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Sustainability Disclosure

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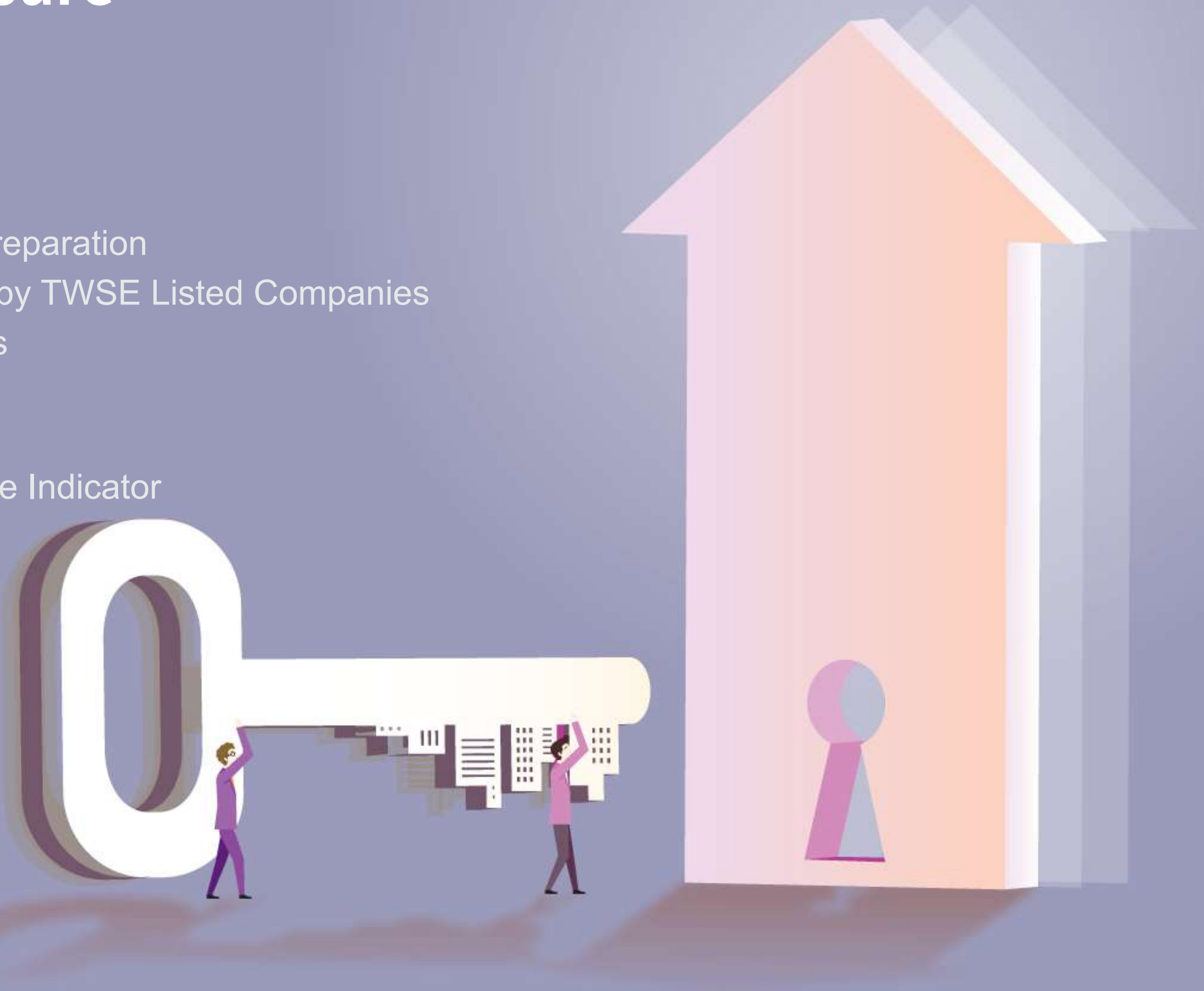


GRI Index

Statement of use: The Qisda 2025 Sustainability Report is reported in compliance with GRI Standards. The reporting period of data and information disclosed is from January 1, 2025 to December 31, 2025
GRI 1 used: Foundation 2021
Applicable GRI Sector Standard/s: N/A

GRI 2 General Disclosures 2021

Goal	Item of Disclosure	GRI Disclosure	Corresponding Chapter/Explanation	Page Number	Remarks	External Assurance
The organization and its reporting practices	2-1 Organizational details	2-1-a	About This Report	004		●
		2-1-b	About This Report	004		●
		2-1-c	About This Report	004		●
		2-1-d	About This Report	004		●
	2-2 Entities included in the organization’ s sustainability reporting	2-2-a	About This Report	004		●
		2-2-b	There are no differences.			●
		2-2-c	N/A			●
	2-3 Reporting period, frequency and contact point	2-3-a	About This Report	004		●
		2-3-b	About This Report	004		●
		2-3-c	About This Report	004		●
		2-3-d	About This Report	004		●
	2-4 Restatements of information	2-4-a	3.5Waste and Pollutants 4.2Talent Attraction and Development 4.4Occupational Health and Safety Management	116 149 188	The revised information is detailed in the sections on the left.	●
	2-5 External assurance	2-5-a	About This Report	004		●
		2-5-b	About This Report	004		●

GRI 2 General Disclosures 2021

Goal	Item of Disclosure	GRI Disclosure	Corresponding Chapter/Explanation	Page Number	Remarks	External Assurance
Activities and workers	2-6 Activities, value chain and other business relationships	2-6-a	Business Overview and Organizational Structure	006		●
		2-6-b	Business Overview and Organizational Structure	006		●
		2-6-c	Business Overview and Organizational Structure	006		●
		2-6-d	Business Overview and Organizational Structure	006		●
	2-7 Employees	2-7-a	Talent Attraction and Development	149		●
		2-7-b	Talent Attraction and Development	149		●
		2-7-c	Talent Attraction and Development	149		●
		2-7-d	Talent Attraction and Development	149		●
		2-7-e	Talent Attraction and Development	149		●
	2-8 Workers who are not employees	2-8-a	Talent Attraction and Development	149		●
		2-8-b	Talent Attraction and Development	149		●
		2-8-c	Talent Attraction and Development	149		●
Governance	2-9 Governance structure and composition	2-9-a	Organization and Operation of Governance	040		●
		2-9-b	Organization and Operation of Governance	040		●
		2-9-c	Organization and Operation of Governance	040		●
	2-10 Nomination and selection of the highest governance body	2-10-a	Structure and Operation of the Board of Directors	040		●
		2-10-b	Election and Diversity of the Board Members	042		
	2-11 Chair of the highest governance body	2-11-a	Structure and Operation of the Board of Directors	040		●
		2-11-b	Structure and Operation of the Board of Directors	040		●

GRI 2 General Disclosures 2021

Goal	Item of Disclosure	GRI Disclosure	Corresponding Chapter/Explanation	Page Number	Remarks	External Assurance
Governance	2-12 Role of the highest governance body in overseeing the management of impacts	2-12-a	Organization and Operation of Governance	040		●
		2-12-b	Organization and Operation of Governance	040		●
		2-12-c	Organization and Operation of Governance	040		●
	2-13 Delegation of responsibility for managing impacts	2-13-a	Organization and Operation of Governance	040		●
		2-13-b	Organization and Operation of Governance	040		●
	2-14 Role of the highest governance body in sustainability reporting	2-14-a	Organization and Operation of Governance	040		●
		2-14-b	N/A			●
	2-15 Conflicts of interest	2-15-a	Whistleblowing and Suggestion Communication Mechanism	049		●
		2-15-b	Organization and Operation of Governance	040		●
	2-16 Communication of critical concerns	2-16-a	Organization and Operation of Governance	040		●
		2-16-b	Organization and Operation of Governance	040		●
	2-17 Collective knowledge of the highest governance body	2-17-a	Election and Diversity of the Board Members	042		●
	2-18 Evaluation of the performance of the highest governance body	2-18-a	Organization and Operation of Governance	040		●
		2-18-b	Evaluation of Board Performance	043		●
		2-18-c	Evaluation of Board Performance	043		●

GRI 2 General Disclosures 2021

Goal	Item of Disclosure	GRI Disclosure	Corresponding Chapter/Explanation	Page Number	Remarks	External Assurance
Governance	2-19 Remuneration policies	2-19-a	Remuneration System for the Directors and Managers	045		●
		2-19-b	Remuneration System for the Directors and Managers	045		●
	2-20 Process to determine remuneration	2-20-a	Organization and Operation of Governance	040		●
		2-20-b	N/A			●
	2-21 Annual total compensation ratio	2-21-a	Taiwan: 15.6 China: 12.5 Vietnam: 7.3 USA: 2.2 Japan: 2.7			●
		2-21-b	Taiwan: 2.3 China: 0.3 Vietnam: 2.8 USA: 0.9 Japan: 1.0			●
		2-21-c	Compiled in accordance with the GRI 2-21 annual total compensation ratio formula			●
Strategy, policies and practices	2-22 Statement on sustainable development strategy	2-22-a	Sustainable Corporate Governance	015		●
	2-23 Policy commitments	2-23-a	Qisda's Human Rights Policy	182	The Company has not entered into any collective bargaining agreements with its employees	●
		2-23-b	Qisda's Human Rights Policy	182		●
		2-23-c	Qisda's Human Rights Policy	182		●
		2-23-d	Qisda's Human Rights Policy	182		●
		2-23-e	Qisda's Human Rights Policy	182		●
		2-23-f	Qisda's Human Rights Policy	182		●

GRI 2 General Disclosures 2021

Goal	Item of Disclosure	GRI Disclosure	Corresponding Chapter/Explanation	Page Number	Remarks	External Assurance
Strategy, policies and practices	2-24 Embedding policy commitments	2-24-a	Qisda and Our Stakeholders	021		●
	2-25 Processes to remediate negative impacts	2-25-a	Qisda and Our Stakeholders	021		●
		2-25-b	Qisda's Human Rights Policy	182		●
		2-25-c	Human Rights Management Measures	182		●
		2-25-d	Human Rights Management Measures	182		●
		2-25-e	Human Rights Management Measures	182		●
	2-26 Mechanisms for seeking advice and raising concerns	2-26-a	Code of Conduct	047		●
	2-27 Legal compliance	2-27-a	Legal Compliance	051		●
		2-27-b	Legal Compliance	051		●
		2-27-c	Legal Compliance	051		●
		2-27-d	Legal Compliance	051		●
	2-28 Membership associations	2-28-a	Participation in Associations	011		●
Stakeholder engagement	2-29 Approach to stakeholder engagement	2-29-a	Qisda and Our Stakeholders	021		●
	2-30 Collective bargaining agreements	2-30-a	Internal Communication Channels	187	As no employees in Taiwan participate in labor unions, statistics have only been collected from Suzhou and Vietnam	●
		2-30-b	Internal Communication Channels	187	There is no establishment of a labor union in Taiwan	●

GRI 3 Material Topics Disclosure

	Item of Disclosure	Page Number
	3-1 Process to determine material topics	21-24
	3-2 List of material topics	24-26
	3-3 Management of material topics	27-35

GRI 3 Environment-related Material Topics

GRI Standards	Item of Disclosure	Page Number
Green Products and Circularity		
301 Materials	301-1 Materials used by weight or volume	145
	301-2 Recycled input materials used	145
302 Energy	302-5 Reductions in energy requirements of products and services	144
417 Marketing and Labeling	417-1 Requirements for product and service information and labeling	144
Climate Strategy		
201 Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	90-104
305 Emissions	305-1 Direct (Scope 1) GHG Emissions	108

GRI Standards	Item of Disclosure	Page Number
Climate Strategy		
305 Emissions	305-2 Energy indirect (Scope 2) GHG Emissions	108
	305-3 Other indirect (Scope 3) GHG Emissions	108
	305-4 GHG Emission Intensity	105
	305-5 Reduction of GHG emissions	106
	305-6 ODS Emissions	118
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	118
Energy Consumption and Conservation		
302 Energy	302-1 Energy consumption within the organization	106-107
	302-2 Energy consumption outside of the organization	106-107
	302-3 Energy intensity	105
	302-4 Reduction of energy consumption	105
	302-5 Reductions in energy requirements of products and services	105 131-138 148
Waste and Pollutants		
306 Waste	306-1 Waste generation and significant waste-related impacts	117

GRI 3 Governance-related Material Topics

GRI Standards	Item of Disclosure	Page Number
Sustainable Supply Chain Management		
204 Procurement Practices	204-1 Proportion of spending on local suppliers	76
205 Anti-Corruption	205-2 Communication and training about anti-corruption policies and procedures	47-49
301 Materials	301-1 Materials used by weight or volume	145
	301-2 Recycled input materials used	145
308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	71
	308-2 Negative environmental impacts in the supply chain and actions taken	72-73
414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	71
	414-2 Negative social impacts in the supply chain and actions taken	72-73
Customer Relationship Management		
416 Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	123-135
	416-2b Incidents of non-compliance concerning the health and safety impacts of products and services	144
417 Marketing and Labeling	417-1 Requirements for product and service information and labeling	144
	417-2 Incidents of non-compliance concerning product and service information and labeling	144
	417-3 Incidents of non-compliance concerning marketing communications	144

