

Qisda Corporation

Fair Compensation and Living Wage Survey Report

Qisda Corporation and its subsidiaries strictly comply with local laws and regulations and actively align with the initiatives of the International Labour Organization (ILO) and the Fair Wage Network. We are dedicated to implementing a fair and reasonable compensation system and safeguarding decent work. The Company actively promotes gender equality and a worry-free living wage environment, thereby creating a competitive workplace that attracts and retains top talent.

Qisda's Fair Compensation

Qisda is committed to creating a happy and dignified working environment, regarding it as the core cornerstone of sustainable enterprise operations. Guided by five core principles, we execute concrete compensation management mechanisms:

1. **Implementing Living Wage to Maintain Decent Living Standard**
Qisda strictly abides by the labor regulations of all operating locations and regularly reviews market compensation trends. Through surveys and assessments, we implement 'Living Wage' guarantees to ensure that the compensation received by employees is sufficient to cover basic living necessities and emergency reserves, safeguarding a decent standard of living for employees and their families.
2. **Establishing Market-Based, Competitive Compensation Policies**
Our fixed salary structure comprehensively considers market compensation levels, living wage, individual professional skills, education, work experience, and actual performance. Dynamic adjustments are conducted regularly based on survey reports from independent third-party compensation consulting firms. Qisda ensures that all compensation meets or exceeds local statutory minimum wages and industry standards, demonstrating market competitiveness.
3. **Enforcing Equality and Non-Discrimination for Equal Pay for Equal Work**

Qisda fully enforces the principle of 'Equal Pay for Equal Work'. We have established objective salary evaluation standards and never tolerate any discriminatory treatment based on personal factors such as race, age, position, gender, skin color, religion, nationality, sexual orientation, marital status, family caregiving responsibilities, disability, social background, or political stance, ensuring every employee receives fair and reasonable compensation.

4. Integrating Business Results with Performance-Oriented Variable Pay

We utilize a flexible variable pay mechanism to drive organizational and individual growth. Professional skills, job performance, and experience serve as the primary basis for salary adjustments and promotions. We have established incentive and profit-sharing mechanisms deeply linked to corporate operational performance to appropriately reward outstanding contributors, achieving a win-win goal of mutual growth and shared business success between the enterprise and employees.

5. Building Transparent Systems to Ensure Smooth Communication Channels

Qisda has established an open, fair, consistent, and explainable compensation structure and payment system. We strive to ensure that every employee fully understands the composition of their compensation structure, expected amounts, and payment methods. Meanwhile, independent and diverse grievance and communication channels are established within the enterprise to ensure that compensation concerns are addressed and resolved in a timely and impartial manner.

Female-to-Male Salary and Compensation Ratio by Category

Category	Type	2023		2024		2025	
		Male	Female	Male	Female	Male	Female
Senior Executives	Salary	1	0.97	1	1.05	1	0.88
	Compensation	1	1	1	1.06	1	0.87
Management	Salary	1	0.97	1	0.94	1	0.94
	Compensation	1	0.96	1	0.96	1	0.95
Non-Management	Salary	1	0.99	1	1.05	1	1.07
	Compensation	1	0.97	1	1.02	1	1.04

Living Wage Methodology and Survey

To fulfill Qisda's compensation commitment to 'safeguard employee dignity and quality of life,' Qisda adopts the Anker Methodology. Developed and verified over more than 15 years by former International Labour Organization (ILO) expert Richard Anker and former World Health Organization (WHO) expert Martha Anker, this methodology is widely applied to living wage evaluations in urban, rural, and surrounding areas worldwide.

Qisda utilizes this framework to establish a standardized benchmarking mechanism. The survey covers non-managerial employees across all global operating locations of Qisda, serving as an objective basis to review the alignment between local salary structures and living costs. This ensures that operational-level employees receive a living wage sufficient to cover essential expenditures—including food, housing, healthcare, education, transportation, and clothing—as well as emergency funds, thereby realizing fair compensation for a dignified life.

Qisda's Living Wage Survey Methodology

Methodology	Anker Living Wage Methodology framework, localized and adjusted according to actual living conditions in each region
Database	Living wage benchmarks recognized by IDH (The Sustainable Trade Initiative), with reference to other representative international living wage databases, including the WageIndicator Foundation and the Value Balancing Alliance
Survey Locations	Countries / Regions: Taiwan, Suzhou (China), Vietnam
Survey Period	2025
Assumption	Typical family
Currency Basis	The currency actually used for wage payments at the location of each site