6 Sustainability Disclosure

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- SDG Index
- Qisda Management Systems for SDGs
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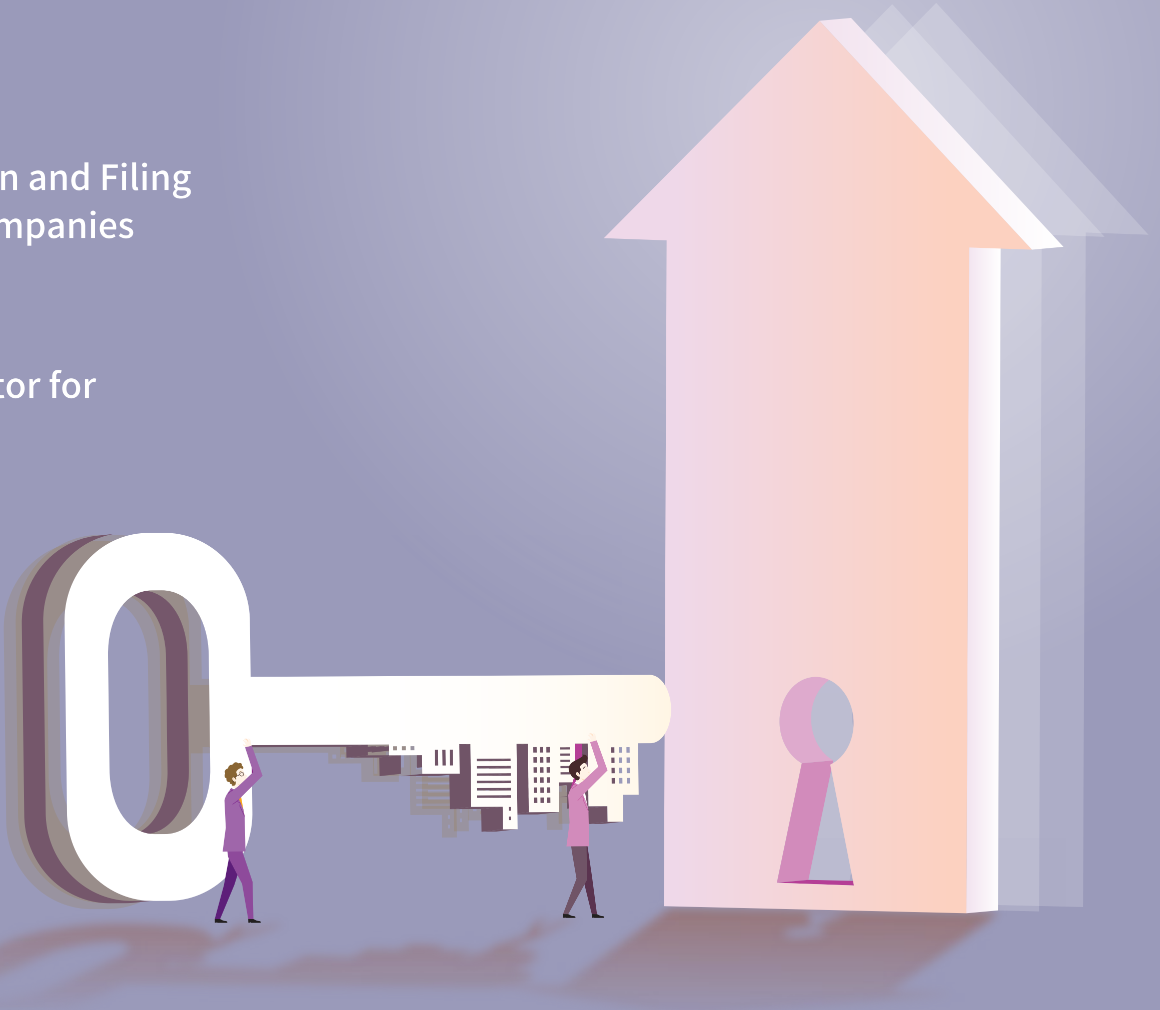

GRI Index

GRI 2 General disclosures 2021

Goal	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page Number	Remarks	External assurance
The organization and its reporting practices	2-1 Organizational details	2-1-a	About the Report	003		●
		2-1-b	About the Report	003		●
		2-1-c	About the Report	003		●
		2-1-d	About the Report	003		●
	2-2 Entities included in the organization's sustainability reporting	2-2-a	About the Report	003		●
		2-2-b	About the Report			●
		2-2-c	N/A			●
	2-3 Reporting period, frequency and contact point	2-3-a	About the Report	003		●
		2-3-b	About the Report	003		●
		2-3-c	About the Report	003		●
		2-3-d	About the Report	003		●
	2-4 Restatements of information	2-4-a	1.6 Information and Privacy Security 2.7 Green Products and Circularity 3.2 Talent Attraction and Development 3.4 Occupational Health and Safety Management	058 128 147 180	The revised information is detailed in the sections on the left.	●
	2-5 External assurance	2-5-a	About the Report	003		●
		2-5-b	About the Report	003		●

Statement of use: The Qisda 2024 Sustainability Report is reported in compliance with GRI Standards. The reporting period of data and information disclosed is from January 1, 2024 to December 31, 2024
GRI 1 used: Foundation 2021
Applicable GRI Sector Standard/s: N/A

GRI 2 General disclosures 2021

Goal	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page Number	Remarks	External assurance
Activities and workers	2-6 Activities, value chain and other business relationships	2-6-a	Business Overview and Organizational Structure	006		●
		2-6-b	Business Overview and Organizational Structure	006		●
		2-6-c	Business Overview and Organizational Structure	006		●
		2-6-d	Business Overview and Organizational Structure	006		●
	2-7 Employees	2-7-a	Talent Attraction and Development	145		●
		2-7-b	Talent Attraction and Development Recruitment of Diverse Talent	145		●
		2-7-c	Talent Attraction and Development	145		●
		2-7-d	Talent Attraction and Development	145		●
		2-7-e	Talent Attraction and Development	145		●
	2-8 Workers who are not employees	2-8-a	Talent Attraction and Development	145		●
		2-8-b	Talent Attraction and Development	145		●
		2-8-c	Talent Attraction and Development	145		●
Governance	2-9 Governance structure and composition	2-9-a	Organization and Operation of Governance	037		●
		2-9-b	Organization and Operation of Governance	037		●
		2-9-c	Organization and Operation of Governance	037		●
	2-10 Nomination and selection of the highest governance body	2-10-a	Structure and Operation of the Board of Directors	037		●
		2-10-b	Election and Diversity of the Board Members	039		
	2-11 Chair of the highest governance body	2-11-a	Structure and Operation of the Board of Directors	037		●
		2-11-b	Structure and Operation of the Board of Directors	037		●

