

Independent Limited Assurance Report

To Qisda Corporation:

We were engaged by Qisda Corporation (Qisda) to provide limited assurance over the selected information attached as Appendix A (the Subject Matter) of the 2025 Qisda Sustainability Report.

Subject Matter and Applicable Criteria

In preparing the Subject Matter of the 2025 Qisda Sustainability Report and following selected standards (the Criteria), as set out in Appendix A: Summary of Assurance Subject Matters. The reporting scope of the Subject Matter is described in the "Boundary and Scope" section of the Sustainability Report. The scope of assurance includes governance, environmental and social-related indicators, the selected indicators are detailed in Appendix A.

Qisda applied the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, relevant questions and answers, relevant laws and regulations, Global Reporting Initiatives ("GRI") Standards, Sustainability Accounting Standards Board ("SASB") Electronic Manufacturing Services & Original Design Manufacturing industry standards, S&P Global Corporate Sustainability Assessment ("CSA"), and the definitions by Qisda as stated in the Report.

Management's Responsibilities

The management of Qisda are responsible for the preparation, content, and presentation of the Sustainability Report in accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. They need to consider relevant laws and regulations, Global Reporting Initiatives ("GRI") Standards, Sustainability Accounting Standards Board ("SASB") Electronic Manufacturing Services & Original Design Manufacturing industry standards, and S&P Global Corporate Sustainability Assessment ("CSA") applicable standards, and using the applicable criteria to fairly prepare and present the Subject Matter. It is also their responsibility to maintain necessary internal controls related to the preparation of Sustainability Reports to ensure that the performance indicators are not materially misrepresented due to fraud or error.

Our Responsibilities

We performed our work in accordance with the Taiwan Standard on Assurance Engagements 3000 (International Standard on Assurance Engagements 3000), "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board to issue a limited assurance conclusion on whether the Subject Matter is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but

not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

A limited assurance engagement consists of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other evidence-gathering procedures, as appropriate. These procedures included:

- Interviews with relevant staff at the corporate and business unit level responsible for providing the information in the Report to inquiries about the design and implementation of the internal control systems and methods used to collect and report.
- Obtaining the original supporting documentation, quantitative or qualitative, obtained from the information management systems of Qisda's main operators or external sources, used in the preparation of the non-financial indicators.
- Based on our understanding of the above matters and the identified areas, we conducted inquiries, observations, examinations, and re-performance tests on the selected samples of the subject matter to obtain limited assurance evidence.
- Obtainment of a management representation letter from the directors and the management of Qisda.

This report does not provide any assurance on the effectiveness of the design or implementation of internal control systems related to the 2025 Sustainability Report.

Independence and Standards on Quality Management

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting as related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

We also apply the Standards on Quality Management 1 (TWSQM 1), Quality Management for Public Accounting Firms and therefore has in place a quality control system which includes documented policies and procedures related to compliance with ethical requirements, professional standards, and applicable legal and regulatory provisions.

Inherent Restrictions

There are inherent limitations in this project, particularly non-financial indicators, which are subject to more inherent restrictions compared to financial information. The qualitative interpretation of data, including its relevance, materiality, and accuracy, depends more on individual assumptions and judgments.

Conclusion

Based on our procedures and the evidence obtained as described in this report, nothing has come to our attention that causes us to believe that the materiality assessment process, the selected sustainability information is not, in all material aspects, presented fairly using the Subject matter and criteria for the year ended December 31, 2025.

Other Matters

The maintenance of Qisda's website is the responsibility of Qisda's management. Following the publication of our assurance report on Qisda's website, we do not assume responsibility for performing further assurance procedures on any subsequent changes to the subject matter information or applicable criteria disclosed on Qisda's website.

