


# 5 ESG Sustainability Performance

- GRI Standards Index
- SASB Metrics
- Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE
- TCFD
- Quantitative Indicator for Sustainable Development
- Qisda's Alignment with Financial Supervisory Commission's Path of Sustainable Development
- Qisda's ESG Activity Video
- Development status of short, medium and long term goals
- ISO 26000 Index
- SDGs Index
- Qisda Management Systems for SDGs
- Assurance Statement



# GRI Standards Index

## ● GRI 2 General disclosures 2021



Topic	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page	Remarks	External assurance
 <p>The organization and its reporting practices</p>	2-1 Organizational details	2-1-a	About the Report	03		●
		2-1-b	About the Report	03		●
		2-1-c	About the Report	03		●
		2-1-d	About the Report	03		●
	2-2 Entities included in the organization's sustainability reporting	2-2-a	About the Report	03		●
		2-2-b	There are no differences.			●
		2-2-c	N/A			●
	2-3 Reporting period, frequency and contact point	2-3-a	About the Report	03		●
		2-3-b	About the Report	03		●
		2-3-c	About the Report	03		●
		2-3-d	About the Report	03		●
	2-4 Restatements of information	2-4-a	There are no restatements of information.			●
	2-5 External assurance	2-5-a	About the Report	03		●
		2-5-b	About the Report	03		●

● **Statement of use:** The Qisda Sustainability Report is reported in compliance with GRI Standards. The reporting period of data and information disclosed is from January 1, 2023 to December 31, 2023.


GRI 1 used: Foundation 2021

Applicable GRI Sector Standard/s: N/A



● GRI 2 General disclosures 2021

Topic	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page	Remarks	External assurance	
 <p>Activities and workers</p>	2-6 Activities, value chain and other business relationships	2-6-a	Business Overview and Organizational Structure	04		●	
		2-6-b	Business Overview and Organizational Structure	04		●	
		2-6-c	Business Overview and Organizational Structure	04		●	
		2-6-d	Business Overview and Organizational Structure	04		●	
	2-7 Employees	2-7-a	Recruitment of Diverse Talents	147		●	
		2-7-b	Recruitment of Diverse Talents	147		●	
		2-7-c	Recruitment of Diverse Talents	147		●	
		2-7-d	Recruitment of Diverse Talents	147		●	
		2-7-e	Recruitment of Diverse Talents	147		●	
	2-8 Workers who are not employees	2-8-a	Recruitment of Diverse Talents	147		●	
		2-8-b	Recruitment of Diverse Talents	147		●	
		2-8-c	Recruitment of Diverse Talents	147		●	
	 <p>Governance</p>	2-9 Governance structure and composition	2-9-a	Organization and Operation of Governance	44		●
			2-9-b	Organization and Operation of Governance	44		●
2-9-c			Organization and Operation of Governance	44		●	
2-10 Nomination and selection of the highest governance body		2-10-a	Structure and Operation of the Board of Directors	44		●	
		2-10-b	Election and Diversity of the Board Members	44		●	
2-11 Chair of the highest governance body		2-11-a	Structure and Operation of the Board of Directors	44		●	
		2-11-b	Structure and Operation of the Board of Directors	44		●	

GRI 2 General disclosures 2021

Topic	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page	Remarks	External assurance
 <p>Governance</p>	2-12 Role of the highest governance body in overseeing the management of impacts	2-12-a	Organization and Operation of Governance	44		●
		2-12-b	Organization and Operation of Governance	44		●
		2-12-c	Organization and Operation of Governance	44		●
	2-13 Delegation of responsibility for managing impacts	2-13-a	Organization and Operation of Governance	44		●
		2-13-b	Organization and Operation of Governance	44		●
	2-14 Role of the highest governance body in sustainability reporting	2-14-a	Organization and Operation of Governance	44		●
		2-14-b	N/A			●
	2-15 Conflicts of interest	2-15-a	Communication Mechanism for Reports and Suggestions	52		●
		2-15-b	Organization and Operation of Governance	44		●
	2-16 Communication of critical concerns	2-16-a	Organization and Operation of Governance	44		●
		2-16-b	Organization and Operation of Governance	44		●
	2-17 Collective knowledge of the highest governance body	2-17-a	Diversity of the Board Members + Risk Management Background	47		●
	2-18 Evaluation of the performance of the highest governance body	2-18-a	Organization and Operation of Governance	44		●
		2-18-b	Performance evaluation of the Board of Directors	48		●
		2-18-c	Performance evaluation of the Board of Directors	48		●

GRI 2 General disclosures 2021



Topic	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page	Remarks	External assurance
 <p>Governance</p>	2-19 Remuneration policies	2-19-a	Compensation System for Directors and Managers	49		●
		2-19-b	Compensation system for Directors and Managers	49		●
	2-20 Process to determine remuneration	2-20-a	Organization and Operation of Governance	49		●
		2-20-b	N/A			●
	2-21 Annual total compensation ratio	2-21-a	QTY: 18.7 QCS: 9.5			●
		2-21-b	QTY: 1.1 QCS: -0.1			●
		2-21-c	GRI 2-21 The annual total compensation ratio can be calculated using the following formula			●
 <p>Strategy, policies and practices</p>	2-22 Statement on sustainable development strategy	2-22-a	Sustainable Corporate Governance	15		●
	2-23 Policy commitments	2-23-a	Qisda's Human Rights Policy	176	The Company has not endorsed any collective bargaining agreements with its employees.	●
		2-23-b	Qisda's Human Rights Policy	176		●
		2-23-c	Qisda's Human Rights Policy	176		●
		2-23-d	Qisda's Human Rights Policy	176		●
		2-23-e	Qisda's Human Rights Policy	176		●
	2-23-f	Qisda's Human Rights Policy	176		●	
2-24 Embedding policy commitments	2-24-a	Qisda and Our stakeholders	24		●	

remarks 1 Taiwan: 18.7 China Suzhou: 9.5

remarks 1 Taiwan: 1.1 China Suzhou: -0.1

remarks 1 GRI 2-21 The annual total compensation ratio can be calculated using the following formula.