GRI 2 General disclosures 2021

Goal	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page Number	Remarks	External assurance
Governance	2-12 Role of the highest governance body in overseeing the management of impacts	2-12-a	Organization and Operation of Governance	037		●
		2-12-b	Organization and Operation of Governance	037		●
		2-12-c	Organization and Operation of Governance	037		●
	2-13 Delegation of responsibility for managing impacts	2-13-a	Organization and Operation of Governance	037		●
		2-13-b	Organization and Operation of Governance	037		●
	2-14 Role of the highest governance body in sustainability reporting	2-14-a	Organization and Operation of Governance	037		●
		2-14-b	N/A			●
	2-15 Conflicts of interest	2-15-a	Report and Suggestion Communication Mechanism	045		●
		2-15-b	Organization and Operation of Governance	037		●
	2-16 Communication of critical concerns	2-16-a	Organization and Operation of Governance	037		●
		2-16-b	Organization and Operation of Governance	037		●
	2-17 Collective knowledge of the highest governance body	2-17-a	Election and Diversity of the Board Members	039		●
	2-18 Evaluation of the performance of the highest governance body	2-18-a	Organization and Operation of Governance	037		●
		2-18-b	Evaluation of Board Performance	040		●
		2-18-c	Evaluation of Board Performance	040		●

GRI 2 General disclosures 2021

Goal	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page Number	Remarks	External assurance
Governance	2-19 Remuneration policies	2-19-a	Remuneration System for the Directors and Managers	042		●
		2-19-b	Remuneration System for the Directors and Managers	042		●
	2-20 Process to determine remuneration	2-20-a	Organization and Operation of Governance	037		●
		2-20-b	N/A			●
	2-21 Annual total compensation ratio	2-21-a	Taiwan: 16.8 Suzhou, China: 9.3 Vietnam: 8.0			●
		2-21-b	Taiwan: 3.4 Suzhou, China: 0.7 Vietnam: 2.7			●
		2-21-c	GRI 2-21 The annual total compensation ratio can be calculated using the following formula			●
Strategy, policies and practices	2-22 Statement on sustainable development strategy	2-22-a	Sustainable Corporate Governance	016		●
	2-23 Policy commitments	2-23-a	Qisda's Human Rights Policy	175	The Company has not endorsed any collective bargaining agreements with its employees	●
		2-23-b	Qisda's Human Rights Policy	175		●
		2-23-c	Qisda's Human Rights Policy	175		●
		2-23-d	Qisda's Human Rights Policy	175		●
		2-23-e	Qisda's Human Rights Policy	175		●
		2-23-f	Qisda's Human Rights Policy	175		●
	2-24 Embedding policy commitments	2-24-a	Qisda and Our Stakeholders	023		●

GRI 2 General disclosures 2021

Goal	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page Number	Remarks	External assurance
Strategy, policies and practices	2-25 Processes to remediate negative impacts	2-25-a	Qisda and Our Stakeholders	023		●
		2-25-b	Qisda's Human Rights Policy	175		●
		2-25-c	Human Rights Management Measures	175		●
		2-25-d	Human Rights Management Measures	175		●
		2-25-e	Human Rights Management Measures	175		●
	2-26 Mechanisms for seeking advice and raising concerns	2-26-a	Code of Conduct	044		●
	2-27 Legal Compliance	2-27-a	Legal Compliance	047		●
		2-27-b	Legal Compliance	047		●
		2-27-c	Legal Compliance	047		●
		2-27-d	Legal Compliance	047		●
	2-28 Membership associations	2-28-a	Participation in Associations	011		●
Stakeholder engagement	2-29 Approach to stakeholder engagement	2-29-a	Qisda and Our Stakeholders	023		●
	2-30 Collective bargaining agreements	2-30-a	Internal Communication Channels	179	As no employees in Taiwan participate in labor unions, statistics have only been collected from Suzhou and Vietnam	●
		2-30-b	Internal Communication Channels	179	There is no establishment of a labor union in Taiwan	●

GRI 3 Material Topics Disclosure

	Item of disclosure	Page Number
	3-1 Process to determine material topics	23-25
	3-2 List of material topics	26
	3-3 Management of material topics	27-36

GRI 3 Environment-related Material Topics

GRI Standards	Item of disclosure	Page Number
Green Products and Circularity		
301 Materials	301-1 Materials used by weight or volume	141-143
	301-2 Recycled input materials used	142
302 Energy	302-5 Reductions in energy requirements of products and services	141
417 Marketing and Labeling	417-1 Requirements for product and service information and labeling	141
Climate Strategy		
201 Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	79-101
305 Emissions	305-1 Direct (Scope 1) GHG Emissions	104

GRI Standards	Item of disclosure	Page Number
Climate Strategy		
305 Emissions	305-2 Energy indirect (Scope 2) GHG Emissions	104
	305-3 Other indirect (Scope 3) GHG Emissions	105
	305-4 GHG Emission Intensity	102
	305-5 Reduction of GHG emissions	102
	305-6 ODS Emissions	111
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	111
Energy Consumption and Conservation		
302 Energy	302-1 Energy consumption within the organization	102
	302-2 Energy consumption outside of the organization	102
	302-3 Energy intensity	102
	302-4 Reduction of energy consumption	102
	302-5 Reductions in energy requirements of products and services	102 129-131 142-143
Waste and Pollutants		
306: Waste	306-1 Waste generation and significant waste-related impacts	110

GRI 3 Governance-related Material Topics

GRI Standards	Item of disclosure	Page Number
Sustainable Supply Chain Management		
204 Procurement Practices	204-1 Proportion of spending on local suppliers	72-73
205 Anti-Corruption	205-2 Communication and training about anti-corruption policies and procedures	44
301 Materials	301-1 Materials used by weight or volume	140-143
	301-2 Recycled input materials used	142
308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	66
	308-2 Negative environmental impacts in the supply chain and actions taken	67
414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	65-66
	414-2 Negative social impacts in the supply chain and actions taken	67-68
Customer Relationship Management		
416 Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	123-141
	416-2b Incidents of non-compliance concerning the health and safety impacts of products and services	78 138
417 Marketing and Labeling	417-1 Requirements for product and service information and labeling	140
	417-2 Incidents of non-compliance concerning product and service information and labeling	78 138
	417-3 Incidents of non-compliance concerning marketing communications	78 138

GRI Standards	Item of disclosure	Page Number
Client Relationship Management		
418 Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	61
Self-Disclosure	Customer satisfaction score: 94	76
Operational Performance		
201 Economic Performance	201-1 Direct economic value generated and distributed	47
	201-2 Financial implications and other risks and opportunities due to climate change	79-101
	201-3 Defined benefit plan obligations and other retirement plans	160
202 Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	156
	202-2 Proportion of senior management hired from the local community	150
203 Indirect Economic Impacts	203-1 Infrastructure investments and services supported	190
	203-2 Significant indirect economic impacts	27-35
205 Anti-Corruption	205-1 Operations assessed for risks related to corruption	44
	205-2 Communication and training about anti-corruption policies and procedures	44
	205-3 Confirmed incidents of corruption and actions taken	44
206 Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	47

GRI 3 Social-related Material Topics

GRI Standards	Item of disclosure	Page Number
Talent Policy		
201 Economic Performance	201-3 Defined benefit plan obligations and other retirement plans	160
202 Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	157
	202-2 Proportion of senior management hired from the local community	149
401 Employment	401-1 New employee hires and employee turnover	147 102
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	158
	401-3 Parental leave	159
Employee Training and Development		
404 Training and Education	404-1 Average hours of training per year per employee	167
	404-3 Percentage of employees receiving regular performance and career development reviews	173

