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# Appendix

# **Appendix A : GRI Content Index**

Activities, value chain

and other business

Workers who are not

relationships

Employees

employees

2-6

2-7

2-8

Statement of	use Standards (20	The 2021 ASUS Sustainability Report complies with the requirements of new GRI Standards (2022). The scope of data and information disclosed is January 1 to December 31, 2022.				
GRI 1 used	GRI 1: Founda	ation 2021				
Applicable GF Standard(s)	No applicable	No applicable GRI Sector Standard(s)				
GRI 2						
GRI Content Index	Disclosure	Disclosure Section or Description	Ommission	Page Number(s		
Organization	and reporting					
2-1	Organizational dataila	Sustainability Management		1-1		
2-1	Organizational details	2022 Annual Report		164-166		
2-2	Entities included in the organization's sustainability reporting	About This Report		I		
2-3	Reporting period, frequency and contact point	About This Report		I		
2-4	Restatements of information	No significant Change				
2.5	External assurance	About This Report		I		
2-5	External assurance	Appendix D		D-1		

Sustainability Management

Responsible Manufacturing

LOHAS Workplace :

LOHAS Workplace :

Structure of Manpower

Structure of Manpower

Govern	lance		
2-9	Governance structure and composition	Sustainability Management : Management Organization 2022 Annual Report	1-4 36-37
2-10	Nomination and selection of the highest governance body	Sustainability Management : Corporate Governance	1-4
2-11	Chair of the highest governance body	Sustainability Management : Corporate Governance	1-4
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Management : Sustainability Governance	1-7
2-13	Delegation of responsibility for managing impacts	Sustainability Management : Sustainability Governance	1-7
2-14	Role of the highest governance body in sustainability reporting	Sustainability Management : Sustainability Governance	1-7
2-15	Conflicts of interest	Sustainability Management : Sustainability Governance	1-4
2-16	Communication of critical concerns	Sustainability Management : Corporate Governance Where a negative impact affects stakeholders, the unit shall report the cause and methods for addressing the issue to the Board of Directors. There was no such incident in 2022.	
2-17	Collective knowledge of the highest governance body	Sustainability Management : Sustainability Governance 2022 Annual Report	1-4 38
2-18	Evaluation of the performance of the highest governance body	Sustainability Management : Sustainability Governance ESG-related management performance has not yet been included in the performance evaluation of the Board of Directors and has been Included in future plans.	1-5
2-19	Remuneration policies	Sustainability Management : Corporate Governance	1-5
2-20	Process to determine remuneration	Sustainability Management : Corporate Governance	1-5
2-21	Annual total compensation ratio	Appendix A : GRI Content Index	A-9

1-1

7-3

10-3

10-3

Governance



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Strategy, policies and practice						
2-22	Statement on sustainable development strategy	Sustainability Management : Sustainability Strategy	1-2			
2-23	Policy commitments	Sustainability Management : Sustainability Strategy	1-2			
		Responsible Manufacturing	7-4			
2-24	Embedding policy	Sustainability Management : Sustainability Governance	1-7			
commitments	commitments	Responsible Manufacturing	7-5			
		Circular Economy	5-1			
		Climate Action	6-1			
		Responsible Manufacturing	7-1			
	Processes to remediate	Value Creation	8-1			
2-25	negative impacts	LOHAS Workplace : Cultivating and Developing Talents	10-6			
		Socal	9-1			
		Governance : Information Security Management	11-6			
2-26	Mechanisms for seeking advice and raising concerns	Governance : Ethical Corporate Management	11-1			
		Governance : Ethical Corporate Management				
	Compliance with laws and	No significant fines in 2022.				
2-27	regulations	Fine of NT\$1,600 for customs delays in reporting in 2022.	11-1			
		Fine of NT\$5,073 for customs delays in reporting in 2021.				
2-28	Membership associations	Appendix : GRI Content Index	A-6			
Stakeh	older engagement					
2-29	Approach to stakeholder engagement	ldentification of Material Issues : Stakeholders Engagement	3-2			
2-30	Collective bargaining agreements	ASUS has set up trade unions in China, Europe, Africa, the Middle East, and the Americas. None of them have signed a collective bargaining agreement.				

GRI 3				
GRI Content Index	Disclosure	Disclosure Section or Description	Ommission	Page Number(s)
3-1	Process to determine material topics	Identification of Material Issues : Identification Process		3-1
3-2	List of material topics	Identification of Material Issues : Identification Results of Material Issues		3-4
3-3	Management of material topics	Identification of Material Issues : Identification Results of Material Issues		3-4
GRI Content Index	Disclosure	Disclosure Section or Description	Ommission	Page Number(s)
Material T	opics			
Climate ar	nd Carbon Management			
3-3 Manage	ement of material topics	Climate Action		6-2
GRI 302	302-1 Energy consumption within the organization	Appendix A : GRI Content Index		A-10
Energy 2016	302-2 Energy consumption outside of the organization	Appendix A : GRI Content Index		A-10
	302-3 Energy intensity	Appendix A : GRI Content Index		A-10
	305-1 Direct (Scope 1) GHG emissions	Climate Action		6-4 — 6-5

