



1. Sustainability

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Sustainable City: Gold City Mission

Leverage the ESG Sphere culture and collaborate with partners to take action and extend internal sustainability initiatives across industry, society, and the environment, shaping a development model of common good with positive impacts.

1.1 Vision and Mission



1.2 Sustainability Strategies and Pillars

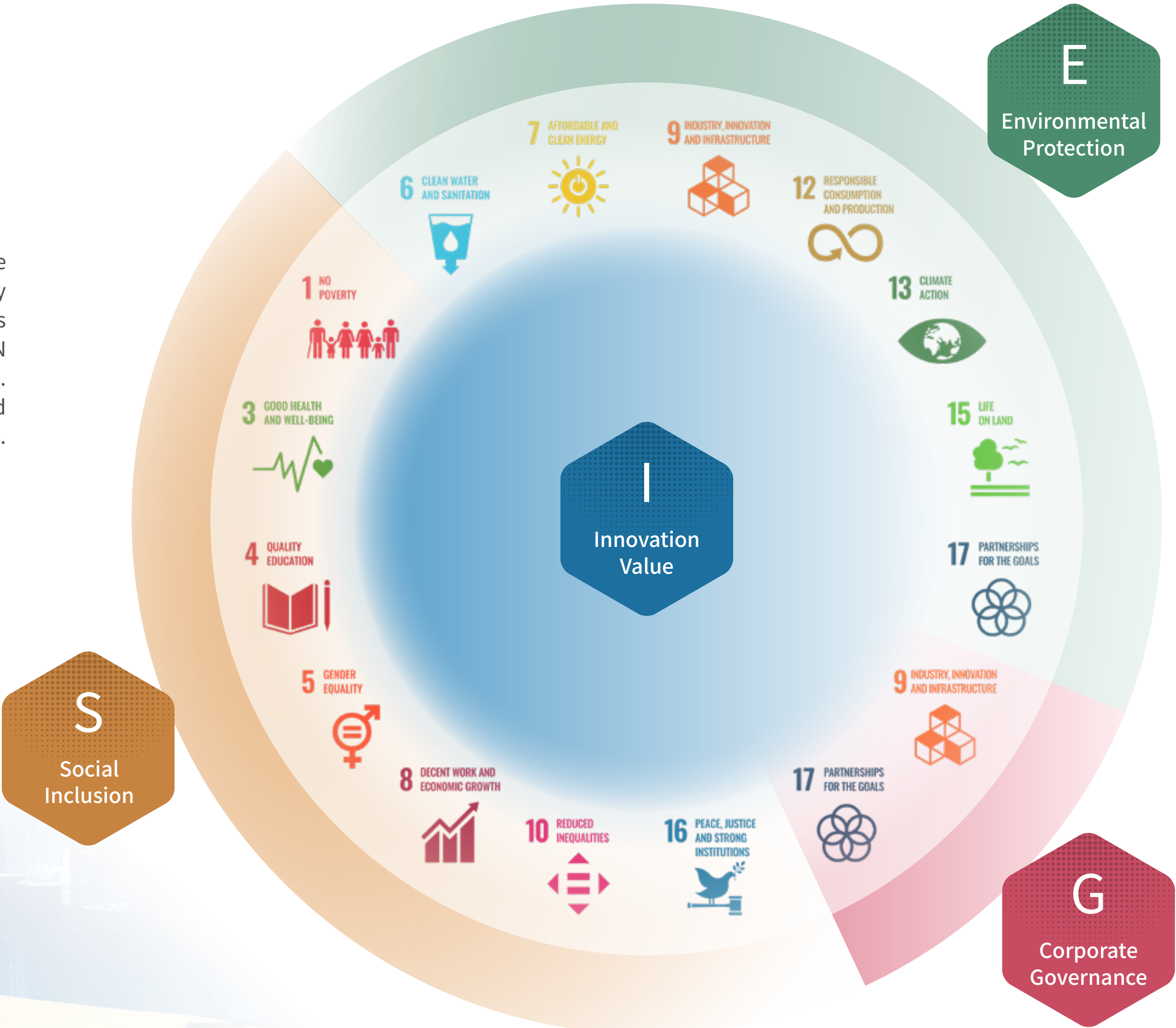
In order to realize the Company's vision and mission, we have integrated innovation into the core elements of sustainability, focusing on environment, social, and governance. Through sustained efforts, we have established Six Sustainability Strategies (ESG 6-Pillar): Sustainable Supply Base, Green Products, Recycling, Decarbonization, People with Purpose, and Labor Welfare to spearhead sustainable development in the industry.





Wistron Sustainability

The Sustainable Development Goals of the United Nations drive sustainable development at Wistron. In addition, we also developed Six Sustainability Strategies (ESG 6-Pillar) and deployed localized ESG actions across Wistron's global operations. SDG Compass guidance documents published by the UN Global Compact, GRI and WBCSD are referenced for comparison and linkage. Therefore, a framework in line with international standards is established to transparently disclose our efforts and contributions to sustainability. Efforts in 2025 correspond with the 14 Sustainable Development Goals.



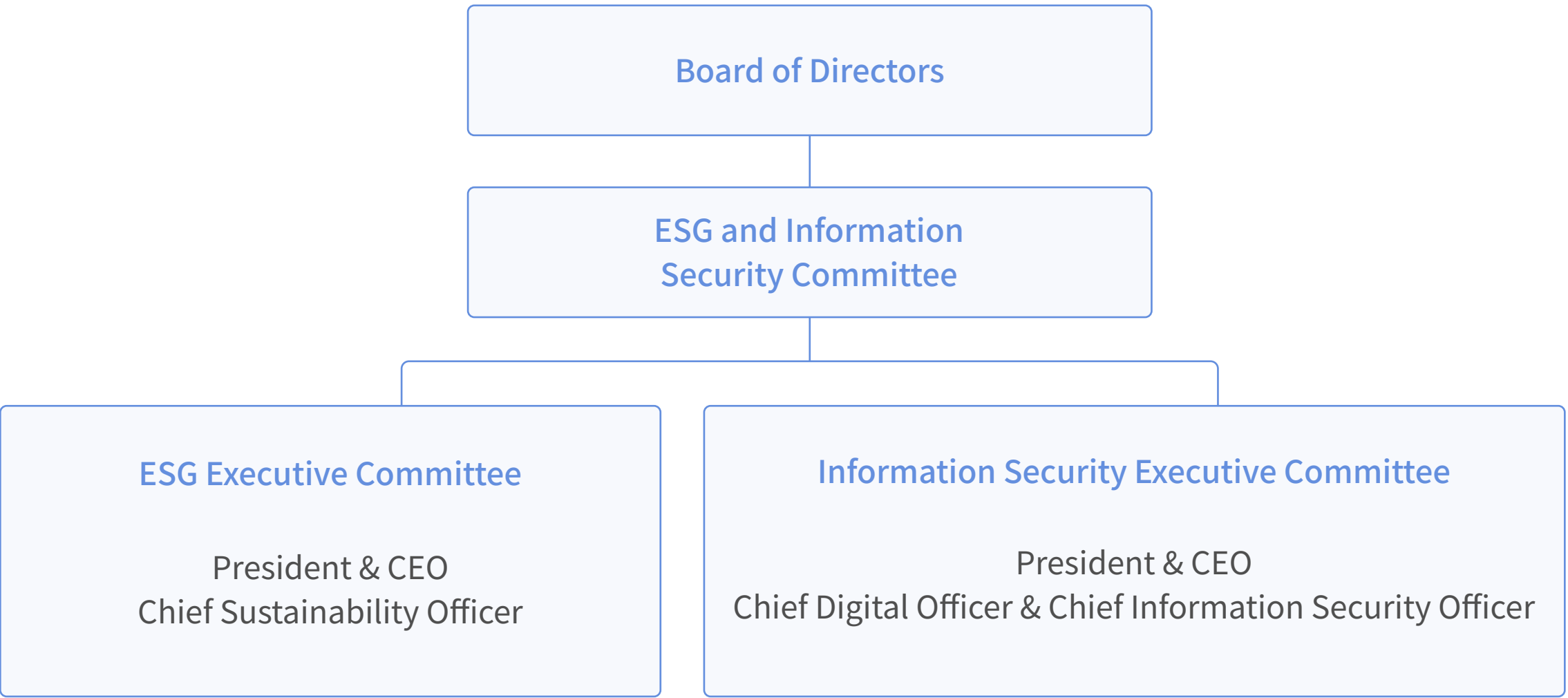
1.3 Governance for Sustainable Development

To embed sustainability in our company's development and further realize corporate social responsibility, Wistron designated the Board of Directors as the highest governing body for sustainability oversight, thereby promoting sustainable development. In 2019, the Board of Directors established the ESG Committee, which was renamed the ESG and Information Security Committee in 2025, when the Board decided to incorporate information security governance. The Committee reports the outcomes and future work plans of sustainable development and information security management to the Board of Directors at least twice a year. The Board of Directors oversees the implementation and effectiveness of various sustainability projects, giving prior approval to major projects before rollout.



ESG and Information Security Committee

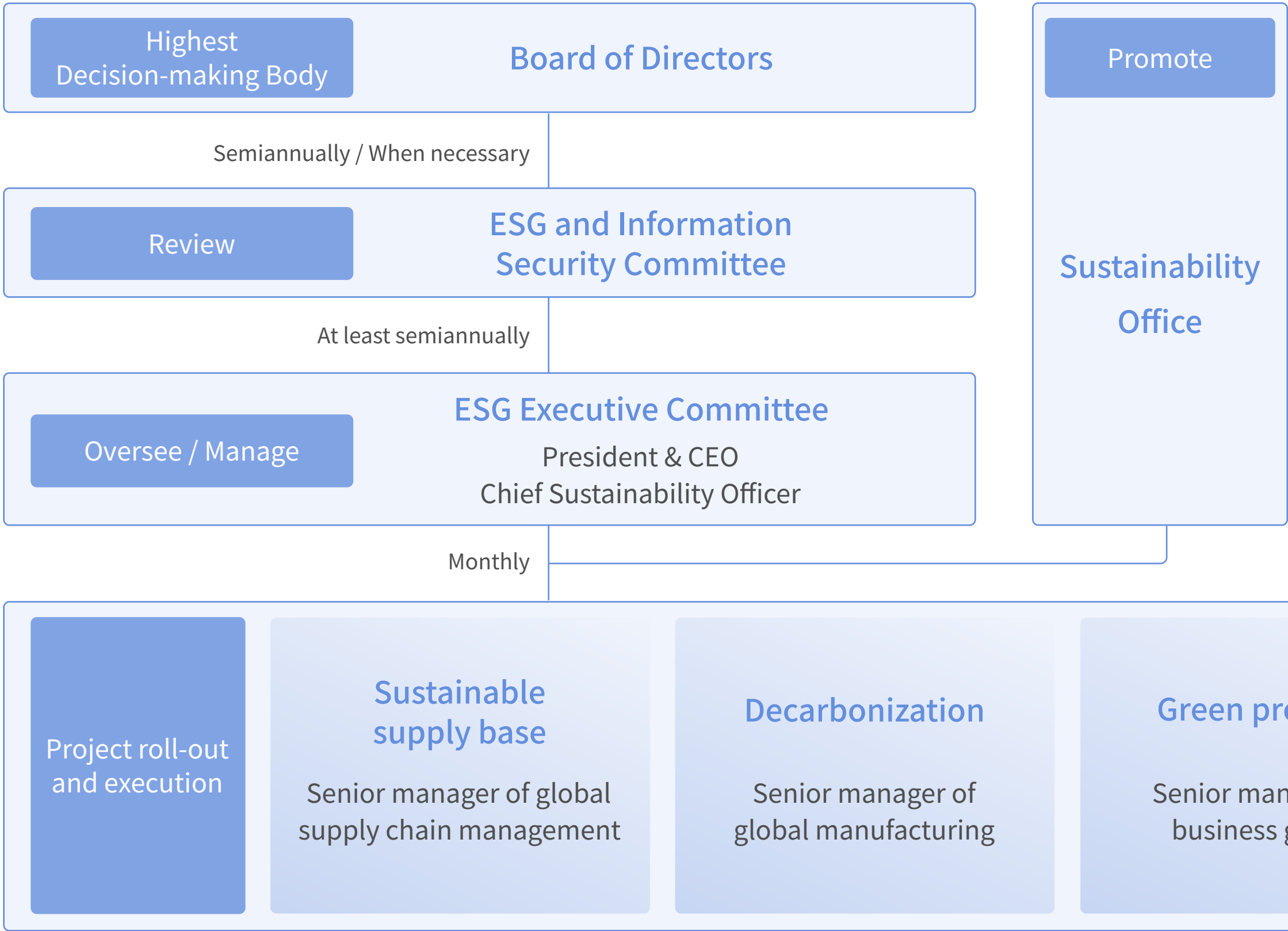
The ESG and Information Security Committee reports to the Board of Directors. All committee members are directors and include at least one independent director (for member composition, please refer to [5.1.1 Board Operations](#)). The committee members elect one member among themselves to serve as the convener and chairperson of the committee. The committee meets at least twice a year and is responsible for reviewing the Company's overall sustainable development directions, strategies, and objectives, as well as inspecting relevant management policies and specific action plans, monitoring sustainability information disclosure, and approving the sustainability report. In 2025, the Committee reported on sustainability progress to the Board five times. Key resolutions are detailed in Section [5.1.1 Board Operations](#). The ESG Executive Committee also operates under the ESG and Information Security Committee. It meets monthly and is composed of the President & CEO and the Chief Sustainability Officer. The Information Security Executive Committee meets at least quarterly and is composed of the President & CEO and the Chief Digital Officer & Chief Information Security Officer. These two committees are responsible for overseeing and managing the performance of ESG and information security projects, respectively.



