2

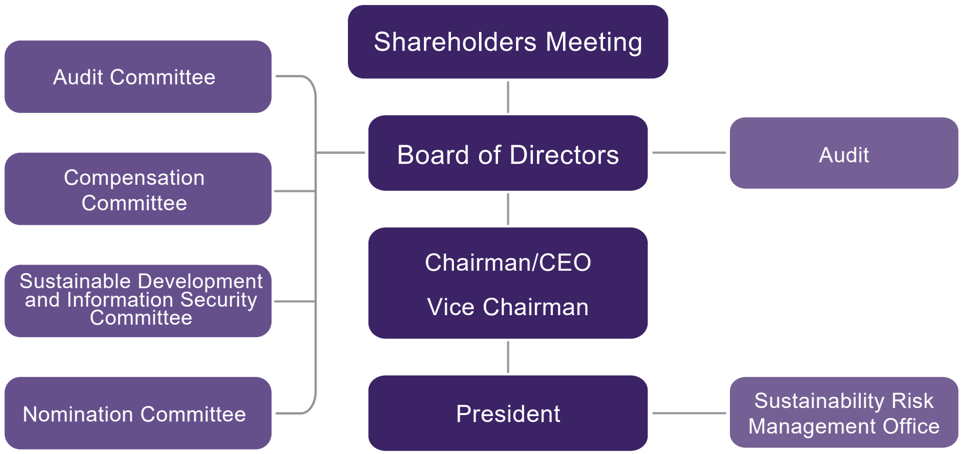
Corporate Governance

- Organization and Operation of Governance
- Code of Conduct
- Legal Compliance
- Operational Performance
- Corporate Risk Management
- Information and Privacy Security
- Sustainable Supply Chain Management
- Customer Satisfaction

Organization and Operation of Governance

Qisda is committed to safeguarding shareholders' rights and supporting and promoting transparency and fairness in information disclosure. Since the Annual Shareholders' Meeting in 2012, the Company has adopted an electronic voting system and conducts voting on a case-by-case basis for all meeting proposals, thereby increasing shareholder attendance at shareholders' meetings and ensuring that shareholders are able to exercise their rights in accordance with the law. During shareholders' meetings, the Company also proactively explains its business operations and financial condition to shareholders and responds to shareholder inquiries. In addition, any amendments to the Articles of Incorporation must be approved by the shareholders' meeting before they become effective. The Company has established an Audit Committee, a Remuneration Committee, and a Sustainable Development and Information Security Committee under the Board of Directors to assist directors in reviewing various proposals and ensuring the quality of Board decision-making. The Company is also supported by an experienced professional management team working together to maximize shareholders' interests.

Corporate Governance Structure



Access to annual report: https://www.qisda.com/tw/investor/shareholder

Structure and Operation of the Board of Directors

The Board of Directors serves as the top decision-making unit of Qisda. In accordance with laws and the Articles of Incorporation, all Board members are elected for a three-year term by shareholders through voting at the shareholders' meeting as per the "Procedures for Election of Directors." Currently, there are eight members on the Company's Board of Directors (including five independent directors) and the average term of office is 5.63 years; two members of the Board are 51 to 60 years old, five members of the Board are 61 to 70 years old,and one member is 71 to 80 years old. Members of committees operating under the Board are nominated and selected upon the Board's resolution according to their respective organizational regulations. The independent directors all comply with the professional qualifications, work experience requirements, restrictions, and independence of independent directors with concurrent positions under the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies." The Chair is elected by the directors, who all have more than five years of work experience related to business, legal affairs, finance, accounting, or other operations essential to the Company.

According to paragraph 3 of Article 208 of the Company Act, Peter Chen serves as the Chairman of Qisda's Board of Directors. The positions of Chairman and Chief Executive Officer are held by the same individual, enabling unified representation of the Company externally and effective coordination and management of the executive team. This structure is designed to facilitate the execution of investment and acquisition strategies, lead the transformation of the Company's value, optimize existing business operations, rapidly expand the medical business, accelerate solution development, and actively position the Company in the telecommunications sector to achieve synergistic transformation effects. During the discussion and voting on proposals at the Board meeting, when a director has a personal interest in the proposal discussed and their involvement may clash with the Company's interests, the director should, according to Paragraph 2, Article 206 of the Company Act, avoid taking part in the discussion and voting of the proposal in compliance with the rules of conflicts of interest avoidance under Article 178 of the Act. When necessary, the Chairman will appoint another director to serve as the chairperson of the meeting. Any conflict of interest at the Board meeting will be disclosed in the corporate governance section of our annual report in compliance with the law.

Qisda's Board meeting is held at least once every quarter to monitor and conduct a thorough supervision of the Company's operations. Guided by a goal to maximize shareholder equity, the Board members abide by their duty of care and of loyalty, exercising their authority, evaluating operations, and making significant decisions in a careful and disciplined manner. To increase the directors' participation in business operations, the Company has set standards requiring all directors to attend at least 85% of Board meetings in person. In 2025, there were seven Board meetings convened, with an average attendance rate of 98%.

Note :
(1) Shuang-Lang (Paul) Peng, the representative of the corporate director, AUO Corporation, resigned from his position as Director in January 2025.
(2) The calculation method is based on rounding up each individual director's term of office to the nearest whole number, and then deriving the average term accordingly.

The introduction of Board members in the Investor Relationship section of the Company's website:https://www.qisda.com/tw/investor/governance/director

Functional Committees

	Description of Duties	2025 Operational Status
Audit Committee	Established in 2008, the Audit Committee, consisting of all independent directors as required by local laws and regulations, is subject to the "Audit Committee Charter" formulated by the Board of Directors. It mainly takes on a supervisory role, conducting close inspections of the operational implementation status of the Company and the Board of Directors. The Committee meets at least once a quarter. Reports and inquiries regarding the audit status of the latest financial statements, internal audit results, major lawsuits, financial and business overviews, etc., are made to the Audit Committee members by the accountants (every six months), the internal audit unit (quarterly) and the risk management, legal affairs, finance, and accounting units (irregularly). This way, the Audit Committee members can ensure the validity of our corporate governance and maintain information transparency for investors, thereby protecting the shareholders' equity.	In 2025, there were six Audit Committee meetings convened, with an average attendance rate of 97%. The relevant implementation highlights and operational status of the Audit Committee this reporting year have been disclosed in the "Operational Status of the Audit Committee" section of our 2025 Annual Report. Details regarding the status, topics, and results of its communication have been disclosed in the "Investor Relationship – Committee – Communication Status of Independent Directors and Internal Audit Officer with CPAs" page of our official website.
Compensation Committee	The Company established the Compensation Committee in 2011 and had the Board of Directors develop the "Compensation Committee Charter" in order to boost corporate governance and enhance the compensation system for our directors and managers. The Committee shall exercise its duties with the care of a prudent administrator and faithfully perform its responsibilities in accordance with applicable laws and regulations. Its recommendations shall be submitted to the Board of Directors for deliberation. It holds meetings at least twice a year; the meeting can be convened at any time when necessary. The following are considered when measuring the performance of the Company's top management and determining their compensation: the principles of responsibility, reasonable basic compensation, and factors such as industrial risks; the duties of persons in charge, directors, and independent directors; and the operational scale of the Company. The distribution of compensation is then subject to approval by the Compensation Committee and the Board of Directors, and is reported during the shareholders' meeting as a proposal independent from the stakeholders' opinions. Related information about compensation received by top management such as the Board of Directors and managers has also been appropriately disclosed for all stakeholders to facilitate understanding of the connection between high-level executive compensation and corporate ESG performance.	In 2025, there were three Compensation Committee meetings convened, with an average attendance rate of 100%. The Company's compensation policies and the implementation highlights and operational status of the Compensation Committee this year have been disclosed in the corporate governance section of our 2025 Annual Report and the "Investor Relationship – Committee – Operational Status of the Compensation Committee" page of our official website.
Sustainable Development and Information Security Committee	The Company established the Sustainable Development and Information Security Committee in 2023. The Committee is composed of the Chairman and Chief Executive Officer, the representative of the Corporate Director, the President and all independent Directors, and ensures that the Board of Directors develops and abides by the "Sustainable Development Best-Practice Principles." The Committee is the decision-making and supervisory unit for work related to the sustainable development of the Company, covering three major domains: the environment (E), social (S), and governance (G). This enables the Board of Directors to perform its duty to protect the rights and interests of the Company, employees, shareholders, and stakeholders. It holds meetings at least once a year; the meeting can be convened at any time when necessary. The Sustainable Development and Information Security Committee handles information disclosure in accordance with relevant laws, regulations, and the Company's Corporate Governance Best-Practice Principles. In preparation for corporate sustainable development reports, they adopt internationally recognized standards or guidelines to disclose the promotion and current status of sustainable development, thus ensuring the implementation of corporate governance.	The Company has convened four Sustainable Development and Information Security Committee meetings in 2025 with an average attendance rate of 100%. Annual work objectives and operations related to the Company's sustainable development are disclosed in the corporate governance section of our 2025 Annual Report and the "Investor Relationship-Committee-Operational Status of the Sustainable Development and Information Security Committee" section of our official website.
Nomination Committee	• Established in 2025, the Committee is composed of the Chairman of the Board and all Independent Directors. The Board of Directors has adopted the "Nomination Committee Charter" to further strengthen the effectiveness of the Board and enhance the Company's governance mechanism. The Committee assists the Board in matters including establishing the qualifications for Board members and senior executives, nominating and reviewing candidates, and formulating succession plans for directors and senior managerial officers. Meetings are held at least twice a year and may be convened at any time as necessary, in order to provide the Board of Directors with decision-making recommendations. • Taking into comprehensive consideration the characteristics of the industry to which the Company belongs, its operating risks, and the responsibilities borne by the Board of Directors and senior managerial officers, the Company established standards for the diversified backgrounds and independence required of Board of Directors members and senior managerial officers, including professional knowledge, skills, experience, gender, and other attributes, and accordingly sought, reviewed, and nominated qualified candidates for Directors and senior managerial officers in order to strengthen the diversity of the Board of Directors and the quality of decision-making. At the same time, the Nomination Committee established and periodically reviews the Director continuing education plan, as well as the succession plan for Directors and senior managerial officers, to ensure the stable continuity of key positions and the sustainability of talent, and to enhance the Company's long term governance effectiveness and sustainable value. All related nomination and planning activities are carried out in accordance with the principles of independence, objectivity, and professionalism, and are submitted to the Board of Directors for resolution, in response to stakeholders' expectations for corporate governance.	In 2025, there was one Nomination Committee meeting convened, with an attendance rate of 100%. The Company's annual key work priorities and operational status of the Nomination Committee this year have been disclosed in the corporate governance section of our 2025 Annual Report and the "Investor Relationship – Committee – Operational Status of the Nomination Committee" page of our official website.

Note: The Corporate Sustainable Development Committee was renamed the Sustainable Development and Information Security Committee in March 2026.

The Investor Relationship section of Qisda Corporation's website:
https://www.qisda.com/tw/investor/governance/committee

Election and Diversity of the Board Members

It is specified in our Articles of Incorporation that a candidate nomination system has been adopted for the election of directors, and it is set forth in Article 20 of our “Corporate Governance Best Practice Principles” that diversity will be considered when deciding the composition of Board of Directors. The number of directors concurrently serving as the Company's managers should not exceed one-third of the overall number of directors, and the Company should, according to operations, business type and development needs, formulate appropriate basic diversity criteria and values including but not limited to age, gender, nationality, culture, professional expertise and skills (i.e. professional background, professional skills and industry experience).

The Company is in compliance with the law and does not have any independent director concurrently serving as an independent director for more than three other public companies. Furthermore, Article 24 of the Company's Corporate Governance Best Practice Principles stipulates that independent directors should not concurrently serve as a director (including independent director) or supervisor of more than five TWSE/TPEx-listed companies.

Currently, there are two directors who are also employees of the Company (25% of the Board) as well as five independent directors (62.5% of the Board); the Company's specific management targets of diversity policy are as follows: two female directors, more than half of the Board members as independent directors, and less than one-third of the Board members concurrently serving as managers.

Diversity of the Board Members + Risk Management Background

Title	Concurrently an Employee	Independence of Non-executive Director	Name	Gender	Nationality	Age			Professional Background and Ability							GICS Level1 Industry Business Experience
						51 to 60	61 to 70	71 to 80	Corporate Management	Academic Research	Industry Knowledge	Information Technology	Venture Capital	Finance and Accounting	Sustainable Development	
Chairman	●		Peter Chen	Male	Taiwan		●		●		●		●		●	25 Consumer Discretionary
Director		●	Representative of AU Optronics Corporation: James CP Chen	Male	Taiwan	●			●		●					20 Industries
Director	●		Representative of BenQ Foundation: Joe Huang	Male	Taiwan		●		●		●				●	25 Consumer Discretionary
Independent Director		●	Charles Yen	Male	Taiwan		●		●				●	●		40 Finance
Independent Director		●	Chueh-Min Hsu	Male	Taiwan			●		●		●			●	45 Information Technology
Independent Director		●	Liang-Chi Chen	Male	Taiwan		●			●		●			●	45 Information Technology
Independent Director		●	Chiu-Lien Lin	Female	Taiwan		●							●		40 Finance
Independent Director		●	Shu-Chun Huang	Female	Taiwan	●			●		●	●	●		●	45 Information Technology

Note 1:
- The independent director did not serve as a senior manager of the Company in 2025.
- The director and his/her family member(s) did not accept more than US$60 thousand from the Company or any of the subsidiaries thereunder in 2025 unless otherwise permitted by the US SEC 4200 clause.
- None of the director's family members were employed by the Company or any of the subsidiaries thereunder as senior managers in 2025.
- The director is not a consultant of the Company or the management team, and has no conflict of interest with consultants of the Company.
- The director has no conflict of interest with the Company's major customers or suppliers.
- The director has not entered any service contract with other companies or their executives.
- The director has no conflict of interest in non-profit organizations whose main sources of revenue are donations from the Company.
- The director was not employed and did not serve as a partner of the Company's external auditor in 2025.
- The director has no conflict of interest with the independent operations of the Board of Directors.

Note 2: Information regarding the educational background, experience, term, concurrent positions in other companies, Board meeting attendance rate, shareholders with control, etc., of the Company's Board members has all been disclosed in our annual report.

Note 3: The information about the educational background, experience, term, concurrent positions in other companies, Board meeting attendance rate, shareholders with control, etc., of the Company's Board members has all been disclosed in the Corporate Governance Operation chapter of our annual report

Evaluation of Board Performance

In compliance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies," every director of Qisda engages in continuing education for at least 6 hours per year, thus improving the knowledge our highest governance body possesses in relation to economic, environmental, and social issues. In 2025, the Board members received up to 9 hours of continuing education per person on average, with courses covering information security governance, sustainable development, and sustainability risk management. Details of the continuing education are provided below:

Title / Name	Appointment Date	Training Date	Organizer	Course Title	Hours	Total Hours
Chairman/CEO Peter Chen	2023/05/29	2025/11/13	Taiwan Independent Director Association	Major Financial Statement Overhaul! A Complete Guide to IFRS 18	3	9.0
		2025/09/03	Taiwan Corporate Governance Association	The 21st (2025) Corporate Governance Summit - The Role of the Board of Directors in Shaping Corporate Strategy Amid Great Changes in the Global Environment	3	
		2025/06/19	Taiwan Institute for Sustainable Energy	Labor and Human Rights Trends in the Global Supply Chain and Corporate Practices Sharing	3	
Corporate Director Representative James CP Chen	2023/05/29	2025/11/13	Taiwan Independent Director Association	Major Financial Statement Overhaul! A Complete Guide to IFRS 18	3.0	6.0
		2025/06/19	Taiwan Institute for Sustainable Energy	Labor and Human Rights Trends in the Global Supply Chain and Corporate Practices Sharing	3.0	
Corporate Director Representative Joe Huang	2023/05/29	2025/10/03	Taiwan Academy of Banking and Finance	Corporate Governance Forum	3.0	6.0
		2025/06/19	Taiwan Institute for Sustainable Energy	Labor and Human Rights Trends in the Global Supply Chain and Corporate Practices Sharing	3.0	
Independent Director Charles Yen	2023/05/29	2025/11/13	Taiwan Independent Director Association	Major Financial Statement Overhaul! A Complete Guide to IFRS 18	3.0	6.0
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	3.0	
Independent Director Chueh-Min Hsu	2023/05/29	2025/08/22	Chinese National Association of Industry and Commerce	2025 Taishin Net Zero Summit Towards a Low Carbon Future	3.0	9.0
		2025/06/04	Taiwan Corporate Governance Association	Navigating Change: A Strategic Blueprint for Global Expansion in Times of Transformation	3.0	
		2025/03/20	Taiwan Academy of Banking and Finance	Corporate Governance Lecture	3.0	

Title / Name	Appointment Date	Training Date	Organizer	Course Title	Hours	Total Hours
Independent Director Liang-Chi Chen	2023/05/29	2025/11/17	Chung-Hua Institution for Economic Research	Global and Taiwan Economic Outlook and Trump's New Policies	3.0	6.0
		2025/03/14	Taiwan Corporate Governance Association	Circular Economy Benefits and Sustainable Financial Business Opportunities	3.0	
Independent Director Chiu-Lien Lin	2023/05/29	2025/11/13	Taiwan Independent Director Association	Major Financial Statement Overhaul! A Complete Guide to IFRS 18	3.0	9.0
		2025/07/11	Taiwan Corporate Governance Association	NVIDIA's Three-Trillion Miracle: A New Perspective on the Semiconductor Industry Revolution Behind Artificial Intelligence	3.0	
		2025/02/21	Taiwan Corporate Governance Association	How the audit committee review the audited financial statements	3.0	
Independent Director Shu-Chun Huang	2023/05/29	2025/12/10	Taipei Bar Association	Seminar on "2025 Corporate Governance Forum: Corporate Governance in a Changing World"	3.0	21.0
		2025/11/13	Taiwan Independent Director Association	Major Financial Statement Overhaul! A Complete Guide to IFRS 18	3.0	
		2025/08/22	Chinese National Association of Industry and Commerce	2025 Taishin Net Zero Summit Towards a Low Carbon Future	3.0	
		2025/08/06	Securities & Futures Institute	Corporate M&A Practice and Case Analysis	3.0	
		2025/06/19	Taiwan Institute for Sustainable Energy	Labor and Human Rights Trends in the Global Supply Chain and Corporate Practices Sharing	3.0	
		2025/04/29	Securities & Futures Institute	Trump 2.0: Disrupting the Global Economic Order – Impacts and Responses	3.0	
		2025/04/11	Taiwan Institute of Directors	Upgrading corporate governance: creating a new situation for talent competitiveness	3.0	

To ensure corporate governance and enhance the function of the Board of Directors, Qisda passed the "Rules for Performance Evaluation of Board of Directors" in 2018, specifying that a performance evaluation of the overall Board of Directors, individual directors, and functional committees shall be carried out internally at the end of each year and externally at least once every 3 years.

