 Smart campus collaboration-Jamboard https://youtu.be/r5YB6_boExI
 Video of the donation ceremony: <https://youtu.be/W7ZPFSGkbhY>
 Smart college town: <https://youtu.be/dITgyUsD6vw>

Exhibition of smart medical technology

Deployment in 4 major fields: <https://youtu.be/65HgguTvTVU>

Happy workplace

1. Space renaissance –Bringing Enjoyment N Quality to Life: <https://youtu.be/vVUiQ3nr2U>
2. 2023 BenQ & Qisda Group Spring Party: <https://youtu.be/PyfXffFgKOU>

Subsidiary

Corporate image

1. Introduction to the strength of the BenQ-AUO Group: <https://youtu.be/BUiiEHSgZP4>
- 2.Channel: <https://www.youtube.com/@BenQTaiwan/playlists>

BenQ education and business solutions

1. BenQ education and business solutions : <https://www.youtube.com/@BenQTaiwanBusiness/playlists>

COMPUTEX (2019)

1. BenQ Intelligent Qube: <https://youtu.be/FPQ6ZUlnRMA>
2. Smart factory exhibition: https://youtu.be/tEb_S_bTIk8
3. Smart situation room: <https://youtu.be/hrvRXI5YqD4>
4. Smart dining area: <https://youtu.be/SDvmgQJmtLc>
5. Smart retail area: https://youtu.be/IQm_YGV9FC0

Smart energy

1. For energy storage: <https://youtu.be/9S8PZPdxw2k>
2. For energy saving: <https://youtu.be/HOIgSf14z7M>

Smart campus collaboration

1. Industrial partners for digital learning
 Department of Education, Hualien County Government: <https://youtu.be/4RorlxYGfuU>

Corporate transformation

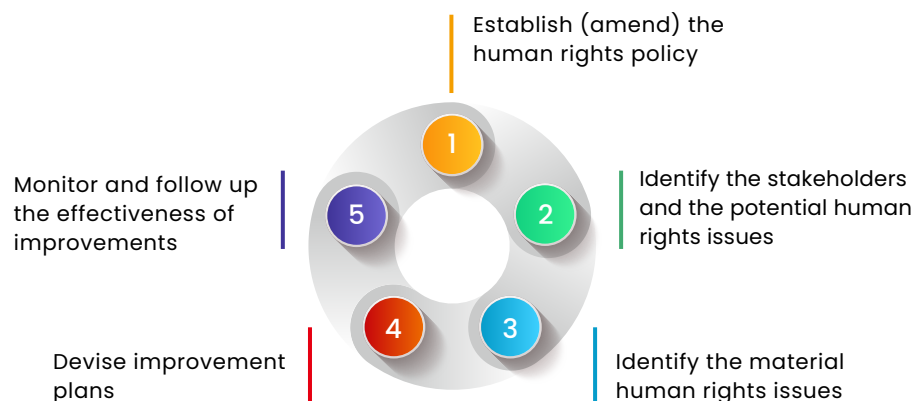
1. Business process management (BPM): <https://youtu.be/KmlcFuU4IF8>
2. Guru' s human capital management (HCM) system: https://youtu.be/LklwhGbQ_Ik

Social inclusion activities

1. Slow Shakeng Hongbao Workshop: <https://youtu.be/fhW7QJflg6Y>
2. Miaoli Coastal Environmental Volunteering i: <https://youtu.be/5-YEE9MARjk>

Human Rights Risk Identification by Qisda 2022

Process of human rights due diligence



By analyzing reports of the completed RBA audit (Validated Audit Process) and SA8000 audit between 2020 and 2022, Qisda identified the impact of potential human rights topics and its frequency, and further pointed out material topics of human rights risks in 2022. The RBA audit covered five major categories: labor, occupational safety, environment, ethics, and management system.

I. RBA Assessment Results

From 2020 to 2022, a total of 15 RBA external audits were conducted by Qisda's factories. A total of 49 items (4%) were listed as risk items according to the audit results. About With regard to categories, "labor" and "occupational safety," which were ranked top 2 in terms of proportion, accounted for 40.8% and 34.7% respectively while the other items had 24.5% in total. For the category "labor," "working hours" topped the list of risks (working over 36 hours of overtime per month and overtime control systems). For "occupational safety," the two items "safety at work" and "emergency preparedness" had a relatively higher risk. Other topics relevant to human rights of workers such as avoiding child labor, wages and benefits, humane treatment, non-discrimination, and freedom of association were pursuant to the RBA requirements.