GRI Standards	Item of disclosure	Page Number
Occupational Safety, Health, and Management		
403 Occupational Health and Safety	403-1 Occupational health and safety management system	184
	403-2 Hazard identification, risk assessment, and incident investigation	184
	403-3 Occupational health services	180
	403-4 Worker participation, consultation, and communication on occupational health and safety	186
	403-5 Worker training on occupational health and safety	185-186
	403-6 Promotion of worker health	180
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	185
	403-8 Workers covered by an occupational health and safety management system	188-189
	403-9 Work-related injuries	186
	403-10 Work-related ill health	180

SASB Metrics

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Water Management					
TC-ES-140 a.1	(1) Total water withdrawn	379.65 thousand cubic meters	Making Good Use of Water Resources	104	Suzhou Plant and Vietnam Plant are located in water-stressed areas
	(2) Total water consumed, percentage of each in regions with High or Extremely High baseline water stress	80.84%			
Waste Management					
TC-ES-150 a.1	Total amount of hazardous waste	Total amount: 373 metric tons	Waste Recycling	110	
	Recycling rate	Recycling rate: 94%			
Labor Practices					
TC-ES-310 a.1	(1) Number of work stoppages	0	Occupational Health and Safety Management	180	For all factories: No related accidents occurred in 2024
	(2) Total days idle	46 days			
Labor Status					
TC-ES-320 a.1	For full-time employees and contract employees: (1) Recordable injury rate	Injury rate for direct employees: 1.92	Occupational Health and Safety Management	180	
		Injury rate for contract employees: 0			
	For full-time employees and contract employees: (2) Near miss frequency rate	NMFR for direct employees: 0			
		NMFR for contract employees: 0			

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Labor Status					
TC-ES-320 a.2	(1) Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) or equivalent by: (a) All facilities	83.33%	Sustainable Supply Chain Management	063	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) or 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) or equivalent by: (a) All suppliers	5.69%			Number of Tier 1 suppliers: 686 suppliers Suppliers passing the RBA audit equivalent: 39 Percentage: 5.69%
	(4) Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) or equivalent by: (b) High-risk suppliers	N/A			Currently no relevant statistic
TC-ES-320 a.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	063	Amount of non-conformances of each audit dimension for the entity's facilities/ Total amount of non-conformances for the entity's facilities
	(a) The entity's facilities' improvement rate of prioritized deficiencies for the RBA Validated Audit Process or equivalent	0%			Priority non-conformances of facilities: None
	(b) The entity's facilities' improvement rate of other deficiencies for the RBA Validated Audit Process or equivalent	64.71%			Other Priority non-conformances of facilities: Total items: 17 Improved items: 11 Improvement rate: 64.71%

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Labor Status					
TC-ES-320 a.3	(2) Tier 1 supplier facilities' 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)	Sustainable Supply Chain Management	063	Amount of non-conformances of each audit dimension for the Tier1 suppliers/Total amount of non-conformances for the Tier1 suppliers
	(a) Tier 1 supplier facilities' priority non-conformance rate with the RBA Validated Audit Process or equivalent	0%			Priority non-conformances of Tier 1 suppliers: 1 item
	(b) Tier 1 supplier facilities' other non-conformance rate with the RBA Validated Audit Process or equivalent	90.63%			Other non-conformances of Tier 1 suppliers: Total items: 128 Improved items: 116 Improvement rate: 90.63%
Product Lifecycle Management					
TC-ES-410 a.1	Total global recycling of waste products; metric tons (t), (%); percentage of the weight recovered in the weight of products sold	N/A			Qisda is an Original Design Manufacturer (ODM). The ownership of the products is transferred to the customer when they are shipped to the customer together with the package. Therefore, the products cannot be recycled.
Materials Sourcing					
TC-ES-440 a.1	Description of the management of risks associated with the use of critical materials	Qisda supports the boycott activities of the international society for conflict minerals and establishes the Qisda Conflict Mineral Commitment. In addition, we refer to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas of the Organization for Economic Cooperation and Development and work with the suppliers to perform conflict mineral investigations in order to prevent direct or indirect purchase of the conflict minerals by the suppliers.	Conflict Minerals Management	073	

TC-ES-320 a.3

(1) Amount of non-conformances of each audit dimension for the entity's facilities/Total amount of non-conformances for the entity's facilities

	Labor	Health and safety	Environment	Ethics	Management system
Proportion ratio in non-compliance of priority non-conformances	0%	0%	0%	0%	0%
Proportion ratio in non-compliance of other non-conformances	76.47%	5.88%	11.76%	5.88%	0%

(2) Amount of non-conformances of each audit dimension for the Tier1 suppliers/Total amount of non-conformances for the Tier1 suppliers

	Labor	Health and safety	Environment	Ethics	Management system
Proportion ratio in non-compliance of priority non-conformances	0%	0%	0%	0%	0%
Proportion ratio in non-compliance of other non-conformances	22.66%	62.50%	7.81%	3.91%	3.13%

Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies – Sustainability Disclosure Indicators

Appendix 1-9: Sustainability Disclosure Indicators -Computer and Peripheral Equipment Industry

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Remarks
I	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	1. Total Global Energy Consumed: 435,428GJ 2. Purchased Electricity (percentage, %) : 72.3% 3. Percentage Renewable: 4.1% 4. Purchased Renewable Energy Certificates: 32.7%	Gigajoules (GJ), percentage (%)	2.3 Energy Consumption and Conservation
II	Total water withdrawn, total water consumption	Quantitative	1. Total water withdrawn: 379,656 thousand cubic meters (m^3) 2. Total water consumption: 303,725 thousand cubic meters (m^3)	Thousand cubic meters (m^3)	2.4 Making Good Use of Water Resources
III	Total hazardous waste generated and percentage recycled	Quantitative	Hazardous Waste: 373(t) Percentage of Hazardous Waste recycled: 44.26% Percentage of Total Waste recycled: 94%	Metric tons (t), percentage (%)	2.5 Waste and Pollutants
IV	Types of, number of employees in and rate of occupational accidents	Quantitative	Occupational Accident: Physical hazards Number of employees: 2 FR: 0.098 SR: 2.264	Percentage (%), quantity	3.4 Occupational Safety, Health, and Management
V	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled (Note 1)	Quantitative	1. Electronic Waste produced by manufacturing (including scrapped products): 162 tons (t) 2. Recycling rate: 44.26%	Metric tons (t), percentage (%)	
VI	Description of the management of risks associated with the use of critical materials	Qualitative description	Qisda supports the boycott activities of the international society for conflict minerals and establishes the Qisda Conflict Mineral Commitment. In addition, we refer to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas of the Organization for Economic Cooperation and Development and work with the suppliers to perform conflict mineral investigations in order to prevent direct or indirect purchase of the conflict minerals by the suppliers.	Not applicable	1.7 Sustainable supply chain management
VII	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	Not acted in violation of competition law Total amount of pecuniary loss: NT$ 0	Reporting currency	1.2 Code of Conduct
VIII	Production by product category	Quantitative	LCD Display shipment volume: 16.2 million units	Varies by product category	

Note I: Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.