Note: To strengthen sustainability competitiveness and information security management, on April 2, 2025, the Board of Directors resolved to rename the Company's ESG Committee as the ESG and Information Security Committee.

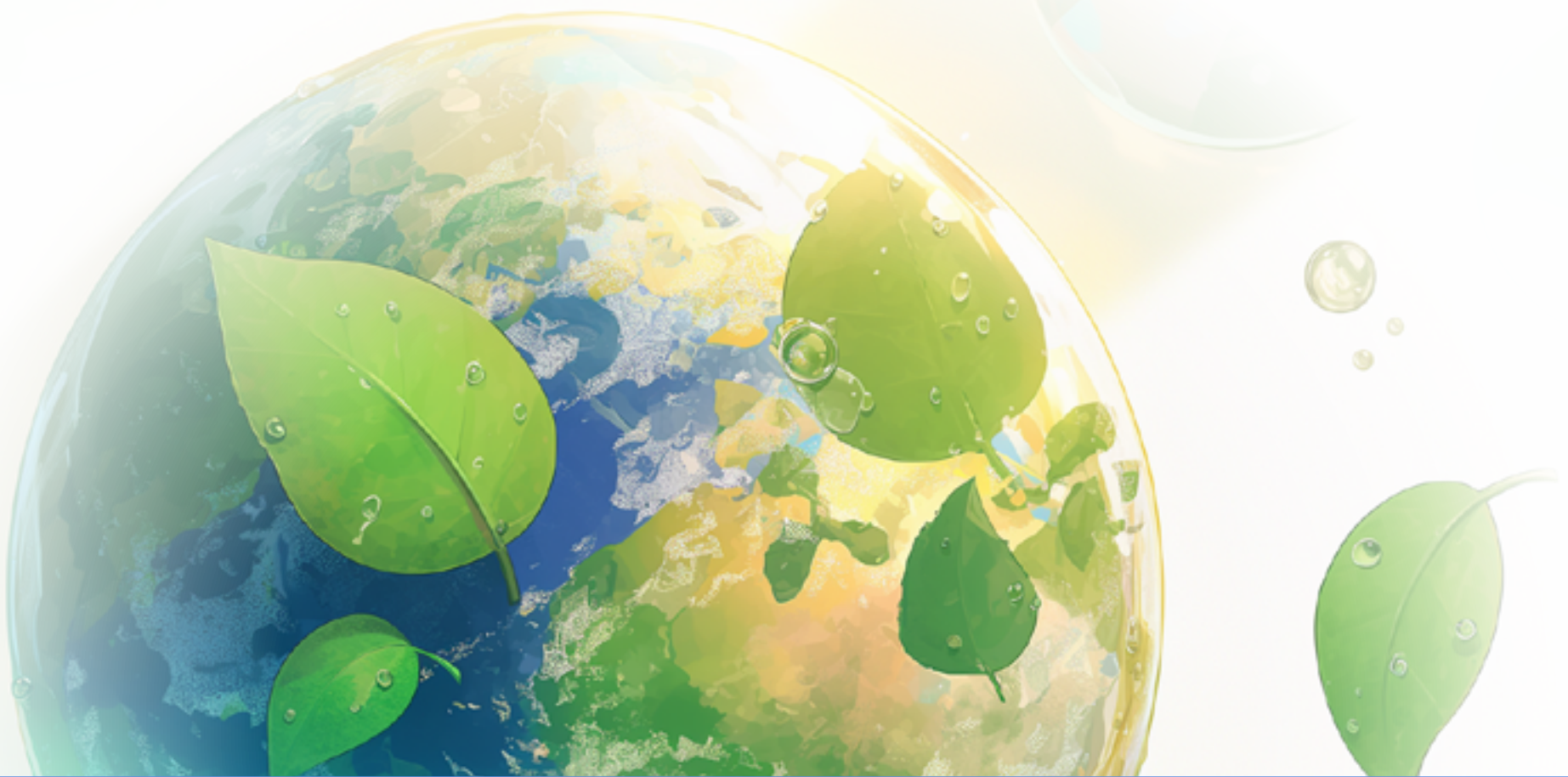
Sustainability Office

Wistron established the Sustainability Office in 2021 to spearhead and manage sustainable development across the Company. In 2025, Wistron established the position of Chief Sustainability Officer, responsible for rolling out sustainability strategies, projects, as well as initiatives passed by the board of directors and the ESG and Information Security Committee. This includes sustainability disclosures, annual sustainability reports, identification of relevant sustainability topics, formulation of initiatives, budget allocation for the organization's sustainable development, and progress monitoring to ensure that our daily operations comply with sustainability strategies.



Six Sustainability Strategies Working Groups

Wistron integrates sustainability into daily operations and systematically builds on its ESG achievements to create greater long-term sustainable value. To support this vision, Wistron has established six sustainability strategies (ESG 6-Pillar) that will guide the Company's sustainable development over the next decade. It starts from the vision and is drawn up from top to bottom to define short-term (1-3 years), mid-term (4-5 years) and long-term (6-10 years) goals. The ESG 6-Pillar Working Groups operate under the ESG Executive Committee, with senior executives serving as Pillar Owners and guiding each working group to roll out corresponding plans from the bottom up, ensuring a solid structural foundation for sustainable development initiatives. The ESG Executive Committee monitors the execution of each sustainability strategy on a monthly basis and reports progress to the ESG and Information Security Committee at least every six months.



Goals of the Six Sustainability Strategies (ESG 6-Pillar)

● Over 95% ● 90%-95% ● Under 90%

Strategy	2025 Actions	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Sustainable supply base	Enhance the baseline data of carbon emissions for materials	Coverage >67%	90.11%	●	Integrated into regular operations	--
	Suppliers with high energy-consuming material obtaining GHG external verification (ISO 14064-1)	75%	96.15%	●	Critical material suppliers obtaining external GHG verification (ISO 14064-1) 70%	Critical material suppliers obtaining external GHG verification (ISO 14064-1) 85%
	Suppliers with high-energy-consuming materials obtaining energy management system external verification (ISO 50001)	65%	82.69%	●	100%	100%
	Decarbonization plans across the supply chain (starting from 2023)	Supplier Decarbonization Projects Cumulative actual emissions reduction of 45,000 tCO ₂ e	57,820 tCO ₂ e	●	Cumulative 100,000 tCO ₂ e	Cumulative 260,000 tCO ₂ e
	Supplier Zero Waste to Landfill program (UL2799)	20 companies	20 companies certified	●	Cumulative waste reduction reached 40,000 tonnes	Cumulative waste reduction reached 136,000 tonnes
	Supplier human rights due diligence (RBA Online integration)	140 companies	141 companies	●	160 companies	180 companies

Goals of the Six Sustainability Strategies (ESG 6-Pillar)

●

 Over 95%

●

 90%-95%

●

 Under 90%

Strategy	2025 Actions	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Green products	Increase the share of sustainable materials used in products	Developing next-generation low-carbon NB products with increased proportions of sustainable materials PCR > 40%	40.2%	●	• Continue to increase the share of recycled materials in Key Parts (Project Pegasus) ≥ 5.3% • Selected products incorporating recycled critical minerals (+2) and rare earth elements (+1)	--
	Expand scope of recycled materials use	Introduce to a new product category	POS models entered mass production in June	●	Add recycled aluminum to range of recycled materials used	Introduce to two new product categories
		Introduce 50% recycled (SGCC) materials into server products	90%	●	--	--
	Improve PCF 3.0 features and interface	% of components with primary data: >5% (selected product)	5.43%	●	% of components with primary data: >8% (selected product)	% of components with primary data: >20% (selected product)
	Reduce energy consumption during product testing (percentage reduction in CO ₂ emissions per machine, averaged across projects)	--	--	--	≥ 25%	--
Recycling	Developing the Power related Post-Consumer Recycled (PCR) market	Increase PCR content to 60% of annual shipments	61%	●	Increase PCR content to 62% of annual shipments	Increase PCR content to 70% of annual shipments
	1. Expand black mass productivity and trading 2. Increase battery sorting and recycling capacity	1. Achieve an annual waste battery sorting and processing volume of 1,350 metric tons 2. Commercialize black mass solutions for waste batteries 3. Complete pilot operations of the direct battery recycling production line	1. Waste battery sorting and processing: 1,453 tonnes 2. 4.15 tonnes of black mass traded; black mass inventory of 7 tonnes	●	1. Waste battery sortingand processing: 1,500 tonnes 2. Black mass traded > 50 tonnes	1. Expand battery recycling and sorting capacity through chemical composition sorting and automation 2. Expand black mass processing and hydrometallurgical recycling capacity 3. Establish a lithium battery recycling carbon credit (CEC) system
Decarbonization	Increase the proportion of renewable energy usage	80%	80%	●	84%	100%
	Energy consumption reduction	Reduce total electricity consumption by 2% with energy-saving retrofits	2.6%	●	Reduce total electricity consumption by 2% with energy-saving retrofits	Reduce total electricity consumption by 2% with energy-saving retrofits
	Internal Carbon Pricing Pilot	Internal Carbon Pricing Pilot	Complete the climate fund management system	●	Internal carbon pricing management	Internal carbon pricing management

Goals of the Six Sustainability Strategies (ESG 6-Pillar)

● Over 95% ● 90%-95% ● Under 90%

Strategy	2025 Actions	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
People with purpose	Transparent communication	Manager Townhall Attendance > 80%, satisfaction > 90%	10 sessions, 845 managers attended, 93% attendance, 98% satisfaction	●	Manager Townhall Attendance > 83%, satisfaction > 92%	Manager Townhall Attendance > 87%, satisfaction > 94%
	Employer branding	1. Continue the employee referral program and maintain employee referral rates at 20% or above 2. Connect with schools to reduce the education-job gap, ensuring academics align with corporate needs	1. Eight campus recruitment events, 1,809 qualified resumes 2. Eight campus talks with 876 total participants 3. 81 interns onboarded 4. 52 articles, short videos, and event pages published 5. Internal referral rate of 32%	●	Taiwan: Ensure 22% of new hires are employee referrals	Taiwan: Ensure 24% of new hires are employee referrals
		Regulations and process optimization (satisfaction >4.5/5)	1. Five new leave/attendance policies and one new allowance policy implemented, with 528 employee applications 2. Satisfaction with policy and process improvements: 4.6/5	●	Satisfaction with existing and new policies (satisfaction > 4.5/5)	Satisfaction with existing and new policies (satisfaction > 4.6/5)
	Diversity, Equity, and Inclusion (DEI)	DEI Training Programs: Reach >30% of global indirect employees	1. Three diversity exchange events with 617 total participants 2. 3,128 employees completed business English training, with a satisfaction score of 4.5 3. Four sessions promoting self-study resources with 13,865 total participants 4. Reached 70% of global indirect employees	●	DEI Training Programs: Reach >33% of global indirect employees	DEI Training Programs: Reach >36% of global indirect employees
		Six outreach events, with a cumulative 1,000 participants	Ten outreach events, with a cumulative 1,007 participants and 36 new members recruited	●	Nine outreach events, with a cumulative 1,100 participants and 50 new members recruited	Eight outreach events, with a cumulative 1,300 participants and an active membership maintained at over 50 members

