

Independent Limited Assurance Report

To Qisda Corporation:

We were engaged by Qisda Corporation (Qisda) to perform limited assurance procedures on the selected 2025 sustainability performance indicators disclosed on Qisda's official website. We have completed the assurance engagement and hereby issue this limited assurance report.

Subject Matter and Applicable Criteria

The selected 2025 sustainability performance indicators disclosed on Qisda's official website (the "Subject Matter") and the applicable criteria are detailed in Appendix A, "Summary of Assurance Subject Matters," to this report and are disclosed in the "2025 Sustainability Performance Indicators" section of Qisda's official website.

The applicable criteria for each item of the Subject Matter include the preparation and calculation principles established by Qisda based on the characteristics of the indicator, as well as the relevant standards or guidelines referenced, as detailed in Appendix A.

Management's Responsibilities

Qisda's management is responsible for preparing the Subject Matter in accordance with the applicable criteria set out in Appendix A and for maintaining the internal controls necessary for the preparation of the Subject Matter to ensure that it is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We conducted our assurance engagement on the Subject Matter in accordance with Taiwan Standard on Assurance Engagements 3000 (TWSAE 3000), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," to evaluate whether, in all material respects, the Subject Matter requires correction as a result of not having been prepared in accordance with the applicable criteria, and to issue a limited assurance report.

Our limited assurance engagement under the above standard involved identifying areas in which the Subject Matter might be materially misstated and designing and performing procedures to address those areas. The nature and timing of the procedures performed in a limited assurance engagement differ from, and are less extensive than, those performed in a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than that of a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion on whether Qisda's selected sustainability performance indicators have been prepared, in all material respects, in accordance with the applicable criteria.

We determined the scope of our assurance work based on assessed risk areas and materiality, and designed and performed the following procedures in light of the specific circumstances of this engagement:

- Interviewed personnel involved in preparing the Subject Matter to understand the preparation processes, information systems used, and relevant internal controls, and to identify areas of potential material misstatement.
- Obtained original quantitative or qualitative supporting documentation used to prepare non-financial indicators from Qisda's information management systems or external sources.
- Based on our understanding of the above matters and the areas identified, performed inquiries, observations, inspections, and re-performance tests on selected Subject Matter to obtain limited assurance evidence.
- Obtained a management representation letter from Qisda's management.

This report does not provide assurance on the entirety of the 2025 sustainability performance indicators disclosed on Qisda's official website or on the effectiveness of the design or implementation of internal controls relating to information collection. Except for the 2025 Subject Matter listed in Appendix A, other information disclosed on Qisda's official website has not been subject to our assurance.

Independence and Standards on Quality Management

We and our firm have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountants, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies Standard on Quality Management 1 (TWSQM 1), "Quality Management for Public Accounting Firms," and accordingly maintains a comprehensive system of quality management, including documented policies and procedures relating to compliance with ethical requirements, professional standards, and applicable laws and regulations.

Inherent Limitations

Many of the assured items in this engagement involve non-financial information, which is subject to greater inherent limitations than financial information. Qualitative interpretations of the relevance, materiality, and accuracy of the data depend to a greater extent on individual assumptions and judgments.

Limited Assurance Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter has not been prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

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

GREEN MOUNTAIN SUSTAINABILITY

Yu-Hong, Lin *yu-hong Lin*



Public Accountants and Chartered
Accountants

The reference number of the FSC (Financial
Supervisory Commission) approval
letter:4842

12 October 2026

Appendix A: Summary of Assurance Subject Matters

No.	Subject Matters	Applicable Criteria	Reporting Scope	Regulatory Status
1	1-1 Consolidated revenue basis In 2025, total revenues from sustainable products or services amounted to NT\$124,857,560,157, while total revenues of products or services amounted to NT\$207,904,502,000. The percentage of sustainable revenues was 60%. 1-2 Revenue basis after specified exclusions In 2025, total revenues from sustainable products or services amounted to NT\$124,857,560,157, After excluding revenues from non-finished products, trading businesses, and hospitals, total revenues of products or services amounted to NT\$163,051,812,742. The percentage of sustainable revenues was 77%.	Qisda Corporation's criteria for identifying sustainable products and services, principles for calculating revenue, and principles for excluding specified revenue, as set out in its "Sustainable Products Program."	Qisda consolidated entities	Not a mandatory assurance indicator under the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.

No.	Subject Matters				Applicable Criteria	Reporting Scope	Regulatory Status
2	Unit : NTD				Company-defined preparation and calculation principles for Gender Pay Indicators, with reference to the relevant definitions in the S&P Global CSA Gender Pay Indicators.	Qisda Corporation (Standalone), Qisda Vietnam, and Qisda Suzhou	CSA Gender Pay Indicators
	Employee Level	Average Women Salary	Average Men Salary	Ratio (Female to Male)			
	Executive level (base salary only)	1,284,582	1,385,239	0.93			
	Executive level (base salary + other cash incentives)	4,563,008	4,302,638	1.06			
	Management level (base salary only)	706,080	710,248	0.99			
	Management level (base salary + other cash incentives)	1,471,867	1,468,349	1.00			
	Non-management level (base salary only)	276,141	344,873	0.80			