● GRI 2 General disclosures 2021

Topic	Item of disclosure	GRI Disclosure	Corresponding chapter/explanation	Page	Remarks	External assurance
 <p>Strategy, policies and practices</p>	2-25 Processes to remediate negative impacts	2-25-a	Qisda and Our stakeholders	24		●
		2-25-b	Qisda's Human Rights Policy	176		●
		2-25-c	Human Rights Management Practices	180		●
		2-25-d	Human Rights Management Practices	180		●
		2-25-e	Human Rights Management Practices	180		●
	2-26 Mechanisms for seeking advice and raising concerns	2-26-a	Code of Conduct	50		●
	2-27 Compliance with laws and regulations	2-27-a	Legal Compliance	54		●
		2-27-b	Legal Compliance	54		●
		2-27-c	Legal Compliance	54		●
		2-27-d	Legal Compliance	54		●
2-28 Membership associations	2-28-a	Participation in Associations	10		●	
 <p>Stakeholder engagement</p>	2-29 Approach to stakeholder engagement	2-29-a	Qisda and Our stakeholders	24		●
	2-30 Collective bargaining agreements	2-30-a	Internal Communication Channels	181-182	As no employees in Taiwan participate in labor unions, statistics have only been collected from Suzhou and Vietnam.	●
		2-30-b	Internal Communication Channels	181-182	There is no establishment of a labor union in Taiwan.	●




### GRI 3 Material Topics Disclosure

GRI Standards	Item of Disclosure	Page number
	3-1 Process to determine material topics	24-26
	3-2 List of material topics	27
	3-3 Management of material topics	29-38


### GRI 3 Environment-related Material Topics

GRI Standards	Item of Disclosure	Page number
 <b>R&amp;D and Innovation of Green Products</b>		
301 Materials	301-1 Materials used by weight or volume	142-143
	301-2 Recycled input materials used	143
	301-3 Reclaimed products and their packaging materials	143
302 Energy	302-5 Reductions in energy requirements of products and services	108 132-135 143-144
417 Marketing and labelling	417-1 Requirement of product and service information and labeling	140-142
 <b>Climate Strategy</b>		
201 Economic performance	201-2 Financial implications and other risks and opportunities due to climate change	96-103
305 Emissions	305-1 Direct (Scope 1) GHG Emissions	110



### GRI 3 Environment-related Material Topics

GRI Standards	Item of Disclosure	Page number
 <b>Climate Strategy</b>		
305 Emissions	305-2 Energy indirect (Scope 2) GHG Emissions	110
	305-3 Other indirect (Scope 3) GHG Emissions	111
	305-4 GHG Emissions intensity	108
	305-5 Reduction of GHG Emissions	108
	305-6 ODS Emissions	118
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	118
 <b>Energy use and energy saving</b>		
302 Energy	302-1 Energy consumption within the organization	108
	302-2 Energy consumption outside of the organization	108
	302-3 Energy intensity	108
	302-4 Reduction of energy consumption	108
	302-5 Reductions in energy requirements of products and service	108 132-135 143-144
 <b>Waste material and pollutants</b>		
306 Waste	306-1 Waste generation and significant waste-related impacts	117

### GRI 3 Governance-related Material Topics


GRI Standards	Item of Disclosure	Page number
 <b>Sustainable Supply Chain Management</b>		
204 Procurement Practices	204-1 Proportion of spending on local suppliers	81
205 Anti-Corruption	205-2 Communication and training about anti-corruption policies and procedures	50
301 Materials	301-1 Materials used by weight or volume	142-143
	301-2 Recycled input materials used	143
	301-3 Reclaimed products and their packaging material	143
308 Supplier Environment Assessment	308-1 New suppliers that were screened using environmental criteria	76
	308-2 Negative environmental impacts in the supply chain and actions taken	77
414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	74-75
	414-2 Negative social impacts in the supply chain and actions taken	77-78

### GRI 3 Governance-related Material Topics



GRI Standards	Item of Disclosure	Page number
 <b>Customer Relations management</b>		
416 Customer Health and Safety	416-1 Assessment of the health and safety impacts products and service categories	137
	416-2b Incidents of non-compliance concerning the health and safety impacts of products and services	86
417 Marketing and labelling	417-1 Requirements for product and service information and labeling	140-142
	417-2 Incidents of noncompliance concerning product and service information and labeling	86
	417-3 Incidents of noncompliance concerning marketing communications	No penalty
418 Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No events occurred
Self-disclosure	Customer satisfaction score: 93	84
 <b>Operational and financial performance</b>		
201 Economic performance	201-1 Direct economic value generated and distributed	54
	201-2 Financial implications and other risks and opportunities due to climate change	96-103




### GRI 3 Governance-related Material Topics

GRI Standards	Item of Disclosure	Page number
 <b>Operational and financial performance</b>		
201 Economic performance	201-3 Defined benefit plan obligations and other retirement plans	159
	201-4 Financial assistance received from government	N/A
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	194
	203-2 Significant indirect economic impacts	39-42
205 Anti-Corruption	205-1 Operations assessed for risks related to corruption	50
	205-2 Communication and training about anti-corruption policies and procedures	50
	205-3 Confirmed incidents of corruption and actions taken	50
206 Anti-Competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	54

### GRI 3 Social-related Material Topics

GRI Standards	Item of Disclosure	Page number
 <b>Talents policy</b>		
201 Economic performance	201-3 Defined benefit plan obligations and other retirement plans	159
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
401 Employment	401-1 New employee hires and employee turnover	147, 161
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	158
	401-3 Parental leave	158
402 Labor/ Management relations	402-1 Minimum notice periods regarding operational change	182
 <b>Employee training and development</b>		
404 Training and education	404-1 Average hours of training per year per employee	170
	404-2 Programs for upgrading employee skills and transition assistance programs	162

GRI 3 Social-related Material Topics

GRI Standards	Item of Disclosure	Page number
 <b>Employee training and development</b>		
404 Training and education	404-3 Percentage of employees receiving regular performance and career development reviews	175
<b>Occupational Health and Safety Management</b>		
403 Occupational Health and Safety	403-1 Occupational health and safety management system	188
	403-2 Hazard identification, risk assessment and incident investigation	189
	403-3 Occupational health services	183
	403-4 Worker participation, consultation, and communication on occupational health and safety	182
	403-5 Worker training on occupational health and safety	191
	403-6 Promotion of worker health	183
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	189
	403-8 Workers covered by an occupational health and safety management systems	191-192
	403-9 Work-related injuries	191
	403-10 Work-related ill-health	184