TCFD Index

Core Elements	Description	Recommended Disclosures	The Company's Management	Corresponding Chapter in the 2023 Report	Page Number
Governance	Disclose of the organization's governance around climate-related risks and opportunities	(a) Describe how the Board oversees climate-related risks and opportunities (b) Describe management's role in assessing and managing climate-related risks and opportunities	● The Corporate Sustainability Development Committee, established at the board level, formulates the vision, strategies, and objectives for corporate sustainability development. The ESG Committee promotes sustainability-related initiatives, while the Risk Management Committee conducts an annual assessment of climate change risks and opportunities. Based on the annual risk identification results, response plans are developed for significant risks, including climate change risks, and the outcomes of these risk responses are reported to the board annually. ● Based on the results of the annual risk identification process, response plans are developed for material risks(including climate-related risks) and the outcomes of these risk responses are reported to the Board of Directors on an annual basis.	Climate Adaptation and Mitigation Governance	080
Strategy	Disclose 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) Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term (b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning (c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios	● Physical risks were assessed using climate simulations for the year 2050 based on the three RCP scenarios defined by the IPCC, in order to identify short-, medium-, and long-term climate-related risks and opportunities. ● Regarding transformation risks, setting the short-, medium-, and long-term targets for carbon reduction and disclosing the operational and financial impacts of both upstream and downstream based on the NDC scenarios. Creating the risk matrix based on likelihood and severity of risk events. Also, the potential operational risks and their financial impacts are responded and addressed by relevant units.	Climate Adaptation and Mitigation Strategy	080
Risk Management	Disclose of how the organization identifies, assesses, and manages climate-related risks	(a) Describe the organization's processes for identifying and assessing climate-related risks (b) Describe the organization's processes for managing climate-related risks (c) Describe how the organization integrates the mechanisms for reviewing, assessing, and managing climate-related risks into its overall risk management system	● Using both internal and external information (external reports on risks and internal material issues) as a reference to assess the risks based on the level of severity and likelihood, identify material risks. Additionally, developing risk reduction measures to make residual risks are well below the risk appetite. ● The Risk Management Committee formulates response strategies for the risks of the year (climate risks have been listed as a significant risk since 2017) each year, and devises the business continuity plan (BCP) for common risks.	Climate Adaptation and Mitigation Risk Management	081
Metrics and Targets	Disclose of the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management processes. (b) Disclose Scope 1, Scope 2, and, if applicable, Scope 3 greenhouse gas (GHG) emissions, and the related risks. (c) Describe the targets set by the organization to manage climate-related risks and opportunities, and the performance against those targets.	● Qisda has announced its commitment to achieving RE100 by 2040 and net-zero carbon emissions by 2050. ● Required suppliers to cut carbon emissions by 30% by 2030 (compared to the year of 2021) ● Established the short-, medium-, and long-term targets regarding GHG inventory, renewable energy, water resources, water recycling, low-carbon manufacturing, and low-carbon products in response to climate change risks	Climate Adaptation and Mitigation Metrics and Targets	081

Table of Quantified Key Performance Indicator for Sustainable Development

Table of Quantified Key Performance Indicator for Sustainable Development (Past 4 years: 2021~2024)

Environmental							
Item / Year	2021	2022	2023	2024	Note	GRI Disclosure	Chapter
Total Raw Material Consumption							
Tin (solder paste, bars, wire) (tons)	237	192	151	93	Statistical data includes the Vietnam Plant (QVH) starting from 2021	301-1	N/A
Flux (tons)	273	127	111	114			
Hardware (10,000 tonnes)	1.21	1.01	0.90	0.77			
Primary Energy Consumption							
Natural gas (1,000 cubic meters)	637.23	339.16	198.53	314.06	Statistical data includes the Vietnam Plant (QVH) starting from 2021	302-1	2.3.2 Energy Consumption
Gasoline (tons)	13.9	99.97	96.86	193.33			
Diesel fuel (tons)	10.8	14.68	29.58	28.10			
Indirect Energy Consumption							
Purchased electricity (10,000 MWh)	127,900,000	117,846,382	109,008,914	114,919,455	Statistical data includes the Vietnam Plant (QVH) starting from 2021	302-2	2.3.2 Energy Consumption
Total Water Consumption							
Total Global Water Withdrawal (100,000 m^3)	5.18	4.41	4.17	3.80	Statistical data includes the Vietnam Plant (QVH) starting from 2021	303-3 (2018)	2.4.2 Utilization of Water
Water consumption per million USD value (tons)	106	105	142	131	Increased 22.76% compared to that of 2021		2.4.2 Utilization of Water
Total Global Domestic Wastewater Discharge (100,000 m^3)	4.14	3.53	3.33	3.04	Statistical data includes the Vietnam Plant (QVH) starting from 2021	303-2 (2018)	2.4.2 Utilization of Water

Environmental							
Item / Year	2021	2022	2023	2024	Note	GRI Disclosure	Chapter
GHG emissions equivalent							
Total direct GHG emissions (tCO2e)	2,292.75	4,804.97	3,501.04	2,574.93	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	2.3.3 GHG Emissions
Indirect GHG emissions from energy consumption (tCO2e)	102,262.35	70,758.59	48,404.86	45,781.74			
Other indirect GHG emissions (tCO2e)	76.39	1,801.85	1,755.84	2,087.02	2020 : Business travels were counted 2021 : Business travels and employee commutes were counted 2022/2023 : Business travels, employee commutes, energy-related upstream activities, and waste disposal at the manufacturing stage were counted	305-3	2.3.3 GHG Emissions
Greenhouse gas emission per million USD value (tCO2e)	21.9	17.7	17.7	16.62	Reduced 24.16% compared to that of 2021	N/A	2.3.4 Reduction Targets and Commitments
Energy consumption per million USD value (kWh)	27,532.32	29,436.44	38,957.51	41,179.74	Increased 49.57% compared to that of 2021	305-4	
Global GHG emissions per personal hourly electricity consumption (kilogram of CO2e)	2.5	1.92	1.77	2.19	Reduced 12.4% compared to that of 2021	305-4	
Waste Management							
Total recyclable waste globally (%)	91.26	90.06	91.55	93.94	Remained the same as 2022	306-2	2.5.1 Waste Management
Total recyclable waste globally (metric tons)	37,619	31,561	24,317	12,873	Statistical data includes the Vietnam Plant (QVH) starting from 2021		
Total burned non-recyclable waste globally (metric tons)	3184	2776	1818	653			
Total non-hazardous waste (metric tons)	40,606	34,174	25,979	13,739			
Total hazardous waste (metric tons)	627	877	721	373	Referring to SASB Disclosure data in 2022 Discloses statistical data for the year 2024		
Released Chemicals and Other Substances							
Total number and volume of released chemicals and other substances	0	0	0	0		306-3	3.4.2 Occupational Health and Safety Management
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	2.1 Environmental Policy and Management
Environmental Investment							
Total amount of investment/expense in environmental protection (USD$10,000)	697.79	313.74	304.03	122.25		N/A	N/A