GRI Standards	Item of Disclosure	Page Number
Customer Relationship Management		
418 Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	65
Self-Disclosure	Customer satisfaction score: 94	79
Operational Performance		
201 Economic Performance	201-1 Direct economic value generated and distributed	51
	201-2 Financial implications and other risks and opportunities due to climate change	90-104
	201-3 Defined benefit plan obligations and other retirement plans	163-164
202 Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	159
	202-2 Proportion of senior management hired from the local community	153
203 Indirect Economic Impacts	203-2 Significant indirect economic impacts	26
205 Anti-Corruption	205-1 Operations assessed for risks related to corruption	47-49
	205-2 Communication and training about anti-corruption policies and procedures	47-49
	205-3 Confirmed incidents of corruption and actions taken	47-49
206 Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	47-49

GRI 3 Social-related Material Topics

GRI Standards	Item of Disclosure	Page Number
Talent Policy		
201 Economic Performance	201-3 Defined benefit plan obligations and other retirement plans	163-164
202 Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	160
	202-2 Proportion of senior management hired from the local community	153
401 Employment	401-1 New employee hires and employee turnover	150 166
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	161
	401-3 Parental leave	163
Employee Training and Development		
404 Training and Education	404-1 Average hours of training per year per employee	175
	404-3 Percentage of employees receiving regular performance and career development reviews	181

GRI Standards	Item of Disclosure	Page Number
Occupational Safety, Health, and Management		
403 Occupational Health and Safety	403-1 Occupational health and safety management system	194
	403-2 Hazard identification, risk assessment, and incident investigation	196-200
	403-3 Occupational health services	190
	403-4 Worker participation, consultation, and communication on occupational health and safety	197
	403-5 Worker training on occupational health and safety	197
	403-6 Promotion of worker health	190 195
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	194
	403-8 Workers covered by an occupational health and safety management system	197-199
	403-9 Work-related injuries	198-199
	403-10 Work-related ill health	198-199

SASB Metrics

2025 -SASB Industry-Specific Metrics

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Water Management					
TC-ES-140a.1	(1)Total water withdrawn	437.04 thousand cubic meters; percentage in regions with High or Extremely High baseline water stress: 83.6%	Making Good Use of Water Resources	111	Suzhou Plant and Vietnam Plant are located in water-stressed areas
	(2)Total water consumption	87.41 thousand cubic meters; percentage in regions with High or Extremely High baseline water stress: 83.6%			
Waste Management					
TC-ES-150 a.1	Total amount of hazardous waste	432.67 metric tons	Waste Circularity	116	The percentage recycling is calculated as the weight of recycled hazardous waste as a proportion of total hazardous waste, and excludes energy-recovery treatment such as incineration.
	Percentage recycling	47.35%			
Labor Practices					
TC-ES-310 a.1	(1)Number of work stoppages	0	Occupational Health and Safety Management	188	1. No work stoppage incidents occurred at any of the entity's facilities in 2025. 2. A work stoppage refers to a stoppage that involves 1,000 or more workers and lasts one full work shift or longer. 3. Idle days are calculated by multiplying, for each work stoppage, the number of workers involved by the actual number of stoppage days, and then summing across events.
	(2)Total days idle	0			
Labor Status					
TC-ES-320 a.1	(1)Total recordable injury rate (TRIR)	Injury rate for direct employees: 0.08	Occupational Health and Safety Management	188	All disclosed rates are calculated as: (Number of cases × 200,000)/Total hours worked by all employees during the reporting year. The "200,000" represents the total hours that 100 full-time employees would work in a year, based on 40 hours per week and 50 weeks per year.
		Injury rate for contract employees: 0			
	(2)Near miss frequency rate (NMFR)	NMFR for direct employees: 0			
		NMFR for contract employees: 0			

Boundary: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Labor Status					
TC-ES-320 a.2	(1)Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) or equivalent by: (a)All facilities	80%	Sustainable Supply Chain Management	066	a.Facilities: 5 b.Facilities passing the RBA audit: 4 Percentage: 80%
	(2)Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) or equivalent by: (b)High-risk facilities	N/A			High-risk facilities: None
	(3)Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) or equivalent by: (a)All suppliers	5.75%			Number of Tier 1 suppliers: 365 suppliers Suppliers passing the RBA audit equivalent: 21 Percentage: 5.75%
	(4)Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) or equivalent by: (b)High-risk suppliers	N/A			Currently no relevant statistic
TC-ES-320 a.3	The entity shall disclose, separately for (i) the entity's manufacturing facilities and (ii) the entity's Tier 1 supplier manufacturing facilities, the (1) non-conformance rate for (a) priority and (b) other non-conformances	(i)Entity's manufacturing facilities (a)Priority non-conformance rate: 0% (b)Other non-conformance rate: 100%	Sustainable Supply Chain Management	066	Note 1.Non-conformance rate = Number of facilities found to have deficiencies (priority or other) ÷ Total number of audited facilities Note 2.Corrective action rate = Number of deficiency items remediated (priority or other) ÷ Total number of deficiency items identified in audits (priority or other)
		(ii)Tier 1 supplier manufacturing facilities (a)Priority non-conformance rate: 4.76% (b)Other non-conformance rate: 95.24%			
	The entity shall also disclose, separately for (i) and (ii) above, the (2) associated corrective action rate for (a) priority and (b) other non-conformances.	(i)Entity's manufacturing facilities (a)Priority corrective action rate: N/A (b)Other corrective action rate: 42.86%			
		(ii)Tier 1 supplier manufacturing facilities (a)Priority corrective action rate: 0% (b)Other corrective action rate: 100%			

Note: The audit rate for TC ES 320 a.2 is calculated as the number of manufacturing sites within the category that have obtained a valid VAP report, divided by the total number of manufacturing sites within the category subject to audit management.

Metric No.	Disclosure Metrics	Statistics	Relevant Chapter	Page No.	Remarks
Labor Status					
TC-ES-320 a.3	(2)Tier 1 supplier facilities' non-conformance rate with the RBA Validated Audit Process or equivalent	Tier 1 suppliers' non-conformance rate with each audit dimension is shown in the table below (2)	Sustainable Supply Chain Management	066	Amount of non-conformances of each audit dimension for the Tier 1 suppliers/Total amount of non-conformances for the Tier 1 suppliers
	(a)Tier 1 supplier facilities' priority corrective action rate with the RBA Validated Audit Process or equivalent	0%			Priority non-conformances of Tier 1 suppliers: 1
	(b)Tier 1 supplier facilities' other corrective action rate with the RBA Validated Audit Process or equivalent	90.63%			Total of other non-conformances of Tier 1 suppliers: 128 Improved items: 116 Improvement rate: 90.63%
Product Lifecycle Management					
TC-ES-410 a.1	End-of-life product and e-waste recycling weight	64,645.91 metric tons (t)			Based on the shipped product weight and recoverable weight under WEEE.
	Percentage recycling	89.90%			
Materials Sourcing					
TC-ES-440 a.1	Description of the management of risks associated with the use of critical materials	We have established a risk identification and management mechanism for raw material procurement, requiring products to comply with environmental regulations such as RoHS and REACH. We have also implemented a supplier evaluation system requiring conformance with ISO management systems and the RBA Code of Conduct, and conduct conflict minerals due diligence to prevent the direct or indirect procurement of conflict minerals.	Conflict Minerals Management	076	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 the suppliers to perform conflict mineral investigations in order to prevent direct or indirect purchase of the conflict minerals by the suppliers.

TC-ES-320 a.3

(1) Amount of non-conformances of each audit dimension for the entity's facilities/Total amount of non-conformances for the entity's facilities

	Labor	Health and Safety	Environment	Ethics	Management System
Proportion ratio in non-compliance of priority non-conformances	0%	0%	0%	0%	0%
Proportion ratio in non-compliance of other non-conformances	76.47%	5.88%	11.76%	5.88%	0%

(2) Amount of non-conformances of each audit dimension for the Tier 1 suppliers/ Total amount of non-conformances for the Tier 1 suppliers

	Labor	Health and Safety	Environment	Ethics	Management System
Proportion ratio in non-compliance of priority non-conformances	100%	0%	0%	0%	0%
Proportion ratio in non-compliance of other non-conformances	22.66%	62.50%	7.81%	3.91%	3.13%

Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies -Sustainability Disclosure Indicators

Appendix 1-9: Sustainability Disclosure Indicators -Computer and Peripheral Equipment Industry

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Chapter	Boundary
I	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	1. Total energy consumed: 2,071,212.04 GJ 2. Purchased electricity (percentage, %): 63.62% 3. Renewable energy percentage: 13.83%	Gigajoules (GJ), percentage (%)	Energy Consumption and Conservation	Consolidated financial statements
II	Total water withdrawn, total water consumption	Quantitative	1. Total water withdrawn: 2,623.07 thousand cubic meters (1,000 m³) 2. Total water consumed: 579.51 thousand cubic meters (1,000 m³)	Thousand cubic meters (m³)	Making Good Use of Water Resources	Consolidated financial statements
III	Total hazardous waste generated and percentage recycled	Quantitative	Total hazardous waste: 1,601.91 metric tons (t) Percentage of hazardous waste recycled: 46.67%	Metric tons (t), percentage (%)	Waste and Pollutants	Consolidated financial statements
IV	Types of, number of employees in and rate of occupational accidents	Quantitative	Occupational accident: Physical hazards Number of recordable occupational injuries: 31 Recordable occupational injury rate: 0.40 Rate of high-consequence work-related injuries (excluding fatalities): 0 Rate of fatalities as a result of work-related injury: 0	Percentage (%), quantity	Occupational Safety, Health, and Management	Consolidated financial statements
V	Product lifecycle management disclosure: including weights of scraps and electronic waste and percentage recycled (Note 1)	Quantitative	End-of-life product and e-waste recycling weight: The largest revenue-generating product line was selected, with statistics based on its total weight and WEEE recycling rate. In 2025, the total shipment weight of Qisda's (parent company only) display products was 64,645.91 metric tons, with a recycling rate of 89.90%.	Metric tons (t), percentage (%)	Green Product	Qisda Corporation (individual entity)
VI	Description of the management of risks associated with the use of critical materials	Qualitative description	The Company has established a risk identification and management mechanism for raw material procurement, requiring products to comply with environmental regulations such as RoHS and REACH. It has also implemented a supplier evaluation system requiring conformance with ISO management systems and the RBA Code of Conduct, and conducts conflict minerals due diligence to prevent the direct or indirect procurement of conflict minerals.	Not applicable	Sustainable Supply Chain Management	Qisda Corporation (individual entity)
VII	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	The Company did not incur any monetary losses from legal proceedings associated with anti-competitive behavior regulations.	Reporting currency	Code of Conduct	Consolidated financial statements
VIII	Production by product category	Quantitative	For Qisda (parent company only) in 2025, sales volumes by core product category were as follows: Displays: 13,252,390 units Industrial products: 1,802,502 units Automotive products: 692,168 units Projectors: 315,348 units	Varies by product category		Qisda Corporation (individual entity)

Note: 1. Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.

