



2025

BenQ Sustainability Report



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1 Our Commitment to Sustainability

Unchanging Commitment



Unchanging Commitment

The sustainability of a company relies on solid management of its environmental, social, and corporate governance affairs. Only through continuous implementation of ESG management can we build momentum for sustainable growth in the future.

Since its establishment, BenQ has continued to expand its corporate vision of “Bringing Enjoyment ‘N’ Quality to Life.” BenQ has diversified its operations and expanded from 3C products to the four areas of L.I.F.E. (Living Better, Increasing Efficiency, Feeling Healthier, Enhancing Learning) with the aim of providing customers with a more enjoyable digital lifestyle, higher-performance operations, advanced medical equipment services, and more flexible learning. We also hope to pursue profits and growth while fulfilling our corporate responsibility and having a positive impact on society and the public to achieve sustainable operations.

Fulfilling ESG Commitments and Bringing Enjoyment ‘N’ Quality to Life

With regard to corporate governance, BenQ is committed to sustainable corporate development. Since its establishment in July 2010, BenQ’s Corporate Social Responsibility Committee has integrated CSR objectives into the Company’s daily work goals. In 2022, the committee was renamed and reorganised as BenQ’s ESG Implementation Committee to further strengthen our management of ESG issues deemed to be important by our stakeholders and track our effectiveness.

Furthermore, the technological influence represented by core brand concept, “Because it Matters”, was further embedded into our responsibility towards sustainability and presented as “Because Earth Matters” to convey the Company’s concern for the shared future of humanity and the planet.

With regard to the environmental aspect of ESG management, BenQ set an SBTi near-term target and committed to reducing supply chain carbon emissions by 30% by 2030, using 100% renewable energy by 2040, and achieving net zero emissions by 2050 in order to fulfil its corporate responsibility and move towards a sustainable future. BenQ products continue to be designed with the entire product life cycle in mind. During the R&D and design stages, their impact on the environment from delivery to usage is considered and four major green design principles are implemented: packaging reduction, energy conservation, hazardous substances management, and recycling.

Through improvements in every stage of production, we have created environmentally friendly products that meet user expectations. In 2025, post-consumer recycled plastics comprised 58.7% of the plastic materials used in BenQ products, which effectively reduced the consumption of virgin resources. At the same time, we continued to promote green packaging innovation, introducing paper cushioning designs for monitor and projector packaging in place of conventional foam materials, further reducing the use of plastic.

With regard to the social aspect of ESG management, we believe that talent is our most important asset and the key to business growth. Therefore, BenQ actively invests in diversified education and training to foster employees’ innovative and competitive strengths, which adds to the Company’s organisational capacity and competitiveness for sustainable growth. From 2019 to 2025, BenQ has won the “Asia’s Best Employer Award” for seven consecutive years, which shows that our employees recognise our efforts to nurture talent and foster a good working environment.

BenQ has continued to innovate in sports facilities and events to provide a five-star workplace environment that lets employees “Work Smart, Play Hard.” In 2025, event planning focused on sports, sustainability, and care, with active participation in employee health and sports initiatives as well as sustainable social care initiatives, fulfilling the Company’s corporate social responsibility. Examples include a company sports day, a trip for volunteers, and a workshop for sustainable DIY coffee-texture painting. We also provide incentives above the industry standard: we encourage our employees to participate in the Group Stock Ownership Trust Plan to align Company performance with employee interests, which enable the Company to take care of our employees’ life after retirement. Since the plan’s inception, employee participation has been approximately 90%, facilitating a virtuous cycle for the Company and its employees.

BenQ is a people-centred brand. We believe that design and technology should meet the real needs of consumers to function optimally. If we can expand our efforts from individuals to society as a whole, we can spread our corporate values and exert a positive influence. We hope that BenQ’s spirit can reach every corner of society and make “Bringing Enjoyment ‘N’ Quality to Life” a reality.



2 About BenQ

2.1 About BenQ

2.2 BenQ's Core Corporate Culture

2.3 Status of Operations

2.4 Board of Directors' Governance Structure

2.5 Accolades

2.6 Participation in Associations

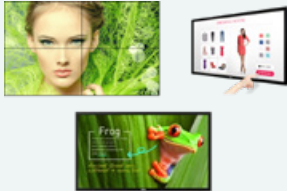


2.1 About BenQ

Company name	BenQ Corporation
Establishment date of the company	21 April 1984 (OEM operations were fully spun off on 1 September 2007)
Affiliated Group	BenQ Qisda Group A subsidiary that is 100% owned by Qisda Corporation.
Establishment date of the brand	5 December 2001
Capital	TWD 3.2 billion
Revenue	TWD 27 billion (2025 global revenue)
Head office	No. 16, Jihu Road, Neihu District, Taipei City, Taiwan 114
Number of employees	1,921 employees worldwide / 614 employees in Taiwan (as of December 2025)
Chairperson	Michael Tseng
President	Peter Huang

LCDs: Total sales volume was 1.801 million units in 2025. High-resolution 4K category is ranked 10th globally and high refresh rate (refresh rate > 100 Hz; gaming) is ranked 11th globally.

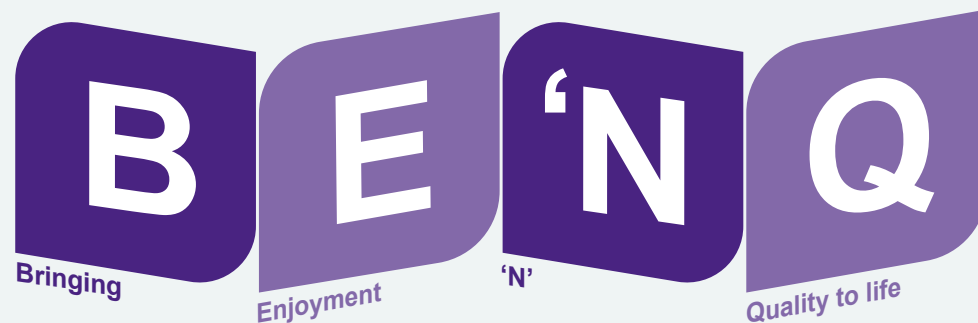
Projectors: Among the top 5 in terms of global sales volume in 2025 (general projectors and mini projectors).

Commercial Displays	Projectors
	
Large LCD Displays	Smart Lighting
	
LCD Displays	Remote Work and Learning
	



2.2 BenQ's Core Corporate Culture

Corporate Vision



Corporate Vision and Brand Mission

BenQ is a people-centred brand. We believe that design and technology should meet the real needs of consumers to function optimally.

Guided by our vision of "Bringing Enjoyment 'N' Quality to Life", BenQ has diversified its operations and expanded from 3C products to the four areas of L.I.F.E. (Living Better, Increasing Efficiency, Feeling Healthier, Enhancing Learning). Our aim is to provide customers with a more enjoyable digital lifestyle, higher-performance operations, advanced medical equipment services, and more flexible learning. We also hope to pursue profits and growth while fulfilling our corporate responsibility and having a positive impact on society and the public to achieve sustainable operations.

Furthermore, the technological influence represented by core brand concept, "Because it Matters", was further embedded into our responsibility towards sustainability and presented as "Because Earth Matters" to convey the Company's concern for the shared future of humanity and the planet.

Core Values

In addition to the direction and ideal corporate vision we pursue, BenQ has adopted the four values of "Integrity and Self-Discipline," "Passion and Service," "Pursuit of Excellence," and "Care and Contribution" as the beliefs and fundamental principles for all employees.

Integrity and Self-Discipline

We are committed to moral integrity, leading by example, abiding by the Company's code of conduct and regulations, upholding our promises, and not engaging in dishonest tactics.

Passion and Service

We approach tasks with a proactive attitude, and treat our work and colleagues with care.

Pursuit of Excellence

We embrace innovation and change with an open mind, continuously learning, growing, and seeking improvement.

Care and Contribution

We are committed to environmental protection and sustainable development, as well as the interests of our customers, society, and the environment.

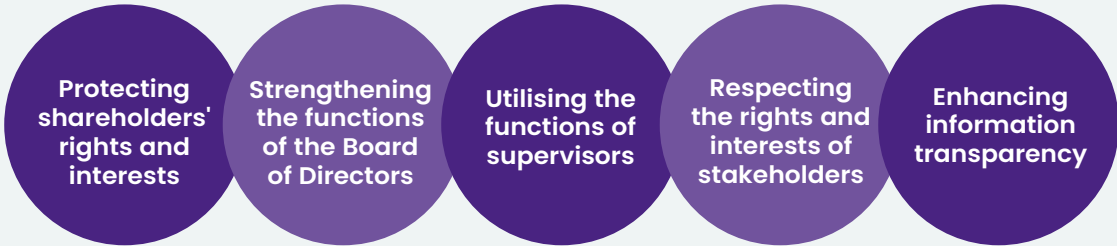




2.3 Status of Operations

2.3.1 Operating Principles

BenQ’s corporate governance operations adhere to Taiwan’s Corporate Governance Best-Practice Principles, whose five major principles are listed below:



2.3.2 Global Business Strategy

BenQ’s global operations are divided into five regions: Europe, North America, Latin America, China, and Asia-Africa-Middle East, with 28 operating bases in 26 countries and marketing to more than 100 countries.



BenQ’s management team follows an operational strategy of “global decision-making at the headquarters and local execution at the regional marketing centres” and a growth strategy of “deepening the core markets and pursuing innovation-based growth” to bring the BenQ brand into the global arena and achieve our goal of sustainable operations.



Global Decision-making at the Headquarters and Local Execution at the Regional Marketing Centres

To strengthen the foundation of its international brand, BenQ has established a global marketing decision centre and a service management system at its headquarters. These initiatives streamline and optimise its marketing and service operations, enabling the Company to understand markets, anticipate demand, improve service and vendor management, and enhance overall operational efficiency.

Deepening the Core Markets and Pursuing Innovation-based Growth

We continuously develop our products and expand our markets by collaborating with upstream technology partners to launch market-leading, differentiated products, such as eye-protecting monitors, gaming monitors, DLP 4K projectors, large commercial displays, interactive touchscreens for education, and smart eye-protecting desk lamps. These products enhance our competitiveness, strengthen brand value, and consolidate our market position. Leveraging our R&D strengths in vision technology, mobile technology, and design, together with our extensive expertise in key components and technologies, we remain committed to developing value-added, innovative products and expanding our market footprint by staying ahead of industry trends.



2.3.3 Description of Operations

LCDs

Total sales in 2025 reached 1.8 million units, representing an 11% increase from the previous year. Due to the optimisation of our product portfolio and an increase in average selling price, revenue increased by 32%, and gross margin increased by 3.9% compared with 2024. BenQ adopted a "precise positioning" strategy by employing different technologies to continuously develop for and manage various market segments. Professional esports brand ZOWIE exhibited strong growth in the Chinese market, contributing to overall profitability. Professional design monitors in key European and U.S. markets were affected by low-end substitute products, and market share declined slightly. Mainstream models in Europe, the Americas, and the Asia-Pacific were all subject to competition from low-priced Chinese brands, prompting adjustments to product and cost structures. New market segments, such as monitors specifically for software coding and MacBook users, gradually emerged after launch and formed a new profit engine.

Through product mix optimisation, sales of high-end models remained consistently above 30%. By targeting Mac users who sought a refined tactile and operational experience, we extended our audience from the professional design sector to the mass market and significantly expanded our market base. Furthermore, as we lead the industry in introducing the world's first RD-series monitor designed specifically for software engineers, BenQ successfully developed and defined a new professional niche market and demonstrated that this emerging professional field possessed significant growth potential and long-term profitability.

Projectors

In 2025, 257,000 units were sold. Compared with the same period last year, the gross margin increased by 2.7%. In the professional niche market, the golf simulator projector performed particularly well. Following the growth of the indoor golf market, the Ace series projector, developed specifically for indoor golf, substantially reduced installation barriers for consumers with its automatic screen alignment feature. This projector was well received by consumers and has led to a notable gain in market share. In the home projector market, the increasing availability of 4K HDR content on streaming platforms has accelerated the transition to 4K, driving up the average selling price of living room projectors. In 2025, the Company launched a new generation of products specifically designed for immersive simulation applications, enhancing performance and projection quality for "immersive entertainment" and "edutainment" solutions. The core European market achieved 32% revenue growth in 2025, which has also driven the expansion of similar applications in other regions. As a result of product portfolio adjustments and agile marketing, sales of high-margin models have increased annually.



2.3.4 Industry Overview and Impacts

Current Situation and Development of the Industry

- **LCDs:** In 2025, the overall monitor market continued to see a steady recovery, with unit shipments increasing by approximately 3% to nearly 132 million units. In the commercial segment, large enterprises have maintained conservative budgets, resulting in softened demand. Small and medium-sized enterprises have also shown overall weakness due to global political and economic uncertainties. In the consumer segment—particularly in gaming and esports—declining panel costs have intensified price competition among brands, while the adoption of new panel technologies has stimulated consumer demand, contributing to a certain level of volume growth. The high-end gaming segment maintained strong growth momentum, benefiting from the launch of new OLED products and BenQ ZOWIE’s continued expansion of TN panel offerings in the China market. However, from the fourth quarter onward, rising memory prices and supply shortages led to budget constraints and a more cautious market outlook, resulting in a noticeable decline in both the consumer gaming segment and the broader high-end commercial market.
- **Projectors:** Market research organisations estimated that the scale of the global projector market would exceed 22 million units in 2025, with sales revenue reaching the US\$10 billion mark for the first time. Although the commercial and education segments are being pressured by large-size interactive flat panels, demand for home entertainment and professional installation projectors continues to grow strongly. In particular, in the North American and Asia-Pacific markets, increasing consumer preference for 4K high resolution and smart systems is driving a structural shift from traditional functional products to “immersive audiovisual terminals.” At the same time, the supply chain is actively responding to environmental regulations, accelerating the transition from traditional light sources to solid-state light sources.

Trends in the Industry’s Development and Competitiveness

- **LCDs:** Under rigorous promotion by Chinese panel manufacturers, both the price and technology of mini-LED backlighting for LCD panels have recently experienced rapid maturation. In response to this trend, Korea’s panel manufacturers have been actively advancing OLED technology and cost optimisation. As a result, the gaming monitor sector has seen a proliferation of competing technologies and rapid iterative updates, with the two technologies currently occupying the mid- to high-end segments of the casual and e-sports monitor market. At the same time, the push for higher refresh rates has raised the entry-level standard for casual gaming monitors to 120Hz, while high-end models are targeting refresh rates of up to 750Hz. Technological shifts have accelerated significantly in 2025, and the introduction and application of AI technologies in image quality optimisation are beginning to emerge. Meanwhile, overcapacity in China’s TV panel and system production has further driven down industry prices and encouraged the entry of new manufacturing brands, intensifying competition—particularly in the mainstream and gaming segments.

- **Projectors:** Rising environmental awareness and the EU’s mercury ban, along with advancements in lamp-free light sources, have increased market willingness to procure new-generation light-source projectors. In addition, open-source solutions are emerging for smart-home projector systems. With the rapid growth of the streaming media market, personal and household audiovisual applications are expected to become even more widespread.

2.3.5 Status of Operations

Unit: NTD/100 million

Item	Amount
Net operating income	270
Operating costs	174.6

Note: The scope of disclosure covers BenQ’s operations worldwide. The operating income in 2025 was NT\$26,960,705,000, which marked an increase of 14.6% compared to NT\$23,519,888,000 in 2024.

BenQ is a wholly-owned subsidiary of Qisda Corporation. Therefore, for information on BenQ’s total assets, liabilities, net worth, and operating income/earnings after tax for the current period listed above, please refer to the information on the operational status of affiliated companies disclosed in the annual report of Qisda Technology Corporation, on the Market Observation Post System of the Taiwan Stock Exchange, or download information from the annual report using the QR code below.



Information from Qisda’s
Shareholders’ Meetings and
Annual Report

2.4 Board of Directors' Governance Structure

BenQ is a wholly-owned subsidiary of Qisda Corporation. Therefore, all members of BenQ's Board of Directors are appointed by a single corporate shareholder, Qisda Corporation and their terms of office are in accordance with their appointment. There are no independent directors because the Company is a privately held company.

2.4.1 Governance of the Board of Directors

BenQ's Board of Directors comprises four directors; three males, and one female. Among them, one director is an employee of the Company. Michael Tseng, the Chairman of the Board of Directors for this term, also serves as the President of BenQ China. He is dedicated to leading, managing, and organising communication channels with various organisations. At the same time, he is capable of planning the blueprint for the Company's sustainable development in the areas of environmental protection (E), social responsibility (S), and corporate governance (G), as well as managing relevant targets. With his extensive industry experience, he can accurately and efficiently fulfil the needs of customers and respond to stakeholders' expectations through his holistic approach to sustainable development.

All directors hold quarterly meetings to evaluate the Company's operations and discuss major proposals. In case of major events, ad hoc board meetings are convened. The average attendance rate for 2025 was 100%.

BenQ's Directors and Supervisors

Director	Position	Position in the Company	Gender	Nationality	Age (Age group)	Professional experience							
						Business management	Industry experience	Electrical engineering	Risk Management	Accounting	Law	Venture capital	Sustainability
Michael Tseng	Chairperson	BenQ, Chairperson	Male	Taiwan	61-70	V	V						
Peter Chen	Director	Qisda, Chairperson	Male	Taiwan	61-70	V	V	V	V			V	V
Peter Huang	Director	BenQ, President	Male	Taiwan	61-70	V	V						
Jasmin Hung	Director	Qisda, Chief Financial Officer	Female	Taiwan	51-60	V			V	V		V	
Feng-lin Hsu	Supervisor	Qisda, Finance Department Senior Manager	Male	Taiwan	41-50	V				V			

Note: Public information on BenQ's directors and supervisors can be found in the Commercial Industrial Services Portal's Commercial and Industrial Registration Information Publication and Search System.

2.4.2 Prevention of Conflicts of Interest

All directors prioritise the interests of the Company and its shareholders above all else. None of the directors are related to one another, and in order to avoid conflicts of interest, they strictly adhere to the principle of recusal, refraining from participating in discussions or voting on issues that involve their own interests, and may affect the Company or the other directors. For more details, please refer to the information disclosed in the annual report of Qisda Technology Corporation, the parent company of BenQ, on the Market Observation Post System of the Taiwan Stock Exchange, or download information from the annual report from the QR code below.

All directors exercise their authority independently and ensure that the Board of Directors operates with transparency in its decision-making. The Company also appoints supervisors and hires accountants to play a supervisory role. They carefully review the Company and

its Board of Directors to make sure that the implementation of operations in accounting, auditing, financial reporting processes, financial control, internal control, legal compliance, investment decision quality, and integrity are all effective, transparent, and compliant with the law. These corporate governance principles strengthen the Board of Directors' functions and allow the supervisors to perform their roles.



Information from Qisda's
Shareholders' Meetings and
Annual Report



2.4.3 Board of Directors' Governance Structure

Through continuing education courses on the Company's business and sustainability issues, organised either by the Company's staff or facilitated by them, members of the Board of Directors continuously enhance their knowledge, competence, legal literacy, decision-making quality, and operational effectiveness on economic, environmental, and social issues. They also acquire a certain level of knowledge on new trends, the Company's operations, and sustainability issues. In 2025, the directors received a total of 42 hours of continuing education.

Director	Training date	Organiser	Course title	Hours
Michael Tseng	2025/03/21	Taiwan Investor Relations Institute	Deep energy saving and deep reduction	3
	2025/4/25	Taiwan Corporate Governance Association	Senior managers' compensation and ESG performance system design	3
	2025/7/10	Taiwan Investor Relations Institute	Analysis of recent corporate governance practice cases	3
	2025/11/13	Independent Director Association Taiwan	Major Overhaul of Financial Statements! Complete Guide to IFRS 18 "Presentation and Disclosure in Financial Statements"	3
Peter Chen	2025/6/19	Taiwan Institute for Sustainable Energy	Labour and Human Rights Trends in the Global Supply Chain and Corporate Practices Sharing	3
	2025/09/03	Taiwan Corporate Governance Association	21st (2025) Corporate Governance Summit – The Role of Boards of Directors in Shaping Corporate Strategy amid Global Environmental Transformation	3
	2025/11/13	Independent Director Association Taiwan	Major Overhaul of Financial Statements! Complete Guide to IFRS 18 "Presentation and Disclosure in Financial Statements"	3
Peter Huang	2025/11/13	Independent Director Association Taiwan	Major Overhaul of Financial Statements! Complete Guide to IFRS 18 "Presentation and Disclosure in Financial Statements"	3
Jasmin Hung	2025/4/30	Accounting Research and Development Foundation	Practical Workshop on Sustainability Information Preparation and Reporting	6
	2025/6/19	Taiwan Institute for Sustainable Energy	Labour and Human Rights Trends in the Global Supply Chain and Corporate Practices Sharing	3
	2025/9/3	Accounting Research and Development Foundation	Human-Machine collaboration Is No Longer a Dream	6
	2025/11/13	Independent Director Association Taiwan	Major Overhaul of Financial Statements! Complete Guide to IFRS 18 "Presentation and Disclosure in Financial Statements"	3



2.4.4 Directors' Remuneration and Performance

BenQ is a wholly owned subsidiary of Qisda Corporation. Therefore, the members of BenQ's Board of Directors are representatives of juridical persons directly appointed by the parent company and do not receive any remuneration in their capacity as directors. The remuneration and bonuses they receive by the parent company are regulated in detail by the parent company and are submitted to the Remuneration Committee for review annually. The parent company's management meetings, functional committees, and Board of Directors also review BenQ's operations at least once a year.

In addition, the parent company will continue to focus on sustainable development and support the members of the Board of Directors in enhancing their capabilities to manage the impact of the ESG material topics, and include them in the performance evaluations from the Group's perspective.

2.4.5 Monitoring and Control of Sustainability Issues

The Board of Directors is the highest governance body, as well as the Company's risk management and supervisory authority, overseeing development strategies and management-level executives, and remaining accountable to the Company and its shareholders. It carries out its duties according to the operational processes, internal controls, and internal audit procedures in the corporate governance system, as well as laws and regulations, the Company's Articles of Incorporation, and resolutions passed at shareholders' Meetings. In addition, the Board must review and approve the annual and quarterly financial statements, together with an assessment of the effectiveness of the internal control system.

On sustainability issues, the Board of Directors authorises the President to chair the ESG Promotion Committee, which reviews operational and sustainability-related strategies, and risk management measures. The Committee checks the contents of reports as well as obstacles and results arising from the measures' implementation; effectively supervises progress and resource allocation; confirms short-, medium- and long-term plans; and manages performance assessment results. The President of BenQ then makes a report at the parent company's ESG operation management meeting on a quarterly basis depending on the issues' significance and includes relevant resolutions for subsequent follow-up.

For the annual sustainability report, the ESG Promotion Committee discusses material topics with each unit and reviews the contents of the report. In order to ensure the completeness and accuracy, an independent third-party verification agency is appointed to audit the contents of the report. The Board of Directors and senior management participate in the verification process with a supportive and proactive attitude or delegate employees to complete the task. The final sustainability report is then released.





2.5 Accolades



BenQ’s unique design positioning has been recognised by the international design community ever since its establishment. By 2025, the Company had garnered over 388 design awards. These include honours from the four major international design competitions, including 163 iF Awards, 59 Red Dot Awards, 6 IDEA Awards, and 85 G Mark Awards. In addition, four other products—including gaming monitors, laser projectors, and digital signage—were recognised with the Taiwan Excellence Award.

BenQ’s design strength has also drawn the attention of international media and has been featured on the cover of BusinessWeek several times, which commended the Company’s innovative design for breaking free from the constraints of slim profits and helping to maintain Taiwan’s competitiveness. As the Lifestyle Design Centre gains visibility, Taiwan’s overall design strength is increasingly receiving exposure and recognition.

International design awards (2002–2025)	
388 ⁺ International Design Awards	
iF DESIGN AWARD	163
Red Dot Design Award	59
G Mark	85
IDEA	6
Golden Pin	32
Other	43

Award	
iF Design Awards	XL Series Professional Monitor
	MA Series Professional Monitor
	PD Series Professional Monitor
	RD Series Professional Monitor
	BenQ Display ColorTalk Software
Good Design Awards (G Mark)	PD Series Professional Monitor
2025 Red Dot Award	BenQ ScreenBar Halo 2
2025 iF Design Award	MindDuo Max
	BenQ ScreenBar Halo 2
2025 LIT Lighting Design Awards	MindDuo Max
	BenQ ScreenBar Halo 2
Taiwan Excellence Award	4K/1080p Immersive Short-Throw Laser Projector
	BenQ EX Series OLED Gaming Monitor
	4K Pantone Wide Colour Gamut High-Brightness Digital Signage
	4K Wide Colour Gamut Immersive Laser Projector



2.6 Participation in Associations

Industry associations and professional associations are important references for BenQ’s operational strategy. Through these associations, BenQ can obtain relevant resources for its business development (e.g. through industry events, brand management, government projects) or provide its CSR results as feedback (e.g. experience sharing, and results presentations).

In 2025, BenQ joined the following associations related to the information industry:

Role in associations

Name of association	Management role	Membership role
Neihu Technology Park Development Association (NTPDA)	■	■
Association of Taiwan Bio-based and Sustainable Material Industry (TBSM)	■	■
Taiwan Excellent Brand Association (TEBA)	□	■
ICC (International Color Consortium)	■	■
Taiwan Electrical and Electronic Manufacturers’ Association (TEEMA)	□	■

In addition, BenQ continues to pay attention to energy conservation and carbon footprint management through Climate Savers Computing and the Carbon Trust, as well as the international advocacy from Greenpeace and the International Electronics Manufacturing Initiative (iNEMI) aimed at eliminating harmful substances and developing halogen-free products.





3 Material Topic

3.1 Sustainable Organisation—BenQ ESG Promotion Committee

3.2 Analysis of Material Topics

3.3 Summary of Policy Commitments and Management Approaches
for Material Topics

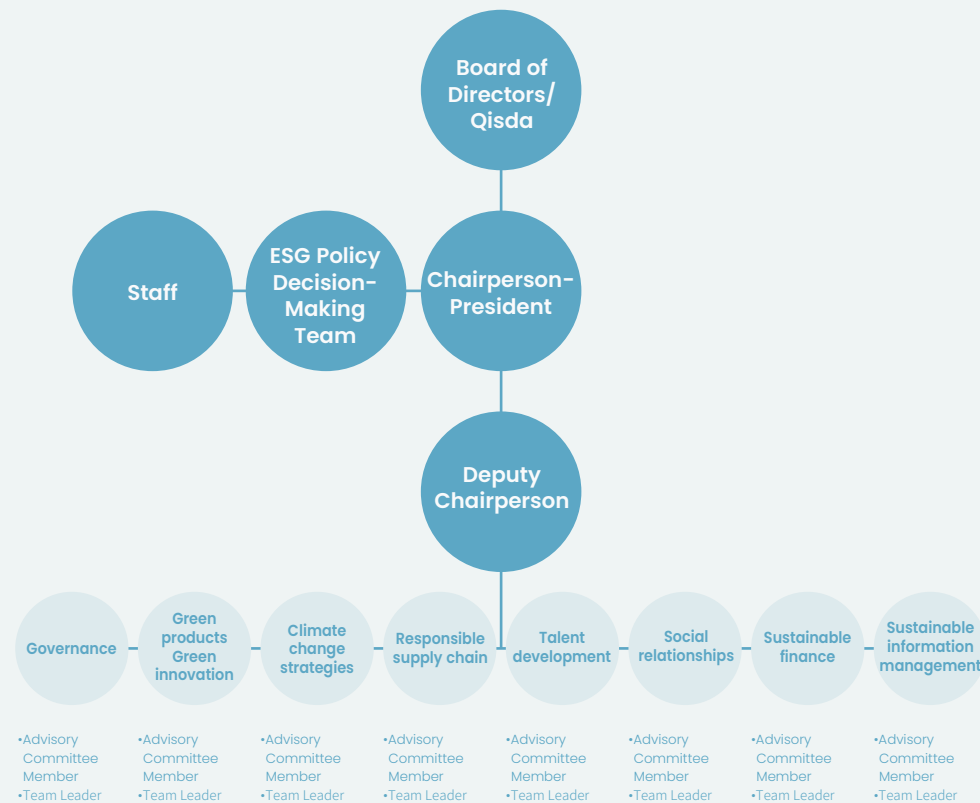


3.1 Sustainable Organisation—BenQ ESG Promotion Committee

To advance CSR in a more comprehensive manner, BenQ established a CSR Committee in July 2010 and, in response to sustainable development trends, the Board of Directors approved its reorganisation as the BenQ ESG Promotion Committee in August 2022. Led by the President and the heads of relevant units, the Committee reviews, formulates, and promotes action strategies and risk management measures. They jointly identify short-, medium-, and long-term plans, manage the results of performance evaluations, and present a report at Qisda's ESG operation management meeting at least once every quarter (which also includes BenQ directors) for a review of sustainable development performance as well as the President's performance, with the aim of achieving mutual prosperity and coexistence among people, businesses, society, and the environment.

The functional teams under BenQ's ESG Promotion Committee are led by the heads of units related to company operations and sustainable development. Designated employees are responsible for collecting information on sustainability trends and issues from the government, customers, industry peers and from around the world; reviewing the results of risks and opportunities identified through the Company's risk management and performance evaluation mechanisms; and managing the progress of the implementation of the measures as well as the obstacles that arise during the implementation process.

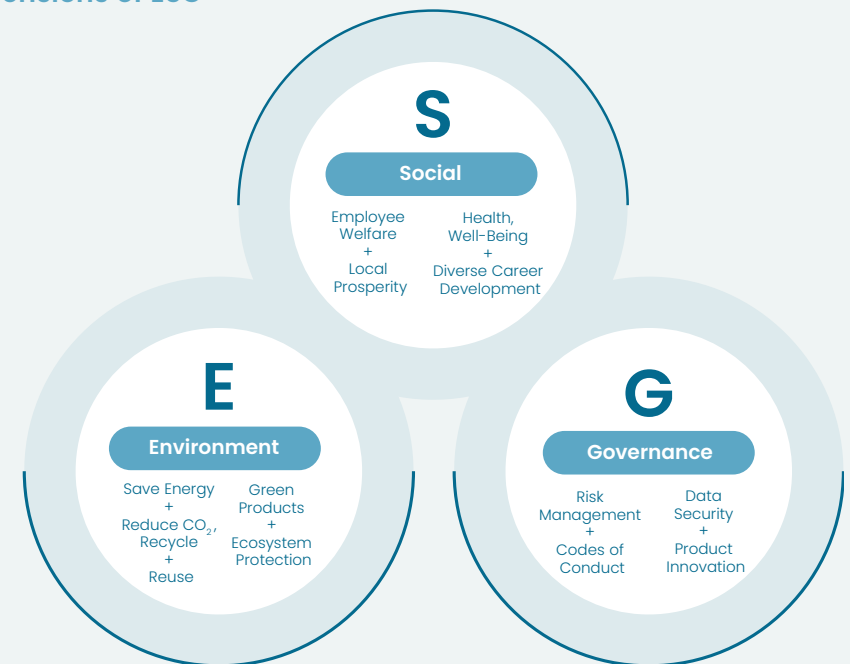
Organisational Chart of the BenQ ESG Promotion Committee



ESG Policy – BenQ's Corporate Social Responsibility Pledge

BenQ remains committed to serving as a benchmark green enterprise. With a corporate foundation of steady growth and profitability, we are dedicated to advancing the outcomes of corporate governance, social responsibility, and environmental protection; to generating a positive influence on society; to creating better co-existence between humans and the Earth; and to fulfilling sustainability commitments to our stakeholders worldwide.

Dimensions of ESG





3.2 Analysis of Material Topics

We compiled organisational sustainability issues from stakeholder feedback, global sustainability trends, industry characteristics, business activities, and international sustainability assessments, and referenced international standards or guidelines such as the GRI, TCFD, TNFD, SASB, and IFRS.



Step 1: Communication and Analysis: Presentation of the Results of Stakeholder Communication

As a global brand, BenQ believes that maintaining barrier-free communication facilitates a full understanding of the thoughts and needs of stakeholders. Therefore, based on the five principles of the AA1000 SES (Stakeholder Engagement Standard, 2015 edition) – namely dependency, influence, tension, responsibility and diverse perspectives – and the stakeholders listed by our industry peers, the ESG Promotion Committee has identified five categories of stakeholders after discussion and confirmation: shareholders (BenQ's parent company, Qisda), customers, employees (head office staff), suppliers, and communities and social groups.

Stakeholder communication channels

Stakeholder	Purpose of engagement	Target	Issue of concern	Communication method/involvement of top governance body	Frequency of communication	Effectiveness of engagement
Shareholders	To continuously create profit, strengthen corporate governance, control and manage risks in a steady manner, promote innovative products and services, and achieve the goal of sustainable development.	Parent company	- Greenhouse gases and climate change - Human rights assessment, social diversity and inclusion - Risk management and control - Privacy of personal data, information security - Innovative technology products and services	Business presentations; Board of Directors	Quarterly	Please refer to Chapters 2 and 7 for details.
Customers	The Company must interact with customers, as it is only by maintaining close relationships, strengthening innovative services, improving quality and satisfying customer demand that the Company can expand and develop.	Customers of BenQ's main business	- Human rights assessment, social diversity and inclusion - Risk management and control - Privacy of personal data, information security - Innovative technology products and services	Reports on the subsidiary's businesses Global customer service centre channels Website/system platform; Channel vendors	Monthly; as needed	Please refer to Chapter 6 and Sections 7.4, 7.6 of Chapter 7 for details.
Employees	We are only able to pursue steady sustainable development if we value our employees and view them as the cornerstone of our company, make employee retention our goal, respect labour rights, adopt a strategy of nurturing and retaining talent plus diverse communication strategies, and create a healthy and friendly workplace culture.	All employees	- Employee welfare and care - Talent cultivation, recognition, and retention - Human rights assessment, social diversity and inclusion	E-newsletters Business presentations Brand/cultural events; Welfare Committee; Labour-management meetings; Food Committee; Employee feedback surveys	Ad hoc; monthly; quarterly; annually	Please refer to Chapter 5 for details.
Suppliers	The Company's operation and development has always needed the support and growth of suppliers. Therefore, in the pursuit of environmental protection, social responsibility and corporate governance of sustainable development issues, it is even more necessary to continue to communicate with suppliers and grow hand in hand with them as we march towards shared sustainability goals.	Suppliers of raw materials, equipment, or services	- Greenhouse gases and climate change - Risk management and control - Privacy of personal data, information security - Sustainable supply chain management	Supplier QBR Email Info-sharing meetings	Ad hoc on a quarterly basis Annually	Please refer to Chapter 8 for details.
Communities and social groups	To participate in activities organised by communities and social groups to promote sustainable development and co-create sustainable prosperity.	Local communities; Corporation aggregates and charitable foundations	- Social welfare - Human rights assessment, social diversity and inclusion - Privacy of personal data, information security - Sustainable supply chain management	Taipei Neihs Technology Park Management Association/Taipei Neihs Technology Park Development Association meetings BenQ Foundation Representative's mailbox, fax, and telephone	Ad hoc on a quarterly basis As needed	Please refer to Section 5.5 of Chapter 5 for details.



Step 2: Identification and Assessment of Material Topics

Members of each functional task force discuss the relevance of sustainability issues to operational activities and, after incorporating stakeholder feedback and the opinions of consultants and experts, reassess the positive/negative and actual/potential impacts of these issues to be presented to the ESG Promotion Committee as a reference for determining material topics.

Step 3: Ranking and Confirmation of Material Topics

All members of the ESG Promotion Committee attend a meeting to receive briefings on the implementation effectiveness of the sustainable development strategy and its action plans, the results of the stakeholder opinion assessment, and the extent of the impact of

operational activities. At the same time, members also analyse the reporting order of the most significant impacts and their disclosure content.

After comprehensively considering the continuity of the indicators and objectives derived from the Company's sustainable development strategy and its action plans, the Company has decided to use the 2024 material topics as a baseline to further assess the impact level of each material topic, evaluate the feasibility of their indicators and objectives and resource efficiency, and reanalyse the most significant impacts to determine the 2025 ranking of material topics.

BenQ will report on its management approach, action plans, and management measures for the material topics of 2025 in each relevant section of this report.

Analysis of Material Topics

Item	Corresponding GRI topic	Impact to value chain					Aspect impacted				United Nations Sustainable Development Goals (SDGs)
		Internal	External								
		Employees	Shareholders	Customers	Suppliers	Communities and social groups	E	S	G	Positive/ Negative	
Greenhouse gases and climate change	GRI 305		○	○	△	△	Actual		Actual	Negative	  
Employee welfare and care; talent cultivation, recognition, and retention	GRI 401 GRI 404	□	○					Actual		Positive	  
Social welfare	GRI 203		○			□		Actual		Positive	    
Human rights assessment, social diversity and inclusion	Customised topic	□	○	○	△	△		Actual		Positive	  
Risk management and control	Customised topic		○	○	△				Potential	Negative	  
Privacy of personal data, information security	GRI 418		○	○	□	△		Potential		Negative	 
Innovative technology products and services	Customised topic	□	△	○	○				Actual	Positive	  
Sustainable supply chain management	GRI 308 GRI 414				□	△	Potential	Potential	Potential	Positive	   

- Direct
- △ Indirect
- Commercial

Note 1: Impacts related to GRI topics were assessed in two aspects according to the GRI Standards, namely the significance of the impact to the Company (whether the impact is positive or negative) and the likelihood of the impact to occur (whether it is actual or potential).

Note 2: According to the GRI Standards, there are three levels of involvement in describing the impact boundaries of a GRI topic and assessing the relationship between stakeholders: whether there is a direct contribution to the impact, an indirect impact brought about in conjunction with other groups, or a link to the impact through business relationships.



3.3 Summary of Policy Commitments and Management Approaches for Material Topics

Policy commitments and management approaches for Material Topics

Material Topics	Impact assessment	Policy commitments	Management Approach	2025 targets	2025 performance
Greenhouse gases and climate change (CH.4)	In view of global environment protection legislation and climate change adaptation requirements, the Company must collect, assess, and manage information in a timely manner to strengthen organisational resilience in the face of ever-changing risks and opportunities.	We support climate change adaptation and environmental sustainability, and implement an overall net-zero transition target.	In the future, BenQ will follow the pathway approved by the SBTi for Qisda Group, establishing phased, goal-oriented plans to set annual targets for energy conservation and carbon reduction while monitoring the impact of climate change controls on the Company.	a. Reduce total Scope 1 and Scope 2 greenhouse gas emissions annually, using 2021 as the base year. Reduce by 42% by 2030. b. Reduce total Scope 3 greenhouse gas emissions annually, using 2021 as the base year. Reduce by 25% by 2030. c. Conduct carbon footprint verification (based on revenue) for more than 95% of products by 2025.	a. Continuing to decrease b. Continuing to decrease c. Achieved
Employee welfare and care; talent cultivation, recognition, and retention (CH.5)	The Company is able to continue its stable development through compliance with local labour laws and actively building a system of employee welfare, care and talent cultivation to gain employee recognition.	We are committed to ensuring that, through a robust welfare and care system, every employee is worry-free. Our diversified training system enables each employee to enhance their career knowledge, skills, and abilities and to realise their potential.	- The Company recruits employees based on the principles of equal employment opportunity, merit-based placement, and prioritising internal candidates over external hires whenever appropriate. - In line with our business strategy and organisational development needs, BenQ runs a comprehensive and diversified education and training system that consists of job orientation and training courses for employees' career development to enhance their professional knowledge and skills in a comprehensive manner. - We do not discriminate based on race, gender, marital status, age, political stance or religious beliefs in our recruitment and retention of talent. - Salaries and benefits are in accordance with regulatory and industry standards, and salaries are not reduced for disciplinary purposes. - We maintain a healthy and safe work environment - We have established a diversified and open communication system to ensure that there are smooth communication channels for employees to voice concerns about their rights and interests. Employees can set up their own associations as part of our emphasis on harmony between the workers and the management.	a. Zero violations of our guidelines to human rights management. b. Completion rate of human rights policy education and training courses for all employees in Taiwan (those with indefinite contracts) is 100%. c. Zero occupational accidents and fires throughout the year	a. Achieved b. Achieved c. Achieved
Human rights assessment, social diversity and inclusion (CH.5)	The Company can only effectively increase its social influence by shaping a humane brand and organisational culture and adopting the overall welfare of humankind and society as its guiding principle.	We are committed to cultivating a people-centred organisational culture, establishing policies and systems that embody the spirit of labour equity and diversity and inclusion, and ensuring its top-down implementation throughout the organisation.	- We comply with local minimum age laws and regulations prohibiting child labour. - We respect the wishes of employees and prohibit forced labour of any kind. - We care about working conditions and do not treat employees in an inhumane manner; we prohibit any type of insulting behaviour.	BenQ has established a Human Rights Policy.	No violations have occurred.
Social welfare (CH.5)	We have long invested in social welfare, actively fulfilling our corporate social responsibility by mobilising support for healthcare, education, the environment, and public welfare organisations, thus securing society's recognition of the Company's brand image.	Leading the green revolution by introducing sustainability management and promoting three major strategies to demonstrate ESG value: - Creating sustainable sites - Expanding the promotion and practice of sustainability values - Co-creating sustainability and promoting local economic development	With smart technology and innovation at the heart of our efforts, we are moving towards our goal of zero-waste events, communicating and demonstrating our ability to make green, sustainable events a reality to all participants.	The BenQ Foundation has long been committed to community engagement activities.	Target achieved. For implementation details, refer to Chapter 5.7



Material Topics	Impact assessment	Policy commitments	Management Approach	2025 targets	2025 performance
Risk management and control (CH.6)	In order to meet the expectations of our stakeholders, we must establish a sound governance structure that can identify and control risks and proactively respond to impacts so as to ensure the stable growth of our Company's performance.	To address major risk scenarios identified by the Group, BenQ has formulated business continuity plans (BCP) to effectively manage risks that implement the identification and prevention of risks before they occur, response and mitigation for when events occur, and recovery and risk transfer after events have occurred.	Through regular drills and exercises, BenQ collects, integrates, evaluates, assesses, and decides on situations in real time, and achieves our recovery objectives in order to strengthen our employees' familiarity with BCP.	The employee education and training rate for risk management awareness training is 100%.	Achieved
Privacy of personal data, information security (CH.6)	We maintain privacy protection and information security, and effectively safeguard our customers' information and business secrets in order to effectively preserve customers' interests and corporate competitiveness.	BenQ adhered to local laws and international standards when formulating its information security policy to ensure the confidentiality, integrity, availability and legality of information assets and to prevent intentional or accidental threats.	Through its information security management system, BenQ implements information security policies, protects customer data and the Company's intellectual property, enhances information security incident response capabilities, meets information security policy measurement targets and stakeholder expectations, and continuously improves the Company's information security control mechanism through the PDCA mechanism, all of which help to improve the Company's competitiveness.	a. 0 information security or cyber security incidents. b. 0 data breach incidents. c. 0 individuals affected by data breaches. d. NT\$0 in penalties imposed due to information security or cyber security incidents.	a. Achieved b. Achieved c. Achieved d. Achieved
		BenQ respects and is committed to protecting the privacy rights of customers, employees and vendors. We comply with relevant laws and regulations to ensure that the rights of the parties concerned are respected.	• We regularly train new employees on personal data protection and privacy-related issues. • We conduct personal data privacy protection inventories for the major risk points in information systems, service platforms, products under development, and customers and vendors in contact with each department of our Company. Each unit must make improvements when deficiencies are identified.	The amount of fines (NTD) for personal data or privacy-related incidents is 0.	Achieved
Innovative technology products and services (CH.7)	The Company can only effectively respond to the mutual impact of future operational activities and sustainable development by continuing to innovate in technologies and improving our products and services, gaining recognition in the international market, and shaping the Company's capability for sustainability.	BenQ continuously innovates in its technologies and products, promotes the United Nations Sustainable Development Goals (SDGs), and is committed to principles such as "quality education," "good health and well-being," and "climate action."	• We provide incentives and professional assistance to create quality patents and to encourage innovation. • Through diversified development, we encourage industry-academia collaboration, expand R&D capabilities, and cultivate outstanding talent for society. • We are customer-oriented, and we address consumer feedback, run innovative technology processes, improve products and services, and resolve consumer pain points. • In response to the needs of society, we continuously make improvements to our products to reduce carbon emissions and protect the environment.	a. More than 60% of revenue for flat panel displays is from models that have obtained the ENERGY STAR label. b. More than 60% of revenue for projectors is from semiconductor light source (laser or LED) projectors. c. Increase the proportion of recycled materials used in products (including packaging) to 40% by 2030.	a. Achieved b. Achieved c. Achieved
Sustainable supply chain management (CH.8)	To us, suppliers are important partners in achieving sustainable development, and only when they uphold the same philosophy and proactive attitude as us can we truly become a green enterprise.	BenQ takes responsibility and actively works with vendors to build a sustainable supply chain that protects the environment and upholds human rights, safety, health, and sustainable development.	BenQ is committed to establishing a long-term collaboration model with suppliers, striving for compliance with sustainability indicators and objectives as well as mutual growth, and gradually completing plans and achieving effective implementation so that we can strengthen our sustainable supply chain and respond to the impact of sustainability.	Require all new suppliers to sign the Suppliers' Code of Conduct for Sustainability, achieving a signing rate of 100%.	Achieved



4 Our Commitment to Climate Action

4.1 BenQ's Climate Governance

4.2 BenQ's Strategy and Risk Management

4.3 Climate Change Indicators and Targets

4.4 Key Achievements in Climate Action



Climate change has become a global issue. In particular, the rapid evolution of global regulations and market dynamics has made it an unavoidable systemic risk for the Company, posing significant impacts on human society and the Company's viability, as well as challenges in formulating corresponding response strategies.

In the fields of consumer electronics, business operations, healthcare, and education, BenQ enhances and enriches human life through superior products, systems, and solutions, proactively leading consumers in enjoying green, technological, and sustainable living. The Company proactively identifies, develops, and implements actions internally to mitigate climate change. At the same time, we leverage our leadership role to promote collaboration across the value chain, addressing risks and opportunities related to climate change and continuously strengthening organisational resilience.

In response, BenQ refers to the Task Force on Climate-related Financial Disclosures (TCFD) framework as its methodology for climate action. The Board of Directors and senior executives direct operational strategy and drive initiatives to respond to identified climate-related risks and opportunities, and regularly provide oversight through target-based tracking. The Company also enhances transparency in climate governance disclosures and engages with stakeholders proactively to foster sustainable development.

4.1 BenQ's Climate Governance

Climate change has become a material issue affecting the Company's sustainable development. To address this issue prudently through its governance structure, the Company has established the following organisations to lead climate- and environment-related directions and oversee implementation performance. The Company also regularly reviews implementation progress and obstacles, thereby forming a management cycle of continuous improvement.

As a key member of the Qisda Group, BenQ board members and senior executives regularly participate in the Group's ESG Committee to discuss issues related to climate change. Insights from these discussions are brought back to the Company and used to iteratively refine the Company's internal climate change strategies, risk management practices, and relevant metrics and targets, thereby maintaining an appropriate and effective climate risk management system.

BenQ's ESG Promotion Committee is chaired by the President and comprises key representatives from each unit. The committee conducts annual sustainability issue assessments, taking into account potential financial impacts and developing plans accordingly, to ensure alignment with the Group's strategic direction. In addition, the Committee oversees functional working groups responsible for collecting information on climate- and environment-related trends and issues from the government, customers, industry peers and the international community. Through the Company's risk management and performance evaluation mechanisms, these working groups review the results of risk and opportunity identification, and manage implementation progress and obstacles.

Furthermore, the Company's President convenes the heads of all departments to form the "Social Responsibility and Environmental Health and Safety Management Committee" at our head office to oversee environmental health and safety management. The President appoints a management representative to manage environmental and safety matters and set up a promotion team within the Company. The President approves the strategic direction for environmental health and safety initiatives. Next, management representatives and teams develop and implement action plans. Performance is monitored through regular corporate social responsibility and environmental health and safety management reviews, enabling continual adjustments to future priorities.

BenQ's Climate Change Policy

As a company with global operations, a global supply chain, and a global customer base, BenQ is responsible for managing our economic activities and footprints, resource use, product eco-design, and overall carbon emissions. To effectively address the risks and opportunities posed by climate change, we formulated this policy using Science Based Targets (SBTs) as a basis, aligning with the 1.5°C temperature target of the Paris Agreement. Its scope covers all global operational sites, all employees, and all products and services. We also require our suppliers, service providers, and all partners, through various mitigation and adaptation measures, to comply with BenQ's policies and to make substantive contributions to the protection of the environment and to addressing climate change. Furthermore, BenQ objectively conducts due diligence and employs policy compliance as a reference to ensure progressive reduction of energy consumption and carbon emissions in order to advance the Company's sustainable development.

BenQ adheres to the five major principles of compliance, mitigation, adaptation, partnership, and innovation to address climate change:

- Comply with local laws and regulations, international standards, and customer requirements for environment standards. (Compliance)
- Commit to preventing pollution, reducing waste, increasing energy efficiency, and reducing greenhouse gas emissions. (Mitigation)
- Establish a target for continued environmental improvement, increase renewable energy consumption, and enhance the performance of resource management to achieve sustainable development of the environment. (Adaptation)
- Partner with critical suppliers to set a decarbonisation target and reduce the emissions intensity of supply chain activities. (Partnership)
- Strengthen product eco-design to reduce the impact of product life cycles on the ecosystem. (Innovation)

4.2 BenQ’s Strategy and Risk Management

BenQ identifies and assesses the risks and opportunities associated with climate change by considering potential financial impacts, the urgency of risk responses, ancillary benefits, economic benefits, and technical feasibility. Based on these assessments, the Company implements climate adaptation action plans.