Social							
Item / Year	2021	2022	2023	2024	Note	GRI Disclosure	Chapter
Occupational Health and Safety Management Performance							
Number of occupational accidents	4	6	4	3	1. Statistics are recorded for every 1,000,000 hours 2. Statistical data includes the Vietnam Plant (QVH) starting from 2021	403-2	3.4.2 Occupational Health and Safety Management
Disabling Injury Frequency Rate (FR)	6	4	3	2			
Disabling Injury Severity Rate (SR)	0.144	0.111	0.110	0.098			
Occupational diseases rate (ODR)	3.86	1.475	5.258	2.264			
Number of work stoppages (times)	0	0	0	0			
Human Rights Management							
Incidents of discrimination	0	0	0	0		406-1	3.3.3 Human Rights Management System
Human rights complaints	0	0	0	1		103-2	
Employees' participation rate in labor unions (%)	3.69	7.54	10.15	21.12	Data consists of statistics from mainland China and Vietnam		3.3.4 Internal Communication Channels
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	1.2 Code of Conduct
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	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	1.3 Legal Compliance

Social							
Item / Year	2021	2022	2023	2024	Note	GRI Disclosure	Chapter
Customer Satisfaction Survey Results (Points)							
Medical image	94	98	95	96	The digital fashion center (Lighting) category was added in 2019	N/A	1.8 Customer Satisfaction
Precision optics	93	94	93	92			
Displays	97	96	94	97			
Manufacturing services	95	93	94	94			
Digital fashion design center	95	95	94	94			
Violations of Marketing Regulations							
Incidents of non-compliance with regulations concerning marketing communications	0	0	0	0		417-3	1.3 Legal Compliance
Customer Privacy							
Customer privacy violation complaints	0	0	0	0		418-1	1.6.3 Privacy Protection
Supply Chain Inspection							
Inspection and audit of social responsibility, and environmental health and safety of key suppliers (number of key suppliers)	24	37	22	39	1. We changed the inspection methods in 1.2016. We act concerning the Responsible Business Alliance (RBA) Code of Conduct and mainly perform on-site audits. 2. All human resources agencies and in-plant service providers have been included since 2019.	302-2 414-2	Please refer to the table on the left
Written inspections and audits of key suppliers Completion rate	96%	97%	95.7%	100%		302-2 414-2	Please refer to the table on the left

Economic							
Item / Year	2021	2022	2023	2024	Note	GRI Disclosure	Chapter
Number of patents							
Number of patents acquired in the year	40	25	52	76		N/A	2.7 Green Products and Circularity

Assessment of the Current Status of Qisda's Compliance with the Financial Supervisory Commission (FSC)'s Roadmap for Sustainable Development

Sustainable Development Action Plans for TWSE/TPEx Listed Companies" (2023) of the Financial Supervisory Commission (FSC)

I. Lead listed companies to reach net-zero:		
Initiative	Plan and Schedule	Qisda's Promotion Status
1、Promote companies to establish carbon reduction targets, strategies, and specific action plan	As of 2026, this initiative will be phased according to capital scale. 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. Committed to absolute emissions reduction in line with the Science Based Targets (SBT) initiative. 2. Committed to RE100 and has formulated renewable energy usage targets: (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	Corporations are encouraged to transition toward net-zero emissions. The FSC will study international practices and supervise the TWSE in assisting the Environmental Protection Administration (EPA) in building a GHG emission credit trading platform based on its experience in securities transactions.	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	The TWSE and TPEx frame recommended Scope 3 disclosure items with reference to international standards and domestic industry characteristics in 2023. The conference will be conducted in 2024 and the feasibility of mandatory disclosure will continue to be studied.	The Sustainability Report disclosed 5 pieces of Scope 3 information.

II. Deepen companies' sustainable governance culture		
Initiative	**Plan and Schedule**	**Qisda's Promotion Status**
1、Strengthen functions of independent directors and audit committee	By 2027, All TWSE- and TPEx-listed companies will be required to, at the end of the existing directors' terms, have independent directors make up no less than one-third of board seats with no more than three terms of office.	According to the articles of association, the Board of Directors currently set 9 seats for directors with 3-year terms. They are elected by shareholders' meeting from the list of director candidates and are eligible for re-election. Current term of board director: 2023.05.29-2026.05.28.
2、Gender diversity among directors of listed companies	To strengthen Board Diversity and consider promotion of female directors as an international trend, IPO should appoint at least one female director from 2023. From 2024, all TWSE- and TPEx-listed companies scheduled to hold board elections will be required to appoint at least one female director.	The Company has 2 Female Directors in 2023, reaching the status of gender diversity in corporate governance.
3、Candidate nomination system in emerging stock board companies	To further facilitate the exercise of shareholder activism, all TPEx Emerging Stock Board companies shall adopt the candidate nomination system for the election of directors in 2025.	N/A
4、Reasonable compensation policy	Reasonable performance evaluations and a fair compensation system are crucial to the sustainable development of enterprises. The TWSE incorporates metrics linking executive compensation to ESG performance in the Corporate Governance Evaluation indicators. Meanwhile, studying the feasibility of mandatory reporting of director compensation to shareholders in the AGM.	As of 2023, Qisda has officially linked executive compensation to ESG performance.
5、Encourage establishment of sustainable development committee (Chief Sustainability Officer)	To foster strong values and a culture of sustainability, the TWSE and TPEx publish the template of organizational regulations of sustainable development committee as reference for businesses in 2023. And seminars for exchanging practical experience will be conducted in 2024. In 2025, studying the feasibility of requiring listed companies to establish sustainable development committees.	The Company has established the Corporate Sustainable Development Committee composed of the Board members in 2023. The Vice President, Danny Lin, has been appointed Chief Sustainability Officer.

III. Enhance the disclosure of sustainable information			
Initiative	Plan and Schedule		Qisda's Promotion Status
1、Expanding the scope of sustainability information disclosure	(1) Enhance sustainable information disclosure in annual reports	Annual reporting requirements will be reviewed with reference to international standards to improve sustainable information disclosure. In 2023, the FSC amends the "Regulations Governing Information to be Published in Annual Reports of Public Companies."	The Company has adopted the GRI Standards for the sustainability report to comprehensively disclose the sustainability information.
	(2) Expand the scope of mandatory sustainability reporting to companies with less than NT$2 billion in capital		The Company has paid-in capital of NT$19.7 billion. A Sustainability Report has been created in compliance with regulations.
	(3) Expand adoption of SASB standards by TWSE and TPEx listed companies		SASB disclosure topics has been included in the sustainability report.
2、Improving the quality of sustainability information	(1) Explore expanding the scope of assurance on sustainability reports	In order to improve disclosure quality of sustainability reports, the TWSE and TPEx will study the feasibility of requiring listed companies to obtain assurance on sustainability indicators in 2024.	The AA1000 series standards are adopted for conducting assurance on the Sustainability Report.
	(2) Improve disclosure quality of sustainability reports	The TWSE and TPEx conduct spot checks on sustainability reports starting from 2023 and provide guidance for TWSE- and TPEx-listed companies to improve the disclosure quality of their sustainability reports.	N/A
	(3) Strengthen management of assurance institutions	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.	N/A
3、Align with ISSB sustainability disclosure standards		Aiming to meet international sustainability disclosure principles, the FSC will study the regulations of internal controls for the management of sustainability information. As well as establish the Sustainability Standards Committee within Accounting Research and Development Foundation. The FSC will explore and develop plans to align with ISSB sustainability disclosure standards following their announcement.	Relevant information is disclosed in the report with reference to the ISSB Sustainability Disclosure Standards.

