



6. Appendix

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Gaia's Core: Heart Mission

Every decision, every action, and every sustainability commitment becomes a torch of hope that we pass onward to future generations, ensuring sustainability becomes an unlimited source of power.

6.1 Workforce Statistics

Employee Turnover Statistics

		2022		2023		2024		2025	
Total number of employees who left the Company		105,324		49,266		41,305		37,746	
Gender	Male	76,037	72.19%	35,701	72.47%	28,745	69.59%	26,016	68.92%
	Female	29,287	27.81%	13,565	27.53%	12,560	30.41%	11,729	31.07%
	Non-binary	-	-	-	-	-	-	1	0.00%
Age	<30	77,643	73.72%	35,300	71.65%	28,722	69.54%	26,419	69.99%
	30-50	27,317	25.94%	13,699	27.81%	11,273	27.29%	10,523	27.88%
	Over 50	364	0.35%	267	0.54%	400	0.97%	308	0.82%
	Age not displayed	-	-	-	-	910	2.20%	496	1.31%
Region	Taiwan	2,766	2.63%	2,345	4.76%	2,728	6.60%	2,298	6.09%
	China	92,769	88.08%	39,506	80.19%	29,660	71.81%	17,656	46.78%
	Asia	3,181	3.02%	6,127	12.44%	6,886	16.67%	15,658	41.48%
	Europe	211	0.20%	115	0.23%	291	0.70%	344	0.91%
	Americas	6,397	6.07%	1,173	2.38%	1,740	4.21%	1,790	4.74%
Employee Type	Direct employees	100,849	95.75%	46,033	93.44%	38,711	93.72%	34,685	91.89%
	Indirect employees	4,475	4.25%	3,233	6.56%	2,594	6.28%	3,061	8.11%

Note: Employees with undisclosed age are from European and American sites

Human Capital Return on Investment

	2022	2023	2024	2025
(a) Total Revenue (NTD)	691,743,116,000	625,156,018,000	688,714,677,000	1,235,859,326,000
(b) Total Operating Expenses (NTD)	682,105,252,000	613,636,307,000	677,835,067,000	1,221,223,340,000
(c) Total Employee Related Expenses (Salaries + Benefits) (NTD)	45,077,520,000	41,698,790,000	41,909,038,000	49,463,098,000
Resulting HC ROI (a- (b-c)) / c	1.21381	1.27626	1.25960	1.29590
Total Employees	51,117	42,091	44,234	58,255

Note:

- The data for total operating revenue, total operating expenses, and total employee-related expenses are sourced from the Company’s Annual Report. The reporting scope covers Wistron Corporation and its affiliated companies and subsidiaries (but excludes Wiwynn).
- Revenue and expenses are denominated in New Taiwan Dollar.



6.2 Overview of Financial Performance

Unit: NTD million

Items	2024	%	2025	%
Net revenues	1,049,256	100	2,186,523	100
Gross profit	84,091	8	133,983	6
Operating expenses	45,112	4	55,430	3
Operating income	38,979	4	78,553	3
Net profit before tax	39,975	4	76,257	3
Income tax expenses	9,339	-	18,485	-
Net profit after tax	17,446	2	27,408	1
Basic earnings per share	6.11	-	9.04	-
Retained earnings	50,581	-	66,871	-
Personnel expenses	50,591	-	64,136	-
Employee bonus	3,238	-	5,183	-
Cash dividends	7,462	-	10,997	-
Stock dividends	-	-	-	-

Debt-to-Capital Ratio

Unit: NTD million

Items	2024	%	2025	%
Assets	589,841	100	1,097,726	100
Shareholders' equity	186,785	32	253,288	23
Short-term loans*	82,308	14	238,089	22
Long-term loans	21,989	4	44,394	4

Note: Includes current portion of long-term debt.

Profitability Analysis Table

Items		Unit	2024	2025
Profitability	Return on assets	%	7.03	8.27
	Return on shareholders' equity	%	14.72	17.66
	Ratio of net profit before tax to paid-in capital	%	138.02	239.77
	Profit margin	%	2.92	2.64
	Earnings per share	NTD\$	6.11	9.04

Note: The financial information presented herein is derived from the Company’s audited consolidated financial statements for 2024 and 2025. For detailed financial reports, please refer to [Financial Reports section of Wistron’s official website](#).