TCFD Index

Core Elements	Description	Recommended Disclosures	The Company's Management	Corresponding Chapter in the 2023 Report	Page Number
Governance	Disclose the organization’s governance around climate-related risks and opportunities	(a) Describe the Board's oversight of climate-related risks and opportunities (b) Describe management’s role in assessing and managing climate-related risks and opportunities	The Corporate Sustainable Development Committee, established at the board level, sets the vision, strategy, and objectives for corporate sustainable development. The ESG Committee advances sustainability-related initiatives, while the Risk Management Committee conducts an annual assessment of climate change risks and opportunities. It plans response measures for material risks (including climate risks based on the annual risk identification and reports the effectiveness of risk responses annually to the Board of Directors.	Climate Adaptation and Mitigation Governance	83
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term. (b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. (c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios.	Regarding physical risks, climate-related risks and opportunities over the short, medium, and long term have been identified by conducting future climate simulations for the year 2050 with climate change based on three IPCC RCP scenarios. Regarding transition risks, we set short-, medium-, and long-term carbon reduction targets and disclose the operational and financial impacts of both upstream and downstream based on the NDC scenarios. A risk matrix is created based on the likelihood and severity of risk events. Also, the potential operational risks and their financial impacts are responded to and addressed by relevant units.	Climate Adaptation and Mitigation Strategy	83
Risk Management	Disclose how the organization identifies, assesses, and manages climate-related risks	(a) Describe the organization’s processes for identifying and assessing climate-related risks (b) Describe the organization’s processes for managing climate-related risks (c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	· Using both internal and external information (external reports on risks and internal material issues) as a reference, we assess the risks based on the level of severity and likelihood and identify material risks. Additionally, developing risk reduction measures to keep residual risks well below the risk appetite. · The Risk Management Committee formulates response strategies for the risks of the year (climate risks have been listed as a significant risk since 2017) each year, and devises the business continuity plan (BCP) for common risks.	Climate Adaptation and Mitigation Management	84
Metrics and Targets	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process (b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks (c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	Qisda announced its commitment to achieve RE100 by 2040 and net-zero emissions by 2050. Required suppliers to cut carbon emissions by 30% by 2030 (compared to the year of 2021). Established short-, medium-, and long-term targets regarding GHG inventory, renewable energy, water resources, waste recycling, low-carbon manufacturing, and low-carbon products in response to climate change risks	Climate Adaptation and Mitigation Metrics and Targets	84

Table of Quantified Key Performance Indicator for Sustainable Development

Table of Quantified Key Performance Indicator for Sustainable Development (Past 4 years: 2022–2025)

Environmental							
Item/Year	2022	2023	2024	2025	Note	GRI Disclosure	Chapter
Total Raw Material Consumption							
Tin (solder paste, bars, wire) (metric tons)	192	151	93	85	Statistical data includes the Vietnam Plant (QVH) starting from 2021	301-1	N/A
Flux (metric tons)	127	111	114	123			
Iron parts (10,000 metric tons)	1.01	0.9	0.77	0.63			
Primary Energy Consumption							
Natural gas (1,000 cubic meters)	339.19	198.5	314.06	205.20	Statistical data includes the Vietnam Plant (QVH) starting from 2021	302-1	3.2.2 Energy Consumption
Liquefied petroleum gas (metric tons)	0	0	0	39.401			
Gasoline (metric tons)	99.90	96.90	193.33	17.88			
Diesel fuel (metric tons)	14.7	29.6	28.10	7.60			
Indirect Energy Consumption							
Purchased electricity (10,000 MWh)	11.78	10.9	11.5	11.47	Statistical data includes the Vietnam Plant (QVH) starting from 2021	302-2	3.2.2 Energy Consumption
Total Water Consumption							
Total global water withdrawal (100,000 m³)	4.41	4.17	3.80	4.37	Statistical data includes the Vietnam Plant (QVH) starting from 2021	303-3（2018）	3.4.2 Utilization of Water
Water consumption per million USD value (metric tons)	105	142	131	175	Increased 22.76% compared to that of 2021		3.4.2 Utilization of Water
Total Global Domestic Wastewater Discharge (100,000 m³)	3.53	3.33	3.03	3.45	Statistical data includes the Vietnam Plant (QVH) starting from 2021	303-2（2018）	3.4.2 Utilization of Water

Scope of Data Coverage: Qisda (Parent Company Only)

Environmental							
Item/Year	2022	2023	2024	2025	Note	GRI Disclosure	Chapter
GHG emissions equivalent							
Total direct GHG emissions (10,000 tCO_2e)	0.48	0.35	0.25	0.24	1. The organization’s GHG emissions in each year have been verified by a third party against the GHG inventory standard (ISO 14064-1:2018) 2. Statistical data includes the Vietnam Plant (QVH) starting from 2021	305-2	3.2.3 GHG Emissions
Indirect GHG emissions from energy consumption (10,000 tCO_2e)	7.07	4.84	4.57	3.39			
Other indirect GHG emissions（tCO2-e）	1,802	1,756	2,036	2,730	2021：Business travels and employee commutes were counted 2022 / 2023：Business travel, employee commuting, energy-related upstream activities, and waste disposal at the manufacturing stage were counted	305-3	3.2.3 GHG Emissions
Greenhouse gas emission per million USD Value (tCO_2e)	17.7	17.7	16.62	14.59	Reduced 24.16% compared to that of 2021	N/A	3.2.5 Reduction Targets and Commitments
Energy consumption per million USD value (kWh)	29,436	38,957	41,179	51,088	Increased 49.57% compared to that of 2021	305-4	
Global GHG emissions per personal hourly electricity consumption (kilogram of CO2e)	1.9	1.8	2.19	1.29	Reduced 12.4% compared to that of 2021	305-4	
Waste Management							
Total recyclable waste globally (%)	91	91	94	93	Remained the same as 2022	306-2	3.5 Waste Management
Total recyclable waste globally (metric tons)	31,561	24,317	12,873	21,422	Statistical data includes the Vietnam Plant (QVH) starting from 2021		
Total burned non-recyclable waste globally (metric tons)	2,613	1,662	653	1,016			
Total non-hazardous waste (metric tons)	34,174	25,979	13,739	22,847			
Total hazardous waste (metric tons)	877	721	366	433	1. Referring to SASB Disclosure data in 2022 2. Discloses statistical data for the year 2024		
Released Chemicals and Other Substances							
Total number and volume of released chemicals and other substances	0	0	0	0		306-3	4.4 Occupational Health and Safety Management
Violations of Environmental Regulations							
Number of non-compliances with environmental laws and regulations and total monetary value of fines	0	0	0	0		307-1	3.1 Environmental Policy and Management
Environmental Investment							
Total amount of investment/expense in environmental protection (USD$10,000)	314	304	122.25	209.91		N/A	N/A

Social							
Item/Year	2022	2023	2024	2025	Note	GRI Disclosure	Chapter
Employee Code of Conduct Training Percentage							
Taiwan (%)	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100	1. DL:Direct labor 2. IDL:Indirect labor	205-2	2.2 Code of Conduct
Suzhou, China (%)	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100			
Vietnam (%)	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100	DL:100 IDL:100			
Political Contributions							
Sum of political contribution	0	0	0	0		415-1	GRI Standards Index
Violations of Social Relevant Regulations							
Number of social relevant regulation violations and fines	0	0	0	0		419-1	2.3 Legal Compliance
Customer Satisfaction Survey Results (Points)							
Medical image	98	95	96	96	The digital fashion center (Lighting) category was added in 2019	N/A	2.8 Customer Satisfaction
Precision optics	94	93	92	94			
Displays	96	94	97	95			
Manufacturing services	93	94	94	95			
Digital fashion design center	95	94	94	94			
Violations of Marketing Regulations							
Incidents of non-compliance with regulations concerning marketing communications	0	0	0	0		417-3	2.3 Legal Compliance
Customer Privacy							
Customer privacy violation complaints	0	0	0	0		418-1	2.6.2 Privacy Protection

Social

Item/Year	2022	2023	2024	2025	Note	GRI Disclosure	Chapter
Supply Chain Inspection							
Inspection and audit of social responsibility, and environmental health and safety of key suppliers (number of key suppliers)	37	22	39	21	1. We changed the inspection methods in 2016. We act in accordance with the Responsible Business Alliance (RBA) Code of Conduct and mainly perform on-site audits. 2. All human resources agencies and in-plant service providers have been included since 2019.	302-2 414-2	Please refer to the table on the left
Written inspections and audits of key suppliers Completion rate	97%	95.7%	100%	100%		302-2 414-2	Please refer to the table on the left

Economic

Item/Year	2022	2023	2024	2025	Note	GRI Disclosure	Chapter
Number of patents							
Number of Patents Obtained	25	52	76	56		N/A	3.7 Green Products and Circularity

Qisda's ESG Activity Video

Type	Links to Multimedia
Corporate Image	1. Qisda - Grand Fleet: Growing Together in Strength: https://www.youtube.com/watch?v=NluxnNYNZ-0 2. Qisda - Developing Smart Solutions: https://www.youtube.com/watch?v=gHSzEawW_HQ 3. Qisda - Delivering Secure Medical Solutions: https://www.youtube.com/watch?v=YsVJ6lKVcfM&t=1s 4. Qisda's Smart Technology and Products: https://youtu.be/l9LlzlK4LpA
Development for Sustainability	1. Sustainable Achievements: https://youtu.be/jn28zK8x-5w 2. Join RE100: https://youtu.be/TIE38Ab7doE 3. 20% Carbon Reduction in the Supply Chain: https://youtu.be/RJmoUfYX-Ro 4. Qisda’ s ESG Sustainability Vision: EP1 – Qisda: Pioneering Global Carbon Platform, Reports in 1 Hour! EP2 – Game-Changing Innovation: Qisda's Low-Carbon Products without a Price Hike EP3 – BenQ Group’ s “Mother Hen and Chicks” Leads to 162% Job Rotation Rate! EP4 – BenQ Group's Expatriation Program Excels! Expanding Globally 5. Special Feature for Earth Day: https://youtu.be/F60XwgYWhgE?si=JmArS9Y4FwDGh_Vg

Type	Links to Multimedia
Exhibition of Smart Medical Technology (2024)	1. BenQ Qisda Group Medical Technology Showcase: Six Smart AI Healthcare Solutions Debut: https://www.youtube.com/watch?v=d0rYSXT4Kx0
COMPUTEX (2024)	1. AI Navigator: BenQ COMPUTEX AI NOW Seminar Highlights: https://www.youtube.com/watch?v=QH_Ltd0JYjQ 2. SMART+ AI NOW assists the digital transformation of industries: https://www.youtube.com/watch?v=QoPjZn9dIJQ 3. COMPUTEX: BenQ Qisda Group’ s Green Expo 2.0 – Creating a Lower Carbon, Zero Waste Green Exhibition: https://www.youtube.com/watch?v=jY-gsfsI2FA 4. Highlights of BenQ Group's Events at COMPUTEX 2024: https://www.youtube.com/watch?v=m7hjO04pEEc
Happy Workplace	1. 2024 BenQ Qisda Group's Family Day - Together by the Sea, Together in Happiness: https://www.youtube.com/watch?v=nAdhvctcGQM 2. 2025 BenQ & Qisda Group Spring Party: https://www.youtube.com/watch?v=nAdhvctcGQM

SDG Index

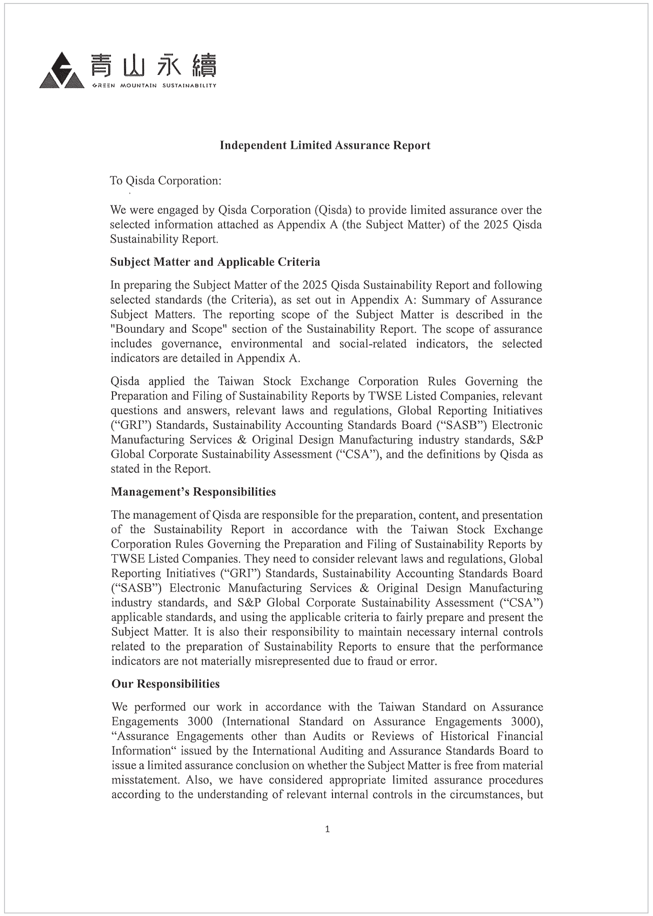
No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page Number	Remarks
1	No Poverty	Partner with civil society networks to provide education and entrepreneurial skills training	BenQ Foundation	207	
2	Zero Hunger	Supporting, encouraging and demonstrating the continued viability of small-scale farming by developing partnerships with small farmers.	BenQ Foundation	207	
3	Good Health and Well-being	Make investments in health a priority in business operations	BenQ Foundation	207	
		Conduct health promotion activities	Occupational Safety, Health, and Management	188	
4	Quality Education	Provide employees with continuous opportunities to improve their (job) skills	BenQ Foundation	207	
		Develop cost-effective education products and services that eliminate barriers to access and improve the quality of learning.	BenQ Foundation	207	
			Talent Attraction and Development	149	
5	Gender Equality	Pay equal remuneration, including benefits, for work of equal value and strive to pay a living wage to all women and men, and establish a zero-tolerance policy towards all forms of violence at work	Talent Attraction and Development	149	
6	Clean Water and Sanitation	Reduce the likelihood of surface water contamination by treating and processing all waste with exceptional precaution	Making Good Use of Water Resources	111	
		Ensure that all employees have ample access to safe and healthy water.	Making Good Use of Water Resources	111	