**Climate Action** 

**Climate Action** 

**Climate Action** 

6-4 — 6-5

6-4 — 6-5

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GRI 305

2016

Emissions

305-2 Energy indirect

305-3 Other indirect

intensity

(Scope 2) GHG emissions

(Scope 3) GHG emissions 305-4 GHG emissions



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GRI Content Index	Disclosure	Disclosure Section or Description	Ommission	Page Number(s)	GRI Content Index
Eco Friendly	y Products				
3-3 Managen	nent of material topics	Circular Economy		5-2	
GRI 302 Energy 2016	302-5 Reductions in energy requirements of products and service	Circular Economy Climate Action		5-12 6-10	
Product Ree	cycling				GRI 308 Supplier
3-3 Managen	nent of material topics	Circular Economy : Resource Regeneration		5-14	Environmental Assessment
	301-1 Materials used by weight or volume	Ommission	This indicator could not be tracked because the technology is not feasible.		2016
GRI 301 Materials	301-2 Recycled input		No information on 301-1 and thus the ratio could not be calculated. On the		
2016	materials used	Ommission	other hand, we disclose the management of		Supply Chain
			circular economy and the weight of recycled plastic.		3-3 Managemer
	301-3 Reclaimed products and their packaging materials	Ommission		5-9 —5-11	
Supply Cha	in Environmental impact				
3-3 Managen	nent of material topics	Responsible Manufaturing		7-10 — 7-11	GRI 414

GRI Content Index	Disclosure	Disclosure Section or Description	Ommission	Page Number(s)
		Responsible Manufaturing : Supplier Code of Conduct		
GRI 308 Supplier	308-1 New suppliers that were screened using environmental criteria	100% of suppliers sign the "Code of Conduct Compliance Declaration" to ensure their operations comply with labor and employment, labor safety and health, environmental protection, and corporate ethics-related laws and regulations.		
Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible Manufaturing : Audit and Continuous Improvement In 2022, a total of 43 suppliers were audited to identify negative environmental impacts, and improvements were completed with ASUS' assistance and no partnerships were terminated due to the nonconformities found in audit results.		
Supply Chain	Labor Safety			
3-3 Managemer	t of material topics	Responsible Manufaturing		7-5 — 7-7
GRI 414 Supplier Social	414-1 New suppliers that were screened using social criteria	Responsible Manufaturing : Supplier Code of Conduct 100% of suppliers sign the "Code of Conduct Compliance Declaration" to ensure their operations comply with labor and employment, labor safety and health, environmental protection, and corporate ethics- related laws and regulations.		
assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Responsible Manufaturing : Audit and Continuous Improvement In 2022, a total of 43 suppliers were audited to identify negative environmental impacts, and improvements were completed with ASUS' assistance and no partnerships were terminated due to the nonconformities found in audit results.		
Responsible N	linerals			
3-3 Managemer	t of material topics	Responsible Manufaturing : Responsible Minerals		7-8 —7-10



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GRI Content Index	Disclosure	Disclosure Section or Description	Ommission	Page Number(s)
Talent Cultiva	ation			
3-3 Manageme	nt of material topics	LOHAS Workplace : Cultivating and Developing Talents		10-6 — 10-10
	404-1 Average hours of training per year per employee	LOHAS Workplace : Cultivating and Developing Talents		10-6
GRI 404 Training and Education	404-2 Programs for upgrading employee skills and transition assistance programs	LOHAS Workplace : Cultivating and Developing Talents		10-6 — 10-10
2016	404-3 Percentage of employees receiving regular performance and career development reviews	Appendix A : GRI Content Index		A-9
Social Contril	bution by the Technology	y Industry		
3-3 Manageme	nt of material topics	Society		9-1
GRI 413 Local	413-1 Operations with local community engagement, impact assessments, and development programs	Society : Digital Inclusion Society : Community Involvement		9-3 9-7
Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Society : Digital Inclusion Society : Community Involvement		9-3 9-7
Innovative Pr	oducts and Services			
3-3 Manageme	nt of material topics	Value Creation		8-9 — 8-11
Data Security	,			
3-3 Manageme	nt of material topics	Governance : Information Security Management		11-6 — 11-8

GRI Content Index	Disclosure	Disclosure Section or Description	Ommission	Page Number(s)
<b>General Topics</b>				
	201-1 Direct economic value generated and distributed	2022 Annual Report : Consolidated Financial Statement		177
GRI	201-2 Financial implications and other risks and opportunities due to climate change	Climate Action		6-6 — 6-9
201 Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	LOHAS Workplace : Thoughtful Benefits		10-11
	201-4 Financial assistance received from government	Ommission	Research and development expenditure. Theinformation is undisclosed	
GRI 202	202-1 Ratios of standard entry level wage by gender compared to localminimum wage	Appendix A : GRI Content Index		A-6
Market Presence 2016	202-2 Proportion of senior management hired from the local community	Appendix A : GRI Content Index		A-6
GRI 203 Indirect	203-1 Infrastructure investments and services supported	Society : Digital Inclusion		9-3 — 9-5
Economic 2016	203-2 Significant indirect economic impacts	Society : Digital Inclusion		9-3 — 9-5



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GRI 204 Procurement Practices 2016	204-1 Proportion of spending on local suppliers	2022 Annual Report : Overview of Business Operation(Supply of major raw materials)		114	
GRI 205 Anticorruption	205-2 Communication and training about anti- corruption policies and procedures	Governance : Ethical Corporate Management		11-1	
2016	205-3 Confirmed incidents of corruption and actions taken	Governance : Ethical Corporate Management		11-2	
GRI 206 Anticompetitive Behavior 2016	206-1 Legal actions for anticompetitive behavior, anti-trust, and monopoly practices	Governance : Regulation Compliance No significant violation		11-2	
GRI 207 Tax 2019	207-1 Approach to tax	<u>CSR Website :</u> <u>Ethical Corporate</u> <u>Management</u>			GRI 403
	401-1 New employee hires and employee turnover	Appendix A : GRI Content Index		A-7	Occupatio Health and Safety 2018
GRI 401 Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	LOHAS Workplace : Thoughtful Benefits		10-11	
_	401-3 Parental leave	Appendix A : GRI Content Index		A-8	
GRI 402 Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	If there is significant change in corporation, we will provide notice at lease no less than a month.			