GREEN MOUNTAIN SUSTAINABILITY

Alfred Du



Public Accountants and Chartered
Accountants

The reference number of the FSC (Financial
Supervisory Commission) approval
letter:7775

17 April 2026

Appendix A: Summary of Assurance Subject Matters

No.	Subject Matters				Selected standards (the Criteria)	Reporting Scope	Page	Regulations	
1	Energy Consumption:				Energy consumption was verified in accordance with the disclosure requirements of GRI 302-1: Energy Consumption within the Organization. Fossil fuels consumption was recalculated based on the organization's original calculation methodology. Electricity consumption was verified by reconciling the total electricity usage with external utility bills and supporting documentation, including the allocation or aggregation of electricity expenses attributable to leased premises based on the respective allocation methodologies or supporting evidence. Renewable energy consumption was verified based on the aggregate of electricity supplied through Taipower's renewable energy wheeling mechanism, photovoltaic power generation invoices, Renewable Energy Certificates (RECs), and internal meter reading records for self-generated and self-consumed electricity. Conversion to gigajoules (GJ): The calorific values used for conversion to GJ were calculated using the weighted average calorific values published by the Ministry of Environment, based on the calorific values and sales volumes reported by energy suppliers.	Qisda Consolidated Financial Report Boundary	106	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports	
	Energy Type/Energy Consumption (GJ)		Total for the Parent Company and Subsidiaries						Parent and Subsidiary Combined Usage Ratio (%)
	Purchased Non-Renewable Energy	Diesel fuel	5,925.37	0.2861					
		Gasoline	25,490.75	1.2307					
		Natural gas	414,098.68	19.9931					
		Liquefied petroleum gas	2,534.75	0.1224					
		Electricity	1,317,793.18	63.6243					
		Heating	1,963.48	0.0948					
		Steam	16,976.93	0.8197					
		Total purchased non-renewable energy	1,784,783.15	86.17					
	Renewable Energy	Wind power	17.97	0.0009					
		Solar energy	Self-generated and self-consumed	285,995.84					13.8081
			Green certificates						
			External purchase						
		Hydropower	409.06	0.0197					
		Biomass energy	6.03	0.0003					
		Total renewable energy	286,428.90	13.83					
	Total Energy Consumption		2,071,212.04	100.00					
	Note 1: The calorific values are based on the latest “Net Calorific Value of Energy Products” announced by the Ministry of Environment on February 10, 2026. Energy consumption is calculated by multiplying energy usage by the respective unit calorific value and converting the result into gigajoules (GJ). Note 2: Renewable energy includes externally purchased renewable energy, self-generated and self-consumed renewable energy, and renewable energy certificates (RECs). The disclosed energy consumption in GJ is based on the consumption shown on bills and certificates for externally purchased renewable energy and RECs, while self-generated and self-consumed renewable energy is based on internal meter readings.								

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
2	Year/Unit: 1,000 cubic meters (1,000 m3) All Regions - Water Withdrawal 2,623.07 - Water Discharge 2,043.56 - Water Consumption 579.51 Regions Facing High Levels of Water Stress - Water Withdrawal 1,277.70 - Water Discharge 942.75 - Water Consumption 334.95	Water consumption was verified in accordance with the disclosure requirements of GRI 303-3: Water Withdrawal, GRI 303-4: Water Discharge, and GRI 303-5: Water Consumption. Water withdrawal was verified by reconciling the total volume of water withdrawn based on external water utility bills and internal water meter records. Water discharge and water consumption were calculated in accordance with the operating methodology and accounting policy adopted by the parent company, Qisda Corporation. Water discharge was estimated as 80% of the total water withdrawal, while water consumption was estimated as 20% of the total water withdrawal, thereby maintaining the water balance relationship of Water Withdrawal – Water Discharge = Water Consumption for water resource management.	Qisda Consolidated Financial Report Boundary	111/113	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports

No.	Subject Matters				Selected standards (the Criteria)	Reporting Scope	Page	Regulations
3	Waste Disposal Statistics				The impact assessment boundary was determined based on the entities included in Qisda Corporation's consolidated financial statements. The disclosure on waste management was verified in accordance with the reporting requirements of GRI 306-4: Waste Diverted from Disposal, GRI 306-5: Waste Directed to Disposal, and SASB TC-ES-150a.1. Waste quantities were verified by reviewing and reconciling supporting documentation, including industrial waste reporting records, resource recycling collection records, waste manifests, hazardous waste transfer manifests, weighbridge records, and other relevant internal records. The original supporting documents were reconciled with the summarized data to verify the accuracy and consistency of the reported information. The quantity of general waste was estimated based on the per capita daily waste generation rate published by the competent authority. The basis for the estimation was reviewed and verified.	Qisda Consolidated Financial Report Boundary	116	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports
	Disposition Method	Hazardous Waste	Non-Hazardous Waste	Total				
	Total Weight Diverted from Disposal (ton)	747.59	33,372.66	34,120.24				
	Total Weight Directly Disposed of (ton)	854.33	5,133.23	5,987.56				
	Total Weight (ton)	1,601.91	38,505.89	40,107.80				
	Recycling Rate	46.67%	86.67%	85.07%				
Note 1: All waste diverted from disposal was managed through recycling and recovery.								