The Company’s climate risk management process includes climate risk identification, risk assessment, risk response, risk monitoring, and risk reporting. The Company takes into account international policies and industry characteristics to define short-term as 0 to 3 years (inclusive), medium-term as more than 3 years up to 5 years (inclusive) and long-term as more than 5 years up to 10 years. These timeframes are used to assess the likelihood of occurrence. The severity of risk impact is evaluated based on effects on assets and finances, products and services, personnel, and reputation and is categorised into five levels. Through this framework, climate-related risks and opportunities are identified. To enhance resilience to climate risks, the Company seeks opportunities within the broader context of sustainable development and implements corresponding strategies, indicators, and targets.



4.2.1 Climate Change Strategies

In 2025, the United Nations Environment Programme (UNEP) released the Emissions Gap Report 2025: Off target, indicating that global greenhouse gas emissions had increased rather than decreased. Total emissions in 2024 reached 57.7 GtCO₂e, an increase of 2.3% compared with the revised 2023 figure of 56.2 GtCO₂e—the highest level on record. Under the current policy scenario, global warming is projected to reach 2.8°C by the end of this century. Technically, an opportunity to limit warming to 1.5°C by 2100 still exists, but achieving it would require emissions reductions at an unprecedented pace and scale. Also of note in the Emissions Gap Report 2025 is that, as of 30 September 2025, only about 60 Parties to the Paris Agreement (accounting for 63% of global greenhouse gas emissions) had submitted nationally determined contributions (NDCs) updated with a 2035 emission reduction target. The gap between collective action and scientific requirements remains the core challenge for global climate governance.

However, in recent years the gap between outcomes and commitments in international climate negotiations has remained significant. The 2025 COP30 meeting was positioned as the “COP of Implementation.” Its principal outcomes included the following: the establishment of the Global Implementation Accelerator and the Belém Mission to 1.5°C to strengthen the NDC implementation; the creation of the Belém Action Mechanism; the adoption of a target to mobilise at least US\$1.3 trillion in climate finance annually before 2035; and the proposal of a political direction to increase adaptation finance threefold by 2035. The meeting did not, however, include any explicit declaration on the phase-out of fossil fuels.

In view of the above, the Company has adopted the SSP2-4.5 middle-of-the-road scenario as the analytical scenario. This scenario assumes land-use and aerosol pathways that are relatively less extreme compared with other SSPs, and represents a combination of moderate social vulnerability and medium radiative forcing, with moderate greenhouse gas emissions. The Company also refers to climate scenario data published by the Intergovernmental Panel on Climate Change (IPCC), as well as the hazard risk levels and adaptation recommendations provided by ThinkHazard! of the Global Facility for Disaster Reduction and Recovery, to assess and analyse the potential financial impacts of risks and opportunities, and to formulate corresponding climate strategies accordingly.



The following are the climate-related risks and opportunities identified in 2025:

Climate Risk Analysis Table					
Aspect	Risk type	Description	Climate scenario	Likelihood	Impact level
Transition risks	Policies and regulations	Regulatory requirements for existing products and services	SSP 2 - 4.5	Short to long term	High level
	Technology	Cost increases due to low-carbon transition of products or services		Short term	Medium level
	Market	Changes in customer behaviour		Long term	Medium level
	Reputation	Increasing concern and negative feedback from stakeholders		Short term	High level
Physical risks	Long term	Continued high temperatures		Medium to long term	Medium level

Note 1: For likelihood, short-term is defined as 0 to 3 years (inclusive), medium-term as more than 3 years up to 5 years (inclusive), and long-term as more than 5 years up to 10 years.

Note 2: Impact levels are assessed based on factors such as impact on assets and finance, products and services, personnel, and reputation. They are categorised into five levels: low, medium-low, medium, medium-high, and high.

Regulatory requirements for existing products and services			
Topic	Impact to value chain	Financial impact	Overall response strategy
Local regulations regulate or restrict product design, including materials, energy efficiency, and packaging	Both the product and its packaging materials must be redesigned, requiring adjustments or changes to the supply chain and manufacturing processes, in turn increasing costs or even resulting in exclusion from local markets.	Estimated to reach over NT\$750 million.	1. Comply with local regulations and restrictions by modifying product design and packaging in the short term. In the long term, establish development procedures and control mechanisms and incorporate them into circular economy and sustainable supply chain targets. 2. Increase the proportion of solid-state semiconductor light-source projectors yearly. 3. Continue to implement high-efficiency semiconductor light-source projector solutions.

Cost increases due to low-carbon transition of products or services			
Topic	Impact to value chain	Financial impact	Overall response strategy
Research and development of low-carbon products	Materials and packaging must be assessed during product design and development stage, with requirements imposed on supply chains and production processes. Also, low-carbon materials typically come at a higher cost.	Estimated to reach approximately NT\$65 million.	1. Evaluate low-carbon designs and carbon reduction actions; continue to adopt low-carbon and high-efficiency designs. 2. Implementing product carbon footprint tracking to continuously monitor the carbon emissions of each product, analyse the entire process and thereby effectively reduce the carbon footprint of each product and obtain better data. 3. Continue to increase the proportion of recycled materials used. 4. Continue to increase the coverage rate of green packaging across product models. 5. Continue to consult with SI/material suppliers to develop strategies to reduce implementation costs.



Changes in customer behaviour			
Topic	Impact to value chain	Financial impact	Overall response strategy
Consumers value green products.	- Consumers are concerned about whether product manufacturing processes harm the environment. - Customers pay increased attention to company achievements in environmental protection. - Attention is given to whether a company itself has adopted renewable energy.	Estimated to reach approximately NT\$12 million.	- Leverage the energy-efficiency trend to enhance brand image, gain consumer trust and boost sales. - The Company will introduce green electricity and increase the proportion of green electricity used annually. - Prioritise supplier organisations that have adopted renewable energy in their production processes and established target plans.

Increasing concern and negative feedback from stakeholders			
Topic	Impact to value chain	Financial impact	Overall response strategy
Failure to manage response strategies for sustainability-related issues effectively results in poor performance on ESG-related ratings (e.g., EcoVadis).	Adversely affects BenQ's reputation in terms of sustainability, leading to poor market reputation or ineligibility for public tenders and hindering business opportunities.	Estimated financial impact is approximately NT\$330 million.	Establish short-, medium-, and long-term plans to address carbon reduction and ESG-related issues. The President personally oversees quarterly meetings to regularly review implementation progress.

Using disaster risk ratings and adaptation recommendations from the ThinkHazard! tool by the Global Facility for Disaster Reduction and Recovery (GFDRR), an analysis was conducted of the climate change-related hazard potential in 2025 of the Company's primary operating locations. Site locations were compared to assess whether they were located in high-risk areas and to identify the types of hazards faced. The climate risks of each operating site and investment position were then inventoried, and the potential impact on the Company's operations or the market was evaluated.

- Taiwan Headquarters (Taipei), North America Business Region (California, USA), China Business Region (Suzhou), Asia-Pacific Business Region (Gurgaon, India and Dubai), and Latin America Business Region (Mexico City): These locations are projected to experience at least one period of sustained extreme heat by 2030, resulting in heat stress. The likelihood of occurrence is approximately 70% to 90%. Accordingly, these locations are classified as high-risk areas for extreme heat hazard potential.
- Europe Business Region (the Netherlands): This location is projected to experience at least one period of sustained extreme heat by 2030, resulting in heat stress. The likelihood of occurrence is approximately 5% to 25%. Accordingly, this location is classified as a low-risk area for extreme heat hazard potential.

Continued high temperatures			
Topic	Impact to value chain	Financial impact	Overall response strategy
Long-term environmental changes affect product performance and the supply chain.	- Prolonged exposure to high temperatures may shorten a product's service life and negatively affect users' perceptions. - The supply chain is impacted by extreme heat, which may cause deterioration of the factory environment, shortages in labour hours, and even insufficient energy supply, thereby causing delays in product shipments.	Estimated to reach over NT\$1 billion.	- Actively seek investment and application opportunities related to clean technologies or energy storage equipment. - During the product design and development stage, take into account environmental factors related to sustained high temperatures to increase product durability or maintainability.



The following are the climate-related risks and opportunities identified in 2025:

Climate Opportunity Analysis Table				
Type of opportunity	Issue description	Climate scenario	Likelihood	Impact level
Products and services	Develop energy-efficient, environmentally friendly low-carbon products.	SSP 2 - 4.5	Short term	High level

Note 1: For likelihood, short-term is defined as 0 to 3 years (inclusive), medium-term as more than 3 years up to 5 years (inclusive), and long-term as more than 5 years up to 10 years.

Note 2: Impact levels are assessed based on factors such as impact on assets and finance, products and services, personnel, and reputation. They are categorised into five levels: low, medium-low, medium, medium-high, and high.

Develop energy-efficient, environmentally friendly low-carbon products			
Topic	Impact to value chain	Financial impact	Overall response strategy
Develop energy-efficient, environmentally friendly low-carbon products.	- Develop products that meet energy efficiency requirements. - The rise in environmental awareness affects market choices and the specifications of large-scale tenders.	Estimated financial impact is approximately NT\$330 million.	- Introduce designs that comply with international energy efficiency standards across all new models, and continue to increase revenue from low-carbon models. - Actively introduce high-efficiency semiconductor light-source projectors and promote these products through sales channels. - Develop an energy management system suited for products and expand its application to various models. - Continue to respond to energy-saving, environmental protection, and low-carbon requirements, and promote these standards as basic requirements for the market or for bids.



4.2.2 Climate Change Risk Management

Environmental Policy and Management

BenQ is well aware that the impact of human activities on the environment is irreversible. We also understand that focusing solely on economic development is insufficient to meet stakeholder expectations, and that BenQ's products and operational activities have an impact on the environment. Therefore, BenQ commits to investing resources and devoting efforts to product design that focuses on energy conservation, material reduction, and carbon reduction; selling products that comply with legal requirements and customers' health and safety requirements; and requiring employee and value chain partners to comply with BenQ's environment policy in order to reduce our environmental impact.

In order to fulfil its commitments to social responsibility and environmental sustainability, BenQ established the following social responsibility and environmental safety and health policies:

- Promote corporate social and environmental responsibility, and comply with regulatory standards.
- Design green products to reduce the use of substances that may impact the environment.
- Prevent pollution, save energy, ensure health and safety, and continuously improve processes and products to reduce risks to health and safety.
- Provide a healthy and safe working environment to maintain the physical and mental health of employees.
- Provide a safe and healthy work environment to maintain employees' physical and mental health.



Policy commitments on official website

BenQ's head office and China Business Region have adopted the ISO 14001 Environmental Management System and obtained verification from an independent third-party organisation. BenQ's current measures for environmental health and safety verification and monitoring are as follows:

1. Internal audits are conducted once a year so that departments can observe and monitor each other.
2. An independent third-party verification agency conducts external audits every year.
3. We request our suppliers and contractors to value the environment and strive to protect it.

Taiwan Headquarters ISO 14001:2015 Certificate





Waste Management

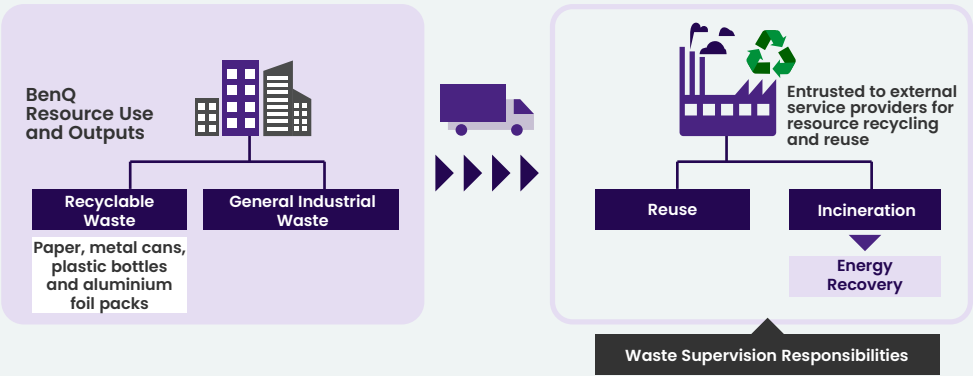
BenQ adopts a source-oriented management strategy for waste control and, through continuous energy-saving and waste-reduction initiatives, actively implements waste segregation at source. This approach significantly reduces waste generation while increasing the volume of materials recovered for recycling. At the same time, the Company conducts irregular awareness campaigns to enhance employees’ consciousness of energy conservation and waste reduction. Under the Company’s ongoing efforts to promote environmental education and implement environmental policies, an increasing number of employees have begun bringing their own reusable cups and tableware. By reducing the use of single-use waste, the Company aims to achieve its objective of a sustainable circular system.

In 2025, BenQ conducted, for the first time, a comprehensive inventory of operational waste across all its operating sites. The total global operational waste for the year amounted to approximately 303.3 metric tons, with an average annual waste generation of 0.158 metric tons per employee. As the Company’s operations are primarily office-based and it does not maintain any manufacturing facilities, all waste generated is classified as general domestic waste. No hazardous waste, as defined under the Basel Convention, was produced in the course of its operational activities.

With regard to resource recycling, data collection currently covers only the office premises in Taiwan. Recycling bins are installed on each floor of the Taiwan offices, with separate categories for paper, metal cans, plastic bottles, and aluminium foil packs. These materials are regularly weighed and recorded. In 2025, the global total volume of recycled materials amounted to 5.24 metric tons, representing approximately 1.7% of the global total waste generation.

In terms of waste treatment, BenQ complies with relevant government regulations and its internal environmental management policies. All waste is handled by qualified licensed contractors for incineration or recycling. The Company also conducts periodic audits of these waste treatment service providers to ensure that all waste is properly and responsibly managed.

BenQ Waste Management Process



Global operational waste statistics of BenQ for 2025 (Unit: metric ton)

Category	Recovery/Reuse			Direct Disposal				Total
	Preparation for Reuse	Resource Recovery	Other Recovery Operations	Incineration (without energy recovery)	Incineration (with energy recovery)	Landfilling	Other Disposal Operations	
Hazardous waste	0	0	0	0	0	0	0	0
Non-hazardous waste	0	5.24	0	298.06	0	0	0	303.30
Total	0	5.24	0	298.06	0	0	0	303.30

Note: All waste is treated off-site.

Water Management

In the context of increasing global extreme weather events, BenQ recognises that water resource issues are a critical factor influencing both human activities and economic development. In order to strengthen effective water resource management, the Company has established the following water resource policy:

- Within the global scope of BenQ’s operations, water consumption at each operating site is tracked and monitored.
- Water-use management is strengthened to reduce water wastage.
- Key suppliers are regularly monitored with regard to their water resource utilisation, and they are required to continuously enhance their water resource management practices.

The global operating model of BenQ comprises product development, product sales, and customer services. As the Company does not engage in manufacturing activities, there is no substantial demand for water resources in its operations. Although BenQ’s business model is not water-intensive, the Company continues to identify opportunities for water conservation and actively enhances water use efficiency, prioritising the adoption of water-saving equipment to reduce overall water consumption.

In 2025, BenQ conducted, for the first time, a comprehensive water consumption inventory across all operating sites. The total global water withdrawal for the year amounted to approximately 23,625 cubic metres, all of which was sourced from third-party supplied tap water. No groundwater or other water sources were extracted for operational use. Total global water consumption was 4,726 cubic metres, with an average annual water consumption of 2.46 cubic metres per employee.

BenQ also conducts water stress assessments in accordance with the World Resources Institute (WRI) Aqueduct Water Risk Atlas. Operating sites located in areas classified as having “high” and “extremely high” water stress levels are defined as being in high water-risk regions. In 2025, approximately 43% of the Company’s global water withdrawal came from areas with high water risk. Considering that BenQ Corporation’s primary water use in its operations is limited to domestic water use by employees in offices, the impact of water stress on the Company’s operations has been assessed as low risk, and the environmental impact of its water demand has also been assessed as low risk.



Global water consumption statistics of BenQ for 2025 (Unit: cubic metres)

Item		Taiwan Headquarters	Asia-Pacific business region	European business region	China business region	North America business region	Latin America business region	Global total
Water withdrawal	All Areas	9,203	4,882	2,576	3,670	2,039	1,255	23,625
	Areas with High Water Resource Risk	0	2,304	1,226	3,565	2,039	910	10,044
	Percentage from Areas with High Water Resource Risk	0%	47%	48%	97%	100%	73%	43%
Water discharge	All Areas	7,362	3,905	2,061	2,936	1,631	1,004	18,899
	Areas with High Water Resource Risk	0	1,843	981	2,852	1,631	728	8,035
	Percentage from Areas with High Water Resource Risk	0%	47%	48%	97%	100%	73%	43%
Water consumption	All Areas	1,841	977	515	734	408	251	4,726
	Areas with High Water Resource Risk	0	461	245	713	408	182	2,009
	Percentage from Areas with High Water Resource Risk	0%	47%	48%	97%	100%	73%	43%

Note: Wastewater discharge is estimated to account for 80% of total water withdrawal across all global operating sites (the remaining 20% is attributed to employee daily consumption and water loss due to air-conditioning evaporation and dissipation).

BenQ is committed to strictly complying with each country's water-related regulations, and systematically manages water resource issues through the implementation of the ISO 14001:2015 Environmental Management System, with reference to the principles set out in ISO 46001:2019. All operating sites uphold the principle of "effective water resource management and daily water conservation", ensuring efficient control and use of water resources. Taking the Taiwan headquarters as an example, in addition to promoting water-saving awareness among employees and embedding a culture of conservation, the building is equipped with an air-conditioning condensate water recycling system. The efficiency of condensate recovery has been progressively optimised, with reclaimed water being reused for irrigation of green plants and for flushing toilets and urinals. Furthermore, through strengthened leak detection and regular inspections, water resource wastage is further reduced. Similarly, at the DLF Cybercity campus in Gurgaon, where the Company's India branch is located, multiple rainwater harvesting pits have been installed within the campus to capture rainfall and replenish groundwater levels. The collected rainwater is treated through an internal treatment system and used for landscape irrigation, air-conditioning cooling systems and toilet flushing within the campus.

In terms of wastewater discharge management, the wastewater generated is mainly domestic sewage. Sewage from most operating sites is discharged into government public sewerage systems for treatment. For a small number of sites that are not connected to public sewerage systems, such as those in Gurgaon, India; Bangkok, Thailand; and Jakarta, Indonesia, the office buildings are equipped with independent sewage treatment facilities. The discharge process has not affected water sources or land, and no water pollution incidents have occurred. To ensure compliance with discharge standards, wastewater from the Taiwan Headquarters undergoes preliminary treatment via an oil-water separation tank. The system is operated and maintained regularly by professional personnel. Each year, the Company appoints an environmental testing laboratory accredited by the Ministry of Environment to sample and analyse effluent water quality. In addition, government authorities conduct semi-annual supervision of discharge water quality through scheduled and unscheduled sampling and analysis.



Ecological Management

BenQ is a pure brand and design company and does not engage in any activities that may have adverse impacts on biodiversity. The Company’s global operating sites do not include any manufacturing production lines. In addition, it neither owns, leases, nor manages any office buildings located within ecological conservation areas or water resource protection zones. As such, its operations, product design and development, and service activities do not generate material environmental or ecological impacts.

With regard to utility equipment management, only emergency generators utilise diesel fuel. Combustion of diesel results in only trace amounts of sulphur oxides (SOx), with negligible environmental impact. Therefore, measurements of SOx and nitrogen oxides (NOx) are not conducted.

Energy Management

Through its global greenhouse gas inventory, BenQ has identified that the primary sources of internal energy consumption are electricity used in office operations, followed by petrol consumption from company vehicles. In 2025, the Company’s internal global energy consumption amounted to approximately 4,668,031.37 kWh, with an energy intensity of 173.13 kWh per NT\$ million of revenue. Both figures showed a decrease compared with 2024.

Regarding electricity consumption, BenQ has implemented energy-saving measures across its operations to reduce overall electricity usage. In addition, from 2025 onwards, the Company has begun utilising renewable electricity. The parent company of BenQ Corporation, Qisda Corporation, joined the RE100 initiative in 2022. In alignment with the Group’s strategy, BenQ has committed to renewable energy (electricity only) targets, aiming to reach a renewable electricity usage ratio of 60% by 2030 and 100% by 2040. In 2025, BenQ’s global renewable energy (electricity only) usage accounted for 12.75%. Going forward, the Company will progressively increase its procurement of renewable energy to further enhance its usage ratio.

With regard to fuel consumption from company vehicles, the Company plans to gradually replace its global fleet of official vehicles with electric vehicles or hybrid vehicles, thereby reducing overall petrol consumption.

2025 BenQ Global Energy Consumption within the Organisation

Energy		Unit	Taiwan Headquarters	Asia-Pacific business region	European business region	China business region	North America business region	Latin America business region	Global total
Direct	Gasoline	Litre	919.27	22,813.48	21,395.91	4,786.00	51,240.00	13,663.00	114,817.66
	Diesel fuel	Litre	283.26	58.02	6,615.00	0	0	0	6,956.28
	Natural gas	Cubic metre	0	0	16,030.11	0	0	0	16,030.11
Indirect (Electricity)	Purchased renewable electricity	kWh	292,426.00	0	126,303.59	0	0	0	418,729.59
	Purchased non-renewable electricity		1,011,309.53	577,513.17	206,409.22	830,010.00	176,966.00	61,941.00	2,864,148.92
	Total electricity consumption		1,303,735.53	577,513.17	332,712.81	830,010.00	176,966.00	61,941.00	3,282,878.51
Indirect (Other)	Heat supply	kWh	0	0	151,912.19	0	0	0	151,912.19



Historical Global Energy Consumption within BenQ’s Organisation (Unit: kWh)

Energy		2024	2025
Gasoline		1,262,391.56	1,012,980.87
Diesel fuel		17,503.20	69,866.57
Natural gas		246,993.29	150,393.23
Electricity	Purchased renewable electricity	0	418,729.59
	Purchased non-renewable electricity	3,435,373.72	2,864,148.92
Heat supply		0	151,912.19
Total energy consumption		4,962,261.77	4,668,031.37
Energy intensity (per NT\$1,000,000 of revenue)		210.98	173.13

Note 1: In the second half of 2025, BenQ conducted a recalculation of its 2024 global greenhouse gas inventory, expanding the organisational boundary from the Taiwan Headquarters to its global operations. As a result, the 2024 figures presented in this table have been updated and differ from those disclosed in the 2024 Sustainability Report.

Note 2: 1 kWh = 0.0036 GJ.

2025 BenQ Global Energy Consumption outside the Organisation

Energy	Unit	Asia-Pacific business region	European business region	China business region	North America business region	Latin America business region	Global total
Electricity	kWh	314,302,069.33	210,106,140.27	211,127,213.68	93,038,490.12	30,348,749.79	858,922,663.19

Note 1: Energy consumption outside the organisation is calculated based on the total electricity consumption during the use phase of the life cycle of all products sold by BenQ in 2025 across its five global business regions.

Note 2: 1 kWh = 0.0036 GJ.



GHG Management

Since 2020, BenQ has conducted annual greenhouse gas (GHG) inventories for its Taiwan Headquarters, primarily covering Scope 1 and Scope 2 emissions, which are subject to third-party verification. In the second half of 2025, in alignment with the Group's consolidated financial reporting boundary, the Company expanded its GHG inventory coverage from the Taiwan Headquarters to five major global business regions. In accordance with the principles defined by the Greenhouse Gas Protocol (GHG Protocol), the inventory now encompasses Scope 1, Scope 2, and all categories of Scope 3 emissions. The Company re-conducted its 2024 global GHG inventory under this expanded boundary and disclosed the results on its official website. This time, the same approach has been applied to the 2025 global GHG inventory, which has been verified by an independent third-party assurance provider to ensure consistency with the financial reporting boundary and the completeness of all emission categories.

In 2025, the total combined Scope 1 and Scope 2 greenhouse gas emissions of BenQ amounted to approximately 1,718.7022 metric tons of CO₂e (market-based). This represents a decrease of 18.59% compared with 2024 and a reduction of 25.75% relative to the 2021 baseline year. The emissions intensity was 0.064 tonnes of CO₂e per NT\$ million of revenue. The primary source of emissions was purchased electricity used to support the Company's operations, which accounts for approximately 79.56% of total emissions. These emissions arise from greenhouse gases generated during the electricity production process.



2025 BenQ global greenhouse gas emissions – Scope 1 and scope 2 (Unit: metric tons CO₂e)

Scope	Taiwan Headquarters	Asia-Pacific business region	European business region	China business region	North America business region	Latin America business region	Global total
Scope 1	3.1425	51.6387	99.0534	10.7868	115.4864	30.7941	310.9019
Scope 2 (location-based)	617.9706	318.9111	123.6300	440.4033	62.8353	20.7219	1,584.4722
Scope 2 (market-based)	479.3607	318.9111	85.5680	440.4033	62.8353	20.7219	1,407.8003

Note: The global Scope 1 and Scope 2 emissions of BenQ have been independently verified by a third-party assurance provider as part of the Group's greenhouse gas inventory. In addition, the emissions from the Taiwan Headquarters have also been separately verified by an independent third-party assurance body.



For Scope 3 greenhouse gas emissions, BenQ’s global emissions in 2025 amounted to approximately 860,675.7583 metric tons of CO₂e, representing a decrease of 5.91% compared with 2024 and a reduction of 21.08% relative to the 2021 baseline year. The emissions intensity was 31.922 metric tons of CO₂e per NT\$ million of revenue. The principal sources of emissions were category 1 “purchased goods and services” and category 11 “use of the organisation’s products”, which together accounted for as much as 96.35% of total emissions.

2025 BenQ global greenhouse gas emissions – Scope 3 (Unit: metric tons CO₂e)

Category	Taiwan Headquarters	Asia-Pacific business region	European business region	China business region	North America business region	Latin America business region	Global total
Purchased goods and services	344,169.8566	874.1302	510.1633	1,801.3551	436.3333	94.5098	347,886.3483
Capital goods	17.0097	5.3013	27.4686	29.1940	5.1757	4.1393	88.2886
Fuel- and energy-related activities	145.2044	125.0511	55.4165	140.3669	45.2762	16.1795	527.4946
Upstream transportation and distribution	3,532.8863	0	0	0	0	0	3,532.8863
Waste generated in operations	74.6663	39.8358	41.9001	28.5105	39.1506	8.7933	232.8566
Business travel	279.9085	523.3277	621.5825	538.4162	698.0649	152.8760	2,814.1758
Employee commuting	307.9390	233.1653	211.7329	131.2444	215.0803	84.7119	1,183.8738
Upstream leased assets	533.3688	956.4488	890.8929	459.5978	828.7094	116.3714	3,785.3891
Downstream transportation and distribution	2,516.0357	0	0	0	0	0	2,516.0357
Processing of sold products	0	0	0	0	0	0	0
Use of sold products	481,367.2374	0	0	0	0	0	481,367.2374
End-of-life treatment of sold products	538.0895	0	0	0	0	0	538.0895
Downstream leased assets	0	0	0	0	0	0	0
Franchises	0	0	0	0	0	0	0
Investment	16,203.0826	0	0	0	0	0	16,203.0826
Total scope 3	849,685.2848	2,757.2602	2,359.1568	3,128.6849	2,267.7904	477.5812	860,675.7583

Note 1: The emissions from the Taiwan Headquarters, which have been verified by an independent third-party assurance body, account for approximately 98.7% of total global Scope 3 emissions.

Note 2: Product-related carbon emissions—such as “purchased goods” under Category 1, as well as Categories 4, 9, 11, and 12—are all attributed to the Taiwan Headquarters during the inventory process.

Taiwan Headquarters GHG Protocol Verification Statement



ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

BenQ Corporation

16 Jihu Road · Neihu · Taipei 114 · Taiwan

Holds Statement No: TWN30053719G Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by BenQ Corporation for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of BenQ Corporation. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

• **Period covered by GHG emissions verification:** January 1, 2025 to December 31, 2025

Emissions data verified:

Organization Name	Site1 : BenQ Corporation	Site2 : BenQ Asia Pacific Corporation
Organizational Boundaries	16 Jihu Road · Neihu · Taipei 114 · Taiwan	12 Jihu Road · Neihu · Taipei 114 · Taiwan
Emissions data verified	• Scope 1 : 3.1425 tCO₂e • Scope 2 : 617.9706 tCO₂e • Scope 3 : 849.685.2848 tCO₂e	• Scope 1 : 0.2210 tCO₂e • Scope 2 : 126.5723 tCO₂e • Scope 3 : 695.2171 tCO₂e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Scope 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the GHG Protocol. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Scope 3 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the GHG Protocol Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that BenQ Corporation has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Ava Liu, Technical Reviewer
Originally Issue: 25/3/2026

Pei Hsu, CER Manager
Latest Issue: 25/3/2026

Bureau Veritas Certification (Taiwan) Co., Ltd.
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BenQ follows the Science Based Targets initiative (SBTi) emissions reduction targets approved by its parent company, Qisda Corporation, in 2023. Using 2021 as the base year, the Company is committed to reducing combined Scope 1 and Scope 2 emissions by 42% and Scope 3 emissions by 25% by 2030. Progress towards these reduction targets is monitored annually, and the results are disclosed in the Company’s Sustainability Report and on its official website.

Global greenhouse gas emissions reduction tracking of BenQ (Unit: metric tons CO₂e)

Scope	2021 (base year)	2022	2023	2024	2025	2025 reduction rate
Scope 1	451.6294	453.7439	405.6612	377.7994	310.9019	-31.16%
Scope 2 (market-based)	1,863.1467	1,912.0352	1,888.5443	1,733.3025	1,407.8003	-24.44%
Scope 1 + Scope 2 (market-based)	2,314.7761	2,365.7791	2,294.2055	2,111.1019	1,718.7022	-25.75%
Scope 3	1,090,558.8492	1,044,488.2434	909,090.4568	914,745.7707	860,675.7583	-21.08%

Note 1: The emissions data for 2021 to 2023 have been estimated based on the actual 2024 inventory results, adjusted according to annual employee headcount (for Scope 3 Categories 5 and 7) or revenue (for Scope 1 and 2, as well as other Scope 3 categories).

Note 2: In the second half of 2025, BenQ conducted a recalculation of its 2024 global greenhouse gas inventory, expanding the organisational boundary from the Taiwan headquarters to global operations. As a result, the emissions data for 2021 to 2024 presented in this table have been updated and differ from those disclosed in the 2024 Sustainability Report.

BenQ product carbon footprint website

Product Carbon Footprint

As issues related to climate change and global warming receive increasing attention, an expanding number of customers expect manufacturers to provide more detailed information to better understand the impacts of products on climate, the environment, and natural resources, thereby supporting their purchasing decisions. In parallel, BenQ recognises the need for more comprehensive and detailed data on carbon emission hotspots across the entire product life cycle, enabling the Company to take appropriate actions, fulfil its corporate responsibility, and make tangible contributions to global greenhouse gas reduction efforts.

In response to these needs, BenQ is committed to conducting comprehensive product carbon footprint assessments for its major product lines. This means that all models currently on sale under these product lines must complete product carbon footprint

assessments, and the assessment results will be disclosed on [BenQ’s product carbon footprint website](#) for stakeholders to enquire about or download. We have also set a target for the coverage of product carbon footprint assessments to reach at least 99% (please refer to Section 4.3 “Climate Change Indicators and Targets” for details of the target). In 2025, the product lines included in the scope of comprehensive product carbon footprint assessments accounted for 99.9% of the total revenue of all product lines.

When conducting product carbon footprint assessments, BenQ adopts a Cradle-to-Grave system boundary, covering the complete product life cycle, including raw materials, manufacturing, transportation and distribution, consumer use, and end-of-life disposal stages. Different assessment tools are applied according to product characteristics:

- Flat panel display products: The assessment tool used is PAIA (The Product Attribute to Impact Algorithm), jointly developed by the Materials Systems Laboratory at the Massachusetts Institute of Technology (MIT) and its partners. The methodology complies with IEC TR 62921 requirements.
- Other products (including projectors, lighting products, networking products, and gaming mice): The assessment software used is SimaPro version 9.6.0.1, with the Ecoinvent 3.10 database applied. The Global Warming Potential (GWP 100) values are based on the IPCC Sixth Assessment Report (2021). The assessment methodology complies with ISO 14067:2018 requirements.



Based on the product carbon footprint assessment results for all models, together with the global procurement data for each model, BenQ Corporation analysed the carbon footprint distribution of its major products across each stage of the product life cycle in 2025. Corresponding carbon reduction action plans for each stage have been formulated, as presented in the table below:

Product life cycle stages	Flat-panel display products	Projectors	Lighting products	Carbon reduction action plans
Raw materials	67.47%	44.07%	19.77%	- Product lightweight design to reduce material usage - Increase the proportion of recycled materials used in products
Manufacturing		0.86%	0.83%	Collaborate with suppliers to increase the use of renewable energy during the manufacturing stage
Transportation and distribution	1.63%	0.45%	0.62%	- Reduce product and packaging weight - Collaborate with channel partners to advance low-carbon transportation
Consumer use	29.61%	54.59%	78.75%	Improve energy consumption efficiency: - Optimise component and circuit design to reduce product energy consumption - Introduce energy-saving software
Waste management	1.29%	0.03%	0.03%	- Design products for easy disassembly and recyclability - Increase the proportion of recyclable content in materials used - Replace packaging materials with more recyclable alternatives, such as paper-based cushioning materials





4.3 Climate Change Indicators and Targets

As a member of the global community, BenQ has been demonstrating its commitment to addressing climate change and environmental protection for years. The Company implements energy-saving and carbon-reduction initiatives through phased, goal-oriented planning, and has set sustainable development targets. Its action plans are as follows:

- Invest in green product design, reduce the impact of pollution, protect the environment, and do our part as an environmental citizen.
- Actively prevent pollution and save energy, continuously improve to maintain health and safety.
- Comply with standards and regulations promulgated by local governments, and meet customer requirements.
- Educate employees about the importance of the environment so they can fully understand and implement related policies.

In response to transformation opportunities and brand strategies arising from climate change, the Company will conduct rolling reviews of business and operational impact and adjust risk management measures for major climate risks, such as reducing carbon emissions and optimising energy use.

In response to Qisda Group's carbon reduction targets being validated by the Science Based Targets initiative (SBTi), BenQ follows the Group's greenhouse gas reduction targets with the aim of contributing to the achievement of the Paris Agreement's goal of limiting the temperature increase to 1.5°C. Taking into account the results of scenario analysis and the impacts across the value chain, BenQ has formulated its climate change indicators and targets to address climate-related risks and opportunities. Through the overall response strategies and risk management measures described above, BenQ seeks to achieve the metrics and targets it has established:

Indicator	2025 performance	2030 Targets	2050 Targets
1. Continue to reduce its combined Scope 1 and Scope 2 greenhouse gas emissions on an annual basis using 2021 as the base year	Reduce by 25.75%	Reduce by 42%	Net-zero emissions
2. Continue to reduce its Scope 3 greenhouse gas emissions on an annual basis using 2021 as the base year	Reduce by 21.08%	Reduce by 25%	Net-zero emissions
3. Carbon reduction in the supply chain (2021 as base year)	Training and awareness-raising have been implemented	Reduce by 30%	Net-zero emissions
4. Percentage of renewable energy (electricity only)	12.75%	60%	100%
5. Scope of product carbon footprint inventory (based on revenue)	99.9%	> 99%	> 99%

Note 1: Note: Indicators 1 and 2 are set in response to the Group's SBTi targets. Accordingly, the Company has aligned with the SBTi near-term targets as the starting point for advancing its carbon reduction goals.

Note 2: Indicator 4 is set in response to the Group's RE100 target and should reach 100% by 2040. Percentage of renewable energy (electricity only) = renewable electricity / total electricity.

Note 3: For Indicator 5, coverage of product carbon footprint assessments (based on revenue) = total revenue of product lines subject to comprehensive product carbon footprint assessments / total revenue of all product lines. A comprehensive product carbon footprint assessment means that all models currently on sale under the product line have completed product carbon footprint assessments.



4.4 Key Achievements in Climate Action

In response to climate change issues, BenQ has set a target of achieving net-zero emissions by 2050. Following the direction of the Group, the Company is formulating action plans across operations, products, and the supply chain to achieve its short-, medium- and long-term targets. The following outlines the key actions taken.

Employee Training Implementation

To raise environmental awareness among employees, BenQ introduces its environmental policies in onboarding training for new hires, covering topics such as energy conservation, carbon reduction, water conservation, resource recycling, waste reduction and other management measures. Additionally, the Company regularly communicates the importance of environmental protection to all employees through meetings and announcements, enhancing their awareness and encouraging them to integrate these values into their daily practices.

Use of Renewable Energy

In line with the Group’s policy, BenQ is committed to using 100% renewable energy (electricity only) by 2040. To achieve this target, the Company began purchasing renewable electricity for its Taiwan Headquarters in 2025, while certain sites in the Europe Business Region also began switching to electricity plans that include renewable energy. In the reporting year, global renewable electricity consumption amounted to 418,729.59 kWh, representing approximately 12.75% of renewable energy use (electricity only). We will continue to increase the number of operating sites that use renewable electricity, and we will raise the proportion of renewable energy consumption on an annual basis.

2025 global renewable energy consumption of BenQ (Unit: kWh)

Purchased electricity	Renewable electricity	Total electricity consumption	Percentage of renewable energy (electricity only)
Taiwan Headquarters	292,426.00	1,303,735.53	22.43%
Asia-Pacific business region	0	577,513.17	0%
European business region	126,303.59	332,712.81	37.96%
China business region	0	830,010.00	0%
North America business region	0	176,966.00	0%
Latin America business region	0	61,941.00	0%
Global total	418,729.59	3,282,878.51	12.75%

Note: Percentage of renewable energy (electricity only) = renewable electricity / total electricity.

In 2026, in addition to continuing to increase the proportion of renewable energy usage at its Taiwan Headquarters and within the European business region, BenQ also plans to begin procuring renewable electricity in its China and North America business regions. The Company aims to achieve a minimum global renewable electricity consumption of 500,000 kWh across its operating sites. Based on an estimated additional cost of NT\$1 per kWh of renewable electricity, the budget allocated by BenQ for the procurement of renewable electricity in 2026 is approximately NT\$500,000.

Carbon Reduction in Operations

The primary sources of operational carbon emissions at BenQ are electricity consumption in office operations and fuel usage from company vehicles. In 2025, the Taiwan Headquarters implemented the energy-saving measures outlined in the table below, resulting in an estimated annual electricity saving of 11,768 kWh and a corresponding reduction of approximately 5.57 tonnes of CO₂e emissions.

2025 energy saving initiatives at the Taiwan Headquarters of BenQ

Reduction type	Major programmes	Annual electricity savings (kWh)	Annual carbon reduction (tCO ₂ e)
Operation optimisation	The running time of air-conditioning chillers was adjusted	3,805	1.80
Operation optimisation	Increase of outlet water temperature for air-conditioning chillers during the summer season	7,963	3.77
Total		11,768	5.57

With regard to company vehicle fuel consumption, in 2025 the Taiwan Headquarters of BenQ replaced its fleet of official vehicles with hybrid vehicles. As a result, annual fuel consumption decreased by 1,680 litres compared with 2024, leading to a reduction of approximately 4.12 metric tons of CO₂e emissions. For other operating sites, the Company also plans to progressively replace official vehicles with electric or hybrid vehicles upon the expiry of existing lease agreements.

In addition, when replacing various types of equipment, the Company also takes energy conservation and carbon reduction into consideration. For example, when replacing air-conditioning equipment, priority will be given to environmentally friendly refrigerants with lower global warming potential (GWP) to reduce the environmental impact of fluorinated gases. When procuring IT equipment, priority will be given to products with environmental labels, such as Energy Star, to improve energy efficiency and reduce electricity consumption.



Low-carbon Products

Indirect greenhouse gas emissions from the upstream and downstream value chains related to products account for over 95% of BenQ’s Scope 3 emissions. We assess the carbon footprint of all products using a full product life cycle approach to identify emission hotspots and develop corresponding action plans. A summary of the implementation outcomes of various action plans for 2025 is presented in the table below. Further details can be found in Chapter 7 of this report, “Product Innovation and Circular Economy.”

Action plan		Implementation results
Use of recycled materials in products		In 2025, BenQ used a total of 1,581.65 metric tons of recycled plastics and metals in products sold globally, which is estimated to reduce carbon emissions by 6,351.99 metric tons of CO ₂ e.
Lightweight design	Weight reduction of next-generation display housing	For the relevant products sold globally in 2025, material consumption is estimated to have been reduced by 99.6 metric tons, equivalent to a reduction of 0.61 metric tons of CO ₂ e emissions.
	Weight reduction of RM/RP series large commercial displays	
	Size reduction of 4,000-lumen laser projectors	For the relevant products sold globally in 2025, carbon emissions are estimated to have been reduced by 952.37 metric tons of CO ₂ e.
Energy-Saving Design	Improved energy efficiency of laser projectors	For the relevant products sold globally in 2025, electricity consumption is estimated to have been reduced by 13,634,983 kWh, equivalent to a reduction of 8,260.07 metric tons of CO ₂ e emissions.
	SmartEc™ energy-saving solution for projectors	
	Energy-efficient Optical Design in Lighting Products	

Carbon Reduction in the Supply Chain

To achieve its goal of reducing supply chain emissions by 30% by 2030, BenQ will use sustainable supply chain management mechanisms to encourage suppliers to adopt renewable energy or implement other carbon reduction measures. Details of the management mechanism can be found in Chapter 8 “Sustainable Supply Chain” of this report.

Internal Carbon Pricing

In order to comply with Group policy and respond to the requirements of the IFRS Sustainability Disclosure Standard S2 “Climate-Related Disclosures”, BenQ established an evaluation task force in 2025. The Company will develop an internal carbon pricing mechanism in accordance with the Group’s implementation timeline. This initiative will enhance the Company’s understanding and management of carbon emissions and encourage the adoption of more sustainable business practices.

Performance Execution and Linkage with Management Team Compensation

To strengthen the mechanism for cascading the Company’s strategy targets downward, BenQ implemented a KPI system covering all employees. KPI achievement rates were reviewed semiannually through a performance evaluation process and were linked to annual remuneration. As BenQ has publicly committed to SBTi emissions reduction targets and renewable energy targets, the following sustainability indicators are incorporated into the KPIs of the management team:

- Annual reduction ratio of Scope 1 and Scope 2 greenhouse gas emissions
- Annual reduction ratio of Scope 3 greenhouse gas emissions
- Annual percentage of renewable energy (electricity only)



5 Social Accountability

- 5.1 Protection of Human Rights
- 5.2 Attraction of Talent
- 5.3 Talent Retention
- 5.4 Learning and Development
- 5.5 Healthy Workplace and
Community Relations

- 5.6 Occupational Health and
Safety Management

- 5.7 BenQ Foundation – Beauty
of the Land and People



5.1 Protection of Human Rights

The human rights policy of BenQ applies to BenQ and its invested subsidiaries. The policy covers employees, customers, suppliers, business partners, and joint ventures. The Company also requires its suppliers, partners, and joint ventures to uphold human rights standards that are equivalent to those set out in this policy.

Human Rights target: To demonstrate the Company’s commitment to human rights issues, BenQ has established targets to serve as an annual reference for both employees and management in human rights governance. In 2025, the scope of the annual human rights targets covered the Taiwan Headquarters, and all targets were fully achieved. In addition, no human rights-related violations were recorded across the Company’s global operations in 2025. The completion rate of human rights policy training for all employees at the Taiwan Headquarters (indefinite contracts) reached 100%, while the global employee training completion rate for human rights policy was 99.9%. In 2026, to ensure that all global employees are aligned with and effectively implement the human rights policy, the scope of target-setting will be further expanded to include all global operating sites.

2025 Target and Results:

Item	Target	Implementation results
1. Zero violations of our guidelines to human rights management.	0 cases	0 cases
2. Completion rate of human rights policy education and training courses for all employees in Taiwan (those with indefinite contracts) is 100%.	100%	100%

2026 Targets:

Item	Target
1. Zero incidents of violations of the human rights management policy across all global operating sites.	0 cases
2. Completion rate of human rights policy education and training courses for all global employees (those with indefinite contracts).	95%

Note: No human rights-related violations were recorded across the Company’s global operations in 2025. The completion rate of human rights policy training for all global employees was 99.9%. Yun yun AI Baby camera Co., Ltd. joined the Company in 2025 and was expected to participate in the human rights training programme beginning in 2026.

5.1.1 Human Rights Policy

“Putting people first” is a core value of BenQ. Therefore, BenQ supports and follows the internationally recognised human rights norms and principles, including the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organisation’s Declaration on Fundamental Principles and Rights at Work, complying with the laws and regulations of the jurisdictions where the Company is located when formulating and implementing its human rights policies. We implement human rights protection through the human rights principles of “protection, respect, and remedy” for our employees, customers, suppliers, and partners. At the same time, we also require our suppliers and partners to work with us to protect human rights at the same level of compliance with this policy.

For material human rights issues, BenQ has established the following implementation principles:

- Provide a safe and healthy working environment
- Prohibit child labour and forced labour
- Ensure equal employment opportunities
- Prohibit any form of discrimination and harassment
- Regulate working hours, strictly complying with local laws and ensuring no more than 60 working hours per week
- Pay overtime wages in accordance with applicable laws and provide paid annual leave
- Provide fair and adequate living wages on a timely basis
- Promote equal pay for equal work, ensuring no gender-based wage discrimination
- Protection of employee equity: Employees are notified of material changes within the number of days prescribed by laws and regulations
- Respect employee rights to assembly and freedom of association
- Uphold integrity values, including anti-corruption and the prohibition of bribery
- Provide communication channels and grievance mechanisms for stakeholders
- Conduct human rights due diligence and implement mitigation and remediation measures



5.1.2 Human Rights Management Mechanism

In addition to declaring our determination to protect employees’ rights and interests and safeguard human rights in our policies, BenQ adopted the P-D-C-A method for global management to promote our human rights management mechanism. At the same time, BenQ has formulated a number of regulations and management procedures, such as employee handbooks and work rules, which have been published to serve as concrete criteria for the implementation of our policies and to help track the effectiveness of the Company’s policy implementation. Furthermore, the Company also evaluates and adjusts policies in the labour–management meetings to continuously promote the protection of human rights and labour rights.

Also, to ensure the rights and interests of both the employees and the employer, the employee handbook handed out on the first day of employment states the minimum notice period required for each change of operations. In addition, the employment contract between BenQ and the employees clearly states the minimum notice period for contract termination.

Human Rights Management Mechanism

▶ Plan

- We established a human rights policy
- We have internal education and training Programmes
- We integrated human rights policies into each unit’s operating procedures, regulations and management procedures, such as employee handbooks and work rules.
- We established complaint channels.

▶ Do

- In our daily operations, we follow human rights policies, regulations, and management procedures in order to manage affairs, implement education and training, and respond to complaints in order to minimise the extent of human rights violations.

▶ Check

- Through the Company’s auditing mechanism, we regularly detect human rights management risks or violations in our management system, and require units to correct and prevent them in order to achieve self-improvement.

▶ Act

- We regularly evaluate and optimise the management mechanism, workflow, regulations, and management procedures.
- Based on the results of the audits, the Company will take appropriate mitigation or remedial measures, formulate improvement plans, and continue to follow up on the improvements.

As of 31 December 2025, after going through BenQ’s review mechanism, human rights management measures that were designed in accordance with laws and regulations related to labour as well as the effectiveness of their implementation are as follows.

Global human rights management measures and implementation

Management measures	Description	Effectiveness of implementation in 2025
We maintain a healthy and safe work environment	• The Company proactively conducted inspections and eliminated hazardous factors in the workplace in compliance with local laws and regulations. • Conducted training and awareness activities to ensure staff were informed of the proper procedures for using workplace equipment. • The Headquarters and the China business region obtained ISO 14001:2015 environmental management system and ISO 45001:2018 occupational health and safety management system certifications, thereby providing a favourable working environment.	There have been no major incidents, and the work environment has been continuously optimised according to the management system.
No discrimination	• We do not discriminate based on race, gender, marital status, age, political stance or religious beliefs in our recruitment and retention of talent.	0 complaints filed.
Zero tolerance for harassment	• New employees take a sexual harassment prevention course as soon as they join the Company to convey our zero-tolerance stance on harassment.	0 complaints filed.
Provide fair and reasonable wages and working conditions	• Hours of work adhere to local labour laws and regulations. • Salaries and benefits are in accordance with local laws and industry standards, and wages are not reduced for disciplinary purposes.	Handled in accordance with labour laws.
Prohibition of child labour	• We comply with local minimum age laws and regulations prohibiting child labour.	There have been no cases of child labour.
Prohibition of forced labour	• We respect the wishes of employees and prohibit forced labour of any kind. • All employees sign an employment contract to protect their rights and interests and to perform the work he or she agreed upon with the Company according to their wishes. • Overtime work is voluntary, and there is no forced labour or physical or psychological coercion.	There have been no cases of forced labour.
Respect employee rights to assembly and freedom of association	We have established a diversified and open communication system. Employees can form their own associations, and we emphasise harmony between labour and management.	There have been no cases of prevention or hinderance of employees’ freedom of association.