IV. Strengthen communication with stakeholders		
Initiative	Plan and Schedule	Qisda's Promotion Status
1、Shorten the deadline for filing AGM's agenda handbooks and annual reports	In order to make certain that investors are fully apprised of resolutions to be proposed at the AGM, since 2024, the FSC is phasing in the requirement that listed companies disclose agenda handbooks and annual reports ahead of the AGM. It will be promoted that TWSE- and TPEx-listed companies with paid-in capital of less than NT$10 billion are required to file the shareholders' meeting agenda handbooks and supplementary materials 30 days before the AGM, and annual reports 14 days before the AGM.	It has been referenced.
2、Refine investor relations platform	The TDCC and TWSE will refine the investor relations platform to provide the necessary information to generate automated stewardship reports for institutional investors. The pilot test of investor relations platform will begin in 2024.	N/A
3、Encourage institutional investors to take collective engagements	Stakeholders play an important role in achieving sustainable development of corporation. The TDCC and TWSE will collect and study best practices for collective engagements from other countries and revise the Stewardship Principles in 2024.	N/A

V. Promotion of ESG evaluation and digitalization		
Initiative	Plan and Schedule	Qisda's Promotion Status
1、Establish digital platform for sustainability reporting	A digital platform will be developed to assist TWSE- and TPEx-listed companies to more effectively disclose ESG-relevant information and data in a standardized format. Pilot test of platform will begin in 2024.	N/A
2、Establish ESG database	TWSE will establish an ESG information platform and put it into operation in 2023 to provide one-stop services regarding ESG information. In order to cut down on manual operation costs, the TWSE will study XBRL format adoption to standardize current ESG indicators and for reporting ESG and sustainability-related data.	N/A
3、Create ESG evaluation	The creation of ESG evaluation will help cement sustainability culture within the market. It is expected that the indicators will be fully designed in 2023 and conduct pilot test in 2024. The ESG evaluation will be promoted based on the result of trial implementation.	N/A
4、Compile ESG 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 provided a complete standard, leaving Qisda unable to identify the degree of conformity.

Qisda's ESG Activity Video

Type	Links to multimedia
Corporate image	1. Qisda - Grand Fleet: Growing Together in Strength: https://www.youtube.com/watch?v=NluxnNYNZ-0 2. Qisda - Developing Smart Solutions: https://www.youtube.com/watch?v=gHSzEawW_HQ 3. Qisda - Delivering Secure Medical Solutions: https://www.youtube.com/watch?v=YsVJ6lKVcfM&t=1s 4. Qisda's Smart Technology and Products: https://youtu.be/l9LlzlK4LpA
Development for sustainability	1. Sustainable Achievements: https://youtu.be/jn28zK8x-5w 2. Join RE100: https://youtu.be/TIE38Ab7doE 3. 20% carbon reduction in the supply chain: https://youtu.be/RJmoUfYX-Ro 4. Qisda's vision for ESG: EP1-Qisda: Pioneering Global Carbon Platform, Reports in 1 Hour! EP2-Game-Changing Innovation: Qisda's Low-Carbon Products without Price Hike EP3-162% Cumulative Rotation Rate! How BenQ Qisda Group's Mentorship and Fleet Rotation Strategy is Paying Off EP4-BenQ Qisda Group's Talent Rotation Goes Global! Expanding into Overseas Markets 5. Earth Day Special: https://youtu.be/F60XwgYWhgE?si=JmArS9Y4FwDGh_Vg
Exhibition of smart medical technology (2024)	1. BenQ Qisda Group Medical Technology Showcase: Six Smart AI Healthcare Solutions Debut: https://www.youtube.com/watch?v=d0rYSXT4Kx0

Type	Links to multimedia
COMPUTEX (2024)	1. AI Navigator: BenQ COMPUTEX AI NOW Highlights: https://www.youtube.com/watch?v=QH_Ltd0JYjQ 2. SMART+ AI NOW assists the digital transformation of industries: https://www.youtube.com/watch?v=QoPjZn9dIJQ 3. COMPUTEX: BenQ Qisda Group's Green Expo 2.0 – Building a Low-Carbon, Zero-Waste Exhibition: https://www.youtube.com/watch?v=jY-gsfsI2FA 4. BenQ Qisda Group COMPUTEX 2024 Event Highlights: https://www.youtube.com/watch?v=m7hjO04pEEc
Happy workplace	1. 2024 BenQ Qisda Group's Family Day - Together by the Sea, Together in Happiness: https://www.youtube.com/watch?v=nAdhvctcGQM 2. 2025 BenQ & Qisda Group Spring Party: https://www.youtube.com/watch?v=nAdhvctcGQM

ISO 26000 Index

Core Subjects and Issues		Corresponding Chapter in the ESG Report	Page Number
Organizational Governance	Decision-Making and Implementation System for the Execution of Goals	Organization and Operation of Governance	037
Human Rights	Due diligence	Protection of Human Rights	175
	Human rights risk situations	Protection of Human Rights	175
	Avoidance of complicity	Protection of Human Rights	175
	Resolving grievances	Protection of Human Rights	175
	Discrimination and vulnerable groups	Protection of Human Rights	175
	Civil and political rights	Protection of Human Rights	175
	Economic, social and cultural rights	Protection of Human Rights	175
	Fundamental principles and rights at work	Protection of Human Rights	175

Core Subjects and Issues		Corresponding Chapter in the ESG Report	Page Number
Labor Practices	Employment and employment relationships	Talent Attraction and Development	147
	Conditions of work and social protection	Talent Attraction and Development	147
	Social dialogue	Talent Attraction and Development	147
	Health and safety at work	Occupational Safety, Health, and Management	180
	Human development and training in the workplace	Talent Attraction and Development	147
Environment	Prevention of pollution	Waste and Pollutants	110
	Sustainable resource use	Making Good Use of Water Resources	106
		Energy Consumption and Conservation	102
	Climate change mitigation and adaptation	Climate Adaptation and Mitigation	079
	Protection of the environment, biodiversity and restoration of natural habitats	Making Good Use of Water Resources	106
		Biodiversity and Forest Conservation	112

Core Subjects and Issues		Corresponding Chapter in the ESG Report	Page Number
Fair Operating Practices	Anti-corruption	Legal Compliance	047
	Responsible political involvement	The Company has not participated in any political activity during the current reporting period.	N/A
	Fair competition	Legal Compliance	047
	Promoting social responsibility in the value chain	Sustainable Supply Chain Management	063
	Respect for property rights	Legal Compliance	047
Consumer Topic	Fair marketing, factual and unbiased information and fair contractual practices	Legal Compliance	047
		Information and Privacy Security	058
	Protecting consumers' health and safety	Green Products and Circularity	123
	Sustainable consumption	Green Products and Circularity	123
	Consumer service, support, and complaint and dispute resolution	Customer Satisfaction	075
	Consumer data protection and privacy	Information and Privacy Security	058
	Access to essential services	Customer Satisfaction	075