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page Number	Remarks
7	Affordable and Clean Energy	Commit to sourcing 100% of operational electricity needs from renewable sources	Energy Consumption and Conservation	105	(1) The Company has joined the RE100 initiative, committing to achieve 100% renewable energy usage by the year 2040 (2) The Company has passed verification of its SBTi targets in 2024
		Prioritize energy efficiency across operations through tools such as science-based targets (SBTi) and design internal carbon pricing	Sustainable Corporate Governance	015	
		Invest in R&D related to sustainable energy services	Sustainable Corporate Governance	015	
8	Decent Work and Economic Growth	Increase profitability with diversification, technology enhancement and innovation (No corresponding SDG Target and SDG compass guideline)	Operational Performance	051	
			Talent Attraction and Development	149	
			Sustainable Supply Chain	066	
		Eliminate discrimination and pay equal wage for equal work to all women and men (No corresponding SDG Target and SDG compass guideline).	Talent Attraction and Development	149	
		Put in place mechanisms to identify child labor and forced labor throughout global supply chains	Sustainable Supply Chain Management	066	
		Ensure employees' occupational health and safety (No corresponding SDG Target and SDG compass guideline)	Occupational Safety, Health, and Management	188	
9	Industry, Innovation and Infrastructure	Invest in new, resilient infrastructure to make the existing infrastructure more sustainable	BenQ Foundation	207	
		Establish standards and promote regulations that ensure company projects and initiatives are sustainably managed	Sustainable Corporate Governance	015	
10	Reduced Inequalities	Ensure equal opportunities and make efforts to reduce inequality (No corresponding SDG Target and SDG compass guideline)	Protection of Human Rights	182	
		Partner with civil society networks to provide education and entrepreneurial skills training	Social Care and Influence	201	
11	Sustainable Cities and Communities	Reduce environmental impact on cities through management of elements such as air quality and waste (No corresponding SDG Target and SDG compass guideline)	Social Care and Influence	201	
			Waste and Pollutants	116	
		Enhance adaptability in disasters of cities and other human settlements, as well as develop and implement overall management measures for disasters and risks	Risk Management	053	

No.	Goal	SDG Compass Guidance	Corresponding Chapter	Page Number	Remarks
12	Responsible Consumption and Production	Implement tools to analyze the carbon footprint (CFP) of products	Green Products and Circularity	126	
		Reduce environmental impacts of manufactured products by substituting raw materials with recycled or upcycled materials		126	
		Apply modular design so that individual components of the product can be easily disassembled and recycled		126	
		Significantly reduce waste		126	
		Ensure adoption of sustainable practices and integrate information about sustainability into reporting cycles		126	
		Sustainability education (No corresponding SDG Target and SDG compass guideline)	Sustainable Supply Chain Management Green Products and Circularity BenQ Foundation	066 126 207	
		Enable sustainable consumption by developing innovative solutions to reduce energy needs	Sustainable Supply Chain Management	066	
		Green purchasing		066	
13	Climate Action	Source all electricity the company consumes at its facilities from renewable sources; install renewable energy generation capacity on-site	Energy Consumption and Conservation	105	
		Replace inverter chiller			
		Retrofit the lighting systems of the Company’s facilities to energy-efficient LED lighting			
		Increase investment in innovative solutions to improve the efficiency of the Company’s products, thereby enabling customers to reduce their GHG emissions	Climate Adaptation and Mitigation	082	
			Green Products and Circularity	126	
		Understand climate-related risks and build resilience into the Company's assets and supply chain	Climate Adaptation and Mitigation	082	
		Improve and increase awareness on the reduction of, impact of and ways to adapt to climate change (No corresponding SDG Target and SDG compass guideline)	Climate Adaptation and Mitigation	082	
		Calculate the carbon footprint (CFP) of products	Green Products and Circularity	126	
		Conduct life cycle assessments (LCA)		126	

No.	Goal		SDG Compass Guidance	Corresponding Chapter	Page Number	Remarks
14	14 水下生命	Life Below Water	Reduce the amount of waste potentially entering the environment by altering the design, manufacture, or use of products and packaging	Green Products and Circularity	126	
			Utilize a value-chain approach to create connections between the design, packaging, marketing and recycling of materials with the goals of reducing products' environmental impact at the end of their life cycle	Green Products and Circularity	126	
15	15 陸域生命	Life on Land	Commit to and implement responsible sourcing practices	Green Products and Circularity	126	
				Sustainable Supply Chain Management	066	
				Biodiversity and Forest Conservation	119	
16	16 和平・正義與強大機構	Peace, Justice and Strong Institutions	Comply with laws and seek to meet international standards; require and support business partners in doing the same	Legal Compliance	051	
			Conduct risk and impact assessments to identify and mitigate risks of contributing to corruption, violence and conflict	Code of Conduct	047	
17	17 促進目標實現的夥伴關係	Partnerships for the Goals	Provide manpower and resources to developing countries (No corresponding SDG target and SDG compass guideline)	Social Care and Influence	201	Currently, Qisda only implements community engagement and development programs at its business locations. These include: 1. Assisting vulnerable groups 2. Promoting education and arts and culture 3. Giving back to the community and neighborhoods 4. Initiating charitable donations and other related activities

Independent Assurance Statement



Independent Limited Assurance Report

To Qisda Corporation:

We were engaged by Qisda Corporation (Qisda) to provide limited assurance over the selected information attached as Appendix A (the Subject Matter) of the 2025 Qisda Sustainability Report.

Subject Matter and Applicable Criteria

In preparing the Subject Matter of the 2025 Qisda Sustainability Report and following selected standards (the Criteria), as set out in Appendix A: Summary of Assurance Subject Matters. The reporting scope of the Subject Matter is described in the "Boundary and Scope" section of the Sustainability Report. The scope of assurance includes governance, environmental and social-related indicators, the selected indicators are detailed in Appendix A.

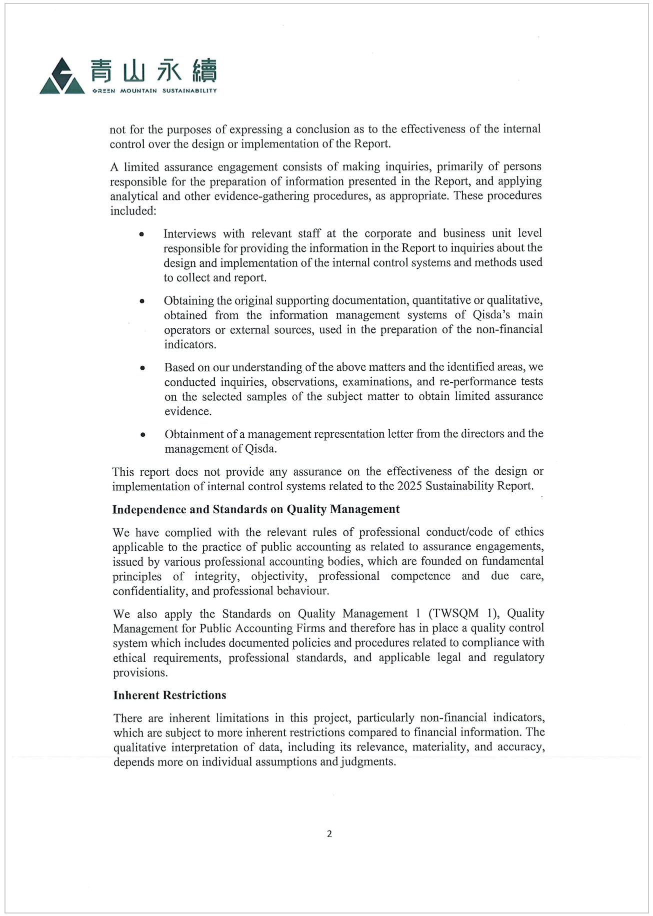
Qisda applied the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, relevant questions and answers, relevant laws and regulations, Global Reporting Initiatives (“GRI”) Standards, Sustainability Accounting Standards Board (“SASB”) Electronic Manufacturing Services & Original Design Manufacturing industry standards, S&P Global Corporate Sustainability Assessment (“CSA”), and the definitions by Qisda as stated in the Report.

Management’s Responsibilities

The management of Qisda are responsible for the preparation, content, and presentation of the Sustainability Report in accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. They need to consider relevant laws and regulations, Global Reporting Initiatives (“GRI”) Standards, Sustainability Accounting Standards Board (“SASB”) Electronic Manufacturing Services & Original Design Manufacturing industry standards, and S&P Global Corporate Sustainability Assessment (“CSA”) applicable standards, and using the applicable criteria to fairly prepare and present the Subject Matter. It is also their responsibility to maintain necessary internal controls related to the preparation of Sustainability Reports to ensure that the performance indicators are not materially misrepresented due to fraud or error.

Our Responsibilities

We performed our work in accordance with the Taiwan Standard on Assurance Engagements 3000 (International Standard on Assurance Engagements 3000), “Assurance Engagements other than Audits or Reviews of Historical Financial Information“ issued by the International Auditing and Assurance Standards Board to issue a limited assurance conclusion on whether the Subject Matter is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but



not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

A limited assurance engagement consists of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other evidence-gathering procedures, as appropriate. These procedures included:

- Interviews with relevant staff at the corporate and business unit level responsible for providing the information in the Report to inquiries about the design and implementation of the internal control systems and methods used to collect and report.
- Obtaining the original supporting documentation, quantitative or qualitative, obtained from the information management systems of Qisda’s main operators or external sources, used in the preparation of the non-financial indicators.
- Based on our understanding of the above matters and the identified areas, we conducted inquiries, observations, examinations, and re-performance tests on the selected samples of the subject matter to obtain limited assurance evidence.
- Obtainment of a management representation letter from the directors and the management of Qisda.

This report does not provide any assurance on the effectiveness of the design or implementation of internal control systems related to the 2025 Sustainability Report.

Independence and Standards on Quality Management

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting as related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

We also apply the Standards on Quality Management 1 (TWSQM 1), Quality Management for Public Accounting Firms and therefore has in place a quality control system which includes documented policies and procedures related to compliance with ethical requirements, professional standards, and applicable legal and regulatory provisions.

Inherent Restrictions

There are inherent limitations in this project, particularly non-financial indicators, which are subject to more inherent restrictions compared to financial information. The qualitative interpretation of data, including its relevance, materiality, and accuracy, depends more on individual assumptions and judgments.

附件一、確信項目彙總表

Conclusion

Based on our procedures and the evidence obtained as described in this report, nothing has come to our attention that causes us to believe that the materiality assessment process, the selected sustainability information is not, in all material aspects, presented fairly using the Subject matter and criteria for the year ended December 31, 2025.

Other Matters

The maintenance of Qisda's website is the responsibility of Qisda's management. Following the publication of our assurance report on Qisda's website, we do not assume responsibility for performing further assurance procedures on any subsequent changes to the subject matter information or applicable criteria disclosed on Qisda's website.

GREEN MOUNTAIN SUSTAINABILITY

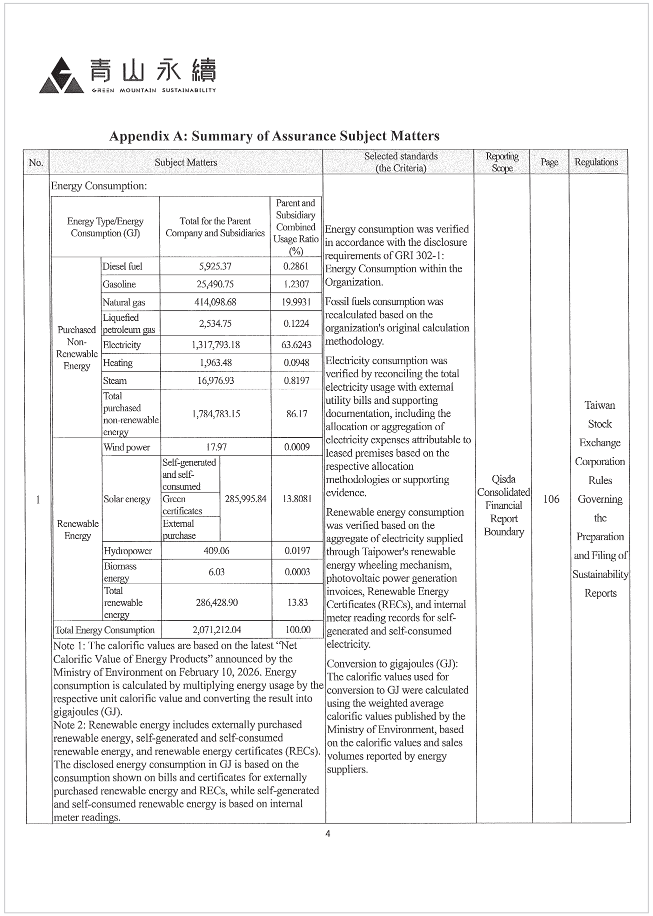
Alfred Du

Public Accountants and Chartered Accountants

The reference number of the FSC (Financial Supervisory Commission) approval letter:7775