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations																				
4	Qisda Group Occupational Injury and Occupational Disease Statistics	Total hours worked were verified based on the company's monthly employee headcount records and the number of working days applicable in each country of operation. Occupational injury data were verified in accordance with the disclosure requirements of GRI 403-9: Work-related Injuries. Based on the Occupational Injury Statistics Summary, the reported numbers of work-related fatalities, high-consequence work-related injuries, and recordable work-related injuries were verified. Occupational disease data were verified in accordance with the disclosure requirements of GRI 403-10: Work-related Ill Health. Based on officially recognized occupational injury and illness reporting records, the reported numbers of recordable work-related ill health cases and work-related ill health fatalities were verified.	Qisda Consolidated Financial Report Boundary	198	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports																				
	<table><tr><td>Year</td><td>2025</td></tr><tr><td>Total working hours (hours)</td><td>76,698,151</td></tr><tr><td>Number of recordable occupational injuries (times)</td><td>31</td></tr><tr><td>Recordable occupational injury rate (FR)</td><td>0.40</td></tr><tr><td>Number of severe occupational injuries (excluding fatalities) (cases)</td><td>0</td></tr><tr><td>Severe occupational injury rate (excluding fatalities)</td><td>0</td></tr><tr><td>Number of fatalities caused by occupational injuries (incidents)</td><td>0</td></tr><tr><td>The proportion caused by occupational injury</td><td>0</td></tr><tr><td>Number of recordable occupational disease cases (cases)</td><td>0</td></tr><tr><td>Number of fatalities caused by occupational diseases (incidents)</td><td>0</td></tr></table>					Year	2025	Total working hours (hours)	76,698,151	Number of recordable occupational injuries (times)	31	Recordable occupational injury rate (FR)	0.40	Number of severe occupational injuries (excluding fatalities) (cases)	0	Severe occupational injury rate (excluding fatalities)	0	Number of fatalities caused by occupational injuries (incidents)	0	The proportion caused by occupational injury	0	Number of recordable occupational disease cases (cases)	0	Number of fatalities caused by occupational diseases (incidents)	0
	Year					2025																			
	Total working hours (hours)					76,698,151																			
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	Number of recordable occupational disease cases (cases)					0																			
	Number of fatalities caused by occupational diseases (incidents)					0																			
	Note 1: Occupational injury fatality rate = (Number of fatalities caused by occupational injury/Working hours) * 1,000,000																								
	Note 2: Serious occupational injury rate = (Number of severe occupational injuries (excluding fatalities)/Working hours) * 1,000,000																								
Note 3: Recordable occupational injury rate = (Recordable occupational injuries (excluding fatalities)/Working hours) * 1,000,000																									
Note 4: Since 2025, the total working hours have been counted as the total working hours of employees and non-employee workers.																									