6.3 Environmental Management Performance

Energy Performance Indicators

Indicator	Unit	2022	2023	2024	2025
Electricity consumption per unit revenue	MWh/NT\$1B	587.06	574.31	581.68	392.05
Climate-related CapEx	NT\$1B	-	-	0.39	0.51
Internal carbon pricing	USD/ton CO ₂ e	-	-	100	100

Note:

- 2025 performance indicators are based on energy use/ Wistron Group revenue from Wistron and subsidiaries listed in consolidated financial statements (excl. Wiwynn and its subsidiaries).
- This table has been prepared with reference to SASB and IFRS S2 standards. In addition to disclosing electricity consumption intensity per unit of revenue, it integrates climate-related capital expenditures (CapEx) and internal carbon pricing (ICP) information to illustrate the financial impacts of the energy transition on the Company.
- In 2025, Wistron invested approximately NT\$900 million in capital expenditures for renewable energy deployment. This investment effectively manages potential regulatory transition risks (including estimated carbon fee exposure), while enhancing the Company’s operational resilience.

GHG Emissions by Type (tCO₂e)

GHG emissions by gas		2022		2023		2024		2025	
		Emissions (metric tons)	Emissions (tCO ₂ e)	Emissions (metric tons)	Emissions (tCO ₂ e)	Emissions (metric tons)	Emissions (tCO ₂ e)	Emissions (metric tons)	Emissions (tCO ₂ e)
Scope 1 GHG emissions	Carbon dioxide (CO ₂)	7,612.91		4,442.14		4,566.72		3,642.21	
	Methane (CH ₄)	276.92	7,726.00	188.76	5,266.48	178.96	4,993.00	103.93	2,899.61
	Nitrous oxide (N ₂ O)	0.10	26.70	0.07	18.86	0.07	20.40	0.06	15.08
	Hydrofluorocarbons (HFCs)	3,042.36	3,042.36	5,650.52	5,650.52	4,335.31	4,335.31	5,184.27	5,184.27
	Perfluorocarbons (PFCs)	0	0	0	0	0	0	0	0
	Sulfur hexafluoride (SF ₆)	0	0	0	0	0	0	0	0
	Nitrogen trifluoride (NF ₃)	0	0	0	0	0	0	0	0
	Total	-	18,407.97	-	15,378.01	-	13,915.42	-	11,741.17
Scope 2 GHG emissions (location-based)		-	287,251.13	-	246,984.18	-	236,657.11	-	241,788.75

Note: The emission factors used for Scope 2 location-based emissions are national grid average emission factors, expressed in units of CO₂e per kWh. As these factors are not disaggregated by greenhouse-gas species, CH₄ and N₂O emissions cannot be calculated separately.

GHG Emissions Performance Indicators (kilotons of CO₂e / NT\$1B)

Category		2022	2023	2024	2025
GHG emissions per unit revenue	Location-based	0.45	0.40	0.36	0.21
	Market-based	0.15	0.13	0.10	0.05

Note: 2025 performance indicators are based on energy use/ Wistron Group revenue from Wistron and subsidiaries listed in consolidated financial statements (excl. Wiwynn and its subsidiaries).

Global Scope 1 and Scope 2 Greenhouse Gas Emissions in 2025 (tCO₂e)

Operational Site	Scope 1	Scope 2	
		Location-based	Market-based
Wistron Corporation Neihu Headquarters	0.00	5,054.39	5,039.19
Wistron Corporation Hsichih Office (For other subsidiaries, please see the GHG Assurance Opinion)	180.16	9,253.68	6,255.38
Wistron Corporation Hsinchu Branch Office	318.59	15,429.96	9,210.81
Wistron Corporation Hukou Factory #2	146.52	11,549.08	7,655.53
Wistron Corporation Hukou Factory	149.95	15,819.47	6,552.69
Wistron Corporation Zhubei Registered Office	53.28	12,848.62	6,350.14
Wistron Medical Technology Corporation	7.14	197.54	197.54
Kaohsiung Opto-Electronics Inc.	32.84	8,143.77	3,499.13
Wistron Automotive Electronics (Kunshan) Co., Ltd.	169.55	2,664.75	0.00
Wistron InfoComm (Kunshan) Co., Ltd.	3.75	613.81	613.81



