

2024 Qisda Corporation

Sustainable Impact Valuation Report

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Sustainability Impact Valuation

Creating long-term value for stakeholders is Qisda's corporate sustainability tenet. Since 2023, Qisda has introduced the Impact Measurement and Valuation (IMV) methodology. We measure the positive (benefit) and negative (cost) impacts brought directly or indirectly to human well-being and the social economy as a result of value chain activities from the viewpoint of profit and loss and based on the Triple Bottom Lin (TBL) combining the economy, environment and society.

In 2024, the value chain activities of Qisda generated a positive impact of NT\$274.8 billion and a negative impact of NT\$ 1.8 billion on human welfare. The most significant impacts were observed in the upstream supply chain and downstream products and services.

Business Operation

Qisda generated NT\$76.7 billion in operating revenue and create positive value of NT\$8.4 billion by taxes, dividends, employee benefits, R&D investment, interest, leases, depreciation, and amortization in 2024. While focusing on our core business, the environmental footprint resulting from energy consumption, resource usage and pollutant emission has resulted in an external environmental cost of NT\$86.9 million. However, through the implementation of energy-saving measures, the promotion and of renewable energy, and water reuse initiatives, we created NT\$37.6 million in

environmental benefits. In terms of society, comprehensive training programs have driven the growth of the skills and employability of our employees, creating a future career benefit of NT\$ 83.78 million. Occupational disasters and health risk incurred a social cost of NT\$7.78 million, but through multiple health education activities and long-term follow-up, we generated positive impact of NT\$1.96 million on employee's health. Additionally, the Company invested in various local care programs and engaged in voluntary activities, creating NT\$170 million in social value.

Supply Chain

In the upstream/downstream of the supply chain, Qisda's procurement demands drove the supply chain to create NT\$94.9 billion in output value, creating more than 9,000 employment opportunities for supply chain workers and NT\$3 billion in wage income. For the environmental footprint and resource consumption derived from the supply process of raw materials and services, there was an external environmental cost of NT\$1.3 billion.

Products and Services

The display products of Qisda created an output value of NT\$165.6 billion for our customers' industry. Although the energy consumption at the product use stage brought about an external environmental cost of NT\$430 million, the innovative product energy-saving design brought in an environmental benefit of NT\$330 million, helping customers achieve their goals and grow together.

Henceforth, Qisda will continue to optimize and strengthen its sustainability impact management framework, actively identifying opportunities to reduce environmental impact and enhance social well-being. We will keep focusing on supply chain transformation and development of energy-efficient products to enhance Qisda's influence on sustainability and create more significant positive values for society.

NT\$ 260.5 billion driving upstream/downstream value chain output	9,000 supply chain employment opportunities	95% of external environmental costs were incurred at upstream/downstream
The procurement demand drove the development of the industrial chain to create 2.57 times the economic value; display product sales created 1.96 times the output value for our customer's industry.	The procurement demand created employment opportunities in the supply chain, and brought workers wage income of NT\$3.8 billion, of which the electronic parts and components manufacturing industry accounts for the highest proportion.	Environmental impacts in the supply chain and at the product use stage accentuate the importance of Qisda's promotion of green supply chain management and environmentally friendly product design.

Qisda's Sustainability Impact Pathway

Cause of the Impact	Management of ESG Issues	Output Metric	Impact Item	Type of Impact	(Monetary (KNTD))		Impact Stakeholders
					2023	2024	
Supply chain	Sustainable supply chain management	Procurement demand drives supply and demand in the industry.	Social externality - boosting the output value in the supply chain	(Positive, +)	116,900,548	94,906,042	Society
		Procurement demand creates employment opportunities in the supply chain	Social externality - employment income of employees in the supply chain	(Positive, +)	3,767,325	3,042,459	External employees
		GHG emissions from the supply chain	Environmental externality - supply chain GHG emissions	(Negative, -)	917,724	760,522	Environment
		Air pollutant emissions from the supply chain	Environmental externality - supply chain air pollutant emissions	(Negative, -)	666,357	538,280	Environment
		Wastewater discharge from the supply chain	Environmental externality - supply chain wastewater discharge	(Negative, -)	5,598	4,691	Environment
		Waste from the supply chain	Environmental externality - supply chain waste disposal	(Negative, -)	10,846	8,989	Environment
Business Operation	Operational and financial performance	Operating Income	Stakeholder gross value added (GVA)	(Positive, +)	2,975,733	2,163,953	Shareholder/Investor
		Cash dividends		(Positive, +)	3,933,564	2,360,139	Shareholder/Investor
		Tax payment		(Positive, +)	5,967	164,711	Society

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Cause of the Impact	Management of ESG Issues	Output Metric	Impact Item	Type of Impact	(Monetary (KNTD))		Impact Stakeholders		
	Talent policy	Interest and lease		(Positive, +)	2023	2024		Suppliers	
		Depreciation and amortization		(Positive, +)	692,300	708,857		Suppliers	
		Remuneration and benefits		(Positive, +)	391,359	407,392		Employees	
		New technology research and development		(Positive, +)	3,370,298	2,832,193		Customers	
	Climate strategy and energy management	GHG emissions from energy use	Environmental externality - GHG emissions from operations	(Positive, +)	2,267,941	1,948,901		Environment	
		Use of renewable energy to avoid GHG emissions		(Negative, -)	83,377	79,441		Environment	
		Advancement of energy-saving measures to avoid GHG emissions		(Positive, +)	23,350	35,063		Environment	
	Water resources management	Water scarcity due to use of process water	Environmental externality - operational water consumption	(Positive, +)	1,369	2,524		Environment	
		Use of recycled water to avoid water scarcity		(Negative, -)	1,069	603		Environment	
		Water pollution due to process wastewater discharge	(Positive, +)	19	16		Environment		
	Air pollution control	Air pollution from process air emissions	Environmental externality - operational wastewater discharge	(Negative, -)	842	794		Environment	
		Waste management	Environmental impact due to the waste disposal process	Environmental externality - operational air pollution emissions	(Negative, -)	3,303	5,259		Environment
				Environmental externality - operational waste disposal	(Negative, -)	2,243	819		Environment