At the end of 2025, we completed the internal performance evaluation of the Board and the functional committees. The completion rate of self-evaluation at least 98%, reflecting the overall operational efficiency of our Board of Directors. The evaluation results were reported to the Board in Q1 2026. Additionally, it is stipulated in our Rules for Performance Evaluation of Board of Directors that performance shall be evaluated by an independent external professional institution or an external group of experts and scholars at least once every 3 years, as well as evaluated internally at the end of each year. In 2024, the Company commissioned the Taiwan Governance Association, an independent external evaluation institution, to evaluate the performance of our Board of Directors, which has no other business dealings with the Company and therefore qualifies as independent. The evaluation was made based on five dimensions: composition and division of labor, guidance and supervision, authorization and risk management, communication and collaboration, and self-discipline and improvement of the Board; the methods of evaluation included an online self-evaluation, a review of relevant written documents, and an on-site visit completed on September 12, 2024. The persons evaluated included the Chairman, the President, two independent directors, the Corporate Governance Officer, the Audit Officer, and the Sustainability and Risk Management Officer. The Board performance evaluation report was issued on September 26, 2024, and the Company reported the results of the evaluation on November 5, 2024, to the Board. The evaluation report concluded that the Company places great importance on the professionalism, independence, and diversity of the composition of its Board of Directors. Three functional committees have been established under the Board, namely the Audit Committee, the Compensation Committee, and the Sustainable Development and Information Security Committee. In addition, the Company has established a Group Internal Audit Management Platform to gain a comprehensive understanding of the Group's internal audit activities and facilitate mutual learning. From a Group-wide perspective, including the internal audit activities of subsidiaries, the Platform assists the Audit Committee in fulfilling its supervisory responsibilities with a broader and more comprehensive oversight. Furthermore, before the end of each year, the Company completes the meeting schedule for the Board of Directors and its functional committees for the following year. Through adequate pre-meeting communication, the Company supports directors in effectively discharging their duties, thereby laying an important foundation for sound corporate governance. In accordance with the recommendations of the Taiwan Corporate Governance Association, the Company has also proactively planned for the establishment of a Nomination Committee and developed appropriate supporting measures. It also expects to implement additional recommended improvements as a reference for further enhancing the effectiveness of Board operations. The Company plans to conduct another external performance evaluation of the Board in 2027 and will disclose the relevant external evaluation report in the "Board of Directors Performance Evaluation" section on our official website.

In the 2025 12th Corporate Governance Evaluation, we ranked in the top 5% in the "listed companies" category and in the top 10% in the "electronic companies with market capitalization of NT$10 billion or more" category; in 2026, we will continue to monitor new governance change indicators and enhance the corporate governance system and evaluation results.

Remuneration System for Directors and Managers

Remuneration Structure and Short- and Long-term Incentive Plans for Senior Managerial Officers

The "Compensation Policy and Principles for Senior Managerial Officers" of Qisda clearly outlines the compensation indicators, structure, and standards for senior managerial officers. In accordance with this policy and by referencing the compensation levels of external industry peers, the Compensation Committee and the Board of Directors conduct an annual review of the compensation levels for senior managerial officers.

1. **Fixed Salary:** Established based on professional qualifications and aligned with market compensation levels, encompassing base salary and various allowances.

2. **Short-term Incentives:** Performance bonuses and employee compensation are disbursed in cash. These incentives are determined by the Company' s performance measurement indicators, which include both financial and non-financial metrics, as well as individual job level and performance, supported by a comprehensive appraisal framework.

3. **Long-term Incentives**

(1) Based on the positions held by senior managerial officers, a designated portion of their fixed salary is allocated, and the Company contributes an equivalent percentage as a performance-based incentive. Following the purchase of shares in the Company, the shares will be placed in a trust account, which may be linked to the Company's share price. Shares held in the Company trust account are deferred and can be withdrawn upon resignation or retirement.

(2) The long-term incentive (LTI) plan for the senior managerial officers is structured with both a vesting schedule and a clawback provision. The long-term incentive plan for the Chairman (CEO) of Qisda and all senior managerial officers uses company performance as the evaluation criterion, and virtual shares are granted as long-term remuneration, deposited into stock trusts, linking them to future stock prices so that remuneration is highly correlated with the company's long-term operational performance. The long-term incentive awards are determined based on predefined performance indicators (up to 5 years) and may be deferred for up to five years. The vested shares are distributed annually in accordance with the respective vesting schedule. Among these, the sustainability performance-related long-term incentive is expected to account for approximately 10% of the total annual compensation of senior managerial officers under the program.

4. **Measurement Indicators**

(1) Financial and Non-Financial Indicators

	Financial Indicators	Non-Financial Indicators
Description	Return on Assets (ROA), Return on Equity (ROE), operating revenue, operating profit, accounts receivable, cash conversion cycle, etc.	Market and customer development, new business development, talent development, risk management, quality management and other operational performance metrics.

(2) Sustainability Performance Indicators

Sustainability-Linked KPI Items	Description	Corresponding Material Sustainability Topics	Proportion	Remarks
GHG emissions reduction rate	Measured as the percentage reduction in absolute Scope 1 and Scope 2 emissions compared to the base year of 2021. The target is a 30% reduction by 2025 and a 60% reduction by 2030.	Climate strategy, energy management	25%	Climate-related performance indicators are linked to the compensation of senior managerial officers, including the Chairman (CEO), Chief Sustainability Officer (CSO), and the highest-ranking executives of each business unit.
The percentage of revenue generated by sustainable products	Annual revenue contribution from sustainable products	R&D and innovation of green products	25%	
Employee Engagement Survey Score	Conduct the Employee Engagement Survey and keep improving the result	Talent policy	20%	An average employee engagement score of 4.7
Enhancing the scores of the Corporate Governance Evaluation and international sustainability assessments	For the governance dimension, the Company ensures alignment with global trends and stakeholder expectations through continuous improvement in international sustainability ratings	Operational and financial performance	15%	Be selected by DJSI or MSCI, or improve by 5 points or one place in the DJSI; Improvement of one of the indicators and achieve bonus points in the domestic Corporate Governance Evaluation
Customer Satisfaction	The result of the customer satisfaction survey	Customer relationship management	15%	

Note:
Sustainability performance KPIs linked to senior executive compensation and certain incentive mechanisms will be implemented following approval by the Board of Directors in May 2025

5. Clawback Provision

If a senior managerial officer commits gross negligence or material misconduct, such as violating labor contracts or internal work rules, or demonstrates significantly poor performance, the Company reserves the right to revoke any unvested long-term incentives.

Managerial Shareholding Policy

To promote the commitment of senior managerial officers to the Company's operations, strengthen the connection between management and shareholder interests, and encourage managerial officers to hold company stock for the long term, the Company has established the "Managerial Shareholding Policy." This policy mandates that the value of stock held by managers must be a specific multiple of their annual base salary. Specifically, the Chairman and the President are required to hold Qisda's stock (including shares held by themselves, their spouses, minor children, and employee stock trusts) valued at more than ten times their annual fixed salary. This stock ownership target must be achieved within five years of their appointment, and the required stock value must be maintained throughout their tenure as managers.

Code of Conduct

In 2020, the Board of Directors reviewed and approved the updated version of the "Ethical Corporate Management Best-Practice Principles". The employee Code of Conduct training completion rate remained 100% in 2025

Qisda Group has no legal proceedings associated with anti-competitive behavior regulations in the past 4 years

Policies and Commitments

The Qisda Group adheres to the highest standards of integrity in all business dealings and maintains a zero-tolerance policy toward bribery, strictly prohibiting all forms of bribery and corruption. Qisda recognizes and follows the guiding principles of the "United Nations Convention against Corruption." In order to embed the corporate mission of "treating customers, suppliers, creditors, shareholders, employees, and the general public with integrity" into its core corporate culture, Qisda resolved and approved the " Corporate Governance Best Practice Principles, " "Corporate Social Responsibility Best Practice Principles," "Ethical Corporate Management Best Practice Principles for Directors and Managers," and "Integrity Management Policy" at the Board of Directors meeting in May 2015. In November 2020, the Board of Directors reviewed and approved a revised version of the "Ethical Corporate Management Best Practice Principles," incorporating amendments in accordance with requirements of the Taiwan Stock Exchange. The Company has also established the "Code of Conduct," the "Ethical Conduct Guidelines for Directors and Managers," and the "Anti-Corruption and Anti-Bribery Policy" as the basis for employee conduct. Qisda Corporation aspires to serve as a benchmark, leading and encouraging its subsidiaries, as well as business partners including suppliers and customers, to jointly comply with the spirit and fundamental principles of these policies, and to continuously strengthen and improve anti-bribery and anti-corruption management mechanisms. The aforementioned policies cover standards of conduct including integrity, anti-corruption and anti-bribery, anti-discrimination and anti-harassment, conflict of interest, antitrust, conflict-of-interest management, insider trading and money laundering, intellectual property, data protection, environmental protection, occupational health and safety, and human rights protection. Regarding donations and sponsorships, the Code of Conduct explicitly stipulates that the Company shall not make direct or indirect political contributions, and that participation in political activities must comply strictly with local regulations and be subject to careful evaluation. Any charitable donations or sponsorships shall not be used as disguised forms of bribery. In 2025, Qisda did not make any political contributions; however, it continues to safeguard employees' rights to exercise their civic rights.

Qisda Group's Anti-competitive Cases in the Past 4 Years

Unit: Number of cases		2022	2023	2024	2025
Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Parent company	0	0	0	0
	Subsidiary	0	0	0	0
	Total	0	0	0	0
Total number of lawsuits or concluded legal actions involving anti-competitive behavior, antitrust, or monopoly law violations during the reporting period	Parent company	0	0	0	0
	Subsidiary	0	0	0	0
	Total	0	0	0	0

Management Procedures

Qisda has formed a dedicated unit for ethical business management to ensure the thorough management of ethical business and organized the Ethical Management Implementation Task Force in compliance with the "Ethical Corporate Management Best-Practice Principles" approved by the Board of Directors. The members of the task force are professional personnel in the fields of human resources, risk management and auditing; they are responsible for assessing anti-corruption risks and overseeing the development and implementation of ethical management policies and related preventive programs. Also, upon the Board's resolution, Qisda authorized the Sustainable Development and Information Security Committee, in which the Chairman, Peter Chen, serves as the committee chair, to supervise and manage the progress of our corporate sustainable business activities (including ethical business), and take charge of the proposal and implementation of corporate sustainability policies, systems or related management guidelines and concrete promotional plans.

Since 2015, the Committee has regularly reported the annual implementation status of CSR and ethical management to the Board (at least once a year) to facilitate discussion with the directors. The most recent report will be given to the Board in Q1 2026, and the related information has been disclosed in the corporate governance section of the 2025 Annual Report and the Company's website.

ISO 37001 Anti-Bribery Management System Certification

To further embed a culture of integrity and establish a forward-looking compliance framework, the Company began implementing the ISO 37001 Anti-Bribery Management System in December 2025. Through its stringent and transparent policies and procedures, the system aims to prevent, detect, and address bribery while promoting continuous improvement. In March 2026, the Company successfully obtained ISO 37001 certification, issued by the British Standards Institution (BSI), demonstrating its firm commitment to integrity management and sustainable development.

Connection of Code of Conduct to Performance Bonus

Since 2023, compliance with the Code of Conduct has been added to the performance evaluation system (as shown below). From now on, employees' compensation and performance evaluation are directly associated with the Code of Conduct.

Performance evaluation system – Evaluations based on the Code of Conduct

No.	Behavioral Standards	Content
1	Integrity and self-discipline	Understand and strictly comply with the Company's standards of integrity, ensuring that no forms of bribery, corruption, extortion, or embezzlement occur. Ensure that all handled transactions are accurately recorded, and take responsibility for the accuracy of records, information, and data related to one's own business.
2	Regulatory compliance	Comply with the laws and company regulations of your country or region.
3	Personal information protection	Respect the privacy and intellectual property rights of employees and customers. Protect the personal information and intellectual property rights of all shareholders, consumers, distributors, suppliers, business partners and colleagues.
4	International norms	In the process of business execution, fully follow international trade laws and relevant norms of international industry alliances, and pay attention to the human rights impact caused by business development.
5	Risk identification	Whether relevant risks, such as safety, schedule, quality, and others, are identified and prevented in daily work.
6	Risk assessment	Whether, in day-to-day work, the possibility and severity of internal and external changes are assessed, along with their impact on target achievement, such as the degree of delay or damage.
7	Risk response	Whether responses are made in daily operations to material risks identified after assessment. Implementation of contingency measures and loss mitigation and transfer, such as sea-to-air conversion, training, passing costs to suppliers, overtime, substitute materials, multiple suppliers, process optimization, etc.
8	IT security	To ensure awareness of the importance of IT security, and in the course of performing business duties, to comply with Company IT policies and, through knowledge of computer and network security, protect the confidentiality, integrity, and availability of the Company's information assets.
9	Information security	Understand and comply with the company's Information Security Policy. Protect the confidentiality, integrity, and availability of the Company's information assets and avoid deliberate or accidental threats from within or outside the company.
10	Network security	Understand and comply with the Company's network security and network resource access security management policies, and protect the security of data transmission and system communications in daily operations.

Communication and Training of the Code of Conduct

Qisda's Code of Conduct is disclosed on the home page of the Company's internal website. When important festivals such as Lunar New Year are coming or when necessary, the Company also sends newsletters regarding anti-corruption to the employees through email, for example, to remind them that no external presents can be accepted, increasing their awareness of observing the Code.

Every new employee must agree to observe the Company's Ethical Corporate Management Best-Practice Principles by signing the employment contract when coming on board, with a completion rate of 100%. Existing employees are given online training on the Code of Conduct (including anti-corruption) on an annual basis; the employee training completion rate was 100% in 2025. The risk assessments of Qisda's operating sites have all incorporated the risk of corruption. Through the promotion and communication of Code of Conduct training for employees, there were no cases of violations of the principle of integrity in 2025.

Percentage of Communication and Training on the Code of Conduct

Region	Employee Category	Number of Participants	Completion Rate
Taiwan	Direct Labor	337	100%
	Indirect Labor	1,257	100%
Suzhou, China	Direct Labor	3,980	100%
	Indirect Labor	815	100%
Vietnam	Direct Labor	3,759	100%
	Indirect Labor	180	100%
USA	Direct Labor	0	NA
	Indirect Labor	11	100%
Japan	Direct Labor	0	NA
	Indirect Labor	12	100%
Total		10,351	100%

Note：

1. Annual training on the Code of Conduct is conducted on a regular basis. In October 2025, a company-wide training session was held to communicate and reinforce the principles of the Code of Conduct to all employees, with a total of 10,351 participants. Our Japan location was included in 2025 and completed training in April 2026.
2. Scope of Data Coverage: Qisda (Parent Company Only)

In addition to integrity-related communication and training for employees, since 2014 the Company has regularly distributed anti-corruption awareness communications to all members of the Board of Directors (eight Directors in the current Board). Anti-corruption clauses are also incorporated into contracts signed with all business partners. In addition, we send a letter of “Qisda Ethics Promotion” to our suppliers on an annual basis. The letter was sent to about 1,103 suppliers in 2025 to achieve our goal of zero incidents of corruption. In 2025, the Company did not receive any whistleblowing reports from suppliers.

Number of Suppliers Provided with Ethics Promotion and Education

Area	Number of Suppliers
Asia	1,072
Europe	14
America	17
Total	1,103

Scope of Data Coverage: Qisda (Parent Company Only)

Whistleblowing and Suggestion Communication Mechanism

The Company has established the “Whistleblowing and Complaint Handling Regulations” and the President mailbox; corresponding announcements on our website have been made concurrently. For serious inappropriate behaviors that violate internal policies relating to integrity, conflicts of interest and avoidance, fair trade, bribery and illegal payments, or any illegal or improper treatment, we have a complete set of procedures for whistleblowing reports and the communication of suggestions. When anyone or any matter is found to be non-compliant with the spirit of integrity or the regulations under the Ethical Corporate Management Best-Practice Principles, employees may send messages directly to the President through the President mailbox to get such cases handled by the Company's senior management. Employees and external stakeholders (e.g. suppliers, customers) can also file (anonymous) reports or complaints via the integrity mailbox (Integrity@Qisda.com) in Mandarin, English or other local languages. The Audit Officer is responsible for accepting the whistleblowing reports in relation to integrity, and the dedicated unit will launch investigations and compile investigation reports. Once the facts are confirmed, cases are handed over to the Personnel Evaluation Committee for disciplinary actions in accordance with the disciplinary regulations. Qisda strictly guarantees the confidentiality of the whistleblowers, ensuring their safety and protecting them from retaliation.

Qisda's Internal and External Communication Channels:

Integrity Mailbox	Integrity@Qisda.com
Investor Mailbox	Investor@Qisda.com
HR Mailbox	2HR@Qisda.com
President's Mailbox	Qisda Internal Portal
Employee Feedback Hotline	2885 Internal Communication Platform

Through the communication channels established by Qisda, a total of 268 employee feedback responses were collected in 2025 from various communication channels. These responses addressed topics such as facilities and the work environment, engineering inspections, and job content. Each response has been addressed, ensuring that the communication channels remain open.

Statistics on Domestic and International Complaints for Qisda

In 2025, Qisda received no complaints related to discrimination or harassment. In addition, the Company received one complaint from an external party concerning a Company employee. Following an investigation conducted by external legal counsel, the complaint was determined to be a case of harassment through malicious communications.

Qisda commits to establishing transparent and effective communication channels to ensure that every employee's voice is heard and valued. We efficiently and fairly handle complaint cases through dedicated units, providing necessary legal assistance or psychological counseling support to employees filing complaints. Furthermore, we actively promote the complaint channels and related resources within the Company to enhance employees' awareness of their rights, while also strengthening training to create a friendly workplace that fosters a respectful, inclusive, and safe working environment.

Types of Code of Conduct Complaints/ Number of Substantiated Cases	Total Number of Complaints Received	Number of Cases Filed	Number of Cases Closed
Corruption	0	0	0
Discrimination	0	0	0
All forms of harassment (including sexual harassment)	0	0	0
Customer privacy	0	0	0
Conflicts of interest	0	0	0
Money laundering or insider trading	0	0	0
Others	1	1	0
Number of substantiated cases (Cases confirmed through investigation to have involved violations of business ethics)	0	0	0

Note: Qisda discloses the complaint cases involving Qisda's (Parent Company Only) domestic and overseas business locations in 2025

Principles of Punishment

Explanation of the Principles of Punishment and the Zero-Tolerance Policy

According to "Qisda's Code of Conduct," we will take on a zero-tolerance policy when dealing with any violations of the code and investigate whistleblowing reports in a timely manner. Depending on the severity of the circumstances, the employee concerned may receive verbal admonitions or warnings in writing. For more severe violations, employees can be dismissed in accordance to local laws and the employment contract. They will also be punished and will be subject to legal action and claims for damages in accordance with the relevant laws.