Core Subjects and Issues		Corresponding Chapter in the ESG Report	Page Number
Consumer Topic	Education and awareness	Green Products and Circularity	123
		Talent Attraction and Development	147
Community Involvement and Development	Community Involvement	Social Care and Influence	190
	Education and culture	BenQ Foundation	196
	Employment creation and skills development	BenQ Foundation	196
		Talent Attraction and Development	147
	Technology development and access	BenQ Foundation	196
		Green Products and Circularity	123
	Wealth and income creation	BenQ Foundation	196
		Operational Performance	047
	Health	BenQ Foundation	196
		Occupational Safety, Health, and Management	180
	Social investment	BenQ Foundation	196
		Social Care and Influence	190

SDG Index

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page Number	Remarks
1	No Poverty	Partner with civil society networks to provide education and entrepreneurial skills training	BenQ Foundation	196	
2	Zero Hunger	Supporting, encouraging and demonstrating the continued viability of small-scale farming by developing partnerships with small farmers.	BenQ Foundation	196	
3	Good Health and Well-being	Make investments in health a priority in business operations	BenQ Foundation	196	
		Conduct health promotion activities	Occupational Safety, Health, and Management	180	
4	Quality Education	Provide employees with continuous opportunities to improve their (job) skills	BenQ Foundation	196	
		Develop cost-effective education products and services that eliminate barriers to access and improve the quality of learning.	BenQ Foundation Talent Attraction and Development	196 147	
5	Gender Equality	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	Talent Attraction and Development	147	
6	Clean Water and Sanitation	Reduce the likelihood of surface water contamination by treating and processing all waste with exceptional precaution	Making Good Use of Water Resources	106	
		Ensure that all employees and their families have ample access to safe drinking water and adequate sanitation.	Making Good Use of Water Resources	106	

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page Number	Remarks
7	Affordable and Clean Energy	Commit to sourcing 100% of operational electricity needs from renewable sources	Energy Consumption and Conservation	102	(1) The Company has joined the RE100 initiative, committing to achieve 100% renewable energy usage by the year 2040 (2) The Company has passed verification of its SBTi targets
		Prioritize energy efficiency across operations through tools such science-based targets (SBTi) and set up an internal carbon price	Sustainable Corporate Governance	016	
		Invest in R&D related to sustainable energy services	Sustainable Corporate Governance	016	
8	Decent Work and Economic Growth	Increase profitability with diversification, technology enhancement and innovation (No corresponding SDG Target and SDG compass guideline)	Operational Performance Talent Attraction and Development Sustainable Supply Chain Management	047 147 063	
		Eliminate discrimination and pay equal wage for equal work to all women and men (No corresponding SDG Target and SDG compass guideline).	Talent Attraction and Development	147	
		Put in place mechanisms to identify child labor and forced labor throughout global supply chains	Sustainable Supply Chain Management	063	
		Ensure employees' occupational health and safety (No corresponding SDG Target and SDG compass guideline)	Occupational Safety, Health, and Management	180	
9	Industry, Innovation and Infrastructure	Invest in new, resilient infrastructure to make the existing infrastructure more sustainable	BenQ Foundation	196	
		Establish standards and promote regulations that ensure company projects and initiatives are sustainably managed	Sustainable Corporate Governance	016	
10	Reduced Inequalities	Ensure equal opportunities and make efforts to reducing inequality (No corresponding SDG Target and SDG compass guideline)	Protection of Human Rights	175	
		Partner with civil society networks to provide education and entrepreneurial skills training	Social Care and Influence	190	
11	Sustainable Cities and Communities	Reduce environmental impact on cities through management of elements such as air quality and waste (No corresponding SDG Target and SDG compass guideline)	Social Care and Influence Waste and Pollutants	190 110	
		Enhance adaptability in disasters of cities and other human settlements, as well as develop and implement overall management measures for disasters and risks	Risk Management	049	

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page Number	Remarks
12	Responsible Consumption and Production	Implement tools to analyze the carbon footprint (CFP) of products	Green Products and Circularity	123	
		Reduce environmental impacts of manufactured products by substituting raw materials with recycled or upcycled materials	Green Products and Circularity	123	
		Apply modular design so that individual components of the product can be easily disassembled and recycled	Green Products and Circularity	123	
		Significantly reduce waste	Green Products and Circularity	123	
		Ensure adoption of sustainable practices and integrate information about sustainability into reporting cycles	Green Products and Circularity	123	
		Sustainability education (No corresponding SDG Target and SDG compass guideline)	Green Products and Circularity BenQ Foundation Sustainable Supply Chain Management	123 196 063	
		Enable sustainable consumption by developing innovative solutions to reduce energy needs	Sustainable Supply Chain Management	063	
		Green procurement	Sustainable Supply Chain Management	063	
13	Climate Action	Source all electricity the company consumes at its facilities from renewable sources; install renewable energy generation capacity on-site Replace inverter chiller	Energy Consumption and Conservation	102	
		Retrofit the lighting systems of the Company's facilities to energy-efficient LED lighting	Energy Consumption and Conservation	102	
		Increase investment in innovative solutions to improve the efficiency of the Company's products, thereby enabling customers to reduce their GHG emissions	Climate Adaptation and Mitigation	079	
			Green Products and Circularity	123	
		Understand climate-related risks and build resilience into the Company's assets and supply chain	Climate Adaptation and Mitigation	079	
		Improve and increase awareness on the reduction of, impact of and ways to adapt to climate change (No corresponding SDG Target and SDG compass guideline)	Climate Adaptation and Mitigation	079	
		Calculate the carbon footprint (CFP) of products	Green Products and Circularity	123	
		Conduct life cycle assessments (LCA)	Green Products and Circularity	123	

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page Number	Remarks
14	Life Below Water	Reduce the amount of waste potentially entering the environment by altering the design, manufacture, or use of products and packaging	Green Products and Circularity	123	
		Utilize a value-chain approach to create connections between the design, packaging, marketing and recycling of materials with the goals of reducing products' environmental impact at the end of their life cycle	Green Products and Circularity	123	
15	Life on Land	Commit to and implement responsible sourcing practices	Green Products and Circularity Sustainable Supply Chain Management Biodiversity and Forest Conservation	123 063 112	
16	Peace, Justice and Strong Institutions	Comply with laws and seek to meet international standards; require and support business partners in doing the same	Legal Compliance	047	
		Conduct risk and impact assessments to identify and mitigate risks of contributing to corruption, violence and conflict	Code of Conduct	044	
17	Partnerships for the Goals	Provide manpower and resources to developing countries (No corresponding SDG target and SDG compass guideline)	Social Care and Influence	090	Currently, Qisda only implements community engagement and development programs at its business locations. These include: 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。