17 April 2026

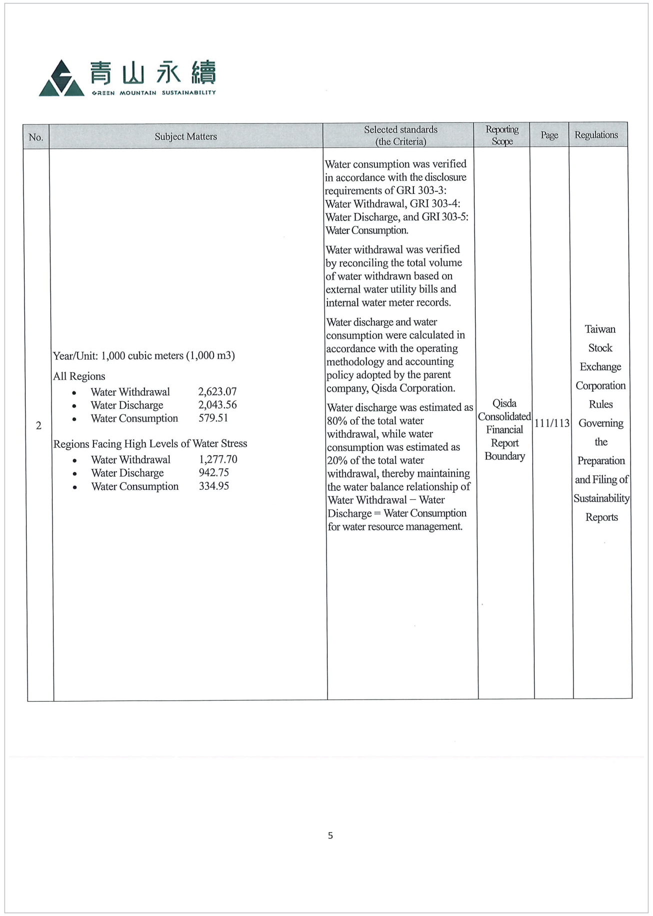
Independent Assurance Statement



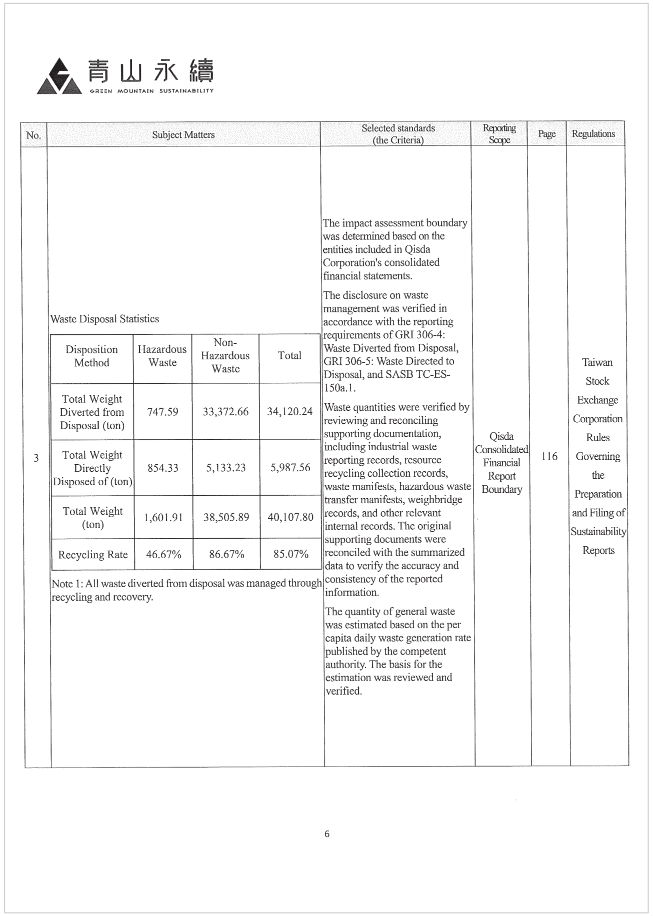
Appendix A: Summary of Assurance Subject Matters

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
1	Energy Consumption: Note 1: The calorific values are based on the latest "Net Calorific Value of Energy Products" announced by the Ministry of Environment on February 10, 2026. Energy consumption is calculated by multiplying energy usage by the respective unit calorific value and converting the result into gigajoules (GJ). Note 2: Renewable energy includes externally purchased renewable energy, self-generated and self-consumed renewable energy, and renewable energy certificates (RECs). The disclosed energy consumption in GJ is based on the consumption shown on bills and certificates for externally purchased renewable energy and RECs, while self-generated and self-consumed renewable energy is based on internal meter readings.	Energy consumption was verified in accordance with the disclosure requirements of GRI 302-1: Energy Consumption within the Organization. Fossil fuels consumption was recalculated based on the organization's original calculation methodology. Electricity consumption was verified by reconciling the total electricity usage with external utility bills and supporting documentation, including the allocation or aggregation of electricity expenses attributable to leased premises based on the respective allocation methodologies or supporting evidence. Renewable energy consumption was verified based on the aggregate of electricity supplied through Taipower's renewable energy wheeling mechanism, photovoltaic power generation invoices, Renewable Energy Certificates (RECs), and internal meter reading records for self-generated and self-consumed electricity. Conversion to gigajoules (GJ): The calorific values used for conversion to GJ were calculated using the weighted average calorific values published by the Ministry of Environment, based on the calorific values and sales volumes reported by energy suppliers.	Qisda Consolidated Financial Report Boundary	106	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports

Energy Type/Energy Consumption (GJ)			Total for the Parent Company and Subsidiaries	Parent and Subsidiary Combined Usage Ratio (%)
Purchased Non-Renewable Energy	Diesel fuel		5,925.37	0.2861
	Gasoline		25,490.75	1.2307
	Natural gas		414,098.68	19.9931
	Liquefied petroleum gas		2,534.75	0.1224
	Electricity		1,317,793.18	63.6243
	Heating		1,963.48	0.0948
	Steam		16,976.93	0.8197
	Total purchased non-renewable energy		1,784,783.15	86.17
Renewable Energy	Wind power		17.97	0.0009
	Solar energy	Self-generated and self-consumed	285,995.84	13.8081
		Green certificates		
		External purchase		
	Hydropower		409.06	0.0197
	Biomass energy		6.03	0.0003
	Total renewable energy		286,428.90	13.83
Total Energy Consumption			2,071,212.04	100.00



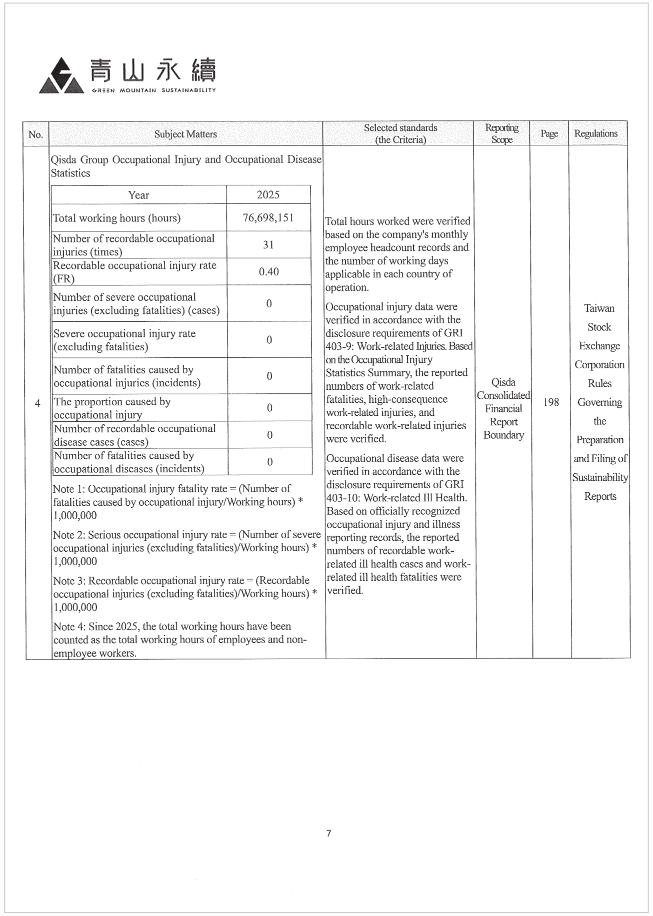
No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
2	Year/Unit: 1,000 cubic meters (1,000 m3) All Regions • Water Withdrawal 2,623.07 • Water Discharge 2,043.56 • Water Consumption 579.51 Regions Facing High Levels of Water Stress • Water Withdrawal 1,277.70 • Water Discharge 942.75 • Water Consumption 334.95	Water consumption was verified in accordance with the disclosure requirements of GRI 303-3: Water Withdrawal, GRI 303-4: Water Discharge, and GRI 303-5: Water Consumption. Water withdrawal was verified by reconciling the total volume of water withdrawn based on external water utility bills and internal water meter records. Water discharge and water consumption were calculated in accordance with the operating methodology and accounting policy adopted by the parent company, Qisda Corporation. Water discharge was estimated as 80% of the total water withdrawal, while water consumption was estimated as 20% of the total water withdrawal, thereby maintaining the water balance relationship of Water Withdrawal − Water Discharge = Water Consumption for water resource management.	Qisda Consolidated Financial Report Boundary	111/113	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports



No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
3	Waste Disposal Statistics Note 1: All waste diverted from disposal was managed through recycling and recovery.	The impact assessment boundary was determined based on the entities included in Qisda Corporation's consolidated financial statements. The disclosure on waste management was verified in accordance with the reporting requirements of GRI 306-4: Waste Diverted from Disposal, GRI 306-5: Waste Directed to Disposal, and SASB TC-ES-150a.1. Waste quantities were verified by reviewing and reconciling supporting documentation, including industrial waste reporting records, resource recycling collection records, waste manifests, hazardous waste transfer manifests, weighbridge records, and other relevant internal records. The original supporting documents were reconciled with the summarized data to verify the accuracy and consistency of the reported information. The quantity of general waste was estimated based on the per capita daily waste generation rate published by the competent authority. The basis for the estimation was reviewed and verified.	Qisda Consolidated Financial Report Boundary	116	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports

Disposition Method	Hazardous Waste	Non-Hazardous Waste	Total
Total Weight Diverted from Disposal (ton)	747.59	33,372.66	34,120.24
Total Weight Directly Disposed of (ton)	854.33	5,133.23	5,987.56
Total Weight (ton)	1,601.91	38,505.89	40,107.80
Recycling Rate	46.67%	86.67%	85.07%

Independent Assurance Statement



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<table>
<tr><th>No.</th><th>Subject Matters</th><th>Selected standards
(the Criteria)</th><th>Reporting Scope</th><th>Page</th><th>Regulations</th></tr>
<tr><td>4</td><td>Qisda Group Occupational Injury and Occupational Disease Statistics
<table>
<tr><th>Year</th><th>2025</th></tr>
<tr><td>Total working hours (hours)</td><td>76,698,151</td></tr>
<tr><td>Number of recordable occupational injuries (times)</td><td>31</td></tr>
<tr><td>Recordable occupational injury rate (FR)</td><td>0.40</td></tr>
<tr><td>Number of severe occupational injuries (excluding fatalities) (cases)</td><td>0</td></tr>
<tr><td>Severe occupational injury rate (excluding fatalities)</td><td>0</td></tr>
<tr><td>Number of fatalities caused by occupational injuries (incidents)</td><td>0</td></tr>
<tr><td>The proportion caused by occupational injury</td><td>0</td></tr>
<tr><td>Number of recordable occupational disease cases (cases)</td><td>0</td></tr>
<tr><td>Number of fatalities caused by occupational diseases (incidents)</td><td>0</td></tr>
</table>
Note 1: Occupational injury fatality rate = (Number of fatalities caused by occupational injury/Working hours) * 1,000,000
Note 2: Serious occupational injury rate = (Number of severe occupational injuries (excluding fatalities)/Working hours) * 1,000,000
Note 3: Recordable occupational injury rate = (Recordable occupational injuries (excluding fatalities)/Working hours) * 1,000,000
Note 4: Since 2025, the total working hours have been counted as the total working hours of employees and non-employee workers.</td><td>Total hours worked were verified based on the company's monthly employee headcount records and the number of working days applicable in each country of operation.
Occupational injury data were verified in accordance with the disclosure requirements of GRI 403-9: Work-related Injuries. Based on the Occupational Injury Statistics Summary, the reported numbers of work-related fatalities, high-consequence work-related injuries, and recordable work-related injuries were verified.
Occupational disease data were verified in accordance with the disclosure requirements of GRI 403-10: Work-related Ill Health. Based on officially recognized occupational injury and illness reporting records, the reported numbers of recordable work-related ill health cases and work-related ill health fatalities were verified.</td><td>Qisda Consolidated Financial Report Boundary</td><td>198</td><td>Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports</td></tr>
</table>