# 2023 -SASB Industry-Specific Metrics

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
<b>Water Management</b>					
TC-ES-140a.1	(1) Total water water withdrawn	416,629 metric tons/year	Making Good Use of Water Resources	113	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	84.06%			
<b>Waste Management</b>					
TC-ES-150a.1	Total amount of hazardous waste	Total amount: 721 metric tons	Waste Recycling	117	
	Percentage Recycled	Recycling rate: 91%			
<b>Labor Practices</b>					
TC-ES-310a.1	(1) Number of work stoppages	0	Occupational Safety, Health and Management	183	For all factories: No related accidents occurred in 2023.
	(2) Total days idle	0			
<b>Labor Status</b>					
TC-ES-320a.1	(1) Total recordable incident rate (TRIR) for direct employees and contract employees	For direct employees:	Occupational Safety, Health and Management	183	
	(2) Near miss frequency rate (NMFR) for direct employees and contract employees	For direct employees:			

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
<b>Labor Statu</b>					
TC-ES-320a.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	72	a. Facilities: <b>6</b> b. Facilities passing the RBA audit: <b>5</b> Percentage: <b>83.33%</b>
	(2) Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) or equivalent by: (b) high-risk facilities	0%			<b>High-risk facilities: None</b>
	(3) Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) or equivalent by: (a) all suppliers	3.13%			Tier 1 suppliers: <b>703</b> Suppliers passing the RBA audit equivalent: <b>22</b> Percentage: <b>3.13%</b>
	(4) Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) or equivalent by: (b) high-risk suppliers	N/A			<b>Currently no relevant statistic.</b>
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	72	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	40%			Other Priority non-conformances of facilities: Total items: <b>10</b> Improved items: <b>4</b> Improvement rate: <b>40%</b>
	(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).			Amount of non-conformances of each audit dimension for the entity's facilities / Total amount of non-conformances for the entity's facilities Total amount of non-conformances for Tier 1 supplier facilities
	(a) Tier 1 supplier facilities' non-conformance rate with the RBA Validated Audit Process or equivalent	0%			Priority non-conformances of Tier 1 suppliers: None
	(b) Tier 1 supplier facilities' non-conformance rate with the RBA Validated Audit Process or equivalent	84%			Other non-conformances of Tier 1 suppliers: Total items: <b>85</b> Improved items: <b>71</b> Improvement rate: <b>84%</b>

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
<b>Product Lifecycle Management</b>					
TC-ES-410a.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.
<b>Materials Sourcing</b>					
TC-ES-440a.1	Description of the management of risks associated with the use of critical materials	Qisda supports the global boycott for conflict minerals. We have established a Conflict Minerals Commitment with reference to OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. Meanwhile, collaborating with suppliers to conduct investigations to prevent direct or indirect sourcing of conflict minerals.	Conflict Minerals Management		

**TC-ES-320a.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	60%	20%	0%	10%	10%

(2) Deficiencies of each audit dimension/total deficiency of Tier 1 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	27%	54%	12%	2%	5%





# 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
1.	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	1. Total Global Energy Consumed:405,842 GJ 2. Purchased Electricity (percentage, %) :73.8% 3. Percentage Renewable:4.6% 4. Purchased Renewable Energy Certificates:21.6%	Gigajoules (GJ), percentage (%)	Energy Consumption and Conservation
2.	Total water withdrawn, total water consumption	Quantitative	1. Total Water Withdrawn:416,629 (m³) 2. Total Water Consumed:83,326 (m³)	Thousand cubic meters (m³)	Making Good Use of Water Resources
3.	Total hazardous waste generated and percentage recycled	Quantitative	1. Hazardous Waste :721(t) 2. Percentage of Hazardous Waste recycled:18% 3. Percentage of Total Waste recycled:91%	Metric tons (t), percentage(%) (remarks: Waste and Pollutants)	Waste and Pollutants
4.	Types of, number of employees in and rate of occupational accidents	Quantitative	1. Occupational Accident: fall 2. Number of Individuals:3 3. FR:0.11 4. SR:5	Percentage (%), quantity (remarks: Occupational Safety, Health and Management)	Occupational Safety, Health and Management
5.	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled (Note 1)	Qualitative description	1. Electronic Waste produced by manufacturing (including scrapped products):127 (t) 2. Percentage Recycling:18%	Metric tons (t), percentage (%) (Green Products and Circularity)	
6.	Description of the management of risks associated with the use of critical materials	Quantitative	Qisda supports the global boycott for conflict minerals. We have established a Conflict Minerals Commitment with reference to OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. Meanwhile, collaborating with suppliers to conduct investigations to prevent direct or indirect sourcing of conflict minerals.	Not applicable	Sustainable Supply Chain Management
7.	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	Code of Conduct
8.	Production by product category	Quantitative	LCD Display shipment volume: 16.2million units	Varies by product category (Green Products and Circularity)	

Note 1: 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
 <p><b>Governance</b></p>	Disclose of the organization's governance around climate-related risks and opportunities	(a) Describe the board's oversight of climate-related risks and opportunities (b) Describe management's role in assessing and managing climate-related risks and opportunities	<ul style="list-style-type: none"> <li>The Corporate Sustainable Development Committee comprises of members from the Board of Directors and plays a vital role in defining business vision, creating strategies, and setting goals. All the sustainability-related activities are executed by the ESG Committee. Additionally, the Risk Management Committee conducts the assessment of risks and opportunities related to climate change annually.</li> <li>Planning response measures for significant risks (including climate risks) based on the annual risk identification, and reporting the effectiveness of risk responses annually to the Board of Directors.</li> </ul>	Climate Adaptation and Mitigation  <b>I. Governance</b>	87-88
 <p><b>Strategy</b></p>	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.	<ul style="list-style-type: none"> <li>Regarding physical risks, climate-related risks and opportunities over the short, medium, and long term have been identified by conducting future climate simulations for the year 2050 with climate change based on three IPCC RCP scenarios.</li> <li>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.</li> <li>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.</li> </ul>	Climate Adaptation and Mitigation  <b>II. Strategy</b>	90 96-107
 <p><b>Risk Management</b></p>	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 processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>	Climate Adaptation and Mitigation  <b>III. Risk Management</b>	89 92-94
 <p><b>Metrics and Targets</b></p>	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 process (b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks (c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	<ul style="list-style-type: none"> <li>Announced net-zero goal to switch to 100% renewable energy by 2024 and reach net-zero emissions by 2050.</li> <li>Required suppliers to cut carbon emissions by 30% by 2030 (compared to the year of 2021))</li> <li>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.</li> </ul>	Climate Adaptation and Mitigation  <b>IV. Metrics and Targets</b>	88 91-107

