

1. Purpose

This procedure is established to provide a basis for handling reports and complaints regarding various illegal acts and improper treatment within the company.

2. Scope

2.1 This procedure applies to all directors, managers, employees, appointees, or individuals with substantial control of Qisda Corporation and its subsidiaries (hereinafter referred to as "the Company").

2.2 Any person, including company members, job applicants, visitors, or external parties, may file a report if they discover any of the following situations involving company personnel:

2.2.1 Violation of the Company's "Ethical Corporate Management Best Practice Principles for Qisda Corporation".

2.2.2 Violation of the Company's "Code of Conduct".

2.2.3 Workplace misconduct, including but not limited to any form of discrimination or sexual harassment.

2.2.4 Any act in violation of company policies or that harms the legal rights of individuals during work activities.

3. Responsibilities and Authorities

3.1 Reporting Units:

3.1.1 Audit Committee: Handles reports involving directors or the President suspected of violating the "Ethical Corporate Management Best Practice Principles for Qisda Corporation" regarding conflicts of interest, fair trade, bribery, fraud, and illegal payments.

3.1.2 Auditing Office: Handles reports or complaints involving violations of the "Ethical Corporate Management Best Practice Principles for Qisda Corporation" on conflicts of interest, fair trade, bribery, fraud, and illegal payments.

3.1.3 Employee Relations Department: Handles reports or complaints outside the aforementioned scope.

3.2 Roles and Responsibilities:

3.2.1 Audit Committee:

(1) Assigns investigation teams, manages investigation progress, and approves results for reports involving directors or the President violating the "Ethical Corporate Management Best Practice Principles for Qisda Corporation".

(2) Supervises the investigation and handling of cases involving senior executives.

3.2.2 Chairperson:

Allocates sufficient and appropriate resources to ensure the effectiveness of the

reporting system; assigns the appropriate reporting unit and investigation team based on the nature of the case; ensures that no individual is retaliated against, discriminated against, or disciplined for making a good-faith report or for refusing to engage in or accept corrupt or bribery-related behavior, even if it affects business operations.

3.2.3 President:

Provides necessary resources and approves investigation results for cases not involving themselves.

3.2.4 Integrity Management Committee:

Reviews reports related to violations of the “Ethical Corporate Management Best Practice Principles for Qisda Corporation” and may assign investigation teams.

3.2.5 Report Review Committee:

Reviews reports and complaints not involving “Ethical Corporate Management Best Practice Principles for Qisda Corporation” violations or sexual harassment. May assign investigation teams.

This committee is convened by the head of Human Resources and consists of 3–5 first-level supervisors under the President, along with legal representatives.

3.2.6 Sexual Harassment Complaint Review Committee:

Reviews and investigates sexual harassment cases.

The composition of this committee follows the “Qisda Sexual Harassment Prevention, Complaint, and Disciplinary Measures”.

3.2.7 Audit Supervisor:

Receives emails from the Integrity Mailbox, classifies and assesses reports related to the “Ethical Corporate Management Best Practice Principles for Qisda Corporation” (conflict of interest, fair trade, bribery, fraud, and illegal payments), and is responsible for recordkeeping.

3.2.8 Employee Relations Department Supervisor:

Receives emails from the 2HR Mailbox, classifies and assesses complaints related to suspected discrimination, sexual harassment, or other misconduct, and is responsible for recordkeeping.

3.2.9 Investigation Team:

Conducts investigations based on assignments from relevant committees or the President.

3.2.10 Supervisor of the Accused’s Department:

- (1) Cooperates and supervises departmental staff in assisting the investigation.
- (2) Implements necessary management or corrective actions after investigations are concluded.

