

Qisda ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

" Integrity & Introspection" are the core values of Qisda Technology Corporation (hereinafter collectively referred to as "Qisda"), and we takes a zero-tolerance policy to preventing corruption. This anti-bribery and anti-corruption policy has been established for Qisda Technology Corporation, and all of its subsidiaries and affiliates to follow. All directors, supervisors, managers, consultants and employees of Qisda (hereinafter collectively referred to as "Qisda Group Members") are required to comply with this policy and the anti-bribery and anti-corruption laws of the countries in which they operate.

Prohibition of Bribery

Qisda prohibits the paying or receiving of bribes, facilitation payments or kickbacks. Persons conducting business with or on behalf of Qisda cannot offer any benefit as a bribe, whether the giver or recipient is a government official or a private party.

If there is a genuine need to offer or accept a gift, all of the following requirements must be met: it is open, transparent, and infrequent; it is in accordance with common social etiquette and is permitted by law, and the motive is merely an expression of gratitude or respect; it does not create a conflict of interest; the value of the benefit is appropriate and limited to \$100; it may not be in cash or cash equivalents (including marketable securities or gift cards); and The offer or receipt of the benefit is consistent with the principle of infrequency and should be judged in accordance with common social etiquette.

Avoiding Conflicts of Interest:

Qisda employees and those performing services for or on behalf of Qisda are required to proactively avoid any actual or potential conflict of interest. If a conflict cannot be avoided, the conflict must be declared and reported to Qisda.

What is a conflict of interest?

Conflicts of interest occur when individual activities or personal

relationships interfere, actually or potentially, with the person's ability to fairly and objectively perform his or her job duties and make business decisions in the best interest of Qisda. Examples include:

- Employees or their close relatives hold a position at a Qisda customer, supplier or competitor.
- Employees or their close relatives have a financial interest in a Qisda customer, supplier or competitor.
- Employees use Qisda's resources for their personal affairs or for personal gain without prior permission.

What happens if I have a conflict of interest that cannot be avoided?

Qisda will take appropriate measures to mitigate conflicts of interest that cannot be avoided where practical, including adjusting the position, job assignment, or business relationships, if necessary.

Engaging with and Managing Third Party Agents:

Individuals in charge of selecting third party agents (whether businesses or individuals) to act with or on behalf of QISDA exercise appropriate assessments to ensure that only reputable parties will be engaged by QISDA.

Individuals who manage, supervise or oversee the activities of third party agents monitor their activities to ensure compliance with QISDA's ethical standards, including these rules, and report timely any violations.

Political and Charitable Contributions

Qisda and its subsidiaries do not make political contributions as a matter of principle. Charitable donations made with Qisda's property should comply with relevant laws and be approved by Qisda's Chairman of the Board in advance.

Maintaining Record Integrity

All financial transactions, including the write-off of gifts and exchange fees, should be properly recorded. All related records, including

invoices, expense records, and other business records, shall properly represent the transaction. There should be no misrepresentation of facts, omission of information, or falsification of records or reports in any way.

Auditing and Disclosure of Performance

Qisda's auditing unit prepares an annual audit plan based on risk assessment. The implementation of this policy will be part of the risk assessment process, including consideration of the appropriateness, adequacy and effectiveness of this policy. The audit will conduct regular audits of the company's control systems and procedures to improve overall awareness, detect potential misconduct, and monitor compliance with this policy, and report regularly to Qisda's Audit Committee and Board of Directors. The status of implementation is also disclosed in the annual Qisda Corporate Responsibility Report.

Whistleblowing and Protection

Qisda Group members who become aware of any actual or suspected incidents of corruption or bribery (e.g., a third party bribing a Qisda Group member, a Qisda Group member being asked to commit corruption or bribery, a Qisda Group member suspecting that corruption or bribery may occur in the future, or a Qisda Group member believing that he or she is the victim of another form of illegal activity) are encouraged to report such incidents to the Audit Unit. Reports or complaints can also be made through the dedicated mailbox (Integrity@BenQ.com / Integrity@Qisda.com). We are committed to ensuring that the identities and statements of Group members are kept confidential in the event that they have any concerns or need to seek assistance. We strictly prohibit and will not tolerate any form of retaliation against a Group member who reports a violation of this policy or a violation of the law. If a member of the Group is in doubt about a suggestion, he or she should seek assistance from the top auditor.

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President

黃漢州 Joe Huang



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