Item	Percentage	Topic	Percentage
Labor	40.8%	Freely chosen employment	2.0%
		Avoidance of child labor	0%
		Working hours	38.8%
		Wages and benefits	0%
		Humane treatment	0%
		Non-discrimination	0%
		Freedom of association	0%
Safety at work	34.7%	Safety at work	8.2%
		Emergency preparedness	12.2%
		Occupational injury and illness	4.1%
		Industrial hygiene	2.0%
		Physically demanding work	0%
		Public sanitation, food, and housing	2.0%
		Health and safety communication	6.1%
Environment	24.5%		
Ethics			
Management system			

II. Material Topics of Human Rights Risks in Each Factory

The risk indicators for each factory is defined in accordance with the number of deficiencies with respect to material human rights topics identified in RBA and SA8000 external audits.

Material Topics	QTY	QCS	QVH	
Working Hours	Low risk	High risk	Low risk	High risk Deficiencies of material topics / audits of the factory $\geq 50\%$
Emergency Preparedness	Low risk	Moderate risk	Moderate risk	Moderate risk $50\% \geq$ Deficiencies of material topics / audits of the factory $\geq 30\%$
Safety at Work	Low risk	Low risk	Low risk	Low risk Deficiencies of material topics / audits of the factory $< 30\%$

III. Table of Material Human Rights Risks and Mitigation and Remedial Measures




Topic	Facility	Annual Mitigation and Remedial Measures	Audit
Working Hours	QCS	<p>Risk: July 2020: Employees in an operating facility worked over 36 hours of overtime per month due to order requirements.</p> <p>Action plan:</p> <ol style="list-style-type: none"> The production arranging personnel shall make arrangements in line with the principle of “working 6 days and getting 1 day off per week” when making production plans. A rotating system shall be adopted for personnel in key positions. Additional employees are required in order to allow the personnel to take more days off. HR shall make proper plans for manpower reserve according to the factory’s demand for manpower. 	Completed in the year.
		<p>Risk: July 2020: Employees in an operating facility worked over 36 hours of overtime per month due to order requirements.</p> <p>Action plan:</p> <ol style="list-style-type: none"> The production arranging personnel shall make arrangements in line with the principle of “working 6 days and getting 1 day off per week” when making production plans. A rotating system shall be adopted for personnel in key positions. Additional employees are required in order to allow the personnel to take more days off. HR shall make proper plans for manpower reserve according to the factory’s demand for manpower. 	Completed in the year.




Topic	Facility	Annual Mitigation and Remedial Measures	Audit
Working Hours	QCS	<p>Risk: July 2022: Employees in an operating facility worked over 36 hours of overtime per month due to order requirements.</p> <p>Action plan:</p> <p>I. Capacity planning</p> <ol style="list-style-type: none"> Corresponding capacity planning shall be properly implemented; equipment and manpower planning shall also be appropriately performed for high-end machines. Taking the time spent on abnormal situations into consideration while arranging the production to ensure the implementation of “working 6 days and getting 1 day off per week.” The rotating system shall be introduced. <p>II. Personnel planning</p> <ol style="list-style-type: none"> With “week” as a unit, HR shall reserve human resources in advance based on the factory’s production forecast. At special times, employee retention and referral bonuses may be increased to ensure the stability of personnel. Personnel planning shall be properly conducted while automated equipment is introduced to reduce dependence on employees. <p>III. Establishment of a working hour management system by Qisda</p> <ol style="list-style-type: none"> Warning lines shall be set and the supervisor shall view the status of working hours every week. The supervisor shall make adjustments timely depending on the situation and according to the warning data. 	Completed in the year.
		<p>Risk: June 2020: In an operating facility, the fire drill schedule was only planned for day shift employees while night shift employees were excluded.</p> <p>Action plan: In 2020, fire drills were scheduled to be conducted two times (including night shift employees) and then implemented as planned.</p>	Completed in the year.
Emergency Preparedness	QCS	<p>Risk: June 2020: In an operating facility, the fire drill schedule was only planned for day shift employees while night shift employees were excluded.</p> <p>Action plan: In 2020, fire drills were scheduled to be conducted two times (including night shift employees) and then implemented as planned.</p>	Completed in the year.