4. Definitions

4.1 Improper Treatment:

An incident where a staff member is verbally abused, threatened, attacked, or insulted—verbally, in writing, physically, electronically, or through other means—posing

a clear or implicit challenge to their safety, well-being, or health. This may include workplace violence, bullying, sexual harassment, and employment discrimination. (See Appendix 8.3)

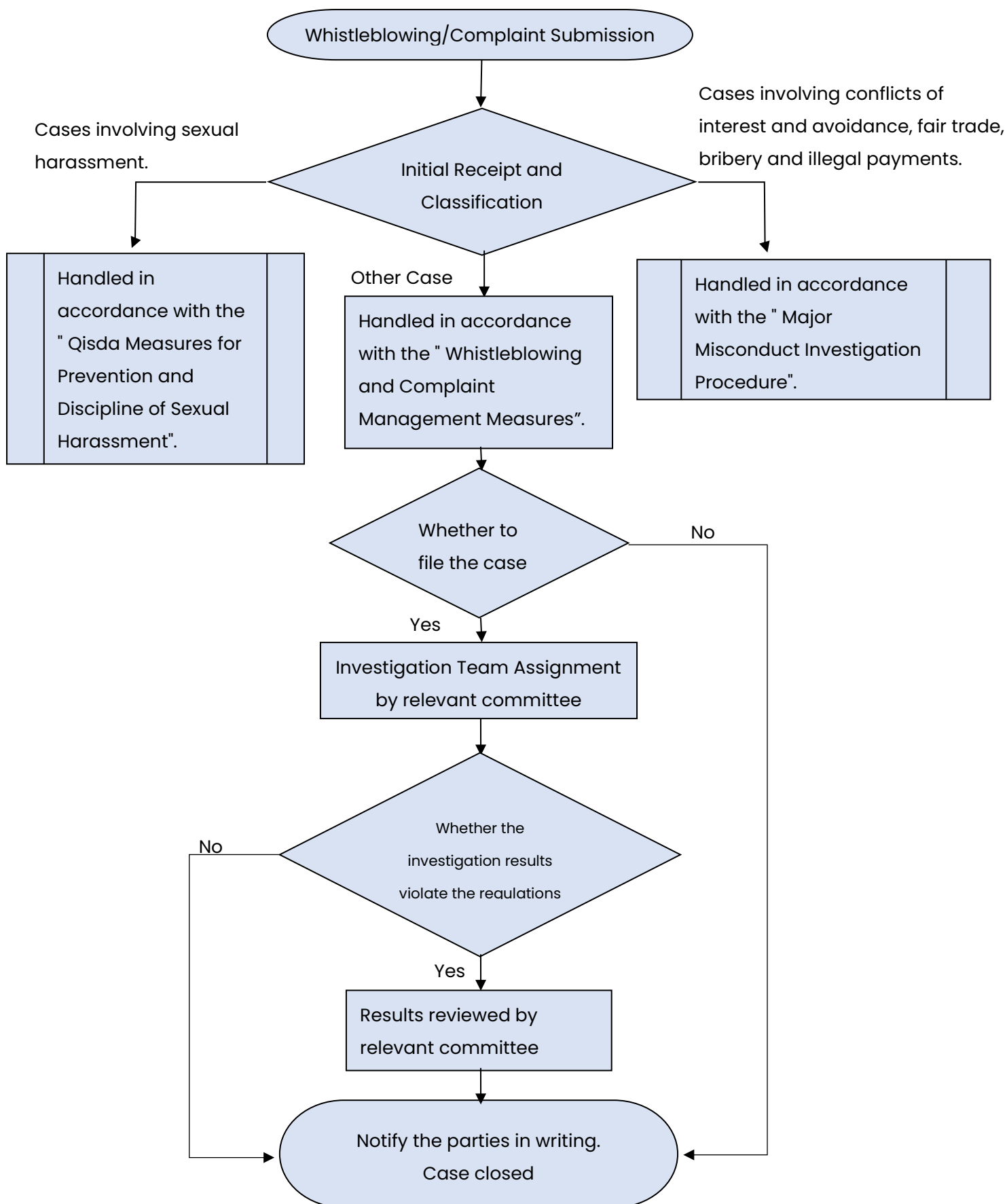
4.2 Discrimination:

Unequal treatment based on race, class, color, age, gender, sexual orientation, gender identity and expression, nationality or origin, disability, pregnancy, beliefs, political stance, group affiliation, family responsibilities, veteran status, genetic information, marital status, or other discriminatory grounds in matters such as recruitment, employment, compensation, training opportunities, promotion, rewards, dismissal, or retirement; or interference with the right of employees to observe beliefs, customs, or meet needs related to these grounds.