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
5	End-of-life product and e-waste recycling weight: The largest revenue-generating product line was selected, with statistics based on its total weight and WEEE recycling rate. In 2025, the total shipment weight of Qisda's (parent company only) display products was 64,645.91 metric tons, with a recycling rate of 89.90%.	The disclosure on Product Lifecycle Management of Qisda Corporation was verified in accordance with the reporting requirements of SASB TC-ES-410a.1. The reported data were verified by reconciling the WEEE report, shipment records, and data exported from the WEEE system. The product model numbers, product weights, and recyclable weights shown in the shipment records were compared with the corresponding information extracted from the WEEE system to verify the accuracy and consistency of the reported data.	Qisda (Parent Company Only)	236	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports
6	The Company has established a risk identification and management mechanism for raw material procurement, requiring products to comply with environmental regulations such as RoHS and REACH. It has also implemented a supplier evaluation system requiring conformance with ISO management systems and the RBA Code of Conduct, and conducts conflict minerals due diligence to prevent the direct or indirect procurement of conflict minerals.	The disclosure on risk management related to the use of critical materials by Qisda Corporation was verified in accordance with the reporting requirements of SASB TC-ES-440a.1, including the management approach and measures adopted for the use of critical materials. Verification was performed by reviewing the Supplier Code of Conduct and the Conflict Minerals Due Diligence procedures. Suppliers are required to refrain from using conflict minerals and to sign a Declaration of Conformity with the Supplier Code of Conduct as evidence of their compliance.	Qisda (Parent Company Only)	236	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
7	The Company did not incur any monetary losses from legal proceedings associated with anti-competitive behavior regulations.	The disclosure on the total amount of monetary losses resulting from legal proceedings associated with violations of anti-competitive behavior laws and regulations was verified in accordance with the reporting requirements of GRI 206-1: Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices. Verification was performed by reviewing the internal and external whistleblowing channels, accounting records, and the historical material information disclosed through the Market Observation Post System (MOPS). Based on the verification procedures performed, no monetary losses resulting from legal proceedings related to violations of anti-competitive behavior laws and regulations were identified.	Qisda Consolidated Financial Report Boundary	236	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports
8	For Qisda (parent company only) in 2025, sales volumes by core product category were as follows: Displays: 13,252,390 units Industrial products: 1,802,502 units Automotive products: 692,168 units Projectors: 315,348 units	The disclosure on the production volume of Qisda Corporation's principal products was verified in accordance with the reporting requirements of GRI 417-1: Requirements for Product and Service Information and Labeling and the Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEX Listed Companies. The reported product sales volume and product sales revenue were verified based on data extracted from the Company's internal sales management system. The reasonableness of the reported product sales revenue was further verified by reconciling it with the sales revenue presented in Qisda Corporation's audited standalone financial statements.	Qisda (Parent Company Only)	236	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations				
9	Unit: thousand cubic meters (1)Total water withdrawn: 437.04 percentage in regions with High or Extremely High baseline water stress: 83.6% (2)Total water consumption: 87.41 percentage in regions with High or Extremely High baseline water stress: 83.6% Note: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.	The disclosure on total water withdrawal and water consumption was verified in accordance with the reporting requirements of SASB TC-ES-140a.1. Water withdrawal was verified by reconciling the total volume of water withdrawn based on external water utility bills and internal water meter records. Water consumption was calculated in accordance with the operating methodology and accounting policy adopted by the parent company, Qisda Corporation. Water consumption was estimated as 20% of the total water withdrawal, thereby maintaining the water balance relationship of Water Withdrawal - Water Discharge = Water Consumption for water resource management.	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	233	SASB TC-ES-140a.1				
10	Waste Management <table><tr><td>Total amount of hazardous waste</td><td>432.67 metric tons</td></tr><tr><td>Percentage recycling</td><td>47.35%</td></tr></table> Note 1: The percentage recycling is calculated as the weight of recycled hazardous waste as a proportion of total hazardous waste, and excludes energy-recovery treatment such as incineration. Note 2: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.	Total amount of hazardous waste	432.67 metric tons	Percentage recycling	47.35%	The disclosure on the weight of hazardous waste and the percentage recycled was verified in accordance with the reporting requirements of SASB TC-ES-150a.1. The reported hazardous waste data were verified by reviewing and reconciling supporting documentation, including industrial waste reporting records, resource recycling collection records, waste manifests, hazardous waste transfer manifests, weighbridge records, and other relevant internal records.	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	233	SASB TC-ES-150a.1
Total amount of hazardous waste	432.67 metric tons								
Percentage recycling	47.35%								