	Disclosure	Disclosure Section or Description	Ommission	Page Number(s)
	403-1 Occupational health and safety management system	LOHAS Workplace : Safe Workplace <u>CSR Website : Management</u> system		10-15
	403-2 Hazard identification, risk assessment, and incident investigation 403-3 Occupational health services	Governance : Risk Management LOHAS Workplac : Healthy Workplace		11-5 10-12 — 10-13
onal d	403-4 Worker participation, consultation, and communication on occupational health and safety	Each subsidiary complies with collective bargaining agreements in accordance with local regulations. ASUS respects the right to freedom of association and collective bargaining. In Taiwan, where the headquarter is located, we holds labor-management committee quarterly in accordance with the regulation.		
	403-5 Worker training on occupational health and safety	LOHAS Workplace : Safe Workplace <u>CSR Website : Occupational</u> Safety and Health		10-15
	403-6 Promotion of worker health	LOHAS Workplac : Healthy Workplace		10-12 — 10-13
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	LOHAS Workplace : Safe Workplace		10-15
	403-8 Workers covered by an occupational health and safety management system	All ASUS employees and contractors		
	403-9 Work-related injuries	Appendix A : GRI Content Index		A-8



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GRI 405 Diversity and Equal	405-1 Diversity of governance bodies and employees	Sustainability Management : Corporate Governance LOHAS Workplace : Structure of Manpower		1-4 10-3	GRI 416 Customer	416-1 Assessment of the health and safety impacts of product and service categories	Circular Economy : Safer Chmicals	
Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	LOHAS Workplace : Remuneration Policy		10-4	Health and Safety 2016	416-2 Incidents of non- compliance concerning the health and safety impacts of products and	No significant violation Governance : Regulation Compliance	
GRI 406 Non discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incident in 2022		10-4		services	ASUS is in compliance with the information disclosure of	
GRI 407 Freedom of Association and Collective	407-1 Operations and suppliers in which the right to freedom of	Each subsidiary complies with collective bargaining agreements in accordance with local regulations. ASUS respects the right to freedom of association and collective bargaining. In			GRI 417 Marketing and	417-1 Requirements for product and service information and labeling	and labeling requirements of international regulations, as well as eco label criteria through the disclosure on or marking on product, in user manual, or at ASUS CSR website.	
Bargaining 2016	association and collective bargaining may be at risk	Taiwan, where the headquarter is located, we holds labor- management committee quarterly in accordance with the regulation.			Labeling 2016	417-2 Incidents of non- compliance concerning product and service information and labeling	No significant violation Governance : Regulation Compliance	
GRI 408 Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	CSR Website : Human Rights Policy Responsible Manufacturing : Audit and Continuous Improvement.		7-6		417-3 Incidents of noncompliance concerning marketing communications	No significant violation Governance : Regulation Compliance	
GRI 409 Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	No incident in 2022			GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaint regarding breach of customer privacy or lose in data in 2022	
GRI 410 Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Same as ASUS employees						
GRI 415 Public Policy 2016	415-1 Political contributions	No political contributions						

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### **102-13 Membership of associations**

To fulfill CSR and comply with the expectations of stakeholders, we have fully assessed and aggressively participated in various domestic and international organizations and programs to resolutely assume our CSR with corporations from within or outside the industry, contributing to sustainability issues. The table below lists the associations ASUS participates in and values, providing an overview of ASUS' involvement :

Association	Member	Projects or committees involvement
Business Council for Sustainable Development (BCSD) of Taiwan	•	•
Taiwan Climate Coalition	•	•
Taiwan High Tech Information Security Alliance	•	•
Taiwan Chief Information Serurity Officer Alliance	٠	•
Taiwan Institute for Sustainable Energy	•	0
Center for Corporate Sustainability	•	0
Taiwan Computer Emergency Response Team / Coordination Center	•	•
Computer Association	•	0
Corporate Green Competitive Association (CGCA)	•	•
Taiwan Stock Affairs Association	•	0
The Institute of Internal Auditors - Chinese Taiwan	•	0
Taiwan Cradle to Cradle Strategic Alliance	•	•
Responsible Business Alliance (RBA, formally EICC)	•	•
Responsible Minerals Initiative (RMI, formally CFSI)	•	0
The Sustainable Trade Initiative (IDH) -Tin Working Group (TWG)	•	0

### 202-1 Ratios of standard entry level wage by gender compared to local minimum wage

ASUS Group<sup>1</sup>

Region	Male	Female
Taiwan	1.07	1.07
China	1.77	1.77

- The data of subsidiaries in other countries other than in Taiwan and in China were still incomplete, thus the data was not disclosed
- Entry level employee : Regular employees but excluding Intern/Trainee and low-level administrative tasks technical support personnel

### 202-2 Proportion of senior management hired from the local Community

### ASUS Group

Region	Percentage
Taiwan	100.00%
China	92.00%
America Region	83.33%
Asia-Pacific	69.57%
Africa & Middle East & Europe	86.36%

• The word "local" in this indicator is defined as "nationality" or possessing "permanent residence permit"

• Senior Management in ASUS Group is defined as followed :

Headquarter : (Main) Center, HQ Manager, Unit Head and above

Overseas-Regional Offices : Division, Center Manager and above

Overseas-County level Offices : Department, Division/Center Manager and above



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### 401-1 New employee hires and employee turnover