Goals of the Six Sustainability Strategies (ESG 6-Pillar)

Over 95%

90%-95%

Under 90%

Strategy	2025 Actions	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Labor welfare	Legal compliance (RBA / SR)	100% RBA Silver/ SR Pass	1. 93% of sites required to participate in RBA audits hold valid certificates 2. 100% SR Pass		100% RBA Silver/ SR Pass	100% RBA Silver/ SR Pass
		Five sites achieve Factory of Choice (FOC) status	WZS(P1, P3), WZS(P6), WCQ, WMY, WCZ		Seven sites achieve Factory of Choice (FOC) status	Ten sites achieve Factory of Choice (FOC) status
	Improve employee satisfaction 1. Improving employee living conditions 2. Counseling system and employee care	DL satisfaction 3.70/5 1. Lifestyle conditions: $\geq 3.48/5$ 2. Employee care dimension $\geq 3.80/5$ 3. DL retention rate after six months $\geq 60\%$ 4. Corporate DL Satisfaction Survey: "I received timely feedback when I provide suggestions to official company/ departmental channels or HR." ≥ 3.70 5. Total community investment $\geq$ NT\$6.55 million 6. Number of community engagement activities ≥ 4	DL satisfaction 3.71/5 1. Living conditions: 3.54/5 2. Employee care: 3.81/5 3. DL retention rate after six months: 71.9% 4. Corporate DL Satisfaction Survey: "I received timely feedback when I provide suggestions to official company/ departmental channels or HR." : 3.74 5. Total community investment: NT\$14.137 million 6. Number of community engagement activities: average 12.9 per site		DL satisfaction ≥ 3.8 1. Living conditions: ≥ 3.6 2. Employee care: ≥ 3.8 3. DL retention rate after six months: $\geq 60\%$ 4. Corp. DL Satisfaction Survey - Employee Feedback: ≥ 3.8 5. Total community investment: $\geq$ NT\$12.78 million 6. Number of community engagement activities: $\geq$ average 8 per site	DL satisfaction ≥ 4.0 1. Living conditions: ≥ 3.7 2. Employee care: ≥ 3.8 3. DL retention rate after six months: $\geq 60\%$ 4. Corp. DL Satisfaction Survey - Employee Feedback: ≥ 3.8 5. Total community investment: $\geq$ NT\$12.78 million 6. Number of community engagement activities: $\geq$ average 8 per site
	Occupational health and safety: 1. Prevention and management of occupational injuries. 2. Improvements in the health center	Incident rate per thousand workers < 1.14	Incident rate per thousand workers : 0.54		Incident rate per thousand workers < 1.03	Incident rate per thousand workers < 1.00
	Strengthening the management of labor agencies	Number of material violations of labor or human rights laws/regulations by labor agencies: 0 cases	Number of material violations of labor or human rights laws/regulations by labor agencies: 0 cases		1. Number of violations of local labor and human rights regulations with fines $\geq$ NT\$500,000 = 0 2. DL new-hire one-month turnover rate $\leq 20\%$ 3. DL retention rate after six months $\geq 60\%$	1. Number of violations of local labor and human rights regulations with fines $\geq$ NT\$500,000 = 0 2. DL new-hire one-month turnover rate $\leq 20\%$ 3. DL retention rate after six months $\geq 60\%$
	Career development for DL	Score for training and development opportunities in the DL satisfaction survey ≥ 3.7	Training and development opportunities score: 3.76		1. Score for training and development opportunities in the DL satisfaction survey ≥ 3.8 2. DL retention rate after six months (technical and administrative roles) $\geq 60\%$	1. Score for training and development opportunities in the DL satisfaction survey ≥ 3.8 2. DL retention rate after six months (technical and administrative roles) $\geq 60\%$

1.4 Materiality and Impact

1.4.1 Materiality Analysis Process

Each year, Wistron conducts its double materiality assessment in accordance with GRI 3: Material Topics 2021 under the GRI Universal Standards 2021, while also taking into consideration the concept of Double Materiality as set out in the European Sustainability Reporting Standards (ESRS). Drawing on the impact assessment methodologies for economic, environmental, and social dimensions developed by the Value Balancing Alliance (VBA), the Harvard Business School's Impact-Weighted Accounts research project, and the Business for Social Impact (B4SI) framework, Wistron integrates the Company's sustainability context to identify sustainability issues with material impact. Financial materiality covers sustainability issues where sustainability-related risks and opportunities have a significant impact on its operations and financial position.

Based on these international frameworks, Wistron has established a four-step process grounded in double materiality: identifying sustainability issues; distributing and analyzing questionnaires (covering impact and financial materiality assessments); determining material issues; and confirming material issues. After review by senior executives and internal and external experts, the assessment process and results are signed off by the Board of Directors. Fifteen sustainability issues were confirmed as material for disclosure in the 2025 Sustainability Report. These are further integrated with the Company's Enterprise Risk Management (ERM) process to identify risk types, severity, and frequency, and to develop mitigation measures. The results of the materiality analysis have been verified by an independent assurance provider Bureau Veritas Certification (Taiwan) Co., Ltd. in accordance with the GRI Standards and AA1000AS v3 at the Type II High Assurance level, and the Company has obtained an [Independent Assurance Statement](#) confirming the boundary and scope of the disclosed information. The materiality analysis process is listed below:



Step 1: Identify Sustainability Issues

Wistron identifies sustainability issues based on global sustainability trends and relevant standards, including the GRI Standards, the Sustainable Development Goals (SDGs), the SA8000 Social Accountability Standard, the Responsible Business Alliance (RBA), the Sustainability Accounting Standards Board (SASB) Standards, the World Economic Forum (WEF) Global Risks Report, the European Sustainability Reporting Standards (ESRS), the Task Force on Climate-related Financial Disclosures (TCFD), and the Taskforce on Nature-related Financial Disclosures (TNFD). The Company also incorporates information of concern to major investment institutions, including the Dow Jones Best-in-Class Indices (DJBIC), MSCI ESG Ratings, and CDP, while collecting material issues identified through industry benchmark cases. Taking into account the Company's sustainability context and the results of stakeholder engagement, Wistron identified 23 sustainability issues relevant to its business. Compared to the previous year, issues have been adjusted in line with international trends: "Digital Transformation" has been redefined and renamed as "AI-Driven Smart Transformation."

Step 2: Distribute and Analyze the Double Materiality Survey

Applying the concepts of dynamic materiality and double materiality, Wistron conducts the materiality analysis across four dimensions: internal and external stakeholder concerns, sustainability impacts, operational impacts on the organization, and the financial impact of sustainability-related risks and opportunities. Wistron combines monetary and non-monetary methodologies to assess sustainability impacts. The monetary approach is carried out through Wistron's regular Sustainable Impact Valuation, while the non-monetary approach is conducted annually during the materiality assessment process.

Impact Materiality

Questionnaire 1 (Internal and External Stakeholder Concerns):

Wistron invited subsidiaries to participate in a questionnaire survey to collect the level of concern regarding various sustainability issues among internal and external stakeholders. A total of 1,491 valid responses were collected, including shareholders/investors (31), customers (35), employees (977), suppliers/contractors (395), government/industry associations (6), media (3), and non-profit organizations/communities (44). Based on the survey results, Wistron identified the topics ranked within the top tertile of concern for each stakeholder group. The results show that "Corporate Governance and Ethical Management," "Risk and Crisis Management," "AI-Driven Smart Transformation," and "Vision and Sustainability Strategy" are the ESG issues of greatest concern across most stakeholder groups (see Section [1.4.2 Stakeholder Engagement](#)).

Questionnaire 2 (Sustainability Impacts, Outward Impact):

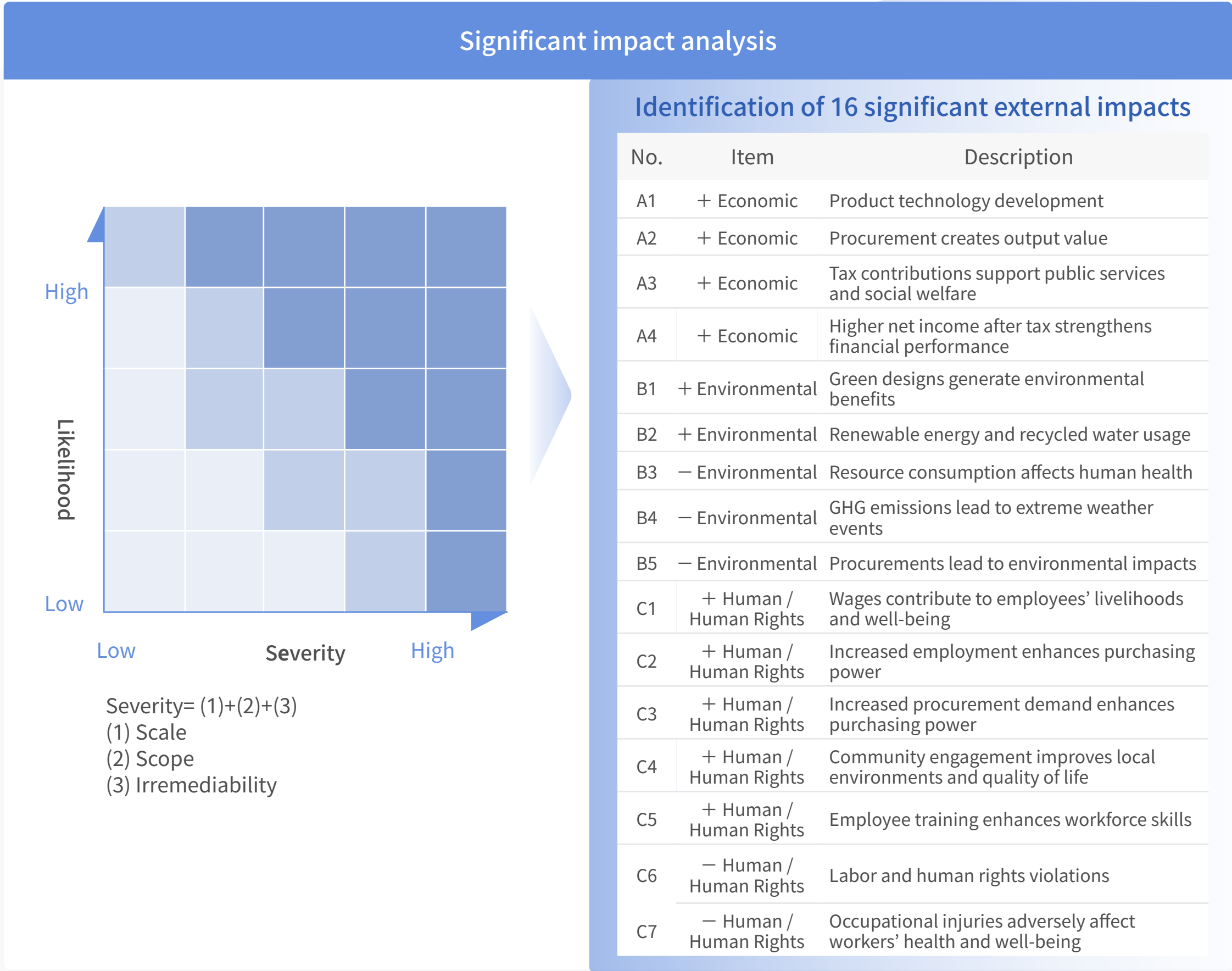
Wistron uses Impact Valuation, applied from both monetary and non-monetary perspectives, to measure the positive and negative external sustainability impacts arising from upstream activities, Wistron's own operations, and downstream products and services. Drawing on methodologies from the Value Balancing Alliance (VBA), the Harvard Business School Impact-Weighted Accounts research project, and the London Benchmarking Group (LBG), and taking into account Wistron's strategies and operational practices, the Company defined 21 external sustainability impacts relevant to its business, covering economic, environmental, and human/human rights dimensions. Twenty-four managers and colleagues from the core internal ESG teams were invited to help assess likelihood, severity, and remediability, with 16 sustainability impacts ultimately identified as having significant relevance to Wistron. The results show that "Financial Performance," "Climate Strategy and Energy Management," "Air Pollution and Waste," "Sustainable Supply Chain," "Corporate Governance and Ethical Management," "Vision and Sustainability Strategy," "Talent Attraction and Retention," and "Talent Cultivation and Development" have significant sustainability impacts.