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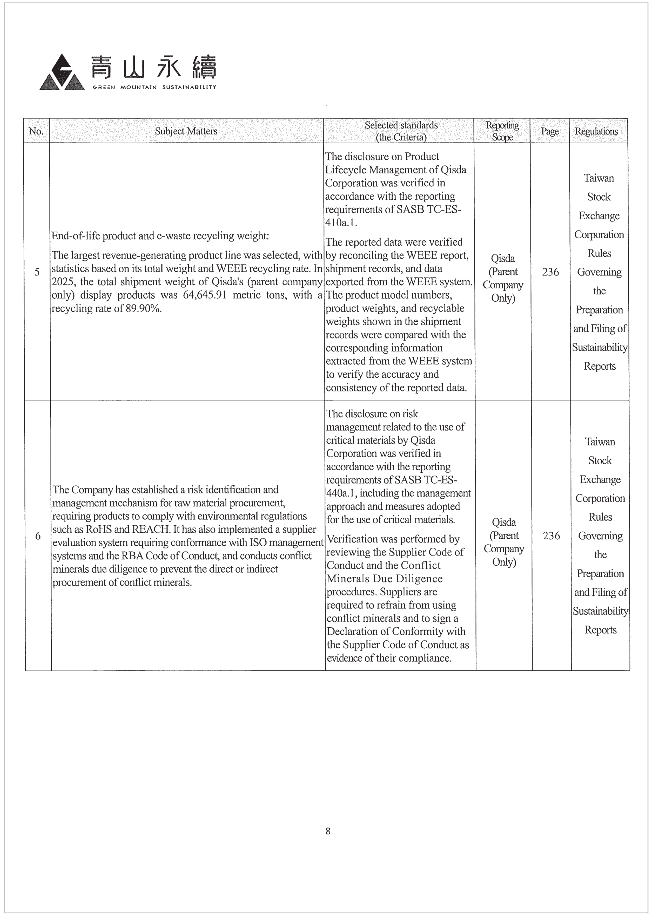

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GREEN MOUNTAIN SUSTAINABILITY

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
5	End-of-life product and e-waste recycling weight: The largest revenue-generating product line was selected, with statistics based on its total weight and WEEE recycling rate. In 2025, the total shipment weight of Qisda's (parent company only) display products was 64,645.91 metric tons, with a recycling rate of 89.90%.	The disclosure on Product Lifecycle Management of Qisda Corporation was verified in accordance with the reporting requirements of SASB TC-ES-410a.1. The reported data were verified by reconciling the WEEE report, shipment records, and data exported from the WEEE system. The product model numbers, product weights, and recyclable weights shown in the shipment records were compared with the corresponding information extracted from the WEEE system to verify the accuracy and consistency of the reported data.	Qisda (Parent Company Only)	236	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports
6	The Company has established a risk identification and management mechanism for raw material procurement, requiring products to comply with environmental regulations such as RoHS and REACH. It has also implemented a supplier evaluation system requiring conformance with ISO management systems and the RBA Code of Conduct, and conducts conflict minerals due diligence to prevent the direct or indirect procurement of conflict minerals.	The disclosure on risk management related to the use of critical materials by Qisda Corporation was verified in accordance with the reporting requirements of SASB TC-ES-440a.1, including the management approach and measures adopted for the use of critical materials. Verification was performed by reviewing the Supplier Code of Conduct and the Conflict Minerals Due Diligence procedures. Suppliers are required to refrain from using conflict minerals and to sign a Declaration of Conformity with the Supplier Code of Conduct as evidence of their compliance.	Qisda (Parent Company Only)	236	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports

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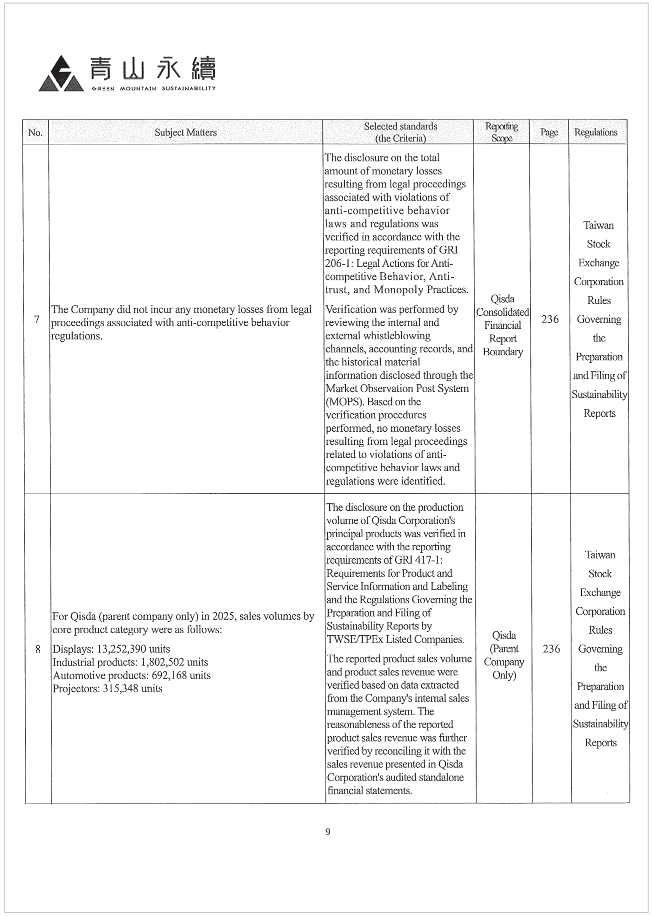

青山永續
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No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
7	The Company did not incur any monetary losses from legal proceedings associated with anti-competitive behavior regulations.	The disclosure on the total amount of monetary losses resulting from legal proceedings associated with violations of anti-competitive behavior laws and regulations was verified in accordance with the reporting requirements of GRI 206-1: Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices. Verification was performed by reviewing the internal and external whistleblowing channels, accounting records, and the historical material information disclosed through the Market Observation Post System (MOPS). Based on the verification procedures performed, no monetary losses resulting from legal proceedings related to violations of anti-competitive behavior laws and regulations were identified.	Qisda Consolidated Financial Report Boundary	236	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports
8	For Qisda (parent company only) in 2025, sales volumes by core product category were as follows: Displays: 13,252,390 units Industrial products: 1,802,502 units Automotive products: 692,168 units Projectors: 315,348 units	The disclosure on the production volume of Qisda Corporation's principal products was verified in accordance with the reporting requirements of GRI 417-1: Requirements for Product and Service Information and Labeling and the Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies. The reported product sales volume and product sales revenue were verified based on data extracted from the Company's internal sales management system. The reasonableness of the reported product sales revenue was further verified by reconciling it with the sales revenue presented in Qisda Corporation's audited standalone financial statements.	Qisda (Parent Company Only)	236	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports

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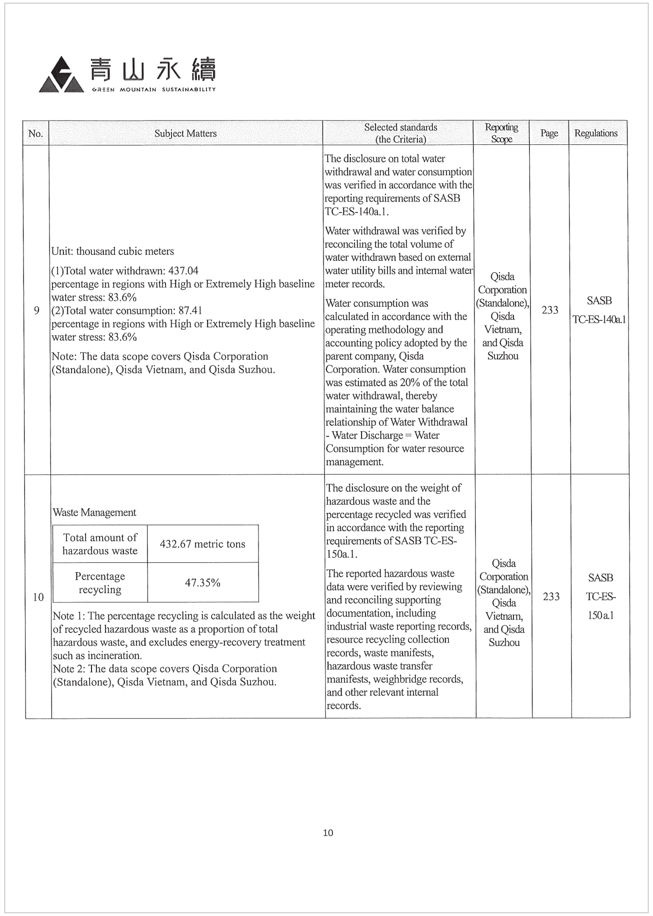

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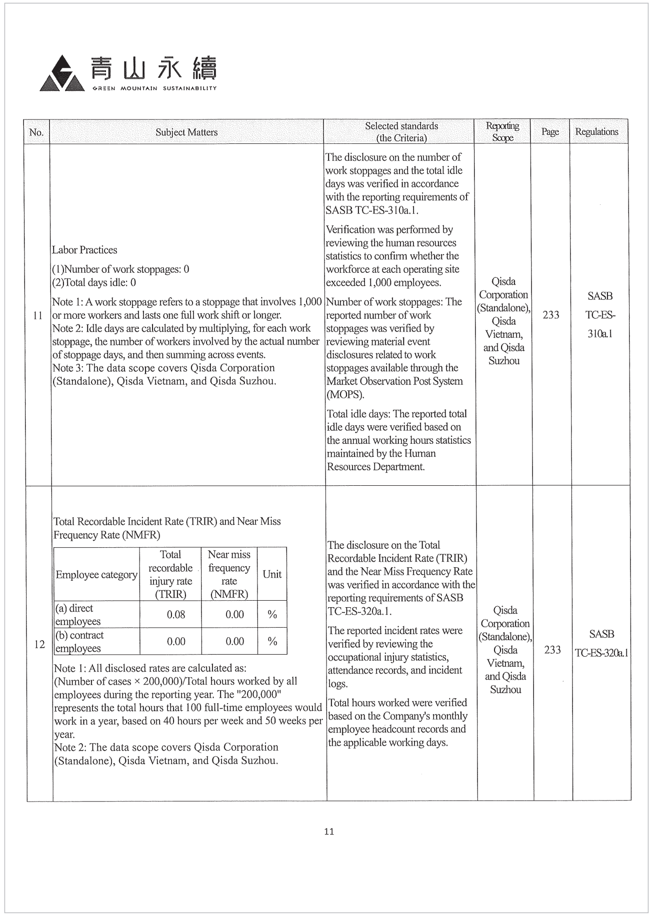
<table>
<tr><th>No.</th><th>Subject Matters</th><th>Selected standards (the Criteria)</th><th>Reporting Scope</th><th>Page</th><th>Regulations</th></tr>
<tr><td>9</td><td>Unit: thousand cubic meters
(1)Total water withdrawn: 437.04
percentage in regions with High or Extremely High baseline water stress: 83.6%
(2)Total water consumption: 87.41
percentage in regions with High or Extremely High baseline water stress: 83.6%
Note: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.</td><td>The disclosure on total water withdrawal and water consumption was verified in accordance with the reporting requirements of SASB TC-ES-140a.1.
Water withdrawal was verified by reconciling the total volume of water withdrawn based on external water utility bills and internal water meter records.
Water consumption was calculated in accordance with the operating methodology and accounting policy adopted by the parent company, Qisda Corporation. Water consumption was estimated as 20% of the total water withdrawal, thereby maintaining the water balance relationship of Water Withdrawal - Water Discharge = Water Consumption for water resource management.</td><td>Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou</td><td>233</td><td>SASB TC-ES-140a.1</td></tr>
<tr><td>10</td><td>Waste Management
<table>
<tr><td>Total amount of hazardous waste</td><td>432.67 metric tons</td></tr>
<tr><td>Percentage recycling</td><td>47.35%</td></tr>
</table>
Note 1: The percentage recycling is calculated as the weight of recycled hazardous waste as a proportion of total hazardous waste, and excludes energy-recovery treatment such as incineration.
Note 2: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.</td><td>The disclosure on the weight of hazardous waste and the percentage recycled was verified in accordance with the reporting requirements of SASB TC-ES-150a.1.
The reported hazardous waste data were verified by reviewing and reconciling supporting documentation, including industrial waste reporting records, resource recycling collection records, waste manifests, hazardous waste transfer manifests, weighbridge records, and other relevant internal records.</td><td>Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou</td><td>233</td><td>SASB TC-ES-150a.1</td></tr>
</table>