### ASUS Group

			Mal	e	Fem	ale
Region	ltem	Age Group	Number of Employee	Proportion of the male Employees within that age group	Number of Employee	Proportion of the Female Employees within that age group
	Number	<30	441	48.97%	425	50.00%
	and Rate of New	30~50	523	13.91%	234	12.31%
Taiwan	Employee	>50	12	4.43%	4	4.49%
laiwan	Number	<30	205	22.77%	225	26.47%
	and Rate of Employee	30~50	310	8.24%	151	7.94%
	Turnover	>50	15	5.54%	4	4.49%
Number	<30	301	47.55%	167	39.48%	
	and Rate of New	30~50	110	8.40%	49	3.89%
China	Employee	>50	1	10.00%	0	0.00%
China	Number	<30	207	32.70%	96	22.70%
	and Rate of Employee	30~50	86	6.56%	50	3.97%
	Turnover	>50	1	10.00%	4	28.57%
	Number	<30	51	29.65%	45	41.28%
	and Rate of New	30~50	114	11.84%	58	12.80%
Africa & Employee Middle East & Number		>50	8	8.42%	3	4.35%
	Number	<30	69	40.12%	49	44.95%
Europe	and Rate of Employee	30~50	125	12.98%	80	17.66%
	Employee Turnover	>50	11	11.58%	11	15.94%

	Number	<30	26	50.00%	14	36.84%
	and Rate of New	30~50	40	15.81%	38	18.27%
America	Employee	>50	9	11.39%	5	8.93%
Region	Number	<30	13	25.00%	13	34.21%
	and Rate of Employee	30~50	54	21.34%	40	19.23%
	Turnover	>50	4	5.06%	5	8.93%
	Number	<30	50	19.53%	42	18.75%
	and Rate of New	30~50	86	7.97%	31	6.25%
Asia-	Employee	>50	3	5.45%	1	10.00%
Pacific Number and Rate of	Number	<30	62	24.22%	80	35.71%
	and Rate of Employee	30~50	171	15.85%	98	19.76%
	Turnover	>50	4	7.27%	1	10.00%

• Male(Female) Employee New Hired Rate of the Age Group= Numbers of New Male(Female) Employee of the Age Group hired during the year / Average Number of Male(Female) Employees of the Age Group during the year

• Male(Female) Employee Turnover Rate of the Age Group= Numbers of Male(Female) Employee of the Age Group quitted during the year / Average Numbers of Male(Female) Employees of the Age Group during the year



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### 401-3 Parental leave

### ASUS Group

Region	Item	Male	Female
	Number of employee qualified for parental leave in 2022	524	304
	Number of employee applied for parental leave in 2022	15	37
<b>-</b> .	Number of employees who actually returned to work after parental leave ended in 2022	5	28
Taiwan	Return to Work Rate in 2022	63%	72%
	Number of employees who worked 12 months after their return from parental leave by 2022	1	26
	Retention Rate in 2022	50%	81%
China	Number of employee applied for maternity/ paternity leave in 2022	129	187
	Number of employees who actually returned to work after maternity/paternity leave ended in 2022	111	147
	Return to Work Rate in 2022	99%	100%
	Number of employees who worked 12 months after their return from maternity/paternity leave by 2022	25	103
	Retention Rate in 2022	61%	84%

• There is no parental leave in China, thus we took maternity/paternity leave as parental leave for calculation.

- The benefits of maternity/paternity in Europe, Asia and America are different, and the collection is not easy, thus it will not be disclosed.
- In Taiwan, number of Employees qualified for parental leave = Numbers of Employee who applied for
  paternity leave in the period of year 2020-2022.
- Return to Work Rate for Male(Female) Employees = Number of Male(Female) Employees who returned to
  work after parental(maternity/paternity) leave in 2022/Number of Male(Female) Employees who should
  return to work after parental(maternity/paternity) leave in 2022 X 100%
- Retention Rate for Male(Female) Employees = Number of Male(Female) Employees took the parental(maternity/paternity) leave in 2021 and returned to work for at least 12 months in 2022/Number of Male(Female) Employees who should return to work after parental(maternity/paternity) leave in 2020 X100%

### 403-9 Work-related injuries

In Taiwan in 2022, there was no high-consequence work-related injury, thus data relevant to fatalities and highconsequence work-related injury were all 0. Please see the table below for detail :

### ASUS Taiwan : Employees

Indicator	Overall	Male	Female
Number of injured employees	7,634	4,884	2,750
Number of fatalities	0	0	0
Rate of fatalities	0	0	0
Number of high consequence work-related injuries	0	0	0
Rate of high consequence work-related injuries	0	0	0
Number of recordable work-related injuries	1	1	0
Rate of recordable work-related injuries	0.07	0.10	0.00

### ASUS Taiwan : Contractor

Indicator	Overall	Male	Female
Number of injured employees	260	105	154
Number of fatalities	0	0	0
Rate of fatalities	0	0	0
Number of high consequence work-related injuries	0	0	0
Rate of high consequence workr-elated injuries	0	0	0
Rate of recordable work-related injuries	0	0	0

### Total working hours in 2022 : 508,872

Type of work-related injuries : Accidentally hit the head when crossing under the stairs, the anti-collision strips have been strengthened and the placement of tables and chairs in the restaurant has been adjusted.