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations												
11	Labor Practices (1)Number of work stoppages: 0 (2)Total days idle: 0 Note 1: A work stoppage refers to a stoppage that involves 1,000 or more workers and lasts one full work shift or longer. Note 2: Idle days are calculated by multiplying, for each work stoppage, the number of workers involved by the actual number of stoppage days, and then summing across events. Note 3: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.	The disclosure on the number of work stoppages and the total idle days was verified in accordance with the reporting requirements of SASB TC-ES-310a.1. Verification was performed by reviewing the human resources statistics to confirm whether the workforce at each operating site exceeded 1,000 employees. Number of work stoppages: The reported number of work stoppages was verified by reviewing material event disclosures related to work stoppages available through the Market Observation Post System (MOPS). Total idle days: The reported total idle days were verified based on the annual working hours statistics maintained by the Human Resources Department.	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	233	SASB TC-ES-310a.1												
12	Total Recordable Incident Rate (TRIR) and Near Miss Frequency Rate (NMFR) <table><tr><th>Employee category</th><th>Total recordable injury rate (TRIR)</th><th>Near miss frequency rate (NMFR)</th><th>Unit</th></tr><tr><td>(a) direct employees</td><td>0.08</td><td>0.00</td><td>%</td></tr><tr><td>(b) contract employees</td><td>0.00</td><td>0.00</td><td>%</td></tr></table> Note 1: All disclosed rates are calculated as: (Number of cases × 200,000)/Total hours worked by all employees during the reporting year. The "200,000" represents the total hours that 100 full-time employees would work in a year, based on 40 hours per week and 50 weeks per year. Note 2: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.	Employee category	Total recordable injury rate (TRIR)	Near miss frequency rate (NMFR)	Unit	(a) direct employees	0.08	0.00	%	(b) contract employees	0.00	0.00	%	The disclosure on the Total Recordable Incident Rate (TRIR) and the Near Miss Frequency Rate was verified in accordance with the reporting requirements of SASB TC-ES-320a.1. The reported incident rates were verified by reviewing the occupational injury statistics, attendance records, and incident logs. Total hours worked were verified based on the Company's monthly employee headcount records and the applicable working days.	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	233	SASB TC-ES-320a.1
Employee category	Total recordable injury rate (TRIR)	Near miss frequency rate (NMFR)	Unit														
(a) direct employees	0.08	0.00	%														
(b) contract employees	0.00	0.00	%														

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations
13	(1) Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) or equivalent by: (a) All facilities: 80% (b) High-risk facilities: N/A (2) Percentage of Tier 1 suppliers audited in the RBA Validated Audit Process (VAP) or equivalent by: (a) All suppliers: 5.75% (b) High-risk suppliers: N/A Note 1 : The audit rate for TC ES 320 a.2 is calculated as the number of manufacturing sites within the category that have obtained a valid VAP report, divided by the total number of manufacturing sites within the category subject to audit management. Note 2: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.	The disclosure on the percentage of the entity's own manufacturing facilities and Tier 1 supplier facilities that were audited in accordance with the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) Protocol was verified in accordance with the reporting requirements of SASB TC-ES-320a.2. High-risk facilities among the Company's own manufacturing sites and Tier 1 suppliers were identified in accordance with the definitions prescribed by SASB. The reported number of facilities was verified based on the RBA External Audit Status Summary and the RBA Key Supplier List and Status Report, including the summary of Corrective Action Plans (CAPs).	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	234	SASB TC-ES-320a.2
14	1. The entity shall disclose, separately for (i) the entity's manufacturing facilities and (ii) the entity's Tier 1 supplier manufacturing facilities, the (1) non-conformance rate for (a) priority and (b) other non-conformances (i) Entity's manufacturing facilities (a) Priority non-conformance rate: 0% (b) Other non-conformance rate: 100% (ii) Tier 1 supplier manufacturing facilities (a) Priority non-conformance rate: 4.76% (b) Other non-conformance rate: 95.24% 2. The entity shall also disclose, separately for (i) and (ii) above, the (2) associated corrective action rate for (a) priority and (b) other non-conformances. (i) Entity's manufacturing facilities (a) Priority corrective action rate: N/A (b) Other corrective action rate: 42.86% (ii) Tier 1 supplier manufacturing facilities (a) Priority corrective action rate: 0% (b) Other corrective action rate: 100% Note 1: Non-conformance rate = Number of facilities found to have deficiencies (priority or other) ÷ Total number of audited facilities Note 2: Corrective action rate = Number of deficiency items remediated (priority or other) ÷ Total number of deficiency items identified in audits (priority or other) Note 3: The data scope covers Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou.	The disclosure on the rate of Priority Nonconformances, Other Nonconformances, and their corresponding corrective actions identified at the Company's own manufacturing facilities and those of its Tier 1 suppliers was verified in accordance with the reporting requirements of SASB TC-ES-320a.3. The reported numbers of nonconformances and corrective actions were verified based on the RBA External Audit Status Summary and the RBA Key Supplier List and Status Report, including the summary of Corrective Action Plans (CAPs).	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	234	SASB TC-ES-320a.3

