

The Tax Policy is approved by the Board of Directors (BoD).

Qisda is dedicated to ethical business practices and responsible corporate governance, understanding that tax management supports sustainable growth and builds trust with our stakeholders. Our tax governance is aligned with local laws in all countries and jurisdictions where we operate, ensuring compliance with relevant regulations. We aim to avoid engaging in aggressive tax planning or tax avoidance schemes that lack legitimate business purposes, and we do not utilize tax havens or secrecy jurisdictions.

Our tax management strategies and commitments are as follows:

1. The Company makes significant business decisions in alignment with international tax governance principles. The Company complies with tax laws and their spirit in all countries and jurisdictions in which it operates. The Company carefully assesses tax-related risks and develops appropriate response strategies to ensure fair tax practices and transparent information disclosure, demonstrating its commitment to fair taxation and the spirit of sustainability.
2. The Company conducts intercompany transactions in accordance with the arm's-length principle and Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations Organization for Economic Co-operation and Development (OECD).
3. The Company does not engage in transactions or tax avoidance schemes to transfer profits to low tax jurisdiction, secrecy jurisdiction or so-called tax heaven where there is no substance or business reasons.
4. The Company seeks global optimal tax position and pays taxes following the laws and regulations in each jurisdictions..
5. The Company complies with tax laws and their intent in all countries and jurisdictions where it operates, and maintains mutual respect, trust, and open communication with the tax authorities in each jurisdiction, in a spirit of good faith.
6. The Company sustains technical expertise on tax laws and regulations in each jurisdictions on continual basis and evaluates the impact of tax laws and regulations as they develop.

Our tax policy is designed to ensure that we conduct our operations with integrity while managing tax-related risks. By adhering to international tax governance principles and ensuring compliance with local laws, we aim to contribute positively to our communities. Through these efforts, Qisda embodies the principles of good governance and ethical conduct, aligning our tax practices with our mission of sustainable business operations.