Total working hours in 2022 : 14,978,520

<Note> Scope of data : ASUS and ASUS Technology Incorporation (UTC), excluding traffic accidents

- Calculation base : (Number of employees in Jan. +...+ Number of employees in Dec.)/12.Take the average and rounding.
- Rate of fatalities : (Death toll/Total working hours)X1,000,000
- High-consequence work-related injuries: cannot recovered within 6 months
- Rate of high-consequence work-related injuries : (Number of employees serious injuries / Total working hours)X1,000,000(excluding death toll)
- Recordable work-related injuries : A total of 1 incident (falls, slips) has been reported (regardless whether there were lost days), and personnel publicity and related adjustments have been completed (for example: publicizing cleaning and mopping procedures, replacing staircase lighting).
- Rate of recordable work-related injuries : (Number recordable work-related injuries/ Total working hours) X1,000,000
- Working hours : (Number of employees in Jan. X Working days in Jan. X8)+....+ (Number of employees in Dec. X Working days in Dec. X8)
- Definition of Contractor : onsite workers (Ex. Catering, cleaning, security, repair and travel personnel)



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### 404-3 Percentage of employees receiving regular performance and career development reviews

### ASUS Group

Region	Category	Male	Female
<b>F</b> _ 1,	General Employee	91.92%	90.68%
Taiwan	Senior Management	92.02%	98.01%
-1 -	General Employee	89.15%	95.58%
China	Senior Management	100.00%	100.00%
Africa & Middle East & Europe	General Employee	96.71%	94.56%
	Senior Management	79.70%	94.74%
America Region	General Employee	99.60%	100.00%
	Senior Management	84.95%	92.31%
	General Employee	93.82%	95.39%
Asia-Pacific	Senior Management	91.11%	97.03%

- The followings are excluded from review:
  Senior managers and above
  Special hired (i.e. Children Are Us)
  Intern/Trainee
  No attendance during the review period
  New hired in probation period
- 6. Representative
- . nepresentative

### 2-21 Annual total compensation ratio

Year	Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees	Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees
2022	25.93	—

- The total remuneration includes: salary, bonus, overtime pay, food allowance, health examination fee, Welfare Committee-related benefits, and other application subsidies.
- Changes in the distribution of bonuses in 2022 due to the overall industry environment, resulting in no overall increase in the highest and median annual salaries from the prior year.
- This year's data is calculated by the parent company of ASUS Taiwan, and the information of its subsidiaries will be gradually disclosed in the next two years.
- Exclusion of employees with less than 6 months of service and hourly paid employees.

# [Taiwan Stock Exchange Corporation] In Taiwan, the listed company should disclose the number of full-time employees who are not in the manager position, and the average and the median salary of the full-time employees, who are not in the manager position, as well as and the difference of each compared to the previous year :

ASUSTeK Computer Inc.

Year/Item	Full-time employees (Person)	Average Salary of Fulltime Employees (NTD)	Median Salary of Fulltime Employees (NTD)	
2021	6,219	2,0002,000	1,504,000	
2022	6,868	1,617,000	1,310,000	
Difference Compared to 2021	649	-385,000	-194,000	

• The table only shows ASUSTeK Computer Inc. in Taiwan

• Full-time employees who are not in the manager position=General Employee

• Excluding employees under 6 months

### Percentage of employees represented by an independent trade union

Region	Taiwan	China	Africa & Middle East & Europe	America	Asia- Pacific	Global
Percentage of employees represented by an independent trade union	0.00%	38.4%	35.2%	21.1%	0.00%	13.5%

• While ASUS is open to employees establishing trade unions, no employees have voluntarily raised the need for trade unions so far. In Singapore and Indonesia, staff meetings are held irregularly to collect workers' opinions and feedback.

• Overseas subsidiaries : Trade unions have been established in the Netherlands, the Czech Republic, and Brazil.

### Average years of employment

Region	Taiwan	China	Africa & Middle East & Europe	America	Asia- Pacific	Global
Male employees	7.5	7.4	7.6	5.7	5.5	7.2
Female employees	6.7	9.0	6.7	6.1	5.1	7.1



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### Energy usage and GHG emissions over the years

ltem			2020		2021		2022*	
	Scope1&2	Carbon Emission (tonnes CO2e)	Emission Intensity (tonnes CO2e / Million USD)	Carbon Emission (tonnes CO2e)	Emission Intensity (tonnes CO2e / Million USD)	Carbon Emission (tonnes CO2e)	Emission Intensity (tonnes CO2e / Million USD)	
GHG Inventory	-	20,429.9	1.77	17,254.98	1.04	18,734.58	1.39	
	Scope 3		on Emission nnes CO2e)		on Emission Ines CO2e)		on Emission Ines CO2e)	
		1	,204,577	1,	460,112	2,	502,095	

• In 2022, ASUS added four GHG inventory categories due to materiality identification optimization, and extend the scope of calculation to lifespan of sold products to 4 years to calculate carbon emissions.

ltem	2020		2021		2022	
Energy Usage Scope1&2	Energy Usage (MWh)	Energy Intensity (MWh/ Million USD)	Energy Usage (MWh)	Energy Intensity (MWh/ Million USD)	Energy Usage (MWh)	Energy Intensity (MWh/ Million USD)
	38,984.74	3.38	33,006.48	2.00	36,956.45	2.75

## 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity

	Energy Uage	Energy Intensity
Within the organization	133,107.42 GJ	9.89 GJ/Million USD
Outside of the organization	14,018,885.95 GJ	1041.83 GJ/Million USD

- Energy consumption within the organization: The total usage of stationary and mobile emission sources in ASUS' global operating locations, considering the conversion of heating value to energy units (GJ) in that country. The total amount of electricity used by ASUS's global operating locations converted into energy units (GJ).
- Energy consumption outside the organization: Calculate the total power consumption during the lifespan of the sold products and convert them into energy units based on the main products sold by ASUS in 2022.
- Energy intensity within the organization: Energy consumption within the organization is the numerator and ASUS 2022 revenue is the denominator.
- Energy intensity outside the organization: Energy consumption outside the organization is the numerator and ASUS 2022 major product revenue is the denominator.