Qisda Management Systems for SDGs

Management System Certification		Scope			Contributing to SDGs (with Icons)
Pillars	Name	Taiwan	China	Vietnam	
E	ISO 14001 (Environmental management system)	●	●	●	1 NO POVERTY; 2 ZERO HUNGER; 3 GOOD HEALTH AND WELL-BEING; 4 QUALITY EDUCATION; 6 CLEAN WATER AND SANITATION; 7 AFFORDABLE AND CLEAN ENERGY; 8 DECENT WORK AND ECONOMIC GROWTH; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION; 14 LIFE BELOW WATER; 15 LIFE ON LAND
E	IEC 62430 (Ecological Product Design)	●			9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
E	ISO 14064-1 (GHG Inventory)	●	●	●	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 13 CLIMATE ACTION
E	ISO 50001 (Energy Management Systems)	●	●	●	7 AFFORDABLE AND CLEAN ENERGY; 11 SUSTAINABLE CITIES AND COMMUNITIES; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION
E	QC080000 (Hazardous Substance Process Management Systems)	●	●	●	3 GOOD HEALTH AND WELL-BEING; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION
S	ISO 45001 (Occupational Health and Safety Management System)	●	●	●	3 GOOD HEALTH AND WELL-BEING; 5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 10 REDUCED INEQUALITIES; 11 SUSTAINABLE CITIES AND COMMUNITIES
S	SA 8000 (Social Accountability Management Systems)	●	●	●	1 NO POVERTY; 3 GOOD HEALTH AND WELL-BEING; 6 CLEAN WATER AND SANITATION; 8 DECENT WORK AND ECONOMIC GROWTH; 10 REDUCED INEQUALITIES
G	ISO 27001 (Information Security Management Systems)	●	●	●	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
G	ISO 9001 (Quality Management Systems)	●	●	●	1 NO POVERTY; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
G	ISO 13485 (Medical Device Quality Management System)	●	●		3 GOOD HEALTH AND WELL-BEING; 10 REDUCED INEQUALITIES; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Independent Assurance Statement

BUREAU VERITAS

INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of QISDA CORPORATION

Introduction and objectives of work

Bureau Veritas Certification Taiwan has been engaged by QISDA CORPORATION to conduct an independent assurance of its QISDA CORPORATION 2024 Corporate Sustainability Report. This Assurance Statement applies to the related information included within the scope of work described below.

This information and its presentation in the QISDA CORPORATION 2024 Corporate Sustainability Report are the sole responsibility of the management of QISDA CORPORATION Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

The objective of our engagement is to provide assurance to QISDA CORPORATION stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.

Scope of work

The scope of our work was limited to assurance over AA1000 AccountAbility Principles and performance data, included in the ESG Report for the reporting period January 1, 2024, to December 31, 2024. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in QISDA CORPORATION 2024 Corporate Sustainability Report;
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;
- Evaluation of the Report against the main principles of the AA1000 Accountability Principle (2018)[1]
  - Inclusivity
  - Materiality
  - Responsiveness
  - Impact
- Evaluation of the Report against the principles of Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Balance, Comparability, Accuracy, Timeliness, Clarity, and Reliability, as defined in the GRI Standards.

Reporting Criteria

BUREAU VERITAS

QISDA CORPORATION 2024 Corporate Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI), as well as internal definitions set by QISDA CORPORATION for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.

Limitations and Exclusions

Our work was subject to the following exclusions:

- Financial data, including financial data that feeds into the calculation of information in the ESG report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;
- Greenhouse gas emissions are verified by verification body selected by QISDA CORPORATION and are relied on as accurate for the purposes of our scope of work.
- Information related to activities outside the defined reporting period or scope;
- Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent) and any QISDA CORPORATION or third-party anecdotes or testimonials;
- Content of external websites or documents linked from the ESG Report and country or business unit specific Reports of other QISDA CORPORATION entities or joint ventures;
- Appropriateness of any new targets, commitments, and objectives established and communicated by QISDA CORPORATION; and
- Appropriateness of definitions and any internal reporting criteria adopted by QISDA CORPORATION for its disclosures.

The following limitations should be noted:

Our work was limited to QISDA CORPORATION Head Office activities where QISDA CORPORATION consolidates and reconciles data provided by its markets, countries of operation, suppliers and other third parties. The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market and site level, not addressed as part of this assurance.

This High level assurance engagement relies on a risk based selected sample of the information in the ESG report and the associated limitations that this entails.

Responsibilities

The preparation and presentation of the ESG Report are the sole responsibility of the management of QISDA CORPORATION

Bureau Veritas was not involved in the drafting of the ESG Report. Our responsibilities were to:

- Provide High level assurance as per AA1000 over the accuracy, reliability and objectivity of the information contained within the ESG Report;

- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our detailed conclusions and recommendations in an internal report to QISDA CORPORATION management.

Assessment Standard

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (AA1000AS v3), Type 2 at a High level of assurance.

Summary of work performed

As part of our independent assurance, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of QISDA CORPORATION;
2. Review of documentary evidence produced by QISDA CORPORATION;
3. Review performance data listed in report with sampling basis;
4. Visits to 1 site located in Taiwan (Taoyuan City);
5. Evaluate the design of internal systems, processes and controls for data collection, aggregation, analysis and reporting, including assessing the appropriateness of assumptions made, estimation techniques used and reporting boundaries;
6. Confirm where relevant the accuracy of information with third parties and/or partner agencies;
7. Assess the disclosure and presentation of QISDA CORPORATION 2024 Corporate Sustainability Report to ensure consistency with assured information.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide reasonable, rather than absolute assurance and we believe it provides a reasonable basis for our conclusions.

Our findings

On the basis of our methodology and the activities described above, it is our opinion that:

- The information and data included in QISDA CORPORATION 2024 Corporate Sustainability Report are accurate, reliable and free from material mistake or misstatement;
- The Report provides a fair representation of QISDA CORPORATION's activities over the reporting period;
- The information is presented in a clear, understandable and accessible manner, and allows readers to form a balanced opinion over QISDA CORPORATION's performance and status during the reporting period;
- The Report properly reflects the organisation's alignment to and implementation of the AA1000 Assurance Standard V3 principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;

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- QISDA CORPORATION has established appropriate systems for the collection, aggregation and analysis of relevant information;

Alignment with the principles of AA1000 Accountability Principle (2018)

Inclusivity

QISDA CORPORATION has processes in place for engaging with key stakeholders including socially responsible investors, clients, employees, supply chain and local community; and has undertaken a number of formal stakeholder engagement activities in 2024 covering a range of material topics such as Economic, Social and Environment.

Materiality

The Report addresses the range of environmental, social and economic issues of concern that QISDA CORPORATION has identified as being of highest material importance. The identification of material topics has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns.

Responsiveness

QISDA CORPORATION is responding to those issues it has identified as material and demonstrates this in its policies, objectives, indicators and performance targets. The reported information can be used by the organisation and its stakeholders as a reasonable basis for their opinions and decision-making.

Impact

QISDA CORPORATION's management system can monitor, measure and be accountable for how their actions affect their broader ecosystems.

Key areas for ongoing development

Based on the work conducted, we recommend QISDA CORPORATION to consider the following:

- Encouraging the organization to communicate with non-important stakeholders can also be included in the survey of sustainability issues, which will help the organization to respond in an integrated manner. (RESPONSIVENESS)

Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 195 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

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No member of the assurance team has a business relationship with QISDA CORPORATION, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

Bureau Veritas Certification Taiwan
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17th April, 2025

Technical Reviewer: Ryan Wu Date:2025/4/17

Verifier: Lily Chuang Date:2025/4/17

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