No.	Subject Matters		Selected standards (the Criteria)	Reporting Scope	Page	Regulations
15	Product Lifecycle Management		The disclosure on Product Lifecycle Management of Qisda Corporation was verified in accordance with the reporting requirements of SASB TC-ES-410a.1 and the Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEX Listed Companies.	Qisda (Parent Company Only)	235	SASB TC-ES-410a.1
	End-of-life product and e-waste recycling weight	64,645.91 metric tons (t)	The reported data were verified by reconciling the WEEE report, shipment records, and data exported from the WEEE system. The product model numbers, product weights, and recyclable weights shown in the shipment records were compared with the corresponding information extracted from the WEEE system to verify the accuracy and consistency of the reported data.			
	Percentage recycling	89.90%				
16	We have established a risk identification and management mechanism for raw material procurement, requiring products to comply with environmental regulations such as RoHS and REACH. We have also implemented a supplier evaluation system requiring conformance with ISO management systems and the RBA Code of Conduct, and conduct conflict minerals due diligence to prevent the direct or indirect procurement of conflict minerals.		The disclosure on risk management related to the use of critical materials by Qisda Corporation was verified in accordance with the reporting requirements of SASB TC-ES-440a.1, including the management approach and measures adopted for the use of critical materials. Verification was performed by reviewing the Supplier Code of Conduct and the Conflict Minerals Due Diligence procedures. Suppliers are required to refrain from using conflict minerals and to sign a Declaration of Conformity with the Supplier Code of Conduct as evidence of their compliance.	Qisda (Parent Company Only)	235	SASB TC-ES-440a.1

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulations												
17	Based on GRI 3: Material Topics 2021 of the GRI Universal Standards 2021, and the EU concept of Double Materiality, it establishes survey and analysis methods that cover both impact materiality and financial materiality.	The disclosure on the process for determining material topics was verified in accordance with the reporting requirements of GRI 3: Material Topics. The impact assessment dimensions and analysis process were verified by reviewing the questionnaire content, supporting working papers for the questionnaire responses, the thresholds established for statistical analysis, and the resulting materiality matrix.	Qisda Consolidated Financial Report Boundary	21	CSA Materiality Analysis												
18	Number of Suppliers <table><tr><th>Supplier Screening</th><th>FY 2025</th></tr><tr><td>1.1 Total number of Tier-1 suppliers</td><td>365</td></tr><tr><td>1.2 Total number of significant suppliers in Tier-1</td><td>259</td></tr><tr><td>1.3 % of total spend on significant in Tier-1</td><td>95.82%</td></tr><tr><td>1.4 Total number of significant suppliers in non Tier-1</td><td>132</td></tr><tr><td>1.5 Total number of significant suppliers (Tier-1 and non Tier-1)</td><td>391</td></tr></table>	Supplier Screening	FY 2025	1.1 Total number of Tier-1 suppliers	365	1.2 Total number of significant suppliers in Tier-1	259	1.3 % of total spend on significant in Tier-1	95.82%	1.4 Total number of significant suppliers in non Tier-1	132	1.5 Total number of significant suppliers (Tier-1 and non Tier-1)	391	The reported number of active suppliers of Qisda Corporation was determined based on suppliers that had transactions with the Company during 2025. Total number of Tier 1 suppliers: Calculated based on suppliers with annual transaction amounts of NT\$10 million or more in 2025, excluding customers and spot-market suppliers. Total number of Tier 1 key suppliers: Calculated based on suppliers selected in accordance with Qisda Corporation's internal screening criteria for Tier 1 key suppliers. Procurement amount ratio of Tier 1 key suppliers: Calculated by dividing the procurement amount of Tier 1 key suppliers by the total procurement amount of all Tier 1 suppliers. Total number of non-Tier 1 key suppliers: Determined based on internal survey data provided by Tier 1 suppliers. Total number of key suppliers: Calculated as the sum of the total number of Tier 1 key suppliers and the total number of non-Tier 1 key suppliers.	Qisda (Parent Company Only)	67	CSA KPIs for Supplier Screening
Supplier Screening	FY 2025																
1.1 Total number of Tier-1 suppliers	365																
1.2 Total number of significant suppliers in Tier-1	259																
1.3 % of total spend on significant in Tier-1	95.82%																
1.4 Total number of significant suppliers in non Tier-1	132																
1.5 Total number of significant suppliers (Tier-1 and non Tier-1)	391																