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### Amount of waste in Taiwan Headquarters and Royal Club Repair Centers in Taiwan Unit: tonne

	2020	2021	2022
General industrial waste	399.0	274.0	373.7
Hazardous industrial Waste	55.6	56.2	98.4

Water consumption of headquarters and offices in Taiwan				
	2021	2022		
Tap Water	139	166		
Recycled water	4	51		

### Remark : The Calculation Base of En vironmental Indicators

Numerator	Number of Halogen-free components used in products available for shipment in 2022
Denominator	Number of all components used in products available for shipment in 2022
Percentage of	revenue of Eco Friendly Products
Numerator	Net revenue of Eco Friendly Prodocts that have obtained or once obtained labels defined by ASUS as of December 31, 2022
Denominator	Net revenue of all products in 2022 minus products that are not eligible for applications for labels defined by ASUS (accessories and assembled semi-finished products)
Definition of Eco Friendly Products	EPEAT, TCO, Taiwan Green Mark, China RoHS, Japan ECO mark, China Environmental Labeling ENERGY STAR®, Taiwan Energy Label, etc.

## The Ratio of Revenue of Products Complies with EPEAT or Equivalent Standards Revenue of products are eligible for EPEAT, TCO, Taiwan Green Mark and China Numerator Environment Labelling up to December 31, 2022 Total revenue of products that could apply for EPEAT, TCO, Taiwan Green Mark Denominator and China Environment Labelling in 2022 The Ratio of Revenue of Product Complies with ENERGY STAR® Revenue of products are eligible for the ENERGY STAR® up to December 31, 2022 Numerator Total revenue of products that could apply for ENERGY STAR<sup>®</sup> in 2022 Denominator **Recycling Rate** The weight of recycled equipment, which sourced from governments/recycling vendors, estimation on ratio of responsible recycling charge, weighted collected Numerator from customer service centers recycling in 2022 Denominator Total weight of delivered products in 2022 The Reduction in Carbon Footprint for Recycled Plastic (Total weight of recycled plastic used X percentage of recycled materials)X Reduction in carbon footprint of recycled plastic per kilogram

APPENDIX A-12



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# Appendix B : SASB Index

# SASB Index : Hardware

Code	Accounting Metric		Reference	Page Numbe
Product Security				
TC-HW-230a.1	Description of approach to identifying and addressing o	lata security risks in products	Governance : Information Security Management	11-6 — 11-8
Employee Diversity	& Inclusion			
TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees		SASB Index : Hardware	B-2
Product Lifecycle Ma	nagement (ISSB : IFRS S2 : Industry-based disclosure r	equirements)		
TC-HW-410a.1	Percentage of products by revenue that contain IEC 624	74 declarable substances	Circular Economy : Safer Chemicals	5-6
TC-HW-410a.2	Percentage of eligible products, by revenue, meeting th	e requirements for EPEAT registration or equivalent	Circular Economy : Eco Labels	5-16
TC-HW-410a.3	Percentage of eligible products, by revenue, meeting El	VERGY STAR <sup>®</sup> criteria	Circular Economy : Product Energy Efficiency	5-12
TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, percentage recycled		Circular Economy : Resource Regeneration	5-14
Supply Chain Manag	ement			
TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RB/ Managed Audit, CMA), by (a) all facilities and (b) high-ri:	· · · · · · · · · · · · · · · · · · ·	SASB Index : Hardware	В-2
TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA associated corrective action rate for (a) priority nonconf	Validated Audit Process (VAP) or equivalent (CMA), and ( ormances and (b) other non-conformances	2) SASB Index : Hardware	B-2
Materials Sourcing				
TC-HW-440a.1	Description of the management of risks associated with	the use of critical materials	SASB Index : Hardware	B-2
Activity Metric (ISSB :	IFRS S2 : Climate-related Disclosures)	Code	Reference	Page Numb
Number of units produc	ed by product category	TC-HW-000.A Sa	ame as 2022 Annual Report, Overview of business operation (P.114), this indicator is not applicable	
Area of manufacturing	facilities	TC-HW-000.B	Responsible Manufacturing	7-3
Percentage of production	on from owned facilities	TC-HW-000.C	All ASUS products are manufactured by OEM	



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# TC-HW-330a.1Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees

### Table 1. Gender Representation of Global Employees (%)

Global	Female	Male
Management	2,236	834
Technical staf	2,596	455
All other employees	5,216	5,003

Table 2. Racial/Ethnic Group Representation of U.S. Employees (%)

ASUS's employees are predominantly of Asia descent (Taiwan, China, Asia Pacific) as more than 80% of our employees are stationed in our headquarters and various operating locations across Asia.

TC-HW-430a.1 Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent (Customer Managed Audit, CMA), by (a) all facilities and (b) high-risk facilities

(a) Numbers of tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent/ all facilities with continuous business relationship =19.1%

(b) Tier 1 supplier facilities audited by CMA/ high-risk facilities =13.9%

Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent (CMA), and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances

(1a), (1b) Non-conformance rate with CMA :

Formula : Number of findings in each dimension by category/ Number of suppliers audited

Types of non- conformances Dimension	Labor	Health and Safety	Environment	Ethics	Management System
Average Number of Priority Finding	4	4	0	0	0
Average Number of Other Finding	6	6	4	1	4

(2a) Number of Improvement in Priority Findings / Total Number of Priority Findings =100%

(2b) Number of Improvement in Other Findings / Total Number of Other Findings =100%

### (2b) Number of Improvement in Other Findings / Total Number of Other Findings

ASUS develops a three-phase critical materials management process as below :

Risk lentification	Identify 13 types of rare metals used in ASUS products through a full substance survey, covering 10 types of components.
Strategic rocurement	Select at least 2 suppliers for similar components and decentralize the geographical location of the factory to ensure delivery.
▼	
Adaptation lanagement	Start a cooperation with component suppliers and recyclers, which recycle and recover the critical materials at the back end to manufacture the components. It could establish the recycle and reuse pattern, and reduce the risk of shortage of critical materials.