## Table of Quantified Key Performance Indicator for Sustainable Development (Past 4 years:2020~2023)

Economic							
Item	2020	2021	2022	2023	Note	GRI Disclosure	Chapter
<b>Economical Value</b>							
Consolidated revenue (100 million)	1,917	2,260	2,398	2,036	Numbers are denominated in NT\$	201-1	Operational Performance
Net income attributed to the owners of the parent (100 million)	50	83	83	30			
<b>Number of patents</b>							
Total received patents	1,134	1,174	1,199	1,251		N/A	Green Products and Circularity
<b>Design Excellence Awards</b>							
Number of awards received	1	1	3	1	The awards include: iF, Red Dot, iF China, G-Mark, Bio, Golden Pin, etc.	N/A	Qisda's Advantages and Accomplishments

Environmental							
Item	2020	2021	2022	2023	Note	GRI Disclosure	Chapter
<b>Total Raw Material Consumption</b>							
Tin (solder paste, bars, wire) (tons)	220	237	192	151	Statistical data includes the Vietnam Plant (QVH) starting from 2021	301-1	N/A
Flux (tons)	182	273	127	111			
Hardware (10,000 tonnes)	1.2	1.2	1.01	0.9			
<b>Primary Energy Consumption</b>							
Natural gas (1,000 cubic meters)	623.7	637.2	339.2	198.5	Statistical data includes the Vietnam Plant (QVH) starting from 2021	302-1	Energy Consumption
Gasoline (tons)	22	13.9	99.9	96.9			
Diesel fuel (tons)	9.5	10.8	14.7	29.6			



## Environmental

Item	2020	2021	2022	2023	Note	GRI Disclosure	Chapter
<b>Total Indirect Energy Consumption</b>							
Purchased electricity (10,000 MWh)	12.19	12.79	11.78	10.90	Statistical data includes the Vietnam Plant (QVH) starting from 2021	302-2	Energy Consumption
<b>Total Water Consumption</b>							
Global water consumption (million liters)	561	517	441	417	Statistical data includes the Vietnam Plant (QVH) starting from 2021	303-3 (2018)	Utilization of Water
Water consumption per million USD value (tons)	135	106	105	142			
Global wastewater disposal (million liters)	449	414	353	333		303-2 (2018)	
<b>Total GHG Emission</b>							
Direct GHG Emissions(million tCO <sub>2</sub> e)	0.22	0.22	0.48	0.35	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	GHG Emissions
Indirect GHG emissions from energy consumption (million tCO <sub>2</sub> e)	9.34	10.4	7.07	4.84			
Other indirect GHG emissions (tCO <sub>2</sub> e)	46	76	1,802	1,756	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	GHG Emissions
Greenhouse gas emission per million USD value (tCO <sub>2</sub> e)	23.1	21.9	17.7	17.7	Reduced 19% compared to that of 2021	N/A	Reduction Targets and Commitments
Energy consumption per million USD value (kWh)	29,338	26,284	29,436	38,957	Reduced 41% compared to that of 2021	305-4	
Global GHG emissions per personal hourly electricity consumption (kilogram of CO <sub>2</sub> e)	2.3	2.5	1.9	1.8	Reduced 29% compared to that of 2021	305-4	

Environmental							
Item	2020	2021	2022	2023	Note	GRI Disclosure	Chapter
<b>Waste Management</b>							
Total recyclable waste globally (%)	91	91	91	91	Remained the same as 2022	306-2	Waste Management
Total recyclable waste globally (metric tons)	32,521	37,619	31,561	24,317	Statistical data includes the Vietnam Plant (QVH) starting from 2021		
Total burned non-recyclable waste globally (metric tons)	2,838	2,987	2,613	1,662			
Total non-hazardous waste (metric tons)	35,359	40,606	34,174	25,979			
Total hazardous waste (metric tons)	484	627	877	721	Referring to SASB Disclosure data in 2022. Discloses statistical data for the year 2023.		
<b>Released Chemicals and Other Substances</b>							
Total number and volume of released chemicals and other substances	0	0	0	0		306-3	OH&S Management
<b>Violations of Environmental Regulations</b>							
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
<b>Environmental investment</b>							
Total amount of investment/expense in environmental protection (USD\$10,000)	191	698	314	304		N/A	N/A
<b>Number of Employees</b>							
Taiwan	1,722	1,729	1,651	1,562	Statistical data includes the Vietnam Plant (QVH) starting from 2021	401-1	Recruitment of Diverse Talents
Suzhou, China	8,546	5,388	4,761	5,125			
Vietnam	-	399	512	991			
Service centers (Singapore, Japan and the US)	30	28	26	25			
	10,298	7,544	6,950	7,703			

## Environmental Performance

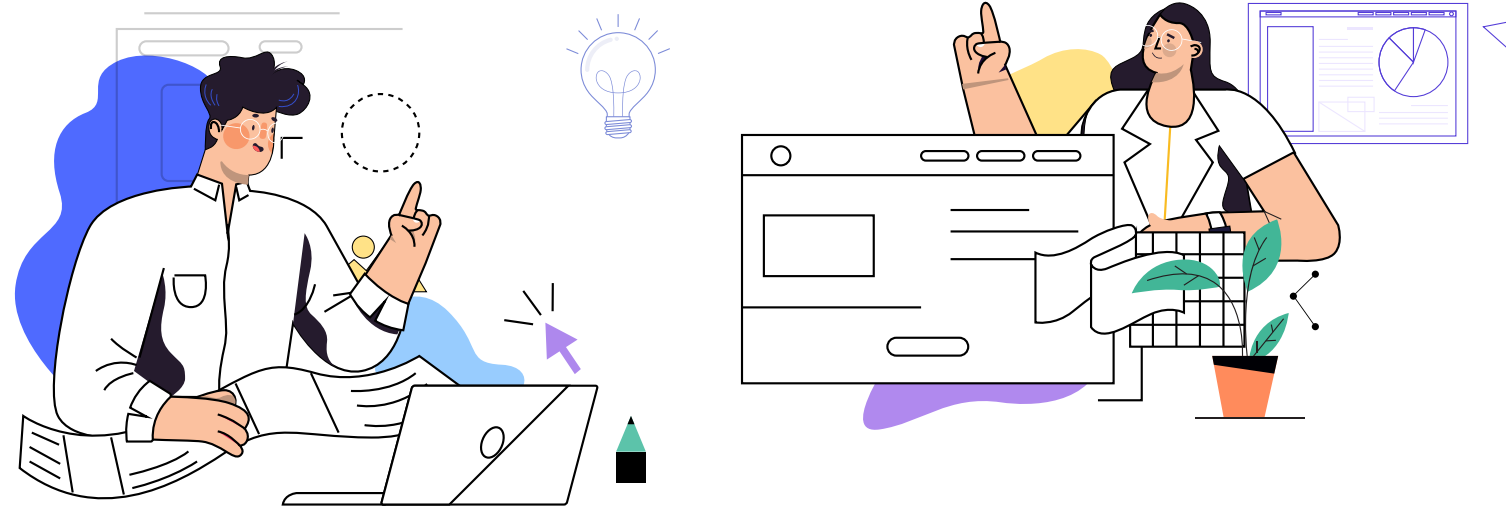
Item	2020	2021	2022	2023	Note	GRI Disclosure	Chapter
<b>Occupational Health and Safety Management Performance</b>							
Number of occupational accidents	4	6	4	3	1. Statistics are recorded for every 1,000,000 hours 2. Statistical data includes the Vietnam Plant (QVH) starting from 2021	403-2	OH&S Management
Disabling Injury Frequency Rate (FR)	0.10	0.14	0.11	0.11			
Disabling Injury Severity Rate (SR)	2	4	1	5			
Occupational diseases rate (ODR)	0	0	0	0			