Wistron Sustainability Impact Analysis – Non-monetary

● Governance
● Social
● Environment
● Innovation

Define positive /negative impacts		
21 Impacts		
Impact	Positive	Negative
Economic	5	1
Environmental	3	5
Human Human Rights	5	2
Sources of impact: 1. Value-Balancing Alliance (VBA) 2. Harvard Business School’s Impact-Weighted Accounts 3. London Benchmarking Group 4. Wistron Corporation		



Note: Five impacts were assessed as non-material. In the economic dimension: positive impact, "Building a robust integrity culture and anti-bribery management mechanism, fostering investor and business partner trust and reputation, and thereby enhancing competitiveness in international business"; negative impact, "Improper use of data or disclosure of customer product information." In the environmental dimension: negative impact, "Use of non-renewable materials leading to scarcity or depletion of natural resources (metals and minerals)." In the social and human/human rights dimension: positive impact, "Wistron's implementation of diverse and inclusive employment policies to prevent employment inequality"; negative impact, "Human rights impacts on upstream suppliers from procurement requirements (child labor, forced labor, discrimination, harassment, excessive working hours, etc.)."

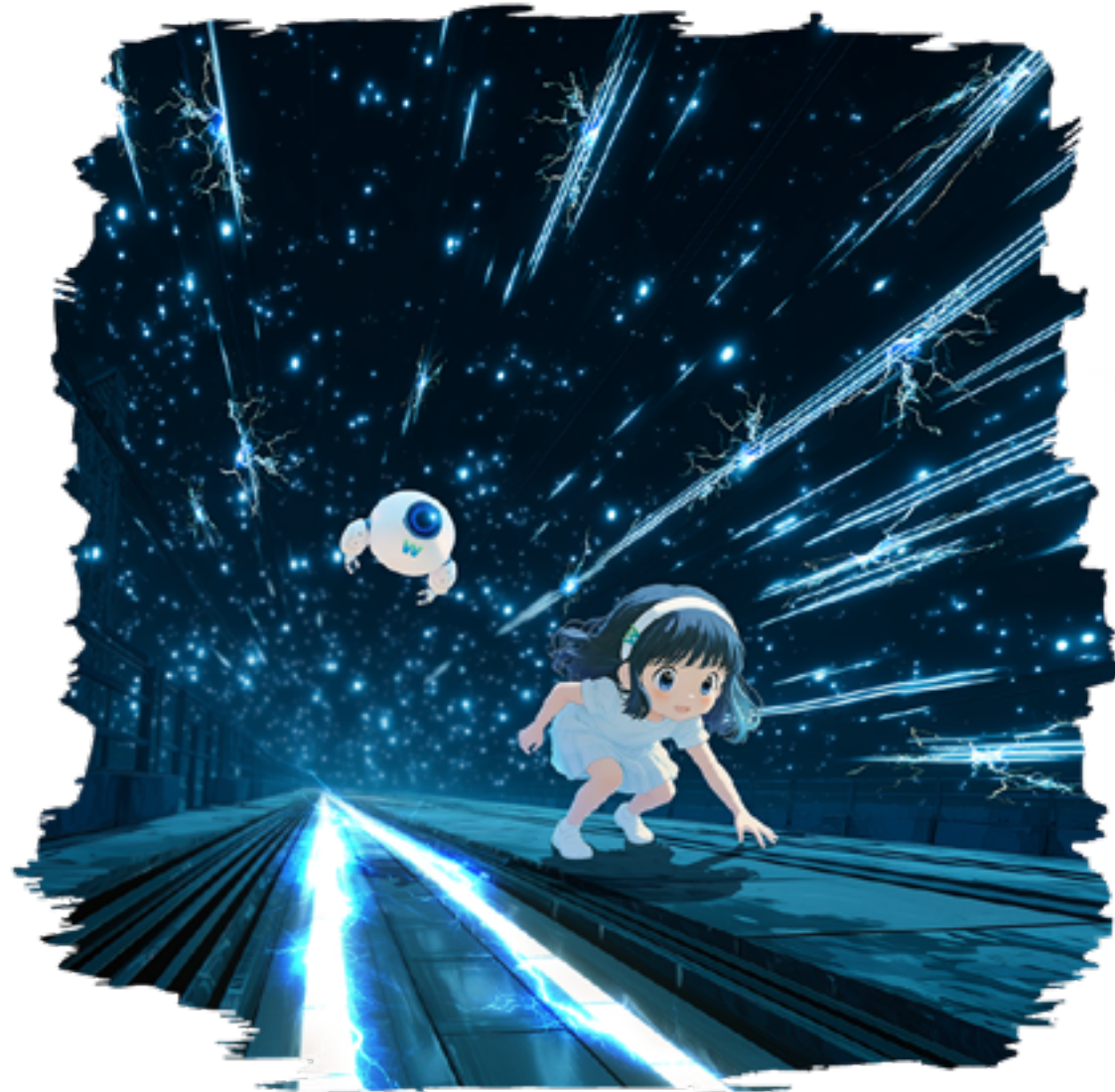
Sustainability issues that affect significant impacts		
Wistron ESG Issues	Associated Impacts	Count
Corporate Governance and Ethical Management	A3 、A4 、C1	3
Vision and Sustainability Strategies	A3 、B2 、C4	3
Risk and Crisis Management		0
Financial Performance	A3 、A4 、C1 、C2	4
Sustainable Supply Chain	A2 、B5 、C3	3
Information Security and Privacy	-	0
New Business Development	A1	1
Customer Relations	A1	1
Product R&D and Innovation	A1	1
Circular Economy	B1	1
Green Products	B1	1
Sustainable Manufacturing	B2 、B4	2
AI-Driven Smart Transformation	A1	1
Climate Strategy and Energy Management	B2 、B3 、B4 、B5	4
Water Resource Management	B2	1
Air Pollution and Waste	B2 、B3 、B4 、B5	4
Natural Ecosystems and Biodiversity	-	0
Diversity and Inclusion	-	0
Talent Attraction and Retention	C1 、C2 、C5	3
Talent Cultivation and Development	C1 、C2 、C5	3
Occupational Health and Safety	C6 、C7	2
Business and Human Rights	C6 、C7	2
Social Engagement	C4	1

Wistron Sustainability Impact Analysis – Monetary

Wistron aims to create long-term value for stakeholders by establishing an Impact Measurement and Valuation (IMV) framework grounded in a profit and loss. This framework incorporates the Triple Bottom Line (TBL) management approach, encompassing economic, environmental, and social dimensions, and adopts an outside-in perspective to systematically assess the positive and negative impacts of its value chain activities on human well-being, society, and the economy.

Wistron adopts a biennial cycle for its in-depth impact identification process, undertaking a systematic inventory and comprehensive assessment of the environmental and social externalities generated at each stage of the value chain. Wistron also supplements this approach with an Annual Dynamic Review mechanism, through which it continuously monitors international trends, regulatory developments, operational changes, and key stakeholder concerns on an annual basis. Based on actual circumstances, the boundaries and scope of impact assessments are updated and adjusted as necessary to ensure the completeness and timeliness of disclosed information, while also optimizing the allocation of management resources. This approach is aligned with the principles set forth in international sustainability disclosure standards, including the GRI Standards and ESRS, which call for the ongoing review and timely updating of impact materiality assessments.

In 2024, Wistron's value chain activities generated NT\$1.18 trillion in positive impact on human well-being, alongside NT\$13.4 billion in negative impacts. These impacts primarily stemmed from the management of sustainability issues such as sustainable supply chain management, customer relations, green products, circular economy, climate strategy and energy management, talent cultivation & development, talent attraction and retention, and product R&D and innovation.



Supply Chain

Wistron’s procurement demands generated NT\$337.2 billion in output value within the supply chain, creating 52,000 jobs and NT\$19 billion in wage income for supply chain workers. However, the procurement of raw materials and services also resulted in NT\$3.3 billion in environmental externalities from resource consumption and environmental footprints.

Operations

Wistron generated NT\$17.4 billion in operating profit in 2024. Including R&D investments, employee compensation, taxes, leases and interest, and depreciation and amortization, the Company generated NT\$124.8 billion in positive value for stakeholders and broader society and economy. While energy and resource consumption and emissions during production led to NT\$450 million in environmental externalities, initiatives such as the use of renewable energy and water recycling yielded NT\$240 million in environmental benefits. In addition, through robust training programs, Wistron enhanced employee skills and employability, creating NT\$430 million in future career earnings. Diverse health education programs prevented NT\$15.38 million in potential medical expenses related to chronic diseases. Community care projects and employee-driven activities contributed NT\$430 million in social value. However, occupational injuries among employees resulted in NT\$2.2 million in social costs.

Products and Services

As one of the world’s largest ICT product suppliers, Wistron focuses on ODM (original design manufacturing) and OEM (original equipment manufacturing) services for notebooks, desktop PCs, monitors, and handheld devices. In 2024, product sales contributed NT\$694.9 billion in output value to client industries. Although product use and disposal generated NT\$9.6 billion in GHG-related environmental externalities, Wistron’s efforts to incorporate energy-saving designs and recycled materials helped clients reduce energy consumption and environmental impacts across their supply chains, achieving NT\$3.7 billion in environmental benefits and supporting shared goals for decarbonization and growth.

At Wistron, we will continue to optimize our sustainability impact management framework, identify opportunities to reduce environmental impacts and enhance social well-being, expand our positive impacts, and strengthen the overall resilience and innovation of our value chain to create more tangible and lasting sustainable value for our stakeholders.