Human Rights Due Diligence

BenQ participates annually in the human rights due diligence process initiated by its parent company, Qisda Corporation. This process is designed to identify potential human rights impacts and their frequency within the Company's operations, and to determine material human rights risk issues. Based on the assessment outcomes, the Company implements risk mitigation and remediation measures, and conducts regular follow-ups on progress to ensure that significant human rights risks are effectively identified, addressed, and improved.

5.1.3 Human Rights Education and Training

To ensure that all employees are aware of the importance that the Company places on human rights and labour rights, the Company requires each employee to complete human rights training per year. In 2025, the completion rate of the human rights education and training courses for all employees at BenQ's locations in Taiwan (those with indefinite contracts) was 99.9%.

Note: Individuals who did not complete the training was on maternity leave. Yun yun AI Baby camera Co., Ltd. joined the Company in 2025 and was expected to participate in the human rights training programme beginning in 2026.

5.1.4 Reporting and Supervision Mechanisms

BenQ has formulated policies and management procedures for social responsibility, the environment, health and safety, emphasising the Company's ethical management, strict adherence to ethical norms, and continuous improvement in management. Each year, the Company's internal auditing department follows human rights policies and management approaches to conduct its audit of the Company's various units. In 2025, the labour rights and interests of all Company employees were in compliance with local laws and regulations, international norms, and the requirements of organisations with relevant interests.

In terms of social responsibility, the Company complies with social responsibility standards and meets the requirements of customers as well as laws and regulations in order to achieve our goal of sustainable management.





5.2 Attraction of Talent

5.2.1 Promoting a Diverse, Equal and Inclusive Workplace Culture

BenQ has an innovative and open corporate culture that actively attracts and motivates talents from all over the world, bringing diverse perspectives to the Company and driving its development. From talent recruitment to employee development, BenQ has implemented a fair talent management system, providing an equal platform for the development of aspiring individuals from recruitment to promotion and salary adjustment. At the same time, BenQ’s working environment empowers employees with autonomy and growth, and pays attention to the welfare of female employees and those raising children to ensure that every employee can feel a sense of belonging and job satisfaction in the Company.

Promote Workplace Equality and Gender Equality

BenQ strictly prohibits any form of discrimination or harassment, and is committed to providing a work environment free from bias and harassment. This policy applies to hiring, training, performance evaluations, promotions, transfers, compensation and all other Company activities.

This policy applies to and protects senior executives, employees, job applicants, customers, and business partners alike. Any decision related to employee rights and interests must exclude all non-work-related factors, such as race, ethnicity, ancestry, social class, skin colour, age, sex, sexual orientation, gender identity and expression, nationality or region, disability, pregnancy, religion, political affiliation, group background, family responsibilities, veteran status, genetic information, marital status, and any other categories explicitly protected by law. All forms of harassment – including defamatory remarks, offensive or sexually suggestive language, images, objects or physical contact that cause discomfort; humiliation, threats or intimidation – are

strictly prohibited by the Company. Discrimination during recruitment and work is not permitted, and shall not impact compensation, promotions, rewards, training opportunities, termination, or retirement.

BenQ firmly believes that a diverse workforce has the potential for limitless growth. As such, female employees are provided with the same rights and opportunities as their male counterparts across all areas. To ensure full compliance with the “BenQ Employee Code of Conduct,” all employees undergo annual training in the fourth quarter. In 2025, 100% of global staff completed the training. Topics include conflict of interest, legal compliance, workplace fairness, and zero tolerance for discrimination. The Code of Conduct and related policies are published on the Company’s internal website for reference at any time. Performance goals are reviewed semiannually and adherence to the Code of Conduct is a key performance indicator to ensure Company-wide compliance.

5.2.2 Hiring of Diverse Talents

BenQ’s corporate culture adheres to the principles of DEI and regards talent as our most valuable asset. To attract diverse talent from around the world, BenQ not only actively explored various recruitment channels but also committed to establishing a friendly, diverse, and inclusive workplace environment, and regularly conducted annual evaluations to ensure the effective implementation of these strategies. In order to strengthen the human capital in the regions in which BenQ operates, BenQ has prioritised the hiring of local workers, who account for 91.2% of the workforce; 84.0% of the management (above the assistant manager level) are local workers. As of 31 December 2025, BenQ had 1,921 regular full-time employees worldwide, including 6 employees with disabilities and excluding interns.

2025 Global Human Resource Structure Analysis

Item		Taiwan Headquarters	North America business region	Latin America business region	China business region	European business region	Asia-Pacific business region
Gender	Male	346	82	42	265	133	273
	Female	268	54	32	185	98	143
Age	Under 30	131	19	11	201	34	56
	30–50	384	78	47	233	141	322
	50 or above	99	39	16	16	56	38
Worker type	Direct employee	0	0	0	0	11	0
	Indirect employee	614	136	74	450	220	416
Rank	Management	105	41	14	41	32	86
	Non-management	509	95	60	409	199	330

Note:

1. Direct employees: Employees engaged in product production and processing whose labour costs can be directly attributed to specific products.

2. Indirect employees: Employees who are not directly involved in product manufacturing.



Global Human Resource Structure Analysis

Employee Distribution		2022				2023				2024				2025			
		Male		Female		Male		Female		Male		Female		Male		Female	
		Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Employment Type	Direct staff	10	0.9%	1	0.1%	10	0.9%	2	0.3%	11	1.0%	0	0.0%	11	1.0%	0	0.0%
	Indirect staff	1,130	99.1%	842	99.9%	1,075	99.1%	766	99.7%	1,089	99.0%	769	100.0%	1,129	99.0%	781	100.0%
Age	Under 30	276	24.2%	309	36.7%	244	22.5%	242	31.5%	234	21.3%	212	27.6%	250	21.9%	202	25.9%
	30–50	721	63.2%	479	56.8%	692	63.8%	469	61.1%	693	63.0%	501	65.1%	697	61.1%	509	65.2%
	50 or above	143	12.5%	55	6.5%	149	13.7%	57	7.4%	173	15.7%	56	7.3%	193	16.9%	70	9.0%
Position	Senior executives	17	1.5%	7	0.8%	18	1.7%	7	0.9%	21	1.9%	3	0.4%	17	1.5%	4	0.5%
	Managerial staff	175	15.4%	78	9.3%	163	15.0%	79	10.3%	181	16.5%	83	10.8%	194	17.0%	104	13.3%
	Professional staff	948	83.2%	758	89.9%	904	83.3%	682	88.8%	898	81.6%	683	88.8%	929	81.5%	673	86.2%
Managerial staff	Under 30	0	0.0%	1	1.2%	2	1.1%	0	0.0%	2	1.0%	1	1.2%	2	0.9%	1	0.9%
	30–50	131	68.2%	68	80.0%	113	62.4%	71	82.6%	125	61.9%	73	84.9%	116	55.0%	90	83.3%
	50 or above	61	31.8%	16	18.8%	66	36.5%	15	17.4%	75	37.1%	12	14.0%	93	44.1%	17	15.7%
Non-managerial staff	Under 30	276	29.1%	308	40.6%	242	26.8%	242	35.5%	232	25.8%	211	30.9%	248	26.7%	201	29.9%
	30–50	590	62.2%	411	54.2%	579	64.0%	398	58.4%	568	63.3%	428	62.7%	581	62.5%	419	62.3%
	50 or above	82	8.6%	39	5.1%	83	9.2%	42	6.2%	98	10.9%	44	6.4%	100	10.8%	53	7.9%
Region	Taiwan Headquarters	326	28.6%	256	30.4%	324	29.9%	250	32.6%	325	29.5%	264	34.3%	346	30.4%	268	34.3%
	North America business region	87	7.6%	47	5.6%	87	8.0%	45	5.9%	94	8.5%	44	5.7%	82	7.2%	54	6.9%
	Latin America business region	49	4.3%	39	4.6%	49	4.5%	34	4.4%	46	4.2%	36	4.7%	42	3.7%	32	4.1%
	China business region	299	26.2%	281	33.3%	264	24.3%	229	29.8%	254	23.1%	200	26.0%	264	23.2%	186	23.8%
	European business region	147	12.9%	100	11.9%	122	11.2%	91	11.8%	126	11.5%	101	13.1%	133	11.7%	98	12.5%
	Asia-Pacific business region	232	20.4%	120	14.2%	239	22.0%	119	15.5%	255	23.2%	124	16.1%	273	23.9%	143	18.3%



Analysis of Employee and Non-Employee Workers in 2025

Item		Taiwan Headquarters		North America business region		Latin America business region		China business region		European business region		Asia-Pacific business region	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Contract Type	Permanent employment (indefinite term)	346	268	82	54	42	32	260	184	105	70	273	139
	Fixed term (definite term)	10	19	0	0	0	0	35	52	28	28	22	11
	Total	356	287	82	54	42	32	295	236	133	98	295	150
Employment Type	Full-time	346	268	82	53	42	31	265	185	118	91	273	140
	Part-time(Note 1)	10	19	0	1	0	1	30	51	15	7	22	10
	Total	356	287	82	54	42	32	295	236	133	98	295	150

Non-employee Worker	Type	Organisational activity	Job description	Legal relations	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
	Contractor	Dispatched Workers (Outsourced)(Note 2)	On-site workers with highly repetitive work	Contractual relationship	0	2	0	0	0	0	32	40	0	0	1	0
		Cleaners	Cleans workplace environment		1	9	0	0	0	1	0	0	1	1	4	1
		Security guards	Maintains workplace safety		5	0	0	0	0	0	0	0	0	0	2	0
		Group catering	Provides Company with catering services		1	5	0	0	0	0	0	0	0	0	2	0

Note:

1. Interns in the Taiwan Headquarters, Asia-Pacific business region, and China business region are categorised as part-time workers but are not counted as part of the regular workforce; their contracts are still an employment contract.
2. The number of dispatch workers vary according to business volume.
- There were no significant changes in the total number of employees during the reporting period.



Proportion of senior management hired locally

Proportion of senior management hired locally	Region	2022	2023	2024	2025
Proportion of senior management personnel	Taiwan Headquarters	2.9%	3.1%	3.1%	2.3%
	North America business region	0.7%	0.8%	0.7%	0.7%
	Latin America business region	1.1%	1.2%	1.2%	1.4%
	China business region	0.3%	0.4%	0.2%	0.2%
	European business region	0.8%	0.9%	0.9%	0.9%
	Asia-Pacific business region	0.3%	0.3%	0.3%	0.5%
Proportion of localised senior management personnel	Taiwan Headquarters	100.0%	100.0%	100.0%	100.0%
	North America business region	100.0%	100.0%	100.0%	100.0%
	Latin America business region	100.0%	100.0%	100.0%	100.0%
	China business region	0.0%	0.0%	0.0%	0.0%
	European business region	0.0%	0.0%	0.0%	0.0%
	Asia-Pacific business region	100.0%	100.0%	100.0%	100.0%

Note 1: Senior management was defined as persons who held supervisory positions and who were at the Head of Division level or above.

Note 2: The proportion of senior management personnel was calculated as follows: local senior management personnel/total local personnel (where “local” is defined as each business site).

Note 3: The localised proportion of senior management personnel was calculated as follows: local senior management personnel/total senior management personnel within each business site (where “local” is defined as each business site).

5.2.3 Analysis of New Employees

Diversified Recruitment Channels to Attract Top Talents

To attract more outstanding talents, BenQ has developed a comprehensive and diversified recruitment Programme to draw professional talents with high potential through various channels such as job search platforms, social media, campus recruitment events, industry-academia collaborations, internships, and headhunting services. In addition, BenQ adheres to the principles of matching the right talent to the right job and prioritising internal over external appointments in talent selection, does not discriminate against people on the basis of gender, religion, race, skin colour, social status, nationality, age, or political affiliation, and strictly prohibits the employment of child labour. In 2025, BenQ had a total of 308 new employees.

BenQ adheres to its philosophy of corporate sustainability, and implements internal rotation and internal recommendation mechanisms to attract top talents. At the same time, in order to stimulate our growth momentum, in 2025 BenQ organised seven campus recruitment events, three campus seminars, and five external recruitment events to prepare students to join the workplace, highlighting our commitment to talent cultivation.

Number of New Recruits and Recruitment Rate

Item	2022	2023	2024	2025
Total number of new recruits	486	311	314	308
Recruitment rate (%)	24.5%	16.8%	16.8%	16.0%

Note 1: Recruitment rate = total number of new recruits / total number of employees.



Analysis of New Recruits

Item		2022		2023		2024		2025	
		Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Gender	Male	263	23.1%	179	16.5%	189	17.2%	202	17.7%
	Female	223	26.5%	132	17.2%	125	16.3%	106	13.6%
Age	Under 30	331	56.5%	185	38.1%	142	31.8%	141	31.2%
	30–50	141	11.8%	110	9.4%	153	12.8%	139	11.5%
	50 or above	14	7.1%	16	7.9%	19	8.3%	28	10.6%
Region	Taiwan Headquarters	105	18.0%	55	9.6%	78	13.2%	107	17.4%
	North America business region	39	29.1%	42	31.8%	46	33.3%	39	28.7%
	Latin America business region	21	23.9%	13	15.7%	21	25.6%	8	10.8%
	China business region	183	31.6%	80	16.2%	36	7.9%	38	8.4%
	European business region	46	18.6%	41	19.2%	58	25.6%	40	17.3%
	Asia-Pacific business region	92	26.1%	80	22.3%	75	19.8%	76	18.3%
Worker type	Direct employee	0	0.0%	3	25.0%	1	9.1%	0	0.0%
	Indirect employee	486	24.6%	308	16.7%	313	16.8%	308	16.1%
Rank	Management	12	4.3%	8	3.0%	18	6.3%	24	7.5%
	Non-management	474	27.8%	303	19.1%	296	18.7%	284	17.7%

Note 1: Based on the number of employees as of 31 December 2025, the end date of the reporting period.

Note 2: In the calculation of the percentage, the total number of employees in each category serves as the denominator, e.g. the denominator of the percentage of new employees under the age of 30 is the total number of employees under the age of 30.

Note 3: There were no significant changes in the total number of employees during the reporting period.

Note 4: Employees in management are those who are actually in charge of the unit.



Distribution of Internal Replacement of Vacancies and Internal Vacancy Replacement Rate

Item		2022	2023	2024	2025
Gender	Male	126	156	130	162
	Female	93	103	89	135
Age	Under 30	52	65	65	71
	30–50	162	178	123	194
	50 or above	5	16	31	33
Internal vacancy replacement rate (%)	Taiwan Headquarters	60.9%	75.1%	73.9%	70.6%
	North America business region	22.2%	14.3%	16.9%	9.6%
	Latin America business region	7.3%	1.2%	0.0%	3.7%
	China business region	26.9%	51.3%	60.9%	68.1%
	European business region	2.2%	0.0%	0.0%	2.5%
	Asia-Pacific business region	57.8%	82.0%	50.0%	60.3%

Note 1: Internal vacancy replacement rate = (Number of promotions + number of assignments by managers + number of internal transfers) / (human resource application forms + number of promotions + number of assignments by managers).

Giving Back to Society and Increasing Engagement with Schools to Promote a Cycle of Talent Development and Fulfil Our Commitment of Educational Sustainability

We continue to give back to society, deepening our cooperation with the academic community in order to promote a positive talent cycle and fulfil our commitment to educational sustainability. In 2025, BenQ organised 7 campus recruitment events, 3 campus seminars, and 5 external recruitment events, as well as a series of recruitment activities and internship programmes targeting students from a diverse array of departments, expatriate students, and recent graduates. In addition, the Company has signed memoranda of understanding (MOU) with a number of schools to integrate corporate resources with practical experience and provide young students with a platform for practical learning and a stage for personal development.





Summary of Results of Campus Events

Event type	Purpose	Description	Main result/benefit
Campus recruitment	1. Deepen corporate identity: Convey a leading corporate culture and global sustainability strategy through in-person exchanges. 2. Strengthen the BenQ brand: Establish a professional, innovative, and trustworthy brand image to attract like-minded prospective talent.	Participated in sessions at: National Taiwan University, National Chengchi University, National Taiwan University of Science and Technology, National Taipei University of Technology, National Central University, National Cheng Kung University, and National Taipei University	1. We successfully organised a series of campus recruiting events at seven top universities, receiving over 2,500 resumes. 2. Key managers personally handled the front line to provide one-on-one, in-depth career consultations, which effectively strengthened employees' understanding of their job responsibilities. 3. The Recruitment Department recommends suitable candidates to managers for interviews according to the needs of each unit to enhance recruiting efficiency.
Recruitment of expatriate talent	1. Implements DEI culture to stimulate innovative momentum Enhances the diversity of talents and brings in multinational perspectives to establish an inclusive and innovative team 2. 2.Satisfies the need for talents in specific markets and enhances the Company's global competitiveness	Participated in: NTUST's job fair for foreign students, one-on-one employment meetings for foreign students	1. In response to the New Southbound Policy, there is a growing demand for Southeast Asian marketing talent. 2. The Recruitment Department recommends suitable candidates to managers for interviews according to the needs of each department.
Government recruitment events	1. Through participation in government-sponsored recruitment events, we align with employment policy directions, assist diverse demographic groups in understanding corporate career opportunities, and enhance the effectiveness of job matching 2. Establish a professional, stable brand image imbued with a sense of social responsibility to attract potential talent who identify with the Company's values Deepen the communication of corporate values to enhance job applicants' overall identification with the Company	Participated in: Youth Career Expo, Taipei City Friendly Workplace Joint Recruitment Event, Smart Technology Employment Expo	1. Successfully reached job seekers from diverse backgrounds, collecting a large number of resumes and effectively expanding the talent pool through a government recruitment platform and in-person events. 2. The Recruitment Department recommends suitable candidates to managers for interviews according to the needs of each department.
Campus career seminars	1. Helped students understand industry trends and the Group's development strategy 2. Lead students to plan their careers in advance through experience-sharing by middle and senior executives 3. Guided students in exploring different possibilities in the future through employee testimonials 4. Bridged the gap between industry and academia to fulfil social responsibility	Participated in: NTUST Career Seminar for International Students, National Taipei University of Technology Career Seminar for International Students, National Taipei University Seminar for Vietnamese Master's Programme Students	1. Each seminar received positive feedback from students, who not only saw the value of their learning from experiences shared by managers and alumni, but also gave them clarity and direction for their endeavours through an in-depth understanding of the Group and their ideal job positions. 2. These sessions furthered students' understanding of BenQ's corporate culture and potential career development, strengthened BenQ's image as a good employer and contributed to campuses and society.
Enhance memorandums of understanding between the Company and universities	1. Sharing resources between industry and academia to support academic development and industrial innovation. 2. Enhance talent cultivation and technology R&D capabilities	1. Partner schools: National Taiwan University, National Taipei University, National Taiwan University of Science and Technology, National Cheng Kung University, National Taiwan Normal University, National Chengchi University, Wenzao Ursuline University of Languages, St. John's University, Yuan Ze University, Soochow University 2. Scope of collaboration: (1) Planning of degree Programmes, courses, and teachers (2) Organising talent exchange, academic exchanges, innovative learning, and service, etc. (3) Industry-academia collaboration and student internships (4) Technology, knowledge, and research and development related to intellectual property (5) Promoting collaboration projects, organising and planning for the use of spaces	1. Benefits for the Company: Access to potential talents, reinforcement of the BenQ brand, and enhancement of students' favourability towards the Company 2. Benefits for students: Connecting with the industry through internships and visits, and laying the foundation for their careers 3. Benefits for schools: Providing students with diversified learning resources and timely knowledge of the latest industry trends
Diversified internship opportunities	1. Advance identification and attraction of potential talents 2. Fulfilling our social responsibility of nurturing the next generation of talents	1. Number of interns: A total of 114 in 2025 2. Internship specialties: Industrial design, visual communication, marketing management, digital marketing, customer service, marketing planning, e-commerce, and other fields	1. Benefits for the Company: Nurture potential talents and retain them through the transfer-to-full-time-employee mechanism 2. Benefits for students: Apply what they have learned in practice and enhance their professional skills and workplace adaptability through the guidance of supervisors and instructors



5.2.4 Employee Turnover Analysis

BenQ is committed to the effective management of employee turnover. When an employee submits an application to leave the company, we will immediately notify the relevant supervisor to conduct an exit interview to understand the reasons for the employee’s departure and provide timely comfort to the employee. At the same time, in the face of environmental and economic changes, a healthy turnover rate ensures that new blood continues to join the Company. BenQ is committed to providing high-quality working conditions and reducing employee turnover by strengthening managerial leadership, supporting employees’ sense of well-being at the Company, offering job rotation and learning opportunities, and implementing key talent incentive Programmes as part of its employee retention efforts. In 2025, the voluntary turnover rate at BenQ was 12.1%.

Analysis of Turnover Statistics

Year		2022		2023		2024		2025	
		Number of people	Ratio	Number of people	Ratio	Number of people	Ratio	Number of people	Ratio
Total turnover rate (%)		371	18.7%	385	20.8%	291	15.6%	269	14.0%
Voluntary turnover rate (%)		288	14.5%	296	16.0%	252	13.5%	233	12.1%
Total turnover rate (%)	Male	223	19.6%	205	18.9%	171	15.5%	154	13.5%
	Female	148	17.6%	180	23.4%	120	15.6%	115	14.7%
Voluntary turnover rate (%)	Male	174	15.3%	160	14.7%	145	13.2%	126	11.0%
	Female	114	13.5%	136	17.7%	107	13.9%	107	13.7%
Non-voluntary turnover rate (%)	Male	49	4.3%	45	4.1%	26	2.4%	28	2.5%
	Female	34	4.0%	44	5.7%	13	1.7%	8	1.0%
Total turnover rate (%)	Under 30	185	31.7%	204	42.1%	111	24.9%	110	24.3%
	30–50	176	14.7%	150	12.9%	151	12.6%	129	10.7%
	50 or above	10	5.1%	31	15.3%	29	12.7%	30	11.4%
Voluntary turnover rate (%)	Under 30	135	23.1%	145	29.9%	95	21.3%	100	22.1%
	30–50	143	11.9%	127	10.9%	135	11.3%	115	9.5%
	50 or above	10	5.1%	24	11.9%	22	9.6%	18	6.8%
Non-voluntary turnover rate (%)	Under 30	50	8.6%	59	12.2%	16	3.6%	10	2.2%
	30–50	33	2.7%	23	2.0%	16	1.3%	14	1.2%
	50 or above	0	0.0%	7	3.5%	7	3.1%	12	4.5%
Total turnover rate (%)	Management	13	4.7%	24	9.0%	37	12.9%	31	9.7%
	Non-management	358	21.0%	361	22.7%	254	16.1%	238	14.9%
Voluntary turnover rate (%)	Management	11	4.0%	20	7.5%	33	11.5%	26	8.2%
	Non-management	277	16.2%	276	17.4%	219	13.9%	207	12.9%



Year		2022		2023		2024		2025	
		Number of people	Ratio	Number of people	Ratio	Number of people	Ratio	Number of people	Ratio
Non-voluntary turnover rate (%)	Management	2	0.7%	4	1.5%	4	1.4%	5	1.6%
	Non-management	81	4.7%	85	5.4%	35	2.2%	31	1.9%
Total turnover rate (%)	Taiwan Headquarters	63	10.8%	57	9.9%	67	11.4%	63	10.3%
	North America business region	25	18.7%	41	31.1%	36	26.1%	31	22.8%
	Latin America business region	16	18.2%	23	27.7%	21	25.6%	21	28.4%
	China business region	176	30.3%	157	31.8%	72	15.9%	42	9.3%
	European business region	45	18.2%	59	27.7%	41	18.1%	33	14.3%
	Asia-Pacific business region	46	13.1%	48	13.4%	54	14.2%	79	19.0%
Voluntary turnover rate (%)	Taiwan Headquarters	61	10.5%	47	8.2%	62	10.5%	50	8.1%
	North America business region	21	15.7%	36	27.3%	31	22.5%	25	18.4%
	Latin America business region	13	14.8%	19	22.9%	19	23.2%	20	27.0%
	China business region	103	17.8%	90	18.3%	46	10.1%	30	6.7%
	European business region	45	18.2%	59	27.7%	41	18.1%	33	14.3%
	Asia-Pacific business region	45	12.8%	45	12.6%	53	14.0%	75	18.0%
Non-voluntary turnover rate (%)	Taiwan Headquarters	2	0.3%	10	1.7%	5	0.8%	13	2.1%
	North America business region	4	3.0%	5	3.8%	5	3.6%	6	4.4%
	Latin America business region	3	3.4%	4	4.8%	2	2.4%	1	1.4%
	China business region	73	12.6%	67	13.6%	26	5.7%	12	2.7%
	European business region	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Asia-Pacific business region	1	0.3%	3	0.8%	1	0.3%	4	1.0%

Note 1: The above turnover rate statistics do not include employees with less than 3 months of service.

Note 2: Based on the number of employees as of 31 December 2025, the end date of the reporting period.

Note 3: Total turnover rate = (number of voluntary resignations + number of involuntary departures + number of retirees) / total number of employees; voluntary resignation rate = number of voluntary resignations / total number of employees.

Note 4: There were no significant changes in the total number of employees during the reporting period.

Note 5: Employees in management are those who are actually in charge of the unit.



5.3 Talent Retention

5.3.1 Remuneration Management System

1. Remuneration Policy and System

In order to attract and retain outstanding talents, BenQ not only follows the labour laws and regulations for starting salary, salary, bonuses, and employee remuneration, but also does not have any differential or discriminatory treatment based on factors such as race, class, language, religion, politics, nationality, gender, age, marriage, or union status.

Therefore, in order to provide employees with a competitive salary, the Company adjusts employee salaries based on individual education and experience, professional skills, and performance to ensure that employee salaries are in line with market conditions and fair.

Remuneration System and Measures

BenQ will never pay employees (including those in managerial positions) less than the statutory basic wage. Therefore, every year, BenQ refers to the salary survey report of an independent third-party salary consultant, the Company's operational status, and the evaluation of the academic qualifications, work experience, professional skills, job responsibilities, potential for development, and work performance of employees as the basis for the payment of salaries and bonuses. After analysing the results, the ratio of the standard salary of entry-level staff to the local minimum wage in Taiwan in 2025 was 1.

Item	Description
Salary	- The Company does not pay salaries below the statutory minimum wage. - Adjustment shall be made with reference to the salary survey report of a third-party independent salary consultant and the status of the Company. - Salaries depend on the overall status of the Company and an overall evaluation based on the employee's academic qualifications, work experience, professional skills, job responsibilities, future potential, and performance.
Bonus/dividend	Distributed according to the Company's performance and the performance of employees in the current year. Examples include the following: performance bonus, sales bonus, employee dividend, seasonal bonuses.
Long-term incentive Programme	- The Taiwan Headquarters, Asia-Pacific business region, and Taiwan implement an employee stock ownership trust. - The Latin America business region implements a savings fund where the Company matches contributions to encourage employee savings.

BenQ is a wholly-owned subsidiary of Qisda. Our remuneration system for senior executives follows the approach of the parent company, Qisda. Annual remuneration is given after an examination of the achievement rate of the performance index related to the annual remuneration.

2025 Ratio of Female to Male Base Salary and Total Compensation by Operating Base

Operating base	Taiwan Headquarters		North America business region		Latin America business region		China business region		European business region		Asia-Pacific business region	
Rank	Salary	Remuneration	Salary	Remuneration	Salary	Remuneration	Salary	Remuneration	Salary	Remuneration	Salary	Remuneration
Senior executives	1.00	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Management level	0.93	0.95	0.76	0.69	0.95	0.95	0.77	0.71	1.00	1.07	0.87	0.84
Non-management employees	0.81	0.80	0.94	0.87	0.94	0.94	0.99	0.87	0.95	0.96	0.94	0.94

Note: Data for the China Business Region, Europe Business Region and Asia-Pacific Business Region only covers the operational headquarters of the principal business in each respective business region.



2. Living Wage Commitment

In accordance with the Living Wage Statement of its parent company, Qisda Technology, BenQ is committed to promoting a fair and dignified remuneration system to ensure that employees' income can meet the basic living needs of themselves and their families, and to support employees and their families in attaining a reasonable and secure quality of life. BenQ is committed to ensuring that, by 2030, the remuneration of 100% of its employees worldwide will meet or exceed the living wage level in their respective locations. The Company will continue to review its remuneration system and changes in local living costs to maintain the adequacy, fairness and long-term security of employees' income. BenQ believes that a living wage is not only a matter of legal wage requirements, but also an important corporate commitment to employee well-being, human rights protection and sustainable development. Through remuneration management and employee care measures, we will continue to build a more inclusive and sustainable working environment.

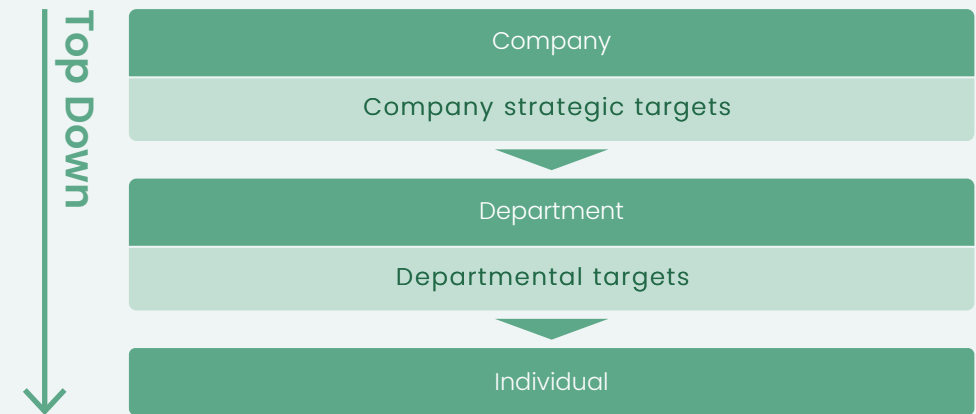
☆ **The Anker Methodology for estimating living wages:** BenQ Corporation calculates living wages based on the methodology developed and refined over 15 years by Richard Anker (formerly of the International Labour Organisation) and Martha Anker (formerly of the World Health Organisation), both of whom being experts in living wage research. This methodology is a newly developed and now widely accepted approach for estimating living wages. It offers both international comparability and local specificity, making it suitable for estimating living wages in various settings around the world, including rural, urban, and peri-urban areas. The living wage components calculated using this methodology include the costs of food, clothing, housing, transportation, and education.



3. Performance Evaluation Management System

In order to strengthen the mechanism of transmitting the Company's strategic goals down the hierarchy, BenQ employees worldwide are subject to a performance management system. This system starts with the organisation's strategic goals, which are linked top-down to the goals of the Company, its departments, and its individuals. Through quantitative goal setting, clear scoring principles, and the allocation of weights to different goals, our colleagues are guided to take corresponding actions to ensure that their individual and team efforts align with the Company's overall strategy. By quantifying targets, clear scoring principles, and the distribution of weights among different targets, members are driven to take actions to achieve targets.

The Company conducts a multi-dimensional performance evaluation every six months, which includes such things as settlement of the performance of the current period, target-setting for the next period, and performance evaluation.



Department and team target management

BenQ values the team's critical role in strategy implementation, and, through an institutionalised and globally consistent target management mechanism, ensures that all units are aligned:

- Operational target alignment meetings are held every six months to align operational targets and development priorities for the next phase with first-tier managers
- Each department sets team targets according to the Company's strategy, which are then cascaded down and assigned. Team members assume responsibility for target execution, working together to realise the organisation's strategic goals.



Individual performance target management

- Once the department has set team targets, relevant targets are entered into individual performance target forms. After gaining a clear understanding of the department’s tasks, employees take on their assigned targets.
- Every six months, individual performance targets are set. Employees must propose concrete action plans to increase the likelihood of target achievement. Supervisors provided periodic tracking, guidance, and feedback to support their subordinates in overcoming challenges encountered during the execution process.
- During the final evaluation stage, employees first conduct self-assessments. Supervisors then conduct an overall evaluation based on target achievement rate.

Team-based performance system

BenQ’s performance management system is centred on team collaboration. Performance management begins from the organisation’s strategic goals, and links the Company’s goals to those of its departments and individual employees in a top-down manner, combining quantitative indicators with a clear scoring mechanism to promote the implementation of performance actions. During the performance evaluation process, contributions are accumulated progressively from base-level employees to departmental and corporate levels, forming a two-way performance cycle of shared achievement and feedback. This mechanism strengthens collaboration across teams and enhances overall organisational performance.

Percentage of employees completing regular performance and career development reviews at each operating site in 2025

Operating base	Taiwan Headquarters		North America business region		Latin America business region		China business region		European business region		Asia-Pacific business region	
Gender	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Management	100%	100%	100%	100%	100%	100%	100%	100%	83%	100%	100%	92%
Non-management	100%	100%	100%	100%	100%	100%	100%	100%	91%	98%	96%	97%

4. Long-term incentive Programme

BenQ provides long-term incentives to attract and retain talented employees and to achieve the goal of having talented employees working with the Company for the long term to realise the Company’s vision. The long-term incentives are as follows.

Long-Term Incentive Plan Implementation Table

Incentive programme	Target	Content	Effectiveness of implementation
Employees stock ownership trust	At the end of the probation period (i.e. three months after being hired), full-time employees in Taiwan may apply to join the employee share ownership trust	• Employees who participate in the employee share ownership trust will be entitled to purchase shares of the Company based on their rank and the Company’s incentive payments. • The higher the rank of the employee, the higher the amount of incentive payment from the Company, so this encourages employees to work hard to achieve their performance goals in order to have the opportunity to advance in rank, which in turn has a multiplier effect on the Company’s overall business performance. • Employee contributions: Participants contribute a fixed amount of their monthly salary to purchase company stock based on their individual rank. • Company incentive bonus: The Company provides an amount equal to 100% of the employee’s contribution as an incentive; an additional incentive bonus of 50% and 100% of employee contributions is granted to participants who have been employed by the Group for five and ten years, respectively.	In 2025, the Company allocated more than NT\$40,000,000 to corporate incentive bonuses.
Talent retention bonus	Talents in key positions that are critical to the development of the organisation	To ensure the retention of key talents in the organisation and to create long-term stable operating results, a three-year guaranteed annual salary is provided to key talents with outstanding performance through retention bonus contracts.	Retention bonuses paid in 2025 totalled approximately NT\$3.86 million



5.3.2 Employee Care and Welfare Mechanisms

BenQ strives to create a happy and healthy workplace, and has planned a variety of employee benefits to enable all employees to enjoy a quality workplace environment and a healthy and happy corporate culture. As of now, benefits include the following:

Care and Welfare Measures at BenQ's Locations in Taiwan

Type	Purpose	Measures and activities for employee care and welfare	Exceeding legal requirements
Employee attendance and leave	To allow employees to rest fully, take care of their health as well as their families and affairs, achieve work-life balance, build a leisure life, and develop interests.	• Paid special leave and related statutory leave. • Period leave, maternity leave, paternity leave (male employees). • Leave for caring for family members who have Covid-19, vaccination leave, vaccination leave. • Vaccination leave. • Volunteer leave, engagement leave • Pregnancy check-up leave, paternity leave.	• 8 days of maternity check-ups and paternity leave • 8 days of prenatal check-up leave • Volunteer leave, engagement leave • Flexible attendance system • Leave for parents of children entering primary school
Insurance system	We comply with local social insurance laws and regulations to protect the basic rights and interests of our employees. We have further established a company insurance system to provide group insurance for employees and their dependents; they may take out additional insurance at their own discretion. At the same time, we have arranged for an insurance company to be stationed at our offices to provide insurance counselling and claim application services.	• Contribute to retirement reserve funds. • Contribute to the wage advance fund. • Health insurance and labour insurance. • Provide occupational accident insurance. • Group insurance: life insurance, accident insurance, critical illness insurance, hospitalisation insurance. • Self-funded group insurance for employees' families. • Travel insurance for short business trips abroad.	• The Company provides group insurance coverage for employees. • Self-funded group insurance for employees' families.
Subsidy	Comprehensive employee and dependents care mechanism to facilitate emergency relief or living subsidies.	• Meal subsidies. • Subsidies for weddings, funerals, illnesses, injuries, and births. • Labour Day subsidies. • Subsidies for meals at the company canteen. • Meal subsidies. • Father's Day and Mother's Day appreciation gifts for employees' dependents. • In 2023, childcare subsidies from the Employee Welfare Committee were added. • Compensation system.	• Subsidies for weddings, funerals, illnesses, injuries, and births. • Annual childcare allowance of NT\$30,000 for children aged 0-6 • Bereavement compensation system
Training subsidies	Talent cultivation to enhance employees' capabilities and experiences so they can add value to themselves.	• Employee training Programme. • Education and training.	• Employee continuing education programmes • Subsidies for employee external training



Table of Care and Benefit Measures for the Company's Overseas Business Region

Type	Measures and activities for employee care and welfare	Exceeding legal requirements
Employee attendance and leave	• Paid annual leave and related statutory leave • Childcare leave • China business region – Leave for parents of only children to provide care	• Flexible working hours system • Work-from-home applications permitted for employees with urgent needs
Insurance system	• Group insurance: Medical, accident, and life insurance, among others • Retirement plans	• Self-funded group insurance for employees and employees' families
Subsidy	• Meal subsidies • Marriage gifts, illness solatium subsidies	• International Women's Day appreciation gifts • Father's Day and Mother's Day appreciation gifts • Marriage gifts, illness solatium subsidies
Training subsidies	• Employee training Programme. • Education and training.	• Employee continuing education programmes • Subsidies for employee external training

Note: This table provides only a general overview. The actual welfare measures implemented in each business region may vary depending on local regulations and operational conditions.

Table of Measures and Activities for Employee Care and Welfare				
Aspect	Item		Target	Description of advantages
Welfare activities	• Fitness courses. • Welfare Committee activities.	• Employee discount for company products.	Planning and promoting diverse activities to create a quality environment for work-life balance.	This year, the Company organised a diverse array of events such as sports day, family day and the annual yearend banquet, encouraging employees to bring their families – helping them relax and enhance the quality of their family life.
Community activities	Employees form clubs of different nature on their own, and are provided with funding and resources.		We help employees cultivate hobbies and provide them with activities after work.	The Company actively encourages the creation of employee clubs and supports them by providing funding and venues. This year, more than 30 clubs regularly hosts activities, giving employees the freedom to participate in and enjoy a diverse range of experiences.
Workplace facilities	• Employee canteen/dormitory • Medical room. • Breastfeeding room. • Sports centre.	• Car and motorcycle parking spaces. • Coffee machine. • ATM.	By building facilities, we have enhanced spaces to provide employees with care and convenience so as to create a friendly working environment.	Our facilities are fully equipped with a fitness centre, coffee machines, ATMs, employee dormitories and breastfeeding rooms, enabling employees to rest promptly and adequately as well as take care of everyday personal matters quickly. Additionally, our breastfeeding rooms have been certified as “Excellent Breastfeeding Rooms” by the Department of Health.
Healthcare	• Contracted hospital. • Contracted resident doctors.	• Regular health check-ups for employees.	Continuous care and tracking of employees' health.	The Company provides annual health check-ups for employees. In addition, we collaborate with medical service providers to offer on-site physicians and designated partner hospitals, enabling employees to access medical resources and health consultation services promptly and thoroughly, thereby safeguarding their physical and mental well-being.

Note: This table provides only a general overview. The actual welfare measures implemented in each business region may vary depending on local regulations and operational conditions.



5.3.3 Childcare Leave

BenQ allows employees of any gender to apply for childcare leave as long as they are eligible, and they will not be discriminated against. This is to allow employees to take proper care of their children, to comply with local labour laws and regulations, to protect the rights and interests of employees, and to enable them take care of their families so that they can work and not worry about the matter.

2025 Statistics on Employee Suspension and Reinstatement Due to Childcare Leave at BenQ’s Operational Site

Region/Country	Gender	Number of applicants eligible for childcare leave in the current year	Number of applicants who applied for childcare leave in the current year	Estimated number of reinstatements in the current year (A)	Actual number of people reinstated (B)	Reinstatement rate (B)/(A)	Number of employees who remained on the job for more than 12 months after ceasing childcare leave (C)	Actual number of people who were reinstated after taking childcare leave in the previous year (D)	Retention rate (C)/(D)
Taiwan Headquarters	Male	17	3	5	3	60%	0	2	0%
	Female	15	6	5	4	80%	1	1	100%
North America business region	Male	82	0	0	0	0%	0	0	0%
	Female	54	1	0	0	0%	0	0	0%
Asia-Pacific business region	Male	2	0	0	0	0%	0	0	0%
	Female	5	2	1	1	100%	2	2	100%

- Note:
- 1. Unpaid parental leave is only applicable to the Taiwan Headquarters, North America Business Region and Asia-Pacific Business Region.
 - 2. Unpaid parental leave: Leave without pay applied for by employees for childcare purposes, subject to the regulations of each location.

5.3.4 Retirement Mechanism

BenQ complies with local retirement laws and regulations Employees who are eligible for retirement can apply for retirement at any time. The standard of pension payment is in accordance with the relevant labour laws to protect the rights of employees.

1. Contributions to the Retirement Reserve in Accordance with the Labor Standards Act

The Company makes monthly contributions to an employee’s pension fund, which is given to the Labour Pension Fund Supervisory Committee and then deposited by the Committee into an account at the Bank of Taiwan dedicated to the employee. As of the end of 2025, the fair value of the plan assets was NT\$196,509,000, and NT\$0 was recognised as expense for the year 2025. The shortfall in the contributions has been recorded as an accrued pension liability and the amount as of the end of 2025 was -NT\$51,425,000.

2. Pension Contributions Under the Labour Pension Act

Contributions based on 6% of the employees’ monthly wages are deposited into their individual accounts at the Bureau of Labour Insurance, and the recognised expense amounted to NT\$39,055,000 as of the end of 2025.

Note: Pension figures were based on data from BenQ Operations Headquarters.



5.3.5 Diversified and Smooth Communication Channels

1. Communication Mechanism

In order to protect the rights and interests of employees, BenQ has set up diverse and open communication channels within the Company. Employees can communicate through the suggestion box, email, phone, and face-to-face appointments. At the same time, to allow employees to have the opportunity to express their opinions or give suggestions at any time, the Company promotes these communication channels to all employees regularly to ensure that employees fully understand and dare to use those channels to help them resolve issues regarding labour rights and interests. In addition, the Company takes a proactive and prudent attitude to employee feedback, and engages in appropriate communication and handling measures so that employee feedback can be dealt with as soon as possible to drive the optimisation of the rules and systems, and the case can be closed in an appropriate manner. The Company strives to meet the expectations and needs of employees, enhance the rights and interests of all employees, and promote barrier-free communication in the workplace while complying with the laws and regulations and principles of fairness and reasonableness. As a result, since the establishment of the Company, labour-management relations have been harmonious, and the Company has been able to respond directly to employee’s needs and opinions and receive adequate feedback.

Diverse Communication Channels

Item	Description
Communication Mechanism	- The Company has an encouraging attitude towards communications with employees and maintains open grievance channels; cases are handled by immediate supervisors or communicated directly to the human resources department. - Employees can make suggestions for improvement of work practices and measures, voice unfair treatment, report illegal activities or sexual harassment, or mention other rights and interests they wish to defend in life and work.
HR mailbox	This collects employees’ feedback and suggestions, so that employees’ feedback can be handled as soon as possible so as to enhance the rights and interests of all employees.
2885 online feedback system	A channel for employees to voice concerns about issues in their daily lives, such as assisting with improvements to meals and the cleanliness of the environment as well as notifications of equipment failures, so that the Company can take immediate action and preventive measures to minimise the risk of serious failures.
Employee Welfare Committee	The Employee Welfare Committee meets on a regular and irregular basis to discuss and decide on what activities to organise during the year. It boosts employee morale and strengthens labour- management relations through various benefits and activities.
Labour-management meeting	- Quarterly labour-management meetings are held to coordinate labour-management relations, improve work efficiency, and promote cooperation and communication between labour and management. - During the meetings, we report on labour dynamics and discuss labour conditions, labour welfare planning, revision of work rules, work environments, and employee feedback.
Other channels	Employee opinion surveys, Food Committee, secretary/assistant seminars, and showing care to workers on a regular basis.



2. Reporting or Grievance Mechanisms

A set of “Communication Management Procedures” has been established for internal employee grievances. Employees who experience any sexual harassment or mistreatment may make a complaint directly to the human resources department or the President’s mailbox in accordance with the “Reporting and Grievance Handling Procedure.”

In 2025, there were no cases related to labour equity and human rights issues.

Flowchart for reports or grievances:



3. Employee Dedication

BenQ firmly believes that employees are the key to the Company’s sustainable operations. Since 2020, the Company has been listening to employee opinions and feedback through employee dedication surveys, conducting annual surveys and tracking. The scope of the surveys focuses on indirect employees at BenQ’s Taiwan headquarters, and the results of the surveys are published. Through the dedication survey, the Company can ascertain its own strengths, areas that need improvement, and employees’ expectations of the Company, so that it can continue to capitalise on its strengths and plan for improvements, demonstrating the importance that the Company attaches to the opinions of its employees. BenQ strives to create a better working environment for its employees, who in turn will lead to the enhancement of the Company’s operations and management.

In order to make the survey more scientific and credible, the survey structure, questions and analysis methods are consistent. In addition, the Company also conducts trend and horizontal comparison analyses for different employee groups, regions, and survey years so as to enhance the overall effectiveness of the survey. In the 2025 dedication survey for indirect employees in Taiwan, a total of 1,601 people participated, with 1,339 respondents and a response rate of 84%. The overall dedication score of the employees in BenQ’s locations in Taiwan was 4.68 out of 6.

BenQ conducts an employee dedication survey across its global workforce. The purpose of this survey is to assess employees’ level of commitment to their work, which is positively correlated with job satisfaction. Based on the results of the 2025 employee dedication survey, the Company has proposed corresponding improvement measures to further enhance employee well-being. These plans generally focus on key items such as work resources, recognition of achievements, and career development. In 2025, the Company made plans to further integrate AI tools and learning resources to ensure employees have the resources they need to complete tasks efficiently. Leadership communication and motivational training programmes will continue to be offered for managers, with a strengthened focus on helping supervisors and the Company better support employees in career planning and development. These initiatives are designed to further enhance employee satisfaction with the work environment, increase motivation, and improve employee well-being and trust. Through these initiatives, BenQ is committed to creating a supportive and motivating work environment, which in turn creates a better employee experience and a more attractive employer brand, laying the foundation for the company’s strategic goal of sustainable growth.





Statistics from Historical Global Employee Dedication Survey of BenQ

Year	2022	2023	2024	2025
Survey content and target	- Survey content: Refers to the Q12 questionnaire structure and includes four components: basic needs, manager support, teamwork and learning and growth - Survey target: Indirect employees (IDL) at BenQ's Taiwan Headquarters.			
Questionnaire scale	6-point scale: 1=Strongly disagree, 2=Disagree, 3=Slightly disagree, 4=Slightly agree, 5=Agree, 6=Strongly agree - Definition of highly engaged employees: Respondents who select a score of 4 to 6 on the response scale			
Number of surveys sent	1,664	1,703	1,585	1,601
Number of surveys received	1,426	1,441	1,307	1,339
Response rate	86%	85%	82%	84%
Overall average dedication score (out of 6)	4.61	4.63	4.66	4.68
Percentage of highly dedicated employees among all employees	80%	82%	78%	82%

Employee Dedication Survey Results from 2025

Item		Percentage of highly dedicated employees (4-6 points) (%)
Percentage of highly dedicated employees among all employees		82%
Gender	Male	82%
	Female	81%
Age	Under 30	81%
	30-50	80%
	50 or above	85%
Rank	Management	91%
	Non-management	80%





5.4 Learning and Development

BenQ University

To strengthen its overall competitive advantage and support employees in acquiring the professional knowledge and skills required for their respective roles, BenQ continuously promotes a diversified and systematic career development framework. The Company integrates both physical and digital learning resources to establish a comprehensive learning platform, providing employees with broad and in-depth learning opportunities. Aligned with business strategies and organisational development directions, BenQ has built a role-based BenQ University structure and developed dedicated academy roadmaps to systematically cultivate employees' professional capabilities and continuously enhance overall talent competitiveness.

To further improve the immediacy and accessibility of learning, the Company has established a robust internal learning platform that offers diverse and flexible learning channels. In addition to classroom-based training, employees can also access online courses and various knowledge-based learning content through the platform. Since 2019, BenQ has actively promoted mobile learning, progressively increasing the proportion of digital courses within its overall training portfolio. As of the end of 2025, digital courses accounted for 80% of total training programmes, effectively enabling employees to enhance their professional capabilities in real time and respond to rapidly changing work and industry environments.

Four Schools Training Programmes

Professional Development Institute	- Design training blueprints to enhance the professional competence of employees according to the professional differences of different positions in the company. - In response to external trends, introduce trend-themed seminars to enhance the sensitivity of internal supervisors to external trends.
College of Learning and Growth	Includes comprehensive training for new recruits and internal instructor training. Launches four types of function-related development programmes: decision-making, communication, digital application, and self-competitiveness.
School of Leadership and Management	Designs training Programmes according to the leadership and management needs of executives at different levels to enhance their leadership, management, and business thinking skills.
Innovation and Improvement Institute	- Courses on innovative development, introduction of business model innovations, design thinking and other topics are provided to allow employees to give full play to their creativity and shape the organisation's innovation culture. - In response to the rise of AI, courses on generative AI tools and applications have been introduced.