Global Scope 1 and Scope 2 Greenhouse Gas Emissions in 2025 (tCO₂e)

Operational Site	Scope 1	Scope 2	
		Location-based	Market-based
Wistron Optronics (Kunshan) Co., Ltd.	0.00	709.11	709.11
Wistron InfoComm (Taizhou) Co., Ltd.	0.00	439.07	439.07
Wistron InfoComm Computer (Chengdu) Co., Ltd.	4.45	94.02	1.94
Wistron InfoComm (Chengdu) Co., Ltd.	386.89	13,805.03	0.00
Wistron InfoComm (Chongqing) Co., Ltd.	596.87	14,178.96	2.14
Wistron InfoComm (Zhongshan) Corporation	3,018.16	50,306.39	0.00
Wistron InfoComm (Vietnam) Co., Ltd	2,466.95	42,313.56	0.83
Wistron Technology (Malaysia) Sdn. Bhd.	536.02	11,577.64	0.34
Wistron InfoComm (Czech), s.r.o.	3.38	3,898.09	257.10
Wistron Mexico, S.A. de C.V.	2,236.25	12,120.63	0.32
Wistron Advanced Materials (Kunshan) Co., Ltd.	14.78	1,234.25	0.00
SMS (Kunshan) Co., Ltd.	62.32	898.80	0.57
Wistron Service (Kunshan) Corp.	14.06	392.65	0.00
SMS InfoComm Global Service (CQ)	10.69	568.57	0.34
ICT Service Management Solutions (India) Private Limited	21.11	478.50	0.00
Wistron K.K.	39.74	305.61	1.05
Wistron InfoComm (Philippines) Corporation	44.06	1,734.42	24.94



Global Scope 1 and Scope 2 Greenhouse Gas Emissions in 2025 (tCO₂e)

Operational Site	Scope 1	Scope 2	
		Location-based	Market-based
SMS InfoComm (Singapore) Pte. Ltd.	0.00	167.90	0.00
SMS InfoComm Technology Services Limited Company	1.05	28.54	28.54
SMS InfoComm (Czech) s.r.o.	3.06	698.41	87.40
SMS InfoComm Corporation	486.40	2,640.52	52.82
Wistron GreenTech (Texas) Corporation	58.21	640.28	0.00
Service Management Solutions Mexico S.A. DE C.V.	13.54	72.89	0.96
SMS InfoComm Technology Services and Management Solutions Ltd.	15.13	17.45	0.00
GEOSAT Aerospace & Technology Inc.	40.34	142.78	142.78
Wiedu Corporation	4.94	123.09	123.09
Wistron InfoComm (Shanghai) Corporation	7.86	50.76	50.76
Wistron Medical Tech (Chongqing) Co., Ltd.	513.39	14.36	14.36
Wistron Medical Technology Malaysia Sdn. Bhd.	0.00	20.60	20.60
WisLab EMS Corporation	79.70	526.14	0.00
Wistron Technology Service (America) Corporation	0.00	5.26	5.26
Goaltop Technology Corporation	0.06	8.69	8.69
Taiwan Space and Communications Co., Ltd.	0.00	0.71	0.71
B-TEMIA INC.	0.00	0.01	0.01



Water Usage Performance Indicators

Category	Unit	2022	2023	2024	2025
Water usage per unit revenue	kilotons of water/NT\$1B	5.5	4.0	3.6	2.1
Water recycling rate	Percentage (%)	7.65	6.27	2.34	0.02

Note:

1. 2025 performance indicators are based on water withdrawal/Wistron Group revenue from Wistron and subsidiaries listed in consolidated financial statements (excl. Wiwynn and its subsidiaries).

