



QISDA ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. Purpose

Qisda Corporation and all its subsidiaries and affiliates (hereinafter referred to as “the Company”) uphold the highest standards of integrity in all business dealings and adopt a zero-tolerance policy toward bribery and corruption. The Company adheres to the principles of the United Nations Convention against Corruption and has established this Anti-Bribery and Anti-Corruption Policy to guide its operations. The Company expects its customers, suppliers, and other business partners to comply with the spirit and principles of this policy and to work together to strengthen and improve anti-bribery and anti-corruption mechanisms.

Objectives of the Policy:

- Prevent all forms of corruption and bribery.
- Eliminate corrupt and bribery-related conduct in cooperation with customers, suppliers, and other business partners or during business execution.
- Implement and ensure the realization of the Company’s culture of integrity.
- Ensure the execution, maintenance, and review of the above objectives and effectively manage potential corruption and bribery risks.

The Company shall establish relevant indicators annually based on the above objectives, regularly review and assess their achievement, and propose improvement measures as needed. All indicator settings, reviews, and assessments shall be documented and reviewed in accordance with relevant regulations.

2. Scope

All directors, supervisors, managers, consultants, and employees of the Company.

3. Responsibilities

To strengthen anti-corruption and anti-bribery management, the Company has established a dedicated organizational structure, including:



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- Anti-Bribery Promotion Team
- Anti-Bribery Audit Team
- Executive Secretary

These entities are responsible for planning, executing, auditing, reviewing, and improving the Company's anti-corruption and anti-bribery risk management system. They report regularly to the Integrity Management Committee, Audit Committee, and Board of Directors and are provided with sufficient resources and qualified personnel.

Roles and responsibilities are clearly defined in the Company's "Anti-Bribery Management Procedures."

4. Definitions

4.1 Conflict of Interest:

A conflict of interest arises when personal activities or relationships actually or potentially interfere with an individual's ability to perform their job duties impartially and make business decisions in the best interest of the Company. Examples of conflicts of interest include: an employee or their close relatives holding any position at a customer, supplier, or competitor of the Company; an employee or their close relatives having financial interests in a customer, supplier, or competitor of the Company; or an employee using Company resources for personal matters or private gain without prior approval.

4.2 Improper Benefits:

Refers to any improper giving or receiving of items of value in a business context for the following purposes, such as during the course of business activities, directly or indirectly offering or providing to government officials, individuals, or entities any item of value (including but not limited to money, gifts, presents, commissions, positions, services, privileges, rebates, facilitation payments, hospitality,

entertainment, reciprocal arrangements, job, internship or educational opportunities, advantages, and other items of value):

- To influence or obstruct official acts or any other actions, such as contract signing, imposition of taxes or fines, or cancellation of existing contracts or contractual obligations;
- To obtain authorizations, permits, or other approvals from government entities or officials that would not otherwise be granted;
- To gain business opportunities, bidding advantages, or confidential information about competitors;
- To influence the acquisition or termination of contractual relationships;
- To promise or provide any other improper benefits.

5. Flowchart

N/A

6. Operational Content

6.1 Legal Compliance

The Company supports and voluntarily complies with the United Nations Convention against Corruption and relevant laws including the Company Act, Government Procurement Act, Act on Recusal of Public Officials Due to Conflicts of Interest, Corporate Governance Best Practice Principles, Anti-Corruption Act, Securities and Exchange Act, Criminal Code, Political Donations Act, and other applicable regulations.

6.2 Prohibition of Bribery and Gift Control

The Company prohibits the offering or acceptance of bribes, facilitation payments, or kickbacks. All directors, managers, consultants, employees, and business partners

of the Company shall not, in the course of conducting business, directly or indirectly offer, promise, solicit, or accept any form of improper benefits for the purpose of establishing or influencing business relationships or activities.

If gift-giving or receiving is necessary, it must meet all the following criteria:

- Open, transparent, and infrequent
- Socially customary and legally permissible
- Purely for expressing gratitude or respect
- Not causing conflicts of interest
- Reasonable value

Standards for receiving gifts: The total value of a single gift must not exceed USD 100. No more than five gifts may be received from the same source within the same year. Gifts must not be in the form of cash or cash equivalents (including securities or gift cards).

Standards for offering gifts: The total value of a single gift must not exceed USD 100. No more than five gifts may be offered to the same recipient within the same year. Gifts must not be in the form of cash or cash equivalents (including securities or gift cards).

6.3 Commitment Declaration

The Company's governance and management units shall actively fulfill their commitment to the anti-bribery and anti-corruption policy, and require all directors, consultants, and employees to make relevant declarations of commitment to this policy.

The Company also includes integrity commitment clauses in contracts signed with business partners, requiring them to comply with the policy and clearly stating the responsibilities and consequences of any violations.



6.4 Avoiding Conflicts of Interest

Employees of the Company, as well as individuals providing services to the Company, shall proactively avoid actual or potential conflicts of interest. If such conflicts cannot be avoided, they must report or disclose the situation to Qisda, providing detailed background information and potential impacts. The Company will evaluate the report and, if necessary, take appropriate measures, including but not limited to adjusting job duties, responsibilities, or business relationships to mitigate the unavoidable conflict of interest.

6.5 Risk Assessment and Management

The Company has established corruption and bribery risk assessment mechanisms for various operational processes, business partners, and employee roles. Based on the assessment results, corresponding risk response measures are implemented, and the adequacy of these control measures is reviewed regularly.

Before establishing any business relationship, the Company shall evaluate the legitimacy of the business partner and, in accordance with the "Supplier Bribery Risk Assessment and Control Procedures," conduct risk assessments and due diligence for applicable partners. Corresponding risk response measures shall be taken based on the assessment results.