Topic	Facility	Annual Mitigation and Remedial Measures	Audit
Emergency Preparedness	QCS	<p>Risk: June 2022: The emergency exit in an operating facility was not well-maintained and clearly marked.</p> <p>Action plan:</p> <ol style="list-style-type: none"> Adjust the direction of the emergency exit door and make it swing out in the direction of the escape route. Fire safety signs shall meet the establishment requirements. The "emergency exit sign" and the "directional exit travel sign" shall be set together at a place far away from the emergency exit with the arrows pointing in its direction. Periodical inspection and repair shall be organized for firefighting facilities, equipment, and safety signs to ensure that they are in good condition and effective. 	Completed in the year.
		<p>Risk: June 2022: The emergency evacuation plan was not pasted in an operating facility.</p> <p>Action plan:</p> <ol style="list-style-type: none"> Pasting the safety evacuation diagram at the exit door in the workshop. Periodical inspection and repair shall be organized for firefighting facilities, equipment, and safety signs to ensure that they are in good condition and effective. 	Completed in the year.
		<p>Risk: July 2022: In an operating facility, the emergency exit did not glow, or there was no apparent sign pointing to the exit.</p> <p>Action plan:</p> <ol style="list-style-type: none"> The exit sign shall be repaired; every exit sign is checked and confirmed to be operating normally. Adding visible signs/markings on the exit route so that all employees are able to clearly identify it. 	Completed in the year.
		<p>Risk: July 2022: The emergency response plan was not pasted in the restaurant of an operating facility.</p> <p>Action plan:</p> <ol style="list-style-type: none"> Pasting the safety evacuation diagram at the exit door of the restaurant. Periodical inspection and repair shall be organized for firefighting facilities, equipment, and safety signs to ensure that they are in good condition and effective. 	Completed in the year.

Topic	Facility	Annual Mitigation and Remedial Measures	Audit
Emergency Preparedness	QVH	<p>Risk: December 2022: The emergency exit was not established in compliance with laws and regulations.</p> <p>Action plan:</p> <ol style="list-style-type: none"> Making a new plan for the emergency exit for employees. Training the employees. 	A new plan for the emergency exit for employees was made and ground signs were pasted in the year.
Safety at Work	QCS	<p>Risk: May 2022: An operating facility needed to improve the completeness of the risk assessment in relation to pregnant or breastfeeding women (including the stages before, during and after pregnancy). (The risk assessment of female workers who were in the period during pregnancy, lying-in and breastfeeding was actually conducted. However, the risk assessment form was not complete enough.)</p> <p>Action plan:</p> <ol style="list-style-type: none"> Establishing a new risk assessment form to show the status of the female worker in different stages. Performing assessment for all female workers as per the new risk assessment form, and then adopting appropriate preventive countermeasures. 	Completed in the year.
	QVH	<p>Risk: July 2022: An operating facility needed to improve the completeness of the risk assessment in relation to pregnant or breastfeeding women (including the stages before, during and after pregnancy).</p> <p>Action plan:</p> <ol style="list-style-type: none"> Establishing a new risk assessment form to show the status of the female worker in different stages. Performing assessment for all female workers as per the new risk assessment form, and then adopting appropriate preventive countermeasures. 	Completed in the year.
	QVH	<p>Risk: January 2021: As new factories were still in construction, the factories in use were rented during the audit. Thus, there was no established breastfeeding room for female employees.</p> <p>Action plan:</p> <ol style="list-style-type: none"> Planning and establishing plans for breastfeeding rooms in new factories. Item reporting and implementation. 	Completed in the year. The breastfeeding room was built and reviewed for use in August 2021.







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Material Topics		Corresponding Chapter in the 2022 Report	Page	Remarks
 Organizational Governance	Execution Goals Current Decision-Making and Implementation System	Corporation Governance and Operation	149	
	 Human rights			
	Due diligence	HRDD process	114	
	Human rights risk situations	Human Rights Risk Assessment Human Rights Management	113 115	
	Avoidance of complicity	QISDA Human Rights Policy	112	
	Resolving grievances	internal communicate channel	116	
	Discrimination and vulnerable groups	QISDA Human Rights Policy	112	
	Civil and political rights	QISDA Human Rights Policy	112	
	Economic, social and cultural rights	QISDA Human Rights Policy	112	
	Basic rights at work	QISDA Human Rights Policy	112	
 Labor Practices	Employment and employment relationships	Recruitment Diversity and Inclusion	95 96	
	Conditions of work and social protection	Retention Diversity and Inclusion	95 96	
	Social dialogue	Employee Payment and Pension	97, 103	