2. Figures for other years were tallied according to the disclosure boundaries from respective sustainability reports.

3. In 2025, total water withdrawn was 2,561.57 thousand cubic meters, of which 554.78 thousand cubic meters (21.66%) were withdrawn from regions with high or extremely high baseline water stress. Total water consumed for the year was 427.51 thousand cubic meters, of which 68.19 thousand cubic meters (15.95%) were in regions with high or extremely high baseline water stress.

Waste Management Performance Indicators

Category	Unit	2022	2023	2024	2025
Waste per unit revenue	kilotons of waste output/NT\$1B	0.059	0.048	0.056	0.040
Non-hazardous waste output per unit revenue	kilotons of waste output/NT\$1B	0.057	0.046	0.054	0.039
Hazardous waste output per unit revenue	kilotons of waste output/NT\$1B	0.002	0.002	0.002	0.001

Note:

1. Based on the report’s disclosure boundaries, waste intensity in 2018 has been adjusted to 0.062 kilotons/NT\$1 billion.

2. 2025 performance indicators are based on waste generation/Wistron Group revenue from Wistron and subsidiaries listed in consolidated financial statements (excl. Wiwynn and its subsidiaries).

3. Figures for other years were tallied according to the disclosure boundaries from respective sustainability reports.

6.4 ISO Management Systems and Certifications

ISO 14001 Environmental Management System Certification

Company	Original Issue Date	Expiration Date
Wistron Corporation	2024/04/30	2027/05/12
Kaohsiung Opto-Electronics Inc.	2025/06/24	2028/06/23
Wistron InfoComm (Chongqing) Co., Ltd.	2023/08/22	2026/10/06
Wistron InfoComm (Chengdu) Co., Ltd.	2024/06/25	2027/07/30
Wistron InfoComm (Zhongshan) Corporation	2024/08/30	2027/10/11
Wistron Optronics (Kunshan) Co., Ltd.	2023/10/23	2026/10/22
Wistron Automotive Electronics (Kunshan) Co., Ltd.	2024/05/08	2027/05/08
Wistron Advanced Materials (Kunshan) Co., Ltd.	2025/01/06	2028/01/05
Wistron Mexico, S.A. de C.V.	2026/05/28	2029/06/01
Wistron InfoComm (Czech), s.r.o.	2026/03/14	2029/03/13
Wistron Technology (Malaysia) Sdn. Bhd.	2024/06/24	2027/04/24
Wistron InfoComm (Vietnam) Co., Ltd	2025/02/18	2028/02/18

Company	Original Issue Date	Expiration Date
Wistron GreenTech (Texas) Corporation	2026/02/11	2029/02/10
SMS InfoComm Corporation	2024/09/29	2027/09/29
SMS InfoComm Technology Services and Management Solutions Ltd.	2025/10/08	2029/03/03
SMS InfoComm (Czech) s.r.o.	2025/07/08	2028/07/07
SMS InfoComm Global Service (CQ)	2025/01/07	2028/01/21
Wistron Service (Kunshan) Corp.	2025/03/24	2028/03/23
SMS (Kunshan) Co., Ltd.	2024/10/24	2026/10/31
Wistron K.K.	2024/03/30	2027/03/29
SMS InfoComm (Singapore) Pte. Ltd.	2025/06/28	2028/06/27
ICT Service Management Solutions (India) Private Limited	2025/09/07	2028/09/06
Wistron InfoComm (Philippines) Corporation	2024/03/15	2027/03/13

ISO 50001 Energy Management System Certification

Company	Original Issue Date	Expiration Date
Wistron Corporation	2024/04/25	2027/05/23
Kaohsiung Opto-Electronics Inc.	2024/01/20	2027/01/19
Wistron InfoComm (Chongqing) Co., Ltd.	2025/05/12	2028/05/23
Wistron InfoComm (Chengdu) Co., Ltd.	2024/11/13	2027/11/12
Wistron InfoComm (Zhongshan) Corporation	2025/02/01	2028/01/31
Wistron Automotive Electronics (Kunshan) Co., Ltd.	2024/05/08	2027/05/08
Wistron Mexico, S.A. de C.V.	2024/03/06	2027/03/05
Wistron InfoComm (Czech), s.r.o.	2024/04/18	2027/04/18
Wistron Technology (Malaysia) Sdn. Bhd.	2024/09/16	2027/09/15
Wistron InfoComm (Vietnam) Co., Ltd.	2024/03/01	2027/02/28
SMS InfoComm Corporation	2024/09/30	2027/09/29