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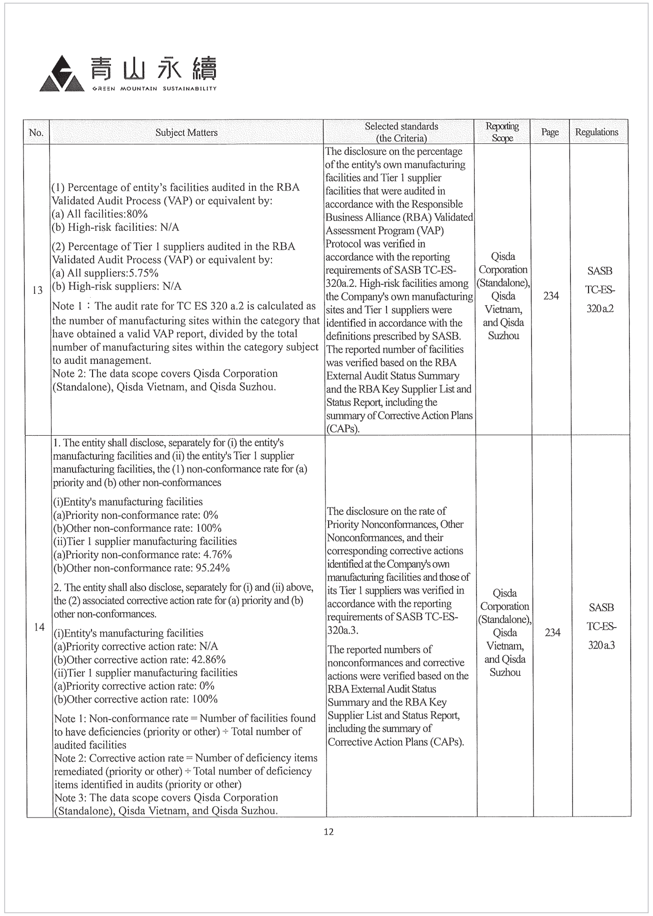
<table>
<tr><th>No.</th><th>Subject Matters</th><th>Selected standards (the Criteria)</th><th>Reporting Scope</th><th>Page</th><th>Regulations</th></tr>
<tr><td>11</td><td>Labor Practices
(1)Number of work stoppages: 0
(2)Total days idle: 0
Note 1: A work stoppage refers to a stoppage that involves 1,000 or more workers and lasts one full work shift or longer.
Note 2: Idle days are calculated by multiplying, for each work stoppage, the number of workers involved by the actual number of stoppage days, and then summing across events.
Note 3: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.</td><td>The disclosure on the number of work stoppages and the total idle days was verified in accordance with the reporting requirements of SASB TC-ES-310a.1.
Verification was performed by reviewing the human resources statistics to confirm whether the workforce at each operating site exceeded 1,000 employees.
Number of work stoppages: The reported number of work stoppages was verified by reviewing material event disclosures related to work stoppages available through the Market Observation Post System (MOPS).
Total idle days: The reported total idle days were verified based on the annual working hours statistics maintained by the Human Resources Department.</td><td>Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou</td><td>233</td><td>SASB TC-ES-310a.1</td></tr>
<tr><td>12</td><td>Total Recordable Incident Rate (TRIR) and Near Miss Frequency Rate (NMFR)
<table>
<tr><th>Employee category</th><th>Total recordable injury rate (TRIR)</th><th>Near miss frequency rate (NMFR)</th><th>Unit</th></tr>
<tr><td>(a) direct employees</td><td>0.08</td><td>0.00</td><td>%</td></tr>
<tr><td>(b) contract employees</td><td>0.00</td><td>0.00</td><td>%</td></tr>
</table>
Note 1: All disclosed rates are calculated as:
(Number of cases × 200,000)/Total hours worked by all employees during the reporting year. The "200,000" represents the total hours that 100 full-time employees would work in a year, based on 40 hours per week and 50 weeks per year.
Note 2: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.</td><td>The disclosure on the Total Recordable Incident Rate (TRIR) and the Near Miss Frequency Rate was verified in accordance with the reporting requirements of SASB TC-ES-320a.1.
The reported incident rates were verified by reviewing the occupational injury statistics, attendance records, and incident logs.
Total hours worked were verified based on the Company's monthly employee headcount records and the applicable working days.</td><td>Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou</td><td>233</td><td>SASB TC-ES-320a.1</td></tr>
</table>



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No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
13	(1) Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) or equivalent by: (a) All facilities:80% (b) High-risk facilities: N/A (2) Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) or equivalent by: (a) All suppliers:5.75% (b) High-risk suppliers: N/A Note 1：The audit rate for TC ES 320 a.2 is calculated as the number of manufacturing sites within the category that have obtained a valid VAP report, divided by the total number of manufacturing sites within the category subject to audit management. Note 2: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.	The disclosure on the percentage of the entity's own manufacturing facilities and Tier 1 supplier facilities that were audited in accordance with the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) Protocol was verified in accordance with the reporting requirements of SASB TC-ES-320a.2. High-risk facilities among the Company's own manufacturing sites and Tier 1 suppliers were identified in accordance with the definitions prescribed by SASB. The reported number of facilities was verified based on the RBA External Audit Status Summary and the RBA Key Supplier List and Status Report, including the summary of Corrective Action Plans (CAPs).	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	234	SASB TC-ES-320a.2
14	1. The entity shall disclose, separately for (i) the entity's manufacturing facilities and (ii) the entity's Tier 1 supplier manufacturing facilities, the (1) non-conformance rate for (a) priority and (b) other non-conformances (i)Entity's manufacturing facilities (a)Priority non-conformance rate: 0% (b)Other non-conformance rate: 100% (ii)Tier 1 supplier manufacturing facilities (a)Priority non-conformance rate: 4.76% (b)Other non-conformance rate: 95.24% 2. The entity shall also disclose, separately for (i) and (ii) above, the (2) associated corrective action rate for (a) priority and (b) other non-conformances. (i)Entity's manufacturing facilities (a)Priority corrective action rate: N/A (b)Other corrective action rate: 42.86% (ii)Tier 1 supplier manufacturing facilities (a)Priority corrective action rate: 0% (b)Other corrective action rate: 100% Note 1: Non-conformance rate = Number of facilities found to have deficiencies (priority or other) ÷ Total number of audited facilities Note 2: Corrective action rate = Number of deficiency items remediated (priority or other) ÷ Total number of deficiency items identified in audits (priority or other) Note 3: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.	The disclosure on the rate of Priority Nonconformances, Other Nonconformances, and their corresponding corrective actions identified at the Company's own manufacturing facilities and those of its Tier 1 suppliers was verified in accordance with the reporting requirements of SASB TC-ES-320a.3. The reported numbers of nonconformances and corrective actions were verified based on the RBA External Audit Status Summary and the RBA Key Supplier List and Status Report, including the summary of Corrective Action Plans (CAPs).	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	234	SASB TC-ES-320a.3

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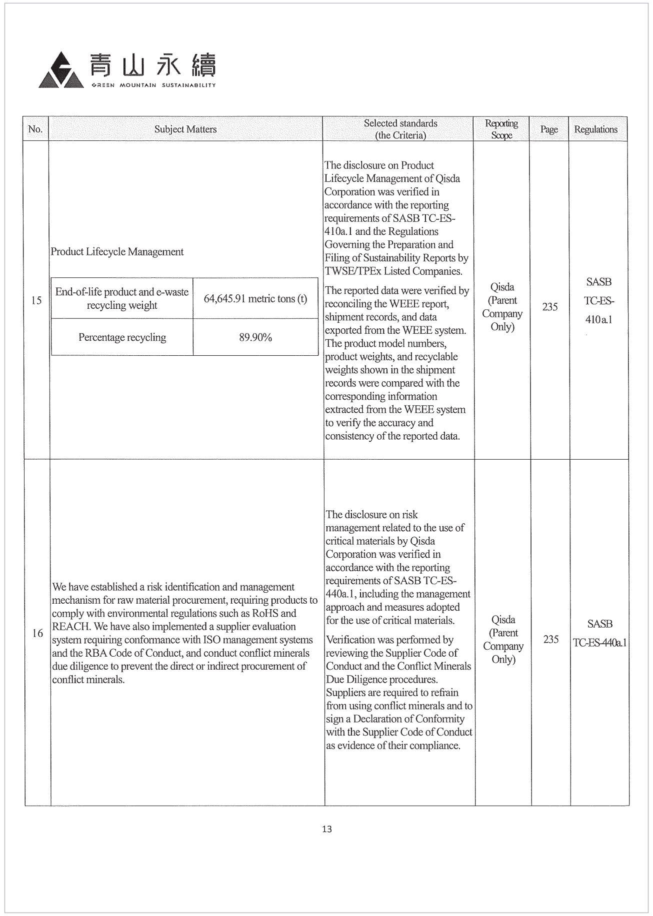

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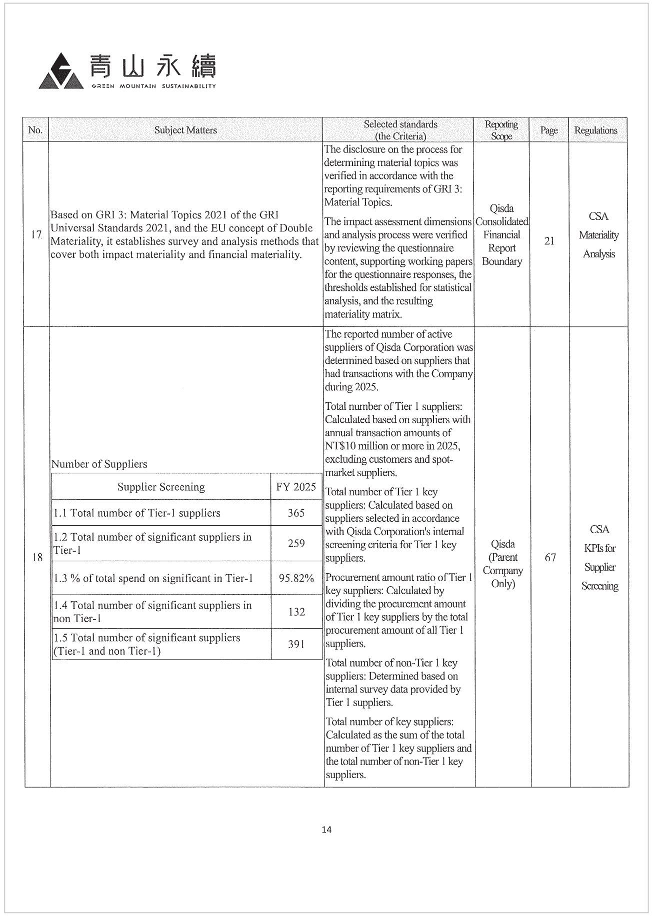
<table>
<tr><th>No.</th><th>Subject Matters</th><th>Selected standards
(the Criteria)</th><th>Reporting Scope</th><th>Page</th><th>Regulations</th></tr>
<tr><td>15</td><td>Product Lifecycle Management<table><tr><td>End-of-life product and e-waste recycling weight</td><td>64,645.91 metric tons (t)</td></tr><tr><td>Percentage recycling</td><td>89.90%</td></tr></table></td><td>The disclosure on Product Lifecycle Management of Qisda Corporation was verified in accordance with the reporting requirements of SASB TC-ES-410a.1 and the Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies.
The reported data were verified by reconciling the WEEE report, shipment records, and data exported from the WEEE system. The product model numbers, product weights, and recyclable weights shown in the shipment records were compared with the corresponding information extracted from the WEEE system to verify the accuracy and consistency of the reported data.</td><td>Qisda (Parent Company Only)</td><td>235</td><td>SASB TC-ES-410a.1</td></tr>
<tr><td>16</td><td>We have established a risk identification and management mechanism for raw material procurement, requiring products to comply with environmental regulations such as RoHS and REACH. We have also implemented a supplier evaluation system requiring conformance with ISO management systems and the RBA Code of Conduct, and conduct conflict minerals due diligence to prevent the direct or indirect procurement of conflict minerals.</td><td>The disclosure on risk management related to the use of critical materials by Qisda Corporation was verified in accordance with the reporting requirements of SASB TC-ES-440a.1, including the management approach and measures adopted for the use of critical materials.
Verification was performed by reviewing the Supplier Code of Conduct and the Conflict Minerals Due Diligence procedures. Suppliers are required to refrain from using conflict minerals and to sign a Declaration of Conformity with the Supplier Code of Conduct as evidence of their compliance.</td><td>Qisda (Parent Company Only)</td><td>235</td><td>SASB TC-ES-440a.1</td></tr>
</table>



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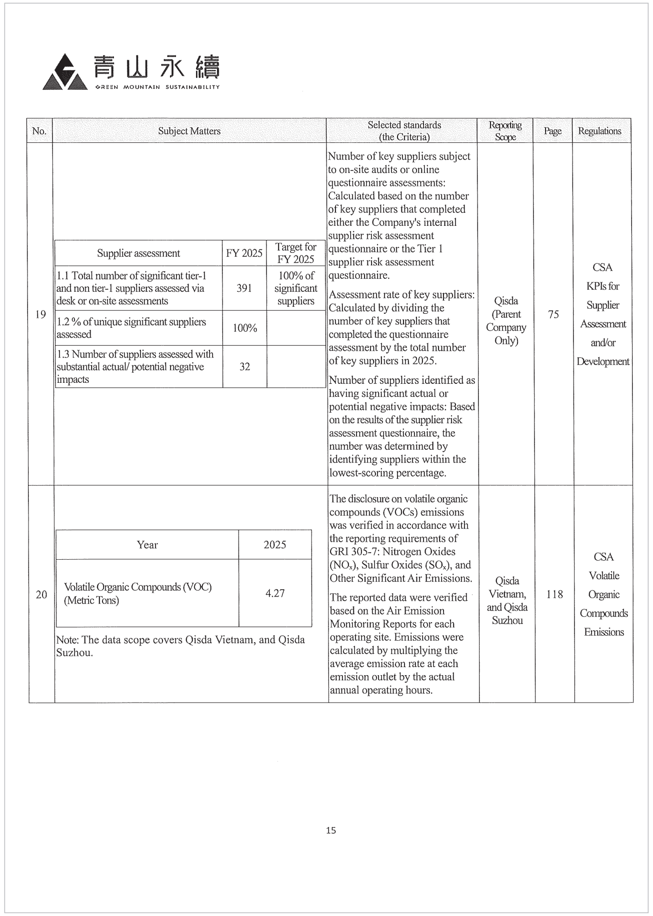
GREEN MOUNTAIN SUSTAINABILITY