A. Violating the Company's policy

B. Asking others to violate the Company's policy

C. Failing to promptly report the non-compliance found or suspected

D. Failing to cooperate in the investigation conducted for possible non-compliance with a certain policy

E. Taking revenge on the employee who reported the non-compliance

In order to effectively make sure that all the employees adhere to the ethics of the Code of Conduct, Qisda has accepted RBA VAP and SA8000 external audits on a regular basis at our manufacturing sites around the world

Legal Compliance

With operations spanning numerous locations around the world, Qisda recognizes the importance of complying with the laws and regulations of Taiwan, the jurisdictions in which it operates, and internationally recognized standards. Accordingly, the Company has established a comprehensive set of internal policies and procedures to ensure legal compliance across all operating sites. Qisda's internal policies and procedures cover a broad range of areas, including personal data protection, confidentiality obligations, anti-bribery conduct, anti-bullying, anti-discrimination, and anti-harassment conduct, environmental protection responsibilities, occupational safety and health standards, fire safety regulations, intellectual property protection measures, insider dealing prohibition, anti-unfair competition conduct, and human rights protection. To ensure effective implementation and enforcement of internal policies and legal compliance, Qisda has introduced a comprehensive control system. Each policy-specific unit has advocated the purpose of complying with laws and regulations as well as internal policies, and has periodically reviewed the latest regulations, promptly adjusted its internal legal compliance policies and training content, and thereby urged Qisda's various departments and units to conduct business in accordance with laws and regulations. In addition, Qisda has continued to monitor and inspect business operations through internal audit measures, in order to curb possible compliance risks.

Accordingly, Qisda requires all employees to participate in training programs on compliance with applicable laws, regulations, and internal policies. Through the active participation of all employees in such training and their commitment to a culture of legal and regulatory compliance, the Company works collectively to ensure adherence to applicable laws and internal policies. In addition to striving for legal compliance, Qisda is committed to providing a safe and healthy workplace. The Company proactively identifies, prevents, and eliminates occupational safety and health risks in order to promote employee health and safety and safeguard the well-being of all employees. With respect to its manufactured products, in addition to ensuring compliance with applicable environmental regulations, Qisda actively adopts sustainable measures to reduce the use of environmentally hazardous substances, demonstrating its commitment to environmental protection. Furthermore, Qisda has fully implemented its antitrust compliance program through various initiatives, including orientation training for new employees, regular electronic newsletters, online training courses, and awareness campaigns through promotional posters, thereby strengthening employees' understanding of and commitment to antitrust compliance. As a result of the collective efforts of all employees, the Company was not involved in any antitrust-related litigation in 2025. In response to the implementation of the EU General Data Protection Regulation (GDPR), Qisda conducts annual internal initiatives, including employee training and regulatory impact assessments performed by designated functional departments. A dedicated project team has also established personal data protection management procedures and regulatory compliance mechanisms to ensure that the Company's operations comply with GDPR requirements. Meanwhile, the Company continues to monitor global developments in personal data protection legislation and promptly updates its internal policies and compliance measures accordingly. In 2025, Qisda incurred no material regulatory violations or penalties related to personal data protection[7], demonstrating the Company's firm commitment to protecting personal data.

[7]Definition of a significant violation:
Any single incident that results in (1) a fine of NT$2 million or more (2) restrictions imposed by the government or a regulatory agency or public institution on the activities or operations of the organization.

Operational Performance

Financial Performance

In 2025, the global economy was affected by multiple uncertainties, including tariff-related developments, geopolitical tensions, exchange rate fluctuations, and the rapid expansion of AI investments. Qisda reported consolidated revenue of NT$207.9 billion, representing a 3% increase compared with the previous year. Consolidated operating income amounted to NT$3.191 billion, while consolidated net income after tax totaled NT$1.392 billion. Net income attributable to owners of the parent was NT$1.143 billion, with earnings per share (EPS) of NT$0.64.

Qisda's operating results for the past four years as of 2025 are presented in the table below. In addition, the Company's consolidated and parent company only financial statements are available on the Company's website and the Market Observation Post System (MOPS). By continuously driving innovation and technological development, Qisda maintains its competitive advantage. In 2025, the Company invested approximately 3.4% of its operating revenue in product innovation and research and development.

*Website for Qisda financial information: https://www.qisda.com/tw/investor/financial

*Market Observation Post System: https://mops.twse.com.tw/mops/#/web/home

2025 Economic Value Distribution of Qisda in Taiwan

Unit: NT$

Item	Amount (NT$100 million)	Remarks
A.Direct Economic Value Generated		
Consolidated Revenue	2,079	
B.Economic Value Distribution		
Operating Cost	1,729	
Employee Compensation and Welfare	292	Employment expenses
Payment of Interests or Allocation of Dividends	35.7	Net amount of interest expense of NT$1.43 billion; dividends of NT$2.14 billion allocated to the shareholders
Tax	19	Income tax
Investment in Communities	N/A	
Economic Value Retained = A-B		
Total Economic Value Retained	3.3	

Qisda's Operational Performances in the Past Four Years [8]

Unit: NT$ million

Year	2022	2023	2024	2025
Operating Revenue	239,837	203,595	201,666	207,905
Gross Operating Profit	34,561	33,076	33,181	35,021
Operating Profit (Loss)	5,852	5,011	4,520	3,191

[8] This is the consolidated income statement with IFRS adopted; this table includes all consolidated entities of our consolidated financial statements.

Tax Governance

Qisda implements tax governance. The Company's tax policy has been approved by the Board of Directors. For all operating locations, the Company adheres to local tax laws and regulations and upholds the arm's length principle in accordance with relevant requirements. The Company does not engage in aggressive tax planning, nor does it use tax structures without genuine commercial substance for tax avoidance or tax reduction purposes. It does not utilize tax havens or secrecy jurisdictions for tax avoidance activities. Tax-related information is disclosed in the financial statements and local tax filings to stakeholders to enhance transparency. The Tax Department is the responsible unit for tax governance within the Company, while the finance departments of major subsidiaries are also responsible for tax-related matters. All of the Company's significant transactions and decisions are structured in accordance with local tax laws and applicable tax treaties. The Company regularly confirms with each operating site that day-to-day transactions comply with relevant tax regulations. In the event that tax authorities raise inquiries regarding any transactions of the Company or its major subsidiaries, the Tax Department of the Company establishes dedicated projects to communicate and coordinate with the relevant tax authorities. In addition, the Company files its Country-by-Country Report (CbCR) for the preceding year in accordance with regulations at the end of each year, and also submits secondary filings in the Netherlands to facilitate access by tax authorities outside Taiwan.

Disclosure of Tax Information of Qisda in Recent Two Years

Unit: NT$ thousand

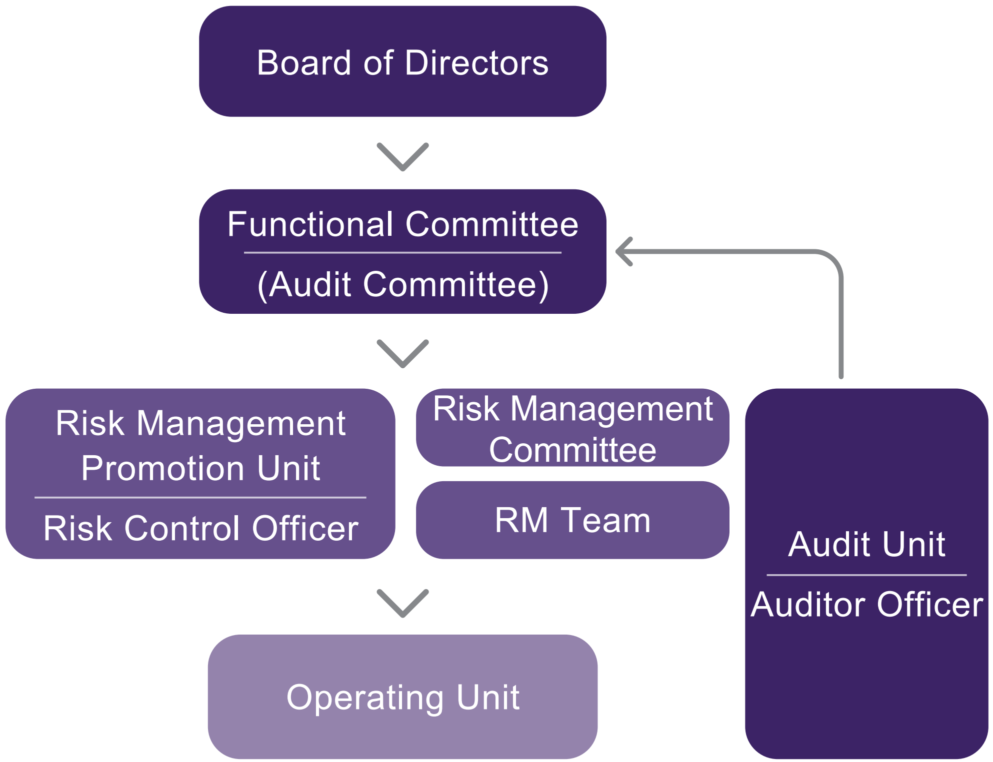
Year	2024	2025	Average Tax Rate in Global Electronics Industry
Earnings before Tax	4,648,397	2,827,896	
Income Tax Expense	1,834,199	1,435,852	
Effective Tax Rate (%)	39.46%	50.77%	15.39
Cash Taxes Paid	1,926,520	1,888,446	
Cash Tax Rate (%)	41.44%	66.78%	15.09

Risk Management

Since 2005, Qisda has formulated risk management policies and established the Risk Management Committee (RMC) in accordance with the ISO 31000 Risk Management–Principles and Guidelines. With importance placed on the systematic operation of risk management, the vision and policies for risk management are established, management goals are set and performance indicators are routinely followed up on. Furthermore, risks that are likely to have influence on our operating goals are regularly identified, assessed, handled, reported, and monitored every year. By implementing these measures, we effectively control the risks that exceed the Company's risk tolerance. Meanwhile, management tools are utilized to ensure the optimization of total risk management cost and the risk management mechanism is incorporated into the routine operations.

Vision for Risk Management: The Company is committed to the continuous provision of products and services to create long-term value for customers, shareholders, employees, and society; in terms of risk management, a systematic organization and risk management procedures are required to effectively identify, assess, handle, report and monitor the significant risks that can impact our business survivability in a timely manner, and raise the employees' awareness of risks; instead of having “zero” risks, our goal is to optimize risk management costs by achieving the greatest profit under the acceptable risks.

Risk Governance Structure



Corporate Risk Management

Qisda has established risk management policies and procedures that have been approved by the Board of Directors as the highest guiding principle of the Company's risk management. The Board of Directors, serving as the top decision-making unit for the Company's risk management, plays a role in ensuring our operational strategies are consistent with the risk management policies, overseeing the operation of the risk management mechanism and verifying its effectiveness. We have five independent directors specializing in financial and governance risk management, IT risk management and information security risk management. The Audit Committee assists the Board of Directors in risk governance; it reviews the policies, procedures, and implementation of risk management to regularly review the effectiveness of risk management, and approve the risk appetite, and to ensure that the risk management mechanism and resource allocation can constitute an effective response to the risks we face. The Audit Committee also reports to the Board on the implementation of risk management on a regular basis.

Risk Management Structure and Procedures

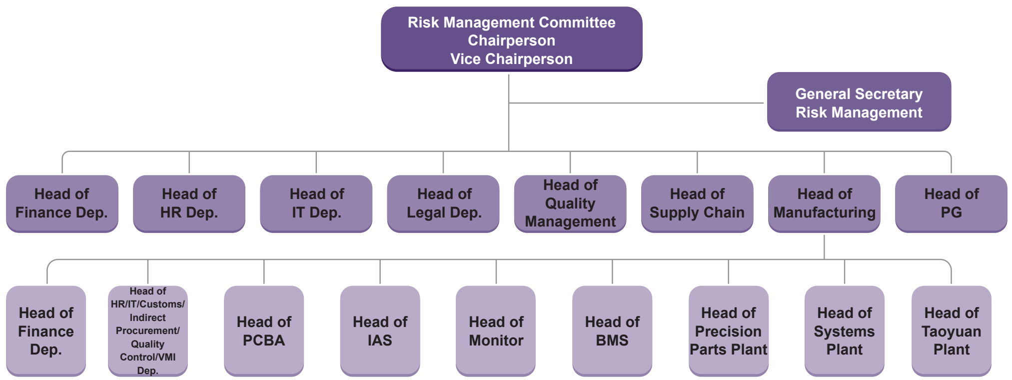
Qisda has established a Risk Management Committee (RMC) to continuously manage risks across four major categories — strategy, financial, operational, and hazard risks — with the objective of achieving sustainable corporate development. The President serves as the Chairperson of the Committee, and the Chief Sustainability and Risk Officer serves as the Vice Chairman. First-tier executives of each business unit (including the heads of all major group business divisions) serve as committee members. Through the participation of top management from each business group in the RMC operations, the Company effectively manages significant risks across the Qisda Group's subsidiaries, formulates risk management strategies, determines risk appetite, and sets annual objectives and risk performance indicators. The risk management mechanism is also integrated into daily operational processes. Qisda positions itself as a benchmark enterprise, leading and driving its subsidiaries to strengthen risk management practices across the Group.

To systematically identify, manage, and monitor risks, the Company has established a three lines of defense risk management framework. The first line of defense is implemented by each operational unit through day-to-day risk control activities. For example, procurement, sales, and manufacturing functions jointly monitor inventory levels on a regular basis and hold review meetings to reduce excess inventory or prevent material shortages that could affect production and shipments. In addition, in accordance with the Emergency Incident Reporting and Management Regulations, when an incident reaches a specified severity level, reporting and escalation procedures are activated to mitigate or prevent further escalation and ensure effective risk management. The second line of defense is led by the Risk Management Committee, which follows established procedures to analyze the annual Top 3 Risks. The Committee identifies key risk drivers for each risk category, establishes Key Risk Indicators (KRIs) and their respective metrics, and regularly collects and monitors changes in KRI values to enable early risk warning and timely response. The final line of defense is internal audit conducted on an annual basis. The Audit Office develops the annual audit plan with reference to the RMC's Top 3 Risks and other identified material risks, and performs periodic audits under the ISO 31000-based internal policies accordingly. In addition, a comprehensive internal control self-assessment is conducted annually to ensure that control measures are effectively embedded in daily operations. Furthermore, the Audit Committee is responsible for overseeing risk governance, reviewing the effectiveness of risk management, and regularly reporting risk management execution status to the Board of Directors.

In addition, external annual audits have been arranged to reduce operational risks, including external certifications for quality management systems such as ISO 9001, ISO 13485, QC 080000, and ISO 31000. In February 2025, the Company obtained the ISO 31000 Risk Maturity Assessment Certificate issued by SGS. The assessment concluded that the Company has established clear risk management objectives and policies that support its business strategy. It has also developed a comprehensive risk management framework that is integrated into key management systems, functions, organizational structures, processes, and related activities. The scope of activities covered under the ISO 31000 assessment is described as follows: the risk management process continuously manages four key risk categories — "strategy," "financial," "operational," and "hazard" risks — to ensure the achievement of the Company's sustainable development and operational objectives. This process covers, but is not limited to, the following key topics: regulatory compliance; sustainability issues (such as climate change/TCFD, biodiversity/TNFD, diversity, equity and inclusion (DEI), natural resource utilization, value chain engagement, and low-carbon transition); as well as geopolitical factors and other related issues.

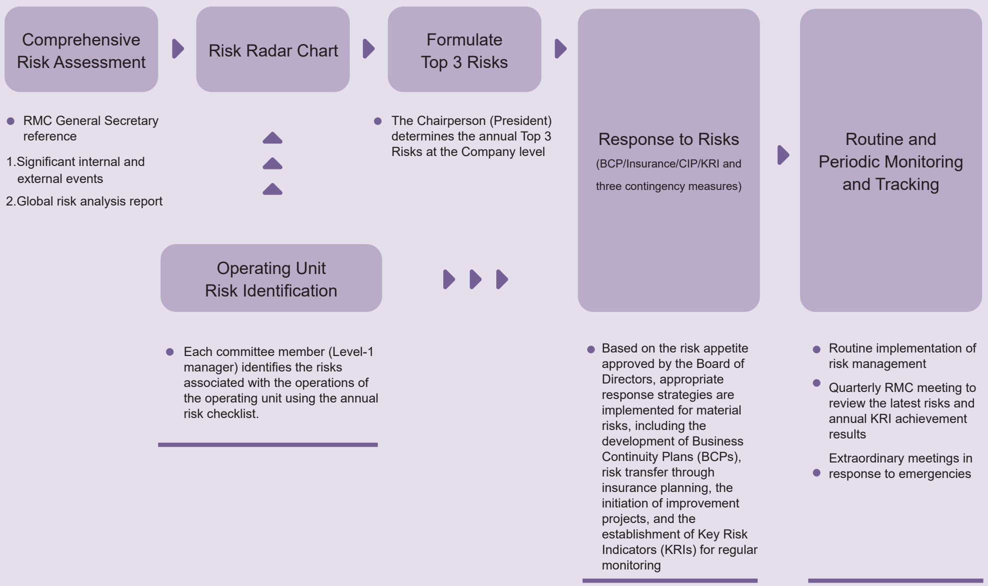
In addition, the Sustainability & Risk Officer is appointed to be the executive secretary of risk management to identify potential risks based on internal and external matters, prepare risk radar charts, arrange risk management meetings, conduct quarterly follow-ups on the risk targets, stay on top of the implementation of improvement plans, and facilitate interdepartmental communication. The operations of the Risk Management Committee are supervised by the Audit Committee/Board of Directors; a report on the implementation of risk management is submitted to the Audit Committee/Board of Directors every year.