4.3 Senior Executives:

Refers to the President, Deputy CEOs, and Assistant Vice Presidents listed in the company's annual report.

5. Flowchart



6. Operational Content

6.1 Principles for Accepting Whistleblowing and Complaint Cases

6.1.1 If any illegal acts or violations of the “Ethical Corporate Management Best Practice Principles for Qisda Corporation” occur within the company, or if employees experience unfair treatment, discrimination, infringement, or sexual harassment, such matters can be reported or filed through the President Mailbox, Integrity Mailbox, or the 2HR Mailbox.

6.1.2 Whistleblowers may choose to submit reports either anonymously or with their real name, but in both cases, specific and concrete evidence must be described or attached.

Anonymous whistleblowers must provide valid contact information (excluding real names) and attach specific evidence for verification. Reports must not be made with the intent to defame, frame, or maliciously subject others to disciplinary action by fabricating facts.

6.1.3 Whistleblowers, complainants, or their legal representatives may submit applications verbally, by phone, fax, physical mail, or email (for the written application format, refer to Appendix 8.1). The content and relevant evidence of the complaint must be clearly stated. The personnel or unit handling the case should create a written record, read it to the complainant or allow them to review it, confirm its accuracy, and then have it signed or stamped.

If the written complaint or verbal record does not meet the above requirements but can be corrected, the complainant or their legal representative shall be notified to make corrections within 14 days.

6.1.4 Whistleblowing or complaint cases with any of the following circumstances will not be accepted:

- If a written complaint or verbal record requires correction and is not corrected within 14 days.
- If the same issue has already been investigated, adjudicated, or withdrawn before the decision, and is resubmitted.
- If the matter does not fall within the scope defined in section 2.2.
- If submitted under a false name or without specific evidence.

6.1.5 If a whistleblower uses a false identity and is confirmed as such, civil or criminal liability may be pursued depending on the specific circumstances. If the individual is a company employee, disciplinary action will be taken per the company’s “Disciplinary Management Policy.”

6.2 Whistleblowing and Complaint Channels

The company has established independent and dedicated channels, managed by responsible personnel, for both internal and external parties to report or file complaints.

| Case Type | Responsible Unit | Contact |
|---|--|---------------------|
| Reports involving the Board of Directors or the President | Audit Office, forwarded to the Audit Committee | Integrity@Qisda.com |
| Reports violating the “Ethical Corporate Management Best Practice Principles for Qisda Corporation” regarding conflict of interest, fair trade, bribery, fraud, or illegal payments | Audit Office | Integrity@Qisda.com |
| Other complaints | Head of Employee Relations | 2HR@Qisda.com |
| General suggestions or issues | President | President@Qisda.com |

6.3 Principles for Handling Whistleblowing and Complaints

6.3.1 Zero Tolerance for Retaliation

The company adopts a zero-tolerance policy against any form of retaliation. If any personnel retaliate, discriminate, or discipline the whistleblower, the company shall respond decisively and take action in accordance with the “Disciplinary Management Policy.”

6.3.2 Protection of Whistleblowers and Confidentiality

The company commits to maintaining confidentiality of all information relating to whistleblowers, complainants, and those handling the case. Proper measures shall be taken to protect the personal data and privacy of the whistleblower to ensure their identity remains confidential and safe from retaliation or improper treatment.

6.3.3 All information obtained during case handling must be treated as confidential. All personnel involved in receiving and processing complaints have a duty of confidentiality.