<table>
<tr><th>No.</th><th>Subject Matters</th><th>Selected standards
(the Criteria)</th><th>Reporting Scope</th><th>Page</th><th>Regulations</th></tr>
<tr><td>17</td><td>Based on GRI 3: Material Topics 2021 of the GRI Universal Standards 2021, and the EU concept of Double Materiality, it establishes survey and analysis methods that cover both impact materiality and financial materiality.</td><td>The disclosure on the process for determining material topics was verified in accordance with the reporting requirements of GRI 3: Material Topics.
The impact assessment dimensions and analysis process were verified by reviewing the questionnaire content, supporting working papers for the questionnaire responses, the thresholds established for statistical analysis, and the resulting materiality matrix.</td><td>Qisda Consolidated Financial Report Boundary</td><td>21</td><td>CSA Materiality Analysis</td></tr>
<tr><td>18</td><td>Number of Suppliers<table><tr><th>Supplier Screening</th><th>FY 2025</th></tr><tr><td>1.1 Total number of Tier-1 suppliers</td><td>365</td></tr><tr><td>1.2 Total number of significant suppliers in Tier-1</td><td>259</td></tr><tr><td>1.3 % of total spend on significant in Tier-1</td><td>95.82%</td></tr><tr><td>1.4 Total number of significant suppliers in non Tier-1</td><td>132</td></tr><tr><td>1.5 Total number of significant suppliers (Tier-1 and non Tier-1)</td><td>391</td></tr></table></td><td>The reported number of active suppliers of Qisda Corporation was determined based on suppliers that had transactions with the Company during 2025.
Total number of Tier 1 suppliers: Calculated based on suppliers with annual transaction amounts of NT$10 million or more in 2025, excluding customers and spot-market suppliers.
Total number of Tier 1 key suppliers: Calculated based on suppliers selected in accordance with Qisda Corporation's internal screening criteria for Tier 1 key suppliers.
Procurement amount ratio of Tier 1 key suppliers: Calculated by dividing the procurement amount of Tier 1 key suppliers by the total procurement amount of all Tier 1 suppliers.
Total number of non-Tier 1 key suppliers: Determined based on internal survey data provided by Tier 1 suppliers.
Total number of key suppliers: Calculated as the sum of the total number of Tier 1 key suppliers and the total number of non-Tier 1 key suppliers.</td><td>Qisda (Parent Company Only)</td><td>67</td><td>CSA KPIs for Supplier Screening</td></tr>
</table>



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<table>
<tr><th>No.</th><th>Subject Matters</th><th>Selected standards
(the Criteria)</th><th>Reporting Scope</th><th>Page</th><th>Regulations</th></tr>
<tr><td>19</td><td><table><tr><th>Supplier assessment</th><th>FY 2025</th><th>Target for FY 2025</th></tr><tr><td>1.1 Total number of significant tier-1 and non tier-1 suppliers assessed via desk or on-site assessments</td><td>391</td><td>100% of significant suppliers</td></tr><tr><td>1.2 % of unique significant suppliers assessed</td><td>100%</td><td></td></tr><tr><td>1.3 Number of suppliers assessed with substantial actual/ potential negative impacts</td><td>32</td><td></td></tr></table></td><td>Number of key suppliers subject to on-site audits or online questionnaire assessments: Calculated based on the number of key suppliers that completed either the Company's internal supplier risk assessment questionnaire or the Tier 1 supplier risk assessment questionnaire.
Assessment rate of key suppliers: Calculated by dividing the number of key suppliers that completed the questionnaire assessment by the total number of key suppliers in 2025.
Number of suppliers identified as having significant actual or potential negative impacts: Based on the results of the supplier risk assessment questionnaire, the number was determined by identifying suppliers within the lowest-scoring percentage.</td><td>Qisda (Parent Company Only)</td><td>75</td><td>CSA KPIs for Supplier Assessment and/or Development</td></tr>
<tr><td>20</td><td><table><tr><th>Year</th><th>2025</th></tr><tr><td>Volatile Organic Compounds (VOC) (Metric Tons)</td><td>4.27</td></tr></table>Note: The data scope covers Qisda Vietnam, and Qisda Suzhou.</td><td>The disclosure on volatile organic compounds (VOCs) emissions was verified in accordance with the reporting requirements of GRI 305-7: Nitrogen Oxides (NO_x), Sulfur Oxides (SO_x), and Other Significant Air Emissions.
The reported data were verified based on the Air Emission Monitoring Reports for each operating site. Emissions were calculated by multiplying the average emission rate at each emission outlet by the actual annual operating hours.</td><td>Qisda Vietnam, and Qisda Suzhou</td><td>118</td><td>CSA Volatile Organic Compounds Emissions</td></tr>
</table>

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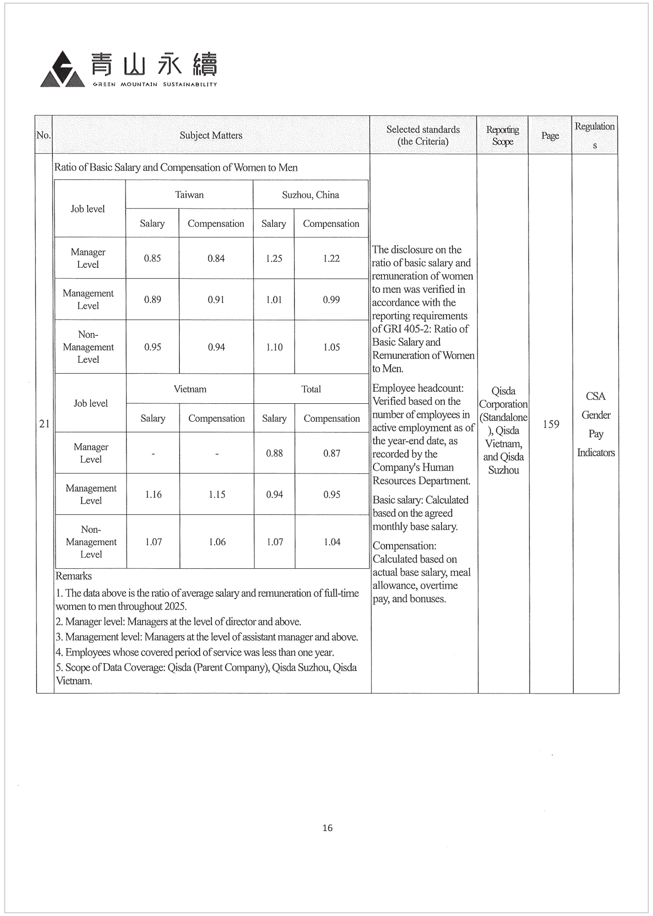

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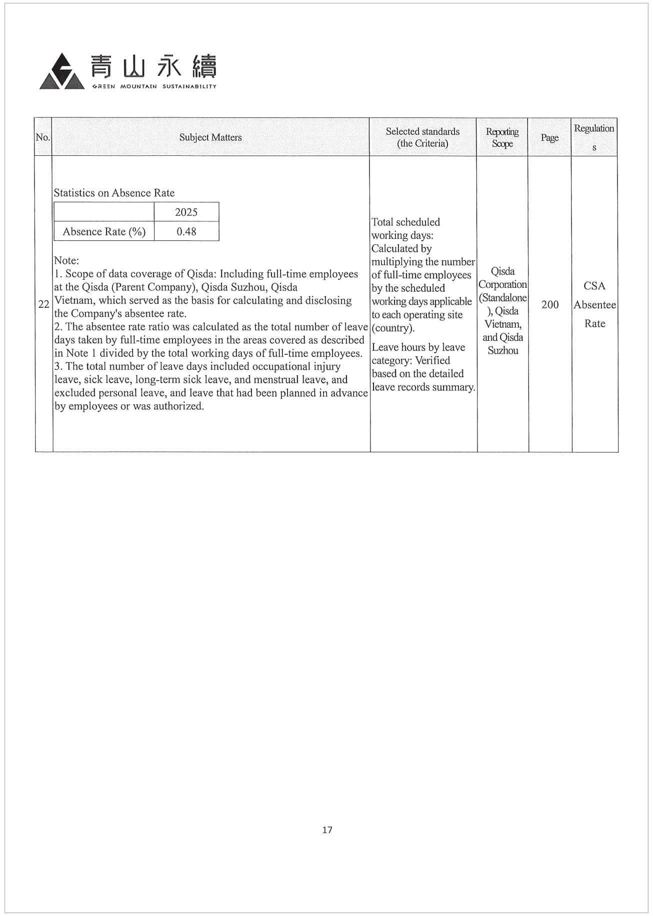
<tr><th>No.</th><th>Subject Matters</th><th>Selected standards (the Criteria)</th><th>Reporting Scope</th><th>Page</th><th>Regulations</th></tr>
<tr><td>21</td><td>Ratio of Basic Salary and Compensation of Women to Men
<table>
<tr><th rowspan="2">Job level</th><th colspan="2">Taiwan</th><th colspan="2">Suzhou, China</th></tr>
<tr><th>Salary</th><th>Compensation</th><th>Salary</th><th>Compensation</th></tr>
<tr><td>Manager Level</td><td>0.85</td><td>0.84</td><td>1.25</td><td>1.22</td></tr>
<tr><td>Management Level</td><td>0.89</td><td>0.91</td><td>1.01</td><td>0.99</td></tr>
<tr><td>Non-Management Level</td><td>0.95</td><td>0.94</td><td>1.10</td><td>1.05</td></tr>
<tr><th rowspan="2">Job level</th><th colspan="2">Vietnam</th><th colspan="2">Total</th></tr>
<tr><th>Salary</th><th>Compensation</th><th>Salary</th><th>Compensation</th></tr>
<tr><td>Manager Level</td><td>-</td><td>-</td><td>0.88</td><td>0.87</td></tr>
<tr><td>Management Level</td><td>1.16</td><td>1.15</td><td>0.94</td><td>0.95</td></tr>
<tr><td>Non-Management Level</td><td>1.07</td><td>1.06</td><td>1.07</td><td>1.04</td></tr>
</table>
Remarks
1. The data above is the ratio of average salary and remuneration of full-time women to men throughout 2025.
2. Manager level: Managers at the level of director and above.
3. Management level: Managers at the level of assistant manager and above.
4. Employees whose covered period of service was less than one year.
5. Scope of Data Coverage: Qisda (Parent Company), Qisda Suzhou, Qisda Vietnam.</td><td>The disclosure on the ratio of basic salary and remuneration of women to men was verified in accordance with the reporting requirements of GRI 405-2: Ratio of Basic Salary and Remuneration of Women to Men.
Employee headcount: Verified based on the number of employees in active employment as of the year-end date, as recorded by the Company's Human Resources Department.
Basic salary: Calculated based on the agreed monthly base salary.
Compensation: Calculated based on actual base salary, meal allowance, overtime pay, and bonuses.</td><td>Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou</td><td>159</td><td>CSA Gender Pay Indicators</td></tr>
</table>



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<tr><th>No.</th><th>Subject Matters</th><th>Selected standards (the Criteria)</th><th>Reporting Scope</th><th>Page</th><th>Regulations</th></tr>
<tr><td>22</td><td>Statistics on Absence Rate
<table>
<tr><th></th><th>2025</th></tr>
<tr><td>Absence Rate (%)</td><td>0.48</td></tr>
</table>
Note:
1. Scope of data coverage of Qisda: Including full-time employees at the Qisda (Parent Company), Qisda Suzhou, Qisda Vietnam, which served as the basis for calculating and disclosing the Company's absentee rate.
2. The absentee rate ratio was calculated as the total number of leave days taken by full-time employees in the areas covered as described in Note 1 divided by the total working days of full-time employees.
3. The total number of leave days included occupational injury leave, sick leave, long-term sick leave, and menstrual leave, and excluded personal leave, and leave that had been planned in advance by employees or was authorized.</td><td>Total scheduled working days: Calculated by multiplying the number of full-time employees by the scheduled working days applicable to each operating site (country).
Leave hours by leave category: Verified based on the detailed leave records summary.</td><td>Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou</td><td>200</td><td>CSA Absentee Rate</td></tr>
</table>