School of Leadership and Management

Main Axis

Supervisor Leadership Enhancement Career Talent Cultivation

Training Direction

- Seminar for Senior Executives
- Leadership Development Training for Junior to Senior Executives
- Mentor Programme
- New Supervisor Training (FLP)



College of Learning and Growth

Main Axis

Continuous Enhancement of Employees' Diversified Professional Skills

Training Direction

- Win Camp newcomer training
- Cognitive thinking courses
- Communication and influence courses
- Digital application capability courses
- Self-competitiveness courses



Innovation and Improvement Institute

Main Axis

CIP Digital Programmes

Training Direction

- CIP Programme
- DMAIC Programme
- TRIZ
- Application of AI Tools



Professional Development Institute

Main Axis

Scarce Talent Professional Development Programme

Training Direction

- Software Talent Training
- Overseas Customer Service Talent Training
- Brand Newcomer Training
- R&D Newcomer Training
- RD/medical professional training
- PM/Sales professional training



Management Approach

The sustainable operation and steady growth of BenQ are founded on employees’ ability to fully realise their professional competencies and managerial potential. A forward-looking and well-developed talent management and development framework is therefore a key foundation for building long-term competitive advantages and enhancing overall organisational resilience. Accordingly, BenQ regards its employees as its most critical core asset and continues to invest in talent development and capability building. Through a diversified and systematic training system, the Company supports employees in continuously strengthening the professional knowledge and skills required for their roles, while also enabling career development and capability enhancement.

At the same time, through a comprehensive learning and development support mechanism, the Company seeks to strengthen employees’ sense of identity, engagement, and cohesion with the organisation, thereby enhancing their level of commitment and participation. This creates a positive cycle of mutual growth between talent and the company. In 2025, the Company set a global target of 25 training hours per employee. The actual global average training hours per employee in 2025 were 23.2 hours. These data serve as an important reference for evaluating the effectiveness of talent development initiatives and for continuously optimising training programmes.

Global Average Training Hours per Employee (Unit: hours)	2023	2024	2025
Target	24	25	25
Performance	28.3	20.5	23.2

Note: The coverage of global average training hours per employee includes BenQ Headquarters and the five global business regions.

5.4.1 Employee Training System

The Company, in alignment with its overall business strategy and organisational development direction, has established a competency-based, systematic and diversified training framework. Through a well-structured learning pathway design, BenQ supports employees in continuously enhancing their professional capabilities at different stages of their career development, thereby serving as a key foundation for strengthening the organisation’s long-term competitiveness and sustainable development. As of 31 December 2025, the average training hours per employee reached 23.2 hours. To effectively enhance the flexibility of learning resources, the Company continued to promote its digital learning model. Digital courses constituted 80% of the overall course mix, enabling employee to undertake learning without constraints of time or location, and further shaping a flexible and extensible learning and development environment.

Historical Analysis of the Average Training Hours of Each Employee at BenQ’s Taiwan Headquarters by Gender, Age, and Rank (Unit: hours/person)

Category	Group	2022 average training hours	2023 average training hours	2024 average training hours	2025 average training hours
Gender	Female	27.8	27.4	20.1	22.6
	Male	25.5	29.6	21.0	24.2
Age	Under 30	28.5	33.6	23.6	26.7
	30–50	26.6	28.1	19.1	22.4
	50 or above	23.3	16.9	21.6	21.2
Rank	Management	35.8	38.8	26.9	27.2
	Non-management	25.4	26.5	19.3	22.5
Management	Male	34.9	35.5	25.2	25.7
	Female	37.4	46.5	30.8	30.6
Non-management	Male	26.4	25.8	19.0	43.2
	Female	24.1	27.4	19.7	33.0
Direct staff	Male	0	0	2.7	0.4
	Female	0	0	0	0
Indirect staff	Male	28.1	27.6	20.3	22.8
	Female	25.5	29.7	21.0	24.2
Average of all employees		26.8	28.3	20.5	23.2



5.4.2 Talent Development Programmes

BenQ designs its learning and development framework with a role-based orientation, and promotes sustainable talent development through a systematic structure. This framework encompasses employee training programmes, leadership and management development programmes, and high-potential talent development. The core development priorities for 2025 are as follows:

Professional Function Development Programmes for Employees: Constructing a 4C Capability Development Blueprint to Create All-around Talent

1. Newcomer Training:

Excellent talents are the key driving force of the Company's sustainable growth. In order to continuously cultivate and enhance our employees' skills so that they can adapt to the Company's work environment and cope with external changes, a series of learning and growth courses are planned for all employees, from new recruits to veterans, to build a talent cultivation strategy for cognitive thinking, communication and influence, digital application, and self-competitiveness. In 2025, the learning and development series incorporated AI digital awareness and application to strengthen employees' digital literacy in response to technological transformation. The Company continued to expand the coverage of training resources, with a total of 513 participants attending the relevant courses. The average satisfaction rating for the learning and development courses in 2025 reached 4.6.

2. Cognitive Thinking:

It aims to develop employees' systematic thinking capabilities and enhance their holistic business perspective. It strengthens employees' business acumen, enabling them to make accurate decisions in complex and rapidly changing market environments. It also guides employees in leveraging AI to improve efficiency and stimulate creative thinking, thereby driving continuous innovation in both products and processes, enhancing the quality of organisational decision-making and strengthening the Company's innovation momentum.

3. Communication and Influence:

It was centred on interpersonal insight and was designed to build a complete communication chain from internal collaboration to external development. The course covered multi-faceted workplace communication and workplace written communication skills, optimised the efficiency of information transmission, enhanced colleagues' persuasiveness and influence in diverse business contexts, cultivated professionals with high influence, and reached a win-win consensus with stakeholders.

4. Digital Application:

The Digital Application programme strengthens employees' abilities in data recognition and logical analysis, guiding them to accurately define business problems. It equips employees with the skills to apply AI and automated digital tools to enhance data processing efficiency and optimise analytical workflows. The programme further enables the transformation of complex data into actionable solutions, thereby strengthening the Company's core competitiveness in the era of big data.

5. Self-competitiveness:

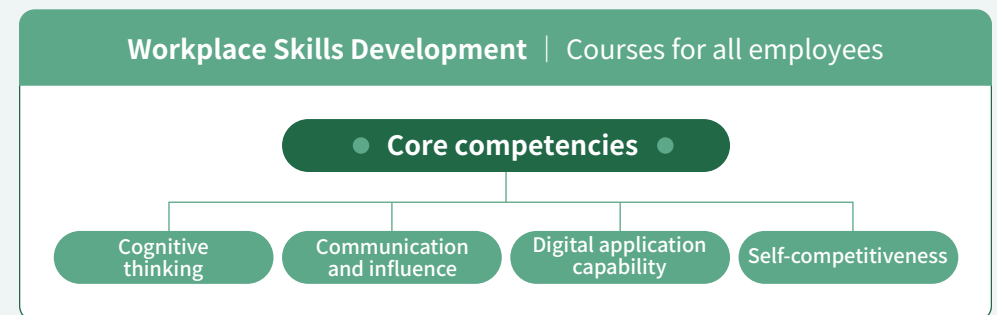
The Self-competitiveness programme is centred on self-directed growth and value enablement, guiding employees to develop a forward-looking career development mindset. In response to the dynamics of the new-generation workplace, the programme strengthens knowledge sharing and value transfer, enhancing agility in cross-generational collaboration. It further builds psychological resilience and competitive advantage, enabling both individuals and the organisation to jointly respond to change and transformation.

The Company establishes employees' core professional foundation through mandatory training programmes, complemented by a diverse range of elective courses that enable flexible learning aligned with individual job responsibilities and career development needs. BenQ further integrates both online and in-person learning resources, allowing employees to select suitable learning formats according to different contexts, thereby continuously enhancing their capabilities while maintaining work efficiency. This approach progressively forms a flexible and scalable learning support system that is oriented towards employee needs.

Blueprint of Employee Learning and Growth Programme

In response to rapid industry changes and the transformation of workplace models, BenQ regards talent development as a fundamental pillar of sustainable operations. Based on a competency framework, the Company has developed an employee learning and development blueprint. Through tiered and segmented competency-based training programmes, employees are supported in continuously strengthening their professional capabilities and job performance, enhancing their adaptability and stability in response to environmental changes, and transforming individual capability growth into long-term organisational competitiveness.

In practical implementation, the Company integrates internal job rotation mechanisms to enable employees to accumulate cross-departmental and cross-functional experience. At the same time, a digital learning platform has been established to integrate online courses, internal learning materials, and classroom training resources, providing diverse and flexible learning channels. In addition, employees participating in external professional seminars and training programmes are supported through a subsidy scheme, providing tangible assistance for continuous professional development and promoting the simultaneous growth of individual careers and overall organisational capabilities.





Key Employee Development Programme of 2025 – AI Tools Course

In response to the rapid advancement of artificial intelligence technologies and their profound impact on corporate operations and working models, BenQ launched the “AI Learning New Era” initiative in 2025 as a key strategy to continue and deepen its existing AI talent development efforts. The programme focuses on enhancing employees’ practical application capabilities in AI tools, promoting the integration of AI technologies into daily operations and process improvement, and further strengthening overall organisational efficiency and competitiveness.

The “AI Learning New Era” initiative is built on three core principles: enhancing application, deepening implementation, and continuous optimisation. Through a systematic curriculum design, it helps employees understand AI development trends, industry impacts, and real-world application scenarios, while guiding them to integrate AI tools into workflows and improvement projects.

In 2025, participation in AI-related courses reached 1,769 person-times, reflecting strong employee interest and engagement in AI learning. The overall course satisfaction score reached 4.5 out of 5, indicating broad recognition of the course content and learning effectiveness. Through continuous optimisation of curriculum design and teaching methods, the Company is progressively fostering an internal AI learning culture and promoting cross-departmental knowledge exchange and experience sharing.

In terms of AI localisation initiatives across overseas regions, the Headquarters of BenQ’s China business region has aligned with the “AI Learning New Era” development direction of the Taiwan Headquarters. An internal AI application tools recommendation webpage has been established on the intranet, where AI tools are categorised and explained according to application scenarios. This initiative guides employees in selecting appropriate AI tools and software, thereby enhancing work efficiency and strengthening their professional AI application capabilities.

Through the “AI Learning New Era” programme, the Company continues to advance towards a more professional, streamlined, and excellence-driven operating model. AI tools are leveraged to reduce employees’ repetitive workload, enabling them to focus on higher-value and more creative tasks, while still maintaining opportunities for continuous learning and skill enhancement. Going forward, the Company will continue to monitor AI technological developments and industry trends, and will adopt a rolling adjustment approach to course content and application directions. By deepening the integration of AI with operational processes, the Company aims to establish a solid talent foundation for sustainable development and long-term competitiveness.



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站，免费、无使用量限制、不需要注册

DeepL

AI翻译软件
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帮我写作

AI阅读

联网搜索

数据分析

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免费使用

DeepSeek

免费使用

Kimi

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AI绘图

图像生成 更换背景 局部重绘 AI修复 自动抠图

Midjourney

需付费·需外网

OpenAI DALL

需付费·需外网

Raphael

完全免费

LibLibAI

需付费

Stable Diffusion

本地部署

可画AI

需付费

视频创作

视频生成 画风训练 视频超分 表情学习 姿态复现

Sora

需付费·需外网

Runway

需付费·需外网

Pika

需付费·需外网

可灵AI

免费体验

AI写作

内容生成 选题推荐 文本润色 智能审查 会议记录

Copy.ai

免费体验

Notion AI

免费体验

语雀AI

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Formula Bot

数据处理

Suno

AI音乐创作



Leadership Development Programme for Managers

In order to cultivate key leadership and management competencies for different levels of executives and to build up reserve capacity for future organisational growth, we have developed a training and development system for executives at all levels in accordance with the company’s core management functions. This system provides novice and experienced executives with a dedicated competency development blueprint, and enables them to systematically learn the leadership and management competencies required of a benchmark leader through planned management courses at all levels and job rotations. Through planned management Programmes and job rotations, they systematically learn the leadership and management skills required of a benchmark leader.

The training targets include supervisors at all levels, with a total of 19 supervisory training courses to be organised in 2025, which trained 193 participants and accumulated a total of 1,128 training hours

- Training target: Managers of different levels, amounting to a total of 193 trainees.

Key Points of the Leadership Development Programme

Programme name	Participants	Role and mission	Focus
Visionary Leader Program	Senior managers/business unit managers	Industry pioneer Transformation driver Management master	Establishment of strategic planning and business layout thinking, development of organisational leadership and cultural environment shaping skills
Strategic Leader Program	Middle managers	Strategy expert Team soul Enterprise expert	Emphasis on departmental strategic goal planning and execution, development of the ability to take on, and implement the strategic goals of the senior management
Action Leader Program	Junior managers	Professional leader Management expert Subordinate mentor	Cultivation of management and leadership skills in order to lead teams and accomplish the tasks and goals assigned by upper management
Fresh Leader Program	Potential talent	Professional leader Management expert Subordinate mentor	Inspiration of management awareness and concepts, and provision of basic management knowledge and understanding of leadership



Leadership Development Methods

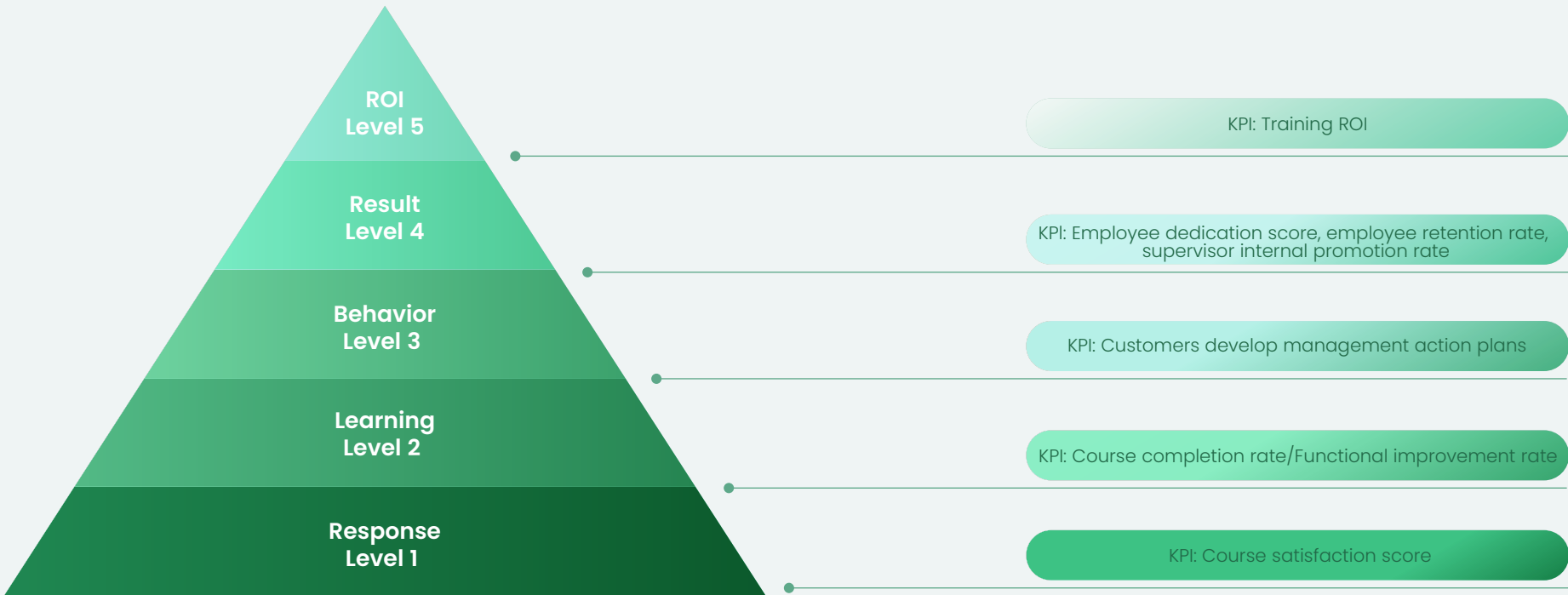
1. Systematised Training Resources

The Company provides systematically designed leadership training resources through a blended learning model that combines both in-person and online management courses. This approach enables managers to flexibly select appropriate learning methods based on different contexts and development needs. Since 2023, the Company has fully implemented a revised leadership development training blueprint, which clearly defines development priorities for each managerial level and serves as a key reference for leadership training and capability development. In 2025, a total of 193 managers completed the relevant training programmes, accumulating 1,128 training hours. The overall course satisfaction score averaged 4.77 out of 5, indicating a high level of recognition from managers regarding the training content and learning effectiveness.

2. Job Rotation and Experience

Through structured job rotation and developmental assignments, BenQ enables managers to accumulate practical experience across different roles and organisational units. This approach broadens cross-functional perspectives and fosters diversified professional capabilities. Through the rotation mechanism, managers are able to deepen their understanding of the organisation's overall operations, enhance their adaptability to changing environments, and strengthen their leadership competencies in resource integration. This further supports both individual career development and the Company's long-term talent deployment strategy.

Results from the Leadership Development Programme Training





Training Programme Name	Leadership Program			
Training Target	Everyone from potential talents to senior executives (including business unit managers)			
Training Programme Focus	Senior Leaders: Visionary leadership, leading innovation, operational decision-making, and talent cultivation			
	Middle-level Leaders: Vision execution, driving innovation, resource planning, and talent development			
	Frontline Leaders: Vision communication, continuous improvement, problem-solving, and effective talent selection			
	High-potential Talent / Management Trainees: Understanding the role of a manager and establishing fundamental concepts of leadership and management			
Training Effectiveness	Results of Level 1	Results of Level 2	Results of Level 3	Results of Level 4
	Average satisfaction with overall Programme up to 4.77	Everyone from potential talents to middle managers are given pre/post-course function assessments	Everyone from potential talents to middle managers are required to complete the post- Programme action plan	•Improvement of the employee’s respect score (4.66 → 4.68) •Percentage of highly dedicated employees has reached 82%

High-Potential Talent Development Programme

Training targets		Training direction
Fresh Leader	High-potential talents/ new managers	Inspiration of management awareness and concepts, and provision of basic management knowledge and understanding of leadership
Action Leader	Junior managers	Cultivation of management and leadership skills in order to lead teams and accomplish the tasks and goals assigned by upper management
Strategic Leader	Middle managers	Emphasis on departmental strategic goal planning and execution, development of the ability to take on, and implement the strategic goals of the senior management
Visionary Leader	Senior managers/ business unit managers	Establishment of strategic planning and business layout thinking, development of organisational leadership and cultural environment shaping skills



Since 2018, in response to the enterprise's sustainable growth and the talent requirements arising from its strategic development, BenQ has not only continued to provide comprehensive training and development resources for employees, but has also simultaneously monitored talent-related risks arising from external environmental uncertainties. As the organisation faces challenges related to succession planning for key positions and the deployment of expatriate talent, BenQ has progressively incorporated talent pipeline development into its human capital management priorities. This approach aims to mitigate critical talent gaps and succession risks, while strengthening the organisation's long-term resilience.

To this end, BenQ has launched a high-potential talent development programme. Based on business needs and organisational development direction, senior executives in each function identify key employees with high potential and establish a high-potential talent database. This database serves as an important reference for future managerial succession planning and talent deployment. The Company also implements institutionalised mechanisms to support the capability development of high-potential talent, thereby ensuring the continuity and traceability of talent cultivation.

Execution Method:

1. Established a core "3P" management competency framework (Prospective/Personal/Professional).
2. Establishment of the potential talent database: The highest-ranking manager of a first-level unit provides a list of potential talents in his or her unit and gives an assessment of the current status of their core functions, analysing their strengths and weaknesses and the potential direction for their future development.
3. Based on the 3P (Prospective/Personal/Professional) functional requirements of management positions at different levels, and with reference to points (1) and (2) of the above, an Individual Development Plan (IDP) is to be formulated with the individual and his/her manager.
4. The IDP is implemented through the 3E (Experience/Exchange/Education) model and job rotation.

Sustainability is not only about product innovation and continuous process improvement, but also requires an organisation to be like an organism, adjusting and growing at any time in response to a competitive environment. BenQ upholds such a philosophy, and continues to spare no effort in cultivating and developing talents to strengthen the competitiveness of the organisation in order to meet future challenges.

Business Unit Key Talent Development Programme

In a highly competitive and rapidly changing global market environment, product managers, marketing and sales personnel, and customer service staff play critical roles in driving brand value and market growth. As a global technology brand company, BenQ continues to adopt a customer-centric approach and systematically strengthens the professional capabilities of key-position talent to ensure that product development is more closely aligned with consumer needs and that brand value is consistently delivered across all customer touchpoints.

In 2023, the Company established a competency development blueprint for key positions. In 2025, a three-tier training framework—basic, intermediate, and advanced—was further developed based on different job levels and role requirements. The curriculum covers core topics such as project management practices, strategic thinking in business models, cross-functional communication skills, consultative sales techniques, customer relationship development and management, and business negotiation skills. This

continues to strengthen the overall professional capabilities of product management and marketing/sales personnel in product marketing, market analysis, customer management, and sales strategy.

In 2025, the marketing and sales talent development programme recorded a total of 320 participant instances, with 1,864 training hours, demonstrating the Company's long-term commitment to developing key business unit talent.

In the global customer service domain, BenQ has established a standardised global customer service training system across all business locations. Each year, through a structured curriculum and standardised service processes, the Company implements a global customer service training programme to ensure consistent service philosophy and professional capabilities among customer service personnel worldwide, thereby enhancing the consistency and quality of the global customer experience. In 2025, total global customer service training hours reached 3,509, with 638 trained participants. In addition, for key business locations, the BenQ's China business region has further deepened locally tailored training content in alignment with the Group's global customer service framework and its e-commerce-driven operating environment. As many customer service staff are student interns, additional foundational workplace training is provided alongside core customer service training, including professional etiquette, basic interpersonal communication, email writing, verbal communication skills, and psychological adjustment. These measures help new employees integrate quickly into the workplace, shorten their adaptation period, and achieve operational readiness in a shorter timeframe.

Through a globally consistent talent development framework combined with regionally tailored training, the Company continues to strengthen the professional capabilities of key business units and frontline customer service personnel. This ensures the consistent delivery of brand experience, customer relationships, and market competitiveness across all operating locations, laying a solid talent foundation for the sustainable development of the global BenQ brand.



5.5 Healthy Workplace and Community Relations

5.5.1 Healthy Workplace

Healthy employees not only improve work efficiency but also contribute to the Company's long-term stability. BenQ regards employee health as a core element of its corporate culture and is committed to providing comprehensive and systematic health management services. Based on our analyses of data from health check-ups, we organise a variety of wellness activities, and promote a healthy and safe workplace through six aspects of health promotion.

BenQ's Health Management – Six Aspects of Health Promotion





Wellness Centre outpatient services (occupational health care)	We provide accessible health check-ups and medical consultation services. Based on employee health check-up reports, risk assessments are conducted to identify potential health issues early and provide personalised health recommendations.													
	1. On-site health services: We conduct occupational safety inspections to implement preventive measures against workplace accidents and reduce their incidence.													
	2. Health risk assessment We conduct annual employee health risk assessments using the Framingham Cardiac Risk Score, which evaluates six factors – age, cholesterol, HDL cholesterol, blood pressure, diabetes status, and smoking – to identify those who may be at risk of developing ischemic heart disease in the next ten years.													
	For high-risk individuals (>20%), we conduct regular phone interviews and issue health advisory letters to confirm that those employees are receiving medical care and following prescribed treatment. Additionally, on-site physicians provide ongoing follow-ups. Based on the top three health risks identified in the annual health check-up reports, we organise a series of health promotion activities such as cancer screenings, fitness activities, disease awareness seminars and nutrition-related seminars for employees. Distribution of Individuals with Health Risks in 2024:													
	<table><tr><th>Health risk level</th><th>Distribution (%)</th><th>Management measures</th></tr><tr><td>Low (<10%)</td><td>97.1</td><td> - Provide health education and related health promotion activities </td></tr><tr><td>Moderate (10–20%)</td><td>2.9</td><td> - Remind employees of their risk level - Proactively provide health education and care - Arrange reminders for follow-up re-examinations three months after health check-ups - Provide related health promotion activities </td></tr><tr><td>High (>20%)</td><td>0.3</td><td> - Provide overall health check-up recommendations from occupational physicians - Employees regularly seek medical treatment on their own initiative (100% regular medical follow-up) </td></tr></table>	Health risk level	Distribution (%)	Management measures	Low (<10%)	97.1	Provide health education and related health promotion activities	Moderate (10–20%)	2.9	- Remind employees of their risk level - Proactively provide health education and care - Arrange reminders for follow-up re-examinations three months after health check-ups - Provide related health promotion activities	High (>20%)	0.3	- Provide overall health check-up recommendations from occupational physicians - Employees regularly seek medical treatment on their own initiative (100% regular medical follow-up)	
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High (>20%)	0.3	- Provide overall health check-up recommendations from occupational physicians - Employees regularly seek medical treatment on their own initiative (100% regular medical follow-up)												
	3. To date, BenQ has had no reported cases of occupational disease caused by work-related factors. Furthermore, no employees are engaged in high-risk roles or roles with elevated rates of specific diseases.													
Parenting and protection of mothers	- Breastfeeding support: Since 2007, BenQ has actively promoted workplace breastfeeding policies, including the establishment of designated breastfeeding rooms for working mothers to breastfeed in a comfortable and secure environment at work. The Company offers comprehensive childcare and maternity protection policies, ensuring care and support for pregnant and breastfeeding employees. In 2025, ten employees benefited from these policies. We also conducted health assessments for high-risk employees and implemented corresponding preventive and health promotion measures. - Childcare subsidy: To acknowledge the challenges faced by families with newborns and alleviate the burden of childcare, BenQ launched a childcare subsidy programme in 2023 for children aged 0 to 6. Eligible employees receive an annual subsidy of NT\$30,000 per child. This subsidy aims to support employees in balancing work and family life and fosters a more family-friendly workplace. In 2025, a total of 97 “BenQ babies” benefited from the Company’s family support initiatives, demonstrating BenQ Corporation’s care for and commitment to employees’ families. The Company also continued to promote corporate care and a family-friendly workplace environment during the year by providing comprehensive maternity support through the “Happy Pregnancy Companion” new mother care package. The package was designed to support expectant mothers during hospital discharge after childbirth and to enhance employees’ sense of well-being and belonging. A total of seven employees benefited from this initiative in 2025.													
Disease prevention and care	As disease prevention is a top priority of the health promotion programme, the Wellness Centre actively carries out disease prevention and health education activities to enhance employees’ health awareness: - Each year, the Company organises preventive health activities that exceed regulatory requirements, including employee health check-ups, cancer screenings, health seminars and vaccinations. Awareness-raising is also conducted for prevalent infectious diseases. Promotion of special health awareness: Mental wellness articles were published monthly, alongside irregular health education announcements covering topics such as health promotion (including travel and business trip health reminders, mosquito prevention awareness, and chikungunya prevention), workplace friendliness (zero tolerance for workplace violence and the prevention of workplace sexual harassment), workplace safety promotion (zero-risk office environments), epidemic prevention, food safety, and communicable diseases (such as influenza and chikungunya). A total of 16 articles were published during the year. Health promotion: Health and psychological wellness seminars were organised, attracting a total of 253 employee participants and achieving an average satisfaction score of 4.87 out of 5. Activities included one “Let’s Get Moving – Slow Jogging Rhythm Exercise” session, one “Meet the Art Masters” event, and one seminar on “Managing Stress and Emotional Adjustment in the New Era”. Mental health prevention and Support: To address employees’ workplace stress and mental well-being, BenQ has promoted the “Moving Hearts Service” Employee Assistance Programme (EAP) since 2012. The Company provides a free 0800 counselling hotline for employees and additionally offers each employee up to six complimentary face-to-face psychological counselling sessions.													



Response to emergencies and injuries	Emergency equipment and professional first-aid training are in place to ensure prompt and effective response to workplace accidents. Training covers both common ailments (e.g., muscle cramps, nosebleeds) and emergencies (e.g., lacerations, drowning, shock). E.g.: new hire orientation, first aid certification courses and emergency response training courses. In pursuit of a safe workplace, CPR training for all employees was launched. In 2025, CPR and AED training had 672 participants, amounting to 100% of the workforce. 2025 goal: Save every life! 100% training completion rate
Health management and monitoring	• All cases with significant abnormalities identified in annual health check-ups are followed up, with employees reminded of the importance of taking medication and seeking medical treatment. • Employees are reminded of the importance of seeking medical attention and adhering to prescribed treatments. • Abnormal results from employees' health check-ups are identified through an electronic health management system. Employees are then notified through group messaging, followed by the arrangement of one-on-one consultations with the on-site physician to help them better understand their health status and to provide further medical consultation services. • The Framingham Risk Score (ATPIII) is used to assess the 10-year risk of ischemic heart disease. Medium- and high-risk individuals receive follow-up calls and health education. Among them, 70% of sub-healthy individuals received education and were tracked - while fully maintaining privacy.
LOHAS activities	To enhance employee well-being, the Wellness Centre obtained the "Healthy Workplace Certification" from the Health Promotion Administration of Taiwan's Ministry of Health and Welfare in 2024, and remains committed to fostering a healthy work environment. Our Wellness Centre believes that healthy employees increase productivity and enhance the overall potential of the Company. That's why we continue to roll out a series of diverse health promotion activities to support physical and mental health, helping employees strike a balance between work and life. A list of activities is shown below:

List of LOHAS activities

Activity name	Activity description
Blood drives	Employees are encouraged to actively participate in community service while taking care of their health. Two sessions were held, with a total of 36,250cc of blood donated
Let's Get Moving ~ Slow Jogging Rhythm Exercise	Promoted employees' physical and mental well-being by encouraging participants to incorporate slow jogging into their daily routines to maintain holistic health alongside work. A total of 2 sessions were held with 200 participant instances, achieving a satisfaction score of 4.8 out of 5.
Meet the Art Masters - Metropolitan Classics from the 19th to 20th Century	Led employees on a cross-century artistic journey from Impressionism to Modernism. A total of 2 sessions were held with 150 participant instances, achieving a satisfaction score of 4.6 out of 5.
Managing Stress and Emotional Adjustment in the New Era	Through positive and impactful sharing sessions, the programme helped employees establish proper mental health awareness and self-care capabilities. A total of 1 session was held with 80 participants, achieving a satisfaction score of 4.83 out of 5.
Employee Health Check-Ups - Routine Physical Exams	Annual health screening services are provided to employees with a 94% participation rate. The number of items in our screenings exceed regulatory requirements, and include items such as abdominal ultrasound, cancer screening and thyroid checks. These exams allow employees to learn about their health status and trends year by year.
Special Employee Health Check-Ups - Cancer Screening	Regular cancer screenings are arranged for employees to increase the chance of early detection. One session was held with 135 participants.
Vaccination	Regular flu vaccinations are offered to protect employees from illness. One session was held with 124 participants.
CPR training for all employees	Employees participated in CPR and emergency first-aid training to enhance emergency response capabilities. In pursuit of a safe workplace, CPR training for all employees was launched. In 2025, CPR and AED training had 672 participants, amounting to 100% of the workforce



BenQ has always strived to create a healthy and energetic work environment, so that employees can be free from worries and devote themselves to their work. Since 2005, BenQ has participated in the Taipei City Healthy Workplace Assessment in Taiwan, and stood out from more than a hundred other workplaces to win the highest award for healthy workplaces, the Special Award, for two consecutive years, and was even honoured with the Health Promotion Badge of Workplace Health Autonomy Certification by the Bureau of Health Promotion of the Executive Yuan in 2007. In 2011, BenQ was even awarded the Taipei City Three Stars Award, the highest honour for a Happy Enterprise. In order to provide breastfeeding mothers with a quality environment for breastfeeding, we have set up a warm and safe breastfeeding room, which has been selected as "especially excellent" by the Department of Health of the Taipei City Government since 2010, and was further awarded the title of "outstanding" in 2023.

BenQ's health awards and achievements in recent years are as follows:

Relevant Awards and Achievements		
• 2005 Taipei City Healthy Workplace Special Award	• 2011 Taipei City Excellent Breastfeeding Room	• 2016 Sports-Friendly Enterprise Certification
• 2006 Taipei City Healthy Workplace Legacy Award	• 2011 Taipei City Three Stars Award, the highest honour for a Happy Enterprise	• 2017 Taipei City Excellent Breastfeeding Room
• 2007 Health Leadership Award, Health Promotion Administration, Department of Health	• 2012 Health Promotion Badge of Workplace Health Autonomy Certification	• 2018 Taipei City Excellent Breastfeeding Room
• 2007 Health Promotion Badge of Workplace Health Autonomy Certification	• 2012 Taipei City Excellent Breastfeeding Room	• 2019 Sports-Friendly Enterprise Certification
• 2008 Visit to Healthy Workplaces by the Director of the National Health Bureau	• 2013 Taipei City Outdoor Smoking Certification	• 2019 Taipei City Excellent Breastfeeding Room
• 2009 Health Promotion Badge for Workplace Health Autonomy Certification	• 2014 Taipei City Outdoor Smoking Certification	• 2020-2022 Taipei City Excellent Breastfeeding Room
• 2010 Taipei City Excellent Breastfeeding Room	• 2016 Health Promotion Badge of Workplace Health Autonomy Certification	• 2023-2026 Taipei City Excellent Breastfeeding Room





5.5.2 Relationship with Communities

BenQ is committed to caring for the land and for society in order to realise our commitment to use the influence of technology to facilitate the prosperity of remote rural communities. Over the years, BenQ has provided employment opportunities to the physically-disabled, responded to the blood drives within the Neihs Technology Park every year, given Village Safe Boxes (which contains food and other necessities) to low-income households during festivals, provided public welfare organisations with space to set up booths for bazaars, and chosen products made by disadvantaged groups to give to employees as gifts. BenQ also actively engages in carbon reduction and resource donation initiatives to fulfil its corporate social responsibility, with the aim of combining the company's core competencies to cultivate outstanding talent and to achieve the sustainable development of society.

In 2025, we achieved the following:
• Held five charity sale events in collaboration with four nonprofit organisations (Yu-Cheng Social Welfare Foundation, Prader-Willi Syndrome Association, Huashan Social Welfare Foundation, Taipei Orphan Welfare Foundation) to support these organisations and enhance product visibility and sales opportunities.
• Collaborated with five nonprofit organisations (Taoyuan Disabled Development Centre, Huashan Social Welfare Foundation, Maria Social Welfare Foundation, 1919 Food Bank, The Carpenter's House) to organise five material-donation events, through which the BenQ Foundation provided harvested rice and supplies from group activities to vulnerable populations.
• Safety boxes were provided to low-income households in local villages and neighbourhoods during the Ghost Festival
• The BenQ Qisda Group Sports Day was held with the participation of 800 employees from affiliated companies, creating a comfortable sports environment to promote employee health, work-life balance, and organisational cohesion
• Two hiking events, one cycling activity, and one baseball experience event were organised. The Company also subsidised employee participation in major marathons, the Sun Moon Lake swim crossing event, and large-scale charity road races, promoting physical and mental well-being and supporting the development of a healthy workplace
• One river clean-up event was organised to encourage employees to participate in environmental protection initiatives and enhance awareness of environmental sustainability
• Two charity DIY activities were held, recycling 12 kilograms of coffee grounds and reducing carbon emissions by approximately 1 kilogram
• The Company collaborated with Edenred Taiwan to distribute electronic gift vouchers to employees for events such as year-end celebrations and Labour Day activities. Edenred Taiwan is an electronic voucher provider certified under ISO 14067:2018 for product carbon footprint verification, with each electronic voucher achieving an average carbon reduction rate of approximately 90.8%
• The BenQ Qisda Group Family Day incorporated sustainable practices through paperless registration processes and electronic vouchers to reduce paper usage and printed materials. The event also featured Southeast Asian-themed and Vietnamese cultural experiences to promote cross-cultural understanding and diversity and inclusion
• Employment opportunities were provided for disadvantaged persons with disabilities, with a total of five individuals employed
• Two public welfare blood donation events were organised, with 97 participants donating a total of 145 bags of blood, equivalent to 36,250 cc



5.6 Occupational Health and Safety Management

Management Approach

BenQ is committed to providing a safe and healthy work environment and safeguarding employees' physical and mental well-being. Through Company-wide participation, audits, and effective communication, we continuously improve, reduce occupational health and safety risks and enhance performance as a part of our sustainability goals.

2025 Target and Results:

Item	Target	Performance
Zero occupational accidents and fires throughout the year	0	Achieved

2026 Targets:

Zero occupational accidents and fires throughout the year

Social Responsibility and Environmental Health and Safety Policy

BenQ upholds the following principles in implementing its social responsibility and environmental health and safety policy:

- Promote corporate social and environmental responsibility, and comply with regulatory standards.
- Design green products to reduce the use of substances that may impact the environment.
- Prevent pollution, save energy, ensure health and safety, and continuously improve processes and products to reduce risks to health and safety.
- Provide a healthy and safe working environment to maintain the physical and mental health of employees.
- Provide a safe and healthy work environment to maintain employees' physical and mental health.



Policy commitments on official website

社會責任及 環境安全衛生政策

- 推動企業社會環境責任，符合法規標準。
- 綠色產品設計，降低環境關聯物質之使用，減少環境衝擊。
- 污染預防、節約能源、安全健康、並持續改善降低安全衛生風險。
- 提供安全健康的工作環境，以維護員工的身心健康。
- 全員參與，透過稽核與溝通，持續改善環境、安全與健康的績效。

The Social Accountability and Environmental Safety & Health Policy

- > Facilitating corporate social and environmental responsibility & complying with laws and regulations.
- > Reducing the use of environmental-related substances & eliminating environmental impacts with green design.
- > Preventing pollution, conserving energy, improving safety & health, and continuously reducing hygiene risks.
- > Creating a safe and healthy workplace for better physical and mental health of the employees.
- > Fully participating in continuous enhancement to the environment, safety, and health through auditing and communication.

BenQ's social responsibility and environmental health and safety policy

Approach:

- Internal checks, reviews, and improvements to improve the rights of employees
- Proactively and continuously improve to maintain health and safety
- Comply with regulations and standards promulgated by governments and meet customer requirements
- Promote the importance of health and safety so employees can fully understand and implement related practices

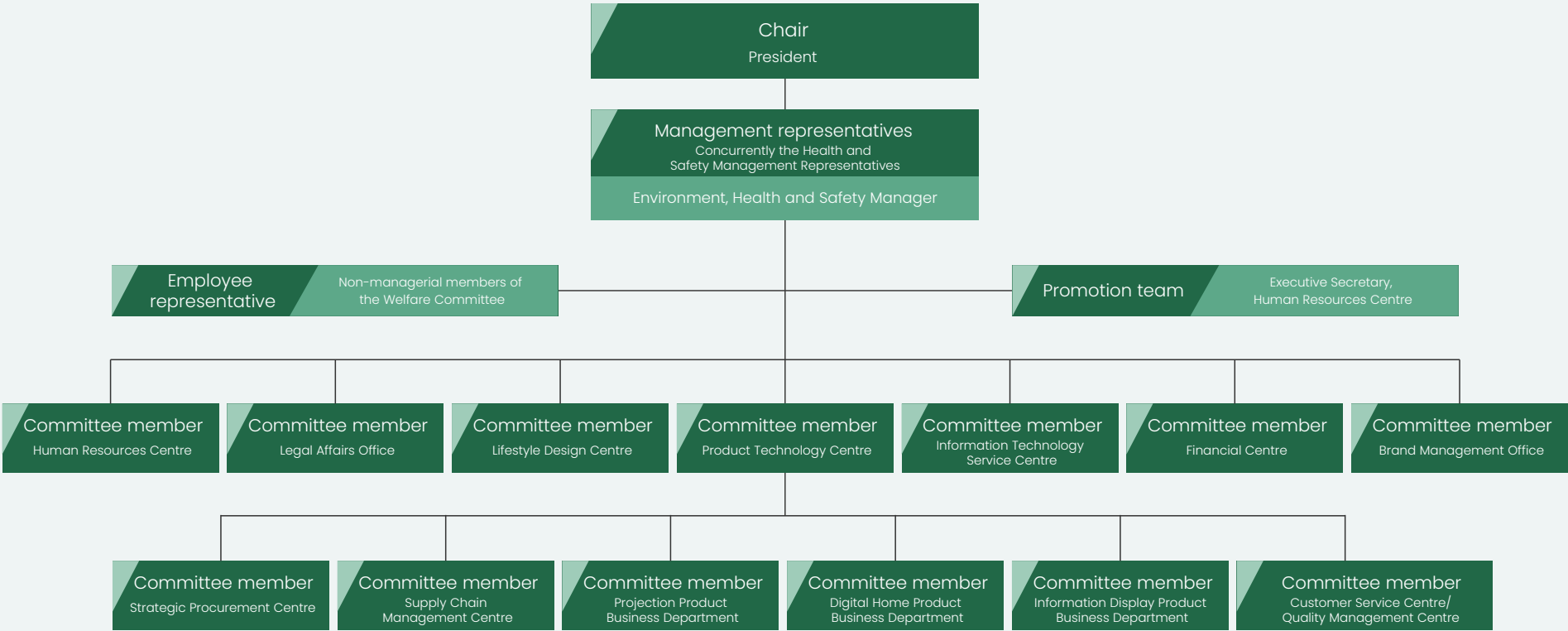


5.6.1 BenQ’s Occupational Health and Safety Organisation and Responsibilities

The Company’s President convenes the heads of all departments to form the “Social Responsibility and Environmental Health and Safety Management Committee” at the Company’s head office to implement environmental health and safety management. The President appoints a management representative to manage occupational safety matters and set up a promotion team within the Company.

The direction of BenQ’s occupational health and safety strategy is formulated by the President and the details of the planning and implementation are carried out by the management representatives and the promotion team. Through regular management reviews, committee members are briefed on implementation performance and propose approaches to take for the future.

Organisational chart of the Social Responsibility and Environmental Health and Safety Management Committee



5.6.2 Occupational Safety Certification and Monitoring

BenQ's headquarters has implemented the ISO 45001:2018 Occupational Health and Safety Management System, and successfully passed certification by an independent third-party organisation. The current methods for monitoring the effectiveness of management measures are as follows:

- Internal audits are conducted once a year so that departments can observe and monitor each other.
- A third-party verification agency conducts external audits every year.
- We request our suppliers and contractors to value occupational health and safety, and strive to maintain it.
- We conduct labour working environment monitoring every six months to understand what the working environment is actually like for employees in order to ensure their health and safety during operations.
- We execute automatic inspection programmes at the frequency required by law to ensure safe operation of equipment.
- We regularly conduct on-the-job education and training sessions on health and safety as well as fire drills to enhance our employees' safety and fire awareness.

BenQ has a well-established Social Responsibility and Environmental Health and Safety Management Committee and a promotion team to make sure that health, safety, and hygiene requirements are met. Up until now, BenQ has yet to have any cases of occupational diseases caused by work, and the average occupational injury rate for 2025 is 0 per million working hours, and the incidence rate of occupational diseases is also 0.

Comparison Chart of Performance in Health and Safety Management

Item	2022			2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Disabling Frequency Rate (FR)	0	0	0	0	0	0	0	0	0	0	0	0
Lost Day Rate (LDR)	0	0	0	0	0	0	0	0	0	0	0	0
Occupational Diseases Rate (ODR)	0	0	0	0	0	0	0	0	0	0	0	0
Total number of work-related fatalities	0	0	0	0	0	0	0	0	0	0	0	0

Note 1: Disabling Frequency Rate (FR) = Cases of occupational accidents × 200,000* / total number of hours worked (* refers to the rate per 100 employees based on 40 hours of work per week for 50 weeks per year.)

Note 2: Lost Day Rate (LDR) = Total number of lost workdays × 200,000 / total number of hours worked.

Note 3: Occupational Diseases Rate (ODR): Total number of cases of occupational disease × 200,000 / total number of hours worked.

Note 4: Occupational accidents refer to cases in which a worker's performance of duties results in death, permanent total disability, permanent partial disability, temporary total disability, or other injuries or illnesses that result in a loss of more than one day (including traffic accidents that occur during commute).

Note 5: Occupational diseases refer to diseases caused by long-term exposure to chemical, physical, biological, anthropogenic, and psychosocial hazards during the performance of one's duties, which results in a physical illness, and is diagnosed by a specialist physician or identified as an occupational disease by the competent authority.

ISO 45001:2018 Certificate



Bureau Veritas Certification



Bureau Veritas Certification Taiwan certifies that the Management System of the above organisation has been audited and found to be in accordance with the requirements of the management system standards detailed below

ISO 45001:2018

The following site is part of the Management System of the above organisation:

BENQ CORPORATION

NO.16, JIHU RD., NEIHU DIST, TAIPEI CITY, 11492, TAIWAN, R.O.C.

Scope of Certification

DESIGN, DEVELOPMENT AND SERVICING OF LCD MONITOR, LCD TV, PROJECTOR, PDP DISPLAY, WEBCAM, LIGHTING PRODUCTS.

Certificate No.: TW008193-003 Version: 1 Issue date: 14-11-2025

The validity of this certificate depends on the validity of the main certificate, which expires on: 30-11-2028



Management System Certification MS003

Certification Body Address: 3F-B, No.16, Nanjing E. Rd., Sec.4, Songshan District, Taipei 10553, Taiwan

Further clarifications regarding the scope of this certificate and the applicability of the management system requirements may be obtained by consulting the organisation.

To check this certificate validity please call: +886 2 2570 7655

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5.7 BenQ Foundation – Beauty of the Land and People

Qisda Corporation (formerly named BenQ Corporation) approved the donation of funds to establish the BenQ Foundation by a resolution of its Board of Directors on 22 August 2002 (thus the BenQ Foundation was founded through a donation from Qisda Corporation). True to BenQ Qisda Group's mission to deliver a joyful life to all humanity, the BenQ Foundation is dedicated to celebrating the beauty of Taiwan and conveying a message of authenticity, kindness, and beauty.

Rooted in its care for people and the land, the BenQ Foundation operates along two axes – “Caring for the Land” and “Caring for Society.” These intersect with its four main pillars: “Caring for the Land,” “Advancing Digital Equity,” “Cultivating Honest and Smart Individuals” and “Enhancing the Value of Art and Culture.” Leveraging the Group's core strengths, the Foundation actively supports the United Nations Sustainable Development Goals (SDGs), focusing on environmental sustainability, digital equity, quality education and cultural value through targeted initiatives. Projects are reassessed to ensure strong ties to sustainability indicators, integrating ESG principles – Environmental, Social and Governance – into stakeholder engagement. These efforts aim to strengthen sustainability awareness among citizen communities within the Group, foster positive influence in the wider community, deepen corporate culture, nurture talent and shape responsible global citizens.

5.7.1 ESG Achievements in 2025

E – Environmental Protection

BenQ has long invested in eco-friendly contract farming through paddy field adoption initiatives. From 2008 to 2025, the total area of collaborative contract farming with high-quality farmland across Taiwan exceeded 130.5 hectares. In 2025, 327 volunteers from the Qisda Group participated in “Caring for the Land” initiatives across regions including Hsinchu, Miaoli, and Changhua, engaging in coastal clean-up activities, eco-friendly farming practices, trail restoration, and fieldwork. These initiatives supported ecological conservation and sustainable land use while enhancing volunteers’ understanding of environmental issues and encouraging proactive environmental action. The Company also continued to expand internal engagement in environmental protection and green consumption initiatives, contributing more than NT\$8.06 million annually to support the green food economy in rural areas.

In response to biodiversity challenges in Taiwan, the Company adopted the framework recommended by the Taskforce on Nature-related Financial Disclosures to identify and disclose how its operations depend on natural resources and to integrate biodiversity-positive actions into its business operations. For the second consecutive year, the Company collaborated with the Department of Soil and Water Conservation of National Chung Hsing University on biodiversity monitoring projects conducted at long-term contract farming sites, including tea plantations in Hengshan Township, Hsinchu County, and Pure Garden in Xizhou Township, Changhua County. In addition, the Company adopted and maintained the greenbelt restoration area of the Jiufen'er Mountain and Zhongguakeng Creek restoration project managed by the “Rural Development and Soil and Water Conservation Bureau.” Ongoing maintenance, management, and replanting activities were carried out to further enhance the Company's long-term value and competitiveness.

S – Social Responsibility

With reference to the United Nations Sustainable Development Goals (SDGs), the BenQ Foundation serves as a bridge for urban-rural exchange within the Group. The Foundation has long been dedicated to rural communities in the Hsinchu and Miaoli regions, leveraging technological influence to support high-quality education enriched with information access and cultural diversity. It also empowers the development and digital transformation of local agriculture and crafts, supports women artisans in micro-entrepreneurship and the green food economy, and establishes a foundation for shared learning and mutual prosperity between urban and rural communities. These efforts have further evolved into sustainable practice models that are replicable and scalable.

In 2025, the Foundation further deepened its local engagement by using the Taoyuan Hutoushan Innovation Hub as a base to respond to urban society's growing demand for lifelong learning, cultural participation, and sustainability education. Through initiatives such as the “Hutoushan Community Nature Academy” and the “Hutoushan Land Art Festival”, the Foundation established an urban platform integrating nature education, public learning, and cultural exchange. These initiatives encouraged participation from local residents, cross-generational groups, and corporate volunteers, thereby strengthening social inclusion and creating shared value.

The Company also continued to promote its long-term “Social Co-creation, Co-learning, and Shared Prosperity” action model by consolidating external community engagement outcomes. During the year, a total of 297 activities were organised, including information technology courses, healthcare seminars, volunteer activities, and campus lectures. Through digital and sustainability education programmes as well as volunteer services, the cumulative number of beneficiaries reached 39,489 participants. Among these, specialised services such as hearing health seminars benefited 735 senior citizens aged 65 and above.