## Social

Item	2020	2021	2022	2023	Note	GRI Disclosure	Chapter
Absence rate (AR)	6.90	17.86	6.27	5.53	1. Calibration method for 4 years now covers all factories; Statistical data includes the Vietnam Plant (QVH) starting from 2021.		
Number of work stoppages (times)	0	0	0	0			
Employee absence rate (%)	0.13	0.11	0.12	0.09			
<b>Average Employee Training Hours (Hours per Person)</b>							
Direct labor (DL, Global)	102.0	28.4	26.6	11	Statistical data includes the Vietnam Plant (QVH) starting from 2021	404-1	Talent Development
Indirect labor (ISL, Global)	20.9	20.2	44.1	36			
<b>Human Rights Management</b>							
Incidents of discrimination	0	0	0	0		406-1	Human Rights Management system
Human rights complaints	0	0	0	0		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	103-2	Internal communication channels

Social							
Item	2020	2021	2022	2023	Note	GRI Disclosure	Chapter
<b>Employee Code of Conduct Training Percentage</b>							
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	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			
<b>Political contributions</b>							
Sum of political contribution	0	0	0	0		405-1	GRI Standards Index
<b>Violations of Social Relevant Regulations</b>							
Number of social relevant regulation violations and fines	0	0	0	0		419-1	Legal compliance
<b>Customer Satisfaction Survey Results (Points)</b>							
Medical Image	92.1	94	98	95	The digital fashion center (Lighting) category was added in 2019	N/A	Customer satisfaction
Precision optics	95.3	93	94	93			
Displays	96.8	97	96	94			
Manufacturing services	93.5	95	93	94			
Digital fashion design center	95	95	95	94			
<b>Violations of Marketing Regulations</b>							
Incidents of non-compliance with regulations concerning marketing communications	0	0	0	0		417-3	Legal compliance

Social							
Item	2020	2021	2022	2023	Note	GRI Disclosure	Chapter
<b>Customer Privacy</b>							
Customer privacy violation complaints	0	0	0	0		418-1	Customer satisfaction
<b>Supply Chain Inspection</b>							
Inspection and audit of social responsibility, and environmental health and safety of key suppliers (number of key suppliers)	21	24	37	22	1. We changed the inspection methods in 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	Sustainable Supply Chain Management
Completion rate of written inspection and audit of key suppliers	73.6%	96	97	95.7%		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. 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. 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	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 system 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 director with 3-year terms. They are elected by shareholders' meeting from the list of director candidates and 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, reached 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, 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. 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 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, 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. F 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 provide a complete standard, leaving Qisda unable to identify the degree of conformity.