		Code
00 About This Report	-	Energy Man
01 Sustainability Management	_	IM-130a.1 SC-330a.1 SI-130a.1
02 ESG Focus Case	_	Data Privac
03 Identification of Material Issues	-	TC-IM-220a TC-TL-220a
04 2025 Sustainability Goals	-	TC-IM-220a TC-TL-220a
05 Circular Economy	-	TC-IM-220a TC-TL-220a
06 Climate Action	-	TC-IM-220a TC-TL-220a
07 Responsible Manufacturing	-	TC-IM-220a
08 Value Creation	_	TC-IM-220a
09 Society		Data Securi
10 LOHAS Workplace		TC-IM-230a TC-SI-230a. TC-TL-230a.
11 Governance	-	TC-IM-230a TC-TL-230a
	_	Recruiting &
Appendix		TC-SC-330a TC-SI-330a.
Appendix A : GRI Content Index	-	Intellectual
Appendix B : SASB Index	-	
		TC-IM-520a TC-SC-520a
Appendix D : AA1000AS & SASB		TC-SI-520a.

# SASB Index : Voluntary

Apart from the industry category (hardware) in which ASUS is engaged, we voluntarily disclose metrics related to material topics in the same industry category.

Code	Accounting Metric	Reference	Page Number
Energy Managemen	ıt		
IM-130a.1 SC-330a.1 SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Total energy consumed : 131,418.52 GJ Percentage grid electricity : 100% Percentage renewable : Climate Action	
Data Privacy, Adver	tising Standards & Freedom of Expression		
TC-IM-220a.1 TC-TL-220a.1	Description of policies and practices relating to behavioral advertising and user/customer privacy	SASB Index : Voluntary	B-4
TC-IM-220a.2 TC-TL-220a.2	Number of users/customers whose information is used for secondary purposes	SASB Index : Voluntary	B-4
TC-IM-220a.3 TC-TL-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user/customer privacy	SASB Index : Voluntary	B-4
TC-IM-220a.4 TC-TL-220a.4	(1) Number of law enforcement requests for user/customer information, (2) number of users/customers whose information was requested, (3) percentage resulting in disclosure	SASB Index : Voluntary	B-4
TC-IM-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	SASB Index : Voluntary	B-4
TC-IM-220a.6	Number of government requests to remove content, percentage compliance with requests	SASB Index : Voluntary	B-4
Data Security			
TC-IM-230a.1 TC-SI-230a.1 TC-TL-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	SASB Index : Voluntary	B-4
TC-IM-230a.2 TC-TL-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party	Governance : Information Security Management	11-6
Recruiting & Manag	ing a Global & Skilled Workforce		
TC-SC-330a.1 TC-SI-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	SASB Index : Voluntary	B-4
Intellectual Propert	y Protection & Competitive Behavior		
TC-IM-520a.1 TC-SC-520a.1 TC-SI-520a.1 TC-TL-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations.	Governance : Regulation Compliance	11-2
Managing Systemic	Risks from Technology Disruptions		
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Governance : Risk Management	11-5



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# TC-IM-220a.1/TC-TL-220a.1 Description of policies and practices relating to behavioral advertising and user/customer privacy

ASUS' Privacy Policy Article 5 "Cookies and similar technologies", and cookies banner have relevant instructions and options for users to choose.

# TC-IM-220a.2/TC-TL-220a.2 Number of users/customers whose information is used for secondary purposes

NONE. ASUS collections the information as the main purpose, and we will explain clearly to the users in advance and obtain their consent.

# TC-IM-220a.3/TC-TL-220a.3 Total amount of monetary losses as a result of legal proceedings associated with user/customer privacy

NONE.

# TC-IM-220a.4/TC-TL-220a.4 (1) Number of law enforcement requests for user/customer information, (2) number of user/ customers whose information was requested, (3) percentage resulting in disclosure

(1) Number of law enforcement requests for user/customer information : 5

(2) Number of user/customers whose information was requested : 33

(3) Percentage resulting in disclosure : 18%

# TC-IM-220a.5/TC-TL-220a.5 List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring

NONE.

# TC-IM-220a.6/TC-TL-220a.6 Number of government requests to remove content, percentage compliance with requests

NONE.

# TC-IM-230a.1/TC-SI-230a.1/TC-TL-230a.1 (1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected

NONE.

# TC-SC-330a.1/TC-SI-330a.1 Percentage of employees that are (1) foreign nationals and (2) located offshore

	Global	
foreign nationals	119	0.73%
located offshore	15	0.28%



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# **Appendix C : Top 10 Principles of the United Nations Global Compact**

Category	10 Principles	Section(s)	Page Number(s)
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights	CSR Website : Human Rights Policy Responsible Manufacturing : Sustainable Procurement	7-4
	Make sure that they are not complicit in human rights abuses	CSR Website : Human Rights Policy Responsible Manufacturing : Sustainable Procurement LOHAS Workplace : Human Rights	7-4 10-4
Labour	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	Each subsidiary complies with the collective bargaining agreement in accordance with national laws and regulations.	
	The elimination of all forms of forced and compulsory labour	CSR Website : Human Rights Policy	
	The effective abolition of child labour	CSR Website : Human Rights Policy	
	The elimination of discrimination in respect of employment and occupation	CSR Website : Human Rights Policy	
Environment	Businesses should support a precautionary approach to environmental challenges	Circular Economy Climate Action	5-9 — 5-16 6-3 — 6-11
	Undertake initiatives to promote greater environmental responsibility	Circular Economy Climate Action	5-9 — 5-16 6-3 — 6-11
	Encourage the development and diffusion of environmentally friendly technologies	Circular Economy	5-9 — 5-12
Anti-Corruption	Businesses should work against corruption in all its forms, including extortion and bribery	Governance : Business Ethics	11-1



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# ASSURANCE STATEMENT

# SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ASUSTEK COMPUTER INC.'S SUSTAINABILITY REPORT FOR 2022

### NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by ASUSTeK Computer Inc. (hereinafter referred to as ASUS) to conduct an independent assurance of the Sustainability Report for 2022. The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the sampled text, and data in accompanying tables, contained in the report presented during verification. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all ASUS's Stakeholders.