No.	Subject Matters			Selected standards (the Criteria)	Reporting Scope	Page	Regulations
19				Number of key suppliers subject to on-site audits or online questionnaire assessments: Calculated based on the number of key suppliers that completed either the Company's internal supplier risk assessment questionnaire or the Tier 1 supplier risk assessment questionnaire.	Qisda (Parent Company Only)	75	CSA KPIs for Supplier Assessment and/or Development
	Supplier assessment	FY 2025	Target for FY 2025	Assessment rate of key suppliers: Calculated by dividing the number of key suppliers that completed the questionnaire assessment by the total number of key suppliers in 2025.			
	1.1 Total number of significant tier-1 and non tier-1 suppliers assessed via desk or on-site assessments	391	100% of significant suppliers				
	1.2 % of unique significant suppliers assessed	100%					
	1.3 Number of suppliers assessed with substantial actual/ potential negative impacts	32					
				Number of suppliers identified as having significant actual or potential negative impacts: Based on the results of the supplier risk assessment questionnaire, the number was determined by identifying suppliers within the lowest-scoring percentage.			
20				The disclosure on volatile organic compounds (VOCs) emissions was verified in accordance with the reporting requirements of GRI 305-7: Nitrogen Oxides (NO _x), Sulfur Oxides (SO _x), and Other Significant Air Emissions.	Qisda Vietnam, and Qisda Suzhou	118	CSA Volatile Organic Compounds Emissions
	Year	2025		The reported data were verified based on the Air Emission Monitoring Reports for each operating site. Emissions were calculated by multiplying the average emission rate at each emission outlet by the actual annual operating hours.			
	Volatile Organic Compounds (VOC) (Metric Tons)	4.27					
	Note: The data scope covers Qisda Vietnam, and Qisda Suzhou.						

No.	Subject Matters				Selected standards (the Criteria)	Reporting Scope	Page	Regulation s	
21	Ratio of Basic Salary and Compensation of Women to Men				The disclosure on the ratio of basic salary and remuneration of women to men was verified in accordance with the reporting requirements of GRI 405-2: Ratio of Basic Salary and Remuneration of Women to Men. Employee headcount: Verified based on the number of employees in active employment as of the year-end date, as recorded by the Company's Human Resources Department. Basic salary: Calculated based on the agreed monthly base salary. Compensation: Calculated based on actual base salary, meal allowance, overtime pay, and bonuses.	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	159	CSA Gender Pay Indicators	
	Job level	Taiwan		Suzhou, China					
		Salary	Compensation	Salary					Compensation
	Manager Level	0.85	0.84	1.25					1.22
	Management Level	0.89	0.91	1.01					0.99
	Non-Management Level	0.95	0.94	1.10					1.05
	Job level	Vietnam		Total					
		Salary	Compensation	Salary					Compensation
	Manager Level	-	-	0.88					0.87
	Management Level	1.16	1.15	0.94					0.95
	Non-Management Level	1.07	1.06	1.07					1.04
Remarks									
1. The data above is the ratio of average salary and remuneration of full-time women to men throughout 2025.									
2. Manager level: Managers at the level of director and above.									
3. Management level: Managers at the level of assistant manager and above.									
4. Employees whose covered period of service was less than one year.									
5. Scope of Data Coverage: Qisda (Parent Company), Qisda Suzhou, Qisda Vietnam.									

No.	Subject Matters	Selected standards (the Criteria)	Reporting Scope	Page	Regulation s				
22	Statistics on Absence Rate <table><tr><td></td><td>2025</td></tr><tr><td>Absence Rate (%)</td><td>0.48</td></tr></table> Note: 1. Scope of data coverage of Qisda: Including full-time employees at the Qisda (Parent Company), Qisda Suzhou, Qisda Vietnam, which served as the basis for calculating and disclosing the Company's absentee rate. 2. The absentee rate ratio was calculated as the total number of leave days taken by full-time employees in the areas covered as described in Note 1 divided by the total working days of full-time employees. 3. The total number of leave days included occupational injury leave, sick leave, long-term sick leave, and menstrual leave, and excluded personal leave, and leave that had been planned in advance by employees or was authorized.		2025	Absence Rate (%)	0.48	Total scheduled working days: Calculated by multiplying the number of full-time employees by the scheduled working days applicable to each operating site (country). Leave hours by leave category: Verified based on the detailed leave records summary.	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	200	CSA Absentee Rate
	2025								
Absence Rate (%)	0.48								