Sustainability Impact Pathways

Value Chain	ESG Issues	Operational Input/Output		Outcome: Change in Well-Being	Impact	Subjects	Impact Indicators	Impact Type		Currency Value (KNTD)			Impact Level
Supply chain	Sustainable Supply Chain	Input	Payments to suppliers	IRIS Category PI5478					202220232024				
					Increases output value by driving supply demand across industry chain	Socio-economic development	Supply chain	Social externality: Supply chain output value gained from procurement	(+) Indirect Short-term Regional	301,475,460	247,303,892	337,200,204	●●●●●●
					Generates job opportunities and compensation across supply chain	Job opportunities and skills	External employees	Social externality: Supply chain employee salary income generated from procurement	(+) Indirect Short-term Regional	17,113,618	13,591,941	18,959,441	●●●●●○
					Increases global warming risks due to rising GHG levels	Social cost of carbon	Environmental	Environmental externality: GHG emissions from the supply chain	(-) Indirect Long-term Global	2,199,333	1,796,406	2,435,622	●●●●○○
					Changes atmospheric pollutant concentrations as a result of air pollutant emissions	Human health and ecological quality	Environmental	Environmental externality: Air pollutant emissions from the supply chain	(-) Indirect Short-term Regional	826,578	628,770	843,760	●●●○○○
					Changes pollutant concentrations in water bodies as a result of wastewater discharge	Human health and ecological quality	Environmental	Environmental externality: Wastewater discharge from the supply chain	(-) Indirect Short-term Regional	5,158	4,622	6,184	●○○○○○
					Generates air pollutant emissions from waste incineration	Human health and ecological quality	Environmental	Environmental externality: Waste disposal from the supply chain	(-) Indirect Short-term Regional	22,721	18,221	24,692	●●○○○○
					Generates GHG emissions from waste incineration and landfilling	Social cost of carbon	Environmental		(-) Indirect Long-term Global				

Sustainability Impact Pathways

Value Chain	ESG Issues	Operational Input/Output			Outcome: Change in Well-Being	Impact	Subjects	Impact Indicators		Impact Type	Currency Value (KNTD)			Impact Level			
Company operation	Talent Attraction and Retention	IRIS Category						202220232024									
		Input	Compensation & benefits			Increases happiness through compensation higher than living wages	Job opportunities and purchasing power	Internal employees	Gross Value Added (GVA): Compensation and Benefits	(+)	Direct	Short-term	Regional	49,854,942	47,428,235	50,358,619	●●●●●○
		Input	New Technology R&D		–	Drives industry technology development and supports customer product success	Industry's technical capabilities	Customers	Gross value added (GVA): Development of new technologies	(+)	Direct	Short-term	Regional	–	–	25,971,402	●●●●●○
	Corporate Governance and Ethical Management	Input	Taxation		FP5261	Supports government infrastructure and social welfare	Socio-economic development	Social	Gross Value Added (GVA): Tax contributions	(+)	Direct	Short-term	Regional	5,844,034	6,218,517	9,501,665	●●●●●○○
		Input	Depreciation and amortization		FP9573	Advances industry technology development through tangible and intangible assets	Industry's technical capabilities	Supply chain	Gross Value Added (GVA): Depreciation and Amortization	(+)	Direct	Short-term	Regional	11,475,111	12,345,160	11,246,365	●●●●●●○
		Input	Interest & leasing		FP1012	Enhances momentum for economic growth	Quality of life & purchasing power	Supply chain	Gross Value Added (GVA): Interest and Leases	(+)	Direct	Short-term	Regional	7,642,396	10,290,403	10,265,632	●●●●●●○
		Output	Net revenues		FP6510	Generates returns for shareholders and investors through revenue growth	Quality of life & purchasing power	Shareholders / Investors	Gross Value Added (GVA): Operating Profit	(+)	Direct	Short-term	Regional	11,162,451	11,471,616	17,445,591	●●●●●●○
		Input	Non-renewable energy usage		OI1496	Exacerbates climate change risks from GHG emissions	Social cost of carbon	Environmental	Environmental externality: Social cost of GHG emissions	(–)	Direct	Long-term	Global	516,315	428,897	418,934	●●●●○○○
		Output	GHG emissions		OI1479												
	Climate Strategy and Energy Management	Input	Renewable energy use (self-generated for self-use)		OI2496	Reduces global warming risks through the use of renewable energy	Social cost of carbon	Environmental	Environmental externality: Avoids social cost of GHG emissions	(+)	Direct	Long-term	Global	214,804	200,508	243,286	●●●●○○○
		Input	Renewable energy usage (purchased)		OI3324												
		Output	GHG emissions reduced		OI5951												

Sustainability Impact Pathways

Value Chain	ESG Issues	Operational Input/Output			Outcome: Change in Well-Being	Impact	Subjects	Impact Indicators	Impact Type			Currency Value (KNTD)			Impact Level	
Company operation	Water Resource Management	IRIS Category										2022	2023	2024		
		Input	Water usage	OI0263	Increases water scarcity risks due to declining water resources	Human health & natural resources	Environmental	Environmental externality: Social cost of water scarcity	(−)	Direct	Short-term	Regional	17,387	11,997	11,351	●●○○○○○
		Input	Water recycling and reuse	OI4015	Reduces water scarcity risks through water conservation	Human health & natural resources	Environmental	Environmental externality: Avoids social cost of water scarcity	(+)	Direct	Short-term	Regional	1,331	753	265	●○○○○○○
		Output	Wastewater discharge	OI0386	Changes pollutant concentrations in water bodies as a result of wastewater discharge	Human health and ecological quality	Environmental	Environmental externality: Social cost of wastewater discharge	(−)	Direct	Short-term	Regional	13,733	9,256	8,674	●○○○○○○
	Air Pollution and Waste	Output	Air pollution	–	Changes atmospheric pollutant concentrations as a result of air pollutant emissions	Human health and ecological quality	Environmental	Environmental externality: Social cost of air pollutant emissions	(−)	Direct	Short-term	Regional	340	246	268	●○○○○○○
		Output	Waste	OI6192	Generates air pollutant emissions from waste incineration	Human health and ecological quality	Environmental	Environmental externality: Social cost of waste disposal	(−)	Direct	Short-term	Regional	5,770	3,958	6,032	●○○○○○○
					Generates GHG emissions from waste incineration and landfilling	Social cost of carbon	Environmental		(−)	Direct	Long-term	Global				
	Occupational Health and Safety	Output	Occupational accidents	OI3757	Affects workers' physical and mental well-being and increases healthcare resource expenditures	Quality of life & consumption of social resources	Internal employees	Social externality: Social cost of occupational injuries	(−)	Direct	Short-term	Regional	1,193	3,009	2,197	●○○○○○○
		Input	Expenses for health promotion	OI4061	Potential health risks from work	Work-life balance	Internal employees	Social externality: Health risk management can help avoid medical costs	(+)	Direct	Short-term	Regional	10,981	13,875	15,378	●●○○○○○
		Output	Number of employees with health risks	OI4061												
	Talent Cultivation and Development	Input	Training hours and funding	OI7877	Increases professional skills & employability	Professional knowledge and skills	Internal employees	Social externality: Training creates future earnings	(+)	Direct	Long-term	Regional	215,267	372,539	433,501	●●●○○○○
	Social Engagement	Input	Community engagement investment	OI1619	Strengthens local community relations and improves quality of life	Local community relations	Social	Social externality: Value of community investment	(+)	Direct	Long-term	Regional	–	–	398,525	●●●○○○○

Sustainability Impact Pathways

Value Chain	ESG Issues	Operational Input/Output			Outcome: Change in Well-Being	Impact	Subjects	Impact Indicators	Impact Type			Currency Value (KNTD)			Impact Level	
Products and Services	Customer Relations	IRIS Category						202220232024								
		Output	Product sales (amount)	PI1775	Increases output value by driving supply demand across industry chain	Socio-economic development	Customers	Social externality: Product sales drive customer industry output value	(+)	Indirect	Short-term	Regional	571,055,005	529,721,394	694,911,693	
	Green Products / Circular Economy	Output	GHG emissions from product use	PD9427	Increases global warming risks due to rising GHG levels	Social cost of carbon	Environmental	Environmental externality: Social cost of carbon from product use	(-)	Indirect	Long-term	Global	-	-	9,578,976	
		Output	GHG emissions from end-of-life product treatment	PD9427	Increases global warming risks due to rising GHG levels	Social cost of carbon	Environmental	Environmental externality: Social cost of carbon from end-of-life product disposal	(-)	Indirect	Long-term	Global	-	-	26,666	
		Input	Renewable raw material usage	OI4328	Reduces GHG emissions by avoiding raw material extraction	Social cost of carbon	Environmental	Environmental externality: Avoids social cost of carbon through use of recycled materials in products	(+)	Indirect	Long-term	Global	-	-	552,484	
		Input	Energy-efficient product designs	PI7623	Reduces GHG emissions with energy-efficient products	Social cost of carbon	Environmental	Environmental externality: Avoids social cost of carbon from product energy savings	(+)	Indirect	Long-term	Global	-	-	3,116,993	

Financial Materiality

Questionnaire 3 (Impact on Operations, Inward Impact):

Wistron integrates sustainability with financial impact, connecting overall corporate development with financial strategy, and assesses each sustainability issue's effect on operations from a financial materiality perspective. 12 senior-level executives were invited to participate in the survey, assessing each issue's impact on revenue, employee engagement, customer satisfaction, operational risk, and brand image. The survey shows that "Vision and Sustainability Strategy," "Corporate Governance and Ethical Management," "Risk and Crisis Management," "Financial Performance," "Customer Relations," "Product R&D and Innovation," "AI-Driven Smart Transformation," and "Talent Attraction and Retention" have a more significant impact on the Company's finances.

Questionnaire 4 (Financial Impact of Sustainability Risks and Opportunities, Inward Impact):

Wistron is committed to embedding sustainability into daily business operations, and assesses the financial impact of sustainability initiatives on the Company from an operational perspective. To this end, Wistron invited 21 managers and employees responsible for sustainability initiatives to participate in the assessment, identifying the sustainability risks and opportunities associated with each department's day-to-day operations and sustainability-related activities. Cases disclosed by international peers were also reviewed to build Wistron's list of sustainability risks and opportunities. During the assessment, analysis was conducted based on probability and the degree to which financial impact is increased or reduced. This was used to define significant sustainability risks and opportunities and to map them to the relevant ESG issues. The results show that "Financial Performance," "Climate Strategy and Energy Management," "Risk and Crisis Management," "Green Products," "Product R&D and Innovation," "Customer Relations," and "Sustainable Supply Chain" have a more significant impact on the Company's finances.

Step 3: Define Material Issues

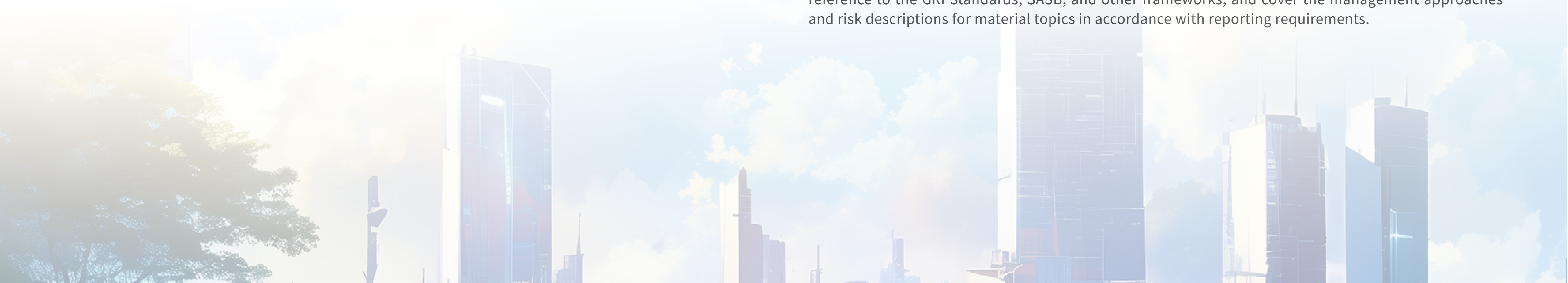
Wistron identifies material issues from multiple perspectives based on three key principles and a double materiality approach.

- Principle 1: Based on the impact materiality and financial materiality results from Step 2 above, consider whether the issue is of single or double materiality
- Principle 2: Take into account Wistron's Six Sustainability Strategies (ESG 6-Pillar) and 2030 long-term targets
- Principle 3: Link sustainability issues to the compensation of senior managers

Wistron identified 15 material sustainability issues, in order: Sustainable Supply Chain, Occupational Health and Safety, Product R&D and Innovation, Customer Relations, Climate Strategy and Energy Management, Talent Attraction and Retention, Corporate Governance and Ethical Management, Risk and Crisis Management, Green Products, Circular Economy, Talent Cultivation and Development, Air Pollution and Waste, Business and Human Rights, Information Security and Privacy, and Water Management. Changes from last year include the reclassification of "Social Engagement" and "Diversity and Inclusion" as non-material issues.