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Cause of the Impact	Management of ESG Issues	Output Metric	Impact Item	Type of Impact	(Monetary (KNTD))				Impact Stakeholders
					2023	2024			
	Occupational Safety, Health and Management	Employees occupational accidents	Social externality – employees occupational accidents	(Negative, -)	3,297	3,237	📉		Employees, society
		Contractors' occupational accidents	Social externality – contractors' occupational accidents	(Negative, -)	0	0			External employees, society
		Number of people at risk for cardiovascular disease	Social externality – employee health risk	(Negative, -)	3,770	4,542	📈		Employees, society
		Number of people with health improved under health management	Social externality – employee health management	(Positive, +)	1,089	1,960	📈		Employees, society
	Employee training and development	Skill acquisition and revenue growth	Social externality – future income of employees	(Positive, +)	40,768	83,776	📈		Employees, society
	Corporate citizen and charity	Social engagement, input of resources, and expenses	Social externality – social input value	(Positive, +)	157,603	174,353	📈		Society
Product and service →	Customer relationship management	Product sales drives supply and demand of industry in the downstream	Social externality – boosting the value chain of the industry	(Positive, +)	153,535,032	165,594,560	📈		Society
	R&D and innovation of green products	Product energy-saving design to avoid GHG emissions	Environmental externality – product energy saving	(Positive, +)	235,769	334,433	📈		Environment
		GHG emissions from product use	Environmental externality – product use	(Negative, -)	295,168	431,429	📉		Environment

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Note 1: The input-output model is used to calculate the increase in supply chain output value, including the economic benefits derived from the supply and demand effect of the industrial chain due to procurement needs, as well as the accompanying environmental issues and the employment opportunities and wages created. Reference sources include the Report on Input-Output Statistics (DGBAS, 2025), Green National Income Account (DGBAS, 2021), Energy Balance (Bureau of Energy, 2021), and EXIOBASE 2 Database. For details, please refer to sections 2.4 'Business Performance' and 2.7 'Sustainable Supply Chain Management'.

Note 2: Gross Value Added (GVA) refers to the difference between the intermediate inputs and the final output during the operation. It also considers raw inputs, public expenditures, and the benefits these economic activities bring to different stakeholders. For further details, please refer to Chapter "2.4 Operating Performance".

Note 3: Impact factors of the environmental externality include the social cost of carbon, human health loss costs, and ecosystem damage costs derived from greenhouse gases, air pollution, wastewater, waste, and water resource consumption. For currency conversion, refer to US EPA (2016) and OECD (2012). The environmental benefits resulting from the introduction of energy-saving measures and the reuse of renewable energy and water resources are also taken into consideration. In 2024, the plants' self-generated and purchased renewable energy reached 43.92 million kWh, reflecting a 43% growth compared to the previous year. For further details, please refer to Chapter "Environment and Ecosystem".

Note 4: The social cost derived from occupational accidents is calculated based on the value employees are willing to pay to avoid occupational accidents and the investment of medical resources derived from occupational accidents. Refer to UK HSE (2017), Jiune-Jye Ho (2005) and Institute of Labor, Occupational Safety and Health (2013). For further details, please refer to Chapter "4.4 Occupational Safety, Health and Management".

Note 5: Employee health management refers to the early detection of hypertension, hyperlipidemia, hyperglycemia, and obesity through regular health checkups, and the formulation of various plans to appropriately control the risk of cardiovascular diseases among employees. For relevant coefficients, refer to WHO (2008) and Chieh-Hsien Lee (2009). For further details, please refer to Chapter "4.4 Occupational Safety, Health and Management".

Note 6: Future income of employees is evaluated based on the professional skills and knowledge acquired through the Company's training programs, which not only improve productivity but also bring better employability to career development. Refer to VBA (2021). Since the productivity improvement brought about by employee training has been reflected in the Company's financial statements, this indicator is only used to assess the contribution of employees who have received the Company's training to the welfare of life due to the change in income after changing jobs. For further details, please refer to Chapter "4.2 Talent Attraction and Development".

Note 7: For the value of social investment, we refer to the community investment assessment mechanism in the London Benchmark Group (LBG) for calculation of the cash, materials, time and management costs invested in public welfare activities to assess and distribute the quantitative benefits of various projects. For further details, please refer to Chapter "3.5 Social Care and Influence".

Note 8: The focus is on display products for products and services. The indirect economic value created by product sales and the impact of the environmental externality

during the product use phase are assessed by considering the relationship between sales and customer industry output value. For further details, please refer to Chapter "3.7 Green Product and Circulation".

Note 9: In consideration of the differences in the economic conditions of countries, the value coefficient is adjusted based on the Gross National Income (GNI) per capita measured by purchasing power parity (PPP) in each region. Inflation and exchange rate factors are also taken into account. The time boundary is aligned to the monetary value with 2021 as the baseline year. The methodology is determined with reference to OECD (2012) and PwC UK (2015).

Note 10: In 2024, adjustments were made to the data boundaries and scenario conditions for certain impact items, resulting in the retrospective updating of analysis results from previous years.