# Qisda's ESG Activity Video




Type	Links to multimedia
<div data-bbox="152 344 398 1425" style="background-color: #00AEEF; color: white; display: flex; align-items: center; justify-content: center; text-align: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: 2em; font-weight: bold; margin-bottom: 10px;">Qisda</div>  </div> <div data-bbox="412 344 719 507" style="background-color: #ADD8E6; padding: 10px; border-radius: 10px;"> <p style="text-align: center; font-weight: bold;">Corporate image</p> </div>	<ol style="list-style-type: none"> <li>1. Qisda' s smart technology and products : <a href="https://youtu.be/I9LlZlK4LpA">https://youtu.be/I9LlZlK4LpA</a></li> <li>2. AI application service improvement solutions for chain stores : <a href="https://youtu.be/vkpiZ4lhvFg">https://youtu.be/vkpiZ4lhvFg</a></li> <li>3. Winning 14 awards from the Taiwan Corporate Sustainability Awards (TCSA) : <a href="https://youtu.be/FslcrEXn4hA">https://youtu.be/FslcrEXn4hA</a></li> </ol>
<div data-bbox="412 512 719 826" style="background-color: #ADD8E6; padding: 10px; border-radius: 10px;"> <p style="text-align: center; font-weight: bold;">Development for sustainability</p> </div>	<ol style="list-style-type: none"> <li>1. Sustainability results : <a href="https://youtu.be/jn28zK8x-5w">https://youtu.be/jn28zK8x-5w</a></li> <li>2. Joining RE100 : <a href="https://youtu.be/TIE38Ab7doE">https://youtu.be/TIE38Ab7doE</a></li> <li>3. A 20% carbon reduction in the supply chain : <a href="https://youtu.be/RJmoUfYX-Ro">https://youtu.be/RJmoUfYX-Ro</a></li> <li>4. Qisda' s vision for ESG :                     <ul style="list-style-type: none"> <li>EPI-Qisda: Pioneering Global Carbon Platform, Reports in 1 Hour!</li> <li>EP2-Game-Changing Innovation: Qisda' s Low-Carbon Products without Price Hike</li> </ul> </li> <li>5. Special Feature for Earth Day : <a href="https://youtu.be/F60XwgYWhgE?si=JmArS9Y4FwDGh_Vg">https://youtu.be/F60XwgYWhgE?si=JmArS9Y4FwDGh_Vg</a></li> </ol>
<div data-bbox="412 831 719 1023" style="background-color: #ADD8E6; padding: 10px; border-radius: 10px;"> <p style="text-align: center; font-weight: bold;">Smart campus collaboration</p> </div>	<ol style="list-style-type: none"> <li>1. Qisda x National Cheng Kung University                     <ul style="list-style-type: none"> <li>Smart campus collaboration - Jamboard : <a href="https://youtu.be/r5YB6_boExI">https://youtu.be/r5YB6_boExI</a></li> <li>Video of the donation ceremony : <a href="https://youtu.be/W7ZPFSGkbhY">https://youtu.be/W7ZPFSGkbhY</a></li> <li>Smart college town : <a href="https://youtu.be/dITgyUsD6vw">https://youtu.be/dITgyUsD6vw</a></li> </ul> </li> </ol>
<div data-bbox="412 1027 719 1182" style="background-color: #ADD8E6; padding: 10px; border-radius: 10px;"> <p style="text-align: center; font-weight: bold;">Exhibition of smart medical technology</p> </div>	<ol style="list-style-type: none"> <li>1. 15 topics: Focusing on the use of AI in smart healthcare : <a href="https://youtu.be/PPAKo15Wdfs?si=MJWWubiUUon6l8K-">https://youtu.be/PPAKo15Wdfs?si=MJWWubiUUon6l8K-</a></li> <li>2. Deployment in 4 major fields : <a href="https://youtu.be/65HggguTvTVU?si=aa56XxQ_dZHPHIYD">https://youtu.be/65HggguTvTVU?si=aa56XxQ_dZHPHIYD</a></li> </ol>
<div data-bbox="412 1187 719 1425" style="background-color: #ADD8E6; padding: 10px; border-radius: 10px;"> <p style="text-align: center; font-weight: bold;">Happy workplace</p> </div>	<ol style="list-style-type: none"> <li>1. Space renaissance – Bringing Enjoyment n Quality to Life : <a href="https://youtu.be/vvUiQ3nlr2U">https://youtu.be/vvUiQ3nlr2U</a></li> <li>2. 2023 BenQ &amp; Qisda Group Spring Party : <a href="https://youtu.be/PyfXffFgKOU">https://youtu.be/PyfXffFgKOU</a></li> <li>3. QKids Summer Camp :                     <ul style="list-style-type: none"> <li>Taoyuan-<a href="https://youtu.be/gDfMZ3Ks2V8?si=eqcR2OoJNHnHGIdA">https://youtu.be/gDfMZ3Ks2V8?si=eqcR2OoJNHnHGIdA</a></li> <li>Taipei-<a href="https://youtu.be/n0lypogLWqo?si=NQRNhwmAq6_iZJKj">https://youtu.be/n0lypogLWqo?si=NQRNhwmAq6_iZJKj</a></li> </ul> </li> </ol>




Subsidiary	Type	Links to multimedia
BenQ	Corporate image	1. Introduction to the strength of the BenQ-AUO Group : <a href="https://youtu.be/BUiiEHSgZP4">https://youtu.be/BUiiEHSgZP4</a> 2. Channel : <a href="https://www.youtube.com/@BenQTaiwan/playlists">https://www.youtube.com/@BenQTaiwan/playlists</a>
	BenQ education and business solutions	1. BenQ education and business solutions: <a href="https://www.youtube.com/@BenQTaiwanBusiness/playlists">https://www.youtube.com/@BenQTaiwanBusiness/playlists</a>
BenQ & Qisda Group	COMPUTEX(2023)	1. SMART+: 7 significant smart solutions : <a href="https://youtu.be/1lSp2JRJevo?si=sQ_mnazwUiOxYijy">https://youtu.be/1lSp2JRJevo?si=sQ_mnazwUiOxYijy</a> 2. COMPUTEX 2023 Event highlights : <a href="https://youtu.be/vlh-PjX9jKc?si=KHjyMTxl26tuJHd4">https://youtu.be/vlh-PjX9jKc?si=KHjyMTxl26tuJHd4</a> 3. Building intelligent classrooms for high-quality education : <a href="https://youtu.be/F-H4u8dlqtc?si=A6-bzyZ2Nb0aLzVc">https://youtu.be/F-H4u8dlqtc?si=A6-bzyZ2Nb0aLzVc</a> 4. Ending the paper age through digitalization : <a href="https://youtu.be/o3ndAelqg1Y?si=L2qq0H04FdhJLVwV">https://youtu.be/o3ndAelqg1Y?si=L2qq0H04FdhJLVwV</a> 5. Leading the green energy trend using new energy management technology : <a href="https://youtu.be/b8Ez9Q2du_M?si=aWVfXib5ASGtRy1R">https://youtu.be/b8Ez9Q2du_M?si=aWVfXib5ASGtRy1R</a> 6. Smart retail solutions for a better consumer experience : <a href="https://youtu.be/L3FwU9x9xEY?si=463OkUkPdQfRlWYk">https://youtu.be/L3FwU9x9xEY?si=463OkUkPdQfRlWYk</a>
	Smart energy	1. For energy storage : <a href="https://youtu.be/9S8PZPdxw2k">https://youtu.be/9S8PZPdxw2k</a> 2. For energy saving : <a href="https://youtu.be/HOlGsf14z7M">https://youtu.be/HOlGsf14z7M</a>
	Smart Campus collaboration	1. Industrial partners for digital learning – Department of Education, Hualien County Government : <a href="https://youtu.be/4RorlxyGfuU">https://youtu.be/4RorlxyGfuU</a>
	Environmental protection	1. Qisda Corporation' s beach cleanup event removes 3.1 tons of rubbish : <a href="https://youtu.be/FvSJnCKVtmA?si=enjnzf1YEclL6dpd">https://youtu.be/FvSJnCKVtmA?si=enjnzf1YEclL6dpd</a>
BenQ Guru	Corporate transformation	1. Business process management (BPM) : <a href="https://youtu.be/KmlcFuU4IF8">https://youtu.be/KmlcFuU4IF8</a> 2. Guru' s human capital management (HCM) system : <a href="https://youtu.be/LklwhGbQ_lk">https://youtu.be/LklwhGbQ_lk</a>
DOC BenQ	Social inclusion activities	1. 2024 Miaoli Coastal Environmental Volunteering : <a href="https://youtu.be/8y7TZCF9_1c?si=zOJbJE4RT3exlXpt">https://youtu.be/8y7TZCF9_1c?si=zOJbJE4RT3exlXpt</a> 2. 2023 Miaoli Coastal Environmental Volunteering : <a href="https://youtu.be/JyITzYSRUvA?si=b6ltoQxeA8XLMGX1">https://youtu.be/JyITzYSRUvA?si=b6ltoQxeA8XLMGX1</a> 3. 2023 Tongluo Chrysanthemum Harvesting Volunteering : <a href="https://youtu.be/xB1f4KVjcWM?si=uXoy9LPuaBqoEuEc">https://youtu.be/xB1f4KVjcWM?si=uXoy9LPuaBqoEuEc</a> 4. Slow Shakeng Hongbao Workshop : <a href="https://youtu.be/fhW7QJf1g6Y">https://youtu.be/fhW7QJf1g6Y</a>