Step 4: Confirm Materiality

Through discussions with internal and external experts and senior executives, the impact of each issue on the upstream value chain, Wistron's own operations, and the downstream value chain was reviewed one by one. Issues were ranked by the degree and breadth of impact, then reported to the Board of Directors for confirmation as Wistron's material issues for the year. The disclosures are prepared with reference to the GRI Standards, SASB, and other frameworks, and cover the management approaches and risk descriptions for material topics in accordance with reporting requirements.



Wistron Double Materiality Analysis

●

 Governance

●

 Social

●

 Environment

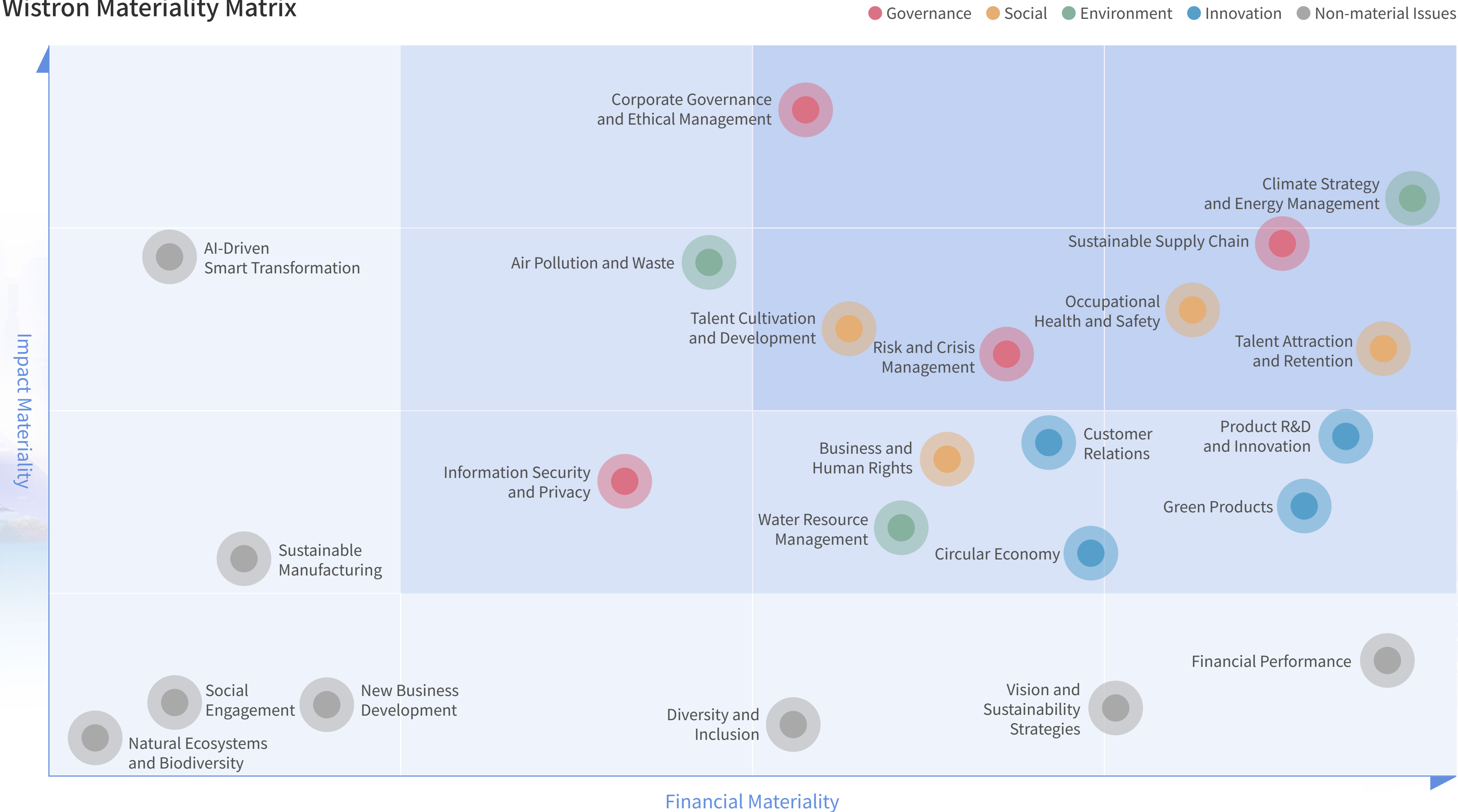
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 Innovation

Material Issues	Organizational Operations Impact (Financial Materiality)					Sustainable Development Impact (Impact Materiality)															
	Operating Revenue	Operating Risks	Employee Engagement	Brand Image	Customer Satisfaction	Positive: Product technology development	Positive: Procurement creates output value	Positive: Tax contributions support public services and social welfare	Positive: Higher net income after tax strengthens financial performance	Positive: Green designs generate environmental benefits	Positive: Renewable energy and recycled water usage	Negative: Resource consumption affects human health	Negative: GHG emissions lead to extreme weather events	Negative: Procurements lead to environmental impacts	Positive: Wages contribute to employees' livelihoods and well-being	Positive: Increased employment enhances purchasing power	Positive: Increased procurement demand enhances purchasing power	Positive: Community engagement improves local environments and quality of life	Positive: Employee training enhances workforce skills	Negative: Labor and human rights violations	Negative: Occupational injuries adversely affect workers' health and well-being
Corporate Governance and Ethical Management		●	●	●	●			●	●						●						
Risk and Crisis Management		●		●	●																
Sustainable Supply Chain		●			●		●							●			●				
Information Security and Privacy		●			●																
Customer Relations	●	●			●	●															
Product R&D and Innovation	●	●			●	●															
Circular Economy										●											
Green Products										●											
Climate Strategy and Energy Management				●							●	●	●	●							
Water Resource Management											●										
Air Pollution and Waste											●	●	●	●							
Talent Attraction and Retention		●	●	●											●	●			●		
Talent Cultivation and Development		●	●												●	●			●		
Occupational Health and Safety			●	●																●	●
Business and Human Rights			●																	●	●

Note: ● indicates that the issue has a material impact on organizational operations or sustainability

Wistron Materiality Matrix



Note:

1. Financial materiality is assessed based on “Impact on Operations,” the “Financial Impact of Sustainability Risks and Opportunities Survey,” “Long-Term Targets,” and “Sustainability Issues Linked to Senior Executive Compensation.”
2. Impact materiality is assessed based on the “Stakeholder Concerns Survey” and the “Sustainability Impact Survey.”

Wistron Material Issues Ranking

● Governance

● Social

● Environment

● Innovation

2025 Material Issues	Questionnaire Results: Impact Materiality		Questionnaire Results: Financial Materiality		Sustainability Context		Total Stars	2025 Ranking
	Internal and External Stakeholder Concerns	Sustainability Impacts	Operational Impacts	Financial Impacts of Sustainability Risks and Opportunities	Long-term Targets	Senior Executive Compensation		
Sustainable Supply Chain	★	★★	★	★	★★★	★★★	11	1
Occupational Health and Safety	★	★	★		★★★	★★★	9	2
Product R&D and Innovation	★		★★	★★	★	★★★	9	3
Customer Relations	★		★★	★	★	★	6	4
Climate Strategy and Energy Management		★★★		★★★	★★★	★★★	12	5
Talent Attraction and Retention		★★	★★		★★★	★★★	10	6
Corporate Governance and Ethical Management	★★★	★★	★★★★		★		9	7
Risk and Crisis Management	★★★		★★	★★	★		8	8
Green Products				★★	★★★★	★★★★	8	9
Circular Economy				★	★★	★★★★	6	10
Talent Cultivation and Development		★★	★		★★★		6	10
Air Pollution and Waste		★★★			★	★★	6	10
Business and Human Rights		★		★	★★★		5	13
Information Security and Privacy	★		★		★		3	14
Water Resource Management					★	★★★	4	15

Note: Issues are first ranked by the number of ranking factors that apply, then by the total number of stars. When the number of factors and the stars are tied, issues are ranked equally, for example Occupational Health and Safety alongside Product R&D and Innovation.

Wistron’s Material Issues and Corresponding Disclosure Topics

Ranking	2025 Material Issues	Changes Compared with 2024	GRI Topics	SASB Topics	Chapter / Section
1	Sustainable Supply Chain	↑	Procurement Practices (204) / Supplier Environmental Assessment (308) / Supplier Social Assessment (414)	TC-ES-320a.2/ TC-ES-320a.3/ TC-ES-440a.1	5.3.2 Supply Chain Sustainability Management
2	Occupational Health and Safety	↑	Occupational Health and Safety (403)	TC-ES-310a.1/ TC-ES-320a.1	4.4.1 Employee Care and Benefits 4.4.2 Occupational Health and Safety
3	Product R&D and Innovation	↑	Energy (302)	-	2.2.2 Green Products
4	Customer Relations	↑	Wistron’s own Topics	-	2.3.2 Customer Satisfaction
5	Climate Strategy and Energy Management	↓	Economic Performance (201) / Energy (302) / Emissions (305)	-	3.1.2 Climate Risk and Opportunity Management 3.2.1 Energy Management 3.2.2 GHG Emissions Management
6	Talent Attraction and Retention	↓	Market Presence (202) / Employment (401) / Occupational Health and Safety (403)	-	4.1.1 Global Talent Recruitment 4.1.3 Talent Retention 4.4.1 Employee Care and Benefits 6.1 Workforce Statistics
7	Corporate Governance and Ethical Management	↑	Economic Performance (201) / Anti-corruption (205) / Anti-competitive Behavior (206) / Public Policy (415)	-	4.5.1 Social Investment 5.1.2 Ethical Management 5.4.1 Operational Achievements and Future Outlook
8	Risk and Crisis Management	↑	Wistron’s own Topics	-	5.2.1 Enterprise Risk Management
9	Green Products	↓	Energy (302) / Customer Health and Safety (416) / Marketing and Labeling (417)	TC-ES-440a.1	2.2.2 Green Products
10	Circular Economy	↓	Materials (301) / Waste (306)	-	2.2.4 Circular Economy
10	Talent Cultivation and Development	-	Training and Education (404)	-	4.2.1 Global Talent Development Policy 4.2.2 Key Strategic Talent Development
10	Air Pollution and Waste	↓	Emissions (305) / Waste (306)	TC-ES-150a.1	3.3.2 Air Pollution Control 3.3.3 Waste Management
13	Business and Human Rights	↑	Labor/Management Relations (402) / Non-discrimination (406) / Freedom of Association and Collective Bargaining (407) / Child Labor (408) / Forced or Compulsory Labor (409)	-	4.3.3 Human Rights Risks and Material Issues
14	Information Security and Privacy	↑	Customer Privacy (418)	-	5.2.2 Information Security/Cybersecurity and Privacy Protection 5.2.3 Intellectual Property
15	Water Resource Management	↓	Water and Effluents (303)	TC-ES-140a.1	3.3.1 Water Resource Management

Material Issues and Their Relationship to the Value Chain

Dimension	Material Issue	Importance to Wistron	Internal		Upstream			Downstream
			Wistron	Subsidiary	Parts	Consumable	Equipment	Customers
Governance	Corporate Governance and Ethical Management	Integrity and ethical management are the foundation of corporate sustainability. Beyond complying with domestic and international regulations, Wistron has strengthened its anti-bribery management system to prevent improper conduct and conflicts of interest. At the same time, we participate in public policy engagement and advocacy with a commitment to transparency and accountability. We maintain strict controls over political contributions and lobbying activities and continue to strengthen organizational integrity and governance effectiveness through systematic management and training programs, thereby advancing our goal of sustainable management.	●	●				
	Risk and Crisis Management	Wistron has a risk management mechanism in place and enforces risk control, adaptation, and process inspection procedures to strengthen operational resilience in response to the changing market environment.	●	●	●	●	●	
	Sustainable Supply Chain	To address customer demand, Wistron has vertically integrated the industry chain, leveraging its procurement influence to assist suppliers in improving across five major aspects, including labor, health and safety, environment, ethics, and management.			●	●	●	●
	Information Security and Privacy	Identify information security risks, conduct training on information security management-related policies, enhance overall information security, and strengthen the organization’s resilience to information security incidents and threats.	●	●				●
Innovation	Product R&D and Innovation	By integrating sustainability with innovation, Wistron embeds sustainable thinking into the design process, minimizing the environmental impact of its products and leveraging technology to enhance a better quality of life.	●	●	●			●
	Circular Economy	Provide green recycling services from cradle to cradle, utilize environmentally friendly materials, reduce plastic usage, and embody the concept of a technical cycle.	●	●	●	●		●
	Green Products	Wistron’s product design not only avoids the use of hazardous raw materials but also enhances product performance and simplifies disassembly or recycling, thereby minimizing environmental impact. In addition, we comply with related regulations to ensure product health and safety.	●	●	●	●		●
	Customer Relations	The core competitiveness of an enterprise is rooted in sustainable and long-term partnerships with customers. Wistron further strengthens customer trust with its corporate sustainability and social responsibility management systems.	●	●				●