6.4 Investigation and Deliberation Procedures

6.4.1 The investigation shall be conducted by an Investigation Task Force.

6.4.2 The Task Force shall consist of at least three members appointed by the responsible committee. Individuals with direct or indirect familial relationships (up to third-degree kinship or affinity) with the complainant or respondent, or with a conflict of interest or influence over the case, may not serve on the Task Force.

In cases of workplace harassment, at least two external professionals (preferably with legal, medical, or psychological backgrounds) must be included. More than half of all members and external professionals must attend investigation meetings.

For cases involving sexual harassment, the task force shall be formed according to the "Qisda Measures for Prevention and Discipline of Sexual Harassment."

6.4.3 The privacy of the complainant must be protected during the investigation. A report must be completed within one month and submitted using Appendix 8.2 "Whistleblowing and Complaint Investigation and Deliberation Record Form" to the responsible committee for review.

6.4.4 The report must include:

A description of the incident

Investigation findings

Whether sufficient evidence confirms a violation of the "Code of Conduct," Gender Equality Act, or RBA regulations

6.4.5 The committee may invite involved parties and relevant personnel to explain the situation as needed.

6.4.6 The Integrity Management Committee, the Whistleblowing Review Committee, or the Audit Committee shall determine whether the complaint is substantiated. If so, appropriate action will be taken per the "Disciplinary Management Policy." If not, suggestions for further action may be made.

6.4.7 The decision must be reasoned in writing and communicated to the complainant and relevant units for action.

6.4.8 All personnel involved in handling, investigating, or reviewing complaints must maintain confidentiality. Any breach may result in termination of their participation and disciplinary action by the President depending on the severity.

6.4.9 Before a final decision is made, the applicant may withdraw the complaint via email or written statement. Once withdrawn, the complaint may not be resubmitted for the same matter.

6.4.10 After a decision has been made, the applicant may apply for a re-evaluation if: There is a contradiction between the decision and its reasoning.

- A recused member participated in the decision.
- A key witness or expert made a false statement.
- A key piece of evidence was forged or altered.
- A related court or administrative ruling has been changed.
- New or previously unconsidered evidence is discovered.
- Important evidence was overlooked in the original decision.

6.4.11 Applications for re-evaluation must be made within one month of receiving the decision notice. If the grounds were discovered later, the period starts from the date of discovery. The application must be submitted via email or written letter with supporting documents to the original reviewing committee.

If the committee finds no merit, the original decision stands. Otherwise, the decision will be revised and notified to the parties and authorities. Unless otherwise specified, re-evaluation follows the same procedure as the original complaint.

6.4.12 Complaints involving violations of the “Ethical Corporate Management Best Practice Principles for Qisda Corporation” (conflict of interest, fair trade, bribery, etc.) are investigated by the Audit Office under the “Major Misconduct Investigation Procedure.”

Complaints involving sexual harassment are handled by the Employee Relations Head according to the “Qisda Measures for Prevention and Discipline of Sexual Harassment.” All procedures must comply with the general rules in this document.

6.5 Prevention and Correction

If a complaint is found to be valid and involves legal violations or company rule breaches, and has systemic or significant company impact, the Investigation Task Force may work with relevant departments to review internal rules or procedures. If the violation relates to the company’s “Anti-Corruption and Anti-Bribery Policy,” results and corrective actions must be reported to the company’s anti-bribery governance unit.

6.6 Documentation and Retention

All application, investigation, and deliberation documents must be properly recorded and managed as confidential. Responsible departments must ensure secure storage and confidentiality. Violations will be handled per the “Disciplinary Management Policy.”

6.7 All documents shall be retained for five years. If litigation arises before the retention

period ends, records must be kept until the litigation concludes.

Training and Awareness

The Human Resources Department shall conduct annual training and awareness sessions on this system for all employees. The system shall also be published on the company's official website to ensure internal and external stakeholders are fully informed of the whistleblowing rules and consequences of violations.

7. Document Ownership and Revision Authority

7.1 The "Whistleblowing and Complaint Handling Policy" is drafted by the Human Resources Department and implemented upon approval by the President. The same applies to any revisions.