# Development status of short, medium and long term goals

Material Topic	Performance Indicator	2023Progress	Goal		
			Short-term	Medium-term	Long-term
Operational and Financial Performance	Profit from high-value added business	The 2023 financial report discloses the impact of climate-related risks	2025: grow incrementally	2027: Achieve over <b>50%</b> of profit	2030: Continuously create long-term value
Customer relationship management	Customer satisfaction score	<b>94</b> points	2025: <b>93</b> points	2030: <b>95</b> points	2040: 95 points
Sustainable supply chain management	Supplier carbon reduction	Building GHG Inventory Capabilities: <b>A</b> total of <b>18</b> online education and training sessions on greenhouse gas inventory were held, and <b>696</b> companies participated in the online courses	2025: Suppliers reduce carbon emissions by <b>3%</b>	2030: Supplier reduce carbon emissions by 30%	2040: Continuously manage supplier carbon reduction
Climate Strategy	Absolute reduction: Scope 1, 2, and 3 GHG emissions	Reduced greenhouse gas emissions by <b>51.3%</b> (including <b>24,700</b> renewable energy certificates)	reduce emissions by <b>16.8%</b> by 2025(compares to 2021)	reduce emissions by 42% by 2030 (compared to 2021)	reach carbon neutrality by 2040
R&D and innovation of green products	Improve energy efficiency	With 2020 as the baseline year, we saved <b>8.46%</b> of energy, reduced consumption by <b>13.68%</b> , and reduced carbon by 8.07% in 2023	improve energy efficiency by <b>4%</b> by 2025	improve energy efficiency by 14% by 2025	improve energy efficiency by 20% by 2040
Waste management	Proportion of recyclable waste	<b>91%</b>	2025: reach <b>92.5%</b>	2030: reach 95%	2040: become a Zero- Waste factory
Energy management	1. Renewable energy consumption 2. Absolute reduction	1. <b>26.2%</b> renewable energy 2. Save <b>1%</b> of electricity per year	2025: 1. <b>30%</b> use of renewable energy; 2. Save energy by 1% a year	2030: 1. 60% use of renewable energy; 2. continuously save energy by 1% a year	2040: 100% use of renewable energy
Talents Policy	Completion rate of checklist of human rights risk diligence	<b>80%</b>	cover by <b>81.5%</b> by 2025	cover by 90% by 2030	cover by 93% by 2040
Employees training and development	Education and training: the effect of Continuous Improvement Program on revenue	Represent <b>1%</b> of revenue by 2023	represent <b>1%</b> of revenue by 2025	represent 1% of revenue by 2030	represent 1% of revenue by 2040
Occupational Safety, Health and Management	Zero occupational disease; FR/SR is superior to standards announced by public sector	<b>0</b> occupational diseases, <b>0</b> fire hazards, FR: <b>0.11</b> , SR< <b>5.26</b>	By 2025: 0 occupational disease, <b>0</b> fire, FR<0.1, SR< <b>4.7</b>	By 2030: 0 occupational disease, 0 fire, FR<0.08, SR<3.8	By 2040: 0 occupational disease, 0 fire, FR=0, SR=0

# ISO 26000 Index

Core subjects and issues		Corresponding Chapter in the 2023 ESG Report	Page number		
 <b>Organizational Governance</b>	Decision-Making and Implementation System for the Execution of Goals	Organization and Operation of Governance	44		
	 <b>Human rights</b>				
Due diligence				Protection of Human Rights	176
Human rights risk situations				Protection of Human Rights	176
Avoidance of complicity				Protection of Human Rights	176
Resolving grievances				Protection of Human Rights	176
Discrimination and vulnerable groups				Protection of Human Rights	176
Civil and political rights				Protection of Human Rights	176
Economic, social and cultural rights				Protection of Human Rights	176
Fundamental principles and rights at work				Protection of Human Rights	176
 <b>Labor Practices</b>	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		




Core subjects and issues		Corresponding Chapter in the 2023 ESG Report	Page number
 <b>Labor Practices</b>	Health and safety at work	Occupational Safety, Health and Management	183
	Human development and training in the workplace	Talent Attraction and Development	147
 <b>Environment</b>	Prevention of pollution	Waste and pollutants	117
	Sustainable resource use	Making good use of water resources	113
		Energy Consumption and Conservation	87
	Climate change mitigation and adaptation	Climate Adaptation and Mitigation	87
Protection of the environment, biodiversity and restoration of natural habitats	Making good use of water resources	113	
	Biodiversity and Forest Conservation	119	
 <b>Fair operating practices</b>	Anti-corruption	Legal compliance	91
	Responsible political involvement	The Company has not participated in any political activity during the current reporting period.	
	Fair competition	Legal compliance	54
	Promoting social responsibility in the value chain	Sustainable Supply Chain Management	72
	Respect for property rights	Legal compliance	54




Core subjects and issues		Corresponding Chapter in the 2023 ESG Report	Page number
 <b>Consumer Topic</b>	Fair marketing, factual and unbiased information and fair contractual practices	Legal compliance	54
	Protecting consumers' health and safety	Information and Privacy Security	66
	Sustainable consumption	Green Products and Circularity	128
	Consumer service, support, and complaint and dispute resolution	Green Products and Circularity	128
	Consumer data protection and privacy	Customer satisfaction	83
	Access to essential services	Information and Privacy Security	65
	Education and awareness	Customer satisfaction	83
 <b>Community Involvement and Development</b>	Education and awareness	Green Products and Circularity	128
	Community involvement	Talent Attraction and Development	147
	Community involvement	Social care and influence	194
	Education and culture	BenQ Foundation	200
	Employment creation and skills development	BenQ Foundation	200
	Employment creation and skills development	Talent Attraction and Development	147
	Technology development and access	BenQ Foundation	200
	Technology development and access	Green Products and Circularity	128
Wealth and income creation	BenQ Foundation	200	
Wealth and income creation	Operational Performance	54	
Health	BenQ Foundation	200	
Health	Occupational Safety, Health and Management	183	
Social investment	BenQ Foundation	200	
Social investment	Social care and influence	200	