Organization of the Risk Management Committee

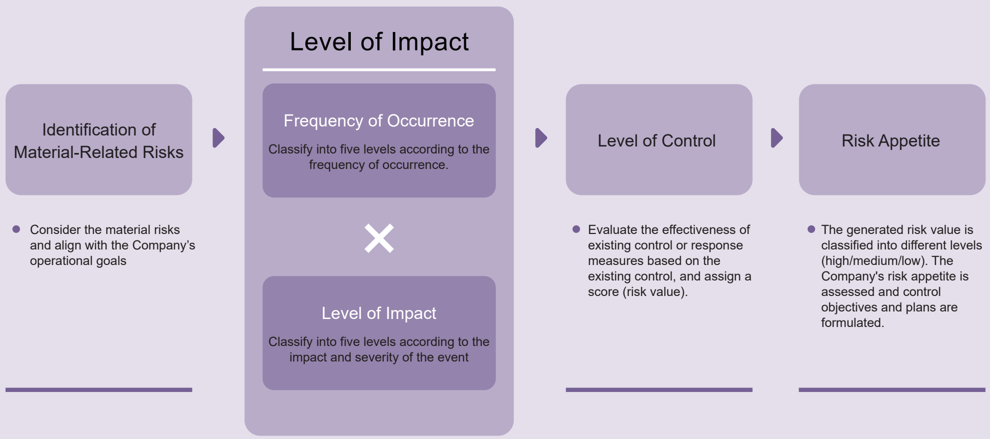


The Risk Management Committee (RMC) convenes on a quarterly basis, with extraordinary meetings held when significant issues arise. Each year, the Committee conducts a comprehensive risk assessment and analysis, taking into consideration global risk reports published by domestic and international professional organizations (such as the World Economic Forum and the KPMG CEO Outlook) to identify key global risks. It also considers the Company's ten material sustainability topics to analyze risks that may affect business operations. Based on this assessment, the RMC determines the Group's Top 3 Company-level Risks for the year. Each Committee member then completes an annual risk assessment checklist to identify risks within their respective areas of responsibility by evaluating the likelihood and impact of each risk, as well as the effectiveness of corresponding control measures. This process encompasses multiple factors, including regulatory compliance, sustainability issues, business dependency, geographic location, and geopolitical developments, to identify significant risks and prioritize those with the greatest potential impact on operations. Appropriate risk response measures are then implemented, including Business Continuity Planning (BCP), risk transfer through insurance planning, and the initiation of Continuous Improvement Programs (CIP). In addition, measurable KRIs are established. Taking into account significant internal and external incidents experienced across the Group, the Risk Management Committee evaluates the potential impact of different types of risk events and formulates the risk appetite. After approval by the Board of Directors, achievement against the established targets is reviewed at each quarterly RMC meeting. The Committee also reviews major domestic and international developments, regulatory changes, and exceptional events, and formulates appropriate response measures to ensure the achievement of organizational objectives. In 2025, the Risk Management Committee held four meetings to discuss and monitor the annual KRIs. For example, in response to changes in U.S. tariff policies, production capacity at the Vietnam manufacturing facility was expanded. The resulting increase in talent and labor demand posed a potential workforce shortage, which could adversely affect production capacity and revenue. Therefore, the severity level that the factory unit could tolerate was a shortage of no more than 15% of workers, and three contingency measures were established as the basis for timely response measures and strategies.

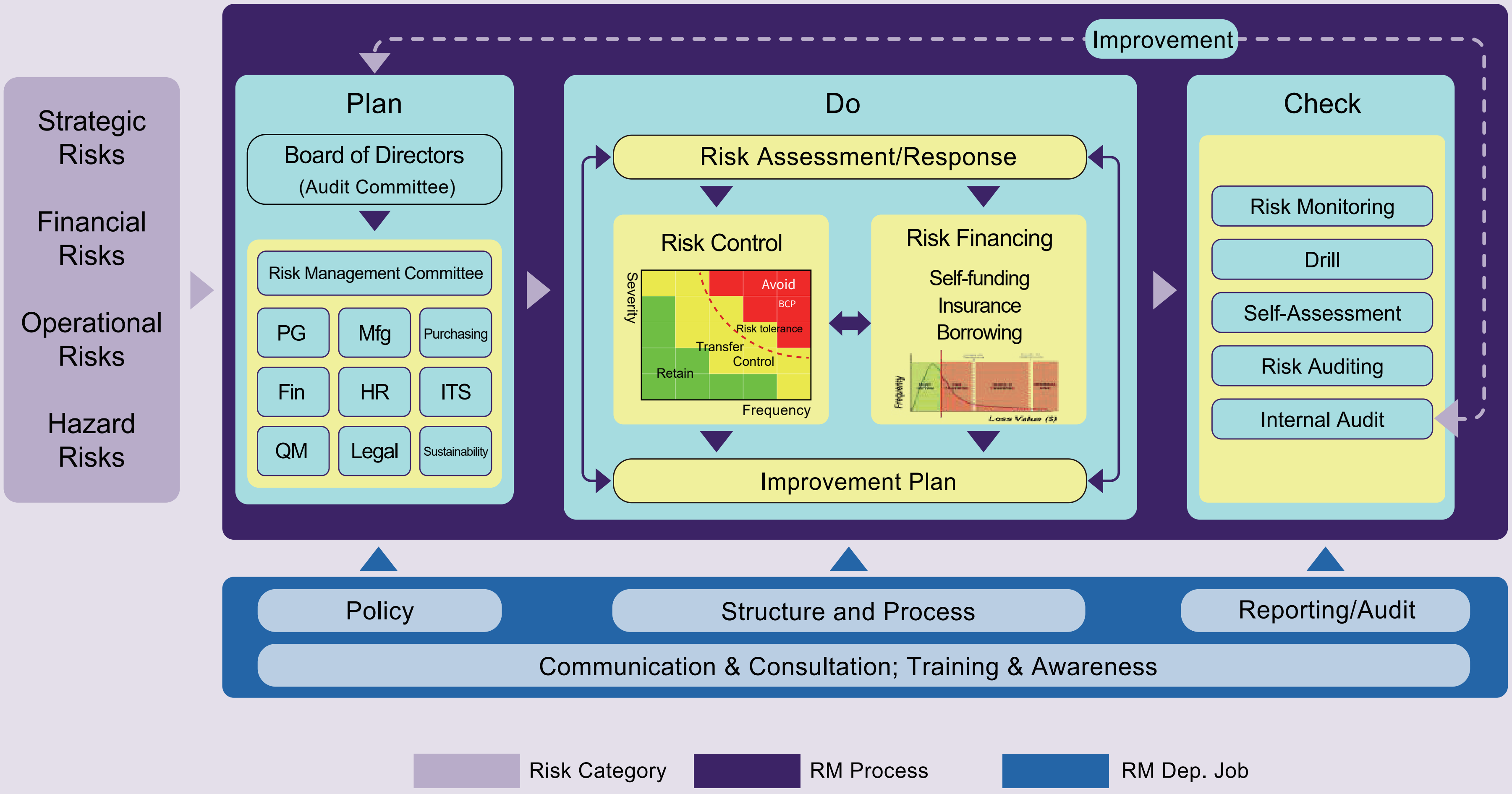
Qisda's Group Risk Control Process



Qisda's Group Risk Appetite Determination Process



Risk Management Structure and Procedures of Qisda Group



Sensitivity Analysis and Stress Testing

Risk Category		Focus	Sensitivity Analysis	Stress Testing	Countermeasures
Non-financial Aspect	Operational risk (Production capacity resilience)	Labor shortages affecting production capacity and shipments at the Vietnam plants during periods of surging order demand	Labor shortages may reduce production efficiency, shipment fulfillment rates, and revenue performance. Plants continuously monitor the labor shortage ratio.	If the labor shortage exceeds 15% of the budgeted workforce, production scheduling delays and shipment disruptions may occur, resulting in reduced revenue.	The RMC establishes annual Key Risk Indicators (KRIs) and, through scenario-based analyses and the implementation of three contingency plans, tests production capacity allocation and contingency alternatives. 1. Arrange for office staff to support the production lines, implement automation to continuously improve production line efficiency, and increase rewards for internal employee referrals. 2. Expand the direct recruitment scope and recruitment channels in other provinces, establish incentive measures, and increase employee retention rate. 3. Increase recruitment policy incentives and target-achievement
Financial Aspect	Financial risk (Risk of rising interest expense)	Borrowing cost management and asset structure optimization	Analyze the impact of interest expenses exceeding budget on profitability and cash flow to maintain financial stability.	An increase in interest expenses beyond the budget will directly reduce profitability and may result in other potential financial impacts.	The RMC establishes annual Key Risk Indicators (KRIs) and three contingency measures, with progress monitored on a quarterly basis: 1. Optimize borrowing rates through financing strategies and strengthen bargaining power with banking partners. 2. Enhance inventory management and, without adversely affecting supply chain operations, extend accounts payable payment terms. 3. Review the status of long-term investments and idle assets.

Risk management mechanisms are established at different levels based on the severity (sensitivity) of both non-financial and financial impacts. For non-financial risks, key focus areas include employee health and safety, environmental, health and safety regulatory compliance, and corporate reputation. For financial risks, key categories include major incidents and disasters, labor-management disputes, cybersecurity breaches, and equipment failures. In the event of risks at varying levels of severity, predefined contingency plans are activated. At the same time, emergencies are escalated through the Risk Management Committee (RMC) governance structure, enabling senior management to make top-down decisions, while relevant operational units implement mitigation and damage-control actions to minimize adverse impacts. For example, in 2025, in response to geopolitical risks and changes in U.S. tariff policies, the sales and procurement functions assessed the impact on upstream and downstream supply chains and implemented timely countermeasures to ensure uninterrupted shipment and material supply for production. In an increasingly dynamic environment with frequent global disruptions and emerging challenges, the Company conducts sensitivity assessments to identify potential material risks to the organization and adjusts risk management measures accordingly to enhance its response capability and ensure business continuity.

Risk Identification Results

In 2025, Qisda's Risk Management Committee identified 38 key risks with the risk radar chart and the risk checklist, and set key risk indicators that could be quantified. Categories include:

1. Financial category: Interest expense increases must remain below the budgeted target.

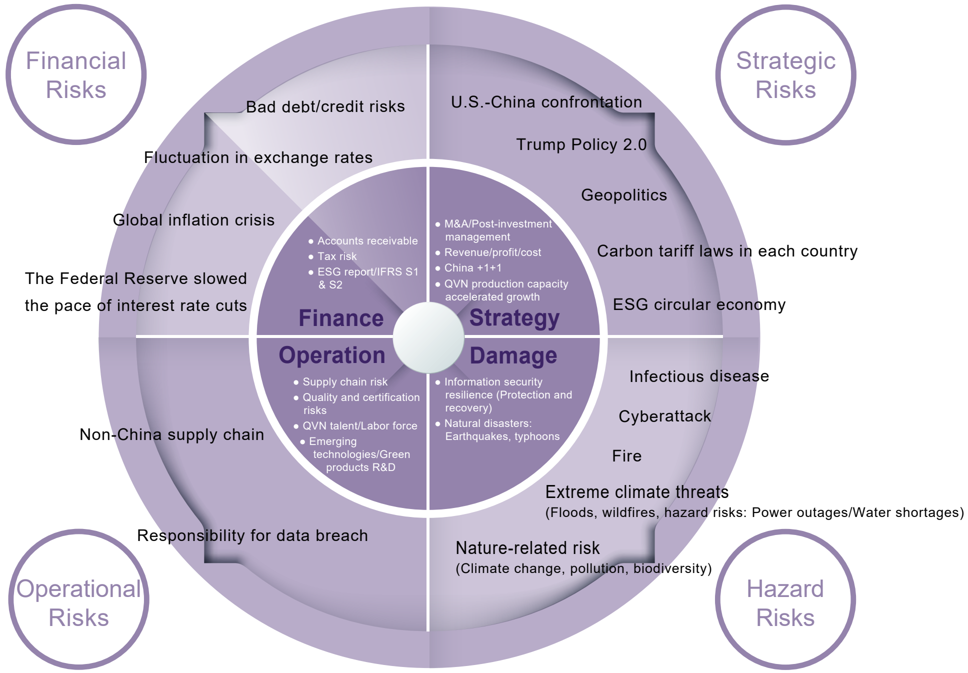
2. Management category: In response to climate change transition-related risks, compliance with carbon reduction policies across various countries and new green product regulatory requirements is required, while balancing cost control and stable shipment delivery.

In addition to global risks arising from climate change, the Company also faces risks related to geopolitical developments, U.S. tariff policy changes, and regulatory changes, which may indirectly lead to supply chain disruptions, demand contraction, and inventory buildup, thereby impacting operations. Relevant departments have established control objectives and response guidelines to minimize operational impacts.

In response to the above risk environment, KRIs were continuously monitored in 2025, with an overall achievement rate (Note 1) of 74%. KRI items that did not meet targets will continue to be monitored by the Risk Management Committee in 2026, with strengthened contingency measures to mitigate potential operational impacts.

(Note 1)The KRI achievement rate is calculated as: Number of KRIs meeting targets in the year ÷ Total number of KRIs in the year × 100%. In 2025, there were 38 KRIs in total, of which 28 were achieved; therefore, the KRI achievement rate was 74%.

Qisda Group's 2025 Risk Radar Chart for Risk Identification



2025 Qisda Top 3 Risks

1 Strategic Risks:
- M&A/Post-investment management
- Profit/Cost control
- Geopolitics: China+1+1

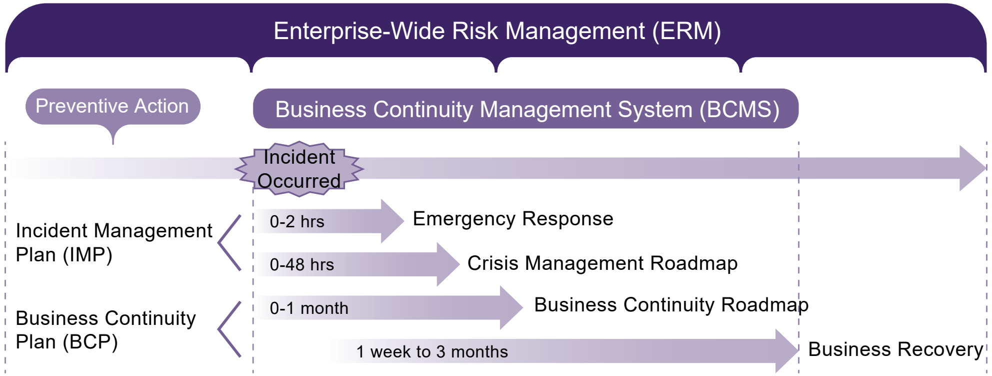
2 Operational Risks:
- QVN talent/labor force
- Supply chain disruption
- Quality and certification risks

3 Financial/Hazard Risks:
- Cybersecurity resilience (protection and recovery)
- Tax risk

Business Continuity Management System (BCMS)

In accordance with the framework of ISO 31000 risk management principles and guidelines, Qisda assesses the potential impact of various risks on corporate operations to implement corporate governance, achieve sustainability goals, and protect stakeholder rights. The Company's risk management framework and business continuity management system are based on three major approaches, namely: identification and prevention before an accident, loss control and mitigation during the accident, and recovery and transfer after the accident. The Risk Management Committee defines the material risks, simulates risk scenarios, and assesses the impacts of these risks on the organization's operations. Business continuity plans (BCP) are developed based on the risk scenarios, and updates of risk scenarios and drills are continually carried out to ensure that the organization can keep working through disruptions that may impact the Company's operations.

Structure of Qisda Corporate Risk Management and BCMS



In addition, the Company's Business Continuity Management System (BCMS) addresses material risk scenarios through the implementation of Business Continuity Plans (BCPs) developed with reference to the guidance of ISO 22301. The system is designed to identify and control risks before incidents occur, minimize losses during incidents, and rapidly restore the delivery of products and services following an incident. Its scope covers key organizational functions, including information management, procurement, manufacturing, and human resources. The BCMS is also subject to regular external audits and has obtained ISO certification. Examples include ISO 27001, ISO 45001, ISO 14001, and SA8000. In addition, the Company has established a Group-wide joint risk prevention mechanism centered on Qisda. Through regular meetings, project-based discussions, information integration, and the sharing of practical experience, the mechanism integrates the Qisda Group's loss prevention resources, strengthens the Group's emergency response capabilities, and enhances overall risk control. In 2025, Qisda held four regular group meetings, using the platform to introduce emergency response, business continuity planning, CSR/ESG, and company-wide education on risk management culture to the group companies. Through training programs and emergency drills, the Group enhances the ability of its companies to respond to and manage crisis events swiftly and effectively. Mechanisms for resource sharing, information sharing, and experience sharing enable Group companies to implement preventive risk management measures before risk events occur, addressing risks at their source and reducing the likelihood of incidents.

Implementation Results of Business Continuity Management Plan

In response to evolving international trends, regulatory requirements, changes in the Company's product portfolio, and customer concerns, Qisda continuously updates and develops Business Continuity Plans (BCPs) for various scenarios to address emergency and material risk events. To enhance employees' proficiency in plan execution, the Company conducts regular BCP drills. Through tabletop exercises and repeated simulations of response measures under various scenarios, employees' risk awareness and emergency response capabilities are strengthened, enabling prompt execution of response plans and the rapid restoration of operations when risk events occur. All BCPs are compiled in the "Crisis Management Manual," which serves as the Company's primary guidance for responding to major impact events.

In addition, in consideration of the impacts of climate change, the Company introduced compound disaster scenarios into its BCP exercises for the first time in 2024 to further strengthen emergency preparedness, operational resilience, and crisis management effectiveness, while optimizing cross-functional coordination and resource deployment to ensure stable business operations during extreme weather events. One simulated scenario involved continuous torrential rainfall causing severe flooding, followed by an electrical fire during dewatering operations. By conducting drills under this dual-disaster scenario, personnel were trained to enhance their emergency response capabilities and minimize operational disruption.

To support the continued expansion of mass production operations at Qisda's Vietnam Plant, the Company completed the implementation of its BCP framework in 2023. This included identifying organizational risks, establishing a dedicated BCP team, providing relevant training to team members, allocating the necessary resources, and conducting regular scenario-based BCP drills to enhance the team's proficiency in handling emergency situations and improving cross-functional coordination.

To strengthen the emergency response capabilities of Qisda Group companies and enable the timely deployment of resources to prevent the escalation of losses during unexpected events, the Company conducted two emergency incident reporting drills in 2025. A total of 47 Group company participations were recorded in the exercises. Simulated emergency scenarios were carried out, and designated reporting coordinators successfully completed the reporting drills in accordance with the Company's Emergency Incident Reporting Procedures.

Risk Culture

To secure the corporate culture of risk management, the Company has incorporated various risk management indicators into the daily management performance, and included Qisda's annual Top 3 Risks in KPIs for measurement. For example:

1. Revenue and profit are among the important strategies for risk control. Therefore, each department sets revenue and profit as a KPI target accounting for 60% of the overall performance to ensure that the Company's overall operating performance meets the target.
2. To control the Company's information security, the IT department has set operational disaster recovery as a KPI to avoid operational risks. The frequency of the business continuity plan drills is determined by the classification level of the systems, ensuring that the operating system can be restored promptly after a system attack

In terms of actual implementation effectiveness in 2025, the Company prioritized the Top 3 Risks with the most significant impact and established corresponding KPIs for control and monitoring. For example: (1) For post-investment management, the Finance Management Department established Grand Fleet management indicators, while the Human Resources Department defined joint fleet HR alignment indicators. (2) For product quality risks, the Quality Management Department established core product quality indicators. (3) For information security risks, the Information Technology Services Department defined key indicators for major cybersecurity incident prevention. The achievement rate of the KPIs associated with the above key risk controls was 100%.

In addition, the achievement of risk management KPIs is linked to incentive measures to further strengthen the implementation and effectiveness of risk management. These measures include: (1) performance bonuses and profit-sharing bonuses granted based on KPI achievement; and (2) project bonuses granted to all process improvement projects that receive the CIP Award, including projects linked to risk management indicators

As for general employees, the ability to identify and respond to risks is also included in the behavioral standards section of their performance evaluation. All employees are subject to the performance evaluation once every six months, and the performance bonus is paid with reference to the achievement of their KPIs.