G – Governance

The BenQ Foundation actively supports the Qisda Group in building a sustainable value chain, enhancing overall organisational resilience and competitiveness. Through a series of ESG-related educational programmes focusing on key topics such as carbon management and climate action, the Foundation empowered 536 participants, including Group employees, affiliated enterprises, and suppliers, to establish a shared understanding of carbon reduction and sustainability practices.

To strengthen sustainability governance capabilities, the Foundation facilitated cross-company collaboration in 2025 and worked together with Metaguru Corporation, a Group subsidiary, to develop an ESG carbon inventory management platform. This initiative supported the Qisda Group in proactively deploying greenhouse gas inventory operations across its subsidiaries. Through systematic and standardised management mechanisms, the platform enhanced the Group's carbon management efficiency and data consistency, enabling the organisation to respond to increasingly stringent regulatory requirements while strengthening climate governance and risk management capabilities.

Building upon years of sustained efforts, the BenQ Foundation further strengthened its role as an ESG impact platform by connecting with the Group's core businesses and leveraging its core competencies to deepen collaboration with stakeholders and cultivate a sustainable impact ecosystem. The Foundation continues to promote its four major strategic initiatives – “Caring for the Land”, “Advancing Digital Equity,” “Cultivating Honest and Smart Individuals”, and “Enhancing the Value of Original Cultural Creations” – to convey the spirit of authenticity, kindness, and positive social impact.



2025 Implementation of BenQ Foundation Projects



Focus of Public Welfare Efforts	Beneficiaries	Observed Issues	Social Impact Actions
• Caring for the land • Advancing digital equity • Cultivating honest and smart individuals • Enhancing the value of art and culture	• Ethical producers/NGO workers • Local small-scale farmers and businesses • Elderly individuals, indigenous peoples and immigrants • Elementary, secondary and university students • Teachers and students in remote areas • Group employee • Partners in the supply chain	• Environmental degradation and hardships in rural communities • Urban-rural digital divide and unequal access to IT education • Limited access to healthcare and general lack of health education in remote areas • Limited experience and spirit of exploration in interdisciplinary learning • Lack of cultural and artistic experiences in public spaces • Environmental and social responsibility awareness remains to be strengthened among supply chain partners	• Focus on environmental issues, match volunteers with service opportunities, and strengthen employee engagement in corporate sustainability culture • Provide digital learning resources to remote areas, promoting lifelong learning and digital literacy • Collabourate with the Group's companies to allocate medical resources, hold health education seminars, and offer channels to consultation services • Offer themed lectures and camp experiences to inspire creative thinking in youth and children • Promote art exhibitions and performances to enhance spatial aesthetics and artistic literacy among employees • Strengthen supply chain resilience and competitiveness and work together toward carbon reduction and sustainable operations



5.7.2 Caring for the Land

Issues Addressed	Ensuring food security and promoting sustainable agriculture and the green economy; ensuring sustainable consumption and production patterns to build inclusive, safe, and resilient urban and rural development; support sustainable land use and the conservation of marine ecosystems to preserve biodiversity and prevent ocean degradation; fostering diverse partnerships to advance the shared vision of sustainability and enhancing the coherence of sustainability policies and actions
United Nations Sustainable Development Goals	SDG2 Zero Hunger, SDG8 Decent Work and Economic Growth, SDG11 Sustainable Cities and Communities, SDG12 Responsible Consumption and Production, SDG14 Life Below Water, SDG15 Life on Land, SDG17 Partnerships for the Goals
Our Role	- We have long engaged in contract farming with farmers who practice eco-friendly agriculture. Following the standards of Taiwan's Agriculture and Food Agency's guidelines for organic agriculture and eco-friendly farming, we contract farmland to provide stable support to farmers and to safeguard the ecological environment of the land. We promote local sustainable food initiatives by leveraging corporate resources to support agricultural product subscriptions, rice paddy sponsorship programmes, farming experiences, market exhibitions and sales, employee purchase programmes, and the adoption of agricultural products as corporate gifts. These actions help rural and remote agricultural communities establish stable sales channels and foster a sustainable agricultural economic cycle. - We act as a facilitator of urban-rural cultural exchange, serving as a bridge between corporations and external communities. Based on sustainable tourism principles, we collaborate with stakeholder communities to develop labour and travel programmes that align with local economic benefits, cultural interpretation and environmental sustainability, thereby strengthening the momentum for the continuous improvement of community tourism. - We partnered with environmental organisations along the southern Miaoli coastline, identifying key concerns among local groups, and implementing digital documentation to help raise awareness of urgent marine conservation issues. We collaborated with townships along the southern coast of Miaoli and assisted local partners with beach cleanups, uploading categorised records of waste to the International Coastal Cleanup (ICC) platform, contributing to citizen science efforts. - We operate a Group ESG outreach platform to enhance sustainability knowledge among employees and supply chain partners across the Group, planning annual ESG training programmes to jointly build the resilience and competitiveness of a sustainable value chain. We support the Group in achieving its net-zero carbon reduction goals by assisting in the development of a carbon inventory management platform and strengthening regulatory compliance and the execution of carbon reduction strategies across subsidiaries through systematic and standardised management mechanisms. - BenQ adopted a 0.6-hectare greenbelt that was created as a part of the Agency of Rural Development and Soil and Water Conservation's restoration project at Jiufen-ershan and Zhongguakeng Creek, rebuilding a hillside environment with disaster resilience and biodiversity. - In collaboration with the Department of Soil and Water Conservation at National Chung Hsing University. Ecological surveys and soil sampling assessments were conducted in long-term contract farming sites, namely tea plantations in Hengshan Township, Hsinchu County and Pure Garden in Xizhou Township, Changhua County. Following the framework recommended by the Taskforce on Nature-related Financial Disclosures (TNFD), we disclose the Company's management practices in response to nature-related risks and opportunities, thereby addressing society's expectations for sustainable governance.
Our Actions	DOC Volunteer Mini-Trips and Contract Farming of Sustainably Cultivated Rice Paddies: - Through contract farming of rice paddies, we have provided long-term support to the Nanpu community in Beipu, Hsinchu, and the "Water Farmer" rice initiative in Xizhou, Changhua, cultivating 10 hectares of rice paddies annually and ensuring stable employment for 38 agricultural partners. - In collaboration with 11 local cultural groups (including Yuanli DOC, Coastline Environmental Protection Association, Xindiaoju, Hengshan DOC, Gongguan DOC, Tongluo DOC, Tongluo Bay Revitalisation Association, Qioumeiren Chrysanthemum Baking Centre, Guanxi DOC, Guanxi Township Local Culture Association, and Water Farmer Agricultural Products Co., Ltd.), we organised 6 low-carbon cultural and environmental education events. These included one coastal cleanup in Yuanli, Miaoli and 3 agricultural service activities in Hengshan (Hsinchu), Gongguan and Tongluo (Miaoli), and Xizhou (Changhua), as well as one maintenance service for the Guanxi Trail in Hsinchu. - A total of 411 volunteers from the Group and from communities took part, and a total of 327 volunteers were family members of Group employees, contributing a combined 1,962 hours of service. Qisda Group's ESG Sustainability Strategy Workshop, ESG Carbon Inventory Management Platform: - The Qisda Group's "ESG Sustainable Strategy Workshop" training course was attended by 160 employees of the Group, affiliates, and their suppliers. - We assisted the Group's Alpha Networks Inc. in organising the "Supplier Greenhouse Gas Inventory" course and invited 336 suppliers to participate. We also collaborated with MetaAge and its subsidiary to deliver a "Sustainability Capacity-building Workshop" for 40 participants, combining trend-focused presentations with a sustainability-themed board game to inspire companies to identify business opportunities and develop project actions. - Working with the iCarbon Cloud carbon process tracking system developed by the Group's MetaGuru, we achieved comprehensive inventories and automated data collection, enabling the Group's early deployment of the system across more than 200 subsidiaries and establishing a robust foundation for consolidated inventories. Qisda Group's tree planting and afforestation initiatives: - BenQ continued to steward the 0.6-hectare greenbelt that was created as a part of the Agency of Rural Development and Soil and Water Conservation's restoration project at Jiufen-ershan and Zhongguakeng Creek, carrying out maintenance management and replanting operations, and progressively rebuilding the hillside environment to strengthen its disaster resilience and biodiversity. - Biodiversity Preservation and TNFD Alignment: In collaboration with the Department of Soil and Water Conservation at National Chung Hsing University. Ecological surveys and soil sampling assessments were conducted in long-term contract farming sites, namely tea plantations in Hengshan Township, Hsinchu County and Pure Garden in Xizhou Township, Changhua County. Following the framework recommended by the Taskforce on Nature-related Financial Disclosures (TNFD), we published a joint report with Qisda on nature-related risks that discloses the Company's resilience to nature-related risks and its approach to managing related opportunities in response to societal expectations on sustainability.
Collaborating with Stakeholders	Government agencies, experts and academics, communities and organisations, agricultural professionals, suppliers and Group employees



1. DOC Volunteer Mini-Trips

From 2013 to 2025, we have continuously supported the “DOC Volunteer Mini-Trips” initiative for 13 consecutive years. Integrating the principles of sustainable tourism, we engaged with community stakeholders to develop learning-through-service trips that promote local economic benefits, cultural translation, and environmental sustainability. We called upon Group employees and their families and friends to travel to production sites to assist with coastal cleanups and agricultural harvesting in southern Miaoli. These activities provided immersive, hands-on experiences in the coastal areas, fields, and mountains, fostering a deeper understanding of the land and sustainability.

	2017 – 2021		2022		2023		2024		2025		Total
	Corporate volunteers	Community volunteers	Corporate volunteers	Community volunteers	Corporate volunteers	Community volunteers	Corporate volunteers	Community volunteers	Corporate volunteers	Community volunteers	
Beach cleanups			125	59	46	15	26	13	15	13	312
Agricultural work	1423	367	105	54	213	63	204	42	192	50	2713
Total	1790		343		337		285		270		3025



The DOC Volunteer Mini-Trips Programme enables Group volunteers to engage in land-based service and experience the value of physical effort and travelling by foot.



2. Contract Farming of Sustainably Cultivated Rice Paddies

In response to Goal 12 of the United Nations Sustainable Development Goals, "Ensure sustainable consumption and production patterns and promote a green economy," since 2008 the BenQ Foundation has promoted "Caring for the Land" to advocate the core values of sustainable farming. The BenQ Foundation has engaged in contract farming of rice paddies for 18 consecutive years (2008-2025), with adoption efforts spanning across northern, central, southern and eastern Taiwan and the cumulative area of contracted rice paddies reaching 130.5 hectares.

In 2025, the contract farming of eco-friendly cultivated rice paddies included rice paddies in the Nanpu Community of Beipu, Hsinchu and the "Water Farmer" rice paddies in Xizhou, Changhua, totalling 10 hectares. Rice from two harvests were packaged into rice gift sets and shared with Group employees. Additionally, some 3,816 kilograms of rice from the two harvests were donated to 45 organisations serving underprivileged groups. These activities promote the cultivation and consumption of high-quality, safe rice. Through participating in the autumn rice harvest, group volunteers were led into the fields to engage in hands-on agricultural labour and learn about farming practices. This hands-on involvement helped deepen their appreciation for environmentally-friendly land stewardship and embodied "Caring for the Land" – one of our core values.

	2017 – 2021		2022		2023		2024		2025		Total
	Corporate volunteers	Community volunteers	Corporate volunteers	Community volunteers	Corporate volunteers	Community volunteers	Corporate volunteers	Community volunteers	Corporate volunteers	Community volunteers	
Area (hectares)	90.5		10		10		10		10		130.5
Volunteers/number of people	556	118	147	31	140	20	115	23	120	21	1,281
Total	674		178		160		138		131		1,281



During the autumn rice harvest at contract farming sites in Xizhou, Changhua, Group volunteers demonstrated their commitment to the land through concrete actions.



3. ESG Sustainability Strategy Workshop

Since 2022, the BenQ Foundation has continued to invest in ESG education and professional training to improve the sustainability knowledge and competitiveness of the Group's employees and supply chain partners. In 2025, we collaborated with the Commonwealth Sustainability League to host the "ESG Strategic Sustainability Workshop" in a hybrid (in-person and online) format, bringing together nearly 160 Group colleagues, affiliates, and their suppliers. The course covered key topics such as carbon credits and carbon trading, product carbon footprint, internal carbon pricing, circular economy, AI applications in carbon reduction, international ESG ratings, and supply chain climate management. This course aims to guide companies and their suppliers in establishing shared awareness and response strategies to strengthen the resilience and competitiveness of a sustainable value chain.

BenQ Foundation served as the Group's ESG dissemination platform and developed a sustainability strategy in response to corporate operational needs. We assisted Alpha Networks in organising the "supplier greenhouse gas inventory" course, which convened 336 suppliers. We also collaborated with MetaAge and its subsidiaries to organise a "sustainability capacity-building workshop" that combined trend briefings with a sustainability board-game experience, inspiring companies to identify business opportunities, develop an action plan, and integrate sustainability principles into their daily operations.



The ESG Sustainability Action Workshop fosters co-creation of a sustainable value chain between the Group and its suppliers, jointly advancing towards our net-zero goal.

4. Qisda Group's Tree-planting and Afforestation Initiative

With a focus on environment conservation and soil and water conservation, the BenQ Foundation adopted a 0.6-hectare greenbelt that was created as part of the Agency of Rural Development and Soil and Water Conservation's restoration project at Jiufen-ershan and Zhongguakeng Creek. In 2024, the Company invested in planning and establishing the buffer greenbelt; in 2025, maintenance management and supplementary planting operations were carried out. Furthermore, we combined the academic and afforestation expertise of National Chung Hsing University and National Chiayi University to promote industry-government-academia collaboration and revitalise forest ecosystems with sustainable energy.

Jiufen Ershan was one of the areas most severely impacted by the 921 Earthquake. In 2024, which marked the 25th anniversary of the earthquake, the BenQ Foundation mobilised 101 Group volunteers to participate in the "Buffer Greenbelt Adoption and Tree-Planting Activity," during which a total of 120 trees, chosen for their soil and water conservation as well as carbon sequestration functions, were planted by hand. At the same time, the Foundation promoted the "Zhongguakeng Creek Subtractive Engineering Project" in Beishan Village, Guoxing Township by removing outdated concrete embankments and creating buffer greenbelts and overflow spaces for excess water and sediment. The project adopted nature-based solutions (NbS) to restore the natural ecosystem of the stream. Through ongoing vegetation planting and maintenance, a hillside environment with disaster resilience and biodiversity is gradually being rebuilt.



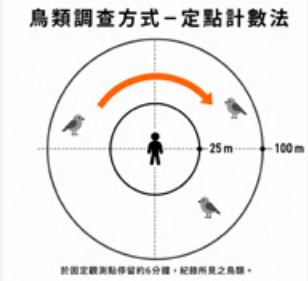
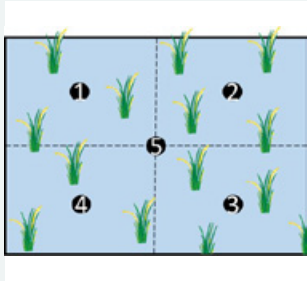
Qisda Group's tree planting and afforestation initiatives: The Group's tree-planting and afforestation initiatives at Jiufen-ershan continue maintenance efforts to establish sustainable forests in the mountains.



5. Biodiversity Preservation and TNFD Alignment

In response to Goal 15 of the United Nations Sustainable Development Goals, "Life on Land," we continued to collaborate with the Department of Soil and Water Conservation at National Chung Hsing University and conducted biodiversity and soil sampling surveys at the long term contracted "Shakeng Hongbao Tea Plantation" in Hengshan Township, Hsinchu County, and "Chunyuan" in Xizhou Township, Changhua County. Following the framework recommended by the Taskforce on Nature-related Financial Disclosures (TNFD), we published a joint report with Qisda on nature-related risks that discloses the Company's resilience to nature-related risks and its approach to managing related opportunities in response to societal expectations on sustainability.

Annual survey results showed that the eco-friendly tea plantation in Hengshan had recorded multiple species with conservation status, indicating habitat value for foothill ecosystems. The eco-friendly rice fields in Xizhou not only exhibited significant biodiversity but also, according to the results of the soil carbon sequestration demonstration area, each hectare of land is able to store approximately 40 metric tons more carbon compared to conventional farming methods. The related monitoring results will serve as a foundation for future carbon sequestration applications and development initiatives.

Point Count Method (6-minute point counts)	Trapping Method (Sherman live traps)	Infrared Camera Traps (using microwave and infrared sensors)	Five-point Method	Site Sampling	Laboratory Testing
					

Biodiversity Preservation and TNFD Alignment – Ecological Survey and Soil Sampling Methods

Taiwan Blue Magpie	Swinhoe's Pheasant	Formosan Masked Palm Civet	Crested Goshawk
			

Biodiversity Preservation and TNFD Alignment – Diverse Ecosystems at Shakeng Tea Plantation in Hengshan Township and "Water Farmer" Rice Paddies in Xizhou Township



5.7.3 Advancing Digital Equity

Issues Addressed	Ensuring healthy lives and promoting well-being for all at all ages; ensuring inclusive, equitable and high-quality education while promoting lifelong learning opportunities for all; achieving gender equality and empowering women; promoting inclusive and sustainable economic growth to ensure decent work for all; building inclusive, safe, and resilient urban and rural communities; advancing a green economy and ensuring sustainable consumption and production patterns; fostering diverse partnerships to advance the shared vision of sustainability
United Nations Sustainable Development Goals	SDG 3 Good Health and Well-being, SDG 4 Quality Education, SDG 5 Gender Equality, SDG 8 Decent Work and Economic Growth, SDG 11 Sustainable Cities and Communities, SDG 12 Responsible Consumption and Production, SDG 14 Life Below Water, SDG 17 Partnerships for the Goals
Our Role	- We created a local, multi-stakeholder co-learning hub that connects nearby residents and corporate volunteers within the community. Through activities ranging from nature observation and community engagement to creative expression, we cultivate a learning community equipped with environmental awareness, cultural literacy and digital capabilities. By embedding sustainability principles into everyday life, we aim to achieve long-term shared prosperity with local communities and the environment. - We leverage technological capabilities to enhance ICT education in remote areas, and, in line with Taiwan's digital development policy, we leverage the Group's ICT and branding expertise to provide multi-faceted digital literacy education - including tech in daily life, health applications and design/marketing - to residents, immigrants, indigenous peoples and seniors in Hsinchu and Miaoli. These efforts aim to bridge the digital divide between urban and rural communities. Dedicated courses for women are offered to ensure their access to learning opportunities. Female entrepreneurs are encouraged to join professional networks to strengthen digital marketing skills and boost their economic autonomy. - We promote digital literacy among end users of medical technologies in partnership with Best-Sound. We connect the Group's healthcare expertise with potential users in remote townships and communities, offering hearing care, hearing tests, and health education through "BenQ Kindness Academy - Smart Hearing for Better Sound" to promote preventive care awareness. - As a leader in promoting the green economy and circular sustainability, we empower farmers engaging in eco-friendly practices, small-scale artisan farmers and skilled artisans to build online platforms and create video content. Through contract farming sponsorships, market events, purchase programmes, volunteer tourism and procurement of gifts for group promotions, the initiative has generated over NT\$2 million annually in DOC-based agricultural economies in remote rural communities. Partners of the Hsinchu and Miaoli Digital Opportunity Centres are encouraged to reassess and plan their annual key initiatives based on the SDGs, aligning their efforts with benchmarks in economic development, cultural preservation, and environmental sustainability.
Our Actions	Hutoushan Community Nature Academy: - In 2025, the BenQ Foundation launched the "Hutoushan Community Nature Academy" at Hutoushan Innovation Park. The programme is centred on natural ecology, humanities and the arts, digital literacy, and wellness learning, with a vision of lifelong learning and community inclusion. Through hands-on participation and diverse experiential activities, it aims to establish a community learning hub that fosters intergenerational exchange and innovative education. Ministry of Education's "Hsinchu County and Miaoli County Digital Opportunity Centre Guidance Project": - The BenQ Foundation has long been implementing the Ministry of Education's Digital Opportunity Centre Project in Hsinchu County and Miaoli County, supporting DOCs in Hsinchu and Miaoli in applying digital skills to foster local development — "Digital Living", "Cultural Preservation", "Industrial Value Enhancement", and "Sustainable Communities" — the programme enhances the digital literacy and emerging technology application capabilities of students, youths, middle-aged and older adults, and new residents in rural areas. BenQ Kindness Academy — Smart Hearing for Better Sound: - We conducted 25 hearing health education seminars across the Taoyuan, Hsinchu and Miaoli regions, primarily serving middle-aged and older adults in collaboration with local village offices and community care centres.
Collaborating with Stakeholders	Government agencies, experts and academics, communities and organisations, agricultural professionals, small farmers and artisans from diverse trades, Group employees, and nonprofit organisations



1. Hutoushan Community Nature Academy

Since 2025, the BenQ Foundation has integrated the Group’s sustainable development strategy into the promotion of the “Hutoushan Community Nature Academy” at Hutoushan Innovation Park, using the local community as its core platform to establish a sustainable learning hub that combines environmental education, digital empowerment and cultural inclusion.

The “Hutoushan Community Nature Academy” connects local village offices, community universities and public-sector professional resources, gradually deepening local collaborative networks. With “lifelong learning” and “community inclusion” as its core objectives, the programme offers diverse courses covering natural ecology, humanities and the arts, digital literacy and wellness learning, addressing key social issues such as an ageing society, the digital divide and environmental sustainability, while fulfilling the Company’s commitment to local engagement and social responsibility.

In 2025, a total of nine themed courses were planned and delivered, covering areas such as citizen science, ecological observation, digital creation, anti-fraud awareness, aesthetics and lifestyle arts. Through hands-on and experiential learning approaches, participants were guided to deepen their understanding of ecological conservation, cultural preservation and the application of digital tools in everyday life. The programme also invited local residents from surrounding communities and corporate volunteers within the park to participate together, fostering intergenerational exchange and knowledge sharing, and further strengthening the momentum for community learning.



The “Hutoushan Community Nature Academy” establishes a co-learning hub that fosters diverse participation and works with local communities to advance sustainability



2. Ministry of Education's Digital Opportunity Centre Project in Hsinchu County and Miaoli County

The BenQ Foundation has long been implementing the Ministry of Education's Digital Opportunity Centre Project in Hsinchu County and Miaoli County, committing to digital outreach in remote areas. Since 2008, we have supported DOCs in Hsinchu and Miaoli in applying digital skills to foster local development – marketing agricultural specialties, documenting community history and preserving cultural heritage. Through initiatives spanning education, culture and industry, we promote emerging technology learning and digital literacy for children, youth, older adults, and immigrants in remote areas.

Results and impact of the BenQ Foundation's operations:

The BenQ Foundation leverages the volunteer capacity and professional resources of the Group to deepen long-term partnerships with DOC partners. Through digital empowerment initiatives, the Foundation advances digital inclusion, promotes local industry development, supports regional revitalisation, and contributes to building a more equitable and harmonious society. In alignment with the Ministry of Education's sixth-phase "Digital Inclusion and Empowerment Programme", the Foundation has adopted the vision of "Building a Sustainable Urban-Rural Digital Ecosystem". Starting from the perspectives of urban-rural co-existence and rural economic resilience, the Foundation systematically promotes sustainable and digital development in rural communities.

In 2025, the Foundation implemented four strategic action pillars – "Digital Living", "Cultural Preservation", "Industrial Value Enhancement", and "Sustainable Communities". Through digital education, cultural preservation, industry marketing, and cross-sector collaboration, the Foundation progressively established a digital ecosystem with sustainable DNA in rural areas.

- "Digital Living": From smartphones and tablets to AI tool applications, the programme supports middle-aged and senior populations as well as diverse community groups in developing digital self-learning capabilities and practical digital life skills.
- "Cultural Preservation": Through the digital preservation of images, audio, and stories, the programme documents local cultural contexts and accumulates community assets that can be preserved, inherited, and reutilised.
- "Industrial Value Enhancement": The programme assists small-scale farmers and artisans in strengthening brand identity and marketing capabilities, while leveraging digital tools to connect with new opportunities and inject fresh momentum into local industry development.
- "Sustainable Communities": By introducing digital tools into natural environments and integrating cross-sector resources, the programme aims to build local ecosystems embedded with sustainable DNA.

As a pioneer in digital applications, the BenQ Foundation continuously explores ways to provide learners and community participants with innovative and engaging digital experiences through its programmes. By integrating the Group's expertise in healthcare and information and communications technology, the Foundation continuously develops new course content to expand the impact of health and well-being as well as quality education initiatives. The Foundation also integrates resources from government ministries and agencies – including the Ministry of Education, Ministry of Health and Welfare, Council of Indigenous Peoples, Forestry Bureau, and Ocean Conservation Administration – together with local governments, schools, communities, and Group enterprises. During the year, a total of 188 course sessions were conducted, with cumulative participation exceeding 3,000 attendees. Topics covered included AI applications, cybersecurity and fraud prevention, digital health, and multimedia content creation, helping middle-aged and senior learners, indigenous peoples, new immigrants, and women overcome digital barriers while strengthening their self-learning and practical digital application capabilities. In addition, the Foundation collaborated with local farmers and small businesses through initiatives such as the "DOC Mini Market" and "DOC Volunteer Mini-Trips" to promote local products and services, generating NT\$2.11 million in green consumption and demonstrating the benefits of a circular local economy.



Ministry of Education "Hsinchu County and Miaoli County Digital Opportunity Centre Guidance Programme" – advancing digital inclusion through digital empowerment, documenting local cultural and environmental landscapes, promoting community industries, and supporting regional revitalisation



2. BenQ Kindness Academy – Smart Hearing for Better Sound

Leveraging the Group’s influence in smart healthcare, the BenQ Foundation and Best-Sound – a subsidiary of Qisda Group – jointly launched the “BenQ Kindness Academy – Smart Hearing for Better Sound” Programme. In partnership with village chiefs and community care Centres, we host health education seminars in local communities. Each mobile seminar consists of three components: expert talks by audiologists, individual hearing tests and the promotion of digital health resources. The initiative educates the public on hearing care and everyday digital health tools, promotes proper use of assistive devices to delay auditory degeneration and integrates physical retail locations and online customer support systems to build a reliable professional consultation network for effective hearing protection.

The “BenQ Kindness Academy – Smart Hearing for Better Sound” Programme has been running since 2020. Originally based at the Digital Opportunity Centres in Hsinchu and Miaoli, it has steadily expanded its outreach to remote areas. In 2022, the Programme was extended to regions near the Group’s headquarters, incorporating care Centres in Taoyuan City’s Guishan and Taoyuan districts. In 2025, the Group focused on directing its care resources to communities surrounding the Foundation’s sites, establishing a local collaborative care platform, and deepening community mutual trust and long-term connections.

In 2025, a total of 25 mobile health education sessions took place. In the Taoyuan area, 14 sessions were held across Zhongning Village, Qingxi Village, Baomin Village, Dayou Village, Zhongyi Village, Sanmin Village, Daxing Village, Changde Village, Dalin Village, Yushan Village, Ciwen Village, Zhongshan Village, and two sessions in Sanyuan Village. In Guishan District, 3 sessions were held in Xinlu Village, Dahu Village, and Wenqing Village. In Bade District, 3 sessions were conducted in Fude Village, Fuxing Village, and Dachang Village. In the Hsinchu–Miaoli region, 5 sessions were held. In total, the programme provided hearing screening consultations for 735 older adults, raising awareness among senior citizens about the importance of hearing care.

County/City	2020		2021		2022		2023		2024		2025		Total sessions	Total people
	No. of sessions	Number of people	No. of sessions	Number of people	No. of sessions	Number of people	No. of sessions	Number of people	No. of sessions	Number of people	No. of sessions	Number of people		
Taoyuan	–		–		20	558	26	736	30	898	20	617	96	2,809
Hsinchu	7	123	1	17	5	114	6	136	4	62	3	58	26	511
Miaoli	8	167	2	63	7	146	8	188	6	115	2	59	33	738
Total	15	290	3	80	32	818	40	1,060	40	1,075	25	735	155	4,058



The “BenQ Kindness Academy – Smart Hearing for Better Sound” project offers hearing tests and health education during a community seminar that tours the Taoyuan, Hsinchu, and Miaoli regions



5.7.4 Cultivating Honest and Smart Individuals

Issues Addressed	Ensuring inclusive, equitable, high-quality education, and promoting lifelong learning opportunities
United Nations Sustainable Development Goals	SDG 4 Quality Education
Our Role	- Centred on “Scientific Literacy and Creative Thinking,” we designed learning journeys that integrate science with the humanities. We incorporated creative problem-solving and experimentation into interactive learning experiences, emphasised values of integrity and encouraged elementary school students to explore, collaborate, and develop a pro-active, positive attitude towards learning. - Career empowerment for senior high school and vocational students: Outstanding young role models from various fields were invited to serve as speakers, sharing their personal journeys and demonstrating perseverance and resilience in practice, thereby inspiring senior high school students to pursue their dreams.
Our Actions	The “BenQ Honest and Smart Learning Camp”: The “BenQ Honest and Smart Learning Camp” was jointly organised with the Graduate Institute of Learning Sciences and Technologies and the Centre for Indigenous Science Development of National Tsing Hua University, together with science education teams and university student counsellors. The programme engaged elementary school students from Tongxiao and Xinpu Elementary Schools in Miaoli County, as well as children of employees from 14 affiliated companies within the Group, integrating science literacy and creative thinking into experiential learning activities. The curriculum was designed to guide students through the enjoyment of observation, reasoning, and verification via “scientific inquiry and hands-on experimentation”. Through the “Go Go Giwas” programme, students also visited Taiwan’s first Indigenous Science Development Base — the “Bamboo House” — where AR and VR technologies were used to experience the integration of Indigenous wisdom and modern technology. In addition, students showcased their collaborative learning outcomes through group drama presentations, embodying the spirit of being “honest and smart individuals” with both integrity and creativity. BenQ Dream n’ Action Campus Seminars: Youth role models travelled across Taiwan, covering 17 cities and counties including New Taipei City, Taoyuan City, Hsinchu City, Hsinchu County, Miaoli County, Taichung City, Changhua County, Nantou County, Yunlin County, Chiayi City, Chiayi County, Tainan City, Kaohsiung City, Pingtung County, Yilan County, Hualien County, and Taitung County. A total of 56 seminars were conducted, reaching 28,032 high school and vocational school students and teachers, sharing motivational stories that encourage young people to pursue their dreams. The programme received 69 media exposures through news reports, school websites and social media platforms.
Collaborating with Stakeholders	Experts and academics, university faculty and students, elementary school teachers and students, youth role models, and high school and vocational school students and teachers



1. BenQ Honest and Smart Learning Camp

The “BenQ Honest and Smart Learning Camp” is a summer learning journey that sparks curiosity and knowledge. The camp explores the world of creativity, challenges students to think beyond boundaries, fosters teamwork and cultivates a positive and diligent learning spirit. Guided by Professor Li-yu Fu of National Tsing Hua University and former Yuan T. Lee Foundation instructor Cheng-li Tsai, the programme combines science education, hands-on experimentation and indigenous cultural learning. It inspires an interest in scientific exploration and artistic creativity, helping students in remote areas engage in critical thinking and expand their imagination and humanistic perspective.

Year	2020	2021	2022	2023	2024	2025	Total
Sessions held	6	Suspended due to the pandemic	2	2	2	2	14
Number of participating elementary schools	23		7	3	6	29	68
Number of participating students and teachers	278		60	86	110	125	659



The “BenQ Honest and Smart Learning Camp” fosters values of honesty and integrity – a learning journey in science and the humanities



2. BenQ Dream n’ Action Campus Seminars

Inspirational young role models are invited to serve as Dream Ambassadors, visiting high schools and vocational schools in remote mountain and coastal regions across Taiwan to share their journeys of pursuing their dreams. Through these lectures, they spread positive energy and encourage students to explore their limitless potential. Since 2015, the Programme has toured high schools and vocational schools in northern, central, southern and eastern Taiwan for 11 consecutive years. A total of 612 sessions have been held, reaching more than 494,819 students and teachers, and inspiring countless young people to pursue their dreams.

In 2025, the “BenQ Dream n’ Action Campus Seminars” featured ten influential youth role models, including: social advocate Shen Hsin-Ling; Huang Ming-Cheng, also known as Mr. Candle; former Cirque du Soleil performer Chen Hsing-ho, yo-yo master Yang Yuan-Ching, “The Magic Castle” magician Pohan Huang; The Grand Master Asia champion Jeff Lee; adversity coach Wu Chia-ying; Miwango owner Lai Yung-kun; Againstwind director Cheng Weisheng and grassroots education promoter Huang Ya-sheng. These speakers visited 56 high schools and vocational schools across 17 cities and counties – including New Taipei City, Taoyuan City, Hsinchu City, Hsinchu County, Miaoli County, Taichung City, Nantou County, Changhua County, Yunlin County, Chiayi City, Chiayi County, Tainan City, Kaohsiung City, Pingtung County, Yilan County, Hualien County and Taitung County – reaching 28,032 students and teachers with their inspirational stories.

County/City	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
Keelung City							1					1
Taipei City										2		2
New Taipei City					1	1		1		1	3	7
Taoyuan City	9	10	8	9	1	3	1	3	3	3	3	53
Hsinchu City	4	5	1	3				1		1	2	17
Hsinchu County	6	4	5	5	2	1	1	1	2	3	2	32
Miaoli County	4	5	4	7	2	1	2	2	1	4	1	33
Taichung City		9	13	22	13	11	4	6	5	10	6	99
Nantou County	1	2	9	7	2	1		5	3	5	2	37
Changhua County		5	13	12	9	8	7	3	6	4	6	73
Yunlin County		1	1	8	1	2		1	2	1	2	19
Chiayi County		1	3	4	7	4	2	3	3	1	4	32
Tainan City				3	12	14	4	4	13	15	9	74
Kaohsiung City				3	14	12	4	6	5	10	7	61
Pingtung County				2	6	4	1	3	4	3	1	24
Yilan County		1		3	1	1	3	2	4	5	4	24
Hualien County				3		4	1	2	1	1	3	15
Taitung County					1	3		2	1	1	1	9
Total sessions	24	43	57	91	72	70	31	45	53	70	56	612
Number of participants	24,040	42,922	59,000	80,962	77,349	57,046	24,652	30,107	35,299	35,959	28,032	495,368



 明基基金會

傳達真實親善美麗的感動



BenQ
夢想行動
校園講座



“BenQ Dream n’ Action Campus Seminars” empowers students by featuring outstanding youth role models who share their life stories and deliver a message of positivity



5.7.5 Enhancing the Value of Art and Culture

Issues Addressed	Ensuring inclusive, equitable, and high-quality education, while promoting lifelong learning opportunities for all; Ensuring sustainable consumption and production patterns, and fostering inclusive, safe, and resilient urban and rural development; Building diverse partnerships to collaboratively advance sustainable development goals and shared sustainability visions
United Nations Sustainable Development Goals	SDG4 Quality Education, SDG11 Sustainable Cities and Communities, SDG 12 Ensure sustainable consumption and production patterns, SDG 17 Partnerships for the goals
Our Role	As a social practice platform dedicated to advancing sustainable development, BenQ Foundation integrates corporate resources while connecting local governments, domestic and international artists, and cultural organisations to curate the “Hutoushan Land Art Festival” at the Hutoushan Innovation Hub. Through the integration of art into natural environments, the initiative promotes public cultural participation and environmental education, demonstrating the Company’s concrete commitment to social responsibility and local engagement. To promote original culture and establish an international exchange platform, the Foundation supports and encourages domestic and international sculptors to conduct on-site artistic creation. Sculptural works are exhibited in public spaces within Group companies and donated to cultural and arts venues managed by local governments, thereby enhancing public appreciation of original culture. Permanent exhibitions of sculptural models within Group companies also help strengthen employees’ aesthetic literacy and artistic appreciation capabilities.
Our Actions	The BenQ Foundation planned and implemented the “Hutoushan Land Art Festival”, integrating Group resources with local government efforts and inviting 12 domestic and international artists to engage in site-specific creation and exhibitions. The event also featured the “Huo-Che Market” promoting friendly agriculture and a performance of the Paper Windmill Theatre’s “Adventures in the Sweet Potato Forest”, which together promoted green dietary practices, environmental education, and public cultural participation. The initiative attracted more than 5,000 participants, enhancing public understanding of and engagement with sustainability issues. We organise exhibitions of sculptures and models within the Group’s premises to create public art spaces.
Collaborating with Stakeholders	Government agencies, academic experts and scholars, artists and cultural practitioners, small-scale farmers, artisans from diverse trades, employees within the Group



1. Hutoushan Land Art Festival

In response to the sustainable development goals of the Taoyuan City Government, the BenQ Foundation integrated resources from the BenQ Qisda Group to plan and implement the “Hutoushan Land Art Festival” in 2025 at the Hutoushan Innovation Hub, a site located at the intersection of urban areas and natural forest landscapes. The festival serves as a concrete initiative demonstrating the Company’s commitment to sustainable cities and local community integration.

With the 2025 theme “Nature Coexistence · Art Exploration,” the festival brought together local government agencies, domestic and international artists, and cultural organisations. A total of 12 artists from Bulgaria, France, Japan, and Taiwan were invited to participate in site-specific creation and exhibitions. Through diverse artistic expressions such as natural materials, sound, light, shadow, and technology, the festival explored the interaction between humans and nature as well as culture and the environment, deepening public understanding of ecological conservation and sustainability values.

To enhance public engagement, the festival opened up the creative process for public observation and organised guided art tours, the eco-friendly “Huo-Che Market” promoting sustainable agriculture, and performances of Paper Windmill Theatre’s “Adventures in the Sweet Potato Forest.” These activities encouraged the public to engage with natural environments, promote green dietary practices, environmental education, and inclusive cultural participation. The event attracted over 5,000 participants, further amplifying the social impact of sustainability awareness.



The “Hutoushan Land Art Festival”, themed “Nature Coexistence · Art Exploration,” highlights the sustainable value of urban green spaces



2. BenQ International Sculpture Workshop

The “BenQ International Sculpture Workshop” has been continuously organised since 2010 and has completed six editions to date. The programme invites sculptors from Taiwan and abroad to engage in artistic exchange through one-month on-site creation residencies. It also attracts young students and members of the public interested in sculpture to closely experience the creative process, thereby establishing a positive international image of Taiwan within the global art community and leaving behind a legacy of 90 sculptural artworks in Taiwan.

To promote public art appreciation, starting in 2021, the BenQ Foundation organised permanent exhibitions of sculptures and models in the public spaces of 17 Group companies – BenQ Corporation, BenQ Materials, Qisda Corporation, Darfon, DFI, Ace Pillar, Data Image, Aewin, Alpha Networks, Hitron, Interactive Digital Technologies, Unictron Technologies, Partner Tech, Data Image, MetaAge, Web-Pro, and MetaGuru. In 2025, the initiative further extended its artistic exhibitions into public urban spaces near the Foundation’s base, including the Taoyuan City Government’s Hutoushan Innovation Hub, enabling citizens to share in aesthetic experiences and reinforcing humanistic care. Through the integration of art into daily environments, the programme aims to enhance both employee and public appreciation of humanities and aesthetics, allowing sculptural art to bring inspiration into everyday life.



“BenQ International Sculpture Workshop” — sculptural model exhibition cultivating original artistic aesthetics and appreciation among employees of the Group and members of the public



6 Governance

- 6.1 Principles for Ethical Corporate Management
- 6.2 Legal Compliance
- 6.3 Supervision and Risk Management
- 6.4 Risk Response

- 6.5 Information Security
- 6.6 Privacy of Personal Data
- 6.7 Sustainability-oriented Quality Control
- 6.8 Customer Service Quality Management



6.1 Principles for Ethical Corporate Management

Integrity management is the most fundamental social responsibility of an enterprise and serves as an important cornerstone for promoting sound corporate operations and sustainable development. In accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies", BenQ has established its "Ethical Corporate Management Best Practice Principles". The Company has also formulated supporting regulations, including the "Code of Conduct" and "Anti-Corruption and Anti-Bribery Policy", as standards of conduct to be followed by all employees. BenQ's Ethical Corporate Management Best Practice Principles covers areas including the principles of integrity, anti-corruption and anti-bribery, prevention of discrimination and harassment, management of conflicts of interest, antitrust, insider trading and anti-money laundering, protection of intellectual property rights, data protection, environmental protection, occupational health and safety, and human rights protection. It also clearly specifies limits on the amount and frequency of gifts and hospitality that may be accepted.

With respect to donations and sponsorships, BenQ clearly stipulates in its Code of Conduct that no direct or indirect political donations may be made. Employees participating in political activities are required to comply with local laws and regulations and carefully assess the associated risks. In addition, all charitable donations or sponsorships must not be used as disguised means of bribery. In 2025, BenQ made no political contributions, while continuing to respect and protect employees' lawful exercise of their civil rights.

The above measures demonstrate BenQ's leadership commitment to establishing a corporate culture of integrity, transparency, openness and compliance, while actively preventing and combating corruption and bribery.



6.1.1 Communication and Training

BenQ promotes ethical conduct through multiple channels, which are listed below:

- The Ethical Corporate Management Best-Practice Principles are available on the global Company's website.
- The Ethical Corporate Management Best-Practice Principles is also placed on the homepage of the internal website, so that employees can view the content in detail at any time.
- During major holidays in Taiwan or other necessary moments, we send out e-newsletters to promote ethical corporate management to strengthen our employees' awareness of compliance.
- Once a year, global employees take an online training course on the Ethical Corporate Management Best-Practice Principles. The global training completion rate was 100% in 2025.

Global Completion Rate of Integrity Code Training

Region	Worker type	2025	
		Number of trainees who completed training	Completion rate
Taiwan Headquarters	Indirect employee	619	100%
China business region	Indirect employee	452	100%
North America business region	Indirect employee	138	100%
Latin America business region	Indirect employee	71	100%
European business region	Direct employee	11	100%
	Indirect employee	210	100%
Asia-Pacific business region	Indirect employee	402	100%
Global Total		1,903	100%

Note: Training statistics are based on system-recorded assigned training. Yun Yun AI Baby camera is a newly added company in 2025 and is therefore not included in the current statistics; it will be incorporated in October 2026.

★ Under the implementation and promotion of the Code of Conduct training, no cases of violations of integrity principles were recorded in 2025



6.1.2 Links to Performance and Compensation

Starting in 2023, compliance with the Code of Conduct has been incorporated into the performance evaluation system (see table below). From that point forward, employee compensation and performance assessments have been directly linked to adherence to the Code of Conduct.

No.	Behavioural Indicators	Descriptions
1	Integrity and Self-discipline	Understand and strictly comply with the Company's integrity standards. No bribery, corruption, extortion or misappropriation of funds of any kind has occurred. All business handled is accurately recorded, and employees are responsible for the accuracy of records, information and data related to their own business activities.
2	Regulatory Compliance	Comply with the laws of the countries or regions where the Company operates, as well as the Company's internal regulations.
3	Personal Data Protection	Respect the privacy and intellectual property rights of employees and customers, and protect the personal data and intellectual property rights of all shareholders, consumers, distributors, suppliers, business partners and employees.
4	International Standards	In the course of conducting business, fully understand and comply with international trade laws and regulations, as well as relevant standards of international industry associations, while paying attention to the human rights impacts arising from business development.
5	Risk Identification	Identify and prevent relevant risks in daily work, such as risks relating to safety, progress, quality and other aspects.
6	Risk Assessment	Assess the likelihood and severity of internal and external changes in daily work that may affect the achievement of objectives, such as the extent of delays or damage.
7	Risk Response	Respond to significant risks identified after assessment in daily work by introducing contingency measures and measures to mitigate or transfer losses, such as switching from sea to air freight, education and training, transferring risks to suppliers, overtime work, alternative materials, multiple suppliers, and process optimisation ... etc)
8	IT Security	Ensure awareness of the importance of IT security. In the course of conducting business, comply with the Company's IT regulations and protect the confidentiality, integrity and availability of the Company's information assets through knowledge of computer and network security.
9	Information Security	Understand and comply with the Company's information security policies, protect the confidentiality, integrity and availability of the Company's information assets, and prevent internal and external intentional or accidental threats.
10	Network Security	Understand and comply with the Company's management requirements for network security and secure access to network resources, and protect the security of data transmission and system communications in daily operations.

Performance Evaluation – Behavioural Indicator Assessment Items

Integrity Mailbox: Integrity@BenQ.com

Complainants may use Chinese, English, or other languages used at BenQ's operating locations to make a report or file a complaint

Whistleblowing and Suggestion Mechanism, and Violation Handling Procedures

The Company has formulated the "Report and Complaint Management Regulations," which are available on our internal and external websites. Should anyone discover that Company employees or activities do not conform to the spirit of ethical corporate management – such as actions or systems that violate the Ethical Corporate Management Best Practice Principles, serious misconduct including breaches of the principle of recusal from conflicts of interest, unfair trade practices, bribery, unlawful payments, or improper treatment of persons – they may follow the procedures set out in the regulations to report and lodge a complaint in order to ensure the rights and interests of the Company and its integrity. Internal employees can communicate directly with the President on relevant matters using the President's mailbox so that the Company's top executive can handle the matter. Employees and external stakeholders (such as suppliers and customers) may report violations or submit complaints via the global Integrity Mailbox at Integrity@BenQ.com, using Chinese, English, or other local languages. Reports may be made anonymously. The Head of Auditing is responsible for handling these integrity-related reports. Each case is investigated by the designated unit, and a formal investigation report is produced. If the facts have been substantiated, disciplinary actions will be taken in accordance with Company regulations. The Company strictly guarantees the confidentiality of the identity of the whistleblower to ensure their safety and to protect them from retaliation.

BenQ is committed to strictly punishing any conduct or practices that violate the spirit of integrity or breach the Code of Conduct – this includes conflicts of interest and failure of recusal, unfair trade practices, bribery, unlawful payments and any illegal or inappropriate treatment of others. When necessary, such cases will be referred to judicial authorities for investigation.

Through the awareness-raising and efforts described above, in 2025, BenQ Headquarters and all global business regions received no reports of misconduct, and no cases of violation of the principles of integrity occurred.

	2023	2024	2025
Number of reported cases of violations of the principles of integrity at global operating sites	0	0	0
Number of material corruption risks and incidents identified at operating sites worldwide	0	0	0

Finally, the Company has designed appropriate internal control mechanisms for operations that may be exposed to potential risks of corruption and malfeasance in its daily business activities:

- The Risk Management Committee conducts annual risk identification, which includes items related to corruption and malfeasance. Depending on the risk, each unit carries out risk management and control as well as risk reduction measures, while Human Resources Department is responsible for training (100% complete rate for the risk awareness management education and training for employees) and the Audit Department is responsible for confirming the implementation of relevant mechanisms to minimise and prevent the occurrence of corruption and malfeasance.
- Auditing units regularly evaluate the effectiveness of the internal control mechanism, collect suggestions from the senior management of each department on potential risks (including fraud, corruption, and malfeasance), prepare appropriate audit plans, and conduct related audits accordingly.
- Auditing units report on the results of their audits to the Audit Committee and the Board of Directors on a regular basis each year to allow management to understand the status of BenQ's corporate governance and to achieve management objectives.

Each year, BenQ's audit unit conducts internal control risk assessments and substantive audits of global operating sites, covering material business ethics-related issues such as financial reporting, procurement operations and sales operations. Based on the audit results, no significant corruption risks or incidents were identified globally in 2025.



6.2 Legal Compliance

Compliance with laws and regulations is not only a fundamental pillar for strengthening corporate governance and fulfilling social responsibility, but also a key driver in ensuring the sustainable operation and long-term continuity of an enterprise. Given the global business footprint of BenQ, the Company ensures that all employees strictly comply with the laws and regulations of each jurisdiction in the conduct of business activities. We have long closely monitored domestic and international political and economic developments and established an early-warning mechanism for major policy and regulatory changes that may affect operations. Through continuous compliance assessments, regulatory updates, and employee training, the Company has built a comprehensive regulatory compliance management system.

BenQ has established comprehensive internal control policies with reference to the laws and regulations of Taiwan and each of its operating sites. The scope of these policies rigorously covers:

- **Personal data protection and information security**
- **Business ethics, including anti-bribery and anti-unfair competition**
- **Labour rights and anti-discrimination regulations**
- **Environmental protection and intellectual property rights management**
- **Integrity in securities trading, including anti-insider trading**

In addition, BenQ conducts regular regulatory reviews to ensure that its internal management systems are promptly aligned with changes in international standards. Through dedicated units issuing regulatory update notifications and developing corresponding action plans, the Company requires all employees to internalise “legal compliance” as a core behavioural principle. This approach effectively mitigates potential regulatory risks and demonstrates the Company’s strong commitment to regulatory compliance.

The implementation of regulatory compliance relies on cross-functional collaboration and the active participation of all employees within BenQ. We are committed to fostering a strong compliance culture and encouraging employees to engage in diverse training activities to stay informed of the latest regulatory developments. Specific promotional measures include:

- 1. Mandatory onboarding training for new employees:** Ensuring that compliance awareness is established from the very beginning of employment.
- 2. Digitalised communication and training:** Providing timely and accessible legal and regulatory education through e-newsletters and online learning platforms, free from time and location constraints.
- 3. Visual communication:** Displaying compliance-related posters in office areas to reinforce awareness of regulatory adherence.

Benefiting from a robust compliance system and the self-discipline of all employees, BenQ recorded no incidents in 2025 involving significant fines or non-monetary sanctions resulting from violations of social, economic, or environmental laws and regulations (please refer to the table below for detailed figures).