Material Topics		Corresponding Chapter in the 2022 Report	Page	Remarks
 Labor Practices	Health and safety at work	Employee Payment and Pension Health and Safety at work	97, 103 117	
	Human development and training in the workplace	Diverse career development	108	
 Environment	Prevention of pollution	waste cycle	91	
		Reuse Water Resources	88	
		Pollutants	92	
	Sustainable resource use	Reuse Water Resources Energy Use and Conservation	88 85	
Climate change mitigation and adaptation	Climate change mitigation	72		
Protection of the environment, biodiversity and restoration of natural habitats	Reuse Water Resources Biodiversity and Forest Conservation	88 93		
 Fair operating practices	Anti-corruption	Internal Audit Mechanism	168	
	Responsible political involvement	N/A		
	Fair competition	legal compliance	155	
	Promoting social responsibility in the value chain	Supply chain sustainability management	57	
	Respect for property rights	legal compliance	155	



		Material Topics	Corresponding Chapter in the 2022 Report	Page	Remarks
 <p>Consumer Topic</p>		Community involvement	legal compliance Information Security	155 155, 156	
		Protecting consumers' health and safety	Green Product	43	
		Sustainable consumption	Green Product	43	
		Consumer service, support, and complaint and dispute resolution	Customer Promise	68	
		Consumer data protection and privacy	Customer Privacy Protection	69	
		Access to essential services	Customer Promise	68	
		Education and culture	Green Talent Cultivation	48	
 <p>Community Involvement and Development</p>		Community involvement	goodwill earth	130, 131	
		Education and culture	Cultivate smart and honest people Enhance original cultural value	138 141	
		Employment creation and skills development	Reduce the digital gap	135	
		Technology development	Reduce the digital gap	135	
		Wealth and income creation	Reduce the digital gap	135	
		Health	Reduce the digital gap Public welfare blueprint	135 127	
		Social investment	Public welfare blueprint	127	


SDGs Index

No.	Theme	SDG Targets	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
1	 No Poverty	Ensure that everyone has equal rights and access to economic resources, basic services, property, natural resources, new technologies, and financial services.	Partner with civil society networks to provide education and entrepreneurial skills training	Reduction of the Digital Gap	135	
2	 Zero Hunger	Double rural productivity and increase the income of small-scale food producers.	Supporting,encouraging and demonstrating the continued viability of small-scale farming bydeveloping partnerships with small farmers.	Reduction of the Digital Gap	135	
3	 Good Health an Well-being	Ensure a healthy lifestyle and promote well-being for people of all ages.	Make investments in health a priority in business operations	Reduction of the Digital Gap Public welfare blueprint Employee Health Management	135 127 117	
4	 Quality	Ensure inclusive and equitable quality education, providing lifelong learning opportunities for all.	Provide employees with continuous opportunities to improve their (job) skills	Enhance original cultural value	141	
		Ensure that students learn about sustainable development-related knowledge and skills, including sustainable lifestyles, gender equality, peace and non-violence, global citizenship, and appreciation of cultural diversity.	Develop cost-effective education products and services that eliminate barriers to access and improve the quality of learning.	Cultivate smart and honest people Diverse career development	138 108	
5	 Education	Achieve gender equality and empower women and girls.	Pay equal remuneration, including benefits, for work of equal value and strive to pay a living wage to all women and men, and establish a zero-tolerance policy towards all forms of violence at work	Diversity and Inclusion	96	
6	 Gender Equality	Significantly increase the rate of wastewater treatment, industrial water recycling, and efficiency of water utilization.	Reduce the likelihood of surface water contamination by treating and processing all waste with exceptional precaution	Reuse Water Resources	88	
		Provide water and environmental sanitation for all and engage in sustainable management of water resources	Ensure that all employees and their families have ample access to safe drinking water and adequate sanitation.	waste cycle	91	

No.	Theme	SDG Targets	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
7	 Affordable and Clean Energy	Ensure affordable and reliable access to sustainable modern energy for all.	Commit to sourcing 100% of operational electricity needs from renewable sources.	Energy Use and Conservation	85	Our company has joined the RE100 initiative, committing to achieve 100% renewable energy usage by the year 2040.
			Prioritize energy efficiency across operations through tools such as the use of an internal carbon price and science-based target setting	us and sustainable development	18	
			Invest in R&D related to sustainable energy services.	us and sustainable development	18	
8	 Decent Work and Economic Growth	Promote sustained, inclusive, and sustainable economic growth, providing full and productive employment, and ensuring decent work for all.	Increase profitability with diversification, technology enhancement and innovation. (No corresponding SDG Target and SDG compass guideline)	Retention sustainable supply chain	95 57	
			Eliminate discrimination and pay equal wage for equal work to all women and men. (No corresponding SDG Target and SDG compass guideline)	Human Capital Management human rights management	106 115	
			Put in place mechanisms to identify child labor and forced labor throughout global supply chains	Supply Chain Sustainability Management human rights management	57 115	
			Ensure employees' occupational health and safety. (No corresponding SDG Target and SDG compass guideline)	occupational safety and health	121	
9	 Industry, Innovation and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation to withstand disasters.	Invest in new, resilient infrastructure to make the existing infrastructure more sustainable.	Reduction of the Digital Gap	135	
			Establish standards and promote regulation that ensure company projects and initiatives are sustainably managed.	us and sustainable development	18	
10	 Reduced Inequalities	Reduce inequality both domestically and internationally.	Ensure equal opportunities and devote in reducing inequality. (No corresponding SDG Target and SDG compass guideline)	Diversity and Inclusion	96	
			Partner with civil society networks to provide education and entrepreneurial skills training.	Social Care and Influence	127	