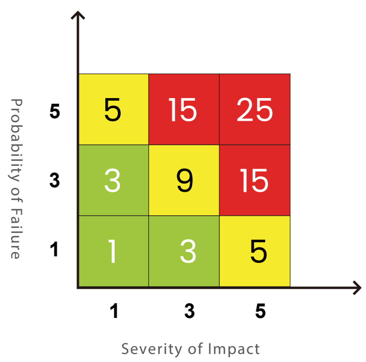
Qisda provides risk-related education and training on a regular basis. In 2025, online and on-site education and training on the culture of risk management were delivered to all employees. The vision and procedures of the Company's risk management were disseminated, and the content focused on the three main phases – “prevention and detection before the matter,” “impact reduction during the matter,” and “claim and recovery after the matter” – to improve the employees' understanding of risk management. There were 10,328 employees in the Company, and their training hours totaled 10,328 hours; 100% of employees attended this training. For other high-risk items, we also arranged relevant training sessions or drills to heighten the employees' awareness of risks; the training topics included, among others, the BCP drills for fire and earthquake, emergency incident reporting, information security risks, employee integrity risks (e.g., insider trading, corruption risks), GDPR risks, occupational health and safety (earthquake and fire safety), and safety at work.

Whenever the employees find any identifiable, existing, or potential risks during their work at the Company, they may make immediate or early reports through the President mailbox, 2885 platform, secretary of their unit, employee representatives, HR contact person, gate guard, risk management unit, etc., to avoid and prevent any accidents and disasters. If they have any problems with their work, they can also check the contact information of all responsible units announced by the Company, report and handle the problems right away via multiple channels such as phone calls/MVPN, email and communication software (Skype/Teams/Line/WeChat/Messenger), and follow up on the matter until the case is closed. With such procedures, the problems can be solved and the risks can be minimized.

Meanwhile, labor–management meetings in which the Company engages in face-to-face conversation with the employee representatives are held periodically to understand and respond to the needs of the employees.

In Qisda's product design process, risk management assessments must be conducted and documented within design records. Engineers are also required to evaluate the risk impact of any engineering change requests. The Company will continue to strengthen employees' risk awareness and risk culture through diverse and innovative approaches. In response to the GDPR, the Company invites external consultants on a quarterly basis to conduct training sessions and share updates on recent international privacy regulatory developments. Each unit is also required to present and discuss issues encountered in daily operations, thereby strengthening understanding and clarifying employees' concepts to reduce the risk of regulatory non-compliance. During the product development process process, Qisda Corporation follows its internal regulation, the “New Product Development Procedure, which consists of seven stages (concept, planning, design, prototype trial, engineering trial, pilot production, and mass production), in order to control design changes throughout the development process and ensure product” quality. Risk considerations are embedded within the development process. Through the NUDD Checklist (New, Unique, Difference, Difficult), product design risks are identified and classified into high, medium, and low levels, enabling effective risk control and reducing risk. For certain specific products, risk management assessment reports are conducted during the planning stage, and risk management files are established, including risk management plans and risk review records. These cover risk management plans, intended use, hazard identification, risk analysis, risk control, residual risk evaluation, and post-production information. (Note: Internal regulations of Qisda Corporation include QTY0-0B-007 “New Product Development Procedure” and QTY0-0B-008 “Q System Technical Data Management Procedure,” document codes Q10-108 Risk Management File & Q20-208 Risk Management Report.)

Risk Criteria in Product Development - NUDD Risk Identification



Probability of Failure

- **5 High** (No clear control method)
- **3 Medium** (Control methods & verification available)
- **1 Low** (Verified and effective control methods at exit Q30 stage)

Severity of Impact

- **5 High** (Incompliance with specifications, functional failure)
- **3 Medium** (Compliance with specifications and possible customer satisfaction concerns)
- **1 Low** (Compliance with specifications)

Note:

The risk score is calculated by multiplying the Probability of Failure by the Severity of Impact to determine the level of risk: scores of 1 or 3 indicate low risk; 5 or 9 indicate medium risk; and 15 or 25 indicate high risk.

Long-term Emerging Risks

In the fourth quarter of 2025, the RMC identified Qisda Group's long-term material risk issues, including emerging risks related to global resource competition and the potential misuse or loss of control arising from the rapid development of AI technologies. The Company conducted corresponding analysis and developed mitigation measures as follows:

Risk Category	Risk Item	Description of Risk	Impact on the Operations	Countermeasures
Strategic Risks	Challenges of Resource Competition and Globalization	Resource competition will have a profound impact on the process of globalization. As competition intensifies, global trade, supply chains and international cooperation will face increasing challenges. The competition for resources not only changes the geopolitical structure, but also influences the patterns of control and distribution of resources.	1. Price volatility and cost challenges: Resource competition often leads to significant volatility in commodity and energy prices. This not only increases production costs but also makes it more difficult for companies to predict cost changes, ultimately impacting profitability. 2. Risk of dependence on specific resources: If the Company relies on resources from specific countries or regions, any disruption in the supply of these critical resources may lead to supply chain disruptions or significant price increases, resulting in an inability to manufacture and deliver products, which in turn affects revenues. 3. Delayed product R&D and innovation: If required components cannot be obtained on time, alternative materials or technologies may need to be identified. This process requires additional time and resources for testing and validation, thereby causing delays in R&D progress and affecting the launch of new products and market competitiveness. 4. Geopolitical and trade risks: In a globalized trade environment, a resource war may cause political instability among nations, creating additional geopolitical risks. Measures such as rising transportation costs, trade barriers, increased tariffs, or international sanctions could intensify the challenges of securing critical resources. In addition, changes in trade policy may also affect multinational operations, making market entry more difficult and increasing operating costs and risks. 5. Changes in the competitive landscape: In the resource struggle, control over resources becomes the key to corporate competitiveness. Industry peers may leverage their resource advantages to rapidly expand their market share and dominate industry development. Therefore, if resource contention is not addressed effectively, the company could lose market competitiveness, or even be marginalized, due to resource shortages or rising costs.	1. The resource war causes significant fluctuations in global market resource prices. Faced with price instability, it is necessary to adapt rapidly to market changes and adjust production and marketing strategies. To reduce risk, sources of supply should be diversified, and a more stable supply chain should be established. 2. Promote diversification of key component supply sources and evaluate alternative solutions; integrate research and development, procurement, and quality control resources; improve testing and verification efficiency; and reduce the risk of delays in research and development progress. 3. In the future, it will be essential to step up efforts to develop alternative resources and technological innovation. This includes increased investment in research and development in areas such as new energy and recycling technologies, as well as the use of innovative technologies to reduce dependence on certain critical resources.
Socia Risks	The rapid development of AI technology, coupled with the absence of clear legal regulations for its control, poses a risk of misuse and loss of control.	The rapid development of AI technology is accompanied by a lack of clear global regulations and standards. This can lead to misleading decisions, legal risks, ethical controversies, data security issues, and technological malfunctions due to incorrect AI judgments or improper data handling. As a result, this can damage a company's reputation and affect its long-term development.	1. Misleading decisions: If AI systems are not properly regulated or are poorly designed, they may make decisions based on incorrect data or biases. An internal AI system within a company that is compromised could lead to data breaches or the manipulation of prompts, indirectly leading to incorrect decisions. For example, if AI is used to assess candidates during recruitment and is based on incomplete or biased data, it could lead to unfair or incorrect decisions. In addition, the operation of smart factories may also suffer from erroneous judgements made by AI systems when they lack sufficient data or encounter abnormal situations, resulting in production defects or downtime. 2. Data abuse and information leakage: AI systems typically require significant amounts of data to train and operate. If sensitive information is not adequately protected, it can lead to data misuse, information leakage or copyright and patent disputes, which can result in fines, lawsuits or loss of customer confidence. 3. Differences in technical standards and ethical requirements: Different countries have varying ethical standards for AI technology, algorithmic transparency, and safety requirements. For example, in fields such as autonomous driving and AI medical applications, failure to fully understand and comply with relevant regulations may increase compliance costs, delay product launches or service deployment, and may result in legal challenges, reputational damage, and even impact business revenue. 4. Regional restrictions and challenges in entering new markets: The misuse of AI technology may lead certain countries to perceive risks associated with it and impose restrictions. This, in turn, will affect the company's ability to enter these regional markets, thereby hindering business development.	1. Ensure the security and compliance of the Company's internal AI systems, enhance employee training on AI technology, ethical standards and legal regulations, and improve risk awareness. In addition, all AI projects must go through a rigorous evaluation process before they are launched to prevent misleading decisions. 2. The Company has developed its own large-scale language model platform, and all data is stored in the Company's data center to prevent information leakage to the outside world. This also prevents employees from directly using commercial models such as ChatGPT, thereby reducing the risk of confidential information being leaked. In addition, enhanced firewalls and other cybersecurity mechanisms are implemented to prevent external intrusion or tampering. 3. Comply with international data protection regulations, conduct regular studies on AI regulation, and conduct internal data protection reviews to ensure that data use does not violate privacy. While promoting technological innovation, emphasize ethical responsibility to ensure that AI applications promote social justice and sustainable development.

Information and Privacy Security

Information Security Policy and Organization

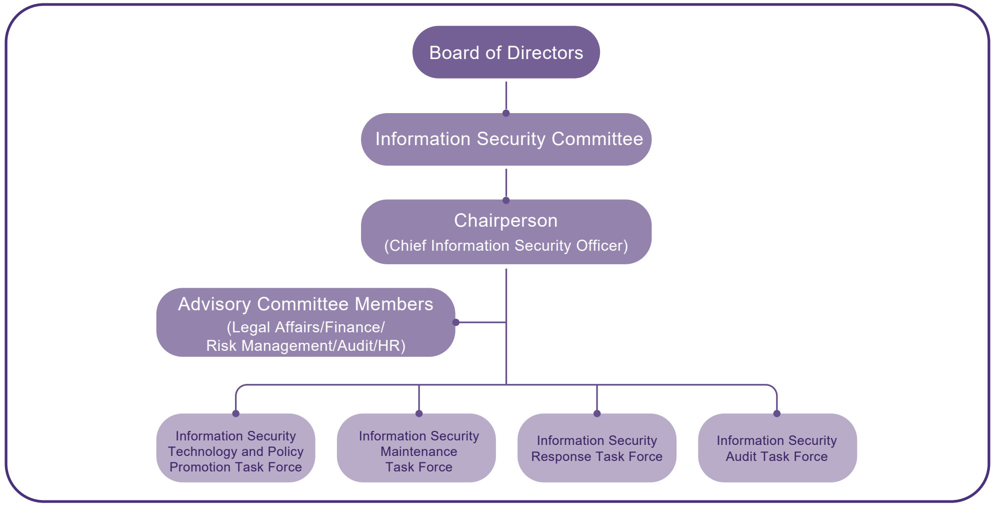
To protect the confidentiality, integrity, availability, and legality of IT assets from intentional or accidental threats posed internally or externally, and to ensure the business continuity of the Company, we have developed the corporate information security policy in accordance with ISO 27001, the international information security standard, and passed and obtained the ISO 27001:2013 certification in August 2020; the certificate was renewed upon expiration after passing the reexamination in July 2023. The transition to the new version was completed by July 2024, at which point the Company obtained ISO 27001:2022 certification. The next recertification is scheduled for July 2026.

To enhance the implementation of Qisda's information security management and to better understand the needs and expectations of internal and external stakeholders regarding cybersecurity 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, senior executives of each business group, and the Chief Information Officer, with the President serving as the convener and the Chief Information Security Officer (CISO, held by Li-Wen Huang) serving as the Chairperson. The Committee is responsible for regularly communicating and reviewing the Company's information security management measures and incident response matters. The Information Security Committee convenes meetings semiannually and periodically reports management effectiveness to the Chairman or President, and reports at least once a year to the Board of Directors/Audit Committee on information security management performance, related issues, and strategic direction. In fiscal year 2025, reports were made in June and December.

In March 2026, Qisda's Board of Directors approved the renaming of the Board-level Corporate Sustainable Development Committee to the Sustainable Development and Information Security Committee and amended its charter to include the review and approval of the Company's information security governance framework, policies, objectives, and management approach, as well as the supervision of reporting, response, recovery, and improvement tracking of major information security incidents.

The Company's independent director, Allen Fan, graduated from National Taiwan University with a bachelor's degree in electrical engineering and was formerly an executive in an industry related to information security, such as the President of Microsoft Taiwan and the Vice President of HP. Another independent director, Jyuo-Min Shyu, graduated from UC Berkeley with a doctoral degree in electrical engineering and computer sciences and has formerly played a role in deciding the national information security regulations and development as the Minister of Science and Technology of ROC. These two independent directors provide guidance and suggestions with regard to the Company's information security policy based on their relevant experience.

Organizational Structure of Information Security Governance



Information Security Risk Management

The objectives of information security risk management are established and agreed upon by organizational stakeholders. In addition to defining risk appetite and risk tolerance, these objectives are incorporated into the enterprise risk management (ERM) process. A communication channel for information security risks is established within the organization, and the scope, strategy, and direction are adjusted in accordance with actual conditions, while also seeking positive opportunities. To reduce information security risks, Qisda implements relevant information security management practices and key measures in accordance with its information security policy, and strengthens cybersecurity protection awareness through a multi-faceted approach to establish a comprehensive information security management mechanism. For the prevention of information security incidents, a vulnerability scanning system has been implemented, with regular vulnerability scans conducted at least once every two weeks across all systems to ensure system security and prevent sensitive data leakage caused by system vulnerabilities or weaknesses. System recovery drills are conducted annually, and ERP data is backed up offsite on a daily basis.

For the management of corporate and information security risks, the cyber security risk management system, Security Scorecard, has been adopted to analyze ten major risk categories, including cyber security, robustness of the network naming scheme, vulnerability repair, endpoint security, IP reputation, and app security. The information security system risks are thus monitored and continuously analyzed. We have set a target of maintaining an overall Security Scorecard score at least 5 points higher than the industry average; the target score for 2025 is 90, which has been achieved.

Qisda's Average Score for 2024	Qisda's Average Score for 2025	Qisda's Target Average Score for 2025
88	91.75	90

Since 2024, Qisda has collaborated with third parties to implement or execute key information security projects, including the establishment of a Security Operations Center (SOC), red team exercises, and the adoption of the NIST Cybersecurity Framework (CSF).

In addition, the Company has independently introduced or implemented key information security initiatives, such as Privileged Access Management (PAM), configuration security management, and data security protection. Multiple security controls have also been implemented, including multi-factor authentication, removable storage device control, network segmentation, firewalls, threat detection and response mechanisms, vulnerability scanning, source code analysis, penetration testing, and Software Bill of Materials (SBOM) verification. In terms of management and awareness training, the Company has established a cybersecurity intelligence platform to enhance risk awareness. It also conducts regular Business Continuity Planning (BCP) drills, cybersecurity incident response exercises, social engineering simulations, internal security audits, and requires suppliers to sign non-disclosure agreements and cybersecurity commitment letters, while implementing supplier due diligence.

With the establishment of the information security management system (ISMS), Qisda has developed and periodically reviewed relevant indicators based on the information security policy, and continues to enhance the Company's information security control mechanism, reducing information security risks through the PDCA system.

Raising Awareness of Information Security Protection

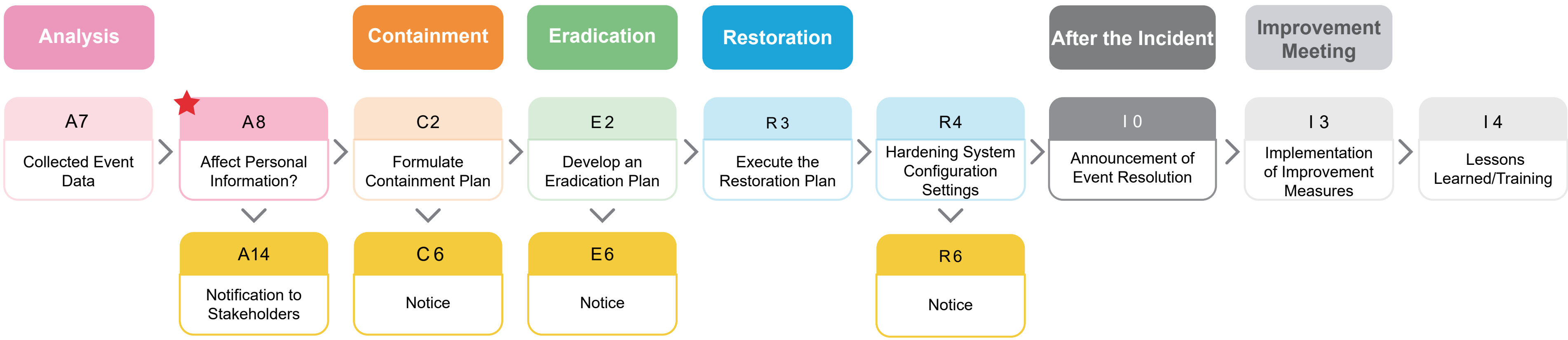
To implement Qisda's information security management system, we conduct an annual review of all applicable regulations and evaluate and revise the Company's internal information security policies to ensure compliance with legal requirements and effectiveness, and we communicate the relevant content to our colleagues. For suppliers, the Company requires contractors to sign agreements and comply with confidentiality and cybersecurity requirements, and to sign information security commitment letters and complete information security risk assessment questionnaires. In addition to providing basic information security training for new employees upon onboarding, Qisda Corporation conducts multiple thematic cybersecurity training sessions annually, as well as multiple email-based social engineering simulation exercises. Based on current trends and incidents, employees are trained on information security topics such as email handling, opening attachments, and clicking links, in order to reduce the risk of accidental interaction with malicious emails. In the 2025 email social engineering simulation, 100% of employees participated in the exercise. In addition, a total of 10,616 hours of thematic online information security training were completed in 2025, with the aim of enhancing employees' cybersecurity awareness and embedding information security concepts into daily operations. Relevant information security awareness promotion and training statistics are summarized as follows:

26	2025/12/08	【ITS資安宣導】公司Teams & OneDrive權限設定別忘嘍
27	2025/12/02	【ITS資安宣導】QR Code藏詐騙！亂掃個資、LINE沒了　自救帳號方法曝
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「1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

Cybersecurity Insurance

Since July 2017, Qisda has applied for the insurance for enterprise information security risk management to ensure the insurance claim for related expenses incurred by information security incidents (such as business suspension and forensics). This covers the subsidiaries holding a majority of shares to reduce the losses of the Company.

Information Security Reporting and Handling Process



Measures for Significant Information Security Incidents

During the establishment of the ISMS, Qisda has enhanced the SOP and organized a series of drills to improve the emergency response process. We will continue to conduct simulations for different information security attack incidents with related personnel participating in the drills, in order to ensure that we can kick off the emergency process when the incident happens and effectively lower the response time and losses on the Company. No information security incident took place in 2025.