Note : ● indicates where the impact occurs

Material Issues and Their Relationship to the Value Chain

Dimension	Material Issue	Importance to Wistron	Internal		Upstream			Downstream
			Wistron	Subsidiary	Parts	Consumable	Equipment	Customers
Environment	Climate Strategy and Energy Management	To address the global challenges of climate change, Wistron is advancing toward its low-carbon transition goals and actively managing climate-related risks and opportunities to strengthen operational resilience. The Company has established carbon reduction targets aligned with international standards and actively implements energy-saving and carbon-reduction initiatives to reduce its overall carbon footprint and enhance operational competitiveness.	●	●	●	●	●	●
	Water Resource Management	Most of Wistron’s product manufacturing processes are assembly-focused and therefore do not require large amounts of water. Water resource management mainly involves day-to-day water conservation, water recycling and wastewater management. Water use data is also collected for regular monitoring of water quality and water use. Water-saving activities are implemented periodically to promote water conservation.	●	●	●	●	●	
	Air Pollution and Waste	Wistron minimizes air pollution through waste gas treatment equipment and regular sampling, and promotes waste reduction and recycling to reduce overall waste generation.	●	●	●	●	●	
Social	Talent Attraction and Retention	A high-quality talent pool is a key strategic asset for enterprises. Wistron seeks to create a diverse and best-in-class workplace; provide benefits and diverse health promotion events that exceed regulatory requirements; and encourage a better work-life balance to enhance employees’ performance and inspire pride in being part of Wistron.	●	●				
	Talent Cultivation and Development	To assist employees in their professional development, Wistron provides multiple learning channels and training systems to boost organizational competitiveness in response to market challenges.	●	●				●
	Occupational Health and Safety	Employee health and workplace safety are the foundation for corporate sustainability. Wistron complies with international standards to create a work environment that allows workers to feel at ease and ensures efficient operational performance.	●	●				
	Business and Human Rights	Implement human rights policies and due diligence process, identify high-impact issues through human rights risk assessment, adopt mitigation and remedial measures, respect and protect the human rights of workers in the upstream and downstream value chains as well as Wistron’s own operations.	●	●	●	●	●	●

Note : ● indicates where the impact occurs

Material Issues and Significant Risk Management

Wistron has identified 15 material issues. By leveraging the Company's internal risk management system, Wistron then identifies risk items that pose medium or high risk to overall corporate development, develops corresponding mitigation measures, and tracks the execution of these measures on a regular basis to support risk control.

Corresponding Material Issue ³	Description of Risk	Mitigation Measures	Risk Level ¹	Frequency ²
Climate Strategy and Energy Management	Governments tightening cap-and-trade systems or raising GHG emission fees (such as carbon border adjustment mechanisms, carbon taxes, and carbon fees) could result in fines or higher costs if companies fail to respond in time.	Wistron has conducted a carbon risk assessment and begun applying internal carbon pricing to manage emissions. The Company is also planning a climate fund to invest in energy-saving and decarbonization projects in support of net-zero goals.	High	5
Sustainable Supply Chain Risk and Crisis Management	Failure to promptly address geopolitical impacts on the Company or its business partners could result in operational or supply chain disruption.	Wistron regularly reviews geopolitical issues at its and its business partners' operating sites, develops comprehensive business continuity management mechanisms, expands diversified production locations, and strengthens automated manufacturing capabilities.	High	3
Information Security and Privacy	Without a zero trust framework, Wistron would be unable to effectively assess the maturity of its zero trust cybersecurity practices.	1. Establish IT/OT/Cloud information security management standards and mechanisms 2. Implement a range of information security controls in accordance with these standards to strengthen endpoint, host, and network security	High	3
Climate Strategy and Energy Management Business and Human Rights	Stakeholders are paying closer attention to GHG reduction efforts that fall short of expectations, as well as to the effectiveness of corporate human rights management. Company’s performance in these areas may affect stakeholder confidence, as well as its reputation and access to funding.	In line with the expectations of regulators and domestic and international sustainability ratings, Wistron has established sustainability-related policies across all areas of operations and actively implements them in day-to-day operation.	High	1
Climate Strategy and Energy Management	Insufficient scenario analysis for extreme climate events, changes in external regulations, and other related developments may expose us to significant losses should such events occur.	1. We have established a risk management framework that includes defined procedures, a dedicated management structure, and regular risk assessment and adaptation processes 2. Wistron publishes a regular Climate and Nature Report, identifying physical and transition risks and opportunities, and developing corresponding action plans for significant risks and opportunities	High	1
Circular Economy Air Pollution and Waste	Improper waste disposal, recycling, or scrapping at Wistron sites.	1. Engage certified professional waste processors for proper handling 2. Declare waste in compliance with related laws and conduct regular audits 3. Require waste transport vehicles to be equipped with GPS tracking systems	Medium	4

Material Issues and Significant Risk Management

Corresponding Material Issue ³	Description of Risk	Mitigation Measures	Risk Level ¹	Frequency ²
Talent Attraction and Retention	Rapid expansion in production capacity demand requires workforce mobilization in a short time, raising labor costs.	1. Expand recruitment channels: staffing agencies, campuses, government resources, and white-collar foreign professionals 2. Organize overseas recruitment, selecting qualified workers who meet requirements and onboarding them in phases according to demand 3. Coordinate workforce across sites to meet demand through mutual support	Medium	4
Talent Attraction and Retention Business and Human Rights	Insufficient monitoring and training may hinder efforts to foster a diverse and inclusive workplace culture, increasing the risk of discrimination or harassment.	1. Continuously improve management processes in response to regulatory changes 2. Announce the diversity, equity, and inclusion workplace policy and offer related courses to help employees understand its importance 3. Establish confidential grievance channels and assign dedicated personnel to handle and track cases 4. Establish internal communication mechanisms such as employee satisfaction surveys and exit interviews to gather information early and address potential issues 5. Publicly disclose Wistron's diversity and inclusion commitments in the report to reduce potential internal and external conflicts	Medium	4
Product R&D and Innovation	Inadequate resources (workforce, time, equipment, capital) and improper processes for product development.	Based on the 2026 forecast, assess workforce and equipment through the Rolling 3-Month (R3) mechanism.	Medium	3
Information Security and Privacy	Suppliers' employees lack cybersecurity awareness, including sending internal files through personal emails or clicking on suspicious emails in their corporate mailbox.	1. Create management systems and training to build a legal-compliance culture 2. Verify information security processes and risk assessments 3. Implement data classification and protection policies (Confidential Information Protection Measures)	Medium	3
Talent Cultivation and Development	Training and development programs offered by the Company are not aligned with organizational goals.	1. Define management competencies and offer corresponding training courses 2. Continuously refine onboarding and compliance training courses 3. Offer training in industry technology, digital transformation, and ESG in response to evolving trends 4. Develop training roadmaps for each business group (BG) and job category based on needs 5. Continue to develop more self-development courses and resources 6. Provide cross-cultural skills, DEI, and language training	Medium	3
Information Security and Privacy	Employees lack awareness of privacy and data protection laws and may fail to consider privacy and personal data protection responsibilities when sending or handling confidential documents, leading to major personal data leakage incidents.	1. Establish and publish privacy policies 2. Company-wide awareness campaigns to ensure employees understand and follow privacy regulations 3. Offer training courses to enhance employee knowledge of privacy rights 4. Set up whistleblowing channels (phone/email) 5. Assign access rights by role in the personnel data management system and regularly destroy confidential data	Medium	3

Material Issues and Significant Risk Management

Corresponding Material Issue ³	Description of Risk	Mitigation Measures	Risk Level ¹	Frequency ²
Sustainable Supply Chain Risk and Crisis Management Business and Human Rights	Suppliers may be unable to comply with ESG-related requirements due to factors such as COVID-19-related impacts on working hours, labor issues in India, and human rights concerns in Xinjiang.	1. Include ESG review into supplier assessments 2. Regularly conduct supplier SAQ reviews 3. Develop dynamic supplier management system	Medium	2
Business and Human Rights	Failure to fully consider personnel and labor rights issues involving third parties, including partnerships, joint ventures, and other business relationships.	Ensure full consideration of personnel and labor rights issues involving third parties.	Medium	2
Business and Human Rights Corporate Governance and Ethical Management Risk and Crisis Management	Company fails to effectively assess, monitor, and update ESG-related investment strategies, and ends up investing in countries or companies with human rights concerns.	Project management teams conduct risk control procedures both before and after investment.	Medium	2
Risk and Crisis Management Climate Strategy and Energy Management Air Pollution and Waste Water Resource Management	Company fails to effectively assess, monitor, and update ESG-related investment strategies, and ends up investing in projects with negative environmental impacts.	Project management teams conduct risk control procedures both before and after investment.	Medium	2
Sustainable Supply Chain Climate Strategy and Energy Management	Suppliers fail to implement a comprehensive decarbonization plan For example, a supplier may continue to use outdated equipment for operational reasons, resulting in significant GHG emissions.	1. Inventory supplier's carbon emissions 2. Review supplier's decarbonization plans 3. Set emission reduction targets for suppliers	Medium	2
Occupational Health and Safety Corporate Governance and Ethical Management	Violations of environmental, health, and safety laws and regulations.	1. Regular regulatory audits 2. Develop occupational safety, health, and environmental management systems based on ISO 45001 and ISO 14001	Medium	2

Material Issues and Significant Risk Management

Corresponding Material Issue ³	Description of Risk	Mitigation Measures	Risk Level ¹	Frequency ²
Climate Strategy and Energy Management	Unnecessary energy-intensive equipment (such as air compressors and pumps) generates GHG emissions.	1. Continue to improve energy-saving retrofits at sites, including replacing water-cooled PKG units with VRV systems in warehouse and office areas, and recovering waste heat from air compressors 2. Enhance energy management capabilities and identify major sources of carbon emissions based on ISO 50001 and ISO 14064-1 implementation	Medium	2
Corporate Governance and Ethical Management	Systems, processes, and mechanisms for investigating ethical and compliance violations are not sufficiently developed.	Establish management, training, monitoring, grievance, and response mechanisms for the Company's Code of Conduct.	Medium	2
Talent Attraction and Retention	Failure to accurately track business growth and departmental workforce needs leads to delays in workforce budgeting and recruitment schedules Recruitment processes also fail to effectively attract and screen candidates with critical skills, leaving important positions vacant for extended periods. This increases the workload on existing employees and may lead to turnover.	1. Strengthen workforce planning and alignment mechanisms by conducting regular workforce reviews and future staffing needs assessments with each department to ensure accurate workforce planning 2. Refine recruitment strategy and processes: establish diverse recruitment channels and a talent pool for critical positions, and replace manual tasks with digital tools to improve recruitment efficiency	Medium	2
Occupational Health and Safety	Employee health conditions may affect the Company's productivity.	1. Arrange annual employee health check-ups 2. Track and follow up with employees identified with health concerns	Medium	2
Product R&D and Innovation Customer Relations	Some business lines operate under an ODM model, and certain innovative technologies may not gain customer acceptance. Over time, this may dampen the R&D and innovation momentum of business units and slow the development of new products and services.	1. Establish new business or forward-looking units to evaluate the adoption of new technologies and offer new products and services 2. Convert innovative technologies into intellectual property (IP)	Medium	2

Note:

1. Severity is assessed based on five dimensions, including property loss, business continuity, corporate reputation, environmental and social impacts, and casualties. Levels 1 to 5 are defined as Insignificant, Minor, Moderate, Major, and Critical, respectively. We determine risk levels as High, Medium, or Low based on severity and likelihood.