No.	Theme	SDG Targets	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
10	 Reduced Inequalities	Reduce inequality both domestically and internationally.	Ensure equal opportunities and devote in reducing inequality. (No corresponding SDG Target and SDG compass guideline)	Diversity and Inclusion	96	
			Partner with civil society networks to provide education and entrepreneurial skills training.	Social Care and Influence	127	
11	 Sustainable Cities and Communities	Build inclusive, safe, resilient, and sustainable cities and communities.	Reduce environmental impact on cities through management including air quality and waste.	waste cycle	91	
			Enhance adaptability in disasters of the cities and human settlements as well as develop and implement overall management and measures for disasters and risks. (No corresponding SDG Target and SDG compass guideline)	Risk Management	163	
12	 Responsible Consumption and Production	Adopt sustainable consumption and production patterns.	Implement product portfolio analysis tools to understand environmental and social footprint of products.	life cycle assessment	54	
			Enable sustainable consumption by developing innovative solutions can reduce energy need in usage	Supply Chain Sustainability Management	57	
			Reduce manufacturing impacts by substituting virgin raw materials in products with post-consumer materials through recycling and upcycling	waste cycle	91	
			Apply modular design, so products' constituent parts will be easily separated.	Green Product	43	
			Significantly reduce waste.	Green Product	43	
			Ensure adoption of sustainable practices and integrate sustainability information into reporting cycles.	Green Product	43	
			Green Procurement	Supply Chain Sustainability Management	57	
			Sustainable education (No corresponding SDG Target and SDG compass guideline)	Social Care and Influence	127	

No.	Theme	SDG Targets	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
13	 Climate Action	Take urgent action to combat climate change and its impacts.	Source all electricity the company consumes at its facilities from renewable sources or install renewable energy generation capacity on-site.	Energy Use and Conservation	85	
			Retrofit the lighting systems of the company' s facilities to energy efficient LED lighting	Energy Use and Conservation	85	
			Increase investment in innovation to improve the efficiency of the company' s product portfolio, thereby enabling customers to reduce their GHG emissions	Climate Change Adaptation and Mitigation Green product	72 43	
			Understand climate risk and build resilience into the company' s assets and supply chain.	Climate Change Adaptation and Mitigation	72	
			Improve and increase awareness in the reduction, impact and adaption of climate change. (No corresponding SDG Target and SDG compass guideline)	Green Product	43	
14	 Life Below Water	Conserve and sustainably use the oceans, seas, and marine resources.	Improve resource efficiency by altering the design, manufacture, or use of products and packaging to reduce the amount of waste that could potentially enter the environment.	Green Product	43	
			Utilize a value-chain approach to create connections between the design, packaging, marketing and recycling of materials with the goals of reducing their environmental impact at the end of their life cycle.	Green Product	43	

No.	Theme	SDG Targets	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
15	 Life on Land	Protect, restore, and promote the sustainable use of terrestrial ecosystems.	Commit to and implement responsible sourcing practices.	Green Product	43	
				Sustainable Supply Chain Management	57	
				Biodiversity and Forest Conservation	93	
16	 Peace, Justice and Strong Institutions	Establish peaceful, inclusive societies for sustainable development and create effective, accountable, and inclusive institutions at all levels.	Comply with laws and seek to meet international standards; require and support business partners to do the same.	legal compliance	155	
				code of conduct	153	
17	 Partnerships for the Goals	Respect the policy space and leadership of each country to establish and implement policies for poverty eradication and sustainable development.	Provide manpower and resources for developing countries. (No corresponding SDG Target and SDG compass guideline)	Social Care and Influence	127	<p>Currently, Giant World Co. implements community engagement and development programs only at its business locations:</p> <ol style="list-style-type: none"> 1. Assisting vulnerable groups 2. Promoting education and arts and culture 3. Giving back to the community and neighborhoods 4. Initiating charitable donations and other related activities.

Independent Assurance Statement





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