6.5 GRI Content Index

Statement of use	Wistron has reported in accordance with the GRI Standards for the period January 1 to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

Universal Standard

GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
GRI 2: General Disclosures 2021	2-1 Organizational details	About this Report Company Profile	005 017	
	2-2 Entities included in the organization’s sustainability reporting	About this Report 6.3 Environmental Management Performance	005 284-286	
	2-3 Reporting period, frequency and contact point	About this Report	005	
	2-4 Restatements of information	About this Report	005	
	2-5 External assurance	About this Report 6.8 Independent Assurance Statement	005 306	
	2-6 Activities, value chain and other business relationships	Company Profile Products and Services 5.3.1 Supply Chain Management Framework and Overview	017 018 262	
	2-7 Employees	4.1.2 Diversity and Inclusion	143	
	2-8 Workers who are not employees	4.4.2 Occupational Health and Safety	199	
	2-9 Governance structure and composition	1.3 Governance for Sustainable Development 5.1.1 Board Operations	022-023 228-229	

Universal Standard

GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	5.1.1 Board Operations	230-231	
	2-11 Chair of the highest governance body	5.1.1 Board Operations	230	
	2-12 Role of the highest governance body in overseeing the management of impacts	1.3 Governance for Sustainable Development 1.4.1 Materiality Analysis Process	022 028	
	2-13 Delegation of responsibility for managing impacts	1.3 Governance for Sustainable Development	022-023	
	2-14 Role of the highest governance body in sustainability reporting	1.3 Governance for Sustainable Development 1.4.1 Materiality Analysis Process	022 028	
	2-15 Conflicts of interest	5.1.1 Board Operations	230	
	2-16 Communication of critical concerns	5.1.1 Board Operations	228-229	
	2-17 Collective knowledge of the highest governance body	5.1.1 Board Operations	230	
	2-18 Evaluation of the performance of the highest governance body	5.1.1 Board Operations	230	
	2-19 Remuneration policies	5.1.1 Board Operations	231	
	2-20 Process to determine remuneration	5.1.1 Board Operations	231	
	2-21 Annual total compensation ratio	-	-	The information is restricted by confidentiality requirements and is considered confidential company information
	2-22 Statement on sustainable development strategy	Message from the Management 1.2 Sustainability Strategies and Pillars	006-008 020-021	

Universal Standard

GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
GRI 2: General Disclosures 2021	2-23 Policy commitments	4.3 Human Rights Management 5.1.2 Ethical Management	173 232	
	2-24 Embedding policy commitments	4.3 Human Rights Management 4.4.2 Occupational Health and Safety 5.1.2 Ethical Management 5.3 Moving Toward a Sustainable Supply Chain 5.3.3 Conflict Minerals Management	173 191 232 260 275	
	2-25 Processes to remediate negative impacts	4.3.3 Human Rights Risks and Material Issues 4.3.4 Open Communication Channels 5.1.2 Ethical Management 5.2.2 Information Security/Cybersecurity and Privacy Protection	175 180 234-236 254	
	2-26 Mechanisms for seeking advice and raising concerns	4.3.4 Open Communication Channels 5.1.2 Ethical Management	181 234	
	2-27 Compliance with laws and regulations	3.3 Environmental Resource Management 5.1.3 Legal Compliance	111 239	From 2022 to 2025, Wistron had no violations of environmental laws or regulations
	2-28 Membership associations	5.4.3 Policy Influence	277	
	2-29 Approach to stakeholder engagement	1.4.2 Stakeholder Engagement	048-052	
	2-30 Collective bargaining agreements	4.3.3 Human Rights Risks and Material Issues	178	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.4.1 Materiality Analysis Process	028-040	
	3-2 List of material topics	1.4.1 Materiality Analysis Process	041	