Information Security Incident	No. of Cases in 2023	No. of Cases in 2024	No. of Cases in 2025	Goals for 2026
No. of Violation Cases Related to Information or Cyber Security	0	0	0	0
No. of Data Leaks	0	0	0	0
No. of Customers and Employees Impacted by Data Leaks	0	0	0	0
Amount of Fines Imposed for Cases Related to Information or Cyber Security (NT$)	0	0	0	0

Scope of Data Coverage: Qisda (Parent Company Only)

IT operation continuity Plan

The purpose of disaster recovery is to restore the system to a normal or acceptable operating level quickly using the disaster recovery mechanism when a natural disaster, human negligence, or malicious damage brings about damage to the information system. This will ensure the sustainable operation and operation continuity of the organization.

Qisda developed a unified operation continuity plan in 2021 so that all systems use a standardized plan format. We also began to implement the operational continuity plan twice a year for critical systems and once a year for non-critical systems, and recorded the process to verify the feasibility of the plan and procedure, with feedback utilized to revise and enhance the plans. This practice has also been incorporated into internal information security audit items and regular progress tracking.

Privacy Protection

Qisda values and strives to protect privacy and personal data. With reference to local laws and regulations related to privacy protection at each operating location along with the EU “General Data Protection Regulation (GDPR),” we have established privacy policies to protect all personal data. We also require the subsidiaries, joint ventures, suppliers, contractors, external consultancies and subcontractors to comply with the policies in the hopes of protecting the rights of the personal data owner.

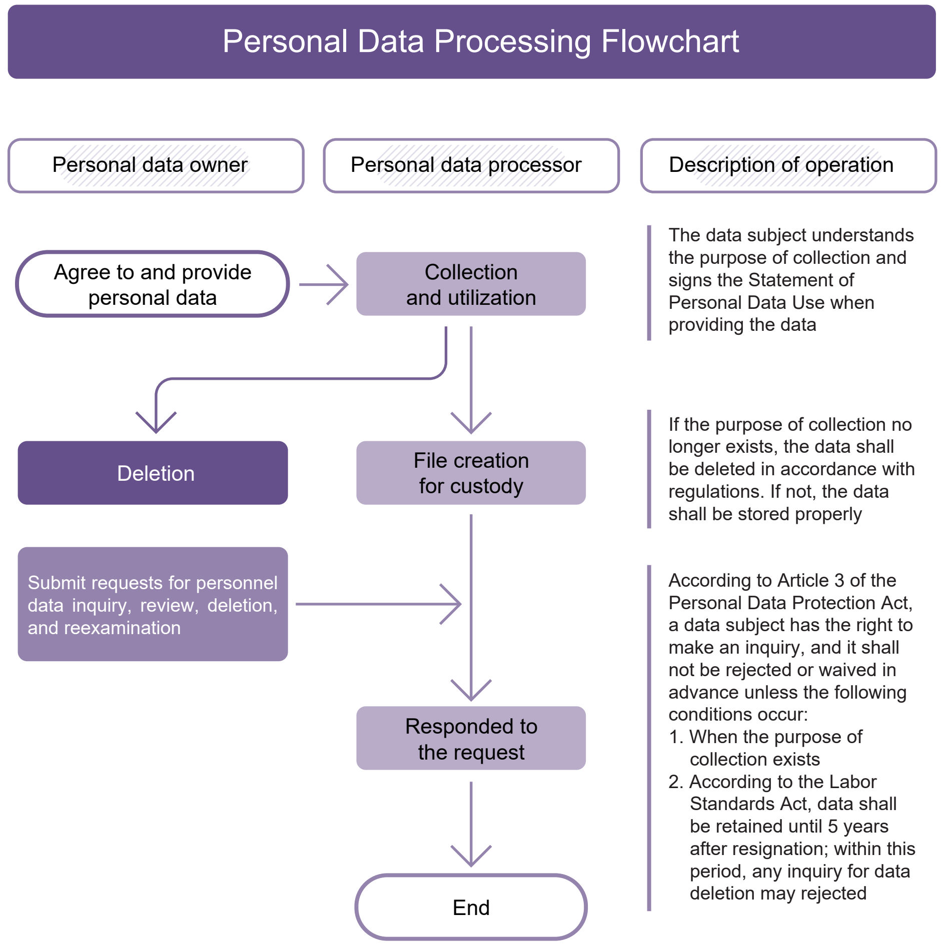
For private information collected and used for business needs, Qisda has set specific criteria relating to data collection/management of collected data/reasons for use and scope of personal data, as well as restrictions for sharing, cross-border transfer, a data protection system and the data retention period to make sure that personal data and the right to privacy is protected. At the same time, we include the right to privacy in the scope of risk management. The Risk Management Committee implements monitoring and management based on the policy of risk management, and controls risks by including the overall system in the scope of internal control. If there are any questions about the privacy policy, please direct them to the specified responsible unit. To protect the rights of a personal data owner, or if there are any opinions or questions related to the right to privacy, please file the complaint or report by emailing to Qisda.privacy@Qisda.com.

In 2025, Qisda provided courses about the right to privacy that every worker had to participate in, which were also an essential part of training for new employees.

To confirm the effectiveness of the current management approach, Qisda conducts annual reviews to determine whether any complaints related to data loss incidents have occurred and, if so, carries out a comprehensive review. In 2025, no complaint incidents related to data loss or leakage occurred. We used the collected personal data only within the necessary scope of use and did not engage in any secondary use of the personal data.

Number of Complaints about Personal Data Leaks	2022	2023	2024	2025
External Agency	0	0	0	0
Customer Feedback	0	0	0	0

Process of Personal Data Processing and Reporting



Sustainable Supply Chain Management

Based on the premise of closely interconnected global industries and the desire to meet customer demands, suppliers have become Qisda's most crucial partners. As the head of the Grand Fleet, Qisda bears the mission of leading the supply chain toward sustainable development. Accordingly, the Company has established a comprehensive sustainable supply chain management framework. Internally, it enhances governance level and optimizes processes, while externally it progressively promotes suppliers to implement sustainability practices and improve performance, working together to build a mutually beneficial and prosperous industrial ecosystem. Qisda and its suppliers advance together toward the shared vision of "Bringing Enjoyment' N Quality to Life."

Qisda is primarily engaged in ODM/OEM businesses, with service coverage spanning consumer electronics, business, industrial, medical, and lifestyle applications. Its core business focuses on three major areas: LCD displays, projectors, and medical services. The upstream supply chain consists of component and equipment suppliers, while the downstream connects brand customers and end consumers.

Qisda Industry Chain

	Upstream	Qisda	Downstream
LCD	Glass substrate, color membrane, polarizer, backlight, liquid crystal, target, driver IC	Design and manufacture of panels and displays	Brand customers, brand sales, end consumers
Projector	Color wheel, lens, camera lens, light bulb, light stick, reflective prism, beam splitter, display chip, LCoS panel, MEMS scanning mirror, optical engine	Unit Assembly	Brand customers, brand sales, end consumers
Medical Service	Pharmaceutical manufacturers, medical device suppliers, medical supplies suppliers, and logistics providers	Integration of medical services	Hospitals and consumers

Overview of Supply Chain

The Headquarters of Qisda is located in Taiwan. Our suppliers are located all around the world, including Taiwan, Japan, China/Hong Kong, Singapore, South Korea, Malaysia and Vietnam. Overall, we had 1,101 suppliers in 2025. With a selection mechanism (removing customers and spot dealers with a transaction amount of NT$10 million or less), there are ultimately 365 Tier 1 suppliers. Suppliers are categorized into panels, electronic components, mechanical parts, packaging materials, and consumables. Based on relevant criteria, 259 first-tier key suppliers were further selected for focused management. In addition, to comprehensively understand sustainability risks within the supply chain, the Company also assessed non-first-tier key suppliers, with a total of 132 suppliers covered in 2025.

Supplier: Referring to product-selling suppliers.

Definition of a significant supplier: Significant suppliers are those that meet any of the following criteria: (1) sole-source suppliers of key materials; (2) suppliers that collectively account for the top 95% of procurement spend; or (3) technology-leading or high-risk suppliers. Customers, spot-market vendors, and suppliers with transaction amounts of NT$10 million or less are excluded.

Definition of high-risk suppliers: We conduct a risk assessment of Tier 1 suppliers based on the four major aspects of supplier risk assessment, including "sustainable practices, "labor," "health and safety," and "environment," and define the Tier 1 suppliers with the lowest percentage of risk assessment ratings as high-risk suppliers for the year.

Overview of Tier 1 Suppliers

Asian Countries	China	Taiwan	Japan	Others	Subtotal
Number of Suppliers	270	72	8	10	360
American Countries	**USA**	**Canada**		**Others**	**Subtotal**
Number of Suppliers	4	0		0	4
European Countries	**Germany**	**UK**	**Switzerland**	**Slovenia**	**Subtotal**
Number of Suppliers	0	0	1	0	1
				Total	365

Overview of Number of Significant Non-Tier 1 Suppliers

Asian Countries	China	Taiwan	Singapore	Japan	Korea	Subtotal
Number of Suppliers	111	15	1	2	2	131
European Countries	Germany					Subtotal
Number of Suppliers	1					1
					Total	132

Number of Tier 1 Suppliers and Proportion of Proportion of Procurement

Product	Asia	Europe	America	Subtotal
Panel				
Number of Tier 1 Suppliers	15	0	0	15
Number of Significant Tier 1 Suppliers	13	0	0	13
Percentage of Significant Tier 1 Suppliers (%)	3.56%	0.00%	0.00%	3.56%
Percentage of Significant Tier 1 Suppliers in Procurement Amount (%)	16.22%	0.00%	0.00%	16.22%
Electronics				
Number of Tier 1 Suppliers	121	0	3	124
Number of Significant Tier 1 Suppliers	89	0	3	92
Percentage of Significant Tier 1 Suppliers (%)	24.38%	0.00%	0.82%	25.21%
Percentage of Significant Tier 1 Suppliers in Procurement Amount (%)	32.60%	0.00%	3.68%	36.28%
Parts and Components				
Number of Tier 1 Suppliers	187	1	1	189
Number of Significant Tier 1 Suppliers	128	1	0	129
Percentage of Significant Tier 1 Suppliers (%)	35.07%	0.27%	0.00%	35.34%
Percentage of Significant Tier 1 Suppliers in Procurement Amount (%)	36.82%	0.04%	0.00%	36.86%

Number of Tier 1 Suppliers and Proportion of Proportion of Procurement

Product	Asia	Europe	America	Subtotal
Packaging Materials				
Number of Tier 1 Suppliers	27	0	0	27
Number of Significant Tier 1 Suppliers	19	0	0	19
Percentage of Significant Tier 1 Suppliers (%)	5.21%	0.00%	0.00%	5.21%
Percentage of Significant Tier 1 Suppliers in Procurement Amount (%)	5.92%	0.00%	0.00%	5.92%
Consumables				
Number of Tier 1 Suppliers	10	0	0	10
Number of Significant Tier 1 Suppliers	6	0	0	6
Percentage of Significant Tier 1 Suppliers (%)	1.64%	0.00%	0.00%	1.64%
Percentage of Significant Tier 1 Suppliers in Procurement Amount (%)	0.53%	0.00%	0.00%	0.53%
Total				
Number of Tier 1 Suppliers	360	1	4	365
Number of Significant Tier 1 Suppliers	255	1	3	259
Percentage of Significant Tier 1 Suppliers (%)	69.86%	0.27%	0.82%	70.96%
Percentage of Significant Tier 1 Suppliers in Procurement Amount (%)	92.10%	0.04%	3.68%	95.82%

Type and Number of Significant non-Tier 1 Suppliers/Number of Suppliers

Type of Procurement	Electronics	Parts and Components	Packaging Materials	Total
Number of Significant non-Tier 1 Suppliers	25	95	12	132

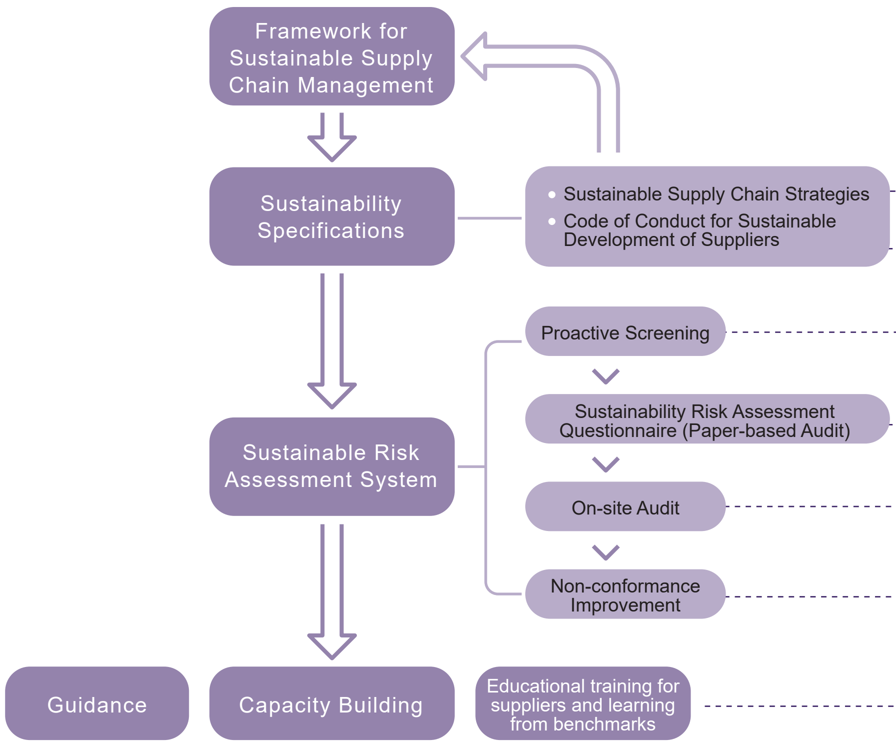
Framework for Sustainable Supply Chain Management

Framework for Sustainable Supply Chain Management and Management Processes

Qisda has a framework for sustainable supply chain management. First, we explicitly notify suppliers about the sustainability specifications and require them to ensure compliance with relevant requirements. Second, we assess sustainability risks in different aspects through the sustainability risk assessment system for suppliers, and review the risks that the supply chain faces. Finally, we address and rectify the identified issues. In addition to enhancing important strategies for the future development of Qisda and the industry, we give guidance to the supply chain to build capacity with relevant information, hoping that we can progress alongside suppliers and move forward towards a sustainable future.

Qisda has established a sustainable supply chain management process to implement its sustainable supply chain strategy. To ensure that suppliers comply with applicable requirements and standards, the Company not only promotes supplier coaching and capability-building programs but also has established incentive and phase-out mechanisms closely linked to sustainability performance. These measures effectively enhance suppliers' sustainability performance and, through regular evaluations incorporating ESG-related indicators, foster a virtuous cycle of sustainable supply chain management.

Framework for Sustainable Supply Chain Management and Management Processes



Description

The sustainable supply chain strategy serves as the highest guiding principle for Qisda's sustainability initiatives. Our strategy not only encompasses quality, speed of service, technological innovation capability, delivery, and cost, but also incorporates ESG into our long-term corporate sustainability efforts. We continue to work hard on promotion in order to enhance the overall sustainable value of the supply chain.

Suppliers must understand and follow the "Corporation Code of Conduct for Sustainable Development of Suppliers" and complete signing of the "Code of Conduct for Sustainable Development of Suppliers"

Qisda established evaluation criteria for new suppliers and proactively screened suppliers to reduce potential risks. Our proactive screening and assessment factors include ESG, operational considerations, country-specific risks, industry-related factors, and product-related risks, among other risk factors, to ensure the stability and sustainability of the supply chain.

Send the "Supplier Sustainability Risk Questionnaire (SAQ)" to request that suppliers complete the questionnaire and submit relevant supporting documentation, thereby completing the written risk assessment. The Sustainability Risk Questionnaire (SAQ) includes four major dimensions: "sustainability practices," "labor," "health and safety," and "environment."

To assess supplier risk profiles, Qisda has established four risk assessment approaches, including document audits,on-site second-party audits, on-site third-party audits, and assessments based on industry-relevant standards, in order to further identify and manage suppliers' sustainability-related risks.

Regarding deficiencies identified during audits, suppliers are required to create corrective action plans within a specified timeframe. Additionally, we offer improvement suggestions and guidance for prompt resolution.

To continuously enhance suppliers' sustainability capabilities, Qisda implements supplier capability enhancement programs. Each supplier development project involves more than six months of collaboration and the investment of relevant resources.Through these efforts, the Company aims to improve suppliers' sustainability performance and overall capabilities.

Development and Management of Qisda's Sustainable Supply Chain

Qisda continues to focus on the development and management of the supply chain. Not only do we report the daily management performance in the quarterly Sustainable Development and Information Security Committee meeting, but the Chief Sustainability Officer also reports the implementation results and performance of the sustainable supply chain to the Board of Directors annually. Simultaneously, the Board of Directors guides and makes decisions for the development of the sustainable supply chain to make sure that the management of the sustainable supply chain complies with the Company's sustainability strategies.

Supplier Sustainability Management Process

Qisda has established a four-stage sustainable supply chain management process to implement its sustainable supply chain strategy. To ensure that suppliers comply with applicable requirements and standards, the Company not only promotes supplier coaching and capability-building programs but also has established incentive and phase-out mechanisms closely linked to sustainability performance. These measures effectively enhance suppliers' sustainability performance and, through regular evaluations incorporating ESG-related indicators, foster a virtuous cycle of sustainable supply chain management.

Compliance with Sustainability Standards	ESG Risk Investigation	Sustainability Audit Assessment and Validation	Guidance and Rectification
Suppliers must understand and follow the “Corporation Code of Conduct for Sustainable Development of Suppliers” and complete signing of the “Code of Conduct for Sustainable Development of Suppliers”	(1) Proactive screening: Qisda established evaluation criteria for new suppliers and proactively screened suppliers to reduce potential risks. Our assessment factors include ESG, operational-related factors, country of location, industry-related, and product-related risk factors to ensure the stability and sustainability of the supply chain. (2) Supplier Self-Risk Assessment: The Company conducts a self-assessment of risks through the "Supplier Sustainability Risk Assessment Questionnaire (SAQ)" to further identify high-risk suppliers.	(1) Document-Based Audit: Qisda distributes the Supplier Sustainability Risk Questionnaire (SAQ) to suppliers, requiring them to complete the questionnaire and submit supporting documentation to complete a written risk assessment. The Sustainability Risk Questionnaire (SAQ) includes four major dimensions: "sustainability practices," "labor," "health and safety," and "environment." (2) On-site audit: To confirm the status of supplier risks, we plan to confirm the risks with four methods: paper-based audits, on-site second-party audits, on-site third-party audits, and assessments based on industry-relevant standards to further control suppliers' sustainability risks (3) The sustainable supply chain strategy serves as the highest guiding principle for Qisda's sustainability initiatives. Our strategy not only encompasses quality, speed of service, technological innovation capability, delivery, and cost, but also incorporates ESG into our long-term corporate sustainability efforts. We continue to make efforts in promotion, thereby enhancing the overall sustainable value of the supply chain.	(1) Deficiency Management: Regarding deficiencies identified during audits, suppliers are required to create corrective action plans within a specified timeframe. Additionally, we offer improvement suggestions and guidance for prompt resolution. (2) Supplier capability building: To continuously enhance suppliers' sustainability capabilities, Qisda implements supplier capability enhancement programs. Each project lasts for more than half a year and involves the investment of relevant resources, in the hope of improving the sustainability performance of our suppliers through these efforts. (3) Reward and elimination mechanism: Through relevant evaluation mechanisms, Qisda identifies suppliers with outstanding sustainability performance and increases the procurement proportion from these suppliers. Moreover, we give them priority for adopting new products. We eliminate suppliers with disappointing performance to promote overall progress and growth of the entire industry chain.