Aspect	Law	Major penalties or non-monetary sanctions in 2025
Business operations and marketing	Fair Trade Act, Trademark Act, Copyright Act, and Antitrust Law	0 cases
Financial and organisational planning	Company Act, Securities and Exchange Act, Money Laundering Control Act and related laws and regulations, and management procedures on the prevention of insider trading	0 cases
Protection of Internal Company and Customer Information	Trade Secrets Act, Personal Data Protection Act	0 cases
Human resources policy and management	Labour Standards Act and related laws and regulations	0 cases
Safety, health, and environment	Occupational Safety and Health Act, Regulations on Occupational Safety and Health Administration	0 cases
Environmental protection	Water Pollution Control Act, Waste Disposal Act, and Air Pollution Control Act and its enforcement rules	0 cases

*Major monetary penalties are defined as fines of NTD 1,000,000 or more; non-monetary sanctions include cessation/remediation or work stoppage.



6.3 Supervision and Risk Management

BenQ's risk management focuses on operating the risk management system, planning major risk transfers, formulating the risk management policies and procedures, and setting management targets and indicators to track performance in order to effectively manage risks that exceed the Company's risk tolerance, while using management tools to optimise risk management cost. The Risk Management Committee (RMC) is the heart of the Company's risk management programme, and manages risks in the four major areas of strategy, finance, operations, and hazards.

I. Risk Management Operations

As a key member of Qisda's Risk Management Committee (RMC), we participate in RMC meetings on a regular basis to propose a risk improvement plan and concrete improvement programmes for BenQ. Based on major risk scenarios, we formulate business continuity plans (BCPs), which include simulation exercises and field tests, to ensure the effective operation of the Business Continuity Management System (BCMS).

With regard to Group-wide risk control, we have built a joint defence mechanism with Qisda to strengthen the damage prevention mechanism, enhance emergency response capabilities, and reduce losses caused by disaster through experience sharing and resource sharing under the Group's policy.

II. Organisation and Structure of the Risk Management Committee (RMC)

BenQ participates in the operation of Qisda's Risk Management Committee (RMC) to establish, promote, supervise and maintain the risk management plan. The RMC monitors risks through risk self-assessment reports and concrete improvement plans, and tracks and evaluates risk management performance through its annual risk management report.

The RMC meets quarterly and manages events that may affect the achievement of the Company's operational targets. These events are divided into four categories: strategic risk, operational risk, financial risk, and hazard risk. They are then further divided into internal and external issues, and a risk radar map is then created to manage them.

To facilitate effective management and monitoring, Key Risk Indicators (KRI) related to organisational operations, assumed scenarios, and mitigation playbooks (response strategies) were defined to enable timely responses and reduce the company's operational risk. Risk checklists and other tools were used to inventory the various risks faced by each business unit to enhance the completeness of our risk identification. The meetings also address major events in Taiwan and around the world, regulatory changes, tracking and review of abnormal risks, and the proposal and adoption of effective contingency measures.

Implementation Results

BenQ participated in a total of 4 of the Group's Risk Management Committee meetings in 2025. In addition, BenQ also had all employees participate in risk culture education and training sessions; participation rate was 100% and we plan to incorporate such training into operational continuity and resilience measures to strengthen employee awareness of operational resilience and related concepts. Finally, BenQ did not find or identify any critical or significant events that should be communicated to the Board of Directors in 2025 (i.e., potential and actual negative impacts on stakeholders caused by the organisation voiced through the grievance mechanism and other procedures).

III. Business Continuity Management System (BCMS)

1. Business Continuity Management Policy

BenQ has formulated business continuity plans (BCPs) to manage major risk scenarios identified by the Risk Management Committee: Identification and prevention before the occurrence of an event; response and mitigation during the event; and recovery and risk transfer after the event. Through the implementation of our risk management framework and the Business Continuity Management System, BenQ is able to ensure the continuity of the Company's operations in the event of a major accident or disaster and to minimise the impact and disruption that it would bring to the Company's operations.

2. Business Continuity Management Results

We continue to add to and establish BCPs for emerging major risk scenarios. In addition to setting up BCPs, we conduct regular drills and exercises, during which BenQ collects, integrates, evaluates, assesses, and makes decisions in real time. We continuously practice until we achieve our recovery objectives in order to strengthen our employees' familiarity with BCPs. We regularly update the Company's Crisis Management Handbook to document the measures and procedures to enact when responding to major events.

IV. Emergency Response Joint Defence Mechanism

Since Qisda is an important supply chain partner of BenQ, a Group-level joint defence mechanism has been established to strengthen our damage prevention mechanism, enhance our emergency response capabilities, and reduce losses caused by disasters through experience sharing and resource sharing within the Group. In 2025, we participated in 4 regular meetings of the Group's companies to enhance risk awareness and strengthen risk response capabilities.





6.4 Risk Response

In 2025, global monetary conditions and geopolitical dynamics remained highly challenging. With the formal implementation of trade protectionist policies by the United States government, the imposition of tariffs on global imports shifted from forecast to execution. This development not only significantly increased uncertainty in global trade but also triggered heightened volatility in foreign exchange markets. In response to these external challenges, BenQ has consistently upheld a principle of prudent and stable operations. The Company strictly prohibits high-risk and high-leverage investment activities, and adheres to financial policies that do not involve lending funds to non-affiliated parties or providing guarantees on behalf of non-affiliated parties.

In terms of financial risk management, BenQ continues to conduct derivative transactions strictly for the purpose of hedging risks arising from fluctuations in foreign exchange rates and interest rates. The Company also performs regular assessments of foreign exchange positions and related exposures to reduce operational risk and mitigate the impact of severe market volatility on operating costs. In addition, in response to cost pass-through risks driven by global inflation and tariff barriers, the Company adopts dynamic pricing strategies and precise inventory management. Through structural optimisation of its product portfolio, it further strengthens profitability and resilience under extreme macroeconomic and trade environments.

Tariff and Global Logistics Risk Management

In recent years, global supply chains have been increasingly affected by geopolitical conflicts, changes in tariff policies, and evolving logistics conditions. Adjustments in shipping routes and temporary suspension of booking acceptance have increased uncertainties in global logistics, leading to greater volatility in transportation costs and delivery lead times. To address these challenges, BenQ continues to enhance supply chain resilience and agility through diversified supply chain deployment, regionalised logistics strategies, digital monitoring systems, and trade compliance management, thereby mitigating the operational impacts of tariff policies and geopolitical risks.

To further reduce risk exposure, the Company evaluates tariff regimes, trade agreements, and logistics environments across key markets, and works closely with manufacturers and raw material suppliers to adjust production sites, assembly locations, and shipment configurations. By establishing a multi-regional manufacturing and sourcing network, the Company is able to rapidly reconfigure its supply chain in response to changes in the international trade environment, ensuring supply stability while minimising cost impacts.

Logistics management is strengthened through continuous monitoring of global economic and trade indicators (such as crude oil prices and leading indices like the Baltic Dry Index), freight rate benchmarks (such as the Shanghai Containerized Freight Index, SCFI), and market intelligence reports. BenQ Corporation also expands collaboration with leading logistics service providers and shortens negotiation cycles, significantly enhancing

operational flexibility and effectively hedging against rapid fluctuations in market freight rates and tariff policies. At the same time, the Company continues to refine its standard operating procedures (SOPs) for emergency response. In the event of port strikes, shipping lane disruptions, or trade sanctions, alternative routing and resource allocation mechanisms can be promptly activated to ensure global supply chain delivery stability and resilience.

By integrating systems for demand forecasting, logistics tracking, and supply chain information, the Company enhances overall transparency and decision-making efficiency across its global supply chain. Through data analytics, it rapidly assesses impacts on product cost structures, supply planning, and shipment models, enabling real-time adjustments to supply strategies. Through these measures, BenQ continues to strengthen the flexibility and stability of its global supply chain, ensuring resilience against tariff policy changes, geopolitical conflicts, and evolving logistics environments, while safeguarding long-term operational continuity and customer value.





6.5 Information Security

6.5.1 Information Security Policy (Internal Control and SOP)

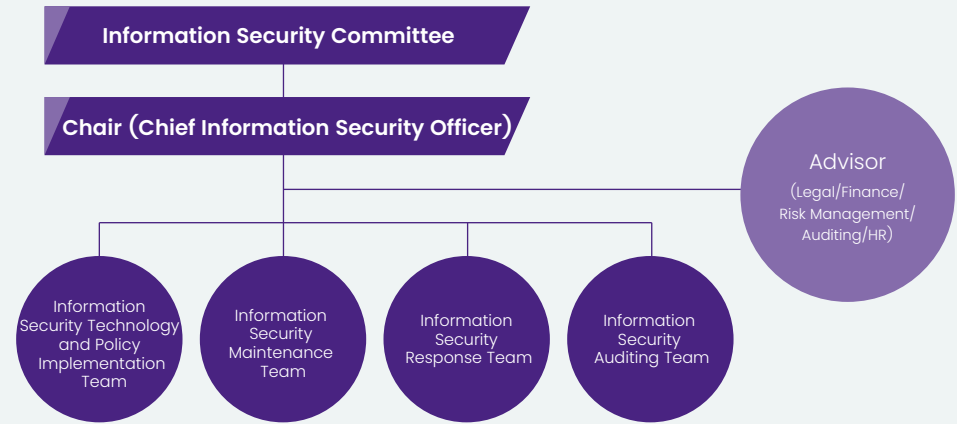
BenQ has established an information security policy in compliance with ISO/IEC 27001 international standards to protect the confidentiality, integrity, availability, and legality of its information assets. This aims to prevent both intentional and accidental threats from internal and external sources, and to ensure business continuity. The Company obtained ISO/IEC 27001:2013 certification in August 2020 and successfully completed recertification in July 2023 after the three-year validity period. In July 2024, the Company completed its surveillance audit and transition to the new version, obtaining ISO 27001:2022 certification. The next recertification is scheduled for July 2026.



6.5.2 Information Security Committee

To strengthen the implementation of information security management at BenQ and to better understand the needs and expectations of both internal and external stakeholders regarding information security risk management, the Company has established an Information Security Committee responsible for overall information security risk governance. The Information Security Committee is composed of the President, first-tier executives, and the Chief Information Officer. The General Manager serves as the convener, while the Chief Information Security Officer (CISO), Ms. Li-Wen Huang, acts as the chair. The Committee is responsible for regularly reviewing the Company's information security management plans and incident response mechanisms. The Information Security Committee convenes semi-annually and reports management performance regularly to the Chairperson or President. In addition, at least once a year, it reports to the Board of Directors and/or the Audit Committee on information security performance, key information security issues, and strategic direction. In 2025, such reports were conducted in June and December.

The structure of the information security organisation is as follows:



6.5.3 Information Security and Network Risk Assessment

Risk assessment results and internal meetings are used to decide on risk handling measures, so as to reduce, transfer, and eliminate risks in order to protect the activities within our information security management system, implement relevant regulations, and execute risk assessment procedures.

The objectives of information security risk management at BenQ are established through consensus among organisational stakeholders, including agreement on risk appetite and risk tolerance levels. These objectives are also integrated into the enterprise risk management process, with internal communication channels established to address information security risks. The scope, strategies, and direction are continuously adjusted based on actual conditions, while also identifying potential opportunities for improvement.

To ensure the effective implementation of the Company's information security management system, relevant laws and regulations are reviewed annually, and internal information security policies are assessed and revised to ensure compliance and effectiveness. The updated requirements are also communicated to employees through internal awareness initiatives. For suppliers, the Company requires contractual obligations covering confidentiality and cybersecurity compliance. Suppliers are also required to sign information security commitment letters and complete information security risk assessment forms. For new employees, basic information security training is provided upon onboarding. In addition, the Company conducts regular thematic cybersecurity training programmes and multiple email-based social engineering simulation exercises each year. These programmes educate employees on safe email handling practices, including email reception, attachment opening, and hyperlink clicking, based on current cybersecurity trends. This helps reduce the risk of employees inadvertently clicking malicious emails. In 2025, email social engineering drills covered all employees. Among them, 9.8% of employees required advanced information security awareness training due to mistakenly clicking links, and enhanced information security awareness training was provided in the following month. In addition, topic-based online information security training in 2025 totalled 10,616 hours, helping to enhance employees' information security awareness and ensure that information security concepts are integrated into daily operations.

Relevant information security awareness activities and training statistics are summarised as follows:

勒索軟體威脅/防護		遠距辦公資安	軟硬體漏洞警訊	威脅分析報告	資安小知識	資訊安全宣導	Search
26	2025/12/08	【ITS資安宣導】公司Teams & OneDrive權限設定別忘囉					
27	2025/12/02	【ITS資安宣導】QR Code藏詐騙！亂掃個資、LINE沒了 自救帳號方法囉					
28	2025/12/02	【ITS資安宣導】最新電子郵件詐騙！中國信託信用卡異常交易「這連結不可點」					
29	2025/12/02	【ITS資安宣導】你的帳號可能正在被駭！Google 緊急警告：快換掉簡訊驗證					
30	2025/11/28	【社交工程】演練宣導 - 提升警覺，共同防範網路詐騙					
31	2025/11/27	【ITS資安宣導】駭客偽冒通訊軟體，釣魚攻擊再升級					
32	2025/11/27	【ITS資安宣導】企業韌性管理的關鍵轉折：資安風險躍升董事會治理課題					
33	2025/11/27	【ITS資安宣導】LINE Pay「通知」小心！點進去個資恐遭盜用 帳戶全掏空					
34	2025/11/27	【ITS資安宣導】一台印表機失守，整間公司被駭！台灣每秒遭1.5萬次網攻，邊陲連網設備為何淪資安破口？					
35	2025/11/27	【ITS資安宣導】安全公司工程師將「恢復碼」明文純文字檔放電腦桌面上，遭駭後導致客戶資料外洩					
36	2025/11/21	【ITS資安宣導】Red Hat 遇重大資安危機：ShinyHunters 駭客集團接手勒索攻擊					
37	2025/11/21	【ITS資安宣導】美資安專家：訝異台灣對網路攻擊認知低					
38	2025/11/21	【ITS資安宣導】詐騙集團鎖定粉絲！假藉韓國周邊免運費 網友遭騙12萬					
39	2025/11/21	【ITS資安宣導】假援助真詐騙！LINE假藉協助追回款項 誘騙民眾個資					
40	2025/11/21	【ITS資安宣導】破解7-11賣貨便詐騙新手法！5招辨識假LINE客服和釣魚網頁					
41	2025/11/19	【ITS資安宣導】別讓你管理的電腦變「叛徒」！鎖好權限與組態，阻擋系統崩潰					
42	2025/11/19	【ITS資安宣導】詐騙新手法：別讓「熟悉的訊息」騙走公司機密與資產					
43	2025/11/13	【ITS資安宣導】LINE Pay收到信寫「重複扣款」，點連結個資、存款全被盜！官方示警2步驟辨真假：按了怎麼辦？					
44	2025/11/13	【ITS資安宣導】普發現金1萬可線上登記？財政部：看到「紅結尾」是詐騙					
45	2025/11/13	【ITS資安宣導】詐騙人頭門號逾半數為自願提供，NCC：賣門號違法					
46	2025/11/13	【ITS資安宣導】網路詐騙新招！收到電郵誘導「取消信用卡交易」台大教授線上當：公式化釣魚					
47	2025/11/13	【ITS資安宣導】10分鐘被騙走10萬元！iPASS MONEY詐騙新招曝光 一堆人淪人頭帳戶					
48	2025/11/11	【社交工程】演練宣導 - 提升警覺，共同防範網路詐騙					
49	2025/11/04	【ITS資安宣導】不是假投資、戀愛釣魚！韓媒揭最新詐騙陷阱					
50	2025/11/04	【ITS資安宣導】Google 推出「防詐大作戰」線上互動式遊戲，來測看看你的防詐能力有多高					



Course title	Type	Number of minutes	Target	Total hours	HQ	QJT	BQA	BQL	QAL	BQE	MQE
ISO 27001 Information Security Training (Chinese)	PDF	60	General Staff	4276.4	256584						
Social Engineering (Chinese-English)	MP4	14	General Staff	974.9	47662	209	4654	1465	113	4236	156
Implementing Enterprise Information Security: Establishing Information Security Awareness (Chinese)	MP4	60.5	General Staff	3207.7	192461						
ISO 27001 information security training (English)	PDF	60	General Staff	643.1	12934	817	9615	3362	328	11249	280
Industrial Control Systems Security (Chinese)	PPT	60	OT Staff	108.6	6516						
Internet of Things Security (Chinese)	MP4	37.5	OT Staff	2.6	154						
Ransomware (Chinese-English)	MP4	20	Information Technology Officer	30.0	1800						
MITRE ATT&CK (Chinese)	MP4	8.5	Information Technology Officer	2.8	166						
Unmasking Hacker Attacks (Chinese)	MP4	64	R&D Staff	734.8	44086						
Sandbox Execution System Environment	MP4	41	Information Technology Officer	3.1	187						
External Information Security Training Course	Physical		Information Technology Officer	632							



6.5.4 Information Security Management

Through its information security management system, BenQ implements information security policies, protects customer data and the Company's intellectual output, enhances information security incident response capabilities, meets information security policy measurement targets and stakeholder expectations, and continuously improves the Company's information security control mechanism through the PDCA mechanism, all of which help to improve the Company's competitiveness.

The Company follows its information security policy to implement comprehensive information security management practices and key protective measures, strengthening overall security controls through a multi-layered approach. For the prevention of information security incidents, the Company has implemented a vulnerability scanning system and conducts regular scans at least every two weeks across all systems. This ensures system security and prevents potential data breaches caused by system vulnerabilities or weaknesses that could expose sensitive information. System recovery drills are conducted annually, and ERP data is backed up to offsite locations on a daily basis.

For the management of enterprise and information service security risks, BenQ uses the SecurityScorecard cyber security risk management system to analyse and monitor 10 major risk categories, including application security, network security, patching cadence, DNS health, endpoint security, IP reputation, Cubit score, hacker chatter, information leakage and social engineering. The Company continues to conduct information security system risk analysis and has set a target of continuously maintaining an overall SecurityScorecard score that is more than 5% above the industry average.

Since 2024, BenQ has collaborated with external partners to implement and execute key cybersecurity projects, including a Security Operations Centre (SOC), red team exercises, and the NIST Cybersecurity Framework (NIST CSF) maturity assessment model.

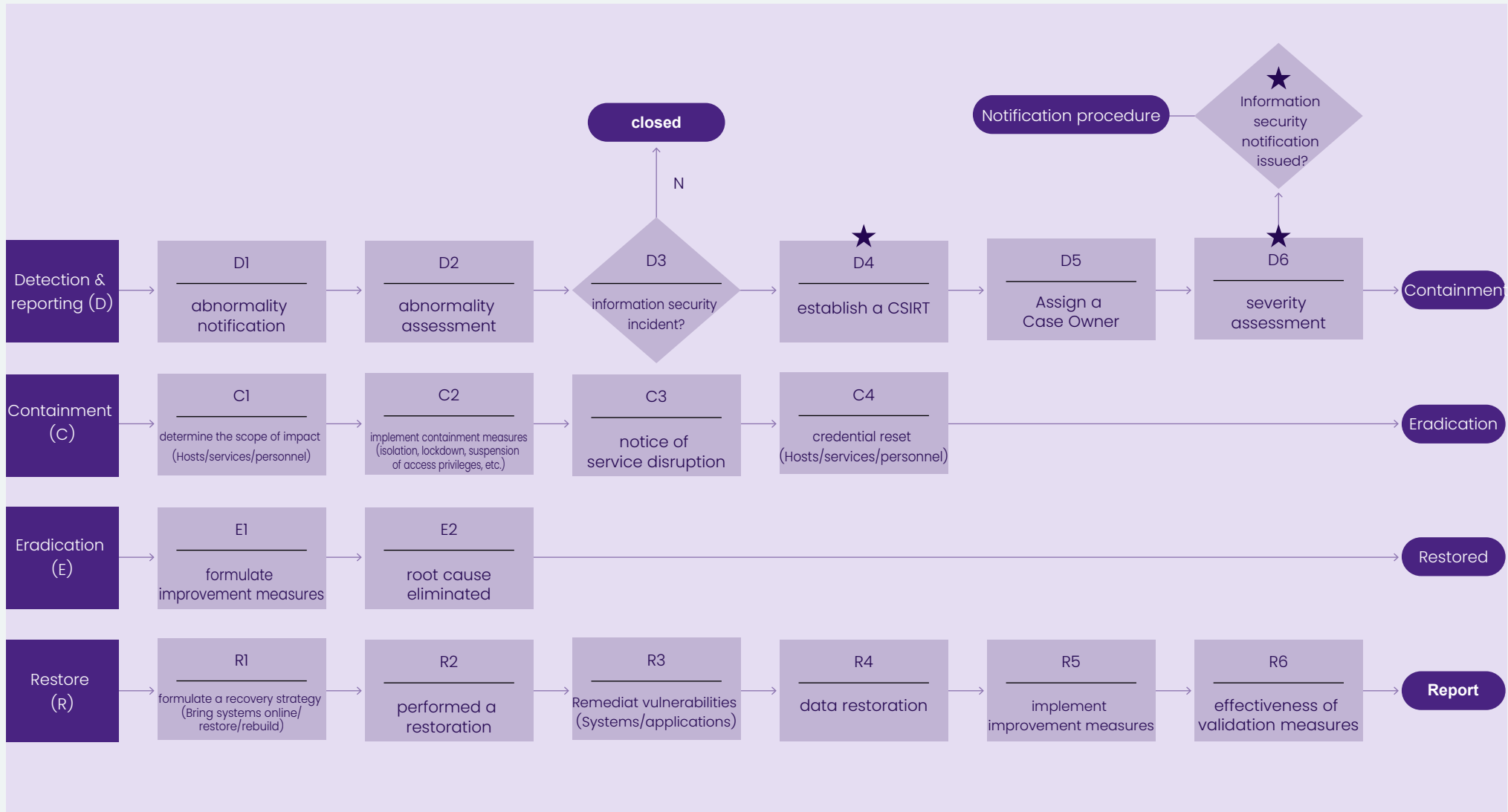
In addition, the Company has independently introduced and deployed several critical information security initiatives, such as Privileged Access Management (PAM), configuration security management, and data security protection. A wide range of security controls have also been implemented, including multi-factor authentication, mobile storage device controls, network segmentation, firewalls, threat detection and response mechanisms, vulnerability scanning, source code analysis, penetration testing, and Software Bill of Materials (SBOM) verification. From a governance and awareness perspective, the Company has established a cybersecurity intelligence platform to monitor emerging risks. Regular Business Continuity Planning (BCP) drills, cybersecurity incident response exercises, and social engineering simulations are conducted. Internal cybersecurity audits are also performed periodically. In addition, suppliers are required to sign non-disclosure agreements and information security commitment letters, while supplier due diligence processes are conducted.





6.5.5 Information Security Insurance

Since July 2017, BenQ has taken out corporate information security risk management insurance to cover costs that would be incurred in the event of an information security incident (e.g. business interruption, identification) in order to reduce losses to the Company. There were no claims related to information security incidents in 2025.





6.5.6 Measures for Major Information Security Events

BenQ has strengthened its internal emergency response procedures (SOPs) and drills during the establishment of its information security management system. The Company will continue to conduct simulations of various cybersecurity attack scenarios and arrange relevant personnel to participate in these exercises, ensuring that emergency response procedures can be promptly activated when incidents occur. This helps reduce incident response time and minimise potential business losses. In 2025, no information security incidents occurred at the Headquarters or in any of the global business regions.

BenQ Global Information Security Incident Statistics Table

Information security incident	Number of incidents in 2023	Number of incidents in 2024	Number of incidents in 2025	2026 Targets
Number of Violations of information security or network security incidents	0	0	0	0
Number of data breaches	0	0	0	0
Number of customers and employees affected by data breaches	0	0	0	0
Amount of fines (NTD) for information security or network security-related incidents	0	0	0	0

IT Business Continuity Plan

The purpose of disaster recovery is to ensure that, in the event of disruptions caused by natural disasters, human error, or malicious attacks resulting in information system damage, recovery mechanisms can be activated to rapidly restore systems to normal or acceptable operating levels. This helps ensure organisational continuity and sustainable operations.

BenQ established a unified Business Continuity Plan (BCP) operational guideline in 2021 to standardise plan documentation across all systems. Under this framework, key operational systems are required to conduct BCP drills twice per year, while non-critical systems are required to conduct drills at least once per year. These exercises are designed to record the process, validate the feasibility of response procedures, and provide feedback for continuous improvement of the BCP documentation. The BCP execution is also incorporated into internal cybersecurity audit processes and subject to regular progress tracking.





6.6 Privacy of Personal Data

2025 Performance/KPI | 0 penalties

2026 Target | 0 penalties

6.6.1 Personal Data Protection and Privacy Policy

BenQ respects and is committed to protecting the privacy of customers, employees and vendors. We comply with laws and regulations regarding the protection of personal privacy and the security of personal data, and we are committed to ensuring the privacy of customers when doing business with them. In addition to promoting awareness within the Company of the necessity of information and communications security, BenQ restricts access permissions for the protection of confidential documents and regularly destroys such documents. Except for relevant operating personnel, employees whose duties are not directly related to such documents may only be granted partial access after approval by their immediate supervisors.

6.6.2 GDPR Compliance Working Group

In response to the implementation of the European Union's General Data Protection Regulation (GDPR) and compliance with Group policy, the Company has established a GDPR Compliance Committee. There is a GDPR Working Group under the committee, which convenes internal experts, meets every month and monitors the dynamics of global privacy laws (including but not limited to GDPR), and adjusts the Company's legal compliance matters as needed.

6.6.3 Management of Work Related to Personal Data Privacy

In order to properly prevent the possible leak of personal data in various activities within the Company, the GDPR Working Group, which includes internal experts from the legal department, information system department, software platform development department, customer service department and business units related to cloud products, conducts an inventory of information systems, service platforms, product development, and major risk nodes with customers and suppliers used by each department of the Company on a sporadic basis, and requires each unit to complete improvements within a set timeframe for identified process management deficiencies. In addition, new hires receive regular

training on topics related to personal data protection and privacy; those who have not completed onboarding training are scheduled to finish it in the following year.

6.6.4 Management Policy – Introducing Privacy Engineering into Product and System Designs

BenQ actively promotes privacy engineering in product design. In combination with the B System – BenQ's unique product development management process – we require the product development team to apply the privacy design checklists at each important stage to verify that the products, software services, and IT system platforms under development comply with privacy laws and our own privacy policy to protect consumer rights. We continue to enhance the privacy and security of our product design. In addition, the user privileges of IT systems are properly managed, and regular reviews are conducted to ensure that no personal data is leaked.

6.6.5 Notification of Personal Data Leaks

BenQ has established a set of procedures for personal data breach notification within our information security notification procedures. Only certain senior executives and members of the GDPR Working Group can conduct inventories of the situation, risk assessments, and internal and external notifications, formulate action plans, follow up on data breaches, and complete annual data breach reporting drills.

In 2025, there were no complaints from groups outside the Company, substantiated complaints from within the Company, or complaints from regulatory authorities. Therefore, there were no incidents of data leakage, data theft, or loss of customer data, meaning we achieved our goal of zero penalties for such cases.



Privacy Policy



6.7 Sustainability-oriented Quality Control

BenQ has undergone multiple transformations, evolving from a manufacturing- and technology-driven organisation into a diversified brand enterprise under a group structure. Alongside continuous investment in product and feature innovation, the Company places strong emphasis on the impacts of its products and services on consumers and society, including product quality and the environmental footprint across the product life cycle.

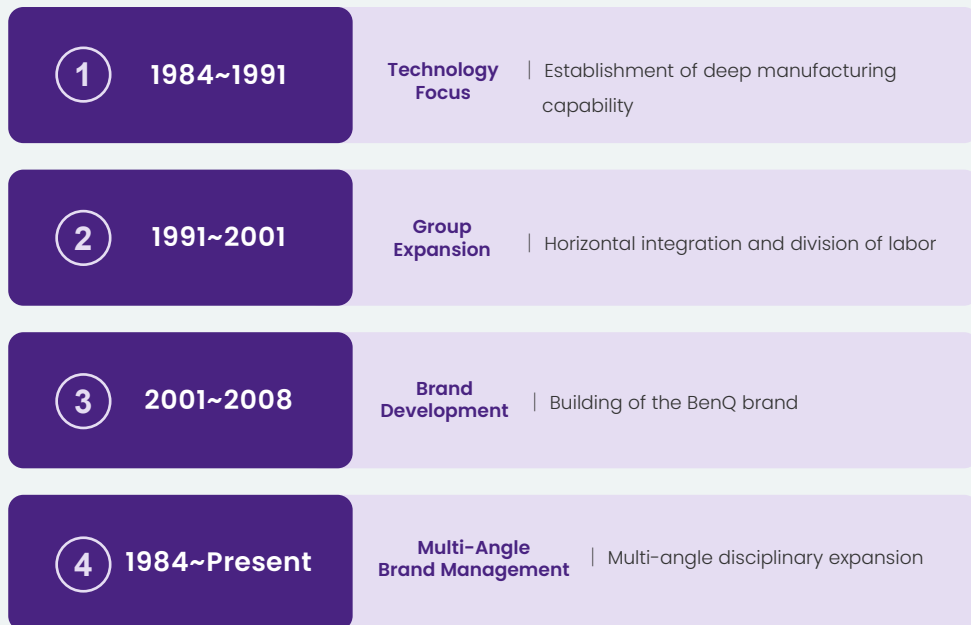
Accordingly, the Company has established quality management and hazardous substance management systems aligned with international standards. Through senior management commitment, regular audits, and management reviews, upstream control and process management are implemented to ensure that both quality assurance and sustainability principles are fully embedded throughout operations.

6.7.1 BenQ's Quality Policy

BenQ's quality policy is "to deliver competitive products and services with zero defects to customers on time." The Company continuously enhances product quality and customer satisfaction through a continuous improvement mechanism. The Company follows the Plan-Do-Check-Act (PDCA) cycle of its quality management system to effectively implement its quality policy and quality objectives.

At the same time, BenQ ensures the effectiveness and conformity of its quality management system through third-party certification bodies. Over the years, the system has consistently passed surveillance audits and certifications conducted by organisations such as BSMI (Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs), ETC (Electronics Testing Centre), and SGS (SGS Taiwan Ltd.).

BenQ Brand Product Development Strategy





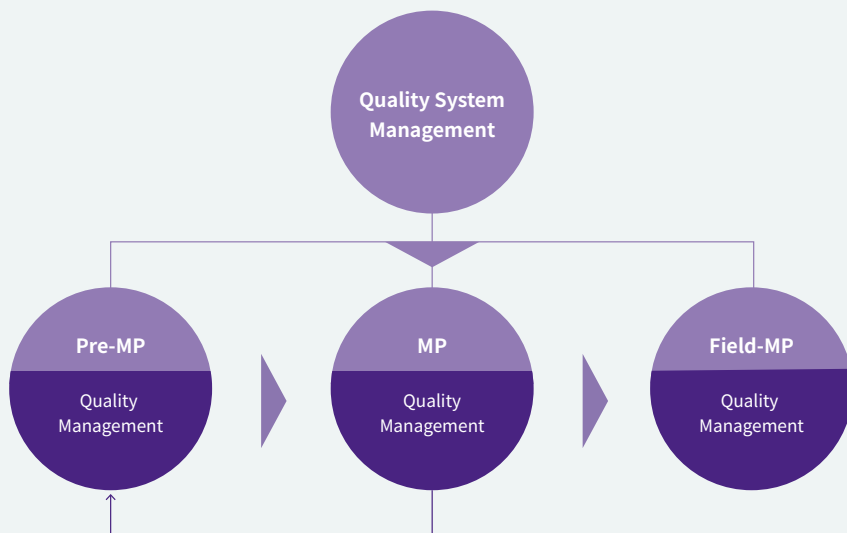
6.7.2 Total Quality Management (TQM)

BenQ is committed to promoting its quality management system certified under ISO 9001:2015. BenQ's Chairperson, President, and Vice President are the highest responsible persons for the Company's quality system, tasked with supervising the designation of responsible persons and the operation of quality management organisations in different divisions at different levels to apply BenQ's quality standards throughout the Company.

Through various communication methods such as education and training, announcements on the official website, and promotional cards, all employees are made aware of the importance of compliance with the law, the Company's quality policy and quality objectives, and customer requirements. The appropriateness of the quality management system and the availability of resources are reviewed in management review meetings.

In addition, we cultivate daily habits in our employees to achieve continuous improvement and problem prevention, reduce defects and waste, and improve quality. At the same time, we ensure that the Company's philosophy and requirements on sustainability issues are implemented in all stages of product design and manufacturing.

The Company implements Total Quality Management (TQM), a customer-oriented system, upon which we promote four major action components of BenQ's quality:

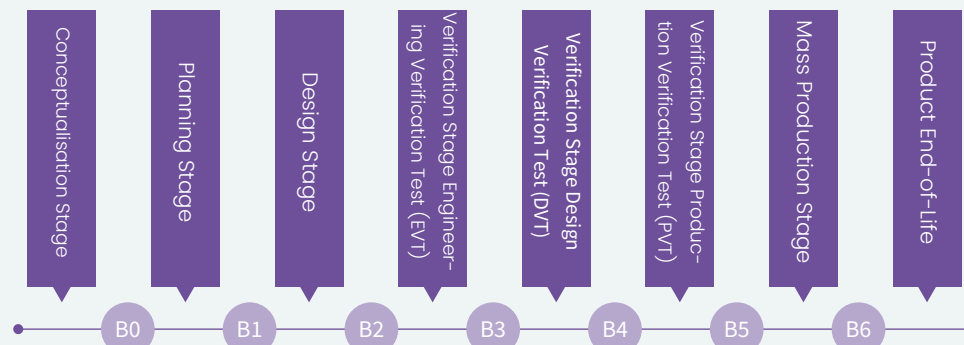


The four major action components of BenQ's quality

Through these four action components, BenQ can ensure the quality of suppliers, product design and development, and production and processes, as well as maintaining a systematic quality management system through collecting feedback on product quality from the market. Through the implementation of source and process management and the spirit of continuous improvement to quality, BenQ's management philosophy and quality policy are realised, and its quality targets are achieved.

The main content of the four major quality action is as follows:

1. Pre-MP Quality Management



In conjunction with the product development system, product engineering verification test (EVT), design verification test (DVT), production verification test (PVT) and other tests are carried out to meet the quality management targets and objectives of each stage of design.

2. Mass Production Quality Management

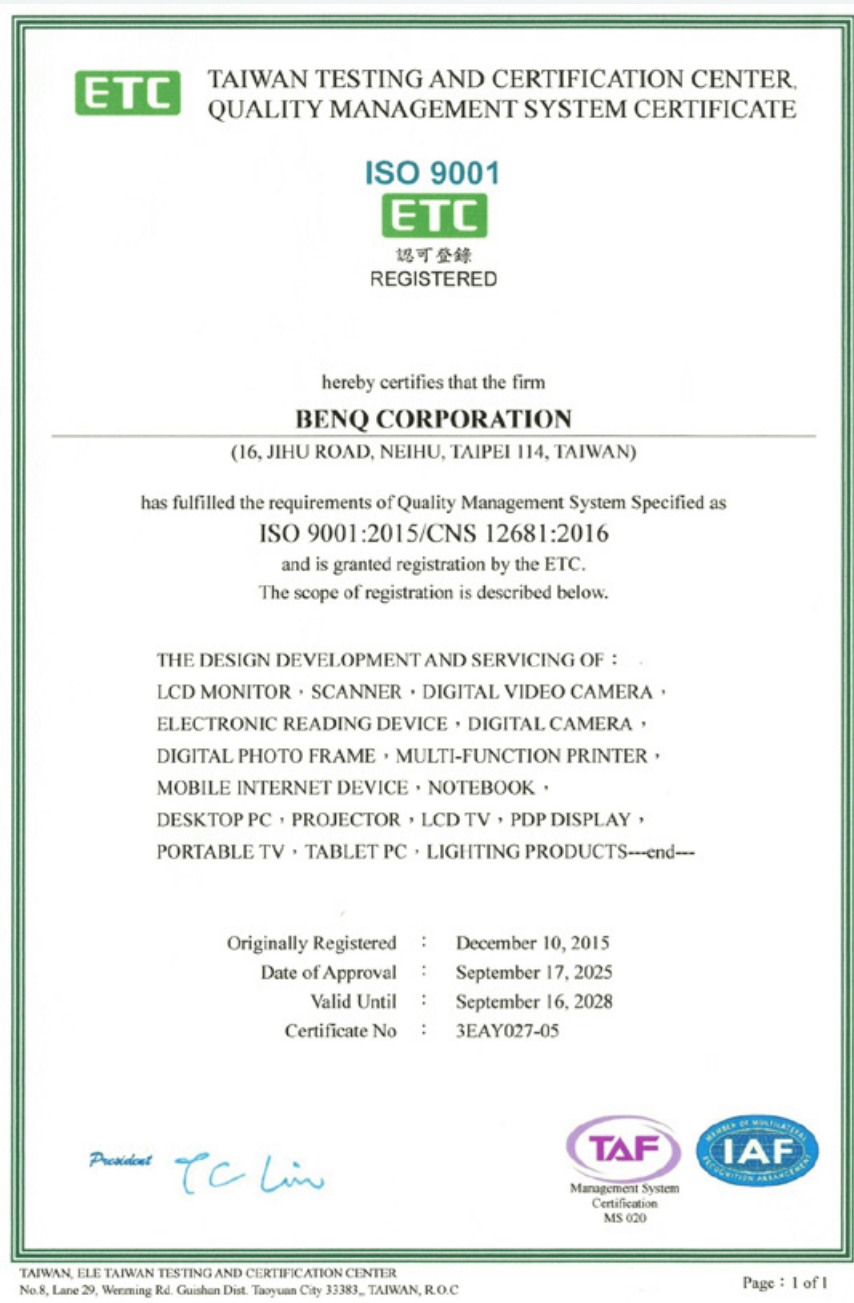
- Through on-site quality inspection, we monitor the quality of production processes and the quality of the goods to be shipped.
- At regular quality review meetings at all levels, we invite different levels of managers and customer representatives to participate in weekly/monthly/quarterly/annual quality meetings to review the status of our quality targets and the available resources so as to facilitate continuous improvement.

3. Field Site Quality Management

- Through the Market Quality Monitoring System, we collect and analyse product quality data on the market side in real time to improve our Initial Failure Rates (IFR) and Annual Failure Rates (AFR).
- The customer service department conducts customer satisfaction surveys to learn about customer satisfaction, and analyses this data with senior management to track quality improvement and customer satisfaction.

4. Quality System Management

- Depending on product attributes: BenQ obtains safety, EMC, Safety, and GP certificates for products in various countries.
- For electronic, electrical, and information products, BenQ has implemented and obtained certification for the ISO 9001:2015 Quality Management System. For medical monitor products, the Company has implemented and obtained certification for the ISO 13485:2016 Quality Management System.



ISO 9001:2015 Certificate & ISO 13485:2016 Certificate



BenQ maintains the effective operation of its quality management system through a “golden triangle” framework consisting of Audit & Management Review, Consultation, and Enforcement. Through routine management practices and quality audit activities, the Company reviews system implementation status and identifies management issues. Dedicated task forces are then established to drive improvement initiatives, strengthening system effectiveness and enhancing overall capability and value of the quality management system. This continuous improvement approach supports the Company’s operational performance and sustainability objectives.

Golden triangle of the quality system management & Value structure of the quality system management





6.8 Customer Service Quality Management

Management Approach

- Implement a customer quality feedback closed-loop tracking system to ensure transparency and continuous improvement in service quality processes.
- Continuously promote employee training and development, empowering staff career growth while jointly enhancing customer service excellence and operational efficiency.
- An agile market demand sensing mechanism is adopted to accurately respond to market expectations, thereby strengthening brand sustainability and competitiveness.

2025 Target and Results:

Item	Target	Performance
Target for Timely Processing of Customer Quality Feedback	100% compliance with feedback handling timelines: within 5 working days for service-related cases and within 10 working days for quality-related cases.	Targets were achieved for service-related cases, quality-related cases, and overall handling timeliness.
Target for completion of product and technical service education and training by assigned trainees	Trainees assigned in the first half of the year were required to complete the course and pass the examination by 13 June 2025. Trainees assigned in the second half of the year were required to complete the course and pass the examination by 5 December 2025.	Targets were achieved in both the first and second half of the year.

2026 Targets

1. Customer quality feedback management timeliness target achieved: service-related cases were handled within 5 working days, and quality-related cases were handled within 10 working days, with 100% compliance with the feedback processing timeliness requirement.
2. Product and Technical Service Education and Training Completion Rate: Trainees assigned in both the first and second half of the year shall complete the courses and pass the examinations within the specified deadlines.

Medium- and Long-term Targets

Medium- and Long-term Targets	▶ Target for Timely Processing of Customer Quality Feedback > 95% ▶ Target for Completion of Product and Technical Service Education and Training by All Trainees >95%
2025 Targets	▶ Target for Timely Processing of Customer Quality Feedback > 95%. 2025 result is 100%. ▶ Target for Completion of Product and Technical Service Education and Training by All Trainees >95%. 2025 result is 100%.

BenQ Corporation regards enhancing customer service quality as a core element of its corporate social responsibility, committing to continuously optimise product lifecycle management and service quality to safeguard consumer rights. To establish a transparent and efficient communication mechanism, the Company has set up a Global Customer Experience Department at its headquarters, with the objective of fully implementing the monitoring and management of “Voice of Customer” feedback.

Through systematic collection and analysis of customer feedback, the Company transforms data into a driver for product innovation. From green design optimisation to comprehensive technical support, it ensures that customers receive timely and professional solutions throughout the entire product journey, including purchase, usage, and after-sales maintenance. BenQ is dedicated to building sustainable customer relationships and addressing the diverse needs of global users through concrete and effective actions.



6.8.1 BenQ Consumer Rights Protection Policy

BenQ upholds a “people-oriented” philosophy and is committed to providing high-quality digital lifestyle products. The Company pledges to establish a fair, transparent, and safe consumer environment, fulfil corporate social responsibility, and safeguard consumer rights in accordance with the following principles:

1. Consumer health and safety

- Product design shall comply with consumer health and product safety regulations in all sales regions, supported by a robust quality management system to ensure adherence to relevant safety and quality standards.
- The Company strictly complies with international chemical substance management regulations, ensuring products do not contain hazardous substances beyond permitted limits, and prioritises environmentally friendly materials to reduce risks to human health and the environment.
- Product packaging and user manuals clearly provide safety warnings, health usage guidance, and environmental recycling information.
- Regular product safety updates are provided to mitigate potential cybersecurity threats and protect consumer interests.

2. Consumer personal data protection

- The collection, processing, and use of consumer personal data comply with applicable global regulations.
- Information security management controls are implemented to prevent unauthorised access, leakage, or misuse of customer data.

3. False, exaggerated, or non-compliant promotional practices are strictly prohibited.

4. All transactions are conducted under principles of fairness, reasonableness, and integrity to protect consumer rights.

5. Product warranty periods and coverage are clearly defined, and professional maintenance and technical support services are provided.

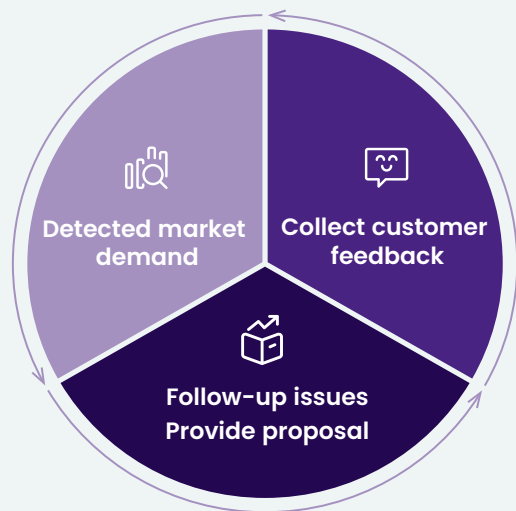
6. Consumer complaint mechanism

- Dedicated channels are established for receiving and responding to consumer feedback and complaints, handled by responsible departments.
- Complaint cases are recorded, tracked, and analysed to support continuous improvement of products and services.
- For product safety-related complaints, emergency response procedures are activated, and product reporting or recall mechanisms are implemented proactively when potential safety risks are identified.





6.8.2 Customer Quality Feedback Management



BenQ is committed to delivering excellence in product responsibility and has established a "Quality Feedback collaboration System" as a core platform for customer communication. Through this digital management tool, the Company is able to efficiently handle customer requests and provide precise solutions, while effectively reducing the recurrence rate of quality-related incidents. This approach helps ensure user operational safety from the source and continuously enhances user experience (UX), transforming customer feedback into a key driver for service quality improvement.

Rigorous Quality Case Tracking and Traceability Mechanism

The Company has established a standardised tracking process for quality cases received by the Global Customer Experience Office. The process covers the following key stages:

- **Root cause analysis:** In-depth investigation to identify the underlying causes of quality issues.
- **Corrective actions:** Development and validation of both short-term corrective measures and long-term preventive solutions.
- **Case closure management:** Ensuring that implemented solutions fully meet customer requirements prior to formal case closure.

All case histories are systematically recorded in the collaboration system and used as **internal knowledge transfer (Lessons Learnt)** for R&D and product design teams. This action ensured that subsequent product development precisely met market expectations and that potential defects were prevented during the design phase, thereby reducing the depletion of resources in the environment caused by repairs or product disposal and achieving low-carbon logistics and an environment-friendly target.

High-Efficiency Service Commitment and Performance Management

To demonstrate its strong emphasis on customer needs, BenQ has established clear Service Level Objectives (SLOs). After confirming the category of each issue, the Company holds itself to strict timeliness requirements.

Continuous Optimisation and Competitiveness Enhancement

Following the provision of solutions, BenQ's Global Customer Experience Office conducts post-resolution effectiveness tracking to verify the impact and validity of implemented corrective measures. Through this closed-loop management mechanism, BenQ not only strengthens product durability and quality stability, but also safeguards customer interests. At the same time, it enhances its global market competitiveness and sustainability value.

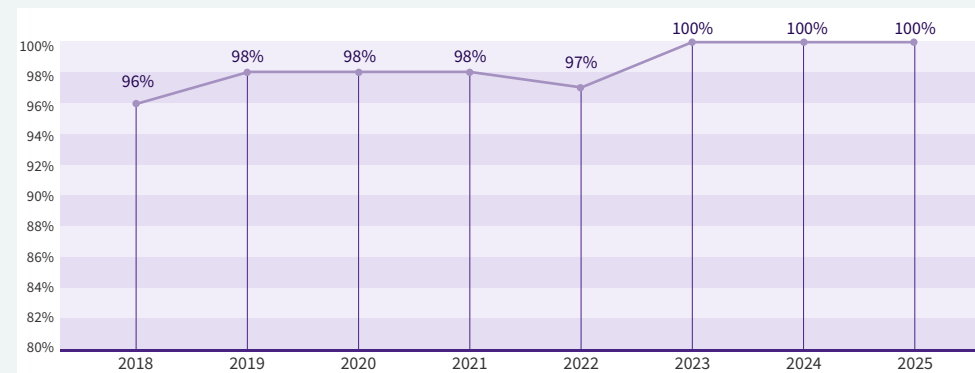
★ Results of Customer Quality Feedback Management

In the 2025 reporting year, BenQ continued to uphold strict standards for product safety and customer service quality, while maintaining an effective quality monitoring mechanism. Through its global regional marketing centre feedback system, a total of 38 quality feedback cases were received during the year. Under the highest standards of corporate governance and safety compliance, the Company achieved an outstanding record of "zero customer safety-related incidents for the year" demonstrating its strong commitment to consumer protection and product safety.

To fulfil its service commitments, the Company's internal teams established stringent service-level performance targets for quality feedback cases. In 2025, the Company achieved a 100% on-time completion rate for all 38 cases, with all corrective actions completed within the internally defined target working days and receiving positive customer feedback.

This performance not only highlights BenQ Corporation's rapid response capability in addressing quality issues, but also demonstrates the effectiveness of its digital collaboration system in governance and management. It ensures that customer rights are fully protected within a sustainable operational framework.

Completion Rate of Customer Quality Feedback Targets





6.8.3 Education and Training to Enhance Product Knowledge and Technical Services

To ensure that technical staff and frontline customer service personnel possess strong competencies in fulfilling customer commitments, BenQ has established a comprehensive **professional competency development mechanism**. The Company conducts structured training every six months through its eLearning digital platform or in-person courses at headquarters. Training topics cover product functions, installation and maintenance, and technical troubleshooting. To ensure training effectiveness, participants are required to pass post-course online assessments, ensuring that professional knowledge is fully absorbed and translated into practical service capabilities, thereby maintaining consistent service quality.

In parallel, to strengthen **knowledge management governance**, BenQ has established the **eSupport online knowledge platform**. This system enables global authorised service centres and customer support teams to access the latest product information, software tools, and standardised solutions in real time. Through this integrated digital platform, we improve both problem-solving efficiency and service professionalism, ensuring that customers receive stable and high-quality support at every stage of after-sales service, thereby strengthening brand trust.



Results of Product Knowledge and Technical Service Education and Training Programmes

In 2025, BenQ continued to strengthen the capability development of global technical talent through structured eLearning-based training programs for technical service personnel across product lines. During the year, the total number of training participations reached 407 person-times, with a 100% training completion and qualification rate. The Company aims to enhance the professional technical competence of its service teams through systematic knowledge empowerment, continuously improve customer service quality, and build strong customer trust through high service standards, thereby fulfilling its commitment to sustainable service excellence.