2. Assessed by combining two aspects: probability of occurrence (<1%, 1–20%, 20–50%, 50–90%, >90%) and time horizon (over 10 years, 5–10 years, 1–5 years, 1 year, 6 months). The comprehensive evaluation yields a scale from 1 to 5, corresponding to Very Low, Low, Moderate, High, and Very High.

3. We review annual risks from a holistic corporate development perspective and map significant annual risks to material issues. Following multiple rounds of discussion and review, we consider “Green Products” a development opportunity rather than a potential risk in Wistron’s current operating context. It is therefore not included in this year’s ERM risk list.

1.4.2 Stakeholder Engagement

Wistron applies the five principles of the AA1000 Stakeholder Engagement Standard (AA1000 SES): Dependency, Responsibility, Influence, Diverse Perspectives, and Tension. Stakeholders are grouped into seven categories: Employees, Customers, Shareholders/Investors, Suppliers/Contractors, Government Agencies/Industry Associations, Non-Profit Organizations/Communities, and Media. Our communication approaches and outcomes with various stakeholders in 2025 are as follows:

Stakeholder	Key Issues of Concern in 2025	Key Engagement Outcomes in 2025	Communication Channels and Responses	Communication Frequency
Employees  Stakeholder Significance to Wistron Wistron embraces a humanistic approach, attracting top talent globally. We prioritize comprehensive salary, benefits, training, and employee support systems to foster potential, boost performance, and pursue sustainability together.		- Employee engagement: 78.4% (out of 100%) - Employee satisfaction: 61.6% (out of 100%)	IDL Engagement Survey, DL Satisfaction Survey	Annually
	Information Security and Privacy	- S&P Global Sustainability Yearbook Top 1% (CSA Score) - Financial Times Best Companies to Work for in Asia - TIME World's Most Sustainable Companies - EcoVadis Sustainability Rating Gold (Top 5%) - ISS ESG Corporate Rating "Prime" Status - MSCI ESG Ratings A (Constituent of MSCI ACWI ESG Universal Index) - SGS ESG Awards Sustainability Governance Award - CommonWealth Magazine "Excellence in Corporate Social Responsibility Award" and "CommonWealth Talent Sustainability Award"; CommonWealth Parenting "Family-Friendly Workplace Award" (Large Enterprises – Manufacturing) - Taiwan Corporate Sustainability Awards (TCSA): Taiwan's Top 10 Sustainable Model Enterprises Award (Manufacturing) - Ranked in the top 5% of the 12th Corporate Governance Evaluation (Listed Companies Group)	Participation in third-party assessments	Ad hoc
	Occupational Health and Safety			
	Vision and Sustainability Strategies			
	Risk and Crisis Management	16 communication events held globally with a total of 1,491 participants and an event satisfaction rate of 98%	Two-way communication between supervisors and key personnel	Annually
	AI-Driven Smart Transformation			
	Corporate Governance and Ethical Management	1,176 participants in global core values training, with an event satisfaction score of 4.7 out of 5	Core Values Training	Ad hoc
	Talent Cultivation and Development	All (100%) employees completed and signed our code of conduct training	Code of Conduct Training	Annually
			Onboarding training	When onboarding new employees
		Average global training hours per employee: 51 hours	New manager training & key talent training	Plan training cohorts based on number of people
		Four meetings (January, April, July, and October)	Management and staff representatives meet to discuss employees' suggestions and proposals	Quarterly
		71 labor-management communication meetings held across global sites	Labor Unions and Labor Safety Committee	Ad hoc

Stakeholder	Key Issues of Concern in 2025	Key Engagement Outcomes in 2025	Communication Channels and Responses	Communication Frequency
Customers Stakeholder Significance to Wistron Wistron's core philosophy is to create value for customers. We maintain ongoing communication with customers to understand their needs, build trust, help them achieve their goals, and grow together.	Corporate Governance and Ethical Management Customer Relations Sustainable Supply Chain Risk and Crisis Management Business and Human Rights Green Products AI-Driven Smart Transformation	• Top 5% of the 12th Corporate Governance Evaluation • 2025 Customer Satisfaction Survey: 90.3% satisfaction • 100% supplier signing rate for the "Declaration of Conflict Mineral-Free" • No material human rights violations occurred at any of Wistron's locations worldwide in 2025 • Wistron has established comprehensive internal and external audit mechanisms to ensure the effectiveness and conformity of its risk management system • Moreover, we can design compliant products to meet customer needs, environmental protection laws and regulations, energy consumption labels and safety regulations in various regions • Wistron ensures that AI operates within a compliant, safe, and reliable scope, meeting regulatory requirements and the goals of responsible AI to earn customer trust	Quarterly sales reviews	Quarterly
			Audits and visits	Ad hoc
			E-mail	Daily
			Project meetings	Weekly
			Satisfaction questionnaire	Annually
			Phone	Daily
			Documents	Where necessary
Shareholders/ Investors Stakeholder Significance to Wistron Wistron's primary business objective is to maximize shareholder value. We leverage funds prudently to foster a positive cycle and maintain transparency by disclosing operational and financial information.	Financial Performance AI-Driven Smart Transformation	One shareholders' meeting	Shareholders' Meeting	Annually
	Risk and Crisis Management Corporate Governance and Ethical Management	17 investor conferences	Investor conference	Regularly and ad hoc
	Vision and Sustainability Strategies New Business Development Product R&D and Innovation	Participated in approximately 140 meetings, with nearly 1,400 domestic and foreign investors in person or over the phone	Investor meetings	Regularly and ad hoc

Stakeholder	Key Issues of Concern in 2025	Key Engagement Outcomes in 2025	Communication Channels and Responses	Communication Frequency
Suppliers  Stakeholder Significance to Wistron Suppliers are important partners in Wistron’s journey towards sustainable development. We help them evaluate potential risks and opportunities in accordance with global sustainability trends to jointly develop better solutions for our customers.		1,127 supplier enquiries supported with green compliance and hazardous substance surveys	Supplier green product management platform	Updated when necessary
	Product R&D and Innovation	405 suppliers evaluated on product quality, price, delivery items, and ESG capability	Supplier sustainability performance evaluation	Monthly
	Sustainable Supply Chain			
	Corporate Governance and Ethical Management	511 suppliers identified through the risk assessment process	Risk identification	Annually
	Customer Relations			
	Risk and Crisis Management			
Contractors  Stakeholder Significance to Wistron Contractors are crucial partners in Wistron’s business operations. We collaborate with contractors in manufacturing, sales, and occupational safety to enhance workplace environments and ensure employee safety.	Financial Performance	283 supplier sustainability audits completed	Supplier sustainability audit	Annually
	Vision and Sustainability Strategies	375 companies participated in partner meetings	Partner conferences	Annually
		525 routine meetings held with vendors to confirm progress on various work items	Routine meetings	Weekly / Monthly / Quarterly
	Information Security and Privacy	116,624 environment inspections and safety checks conducted	Daily inspections and maintenance	Daily / Monthly / Quarterly / Semiannually
	AI-Driven Smart Transformation	3,186 related training, drills, and construction safety briefings held	Occupation health and safety training	Monthly / Semiannually / Annually
	Water Resource Management			
	Occupational Health and Safety	30 events held for seasonal or holiday gift-giving and new product launches	Project events	Ad hoc
	Climate Strategy and Energy Management			
	Air Pollution and Waste	1,333 on-site audits	Onsite audits	Monthly / Annually
	Social Engagement	32,067 records of work confirmations, site hazard briefings, and incident reports	E-mails / Phone / Written Correspondences	Regularly and ad hoc
		All vendors signed commitments	Commitment	Annually

Stakeholder	Key Issues of Concern in 2025	Key Engagement Outcomes in 2025	Communication Channels and Responses	Communication Frequency
 Government Agencies/ Industry Associations Stakeholder Significance to Wistron Wistron complies with the laws and regulations of local governments at each operating site and maintains effective communication channels with government agencies and industry associations, working together to support industry development and create local employment opportunities and tax revenues.	Vision and Sustainability Strategies	Ranked in the top 5% of the 12th Corporate Governance Evaluation (Listed Companies Group)	Corporate Governance Evaluation	Annually
	Sustainable Supply Chain			
	Circular Economy		Regularly update company website and information on Market Observation Post System	Monthly / Quarterly / Annually
	Green Products			
 Non-Profit Organizations/ Communities Stakeholder Significance to Wistron NPOs are key partners in Wistron’s efforts to expand our influence for sustainability. We have established long-term relationships with NPOs to respond to environmental and social issues. Wistron also continues to communicate with local groups and residents to mitigate the impact of operations and production activities on local communities.	AI-Driven Smart Transformation	Published annual sustainability reports to enhance ESG disclosure and received the Sustainability Report Award for Electronic Information Products Manufacturing - Category 1 Platinum Level	Annual Report and Financial Report	Quarterly / Annually
	Sustainable Manufacturing			
	Climate Strategy and Energy Management			
	Water Resource Management		Official documents, questionnaires, interviews, phone communication	Ad hoc
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	Diversity and Inclusion	- Held 8 donation campaigns and encouraged colleagues to contribute NT\$2M through voluntary small donations - Approximately NT\$40 million in sports event sponsorship - Donated nearly 2,000 gift boxes to charities during fundraisers held on the Dragon Boat Festival and Mid-Autumn Festival - Co-organized employee events with public welfare and non-profit organizations, attracting approximately 7,845 participants, including employees and their families - Corporate gifts prioritized products from charitable organizations and regional revitalization teams	Projects in line with the purpose / goal of the foundation are supported through commissions or sponsorships, and communicated via meetings, site surveys, reports, etc.	Regularly and ad hoc
	Social Engagement			
	Vision and Sustainability Strategies			
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	Natural Ecosystems and Biodiversity			
	AI-Driven Smart Transformation			
	Sustainable Manufacturing			
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		33 latest news updates on the Foundation's website 38 nature and humanities updates from the Foundation - Four quarterly newsletters from the Foundation	Newsletters and event information	Regularly and ad hoc

Stakeholder	Key Issues of Concern in 2025	Key Engagement Outcomes in 2025	Communication Channels and Responses	Communication Frequency
Media  Stakeholder Significance to Wistron Wistron maintains communication channels with the media to share company information, strengthen its brand image, and reach a wider range of stakeholders.			Press conferences	Ad hoc
			Monthly revenue press releases	Regularly
			Press releases of financial reports and board resolutions	Regularly
	Financial Performance	- Top 5% of the 12th Corporate Governance Evaluation - Ranked No. 5 in Commonwealth Top 50 Business Groups 2025 - No. 1, Large Enterprises – Manufacturing, Commonwealth Magazine Excellence in Corporate Social Responsibility Award 5th Digital Transformation Ding Ge Awards: Enterprise of the Year; Pioneer Award in Manufacturing (Top Prize) - FinanceAsia Achievement Award 2025 - Media inquiries are responded proactively or in a timely manner, so that the media can obtain accurate information on company operations and corporate governance. This can improve Wistron’s corporate image. Efforts include: - One press conference 36 press releases issued - Five media interviews arranged	Press releases of Shareholders' Meeting or investor conference	Regularly
	Business Development		Press releases of major information related to operations	Ad hoc
	AI-Driven Smart Transformation		Press releases of showcase / awards	Ad hoc
	Business and Human Rights		Participation in public events such as forums and interviews	Ad hoc
	Corporate Governance and Ethical Management		Monitor media reporting or posts on social media platforms	Ad hoc
	Risk and Crisis Management		Email / Phone	Ad hoc
	Product R&D and Innovation			