#### RESPONSIBILITIES

The information in the ASUS's Sustainability Report of 2022 and its presentation are the responsibility of the directors or governing body and management of ASUS. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the report content within the scope of verification with the intention to inform all ASUS's stakeholders.

### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organisation's reporting practices and other organizational detail, GRI 3 2021 for organisation's process of determining material topics, its list of material topics and how to manages each topic, and the guidance on levels of assurance contained within the AA1000 series of standards.

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options	Level of Assurance	
А	SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)	n/a
В	AA1000ASv3 Type 2 (AA1000AP Evaluation plus evaluation of Specified Performance Information)	High

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#### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

#### Reporting Criteria Options

- 1 GRI Universal Standard (2021) (In Accordance)
- 2 AA1000 Accountability Principles (2018)

3 SASB

 evaluation of content veracity of the sustainability performance information in relation to the determined material topics (as listed below) at a high level of scrutiny for ASUS and moderate level of scrutiny for subsidiaries, and applicable aspect boundaries outside of the organization covered by this report;

Material Topics	Corresponding Sustainability Performance
	302-1 Energy consumption within the organization
	302-2 Energy consumption outside of the organization
	302-3 Energy intensity
Climate and Carbon Management*	305-1 Direct (Scope 1) GHG emissions
	305-2 Energy indirect (Scope 2) GHG emissions
	305-3 Other indirect (Scope 3) GHG emissions
	305-4 GHG emissions intensity
Eco Friendly Products	302-5 Reductions in energy requirements of products and services
Product Recycling	301-3 Reclaimed products and their packaging materials
Supply Chain Labor Safety	414-1 New suppliers that were screened using social criteria
Supply Chain Labor Salety	414-2 Negative social impacts in the supply chain and actions taken
	308-1 New suppliers that were screened using environmental
Supply Chain Environmental impact	criteria
Supply Chain Environmental impact	308-2 Negative environmental impacts in the supply chain and
	actions taken
Deservative Missards	The percentage of responsible mineral (tantalum, tin, tungsten, gold,
Responsible Minerals	and cobalt) sourced from qualified smelters.
	404-1 Average hours of training per year per employee
	404-2 Programs for upgrading employee skills and transition
Talent Cultivation	assistance programs
	404-3 Percentage of employees receiving regular performance and
	career development reviews
	413-1 Operations with local community engagement, impact
Social Contribution by the	assessments, and development programs
Technology Industry	413-2 Operations with significant actual and potential negative
	impacts on local communities
Innovative Products and Services	The number of Industry talents cultivation.
Innovative Froducts and Services	Projects of matching external startup company.
	The coverage of international information security standards.
Data Security	Key suppliers demonstrate compliance with information security
	regulations

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- AA1000 Assurance Standard v3 Type 2 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018);
- evaluation of the report against the requirements of Global Reporting Initiative Universal Standard 2021 (GRI 2, GRI 3, 200, 300 and 400 series) claimed in the GRI content index as material and in accordance with; and
- evaluation of the report against the SASB Disclosures and Metrics included in the Hardware Sustainability Accounting Standard (VERSION 2018-10) and conducted alongside an evaluation of accuracy assurance at moderate level of scrutiny.

### ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

#### LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts and Task Force on Climate-related Financial Disclosures (TCFD) has not been checked back to source as part of this assurance process.

#### STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from ASUS, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

### VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

### AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

### Inclusivity

ASUS has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, sustainability experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.

#### Materiality

ASUS has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

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### Responsiveness

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback. Impact

ASUS has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place with performance indicators and reported for a broad picture of its most significant impacts on the economy, environment, and people.

# GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

The report, ASUS's Sustainability Report of 2022, complies with the Requirements set out in section 3 of GRI 1 and is adequately in accordance with the GRI Universal Standards 2021, where the significant impacts on the economy, environment, and people, including impacts on their human rights are assessed and disclosed following the guidances defined in GRI 3: Material Topic 2021. For future reporting, it is recommended to have more descriptions on how due diligence process is applied to assess the organisation's actual and potential impacts on the economy, environment and people, and how these impacts were addressed in further details.

### SASB CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

ASUS has referenced with SASB's Standard, Hardware Sustainability Accounting Standard (VERSION 2018-10) to disclose information of material topics that are vital for enterprise value creation. The reporting boundaries of the disclosed information correspond to ASUS's Sustainability Report of 2022. ASUS used SASB accounting metrics to assess and manage the topic-related risks and opportunities, where relevant quantitative information was assessed for its accuracy and completeness to support the comparability of the data reported. To enhance continuous improvements, process to identify, assess, and manage topic-related risks and opportunities may be integrated into ASUS's overall management process for the continuously monitoring of its performances, including benchmarking performances against peers, are recommended for reports.

Signed: For and on behalf of SGS Taiwan Ltd.



Stephen Pao Knowledge Deputy General Manager Taipei, Taiwan 28 May, 2023 WWW.SGS.COM

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