6.8.4 Annual Tracking and Management of Customer Feedback

Customer feedback is a cornerstone for continuous improvement and sustaining industry leadership at BenQ. The Company has therefore established a regular listening mechanism to systematically collect and analyse customer needs, ensuring precise and effective service delivery. Existing strengths are continuously optimised, while improvement suggestions are systematically fed back to R&D and service functions. This enables the Company to respond agilely to market trends and comprehensively enhance customer satisfaction with both product value and service quality.

Each January, the Company conducts an annual customer satisfaction survey. This survey not only tracks whether prior-year feedback has been incorporated into service processes or product improvement plans, but also explores potential customer needs to drive product design closer to market dynamics and improve user experience (UX). The survey is administered by the "Global Customer Experience Centre" through a unified digital system, allowing global customer representatives to provide both quantitative evaluations and qualitative feedback, ensuring transparent and efficient communication channels.

After consolidation, survey results are submitted by the Global Customer Experience Centre to relevant headquarters functions as a key reference for reviewing product roadmaps and service processes. For specific customer requirements, the Company assesses whether they have been incorporated into development plans; if not, dedicated projects or corrective actions are initiated to ensure continuous and dynamic improvement in service quality.

BenQ upholds an innovative spirit in providing information and technical support to diverse customer groups, while consistently adhering to its core values of "Integrity, Efficiency, and Commitment." Through an annual closed-loop feedback management system, the Company precisely aligns with customer expectations. Finally, its customer service function adopts a "customer-centric" governance model, integrating quality tracking management with professional competency training to continuously enhance service quality. By strengthening communication and engagement, BenQ builds long-term and stable partnerships, thereby fulfilling its commitment to sustainable operations.



7 Product Innovation and Circular Economy

7.1 Innovation Strategy and Values

7.2 Green Product Design and Packaging

7.3 Circular Economy

7.4 Environmental Labelling



Management Approach

- We encourage innovation through a combination of incentives and professional support to create quality patents.
- We are customer-oriented, and we address consumer feedback, run innovative technology processes, improve products and services, and resolve consumer pain points.
- Through diversified development, we encourage industry– academia collaboration, expand R&D capabilities, and cultivate outstanding talent for society.
- We continue to improve products in response to societal demands for carbon reduction and environmental protection.

2025 Target and Results:

Item	Performance
1. > 60% of revenue from flat panel displays come from models that have obtained the ENERGY STAR label. ^(Note)	85.3%
2. > 60% of revenue from projectors come from semiconductor light source (laser or LED) projectors.	61.8%

(Note) This target applies to BenQ-branded monitors and large commercial displays only and does not include ZOWIE branded monitors.

2026 Targets:

Item
1. > 92% of global non-specialty vertical market display revenue to be generated from models certified with the ENERGY STAR label. ^(Note)
2. > 65% of global projector revenue come from semiconductor light source (laser or LED) projectors.

(Note) Special vertical market monitors are defined as the following display products: EX series monitors, VPD product line displays, and ZOWIE brand monitors.

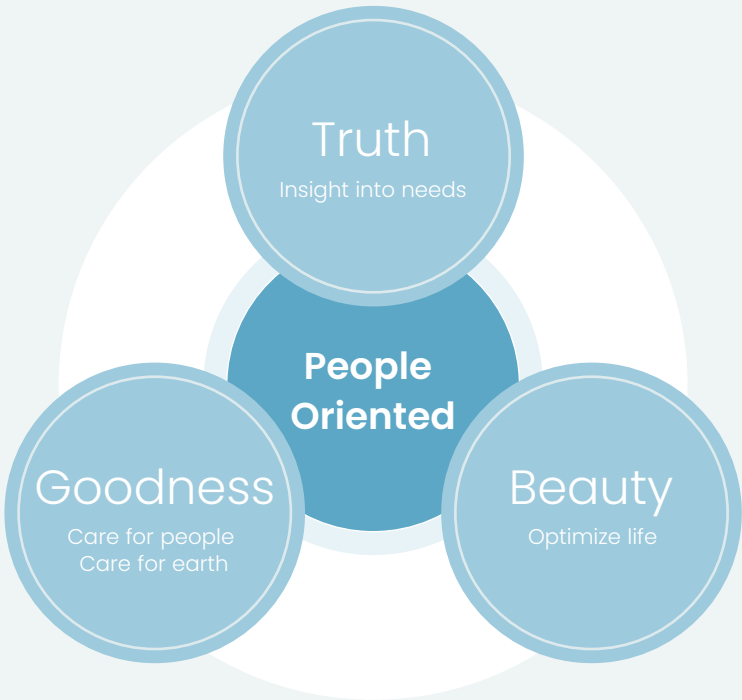
Medium- and Long-term Targets:

Item	2025 performance
1. By 2030, recycled materials will account for 40% of the weight of global products, including packaging.	31.0%



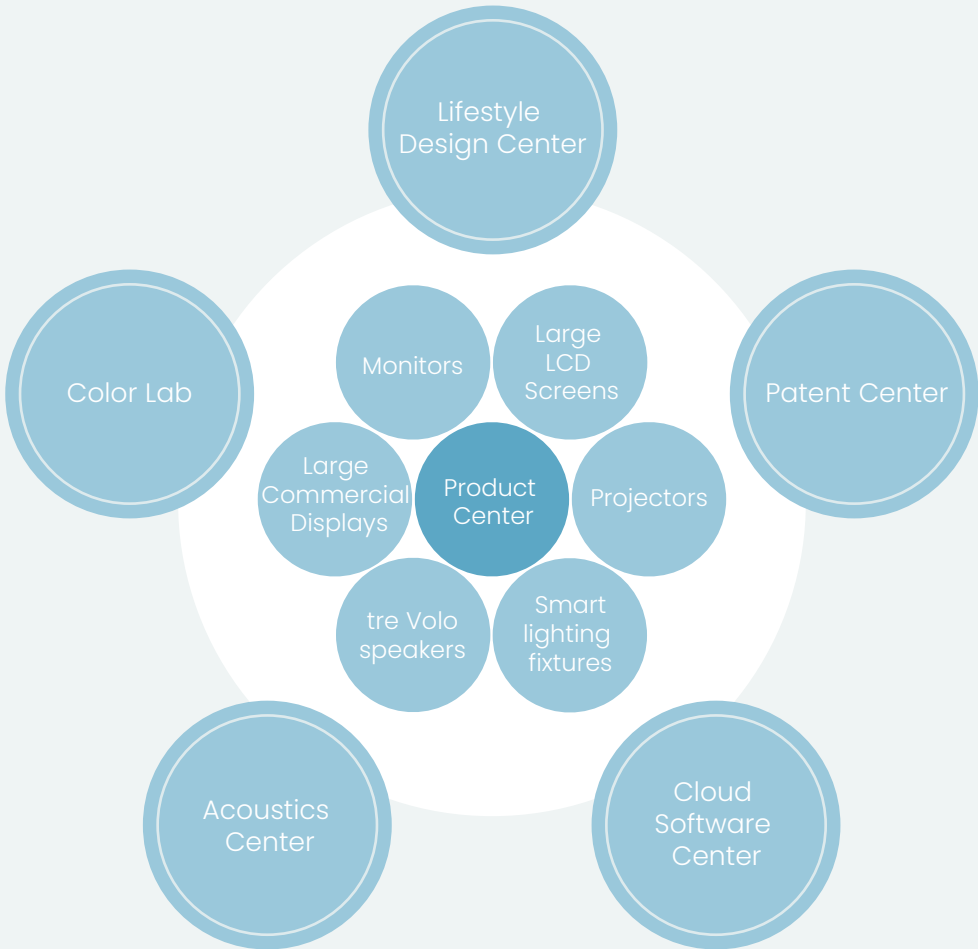
7.1 Innovation Strategy and Values

BenQ believes that value is created by combining thoughtful design and rational technology. By listening to consumers' voices with empathy, focusing on real needs and addressing them through caring and environmentally-friendly services and products, BenQ is able to create high-end lifestyle aesthetics. Through design thinking that combines academic research and business ideas, BenQ continues to innovate and create value.



7.1.1 Innovative Product Design Organisation

BenQ has established a Lifestyle Design Centre, Cloud Innovation Centre, Colour Technology Lab, Audio Technology Lab, and Patent Centre within its Product Centre. These specialised departments focus on deepening domain expertise and conducting early-stage development to build technological strongholds, which are then applied in product development. With investments and technologies accumulating over many years, BenQ has developed proprietary technologies and maintained its competitiveness in ergonomics, software development, colour and vision and acoustic engineering.





Lifestyle Design Centre (LDC)

At BenQ's Lifestyle Design Centre, design thinking is applied at the early stages of product development. By using empathy to understand consumer needs and pain points, the team defines the product's value proposition. During the concept development stage, brainstorming and other methods are used to generate diverse hypotheses and solutions. These are validated through prototyping to ensure that the products and services meet real user needs. Before product launch, designers conduct multiple rounds of user testing to ensure a high-quality user experience, acting as gatekeepers for consumers. Finally, in the marketing stage, the Design Centre focuses on effectively communicating the product's value and gathering market feedback to foster good communication with consumers.

To deliver innovative value and the best experience to consumers, the LDC is organised around six functional teams:

- User Research: conduct user and market research to discover consumer needs.
- User Experience: use prototypes to clarify needs and propose user-friendly experiences.
- Product Design: create high-end lifestyle aesthetics through attractive product design.
- CAD Studio: use the latest computer-aided industrial design technology to improve design efficiency
- Mock-up Studio: test the feasibility by making prototypes to turn concept ideas into reality.
- Product Marketing: communicate product value in ways that consumers understand.

BenQ's functional teams collaborate closely across disciplines while maintaining their respective independence and professional expertise, ensuring that the organisation first focuses on doing the right things, and then doing things right. Over the years, the products and services developed by the Design Centre have received hundreds of international design awards, providing continuous momentum for the Company's innovation-driven growth.



Cloud Innovation Centre (CIC)

BenQ's Cloud Innovation Centre (CIC) continues to advance digital innovation and software R&D transformation. In 2025, the team officially adopted Microsoft Copilot as an important AI-enabled productivity and intelligent development assistant. By leveraging AI for requirements interpretation and code-assisted development, the solution effectively reduces development lead time, enabling teams to focus more on core architecture design and innovative applications. Following practical implementation, both overall development efficiency and delivery stability have shown significant improvement. Overall, the adoption of Microsoft Copilot has not only enhanced workforce productivity and software quality, but also become a key enabler of the Company's digital transformation and sustainable development.

BenQ has implemented a Continuous Integration and Continuous Delivery (CI/CD) architecture in its software development process, integrating tools such as Jenkins and Git/Gerrit to enable automated build, testing, and cloud deployment. This approach enhances overall development efficiency and delivery quality. At the same time, the Company fully adopts agile development methodologies, following the twelve core agile principles. These emphasise team collaboration and communication, delivering working software, and responding rapidly to changing requirements. Continuous testing and quality validation are embedded in every development iteration. Through this flexible and continuously optimised development model, BenQ not only improves short-term project success rates, but also progressively builds scalable and repeatable R&D capabilities, laying a solid foundation for diversified product lines and global market expansion.

In terms of operations and cloud resource management, the Company leverages AI-based predictive analytics to accurately forecast peak service demand and enable automatic scaling of services, thereby optimising resource utilisation. In addition, we employed the Amazon CloudWatch service for real-time monitoring to ensure stable system operation and to maintain continuous visibility into system performance. Through this intelligent resource management strategy, manual workload is reduced, while over-provisioning and under-utilisation are avoided. This helps gradually lower operational carbon emissions and supports a cloud operating model that is low-carbon, energy-efficient, and environmentally responsible.

In terms of organisational structure, the CIC comprised the following functional teams, which, through an efficient operating model, formed one software development cycle and effectively enhanced the software's usability and overall value:

- Software Planning Department: Analyses market needs and defines product features and development strategies to ensure alignment with customer requirements.
- R&D Department: Responsible for software feature development, integrating AI models across platforms to enhance innovation value.
- Testing Department: Utilises automated testing technologies to improve software quality and shorten defect correction cycles.
- Data Analytics Department: Collects market feedback, identifies customer preferences and usage behaviours, and feeds insights back into planning and development stages.

Looking ahead, BenQ will continue advancing the intelligence of software planning, development, testing, and data analytics through AI, cloud computing, and data-driven technologies. The goal is to build a highly scalable and sustainable software service ecosystem that enhances customer value while fulfilling corporate social responsibility and creating long-term positive impacts on digital transformation and environmental sustainability.



Colour Technology Lab

In the field of imaging and visual design, colour is a silent language and the most powerful form of expression. It captures emotions, conveys ideas and tells the story of the creator. The BenQ Colour Technology Lab was established to faithfully convey these emotions from the minds of creators to the hearts of viewers.

At BenQ, we believe colour is not just a technology – it is at the heart of user experience. The value of a display device lies not only in its resolution or contrast, but also in its ability to reproduce colours with accuracy and fidelity to every detail. To us, accurate colours not only preserve the creator's original intent, but also enhance the efficiency of communication between users, transcending cultural and linguistic barriers.

Founded in 2017, the BenQ Colour Technology Lab is one of the few specialised teams in the industry dedicated to colour research and is led by a team of PhD-level experts. Since its inception, the lab's core members have pursued excellence in colour reproduction, consistently overcoming technical barriers and delivering world-leading colour solutions through innovative technologies and services.

BenQ approaches colour from both a preference and standards perspective, ensuring optimal results for users across different scenarios:

- **Preferred Colours:** Every user has unique colour preferences – whether a photography enthusiast, designer, or gamer. We developed SensEye technology to offer a variety of colour display modes and cater to diverse needs – from more immersive game visuals to finer photo detail and more comfortable office settings.
- **Standard Colours:** In professional fields, colour accuracy is critical. Our displays undergo rigorous factory calibration to meet international standards (e.g., ISO 12647-7:2016), achieving true WYSIWYG (What You See Is What You Get). This not only enhances work efficiency in professional settings, but also ensures colour consistency across media. More importantly, improved colour precision in displays reduces the need for repeated revisions and reprints, significantly cutting down on waste of paper, ink, energy, time and labour – ultimately benefiting the environment.

BenQ's Colour Technology Lab is driven by innovation, supporting product business units in continuously launching technologically advanced and industry-disrupting professional display solutions. The team has independently developed the calibration software Palette Master Ultimate, which not only improves calibration efficiency but also enhances colour accuracy compared to previous generations. This provides professional users with a more convenient and precise colour management tool.

Looking ahead, we will continue to advance next-generation colour technologies, including Webcam AI-based automatic recognition and colour mode switching functions, as well as more intelligent calibration solution design. BenQ is committed to transforming colour technology beyond pure engineering into an emotional experience that resonates with users, delivering visual experiences that exceed expectations and presenting the world in the most authentic and impactful way.

Audio Technology Lab

The BenQ Audio Technology Lab is dedicated to developing professional acoustic capabilities, delivering distinctive audio characteristics across BenQ products to convey the authenticity, integrity and beauty of sound. In addition to professional anechoic chambers and testing equipment such as Audio Precision, B&K and Clio, the lab has also established a dedicated audiovisual room. Specifications such as background noise level, sound insulation, and reverberation time have all been certified by the Taiwan Testing and Certification Centre and the Industrial Technology Research Institute. This provides BenQ with an environment equipped for conducting acoustics optimisation in product design.

Audio Technology Lab continuously evolves its innovations in response to changing consumer needs. The team first listens to user requirements and applies design thinking to guide ongoing technological development. At the same time, it upholds a strong craftsmanship mindset, applying rigorous procedures in acoustic design and quality control. After product release, the laboratory provides robust after-sales support and systematically collects user feedback as a basis for product improvement, aiming to deliver the best possible consumer experience.

Rooted in the mission of delivering high-quality sound, the Audio Technology Lab integrates high-efficiency flagship speaker technologies into product design, optimises sound field performance and driver structure, and supports product business units in defining acoustic characteristics and positioning. Looking forward, the lab aspires to become a comprehensive audio expert, continuously applying its innovations to BenQ's product design. It is committed to delivering experiences that embody faithful sound reproduction (truth), health and safety (goodness), and comfortable, pleasing acoustics (beauty) for every user.





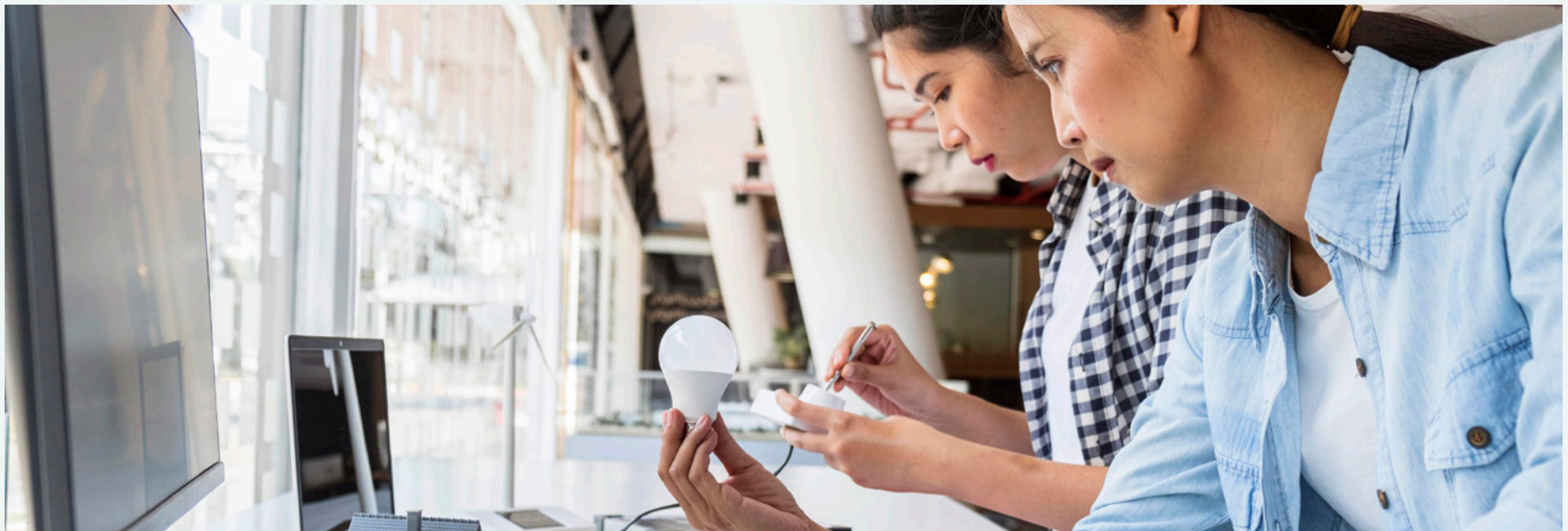
7.1.2 Industry – Academia Collaborations

The driver of continuous innovation lies in knowledge and talent. In addition to internal specialisation and technology development, BenQ actively encourages collaboration between its product divisions and academic institutions. This approach not only integrates external expertise to expand R&D outcomes, but also helps cultivate outstanding and suitable talent, thereby fulfilling the Company's social responsibility.

BenQ places strong emphasis on consumer health and safety. Each year, it collaborates with academic partners to conduct research on relevant topics, with the aim of delivering better and safer products to consumers.

The BenQ RD series monitors are designed specifically for programmers who spend long hours in front of screens. To further investigate their eye-care effectiveness, the Human-Machine Lab of BenQ conducted an industry-academia collaboration in 2025 with the Department of Optometry at University of Kang Ning. The study adopted a clinical quantitative approach to analyse visual responses under prolonged coding scenarios. The results showed that when using RD series programming eye-care monitors, most users exhibited eye alignment closer to the neutral position, with reduced deviation. Accommodation responsiveness improved, near-point performance was enhanced, and the incidence of visual blur decreased. In addition, the activation of the orbicularis oculi muscle remained more stable, indicating greater ocular relaxation during screen viewing and a reduced likelihood of visual fatigue.

Since 2024, the lighting division of BenQ has also engaged in an 18-month collaboration with the National Taiwan University College of Medicine. This research uses animal studies (mouse models) to explore the relationship between full-spectrum lighting that simulates natural daylight and myopia development. The findings help product engineers better understand how variables such as illuminance, colour temperature, and spectral composition influence visual health. This strengthens the theoretical foundation of healthy lighting design and is expected to be applied to future lighting products developed by BenQ.





7.1.3 Innovation Results

Taiwan Excellence Award

The Taiwan Excellence Award is a national award established by the Ministry of Economic Affairs of Taiwan in 1993. Every year, through a rigorous selection mechanism, products are evaluated on four aspects – R&D, design, quality and marketing. Consideration is also given to whether the product is made in Taiwan. Products that demonstrate “innovative value” are awarded the Taiwan Excellence Award to set a benchmark for Taiwan’s industries.

At the 34th Taiwan Excellence Award, BenQ received recognition for four products, which were honoured with the 2026 Taiwan Excellence Award, demonstrating the Company’s strong innovation capability and product excellence.

Name of awarded product	Product model	Innovative features
4K Pantone Wide Colour Gamut High-Brightness Digital Signage	SH5504 SH6504 SH7504	The world’s first high-brightness digital signage series to obtain both Pantone and Pantone SkinTone dual certification
4K/1080p Immersive Short-Throw Laser Projector	LK830ST LH830ST	A short-throw project is designed for immersive experiences, enabling large-screen projection in limited spaces. Support 360-degree installation, providing exceptional installation flexibility. Deliver outstanding visual performance, accurately reproducing both realistic scenes and artistic lighting effects.
4K Wide Colour Gamut Immersive Laser Projector	BR9708	Features 4K ultra-high resolution and 100% DCI-P3 wide colour gamut for accurate and natural colour reproduction with rich detail. Equipped with an electric centre lens, four-direction lens shift, and interchangeable lens design for versatile installation environments. Low-noise operation ensures a quiet immersive experience.
EX Series OLED Gaming Monitor	EX271UZ	Equipped with the latest fourth-generation OLED panel and advanced colour management and tuning capabilities, it delivers vivid and immersive visuals. Embodying a "Colour x Gaming Aesthetics" product design philosophy, it provides gamers with a next-generation gaming display experience where style meets performance.

BenQ HDR-PRO Technology

BenQ’s HDR-PRO technology is a proprietary projection display solution developed through long-term investment in image processing R&D. Designed to address the technical limitations of projector-based High Dynamic Range (HDR) content presentation, the technology overcomes brightness and contrast constraints through multi-layer algorithm design and real-time image analysis mechanisms. Centred on content-oriented image processing, HDR-PRO dynamically adjusts luminance distribution and contrast structure, enabling projected HDR images to maintain natural visual depth and layered detail. This effectively reduces common HDR projection issues such as highlight clipping and loss of shadow detail.

One of the key components of HDR-PRO is the Dynamic Tone Mapping technology newly integrated in 2025. This mechanism analyses the brightness information of each HDR video frame in real time and dynamically adjusts tone curves according to scene content. As a result, bright highlights and dark shadow details can be balanced more accurately within the limitations of projection display conditions, improving overall HDR rendering precision.

For contrast control, HDR-PRO combines Global Contrast Enhancement (GCE) with industry-leading Local Contrast Enhancement (LCE) technology. Through localised image analysis, these technologies enhance light and shadow layering, preserving natural transitions and fine details even in complex lighting environments. HDR-PRO also integrates Dynamic Black technology and a proprietary deep-black sealed optical engine, which dynamically adjusts projection light output according to image content to ensure stable and consistent image presentation.

BenQ transforms complex image computation into continuously enhanced projection performance. This capability reflects the Company’s sustained investment in imaging algorithms and projection technologies, demonstrating its advanced expertise in image processing, system integration, and innovative R&D.



7.2 Green Product Design and Packaging

The concept of green design first appeared in the book *Design for the Real World* written by American design theorist Victor Papanek. In this book, he proposed that design integrates elements of social dynamics and designers should seriously consider the finite nature of Earth's resources, making design serve the purpose of protecting the environment. Recently, the European Commission pointed out that 80% of a product's environmental impact is determined during the design stage. In response to these views, BenQ has formulated the following green product policy:

BenQ Green Product Policy

BenQ is committed to "realising the truth, goodness and beauty of technology-enabled living" and regards environmental sustainability as one of its core corporate values. We are committed to incorporating environmental considerations into product design based on life cycle thinking. Reduction, energy conservation, hazardous substance management and recycling are regarded as key principles of green product design. Through these principles, we aim to create products that meet user expectations while improving the environment, reduce harm to the environment and ecosystems at the source, actively respond to sustainability-related issues, and fulfil our corporate responsibility for sustainability.

The design of BenQ's green products will focus on the following areas:

- Actively conduct carbon footprint assessments and information disclosure for all product lines in response to stakeholders' concerns regarding climate change.
- Pay attention to the environmental and social impacts of raw material production processes, and require suppliers to reduce or avoid negative sustainability impacts arising from raw materials.
- Reduce the volume, weight and number of components of products and packaging to lower the consumption of raw materials.
- Give priority to recyclable, low-toxicity and other environmentally friendly materials, and continue to increase the proportion of recycled materials used in products without compromising quality.
- Strictly comply with international environmental regulations to ensure that products do not contain chemical substances exceeding regulatory limits that may be harmful to the environment or human health.
- Continue to improve product energy efficiency and actively meet or exceed international energy-saving standards.
- During the design stage, avoid materials and manufacturing processes that are unfavourable to disassembly and recycling, and incorporate modular design considerations to improve product reparability and recyclability and extend product service life.
- Incorporate environmental sustainability indicators into supplier evaluation criteria, and work with supply chain partners to build a low-carbon and responsible green value chain.
- Comply with domestic and international environmental regulations, actively participate in sustainability initiatives, and promote the industry's transition towards net-zero carbon emissions.

7.2.1 Energy-Saving Design

In the product carbon footprint of electronic products, carbon emissions during the use phase were predominantly from the electricity consumed while the products were in operation. Therefore, improving energy consumption efficiency and reducing product energy consumption had been BenQ's continued focus and effort.

Display Pilot 2

Display Pilot 2 is a professional monitor software developed by BenQ. In addition to helping consumers use BenQ's professional monitors more conveniently, in 2025 the BenQ development team added an Eco Locking energy-saving feature to the software. The feature detected the computer's status and automatically reduced the monitor's power consumption when the computer entered a locked state. After the Eco Locking feature development was completed in the first quarter of 2025, approximately 41% of new models supported this feature by the end of the year.

DMS 3.0 Remote Intelligent Power Management

DMS (Device Management System) is a cloud-based device management platform developed by BenQ specifically for educational solutions. The system enables administrators to centrally monitor and manage all BenQ display devices installed across classrooms from a school control centre, including interactive flat panels and projectors. Its intelligent power management function further allows administrators to effectively monitor the energy consumption status of all connected devices and remotely power off idle equipment when necessary. This capability helps schools improve energy efficiency and achieve energy-saving objectives.

Enhancing the Energy Efficiency of Laser Projectors

BenQ continues to enhance the energy efficiency of its laser projectors by collaborating closely with upstream component suppliers to increase luminous efficacy per unit area and improve light diffusion control, ensuring that more light output is effectively concentrated within the image projection system. In product design, the Company develops specialised thermal management systems to ensure optimal electro-optical conversion efficiency of laser modules. In addition, it works with key component partners to develop high-efficiency colour conversion phosphor wheels and optical filters. Ongoing improvements in optical design and manufacturing processes further enhance system precision and light transmission efficiency, resulting in year-on-year improvements in overall optical performance.

Using legacy models launched before 2018 as the baseline for average power consumption per unit luminous flux (lumens per watt), the average energy consumption of models released between 2019 and 2024 decreased by 16.2%. For 2025 new models, this indicator further improved, reaching a 23.6% reduction on average. Based on an estimated usage scenario of 100 days per year and 3.5 hours per day, it is calculated that laser projectors sold globally by BenQ in 2025 will collectively save approximately 9,537,278 kWh of electricity over a 5-year product lifecycle.

SmartEco™

SmartEco™ is an innovative solution specifically designed to improve projector energy efficiency and support environmental sustainability. The technology leverages the fast response characteristics of solid-state light sources by intelligently adjusting light output while maintaining image brightness and quality. This approach minimises energy consumption, extends light source lifespan, and reduces operational costs. In educational and business applications, SmartEco™ not only helps reduce electricity usage and carbon emissions but also contributes to the promotion of a low-carbon economy and green technology adoption.

In 2025, approximately 42% of new solid-state light source projectors introduced by BenQ incorporated SmartEco™ technology. Based on an estimated usage scenario of 100 days per year and 3.5 hours per day, it is calculated that SmartEco™-enabled projectors sold globally in 2025 will collectively save approximately 934,773 kWh of electricity over a 5-year product lifecycle.

Energy-efficient Optical Design in Lighting Products

In the energy-saving design of its lighting products, in addition to optimising power-circuit design, selecting high-efficiency electronic components and LEDs, and implementing intelligent automatic switch mechanisms for lighting, BenQ also continued to focus on continuous innovation in optical design to enhance optical efficiency and thereby reduce operational energy consumption.

Beginning in 2024, the lighting division of BenQ implemented optical design improvements for screenbar lamps and piano lamps. Under equivalent lighting conditions, the new-generation products achieved significant average energy consumption reductions of 37.9% and 14.0%, respectively, compared to previous models. Based on an estimated usage scenario of 365 days per year and 4 hours per day, it is calculated that globally sold new optical-architecture screenbar lamps and piano lamps in 2025 will collectively save approximately 3,162,932 kWh of electricity over a 10-year product lifecycle, compared with the previous-generation models.

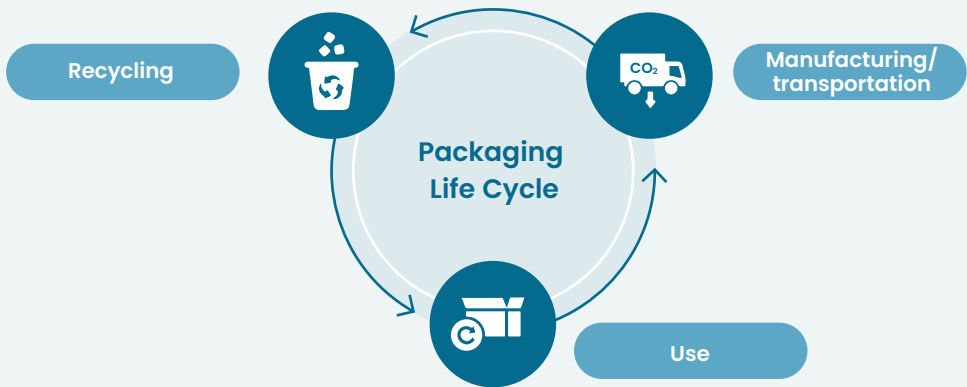




7.2.2 Green Packaging

BenQ remains committed to addressing the environmental impact of product packaging and actively promotes sustainable packaging to reduce resource waste and lower its carbon footprint. We conduct comprehensive assessments across the entire packaging lifecycle, continually exploring new materials and design approaches. Through ongoing innovation and testing, sustainable packaging is being implemented across various BenQ product lines, including monitors, projectors, large interactive displays, and smart lighting products. Sustainability efforts across the three stages of the packaging lifecycle are considered separately: reducing volume and weight during manufacturing and transportation stage, enabling reuse during the usage stage, and minimising plastic use during the recycling stage. Key measures include:

- Designing packaging materials to be reusable in order to extend its lifecycle
- Innovative product assembly and structure reduces the amount of packaging material and volume
- Using over 80% recycled paper for packaging cartons
- Using water-based ink for packaging print to reduce environmental impact
- Reducing the amount of ink used in B2B product packaging
- Utilising a sticker system that allows multiple models to share a common package, minimising resource waste
- Reducing plastic in product packaging, with the ultimate goal of achieving 100% paper-based packaging



In response to the increasingly harmful environmental impact of single-use plastics, BenQ has opted to replace plastic with paper and other eco-friendly materials. Starting in 2023, the Company introduced folded paper and molded pulp cushioning designs in monitor packaging to replace traditional expanded polystyrene (EPS) foam materials. Through rigorous drop tests, these packaging solutions have been proven to maintain protective performance while significantly reducing plastic usage. In 2025, 53% of new monitor models adopted fully paper-based cushioning materials. It is estimated that this proportion will reach 90% of new models by 2027.

PD2730S Fully Paper-Based Packaging Design



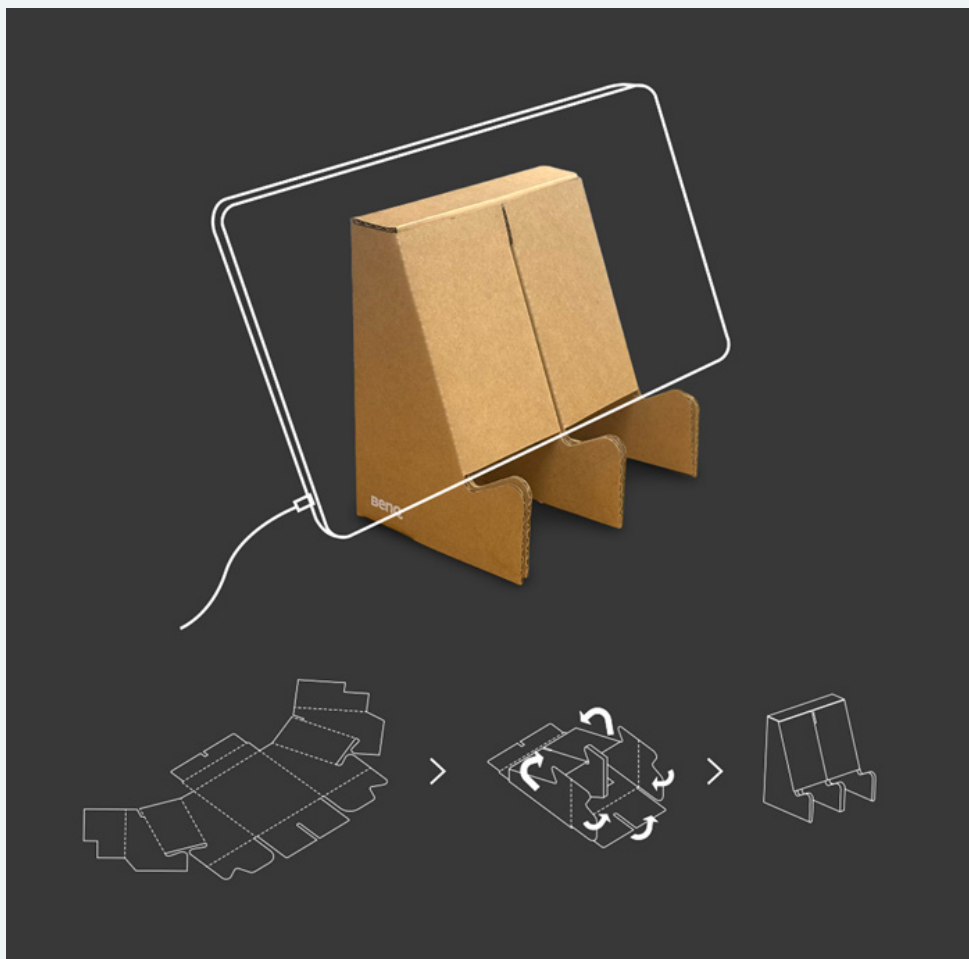
In the projector product line, BenQ began adopting paper-based cushioning designs in 2024 to replace traditional EPE foam materials. The Company has also set a packaging design target of reduced plastic usage, defined as plastic accounting for less than 10% of total packaging material weight. In 2025, 86% of new projector models met the reduced-plastic packaging standard. Looking ahead, BenQ aims to achieve 100% adoption across all new models.



[Case Study] MA Series Monitor Packaging Cushion Transformed into an Eco-Friendly Laptop Stand

As part of its sustainability transformation journey, BenQ is redefining the life cycle of product packaging. Through circular design thinking, the Company has transformed internal packaging cushioning materials—originally intended solely for product protection—into a laptop stand optimised for MacBook users.

This design not only reduces the carbon footprint associated with purchasing additional accessories, but also encourages user participation in low-carbon practices through an intuitive DIY structure. As a result, packaging waste is repurposed into a functional asset that combines minimalist aesthetics with practical value, achieving a win-win of product functionality and environmental co-existence.



7.2.3 Management of Hazardous Substances

BenQ complies with regulations governing specific chemical substances. All products are required to comply 100% with the internal control document: "Specifications for Restriction of Hazardous Substances in Green Products" (SUP-QM-07-02) – currently updated to version 17 – which covers RoHS and other statutorily or voluntarily controlled substances. BenQ also continuously monitors the European Chemicals Agency's annual updates to the REACH SVHC (Substances of Very High Concern) Candidate List, now on its 35th edition. All published substances are included in our control lists and we engage in two-way communication with suppliers through a systematic management mechanism to ensure compliance and restrict or eliminate substances that are carcinogenic, mutagenic or toxic to the human reproductive system.

For environment-impacting substances found in electronic products, BenQ continues to monitor international research and recommended control standards, such as those from the International Electronics Manufacturing Initiative (iNEMI), Greenpeace and EU initiatives. We have set the following control targets for environment-impacting substances:

- Mercury (Hg): Replace conventional CCFLs with energy-efficient, mercury-free LEDs
- Brominated flame retardants (BFR): Prohibited in any product with over 25 grams of plastic casing
- Polyvinyl chloride (PVC): Prohibited in packaging materials and mechanical components of all products
- Phthalates: Prohibited in all products



7.3 Circular Economy

Since the Industrial Revolution, the global economy has followed a linear model, continually increasing demand for natural resources. While driving economic growth, this model has placed significant pressure on the environment and ecosystems. Under this model, the Earth's finite resources are rapidly depleted, and carbon emissions remain high. To move towards net-zero emissions, we must fundamentally rethink how products are made and used.

In 1966, the American economist K. E. Boulding compared the Earth to a lone spaceship in his paper "The Economics of the Coming Spaceship Earth", noting that it does not possess an unlimited reservoir of resources. When resources cannot be obtained externally, humanity must return to its place within the cycle of the ecosystem and sustain itself through continuous internal resource circulation in order to extend its survival. This passage, regarded as one of the origins of the circular economy concept, carries particular warning and inspirational significance today, as humanity faces critical choices.

The circular economy introduces a new framework for economic activity - decoupling growth from resource consumption. Through product designs and business models, we adopt a "make-use-recycle" approach that reduces the extraction of virgin materials and maximises the retainment of the value of products and materials. This approach conserves significant amounts of resources and energy, and enables the development of new business models based on resource recirculation - making it a critical strategy for companies pursuing sustainable development.

As a global technology company, BenQ recognised its responsibility and continued to advance towards a Circular Economy model, joining forces with supplier, customers, and other partners to continuously improve through innovation and collaboration and to achieve a net-zero emissions target.

BenQ Circular Economy Policy

BenQ recognises that the circular economy is essential to both environmental sustainability and long-term corporate development. The Company is therefore committed to gradually transitioning from a linear economic model to a more circular approach, with focus on the following key directions:

- Increase the use of recycled materials in products without compromising quality, thereby reducing the consumption of virgin resources.
- Apply design thinking from the earliest stages to maximise the value retention of products and materials across the entire product life cycle.
- Increase the adoption of renewable energy sources.
- Continuously explore circular economy practices that are compatible with the BenQ's business models.
- Strengthen supply chain management mechanisms and collaborate with suppliers to achieve shared sustainability goals.

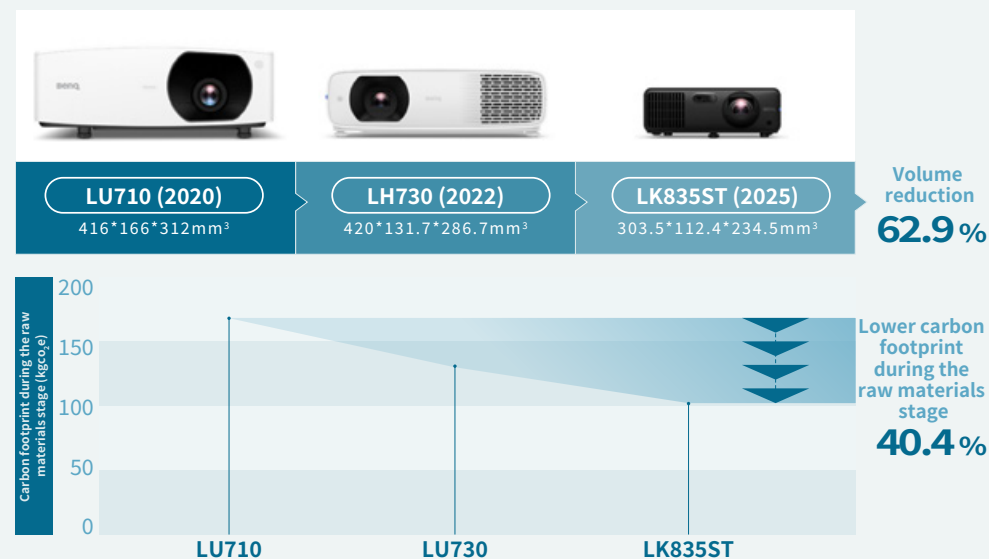
7.3.1 Lightweight Design for Products

Lightweight (reduction) design is a key principle in BenQ's green product design. It not only reduces the consumption of Earth's resources at the source but also helps lower carbon emissions across the entire product lifecycle.

Starting from the end of 2024, BenQ began promoting lightweight plastic housing designs for next-generation monitors. Thickness reduction targets were defined according to different screen sizes, and the design was progressively implemented in new models. In 2025, approximately 82% of new monitor models adopted the lightweight housing design. As a result, the average casing weight was reduced by 14.41%. Based on global sales of these models in 2025, this initiative led to an estimated reduction of approximately 4.2 metric tons of material consumption.

Meanwhile, BenQ's large commercial display product line also reduced the weight of the RM/RP Series. On average, 2024 models are approximately 5.9% lighter than the previous generation. Based on the 2025 sales volume, this translates to a total material reduction of around 95.4 metric tons.

BenQ has long prioritised volume reduction as a key goal in product lightweighting design. For models with the same 4000-lumen specification, the 2025 model LH835ST has a 62.9% smaller volume compared to the 2020 model LU710. As a result of reduced material consumption, the carbon footprint at the raw materials stage has also been lowered by 40.4%. Using the LU710's raw material stage carbon footprint as the baseline, it is estimated that the 4,000-lumen laser projectors sold globally by BenQ in 2025 could reduce approximately 952.37 metric tons of CO₂e-equivalent emissions.





7.3.2 Use of Recycled Materials

BenQ actively incorporates recycled materials into its products, aligning with circular economy principles. In 2025, BenQ’s global products, including packaging, consumed a total of 24,277.66 metric tons of materials, of which 7,517.49 metric tons were recycled materials. Recycled materials accounted for approximately 31.0% by weight, representing an increase of 2.5 percentage points from 28.5% in 2024. Moving forward, BenQ will continue to increase the proportion of recycled materials in its products, with a target of reaching 40% by 2030.

Historical Global Product Material Use (Unit: metric tons)

Item		2024		2025	
Material Use (Including Packaging)	Plastic	2,414.96	22,257.06	2,504.64	24,277.66
	Metal	5,346.93		5,723.05	
	Paper	14,495.17		6,868.78	
	Other			9,181.19	
Recycled Material Use (Including Packaging)	Recycled Plastic	1,307.23	6,345.34	1,470.65	7,517.49
	Recycled steel	45.63		59.96	
	Recycled aluminium	31.73		51.04	
	Recycled paper	4,960.75		5,935.85	
Percentage of Recycled Materials by Weight		28.5%		31.0%	

(Note) Percentage of recycled materials by weight = total recycled material use (including packaging) / total material use (including packaging).

Recycled Plastic

Plastic is one of the primary materials used in BenQ products. Since 2010, BenQ has consistently incorporated post-consumer recycled (PCR) plastics into its products. In 2025, products of BenQ used a total of 2,504.64 metric tons of plastic, including 1,470.65 metric tons of post-consumer recycled (PCR) plastic. The share of recycled plastic reached 58.7%, significantly reducing environmental impact and resource waste. This initiative is estimated to reduce approximately 5,897.31 metric tons of CO₂-equivalent emissions.

Starting in 2023, BenQ’s monitors began adopting ABS casings made with 85% PCR plastic. By the end of 2025, nearly 94% of models had adopted this material, with full implementation across all models expected by 2026. Due to specific product characteristics, BenQ projectors currently use plastic casing containing 50% PCR content. By the end of 2025, 64% of projector models had adopted this material, and the adoption rate is expected to increase further in the future.

Recycled Metal

The metals primarily used in BenQ products are steel and aluminium. In 2025, BenQ used 59.96 metric tons of recycled steel and 51.04 metric tons of recycled aluminium. This effort is estimated to reduce approximately 454.68 metric tons of CO₂-equivalent emissions.

Current monitor models have begun using steel with over 10% recycled content and aluminium alloy with over 90% recycled content. By the end of 2025, approximately 88% of models had adopted the recycled aluminium alloy and 65% had adopted recycled steel. Full adoption across all models is projected by 2027.

7.3.3 Product End-of-life Disposal

In line with the spirit of Extended Producer Responsibility, BenQ is committed to considering the recyclability and disassemblability of products at the end-of-life treatment stage from the design stage. At the same time, the Company complies with the laws and regulations of each country and actively works with local recycling systems in major sales regions worldwide to provide convenient recycling services for consumers. BenQ also continues to increase the recycling rate to ensure that end-of-life products and packaging are properly treated.

BenQ currently provides recycling services in regions including Europe, North America and Taiwan. For detailed information on recycling channels, please refer to [BenQ’s global recycling information webpage](#). In 2025, BenQ recycled a total of 1,344.81 metric tons of end-of-life products worldwide, excluding packaging, accounting for approximately 9.01% of the total weight of products sold globally during the year, excluding packaging. Looking ahead, BenQ will continue to increase the global recycling rate of end-of-life products, with the goal of reaching 15% by 2030.

Historical Global End-of-life Product Recycling Statistics (Unit: metric tons)

Item	2024	2025
Total Weight of Products Sold Globally (excluding packaging)	15,813.90	14,933.94
Total Weight of End-of-life Products Recycled Globally (excluding packaging)	1,194.10	1,344.81
End-of-life Product Recycling Rate	7.55%	9.01%

(Note) End-of-life product recycling rate = total weight of end-of-life products recycled globally in the year (excluding packaging) / total weight of products sold globally in the year (excluding packaging).



BenQ Global Recycling Information Page

To ensure the recyclability of products at the end-of-life treatment stage, products sold by BenQ comply with the EU Waste Electrical and Electronic Equipment Directive (WEEE). The combined recycling rate and reuse rate of product materials and components, as well as the recovery rate, all exceed 80%.

7.4 Environmental Labelling

7.4.1 Energy Labels

Energy-Saving Design Principles

Because electronic products consume most energy during their usage stage, BenQ products are designed with the following energy-saving design principles in mind:

- Power saving mode or high conversion efficiency parts
- High luminous efficiency and low-power LED panels
- Automatic adjustment of backlight brightness with ambient light sensors
- Power saving mode when there is no image; power off mode a few minutes after that
- Peripheral devices automatically enter standby mode when there is no image
- Burst mode when PWM enters power off mode to reduce standby loss
- OSD timer to remind users to take a break to reduce power consumption

International Energy Standards and Norms

BenQ displays are designed to meet Energy Star’s updated version 8.0 energy requirements for standby and off modes. All external power supplies (adapters) meet the US Department of Energy’s latest Tier VI energy efficiency requirements.

7.4.2 Green Labels

Only about 20-30% of advanced products in the market can meet green product specifications as defined by green labels. In addition to actively incorporating green design concepts such as energy conservation, carbon reduction, low environmental impact, and environmentally friendly materials, BenQ also seeks certification for key models through applications for green environmental labels to ensure compliance with the latest green product specifications. BenQ products have obtained various energy and eco-friendly labels worldwide, including the U.S.’s EnergyStar and EPEAT, Sweden’s TCO, and Taiwan’s Green Mark (TGM).

Number of Products with Energy and Eco-friendly Labels in 2025

			
USA ENERGY STAR	USA EPEAT	Sweden TCO	Taiwan Green Mark (TGM)
441	93	40	77



8 Sustainable Supply Chain

8.1 Sustainable Procurement
Policy

8.2 Sustainable Operation of
Suppliers

8.3 Conflict Minerals
Management

8.4 Supplier Performance
Evaluation

8.5 QBR Policy Communication
Items

8.6 Sustainable Development of
BenQ's Transportation



Governance Structure and Management Approach

BenQ regards sustainable supply chain management as a critical component of its corporate sustainability governance and risk management framework. It is fully integrated into the Company’s overall operational decision-making process and internal control system. Policies, key risks, and annual implementation outcomes related to the supply chain are regularly consolidated by management and reported to sustainability governance-related meetings. This ensures that, while pursuing business growth, the Company continues to uphold environmental protection, human rights, and business integrity.

2025 Results

Item
1. Completed RBA on-site audits for five Tier 1 suppliers.
2. Percentage of local and regional procurement amount: 37%.

2026 Targets

Item
1. RBA on-site audits of Tier 1 suppliers: Complete audits for more than 25% of suppliers.
2. Supplier sustainability risk assessment questionnaire and mechanism for tracking non-conformities of high-risk suppliers: Achieve 100% completion.