# SDG Index




No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
1	 <b>No Poverty</b>	Partner with civil society networks to provide education and entrepreneurial skills training	BenQ Foundation	200	
2	 <b>Zero Hunger</b>	Supporting,encouraging and demonstrating the continued viability of small-scale farming bydeveloping partnerships with small farmers.	BenQ Foundation	200	
3	 <b>Good Health and Well-being</b>	Make investments in health a priority in business operations	BenQ Foundation Occupational Health and Safety Management	194	
4	 <b>Quality Education</b>	Provide employees with continuous opportunities to improve their (job) skills	BenQ Foundation	200	
		Develop cost-effective education products and services that eliminate barriers to access and improve the quality of learning.	BenQ Foundation Talent Attraction and Development	200 147	
5	 <b>Gender Equality</b>	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	 <b>Clean Water and Sanitation</b>	Reduce the likelihood of surface water contamination by treating and processing all waste with exceptional precaution	Making good use of water resources	113	
		Ensure that all employees and their families have ample access to safe drinking water and adequate sanitation.	Making good use of water resources	113	



No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
7	 <b>Affordable and Clean Energy</b>	Commit to sourcing 100% of operational electricity needs from renewable sources	Energy Consumption and Conservation	108	(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	15	
		Invest in R&D related to sustainable energy services	Sustainable Corporate Governance	15	
8	 <b>Decent Work and Economic Growth</b>	Increase profitability with diversification, technology enhancement and innovation (No corresponding SDG Target and SDG compass guideline).	Operational Performance	54	
			Talent Attraction and Development	147	
			Sustainable Supply Chain Management	72	
		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	72		
	Ensure employees' occupational health and safety (No corresponding SDG Target and SDG compass guideline).	Occupational Safety, Health and Management	183		
9	 <b>Industry, Innovation and Infrastructure</b>	Invest in new, resilient infrastructure to make the existing infrastructure more sustainable.	BenQ Foundation	200	
		Establish standards and promote regulations that ensure company projects and initiatives are sustainably managed.	Sustainable Corporate Governance	15	

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
10	 <b>Reduced Inequalities</b>	Ensure equal opportunities and make efforts to reducing inequality (No corresponding SDG Target and SDG compass guideline).	Human rights protection	176	
		Partner with civil society networks to provide education and entrepreneurial skills training.	Social care and influence	194	
11	 <b>Sustainable Cities and Communities</b>	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	194 167	
		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	56	
12	 <b>Responsible Consumption and Production</b>	Implement tools to analyse the carbon footprint (CFP) of products	Green Products and Circularity	128	
		Enable sustainable consumption by developing innovative solutions to reduce energy needs	Sustainable Supply Chain Management	72	
		Reduce environmental impacts of manufactured products by substituting raw materials with recycled or upcycled materials	Green Products and Circularity	128	
		Apply modular design so that individual components of the product can be easily disassembled and recycled.	Green products and Circularity	128	
		Significantly reduce waste	Green Products and Circularity	128	
		Ensure adoption of sustainable practices and integrate information about sustainability into reporting cycles	Green Products and Circularity	128	
		Green procurement	Sustainable Supply Chain Management	72	
		Sustainability education (No corresponding SDG Target and SDG compass guideline).	Green Products and Circularity	128	

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
13	 <b>Climate Action</b>	Source all electricity the company consumes at its facilities from renewable sources; install renewable energy generation capacity on-site; and replace inverter chiller.	Energy Consumption and Conservation	87	
		Retrofit the lighting systems of the company' s facilities to energy efficient LED lighting.	Energy Consumption and Conservation	87	
		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 Green Products and Circularity	87 128	
		Understand climate-related risks and build resilience into the company' s assets and supply chain.	Climate Adaptation and Mitigation	87	
		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	87	
		Calculate the carbon footprint (CFP) of products and conduct life cycle assessments (LCA).	Green Products and Circularity	128	
14	 <b>Life Below Water</b>	Reduce the amount of waste potentially entering the environment by altering the design, manufacture, or use of products and packaging.	Green Products and Circularity	128	
		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	128	

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page	Remarks
15	 <b>Life on Land</b>	Commit to and implement responsible sourcing practices.	Green Products and Circularity	128	
			Sustainable Supply Chain Management	72	
			Biodiversity and Forest Conservation	119	
16	 <b>Peace, Justice and Strong Institutions</b>	Comply with laws and seek to meet international standards; require and support business partners in doing the same.	Legal compliance	54	
		Conduct risk and impact assessments to identify and mitigate risks of contributing to corruption, violence and conflict.	Code of conduct	50	
17	 <b>Partnerships for the Goals</b>	Provide manpower and resources to developing countries (No corresponding SDG target and SDG compass guideline).	Social care and influence.	194	Currently, Qisda only implements community engagement and development programs at its business locations. These include: <ol style="list-style-type: none"> <li>1. Assisting vulnerable groups</li> <li>2. Promoting education and arts and culture</li> <li>3. Giving back to the community and neighborhoods</li> <li>4. Initiating charitable donations and other related activities.</li> </ol>

# Qisda Management Systems for SDGs

Management System Certification		Scope			Contributing to SDGs
Pillars	Name	Taiwan	China	Vietnam	
E	ISO 14001 (Environmental Management Systems)	●	●	●	
	IEC 62430 (Environmentally Conscious Design)	●			
	ISO 14064-1 (Greenhouse Gases Part 1)	●	●	●	
	ISO 50001 (Energy Management Systems)	●	●	●	
	QC080000 (Hazardous Substance Process Management Systems)	●	●		
S	ISO 45001 (Occupational Health and Safety Management Systems)	●	●	●	
	SA 8000 (Social Accountability Management Systems)	●	●	●	
G	ISO 27001 (Information Security Management Systems)	●			
	ISO 9001 (Quality Management Systems)	●	●	●	
	ISO 13485 (Medical Device Quality Management System)	●	●		