Personnel responsible for managing, directing, or supervising business counterparts shall also ensure that such parties comply with the Company's business ethics and anti-corruption standards, and promptly report any violations.

6.6 Political and Charitable Contributions

The Company does not make direct or indirect political donations. All charitable donations and sponsorships must comply with applicable local laws and must not serve as disguised forms of bribery. Charitable donations made using Company assets must comply with the Company's anti-bribery and anti-corruption policies and internal regulations, and must be approved by the Chairman. The Company



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also publicly discloses charitable donations and other sponsorships made using Company property.

6.7 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.

6.8 Auditing and Disclosure of Performance

The Company conducts regular audits of its anti-bribery management mechanisms through an independent Anti-Bribery Audit Team authorized by senior management and the governance committee. The audit results are reported to senior management, the Audit Committee, and the Board of Directors.

If any violations are identified during these audits, corrective and preventive actions shall be implemented under supervision, and disciplinary measures shall be taken in accordance with Company regulations based on the severity of the violation.

6.9 Reporting and Handling Violations

The Company has established a "Whistleblower and Complaint Procedure" that clearly defines the reporting channels, data confidentiality, whistleblower protection, and related investigation and handling processes. When internal or external personnel discover any actual or suspected incidents involving corruption or bribery, they may report them to the responsible units through the designated channels.

The Company encourages all good-faith reports and is committed to ensuring that whistleblowers are not subject to any form of retaliation or threats.

6.10 Training and Evaluation

To reinforce the importance of compliance with this policy, the Company shall conduct annual training sessions for all employees to promote awareness of anti-bribery and anti-corruption regulations. The Company shall also publish its anti-bribery and anti-corruption policies on its official website to ensure that external stakeholders fully understand the Company's commitments and the potential consequences and risks of violating this policy.

The Company shall incorporate its integrity management policy into employee performance evaluations as one of the reference criteria for performance and compensation.

6.11 Liability and Penalties

Incidents that violate this policy shall be investigated and reviewed in accordance with the Company's relevant regulations. The responsible units shall determine disciplinary actions based on the severity of the violation. In serious cases, the Company may terminate the employment contract in accordance with applicable

local laws and employment agreements, and pursue legal actions and claims as necessary.

Furthermore, the Company reserves the right to immediately terminate any business relationship with partners who violate this policy or relevant anti-bribery and anti-corruption laws, and may initiate legal proceedings against any violators, whether they are members of the Group or business partners.

6.12 Continuous Improvement

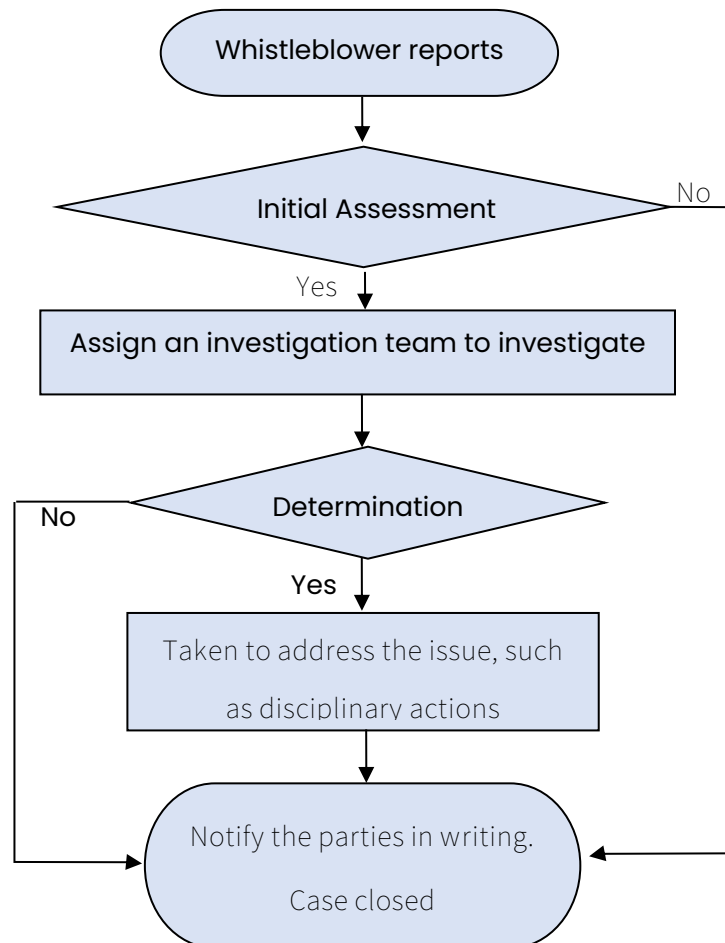
The Company will continuously improve the adequacy and effectiveness of its anti-corruption and anti-bribery management mechanisms through feedback obtained from internal and external audits, risk assessments, and evaluations of the achievement of anti-corruption and anti-bribery objectives.

7. Establishment

This policy shall be effective upon approval by the Board of Directors. Amendments to this policy shall be subject to the same procedure.

8. Related Forms:

8.1 Flowchart of handling violations of "Qisda Anti-Bribery and Anti-Corruption Policy"



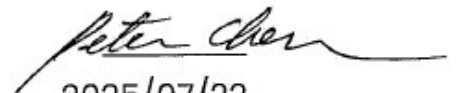


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Note: The Chinese version of this Policy has been approved by the Board of Directors, and the English version is consistent with the approved Chinese version.

Chairman

Peter Chen



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