Medium- and Long-term Targets

Item
1. Increase the percentage of local and regional procurement amount to more than 50% by 2028.
2. Using 2021 as the base year, reduce carbon emissions from key Tier 1 suppliers by 30% by 2030. ^(Note)

(Note) The statistical scope covers suppliers’ Scope 1 and Scope 2 emissions.





8.1 Sustainable Procurement Policy

BenQ Corporation is committed to establishing a highly resilient, transparent, and responsible global supply chain. By formulating and promoting sustainable procurement policies, we ensure that supply chain partners adhere to international sustainability standards and the Code of Conduct, working together to implement environment protection, social responsibility, and corporate governance, thereby creating long-term sustainable influence across the industry chain.

8.2 Sustainable Operation of Suppliers

8.2.1 Screening of New Suppliers

Within BenQ’s supply chain system, all existing suppliers worldwide have completed the signing of the “Suppliers’ Code of Conduct for Sustainability”. For new suppliers introduced each year, BenQ also continues to require them to complete signing and make commitments at the initial stage of cooperation, ensuring that supply chain partners fully comply with the Company’s sustainability policies and standards.

The Code covers five core areas: labour rights, occupational health and safety, environmental protection, business ethics, and management systems. It requires suppliers to protect employees’ fundamental human rights, provide a safe and healthy working environment, implement environmental management and pollution prevention, uphold integrity management and anti-corruption principles, and establish sound internal management and supervision mechanisms. Through institutionalised management and continuous communication and cooperation, BenQ works with its suppliers to jointly enhance the sustainability performance and risk management capabilities of the overall supply chain.

In addition, starting from 2026, BenQ formally incorporated ESG-related clauses into the new version of its purchase orders, clearly requiring suppliers to comply with requirements relating to environmental protection, social responsibility and corporate governance during their operations, and incorporating such requirements into performance evaluation and audit mechanisms. Looking ahead, BenQ will continue to promote suppliers’ ongoing improvement through assessments, audits and guidance, strengthen the transparency and resilience of the supply chain, and achieve the goal of co-creating long-term sustainable value with its partners.

New Supplier Document Signing Completion Rate

	2023	2024	2025
Suppliers’ Code of Conduct for Sustainability Signing Rate	100%	100%	100%

BenQ adopts a rigorous approach to supplier selection, implementing strict requirements for both documentation and onsite audits. Suppliers must comply with international certification standards such as ISO 9001:2015 and provide relevant certificates as well as conflict minerals survey results. Through these measures, we aim to jointly fulfil corporate social responsibility with our suppliers and establish stable, long-term partnerships. BenQ defines its suppliers as follows:

Tier 1 Suppliers: Suppliers that provide outsourced manufacturing services for products sold by the Company.

Critical Tier 1 Suppliers: Tier 1 suppliers that meet any of the following criteria: (1) suppliers whose cumulative procurement amount accounts for the top 80% or more; (2) suppliers with irreplaceability; or (3) suppliers with technological leadership.





8.2.2 BenQ Supplier Management System and Processes

BenQ adopts an operating model of “global decision-making by the Operational Headquarters and local execution by regional sales and marketing centres”. Supply chain management, procurement strategies, supplier management systems and major procurement decisions are centrally planned and managed by the Operational Headquarters, which establishes globally consistent management standards and operating procedures. Regional sales and marketing centres focus on localised operations, including market development, brand management, sales promotion and customer service. Through this management structure, BenQ continues to strengthen the effectiveness of its supply chain management and risk control capabilities, thereby enhancing overall operational resilience and sustainable competitiveness.

Potential suppliers seeking to be included in BenQ’s approved Qualified Vendor List (QVL) are required to actively cooperate with social responsibility, environmental safety and health, and ESG-related audits and document reviews. Therefore, whether they are prospective new suppliers or existing partner suppliers, all suppliers must complete 100% of the relevant document reviews, signing and follow-up through BenQ’s proactive guidance and communication before they may continue to maintain their qualified supplier status.

During the supplier screening and evaluation phase, BenQ conducts documentation and on-site audits in parallel to assess supplier risks in the environment, society and governance areas. In addition to complying with ISO 9001:2015 and other international management system standards, the supplier must also provide conflict minerals survey results and related declaration documents in accordance with company specifications, in order to ensure compliance with the basic requirements for responsible procurement, human rights protection, and legal compliance. When conducting supplier screening, sustainability indicators relating to social and environmental aspects, such as third-party audit ratings, including RBA ratings, renewable energy targets and performance, and greenhouse gas reduction targets and performance, are included as evaluation items.

In terms of systems and processes, a QVL management mechanism was established, and audits and document reviews related to social responsibility, environment, safety, and health were incorporated as mandatory prerequisites for supplier onboarding. Both new and existing supplier entities are required to have completed 100% of the relevant document submission, review, signing, and tracking processes before they may be included on, or remain listed on, the QVL.

BenQ is committed to establishing a long-term collaboration model with suppliers, growing together with them, and formulating targets that are to be completed in steps according to plan in order to improve upon our sustainable supply chain.





8.2.3 Document Review

New suppliers are required to provide relevant certificates, including ISO 9001:2015 (mandatory), ISO 14001:2015, ISO 45001:2018, SA8000, ESG reports, ISO 14064-1:2018 and ISO 50001:2018.

Quality Management	ISO 9001:2015
Environmental Sustainability/ Occupational Health and Safety Management	ISO 14001:2015
	ISO 14064-1:2018
	ISO 45001:2018
Social Accountability	SA8000
Energy Management	ISO 50001:2018

Tier 1 Supplier Certification Rate

Certification	ISO 9001:2015	ISO 14001:2015	ISO 14064-1:2018	ISO 45001:2018	SA8000	ISO 50001:2018
Tier 1 Supplier Certification Rate	100%	90%	16%	48%	26%	35%

- All new suppliers are required to sign the Code of Conduct for Sustainability. The code covers standards related to social responsibility and environmental health and safety, ensuring supplier operations comply with applicable laws on labour health and safety, environmental protection, and business ethics.

8.2.4 On-site Audits

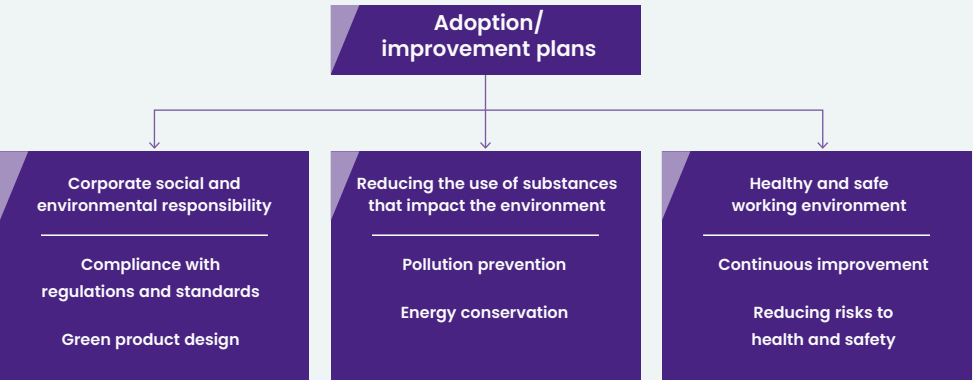
During audits at suppliers’ locations, our Quality Management Department assesses the supplier site through a Supplier System Audit (SSA), which covers: whether or not the operating environment is maintained in optimum 6S (5S+SAFETY) conditions; whether or not the stocked listed substances (hazardous, volatile, corrosive, toxic, etc.) are properly defined and controlled to prevent quality changes and safety concerns; whether crisis management procedures (power outages, earthquakes, fires, personal injury, etc.) and safety facilities are in place; whether or not flammable, corrosive and toxic materials are separately and properly stored; whether or not there are emergency response plans (facilities and measures) in place in the event of emergencies, such as fires and floods. If suppliers fail the on-site audit, they will not be able to enter BenQ’s Qualified Vendor List. In other words, all new suppliers have met all of the aforementioned requirements of the audit.

Even after their selection as Qualified Vendors, BenQ’s Quality Management and Product Certification Department will regulate the quality of the suppliers’ finished products through Requests For Quotation (RFQs) and applying such criteria as product specifications, cost, handover, service, etc., before moving on to collaboration and discussion on mass production and mass supply. RoHS, REACH, WEEE, ErP or related energy saving and safety regulations, conflict minerals, and electromagnetic compatibility, etc., that apply to the products are explicitly stipulated in the RFQs. If a supplier fails to meet these requirements, it will not be qualified to bid.

Since 2025, BenQ has continued to deepen the sustainability management of its global supply chain by gradually promoting supplier sustainability education and training, as well as on-site audit mechanisms, while strengthening on-site visits and management measures for critical suppliers. In 2025, BenQ completed on-site audits of five critical suppliers. The audit scope covered labour and human rights, occupational safety, environmental management, and operational compliance. The audit items included spot checks of employee attendance records, verification of licences for special operations, compliance with labour hours and wages, energy use and carbon emissions management, waste treatment, and pollution prevention measures, in order to gain a comprehensive understanding of suppliers’ ESG practices across various dimensions.

For deficiencies or areas for improvement identified during the audit process, BenQ requires suppliers to propose specific improvement plans and complete corrective actions and responses within the prescribed timeframe, ensuring that relevant risks are effectively controlled and continuous improvement is promoted. Through an ESG-oriented procurement and audit system, BenQ is committed to achieving the following objectives:

1. Reducing potential environmental and human rights risks in the supply chain
2. Strengthening the transparency and traceability of carbon emissions-related data
3. Enhancing the sustainability management capabilities and resilience of the overall supply chain





8.2.5 Risk Management

Risk Management Strategy

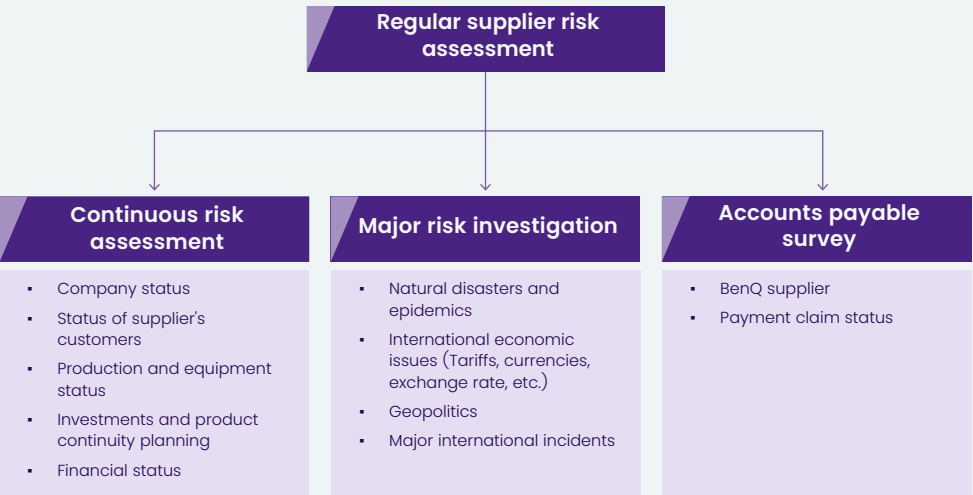
To minimise the impact of supply chain disruptions on operations, BenQ’s risk management strategy for our supply chain is as follows:

- We maintain at least two active vendors, with the exception of suppliers with monopolies and those with singular, exclusive technologies. If one supplier discontinues provision of goods or services, the other supplier can be called upon immediately to ensure uninterrupted service.
- For new suppliers, we engage in development, validation, and process establishment to ensure that alternative qualified suppliers can be called upon quickly if current suppliers are unable to continue providing services.
- BenQ conducts comprehensive risk assessments of current qualified suppliers and closely monitors their operational status and financial health through regular and ad hoc reviews. We pay particular attention to high-risk suppliers, identifying and addressing potential risks in a timely manner to prevent situations such as unexpected supplier bankruptcies or disputes, which could negatively impact business operations.
- In response to major risk events (e.g., geopolitical shifts, exchange rate fluctuations, economic crises), we conduct comprehensive risk assessments and evaluations – especially for high-risk regions – to assess the adaptability of local suppliers and provide appropriate guidance, ensuring supply chain stability and minimising adverse impacts on operations and stakeholders.

Critical impacts and risks/opportunities

Critical impact	Risk	Opportunity
Wars	1. Delays in transportation lead to delayed deliveries, impacting the supply chain 2. Increases in freight rates	1. Preparing material in advance 2. Keeping up with market trends 3. Establishing a safety stock mechanism
Tariffs	1. Increased costs lead to higher end-product prices and ultimately inflation 2. Decrease in market share	1. Adjustment to the distribution of overseas fabs 2. Keeping up with market trends 3. Adjustment of procurement sources

8.2.6 Supplier Risk Assessment



BenQ prevents potential and unknown operational risks through its regular supplier risk assessment mechanism.

1. Business continuity risk assessments are discussed at regular procurement meetings, covering matters such as supplier delivery status, including material shortages, factory relocation, organisational changes and other relevant issues.
2. Major risks are investigated immediately after the occurrence of the risk, such as: U.S. tariffs, geopolitics, earthquakes, etc.
3. The Finance Department conducts investigations on accounts payable and look into the status of payments to suppliers at the end of each month when the accounts are settled.



8.2.7 Supply Chain Overview

As a brand company operating across diverse industries, BenQ has established partnerships with approximately 31 major suppliers worldwide, including 28 contract manufacturers and 3 key component suppliers, with supply chain partners primarily located in Asia. Due to our strong emphasis on product quality, brand reputation, and responsibilities towards stakeholders, BenQ has incorporated sustainable procurement and responsible supply chain management into our overall operational and procurement governance framework, regarding them as integral components of corporate sustainability and risk management.

In line with the principles of procurement practices under the GRI Standards, and while balancing quality and cost-effectiveness, BenQ prioritises evaluating and promoting local procurement strategies in order to enhance supply chain stability and shorten the transportation distances of raw materials and products, thereby reducing energy consumption and greenhouse gas emissions arising from long-distance transportation. By increasing the proportion of local procurement, BenQ strengthens supply chain responsiveness and operational resilience, while reducing the risk of transportation disruptions and supporting the development of local industries and economies.

BenQ has established a systematic supplier management and due diligence mechanism. During supplier onboarding, selection, evaluation, and cooperation, the Company continuously monitors the potential environmental and social impacts arising from the supply chain through supply chain risk identification, risk-based classification management, and performance evaluation, while working collaboratively with supply chain partners to drive improvements and enhance the overall sustainability resilience of the supply chain.

1. During the supplier onboarding stage, qualification reviews and sustainability questionnaires are used to assess suppliers’ fundamental capabilities in areas such as regulatory compliance, human rights and labour practices, environmental management, occupational health and safety, and business ethics.
2. During the supply chain risk identification and classification management stage, supplier risk assessments are conducted based on geographical location, industry characteristics, and operational risks. High-risk suppliers are prioritised for audits, communication, and improvement follow-up actions in order to mitigate potential environmental and social impacts.
3. During the performance evaluation stage, technical capabilities, quality, service, delivery, cost and sustainability performance, such as RBA ratings, renewable energy percentage and greenhouse gas reduction, are incorporated into the supplier evaluation mechanism, with improvement results continuously tracked. Suppliers that fail to meet requirements and do not make improvements will be handled in accordance with the management mechanism. In 2025, among BenQ’s global critical Tier 1 suppliers subject to RBA audits, the non-conformity rate for other non-conformity items was 3.74%, and 100% of these items were subsequently corrected and improved.

Historical Percentage of BenQ’s Local Procurement Amount

	2023	2024	2025
Percentage of Procurement Amount on Local Suppliers	17%	25%	37%

2025 RBA Survey of Global Tier 1 Suppliers

Global Tier 1 Supplier RBA Survey	Whether the Company is an RBA Member	Whether the Factory Has Undergone a Third-party Audit	Whether the Factory Provides an RBA Audit Report
Y	8%	68%	56%
N	92%	32%	44%

2025 RBA Audit Deficiencies and Improvements for Global Critical Tier 1 Suppliers

Deficiency Type	(1) Non-conformance Rate	(2) Corrective Action Rate
(a) Priority Non-conformance	0%	0%
(b) Other Non-conformance	3.74%	100%



8.3 Conflict Minerals Management

In 2010, the United States passed the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act). Section 1502 of the Act requires companies to disclose the sources of minerals such as tantalum, tin, tungsten and gold used in their products, in order to avoid involvement in illegal mining activities, including forced labour and child labour, in the Democratic Republic of the Congo and its adjoining countries. The Responsible Minerals Initiative (RMI) has also pointed out that local rebel groups obtain weapons through the illegal mining and sale of minerals such as tantalum, tin, tungsten, gold and cobalt, resulting in regional conflicts. Among these minerals, tantalum, tin, tungsten and gold are key materials for electronic products, while cobalt is an important raw material for batteries. The aforementioned illegally obtained minerals are collectively referred to as "Conflict Minerals".

8.3.1 Conflict Minerals Management Policy

BenQ supports the international society's boycott of conflict minerals¹ and works with suppliers to conduct investigations on conflict minerals² to prevent the direct or indirect procurement of conflict minerals from armed groups in the Democratic Republic of the Congo and its adjoining countries³ in order to ensure that our procurement of materials are in line with the principles of social and environmental responsibility. In addition, BenQ has taken the initiative to join the [Responsible Minerals Initiative \(RMI\)](#) as a member and to provide suppliers⁴ with the latest information on qualified smelters and sources of procurement in order to ensure that our qualified smelter conversion programme is implemented, and that our goal of 100% procurement of tantalum, tin, tungsten, gold, and cobalt from qualified smelters is maintained and achieved.

(Note)

1. DRC is currently facing the deadliest conflicts the country has seen since World War II, and that the main cause of the conflicts is the electronics industry's demand for the substantial deposits of metal in the eastern region of the DRC. If companies producing electronics use metals sourced from conflict mines in the eastern region of the DRC, it would amount to contributing to these conflicts.
2. Conflict minerals: This refers to tantalum, tin, tungsten, gold, and cobalt.
3. Adjoining countries: This refers to countries adjacent to the Democratic Republic of the Congo, namely Angola, Burundi, the Central African Republic, the Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda and Zambia.
4. Qualified smelters: Please refer to the [Conflict-Free Smelter Programme \(CFSP\) website](#) for the most up-to-date list of approved smelters.

8.3.2 Conflict Minerals Survey

Based on the survey results of the Responsible Minerals Initiative (RMI) and the Conflict-Affected and High-Risk Areas (CAHRAs) defined under the EU Conflict Minerals Regulation, which came into effect in 2021, BenQ conducted a supply chain survey in 2025 covering tantalum, tin, tungsten, gold and cobalt. The survey covered a total of 260 smelters.

In terms of the geographical distribution of the smelters, the majority were located in Asia (61.2%), followed by the Americas (16.9%), Europe (13.5%), Africa (7.3%) and Oceania (1.1%). Through comprehensive investigation and verification, all of the above smelters were confirmed to comply with relevant responsible minerals requirements, achieving 100% compliance.

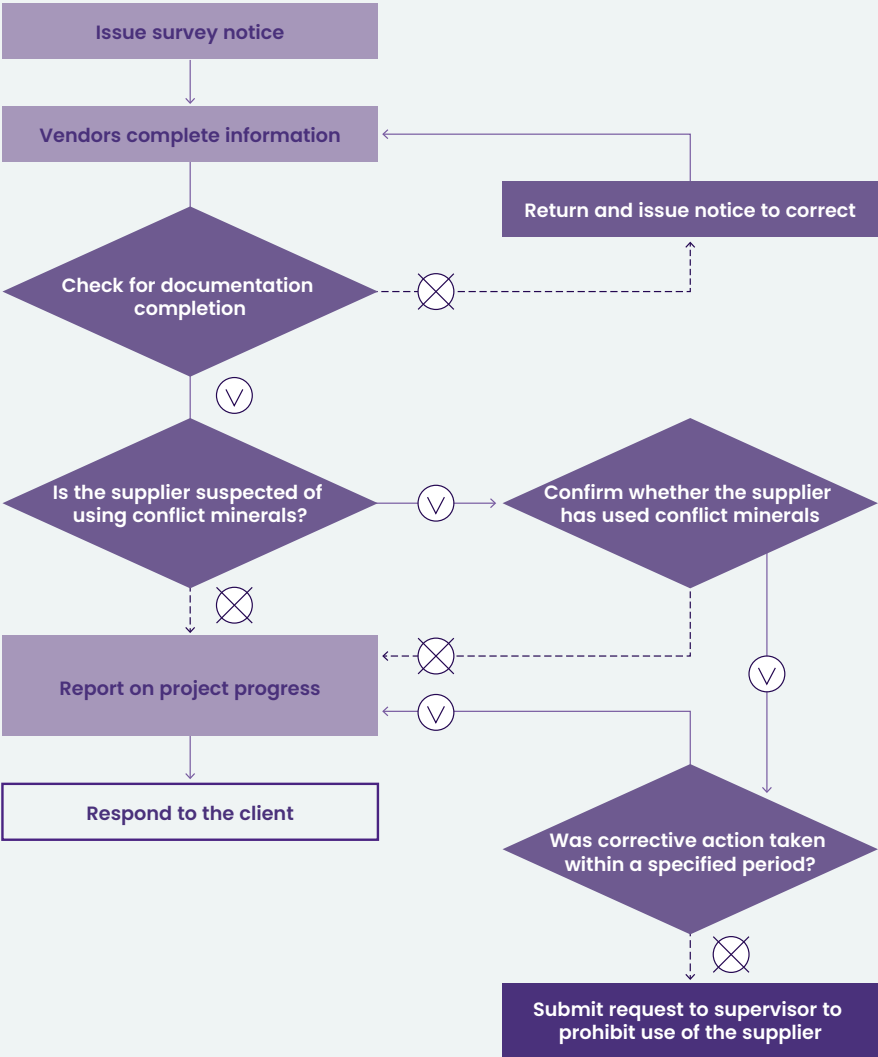
BenQ has established comprehensive internal management procedures. For suppliers identified as having potential risks during the review process, the relevant information is returned to the suppliers for confirmation and explanation. If it is confirmed that a supplier uses smelters that are not included on the Responsible Minerals Assurance Process (RMAP) list, the supplier is required to propose a specific implementation plan and is clearly informed of the relevant potential risks, in order to encourage the gradual adoption of supply sources that comply with international standards.

In addition, by requiring suppliers to sign the "Suppliers' Code of Conduct for Sustainability", BenQ ensures that their operations comply with relevant international standards, including the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, thereby further strengthening responsible procurement management and risk control mechanisms across the supply chain.





Conflict Minerals Survey Process





8.4 Supplier Performance Evaluation

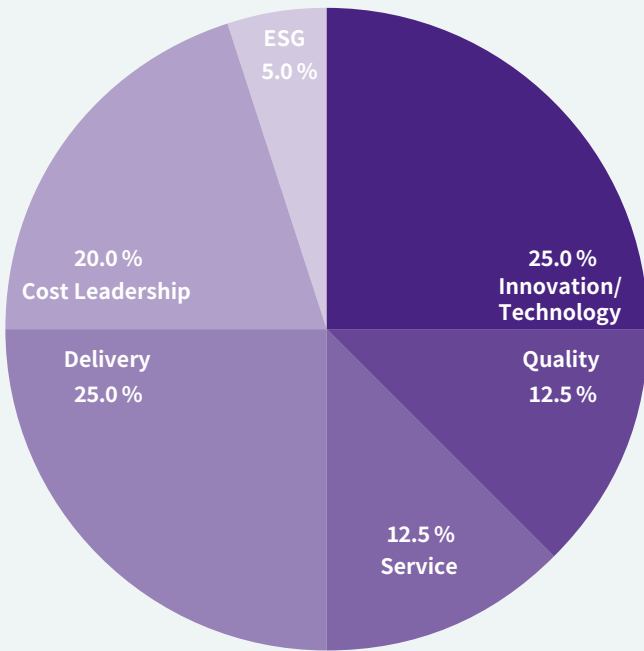
Depending on the operation status of each product, BenQ’s Strategic Procurement Department is responsible for holding a Quarterly Business Review (QBR) meetings with the business, product, technology, supply chain management, customer service, quality control and safety compliance departments and suppliers to review the performance in the current quarter and have the quarterly evaluation serve as the basis for the regular supplier evaluation.

Supplier performance evaluations are conducted based on six major evaluation indicators:

1. Innovation/Technology
2. Quality
3. Service
4. Delivery
5. Cost Leadership
6. ESG

In addition to performance evaluations, BenQ reviews the validity of suppliers’ ISO certifications during quarterly QBR meetings and has achieved 100% policy communication compliance. Starting in 2026, suppliers are also required to report on ESG-related topics at QBR meetings. Through collaborative partnerships, we aim to grow alongside our suppliers, achieve ESG sustainability goals and ensure adherence to the Responsible Business Alliance (RBA) Code of Conduct. If a supplier fails to meet corporate social responsibility requirements and causes significant adverse environmental or social impacts in its operating areas, or fails audits and assessments for two consecutive years, the Company shall require the supplier to establish a Corrective Action Plan (CAPA) and shall monitor its improvements. The Company reserves the right to suspend, terminate, or discontinue the business relationship in order to uphold responsible procurement management and sustainable development principles within the supply chain.

BenQ requires all suppliers to comply with the SA8000 standard, ISO certifications, and the RBA Code of Conduct, and to integrate these requirements into their corporate governance and sustainability strategies. Suppliers are also required to ensure that these standards and policies are promoted and implemented throughout their upstream supply chain.





8.5 QBR Policy Communication Items

8.5.1 Anti-Slavery and Human Trafficking Statement: Human Rights Policy

including the "Universal Declaration of Human Rights", the "United Nations Global Compact", the "United Nations Guiding Principles on Business and Human Rights", and the International Labour Organisation's "Declaration on Fundamental Principles and Rights at Work". BenQ has formulated its human rights policy in accordance with the relevant laws and regulations of the locations where it operates. Through a human rights management framework based on "protect, respect and remedy", the Company implements human rights protection and risk prevention mechanisms.

At the same time, BenQ also requires all suppliers and their upstream suppliers to follow standards consistent with those of the Company and jointly comply with relevant human rights requirements, in order to ensure that human rights management across the overall supply chain meets international expectations.

In practice, BenQ strictly prohibits the use of child labour and forced labour, and opposes all forms of human trafficking. The Company also promotes a diverse, equitable and inclusive (DEI) workplace environment, supports the development of women-owned businesses, and is committed to protecting the fundamental human rights and dignity of all employees.

In addition, BenQ voluntarily complies with the Responsible Business Alliance (RBA) Code of Conduct and requires suppliers and their upstream suppliers to jointly comply with relevant requirements, thereby continuously strengthening human rights protection and responsible business practices across the supply chain.

8.5.2 Company Trading Policy

BenQ is committed to conducting business with integrity and in strict compliance with international regulations. Under no circumstances will the Company engage in transactions with companies located in any sanctioned or embargoed countries or regions, including but not limited to those listed below, nor will it export products to such countries or regions.

Russia, Belarus, Iran, Cuba, North Korea, Sudan, Congo, Syria, Crimea, Luhansk, Donetsk, Iraq, Cambodia, Myanmar (Burma), Nicaragua, Venezuela, Afghanistan, the Central African Republic, the Turkish Republic of Northern Cyprus, Eritrea, Ethiopia, Haiti, Lebanon, Libya, Somalia, Zimbabwe

8.5.3 Import Ban on Russian Steel Products

The European Union has implemented an import ban on steel products from Russia.

1. The direct or indirect import of steel products originating in or exported from Russia is prohibited (Appendix XVII).
2. The direct or indirect purchase of steel products located in or originating from Russia is prohibited (Appendix XVII).
3. The transportation of steel products originating in or exported from Russia to any country is prohibited (Appendix XVII).
4. The use of Russian suppliers is prohibited.

(Per the International Trade Administration, Ministry of Economic Affairs)

8.5.4 Other Relevant Policies

In addition to the policies mentioned above, the following policies are also communicated during QBRs, and suppliers are requested to jointly comply with them:

- Principles for Ethical Corporate Management
- Climate Change Policy
- Water Resource Policy
- Circular Economy Policy
- Biodiversity Policy

Please refer to BenQ's official website at <https://www.benq.com/zh-tw/about-benq/csr.html> or to other relevant sections of this Report.



8.6 Sustainable Development of BenQ's Transportation

According to the latest research from the International Transportation Forum (ITF), freight transportation stemming from international trade accounts for more than 7% of global greenhouse gas emissions. As global trade continues to recover, this figure remains under increasing pressure to rise further. Within BenQ's supply chain system, transportation contractors are not only logistics service providers, but also "environmental stewards" in achieving our 2050 net zero emissions target. As a critical bridge for cross-border logistics and final customer delivery, the carbon efficiency of logistics contractors directly impacts the environmental value of our products.

In the process of selecting business partners, we prioritise companies certified under the ISO 14001:2015 Environmental Management System and assess whether suppliers publish ESG (Environmental, Social and Governance) reports during the vendor selection stage. At the same time, we actively promote the importance of low-carbon transportation throughout the tendering process in order to enhance environmental awareness across the supply chain.

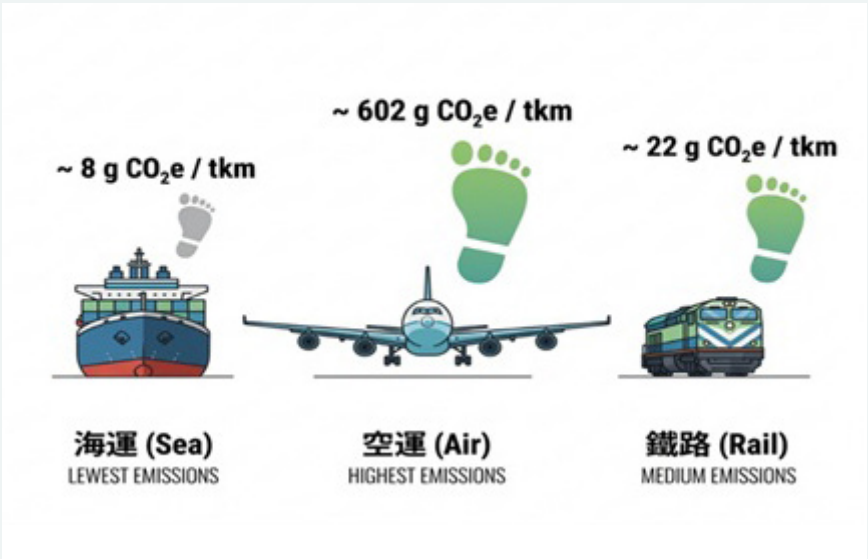
BenQ is committed to building a low-carbon supply chain and prioritises sea freight as the core mode of international transportation planning, as its carbon emission intensity per unit is significantly lower than that of air freight. In response to global climate action trends, we monitor and support the emission reduction pathway established by the International Maritime Organisation (IMO), including its targets of a 20% reduction in carbon emissions by 2030 and the achievement of net zero emissions by 2050. We also pay close attention to service options provided by transportation operators, such as the use of biofuels, in order to support the Company's future development requirements.

As illustrated by the data below, there are significant differences in carbon emission factors across air, sea and rail transport. To achieve an optimal balance between the time efficiency of air freight and the lower emissions of sea freight, the Company has introduced a "rail to replace air" solution, incorporating rail transportation into its diverse logistics portfolio. As this cross-border transportation mode involves transit through multiple countries, its application is subject to compliance with the Company's corporate governance standards and risk management considerations. Another alternative is sea-air multimodal transportation, which provides flexibility in supporting the Company's supply chain decarbonisation policy while responding to evolving market demand.

In addition to selecting different transportation modes to reduce carbon emissions, BenQ has also proactively implemented measures in product packaging to reduce waste and maximise container space utilisation. Pallet loading optimisation is incorporated at the early stages of product development. By improving loading efficiency and minimising unnecessary packaging space, the number of containers required can be reduced, thereby lowering the carbon footprint of logistics activities at source.

The Company closely monitors global decarbonisation trends within the transportation industry and supports the environmental initiatives promoted by the International Maritime Organisation (IMO) and the International Civil Aviation Organisation (ICAO). We continue to work with logistics partners to advance transport decarbonisation measures and progressively reduce Scope 3 transport emissions.

CARBON TRANSPORT



Note: The above figures are based on global average reference values under the GLEC Framework. Actual values may vary depending on vessel type, aircraft type, fuel type, and load factor.



9 Appendix

9.1 GRI Index

9.2 Sustainability Disclosure Topics & Accounting Metrics

9.3 Independent Assurance Opinion Statement

About the Report

About the Publication and the Compilation Principles of the Report

BenQ Corporation was founded in 1984. As of now, we are focusing on the operations of the BenQ brand around the world. To demonstrate its commitment to sustainable development, the Company previously published corporate social responsibility reports and has published sustainability reports since 2022. This is the Company's fourth Sustainability Report.

This report follows the GRI Sustainability Reporting Standards, identifying key issues related to environmental protection (E), social responsibility (S), and corporate governance (G) throughout the value chain. The Board of Directors has authorised the President to lead the ESG Promotion Team to pass resolutions on material topics, assess impacts, formulate management policies, examine target performance, communicate with stakeholders and respond to stakeholder expectations.

- The disclosure period for the information in this report is from 1 January 2025 to 31 December 2025, the same as that of the financial report.
- The previous report was published in August 2025. The current report is published in August 2026. The next report is expected to be published in August 2027, with subsequent reports to be issued annually.
- The Sustainability Report is available in Chinese and English, and can be downloaded from our official website.

Policy commitments

As an important member of the Qisda Group, BenQ follows the Qisda Group's management policy commitments on environmental protection, social responsibility, and corporate governance.

Official link to Qisda Group's Policies and Commitments: <https://esg.qisda.com/>





The Report's Boundaries and Scope

The organisational boundary of this report is defined according to the principles of consolidated financial statements. The reporting scope includes BenQ's Taiwan headquarters and its global operating locations, but does not include reinvestment businesses. If, in the report, the scope of disclosure for individual items of information differed from the boundary described above, the actual scope of application was clearly stated in those instances.

Information Category	Adhered Standards	External Assurance/Verification Institution
Sustainability Information	AA1000 Assurance Standard v3 Type 2 High-Level Assurance	British Standards Institution (BSI)
Financial Information	Annual Financial Report	KPMG
Environmental Information	ISO 14001:2015 Environmental Management System	Bureau Veritas Certification (Taiwan) Co., Ltd.
	ISO 14064-1:2018 Greenhouse gases	Bureau Veritas Certification (Taiwan) Co., Ltd.
Social Information	ISO 45001:2018 Occupational Health and Safety Management System	Bureau Veritas Certification (Taiwan) Co., Ltd.
	ISO 27001:2022 Information Security Management System	Bureau Veritas Certification (Taiwan) Co., Ltd.
Quality Management	ISO 13485:2016 Medical Device Quality Management System	SGS
	ISO 9001:2015 Quality Management System	Taiwan Testing and Certification Centre

The accountant and the assurance provider do not have any shareholding or managerial relationship with the Company; they are only entrusted with the external assurance or verification of the financial report and the sustainability report.

Contact Information

If you have any suggestions or questions about this report, please feel free to contact us:

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BenQ website: <https://www.benq.com/zh-tw/about-benq/sustainability.html>

Contact point: Raymond Hsu

Email: ESG@BenQ.com



9.1 GRI Index

BenQ has followed GRI Standards to report the information from the year 2025 (1 January 2025 to 31 December 2025) cited in the GRI Index. The following indicators have been verified by an external agency, and the detailed results are as shown on the independent assurance statement.

Used GRI 1: Foundation 2021

Applicable GRI Standard: None

GRI 2: General Disclosures 2021

GRI standard	GRI disclosure	Section, page number or description	Page
Organisational status and reporting practices			
2-1	Organisational details	Chapter 2 About BenQ	4
2-2	Entities included in the organisation's sustainability reporting	Chapter 2 About BenQ	4
2-3	Reporting period, frequency and contact point	Chapter 9. About the Report	145
2-4	Restatements of information	Combatting Climate Change - Climate Change Risk Management: Chapter 4 In the second half of 2025, BenQ conducted another global greenhouse gas inventory for 2024, expanded the inventory boundary from the Taiwan headquarters to a global scope, and updated BenQ's global energy consumption and greenhouse gas emissions for 2021-2024.4.2.2	27
2-5	External assurance/verification	Chapter 2 About BenQ 2.4.5 Monitoring and Control of Sustainability Issues Appendix, assurance statements/certificates	12
Activities and workers			
2-6	Activities, value chain and other business relationships	Chapter 2 About BenQ Chapter 8 Sustainable Supply Chain	4 133
2-7	Employees	Chapter 5 Social Responsibility 5.2.2 Hiring of Diverse Talents	44
2-8	Workers who are not employees	Chapter 5 Social Responsibility 5.2.2 Hiring of Diverse Talents	44
Governance			
2-9	Governance structure and composition	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10
2-10	Nomination and selection of the highest governance body	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10
2-11	Chair of the highest governance body	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10
2-12	Role of the highest governance body in overseeing the management of impacts	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10



GRI standard	GRI disclosure	Section, page number or description	Page
2-13	Delegation of responsibility for managing impacts	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10
2-14	Role of the highest governance body in sustainability reporting	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10
2-15	Conflicts of interest	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure Chapter 6 Corporate Governance 6.1 Ethical Corporate Management Best Practice Principles	10 99
2-16	Communication of critical concerns	Chapter 6 Corporate Governance 6.3 Oversight and Risk Management	102
2-17	Collective knowledge of the highest governance body	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10
2-18	Evaluation of the performance of the highest governance body	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10
2-19	Remuneration policies	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure	10
2-20	Process to determine remuneration	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure Chapter 5 Social Responsibility 5.3.1 Remuneration Management System	10 53
2-21	Annual total compensation ratio	Calculated in accordance with GRI 2-21: Ratio of the annual total compensation of the Company's highest-paid individual to the median annual total compensation of all other employees (excluding the highest-paid individual): 8.03 Ratio of the percentage increase in the annual total compensation of the Company's highest-paid individual to the median percentage increase in the average annual total compensation of all other employees (excluding the highest-paid individual): 6.15	
Strategies, Policies and Practices			
2-22	Statement on sustainable development strategy	Chapter 1 Our Commitment to Sustainability	2
2-23	Policy commitments	Chapter 3 Materiality Topic 3.3 Summary of Policy Commitments and Management Approaches for Material Topics Approach Chapter 4 Our Commitment to Climate Action Chapter 5 Social Responsibility 5.1 Human Rights Protection Chapter 6 Corporate Governance 6.1 Ethical Corporate Management Best Practice Principles Chapter 7 Product Innovation and Circular Economy Chapter 8 Sustainable Supply Chain	19 21 41 99 119 133
2-24	Embedding policy commitments	Chapter 3 Materiality Topic 3.3 Summary of Policy Commitments and Management Approaches for Material Topics Approach Chapter 4 Our Commitment to Climate Action Chapter 5 Social Responsibility Chapter 6 Governance Chapter 7 Product Innovation and Circular Economy Chapter 8 Sustainable Supply Chain	19 21 40 98 119 133



GRI standard	GRI disclosure	Section, page number or description	Page
2-25	Processes to remediate negative impacts	Chapter 5 Social Responsibility	40
		Chapter 6 Governance	98
		Chapter 8 Sustainable Supply Chain	133
2-26	Mechanisms for seeking advice and raising concerns	Chapter 5 Social Responsibility	40
		Chapter 6 Governance	98
		Chapter 8 Sustainable Supply Chain	133
2-27	Compliance with laws and regulations	Chapter 6 Corporate Governance6.2 Legal Compliance	101
2-28	Membership associations	Chapter 2 About BenQ	4
Stakeholder Engagement			
2-29	Approach to stakeholder engagement	Chapter 3 Material Topic	15
2-30	Collective bargaining agreements	Although the Company has not established a labour union and does not have a collective bargaining agreement, we hold regular meetings between the workers and the management and have transparent communication channels.	

GRI Material Topics

GRI standard	GRI disclosure	Section, page number or description	Page
GRI 3: Material Topics 2021			
3-1	Process to determine Material Topics	Chapter 3 Material Topic	15
3-2	List of Material Topics	Chapter 3 Material Topic	15
Material Topics: Greenhouse gases and climate change			
GRI 3: Material Topics 2021			
3-3	Management of Material Topics	Chapter 3 Material Topic	15
		Chapter 4 Our Commitment to Climate Action	21
GRI 302: Energy 2016			
302-1	Energy consumption within the organisation	Chapter 4 Our Commitment to Climate Action	21
302-2	Energy consumption outside of the organisation	Chapter 4 Our Commitment to Climate Action	21
302-3	Energy intensity	Chapter 4 Our Commitment to Climate Action	21



GRI standard	GRI disclosure	Section, page number or description	Page
302-4	Reduction of energy consumption	Chapter 4 Our Commitment to Climate Action	21
302-5	Reductions in energy requirements of products and services	Chapter 7 Product Innovation and Circular Economy; 7.2 Green Product Design and Packaging	126
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Chapter 4 Our Commitment to Climate Action	21
305-2	Energy indirect (Scope 2) GHG emissions	Chapter 4 Our Commitment to Climate Action	21
305-3	Other indirect (Scope 3) GHG emissions	Chapter 4 Our Commitment to Climate Action	21
305-4	GHG emissions intensity	Chapter 4 Our Commitment to Climate Action	21
305-5	Reduction of GHG emissions	Chapter 4 Our Commitment to Climate Action	21
305-6	Emissions of ozone-depleting substances (ODS)	Not applicable.	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Omitted in accordance with Requirement 6 of GRI 1, as the relevant information has not yet been fully measured.	
Material Topics: Employee welfare and care; talent cultivation, recognition, and retention			
GRI 3: Material Topics 2021			
3-3	Management of Material Topics	Chapter 3 Material Topic Chapter 5 Social Responsibility	15 40
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Chapter 5 Social Responsibility 5.2.3 New Employee Analysis 5.2.4 Employee Turnover Analysis	47 51
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chapter 5 Social Responsibility 5.3.2 Employee Care and Welfare Mechanisms	56
401-3	Parental leave	Chapter 5 Social Responsibility 5.3.3 Parental Leave Without Pay	58
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	Chapter 5 Social Responsibility 5.4 Learning and Development	62
404-2	Programs for upgrading employee skills and transition assistance programs	Chapter 5 Social Responsibility 5.4 Learning and Development	62



GRI standard	GRI disclosure	Section, page number or description	Page
404-3	Percentage of employees receiving regular performance and career development reviews	Chapter 5 Social Responsibility 5.4 Learning and Development	53
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Chapter 2 About BenQ 2.4 Board of Directors' Governance Structure Chapter 5 Social Responsibility 5.2.2 Hiring of Diverse Talents	10 44
405-2	Ratio of basic salary and remuneration of women to men	Chapter 5 Social Responsibility 5.3.1 Remuneration Management System	53
Material Topics: Sustainable supply chain management			
GRI 3: Material Topics 2021			
3-3	Management of Material Topics	Chapter 3 Material Topic Chapter 8 Sustainable Supply Chain	15 133
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	Chapter 8 Sustainable Supply Chain	133
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	Chapter 8 Sustainable Supply Chain	133
Material topic: Privacy of personal data, information security			
GRI 3: Material Topics 2021			
3-3	Management of Material Topics	Chapter 3 Material Topic Chapter 6 Corporate Governance 6.5 Information Security Chapter 6 Corporate Governance 6.6 Personal Data Privacy	15 104 110
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2025, there were no complaints from groups outside the Company, substantiated complaints from within the Company, or complaints from regulatory authorities. Therefore, there were no incidents of data leakage, data theft, or loss of customer data, meaning we achieved our goal of zero penalties for such cases.	
Material topic: Customers' interests and social responsibility			
GRI 3: Material Topics 2021			



GRI standard	GRI disclosure	Section, page number or description	Page
3-3	Management of Material Topics	Chapter 3 Material Topic	15
		Chapter 6 Corporate Governance 6.7 Sustainability-oriented Quality Control	111
		Chapter 6 Corporate Governance 6.8 Customer Service Quality Management	115
Material topic: Social welfare			
GRI 3: Material Topics 2021			
3-3	Management of Material Topics	Chapter 3 Material Topic	15
		Chapter 5 Social Responsibility 5.7 BenQ Foundation – Beauty of the Land and People	79
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	Chapter 5 Social Responsibility 5.7 BenQ Foundation – Beauty of the Land and People	79
	Significant indirect economic impacts	Chapter 5 Social Responsibility 5.7 BenQ Foundation – Beauty of the Land and People	79
Material topic: Risk management			
GRI 3: Material Topics 2021			
3-3	Management of Material Topics	Chapter 3 Material Topic	15
		Chapter 6 Corporate Governance 6.3 Oversight and Risk Management	102
Material topic: Innovative technology products and services			
GRI 3: Material Topics 2021			
3-3	Management of Material Topics	Chapter 3 Material Topic	15
		Chapter 7 Product Innovation and Circular Economy	119
Material topic: Human rights assessment, social diversity and inclusion			
GRI 3: Material Topics 2021			
3-3	Management of Material Topics	Chapter 3 Material Topic	15
		Chapter 5 Social Responsibility 5.1 Human Rights Protection	41



9.2 Sustainability Disclosure Topics & Accounting Metrics

Note: Standards for hardware in the technology and communication sector of the SASB indicators (Version 2023-12) were used.

Indicator code	Disclosure indicator	Content of 2025 disclosure	Page
Product safety			
TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	Chapter 6 Corporate Governance 6.7 Sustainability-oriented Quality Control	111
Employee diversity and inclusion			
TC-HW-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	Chapter 5 Social Responsibility 5.2.2 Hiring of Diverse Talents	44
Product lifecycle management			
TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	None this year.	
TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Chapter 7 Product Innovation and Circular Economy 7.4 Environmental Labelling	132
TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Chapter 7 Product Innovation and Circular Economy 7.4 Environmental Labelling	132
TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled	Chapter 7 Product Innovation and Circular Economy 7.3 Circular Economy	130
Supply chain management			
TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Statistics for the current year have yet to be compiled.	
TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances	Statistics for the current year have yet to be compiled.	
Materials sourcing			
TC-HW-430a.1	Description of the management of risks associated with the use of critical materials	Chapter 6 Corporate Governance 6.7 Sustainability-oriented Quality Control Chapter 8 Sustainable Supply Chain	111 133
Activity indicator			
TC-HW-000.A	Number of production units by product category	Chapter 2 About BenQ	4
TC-HW-000.B	Area of manufacturing facilities	Chapter 2 About BenQ	4
TC-HW-000.C	Percentage of production taking place in facilities owned by the Company	The Company is a brand, and does not have its own production facilities.	



9.3 Independent Assurance Opinion Statement



INDEPENDENT ASSURANCE OPINION STATEMENT

2025 BenQ Sustainability Report

The British Standards Institution is independent to BenQ Corporation (hereafter referred to as BenQ in this statement) and has no financial interest in the operation of BenQ other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of BenQ only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by BenQ. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to BenQ only.

Scope

The scope of engagement agreed upon with BenQ includes the followings:

1. The assurance scope is consistent with the description of 2025 BenQ Sustainability Report.
2. The evaluation of the nature and extent of the BenQ's adherence to AA1000 AccountAbility Principles (2018) and the reliability of specified sustainability performance information in this report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the 2025 BenQ Sustainability Report provides a fair view of the BenQ sustainability programmes and performances during 2025. The sustainability report subject to assurance is materially correct without voluntary omissions based upon testing within the limitations of the scope of the assurance, the information and data provided by the BenQ and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are correctly represented. The sustainability performance information disclosed in the report demonstrate BenQ's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that BenQ's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top-level review of issues raised by external parties that could be relevant to BenQ's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on BenQ's approach to stakeholder engagement. Moreover, we had sampled 1 external stakeholders to conduct interview.
- interview with 14 staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of materiality assessment process.
- review of key organizational developments.
- review of the extent and maturity of the relevant accounting systems for financial and non-financial reports.
- review of the findings of internal audits.
- the verification of performance data and claims made in the report through meeting with managers responsible for gathering data.
- review of the processes for gathering and ensuring the accuracy of data, followed data trails to initial aggregated source and checked sample data to greater depth during site visits.
- the consolidated financial data are based on audited financial data, we checked that this data was consistently reproduced.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and sustainability performance information as well as GRI Standards is set out below:

Inclusivity

In this report, it reflects that BenQ has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the BenQ's inclusivity issues and has demonstrated sustainable conduct supported by top management and implemented in all levels among organization.

Materiality

The BenQ publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of BenQ and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the BenQ's management and performance. In our professional opinion the report covers the BenQ's materiality assessment process and material issues.

Responsiveness

BenQ has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for the BenQ is developed and continually provides the opportunity to further enhance BenQ's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the BenQ's responsiveness issues.

Impact

BenQ has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. BenQ has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within an organization. In our professional opinion the report covers the BenQ's impact issues.

Performance information

Based on our work described in this statement and with no conflict of interest with the BenQ in relation to providing the assurance of ESG performance information, which has been assured, specified sustainability performance information such as GRI Standards disclosures disclosed in this report, BenQ and BSI have agreed upon to include in the scope. In our view, the data and information contained within 2025 BenQ Sustainability Report are reliable.

GRI Sustainability Reporting Standards (GRI Standards)

BenQ provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, including the disclosures of applicable economic, environmental, and social information, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the BenQ's sustainability topics.

Assurance level

The high level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

This sustainability report is the responsibility of the BenQ's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:


Joe Hsieh, Managing Director Northeast Asia, APAC Assurance



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2025 BenQ Sustainability Report