Qisda's Training for Internal Personnel

Internal Training of Qisda Supply Chain Management Department

Qisda requires all procurement staff to undergo sustainability-related education and training each year, including courses on understanding the RBA Code of Conduct and SA8000 Social Accountability Standards, ethics training, educational training for intellectual property management and specifications, information security, health and safety, and risk management. These courses enable the procurement staff to continue improving the professional capabilities that sustainability information requires, and further apply these to sustainable supply chain management. Our purpose is to ensure that procurement personnel, while participating in each process of supplier selection review, periodic evaluation, sustainable risk assessment, identification of high-risk suppliers, audits, and improvement guidance, can fully exercise their professional capabilities and promote the sustainable development of the supply chain.

With respect to the aforementioned sustainability-related education and training courses, there was a total of 3,142 person-times of procurement staff who should undergo training in 2025, all of whom had completed the courses, meaning that 100% of the procurement staff were covered in the training. The total training person-hours reached 4,315 person-hours.

Sustainability Specifications

Sustainable Supply Chain Strategies

Qisda aims to achieve net zero emissions by 2050, strengthens sustainable supply chain management, and establishes a supplier sustainability strategy intended to enhance the sustainability value of the entire supply chain. This strategy not only regulates supplier actions but also upholds Qisda's commitment to environmental responsibility. The strategy covers quality (Quality), rapid service (Speed), technological innovation capability (Innovation/Technical), delivery (Delivery), and cost (Cost), while also incorporating corporate sustainability (ESG). Through continuous promotion and refinement, it enhances the overall sustainable value of the supply chain.

Code of Conduct for Sustainable Development of Suppliers

With reference to relevant international specifications and initiatives including the RBA Code of Conduct, SA8000 social accountability standards, the UN Guiding Principles on Business and Human Rights, the UN Universal Declaration of Human Rights, and the Ten Principles of the UN Global Compact, Qisda has established the "Code of Conduct for Sustainable Development of Suppliers" that includes labor, health and safety, environment, ethics and management systems.

With regard to labour issues,Qisda requires its suppliers to ensure that wages comply with the legal requirements of the locations where they operate, and expects suppliers to aim to commit to paying a living wage, whilst regularly conducting surveys, monitoring and communicating on living wage matters; and in terms of environmental management, we have also established and published Commitment to No-Deforestation and Biodiversity to lessen impact on the environment. We require that all Tier 1 suppliers understand and obey the content of the "Code of Conduct for Sustainable Development of Suppliers." Also, we take suppliers' implementation status into consideration in procurement decisions. In 2025, the signing rate of the Code of Conduct for Sustainable Development of Suppliers was 100%. Simultaneously, Qisda requires suppliers to develop their own specifications/Code of Conduct regarding sustainability and communicates our requirements to the upstream supply chain to ensure sustainability across our value chain.

Aspects of Qisda's "Corporation Code of Conduct for Sustainable Development of Suppliers":

Labor
- Human rights risk
- Prohibition of forced labor
- Child labor and youth labor
- Working hours
- Salary and benefits
- Anti-discrimination/ Anti-harassment/ Humane treatment
- Freedom of association and collective bargaining
- Layoff

Health and Safety
- Occupational safety and industrial hygiene
- Emergency response
- Occupational injury and illness
- Physical labor/Psychological stress and machine guarding
- Public sanitation, food, and housing
- Communication and grievance

Environment
- Permits and reports
- Pollution prevention and resource conservation
- Hazardous substances
- Waste and exhaust gas
- Water management
- Material constraints
- Greenhouse gas and energy consumption
- Biodiversity
- Formulate climate-related policies
- Formulate a sustainable raw materials policy

Ethics
- Business integrity
- Prohibition/Avoidance of improper benefits
- Information disclosure
- Intellectual property rights
- Fair trade, advertising, and competition
- Whistleblower protection
- Responsible procurement
- Information security and privacy

Management System
- Commitments and responsibilities
- Risk management and improvement targets
- Awareness and communication grievance
- Assessment, correction, and documentation records
- Supplier responsibility

Sustainable Risk Assessment System

Proactive Screening

Given that suppliers' sustainability performance may affect Qisda's reputation and entail potential risks, the Company has introduced a new scoring mechanism and strengthened supplier screening. Evaluation indicators include ESG, operational factors, country-specific risks, industry characteristics, and product-related risks, among others. When significant international events occur, the Company conducts inventory checks, investigations, and assessments targeting affected regions, industries, and supply sources in order to maintain supply chain resilience and sustainability.

Item	Content
Environment	Carbon footprint investigation, investigation of five persistent, bio-accumulative and toxic (PBT) chemicals under the US Toxic Substances Control Act (TSCA), ISO 14001 or relevant environmental management procedures
Social	Human rights and ethics, labor rights
Governance	Financial status, operational competitiveness, and occupational safety and health related education and training
Operation Related	Basic data, product information, major customers, production and equipment status, investment, and product planning
Country of Location	Status of the supply (whether affected or not) in the located region, conflicts between countries (military coup related problems), local policy constraints, natural disasters and epidemics
Industry Related	RBA Code of Conduct assessment, sustainability risk assessment, parts and components suppliers, human resources agency, on-site service providers
Product Related	procurement spend, supply category, Hazardous Substance Free (HSF) control documents, conflict mineral investigation

In addition, environmental and social criteria have been incorporated into the Company's new supplier screening mechanism. In 2025, a total of 49 newly approved suppliers were added, with 100% of them screened using environmental and social criteria.

Since 2025, the total number of new suppliers across the Qisda Group has been 1,201. Qisda has integrated environmental and social standards into its new supplier screening process, and in 2025, 49 new suppliers were approved, with 100% of them assessed using environmental and social screening criteria.

Unit: Number of suppliers		2022	2023	2024	2025
Number of New Suppliers	Parent company	51	19	38	49
	Subsidiary	1,087	1,038	1,120	1,152
	Total	1,138	1,057	1,158	1,201
Number of New Suppliers Screened according to Environmental and Ethical Standards	Parent company	51	19	38	49
	Subsidiary	146	140	171	221
	Total	197	159	209	270
Percentage of New Suppliers Screened using Environmental Standards (%)	Parent company	100%	100%	100%	100%
	Subsidiary	13.43%	13.49%	15.27%	19.18%
	Total	17.31%	15.04%	18.05%	22.48%
Number of Suppliers That Have Undergone A Social Impact Assessment	Parent company	51	19	38	49
	Subsidiary	146	220	264	329
	Total	197	239	302	378
Percentage of New Suppliers Screened Using Social Standards (%)	Parent company	100%	100%	100%	100%
	Subsidiary	13.43%	21.19%	23.57%	28.56%
	Total	17.31%	22.61%	26.08%	31.47%

Scope of data coverage: Qisda Group boundary

Sustainability Risk Assessment Questionnaire (Paper-based Audit)

To continuously monitor sustainability risks within the supply chain, Qisda continued in 2025 to issue the “Supplier Sustainability Risk Assessment Questionnaire” (SAQ) to first-tier suppliers, requiring them to complete the questionnaire and submit relevant supporting documentation to conduct a self-assessment of risks. Through the SAQ and the collection of related written materials, the Company identifies potential high-risk suppliers and implements corresponding management measures. In addition to basic supplier information, the SAQ covers four major areas, namely “sustainability practices,” “labor,” “health and safety,” and “environment,” comprising a total of 129 questions. With regard to labour issues, Qisda not only investigates whether suppliers' pay levels comply with the minimum wage stipulated by local government legislation, but also examines the current status of suppliers' policies for ensuring a living wage for their workers. For non-first-tier suppliers, Qisda requires and guides first-tier suppliers to conduct assessments and audits of their own non-first-tier suppliers. The first-tier suppliers are also required to submit audit results and corrective action records for Qisda's review, enabling the Company to monitor sustainability risks within non-first-tier suppliers.

In 2025, a total of 391 questionnaires were distributed to significant suppliers (including Tier 1 and non-Tier 1 suppliers), and 391 questionnaires were responded to with a 100% response rate.

Supplier Sustainability Risk Questionnaire Survey Overview

Significant Tier 1 Supplier	Number of Suppliers Investigated	259
	Number of Suppliers Completed	259
	Completion Rate (%)	100%
Significant non-Tier 1 Suppliers	Number of Suppliers Investigated	132
	Number of Suppliers Completed	132
	Completion Rate (%)	100%

Scope of Data Coverage: Qisda (Parent Company Only)

On-site Audit

To confirm the status of supplier risks, we plan to confirm the risks with four methods: paper-based audits, on-site second-party audits, on-site third-party audits, and assessments based on industry-relevant standards to further control suppliers' sustainability risks. In 2025, the Company primarily adopted documentary audits, on-site second-party audits, and industry standards (such as RBA VAP) to verify supplier sustainability.

Audit Method	Description
Paper-based Audit	Assessing the risk status of suppliers based on the response data of the "Supplier Sustainability Risk Assessment Questionnaire".
On-site Second-party Audit	On-site supplier audits conducted by Qisda or other appointed consultants.
On-site Third-party Audit	On-site audits conducted by an independent third-party verification institution.
Industry Standards	Conducting paper-based audits or on-site audits according to industry standards or regulations.

In 2025, a total of 365 “Supplier Sustainability Risk Assessment Questionnaires” were conducted, covering 259 first-tier key suppliers (including 32 high-risk suppliers). Qisda completed sustainability audits for these 32 first-tier high-risk suppliers. Based on the audit results of first-tier high-risk suppliers, non-conformities were categorized across four dimensions—sustainability practices, labor, health and safety, and environment — and further classified into major non-conformities (Major Non-Conformance) and minor non-conformities (Minor Non-Conformance). No major non-conformities were identified among first-tier high-risk suppliers during the audit process. As for minor non-conformities, the highest proportion was found in the sustainability practices dimension, accounting for 32.4% of total findings, followed by health and safety at 31.1%, labor at 25.7%, and environment at 10.8%.

In Qisda’ s sustainability audit checklist for high risk suppliers, the labour section site have been calculated; and whether wage levels meet a living wage appro includes audit items relating to wages, such as: whether wage levels comply with the minimum wage stipulated by local government legislation; whether wages are paid on time; whether a living wage policy is in place; whether the living wage amounts for each operational priate to local economic conditions. According to the results of Qisda's 2025 sustainability audits of 32 high risk suppliers, the wage levels at all audited suppliers complied with the minimum wage stipulated by local government legislation. With regard to audit items relating to a living wage, Qisda classified instances where requirements were not fully met as matters for observation, whilst continuing to encourage suppliers to establish living wage policies and refine their living wage related systems.

Statistics of Non-conformance in Audits for Tier 1 High-Risk Suppliers in 2025

Statistics of Non-conformance in Audits for Tier 1 High-Risk Suppliers	Sustainability Action	Labor	Health and Safety	Environment
Percentage of Major Non-Conformance	0%	0%	0%	0%
Percentage of Minor Non-Conformance	32.40%	25.70%	31.10%	10.80%

Scope of Data Coverage: Qisda (Parent Company Only)

Non-conformance Improvement

Regarding deficiencies identified during audits, suppliers are required to create corrective action plans within a specified timeframe. Additionally, we offer improvement suggestions and guidance for prompt resolution. In 2025, Qisda assisted a total of 32 Tier 1 high-risk suppliers in completing corrective actions for audit deficiencies.

Non-conformance Improvement Actions for Supplier Audits in 2025

Aspect	Topic	Corrective Action
Sustainability Action	Sustainable supply chain management	Improved the supplier sustainability risk survey items
	Legal compliance	Conducted testing and analysis to ensure emissions compliance and strengthened employee education and training
	Information security	Established information security policies and implemented risk identification in information security
	Operational risk management	Identified operational risks, promptly adjusted risk response strategies, and strengthened employee education and training
Labor	Human rights policy	Improved the content of human rights policies and implemented education and training on human rights-related policies
	Human rights risk assessment	Established a human rights risk assessment/due diligence system and conducted investigations in accordance with the plan
	Working hours management and communication channels	Improved employee communication and grievance channels, analyzed and tracked the progress of opinion feedback implementation, and compiled relevant statistics
Health and Safety	System management	Regularly reviewed the compliance of occupational safety and health-related permits and licenses, implemented occupational safety and health-related education and training, and compiled statistics on health and safety-related communications/grievances
	On-site operations management	Promoted the necessity of wearing personal protective equipment and the relevant standards, and strengthened employee education and training
	Occupational health and safety management system	Improved occupational safety and health management policies, established an occupational safety and health impact/risk assessment system, and conducted assessment surveys
Environment	Hazardous substances	Established an impact/risk assessment system for hazardous substances, and conducted assessment surveys
	Waste	Established waste management regulations and managed waste in accordance with those regulations
	Environmental management system	Established an environment impact/risk assessment system and conducted assessment surveys

Empowering Qisda's Sustainable Supply Chain

Educational Training for Suppliers

Introduction of GHG Inventory and Low-Carbon Transition Programs

In response to its own commitments and the goal of working together with the “Grand Fleet” and supply chain partners to reduce carbon emissions, the BenQ Qisda Group initiated greenhouse gas (GHG) inventory efforts and invited supplier partners to participate in an online “GHG Inventory Questionnaire Training ” program. In 2025, one online session was conducted, with a duration of one hour and participation from more than 300 suppliers, enhancing suppliers' capability in conducting GHG emissions inventories. Qisda will continue to support suppliers in setting carbon reduction targets, strengthening energy management, and implementing decarbonization actions to jointly achieve energy saving and carbon reduction for shared value creation.

In addition, Qisda implemented a "1-to-10 Supplier Carbon Reduction Project," introducing a manufacturing low-carbon transformation program and guiding 10 suppliers through low-carbon upgrading and transformation. Aligned with the government's 2050 net-zero commitment, the Company participated in government-led low-carbon transition initiatives from 2024 to 2025 over a two-year period, strengthening low-carbon product material design, improving the efficiency of existing equipment, and introducing new equipment. Through this initiative, 10 supply chain partners were guided in low-carbon transformation, achieving a total carbon reduction of 10,833 tons of CO_2e, thereby expanding the diffusion of green benefits across the supply chain. The project also received government subsidies totaling NT$20 million.

Product Carbon Footprint Strategy Workshop and First-Emission Factor/Data Collection & Estimation Capability Building

Product Carbon Footprint (PCF) refers to the calculation of greenhouse gas emissions generated throughout the entire life cycle of a product or service (raw materials → manufacturing → transportation → use → end-of-life). To achieve net-zero objectives, product carbon footprint is an important data management tool. Over two consecutive years (2023–2024), the Company conducted awareness training on this tool. In addition to introducing it within the R&D department, the program was extended to supply chain partners involved in product carbon footprint management. Two online training sessions were organized by the Industrial Technology Research Institute (ITRI), a Taiwan-based PCF expert organization, with a total of 113 suppliers participating.

Furthermore, as the use of database emission factors in PCF calculations may not fully reflect suppliers' actual decarbonization efforts, in 2025, under the directive of senior management, the Sustainability Department collaborated with Supply Chain Management, Engineering, and the Data Center to collect first-tier emission factors or activity data from suppliers for material categories with significant carbon impact. Through engagement with suppliers, the Company also developed their capability to independently estimate product carbon footprints. As a result of cross-functional efforts, primary suppliers' first-tier emission factors or data for key categories such as panels, plastics, and PCB boards have been preliminarily established. A total of 20 suppliers participated in this initiative, including 7 panel suppliers, 9 plastic suppliers, and 4 PCB suppliers.

Benchmark Learning of Suppliers

In 2025, Qisda collaborated with S&P Global to jointly organize two training workshops on “Supply Chain Sustainability Disclosure and CSA Assessment.” S&P Global's Corporate Sustainability Assessment (CSA) covers 99% of global listed companies by market capitalization and is widely recognized as one of the most systematic and credible ESG assessment frameworks worldwide. The CSA score is closely linked to the Dow Jones Sustainability Indices (DJSI), which hold irreplaceable international influence in the field of sustainability assessment. During the workshops, external experts introduced the methodology of the CSA questionnaire (basic version) and explained its benefits in supporting corporate sustainability development. Experts also shared insights and recommendations on selected topics, including corporate physical risk management, sustainability capabilities of top-performing companies, and approaches for driving corporate action through sustainability assessments. In addition, Qisda explained the sustainability requirements that suppliers are expected to comply with and provided capacity-building training on Scope 3 greenhouse gas emissions disclosure to suppliers.

During the “Supply Chain Sustainability Disclosure and CSA Assessment” training workshops, Qisda invited Alex Lee, CEO of Quantum International Corp. (QIC), to share insights under the theme “From Assessment to Value Creation: The Critical Role of CSA in Capital Markets,” covering the following key areas:

1. Investment trends and key assessment drivers:

ESG has become a standard investment practice. Foreign investors and ETFs rely on third-party ratings (such as S&P CSA, MSCI, and CDP). Taiwanese companies have demonstrated strong performance, and research also indicates that ESG performance combined with growth and profitability can enhance shareholder returns.

2. Framework and linkage:

Centered on S&P CSA/SRM, the framework connects the supply chain to capital markets, aligning with bank financing reviews, customer sustainable procurement, and investor/ETF stock selection. It also complements EcoVadis and CDP, enabling sustainability performance to be recognized by the market.

3. Implementation approach and outcomes:

QIC's three-stage advisory model (understanding and preparation, coaching and enhancement, result analysis and continuous improvement) utilizes cross-functional interviews, human rights management, and questionnaire development. This approach enables companies to progressively improve scores, be included in the S&P Sustainability Yearbook and DJSI, and attract greater market attention and ESG ETF holdings.

In the two “Supply Chain Sustainability Disclosure and CSA Assessment” training workshops held in June and November 2025, more than 200 Qisda suppliers participated either in person or online. Through inviting experts for structured engagement and guidance, Qisda clarified key sustainability assessment priorities, assisted suppliers in strengthening system implementation and disclosure quality, and improved assessment performance, thereby transforming strong sustainability performance into market competitiveness and business opportunities. By understanding benchmark assessments and learning from external expert insights and case studies, suppliers enhanced their sustainability expertise and capabilities.

