



Social Responsibility, Environment, Safety and Health Policy

Qisda Corporation formulates this policy based on the practice and promotion of social responsibility, energy management, environment, safety and health management, and Authorized Economic Operator (AEO) safety and security management. The policy covers all operating sites, employees, all workers, products and services. The goal is to contribute to environmental protection, safeguard labor rights and interests, and ensure the safety and security of the workplace while enhancing quality of life.

The ESG Committee, which is comprised of the top managers, is responsible for promoting relevant operational matters and providing training to enable all employees to understand their roles and responsibilities to reduce potential impacts on the environment. By workshops and training, Qisda enhances awareness of environmental impacts of suppliers, service providers, contractors, distribution and logistics providers, group companies, value chain partners, joint ventures and other external stakeholders. By complying with Qisda's relevant policies, all stakeholders support the Company's commitments to social responsibility, environmental protection, energy management, occupational safety and health, and a zero-tolerance approach to workplace violence and harassment. Because of market demand and organizational development, the company needs to conduct business mergers and acquisitions or business cooperation. Meanwhile, Qisda objectively conducts due diligence and takes policy compliance as a reference.

Qisda Corporation executes the SR & ESH Policy through upholding the following principles:

1. Comply with applicable laws and regulations

- (1) Operate with integrity and stringently abide by the ethical code of conduct
- (2) Comply with local laws and regulations, international standards and customer requirements, and follow social responsibility and the environment, safety and health standards.



2. Mitigate risks

(1) Dedicated to pollution prevention, waste reduction, energy efficiency improvement, and reduction of greenhouse gas emissions.

(2) Conduct regular hazard identification and risk assessments, and formulate quantitative occupational safety and health objectives, measures, and action plans accordingly. Continuously improve occupational safety and health management performance to reduce workplace safety and health risks, prevent workplace violence and harassment, and eliminate hazards.

3. Continual Improvement

(1) Continuously track and improve environmental objectives, energy performance, and occupational health and safety performance to achieve sustainable EHS.

(2) Enhance product eco-design to reduce environmental impacts throughout the product life cycle.

4. Worker consultation and participation

(1) Value the consultation and participation of employees, protect labor rights and interests, and provide a healthy and safe workplace

(2) Lead group companies in achieving corporate sustainability

The scope of governance under this Policy covers Qisda and its subsidiaries, joint ventures, affiliates, suppliers/contractors, and business partners. Upon being signed by the Chairman on behalf of the Company, this Policy shall be implemented by the ESG Committee, with the Board of Directors serving as the highest-level decision-making and governance body.

This Policy shall take effect upon approval by the Board of Directors. The same procedure shall apply to any amendments thereto.

This Policy was established on August 7, 2026.

Chairman

Peter Chen

A handwritten signature in black ink that reads "Peter Chen".

2026.08.07