Topic Standards

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
Sustainable Supply Chain	GRI 3: Material Topics 2021	3-3 Management of material topics	5. Management Approach	226-227	
	GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	5. Management Approach	227	Local procurement at China sites: 78.23% Local procurement at Vietnam sites: 16.72%
	GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	5.3.2 Supply Chain Sustainability Management	266	All 43 new suppliers signed the Supplier Code of Conduct, achieving a 100% signing rate
		308-2 Negative environmental impacts in the supply chain and actions taken	5.3.2 Supply Chain Sustainability Management	268	The expectations include adherence to sustainability norms, sustainability risk assessment, and sustainability audits.
	GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	5.3.2 Supply Chain Sustainability Management	266	All 43 new suppliers signed the Supplier Code of Conduct, achieving a 100% signing rate
		414-2 Negative social impacts in the supply chain and actions taken	5.3.2 Supply Chain Sustainability Management	268	The expectations include adherence to sustainability norms, sustainability risk assessment, and sustainability audits.
Occupational Health and Safety	GRI 3: Material Topics 2021	3-3 Management of material topics	4. Management Approach	137	
	GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	4.4.2 Occupational Health and Safety	191-192	
		403-2 Hazard identification, risk assessment, and incident investigation	4.4.2 Occupational Health and Safety	195-196	
		403-3 Occupational health services	4.4.1 Employee Care and Benefits	182-184	
		403-4 Worker participation, consultation, and communication on occupational health and safety	4.4.2 Occupational Health and Safety	191	

Topic Standards

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
Occupational Health and Safety	GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	4.4.2 Occupational Health and Safety	193	
		403-6 Promotion of worker health	4.4.1 Employee Care and Benefits	184-188	
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.2 Occupational Health and Safety	192	
		403-8 Workers covered by an occupational health and safety management system	4.4.2 Occupational Health and Safety	191	
		403-9 Work-related injuries	4.4.2 Occupational Health and Safety	197-199	
		403-10 Work-related ill health	4.4.2 Occupational Health and Safety	197-199	
Product R&D and Innovation	GRI 3: Material Topics 2021	3-3 Management of material topics	2. Management Approach	055	
	GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	2.2.2 Green Products	068	
Customer Relations	GRI 3: Material Topics 2021	3-3 Management of material topics	2. Management Approach	055	
Climate Strategy and Energy Management	GRI 3: Material Topics 2021	3-3 Management of material topics	3. Management Approach	086	
	GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	3.1.2 Climate Risk and Opportunity Management	088-093	
	GRI 302: Energy 2016	302-1 Energy consumption within the organization	3.2.1 Energy Management	102	

Topic Standards

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
Climate Strategy and Energy Management	GRI 302: Energy 2016	302-2 Energy consumption outside of the organization	3.2.1 Energy Management	102	
		302-3 Energy intensity	6.3 Environmental Management Performance	283	
		302-4 Reduction of energy consumption	3.2.1 Energy Management	103-104	
	GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	3.2.2 Greenhouse Gas Emission Management	108	
		305-2 Energy indirect (Scope 2) GHG emissions	3.2.2 Greenhouse Gas Emission Management	108	
		305-3 Other indirect (Scope 3) GHG emissions	3.2.2 Greenhouse Gas Emission Management	109	
		305-4 GHG emissions intensity	6.7 Climate-related Information	304	
		305-5 Reduction of GHG emissions	3.1.3 Climate Targets and Transition Plans	098	
Talent Attraction and Retention	GRI 3: Material Topics 2021	3-3 Management of material topics	4. Management Approach	137	
	GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	4.1.3 Talent Retention	149	
	GRI 401: Employment 2016	401-1 New employee hires and employee turnover	4.1.1 Global Talent Recruitment 6.1 Workforce Statistics	140 280	
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.4.1 Employee Care and Benefits	182-190	
		401-3 Parental leave	4.4.1 Employee Care and Benefits	189	