Suppliers' Capacity Building

To facilitate continuous growth of suppliers in sustainability, Qisda has implemented supplier capability improvement projects. Each project lasts for more than half a year and involves the investment of relevant resources, in the hope of improving the sustainability performance of our suppliers through these efforts.

Name of Capacity Building Project	Project Timeline and Operation	Capacity Building
Supplier's GHG Inventory	Qisda recognizes that the green transformation of the value chain is a key enabler for achieving net-zero targets. In 2025, the Company proactively engaged in in-depth dialogue with more than 300 suppliers, focusing on the practical implementation of greenhouse gas inventory questionnaires. During the one-hour intensive training sessions, the Company not only clarified the data collection standards for Scope 1 and Scope 2 emission activities, but also encouraged suppliers to disclose Scope 3 information. Real-time consultation services were provided to address any questions arising during the completion process. These efforts effectively enhanced suppliers' understanding of carbon management policies and their level of engagement, ensuring transparency and accuracy of data across the value chain, thereby serving as a scientific foundation for future decarbonization pathway planning. In accordance with the GHG Protocol, Qisda completed the greenhouse gas inventory for first-tier suppliers in 2025, covering a total of 365 suppliers. Qisda will continue to support suppliers in setting carbon reduction targets, strengthening energy management, and implementing decarbonization actions, with the aim of achieving a 30% supplier carbon reduction target by 2030.	In 2025, we assisted 365 Tier 1 suppliers in building their own GHG inventory capabilities.
Continuous Improvement Program	In the first and second half of 2025, Qisda supported suppliers in implementing a six-month “ Continuous Improvement Program ” (CIP), which is demand-driven and leverages cross-functional collaboration to identify root causes of issues and develop concrete improvement solutions, while also evaluating project effectiveness. This initiative not only optimized Qisda's existing processes and operational efficiency, but also strengthened suppliers' capabilities in problem analysis and problem-solving.	In 2025, a total of 24 "CIP" projects were carried out. Several of these projects focused on enhancing performance in areas such as energy saving and carbon reduction, green transformation, and material recycling, which are highly aligned with ESG principles. Other projects involved process improvements, product yield enhancement, and reduction of material scrap rates, contributing to improved resource efficiency and supporting corporate sustainable development.

Supplier Reward and Elimination Mechanism

To encourage suppliers to advance toward sustainable development, Qisda has established a management system that integrates both " reward and phase-out " mechanisms. Through an evaluation framework, suppliers with outstanding sustainability performance are selected and granted higher procurement allocation and priority access to new product introduction opportunities. Suppliers with poor performance are subject to phase-out to drive continuous improvement across the supply chain.

In 2025, no suppliers were phased out. In addition, during the 2024 Supplier Conference, Qisda recognized 31 suppliers for outstanding performance in quality, technology, service, delivery, cost, and ESG dimensions, with the aim of promoting positive incentives and encouraging suppliers to jointly build a resilient and sustainable value chain.

Evaluation Mechanism:

- Evaluation dimensions: Quality capability, Innovation/Technology capability, Speed/Response in service, Delivery capability, Cost leadership, and ESG capability. Suppliers are classified into five grades (A to E), where Grade A represents scores above 90 and Grade E represents scores below 60, serving as the supplier screening and management mechanism. The ESG capability factor includes sustainability, health, labor, environment, and green products, accounting for 11.4% of the total score.
- Frequency: Semi-annually.

Reward Mechanism
Reward measures: According to the evaluation results, excellent suppliers ranked Level A may have a higher proportion in procurement and priority in the adoption of new products after being confirmed by the review team.

Elimination Mechanism
For suppliers rated Level D or below, we not only reduce their proportion in procurement depending on the situation, but also require them to devise improvement plans and perform stricter incoming inspections. The elimination mechanism is as follows: suppliers rated Level D (or below) twice in a row will be required to undergo the supplier selection and management operation again at the discussion meeting of the evaluation. Based on the results, discussions over whether suppliers shall be disqualified for future collaborations with Qisda will be made. Suppliers rated Level E twice in a row will have their eligibility as a future supplier directly revoked after the discussion meeting of that evaluation.

KPI Goals for Sustainable Supply Chain and the Performance Achievement

Sustainable Supply Chain KPIs	2025	
	Performance	Goal
Proportion of suppliers surveyed with Supplier Sustainability Risk Questionnaire (%)	100%	100%
Number of suppliers surveyed with the Supplier Sustainability Risk Questionnaire	365 suppliers	365 suppliers
Suppliers' Capacity Building	54 suppliers	54 suppliers
Percentage of Suppliers' Capacity Building	13.81%	10%
Percentage of Paper Survey of New Suppliers' Behavior in Terms of Human Rights, Environment, and Labor	100%	100%
Percentage of New Suppliers Engaged in Conflict Minerals Paper Survey	100%	100%
Audit Percentage of Significant High-risk Suppliers	100%	100%
Significant High-risk Supplier Audit	32 suppliers	32 suppliers
Guidance on the Improvement for Audited Supplier Deficiency	32 suppliers	32 suppliers

Scope of Data Coverage: Qisda (Parent Company Only)

Local Procurement

Qisda and its downstream supply chain advance together toward sustainability, realizing the vision of "the truth, goodness, and beauty of technology-enabled life." To strengthen collaboration and improve operational efficiency, the Company actively promotes local procurement to shorten lead times, reduce transportation risks and carbon emissions, and support local economic development, while upholding the principles of respect for the environment, human rights, and occupational safety and health. With Taiwan, China, and Vietnam serving as its primary manufacturing bases, Qisda's local procurement ratio in 2025 reached 78.57% in China, 65.59% in Vietnam (domestic manufacturing facilities), and 51.4% in Taiwan (domestic manufacturing facilities), supporting the Company's sustainability objectives through a more resilient and efficient supply chain.

Local Procurement

Starting in 2025, the Qisda Group conducted a survey for subsidiaries within the consolidation boundary for the first time regarding the local procurement proportion (2022 to 2025).

In 2025, the local procurement proportion of Qisda Group was 58.54%

Note:

Definition of local procurement: Non-import procurement is used as the criterion for the current year. This means that the supplier is registered in the same country as Qisda.

Definition of non-local procurement: Import procurement is used as the criterion for the current year. This means that the supplier is registered in a country different from that of Qisda.

Proportion of Local Procurement

Year		2022	2023	2024	2025
Proportion of Local Procurement	Parent company	64.08%	61.82%	61.29%	58.25%
	Subsidiary	47.99%	51.67%	55.47%	58.57%
	Total	49.24%	52.31%	55.89%	58.54%

Scope of data coverage: Qisda Group boundary

Percentage of Local Procurement of Qisda Group for the Past 4 Years

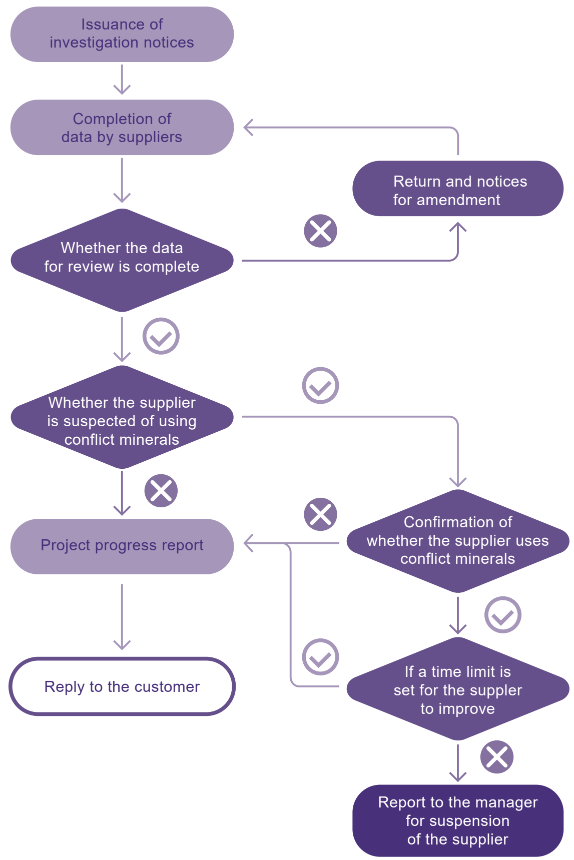
Region	Type of Procurement	2022	2023	2024	2025
Taiwan	Local procurement (%)	57.00%	52.20%	51.80%	51.40%
	Non-local procurement (%)	43.00%	47.80%	48.20%	48.60%
China	Local procurement (%)	73.80%	73.40%	75.80%	78.57%
	Non-local procurement (%)	26.20%	26.60%	24.20%	21.43%
Vietnam	Local procurement (%)	12.70%	20.50%	85.90%	65.59%
	Non-local procurement (%)	87.40%	79.50%	14.10%	34.41%

1.Percentage of Local Procurement of Qisda Group for the Past 4 Years
2.Scope of data coverage: Qisda (Parent Company Only).

Conflict Minerals Management

Armed groups in the Democratic Republic of the Congo (DRC) and its adjoining countries have long exploited the mining of 3TG (tantalum, tungsten, tin, and gold) as a source of funding, resulting in significant regional armed conflicts. Because conflict minerals are associated with human rights violations and environmental destruction, companies that procure metals sourced from conflict-affected areas for the manufacture of electronic products may inadvertently contribute to these conflicts.

Implementation Process of Conflict Mineral Investigations



Because conflict minerals are associated with human rights violations and environmental destruction, companies that procure metals sourced from conflict-affected areas for the manufacture of electronic products may inadvertently contribute to these conflicts. Therefore, the Responsible Business Alliance Code of Conduct (RBA) and the Responsible Minerals Initiative (RMI) require their member organizations to implement responsible procurement procedures to ensure that their metal procurement processes comply with social and environmental responsibilities, and have developed the "Conflict-Free Smelter Program," the Conflict Minerals Reporting Template (CMRT), and the Extended Minerals Reporting Template (EMRT). For conflict minerals commonly used in electronic products — including gold (Au), tantalum (Ta), tungsten (W), tin (Sn), cobalt (Co), and mica—members and their suppliers are required to investigate and disclose the sources of minerals within their supply chains to avoid sourcing from conflict-affected and high-risk areas. In 2025, following the revision of the EMRT, the scope of the survey was expanded to include copper (Cu), natural graphite, lithium (Li), and nickel (Ni).

Being a global citizen, Qisda supports the international community's boycott of conflict minerals and establishes the Qisda Conflict Mineral Commitment. In addition, we refer to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas of the Organization for Economic Cooperation and Development and work with suppliers to perform conflict mineral investigations in order to prevent direct or indirect purchase of the conflict minerals by suppliers.

We have established internal management procedures and utilize the Conflict Minerals Survey (CMS) system to identify material suppliers that may pose a risk of using non-conforming smelters. Following the review process, if a supplier is identified as potentially non-compliant, Qisda returns the information to the supplier for verification. Where it is confirmed that the supplier sources minerals from smelters not listed under the Responsible Minerals Assurance Process (RMAP), the supplier is required to submit an implementation plan, and Qisda communicates the associated risks. In 2025, a total of 222 surveys were conducted. Through the signing of the Code of Conduct for Sustainable Development of Suppliers, we ensure compliance with the relevant OECD requirements regarding conflict minerals. In 2025, the return rate of signed Code of Conduct for Sustainable Development of Suppliers reached approximately 100%.

Qisda's Management Progress of Conflict Minerals

2010

Qisda first required its suppliers to sign a conflict minerals investigation commitment letter

2011

Qisda used the Conflict Minerals Reporting Template developed by the RBA and GeSI to conduct a supplier conflict minerals survey, and simultaneously required suppliers to commit to prohibiting the use of minerals sourced from conflict-affected areas

2012

Qisda installed a conflict mineral investigation system in response to the US Conflict Mineral Act, which requires disclosure of the metal from conflict mining areas, if any, in the products.

2013

A system-based survey of suppliers on conflict minerals is conducted annually.

2016

Added a note on the Buyer PO encouraging the smelters reported by suppliers to become certified/conformant smelters under the Responsible Minerals Assurance Process (RMAP).

2017

The smelters of products were identified and listed in line with the Conformant Smelters List announced on the official website of the Responsible Minerals Initiative (RMI). Conflict mineral investigations were also conducted through Qisda' s Conflict Minerals System, which required the suppliers to disclose sources of minerals and sign the Conflict Minerals Commitment. The smelters of products provided to Qisda were subject to the RMAP list.

2023

Optimized the functions of the conflict minerals system and incorporated the Extended Minerals Reporting Template (EMRT) into the system.

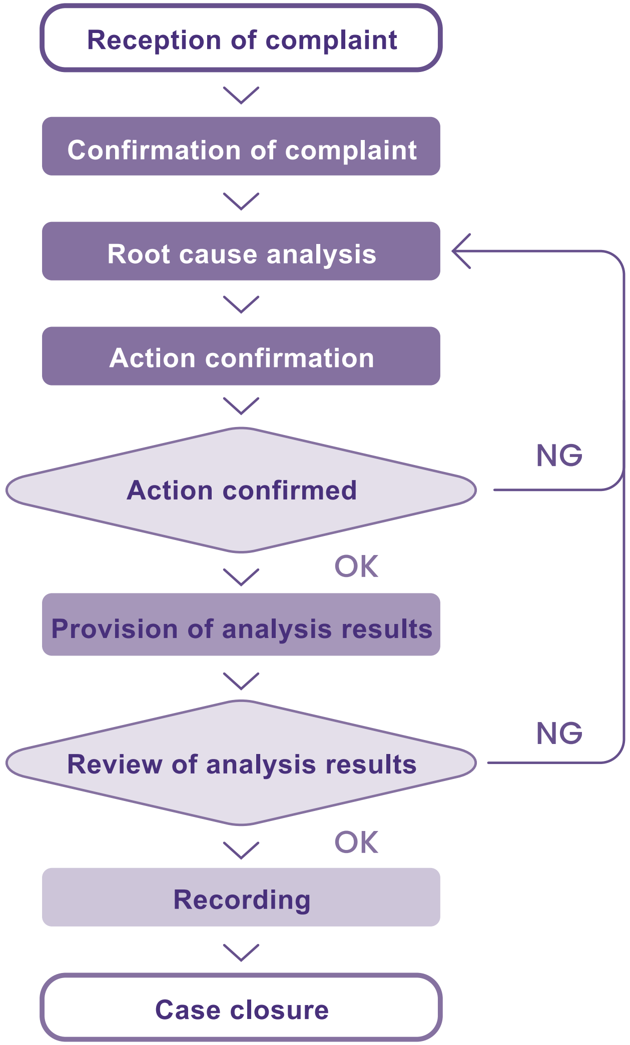
Customer Satisfaction

Qisda places the enhancement of customer and business partner satisfaction as its highest priority. Through customer satisfaction surveys, the Company evaluates customers' and business partners' satisfaction with committed delivery schedules, cost, technology, quality, customer service, regulatory compliance, and overall performance, thereby continuously ensuring that customer needs are met. To respond promptly to and fulfill diverse customer needs, Qisda has established the Customer Service Division (CSD) to gain a comprehensive understanding of the Voice of the Customer (VOC), assist customers, and resolve issues.

In daily operations, we provide timely business support through telephone and email communications and maintain close interaction with customers through weekly team meetings to ensure the smooth progress of projects. In addition, Qisda conducts regular Quarterly Business Reviews (QBRs) to engage customers in in-depth discussions on operational performance and future strategies. The Company also systematically gathers and listens to customer feedback through periodic customer satisfaction surveys. Customers may also provide feedback through the communication mailbox available on the Company's corporate website. In 2025, no customer inquiries or feedback were received through this channel.

Customer Commitment

Customer Communication Channels	Frequency
Quarterly Business Review	Quarterly
Phone Communication	As Needed
Email	Daily
Team Meetings	Weekly
Customer Satisfaction Survey	Semiannually
Customer Visits	As Needed



Customer Satisfaction Survey

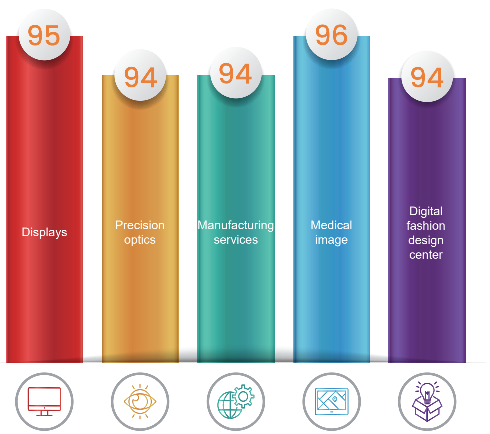
To ensure that customer demands are understood and satisfied, Qisda carries out a full-scale customer service satisfaction survey in January and July every year. The CSD sends notification emails to the contact persons of each customer, inviting them to give ratings on Qisda's questionnaire survey system. The rating results are collected by the CSD and then delivered to the responsible departments, which then work with high-level executives to review the customer feedback according to the survey results, and thereby work out improvement measures for the enhancement of product and service quality. Qisda scored 94 points on average according to the customer satisfaction survey results for each product line in 2025, showing that Qisda's performance on customer service and satisfaction has won great recognition from customers.

Customer Satisfaction in the Most Recent Four Years

Year	2022	2023	2024	2025
Target Score for the Year	92	93	93	93
Actual Customer Satisfaction Score	96	94	94	94
Percentage of Satisfied Customers (%)	100	98	98	100
Customer Coverage Rate (%)	100	100	100	100

Note:Scope of Data Coverage: Qisda (Parent Company Only)

2025 Customer Satisfaction Survey Results (Score)



Qisda Group Customer Privacy Violations or Data Loss Statistics

In 2025, the Group's subsidiaries received a total of 2 substantiated complaints from external parties, both of which were substantiated complaints involving customer privacy infringement.

Unit: Number of cases		2025
Total Number of Substantiated Complaints concerning Customer Privacy Violations	Parent company	0
	Subsidiary	2
	Total	2
Total Number of Complaints from External Parties Substantiated by the Organization	Parent company	0
	Subsidiary	2
	Total	2
Total number of substantiated Incidents Involving Customer Data Breaches, Theft, or Loss	Parent company	0
	Subsidiary	0
	Total	0

Note: Scope of data coverage: Qisda Consolidated Financial Report boundary

Customer Complaint Handling

Customer Complaint Handling Process

Qisda Corporation has established a standardized customer complaint handling process to ensure that issues raised by customers are resolved promptly and thoroughly:

- 24 Hour Rapid Response: Upon receiving a customer complaint, we commit to providing an initial response and acknowledging the case within 24 hours, immediately followed by the initiation of an internal investigation.
- Real Time Communication and Progress Updates: Throughout the resolution process, we proactively maintain close communication with the customer and provide continuous updates on the progress of improvements until the corrective actions are confirmed and the case is officially closed.
- Lessons Learned and Prevention of Recurrence: After the case is closed, we incorporate the corrective actions into relevant technical and operational documentation, and conduct internal training to ensure knowledge transfer and prevent similar issues from recurring.