Topic Standards

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
Talent Attraction and Retention	GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	4.4.1 Employee Care and Benefits	182-184	
		403-6 Promotion of worker health	4.4.1 Employee Care and Benefits	184-188	
Corporate Governance and Ethical Management	GRI 3: Material Topics 2021	3-3 Management of material topics	5. Management Approach	225	
	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	4.5.1 Social Investment	201	
			5.4.1 Operational Achievements and Future Outlook	276	
	GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	5.1.2 Ethical Management	232-233	
		205-2 Communication and training about anti-corruption policies and procedures	5.1.2 Ethical Management	233	
		205-3 Confirmed incidents of corruption and actions taken	5.1.2 Ethical Management	235-236	
	GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5.1.2 Ethical Management	237	
Risk and Crisis Management	GRI 415: Public Policy 2016	415-1 Political contributions	5.1.2 Ethical Management	237	
	GRI 3: Material Topics 2021	3-3 Management of material topics	5.2.1 Enterprise Risk Management	225	

Topic Standards

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
Talent Cultivation and Development	GRI 3: Material Topics 2021	3-3 Management of material topics	4. Management Approach	137	
	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	4.2.1 Global Talent Development Policy	158	
		404-2 Programs for upgrading employee skills and transition assistance programs	4.2.2 Key Strategic Talent Development	160-172	
Business and Human Rights	GRI 3: Material Topics 2021	3-3 Management of material topics	4. Management Approach	137	
	GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	In the event that employment relationships with certain employees need to be terminated due to significant operational changes, the Company will comply with the local labor laws at each operational site and provide advance notice (minimum notice period ranges from 10 to 60 days)		
	GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.3.3 Human Rights Risks and Material Issues	177	
	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.3.3 Human Rights Risks and Material Issues	178	Risk assessments have been completed for all operational sites. Due to the global nature of the supply chain and the wide geographic distribution of supplier locations, the information is currently unavailable for consolidation
	GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	4.3.3 Human Rights Risks and Material Issues	177	
Information Security and Privacy	GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.3.3 Human Rights Risks and Material Issues	176	
	GRI 3: Material Topics 2021	3-3 Management of material topics	5. Management Approach	226	
	GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.2.2 Information Security/Cybersecurity and Privacy Protection 5.2.3 Intellectual Property	256 258	

Topic Standards

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
Green Products	GRI 3: Material Topics 2021	3-3 Management of material topics	2. Management Approach	055	
	GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	2.2.2 Green Products	068	
	GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	2.2.3 Product Life Cycle Assessment	072	
		416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.2.2 Green Products	070	
	GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	2.2.2 Green Products	068	
		417-3 Incidents of non-compliance concerning marketing communications	5.1.3 Legal Compliance	239	
Circular Economy	GRI 3: Material Topics 2021	3-3 Management of material topics	Goals of the Six Sustainability Strategies (ESG 6-Pillar)	025	
	GRI 301: Materials 2016	301-1 Materials used by weight or volume	2.2.2 Green Products	069	
		301-2 Recycled input materials used	2.2.2 Green Products	069	
	GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	3.3.3 Waste Management	119-121	
		306-4 Waste diverted from disposal	3.3.3 Waste Management	119-121	

Topic Standards

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page	Omission/ Note
Air Pollution and Waste	GRI 3: Material Topics 2021	3-3 Management of material topics	3. Management Approach	086	
	GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	3.3.2 Air Pollution Control	118	
		305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.3.2 Air Pollution Control	118	
	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	1.4.1 Materiality Analysis Process	035	
		306-3 Waste generated	3.3.3 Waste Management	120	
		306-5 Waste directed to disposal	3.3.3 Waste Management	120	
Water Resource Management	GRI 3: Material Topics 2021	3-3 Management of material topics	3. Management Approach	086	
	GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Please refer to the 2024 Wistron Climate and Nature Report		
		303-2 Management of water discharge-related impacts	3.3.1 Water Resource Management	113	
		303-3 Water withdrawal	3.3.1 Water Resource Management	117	
		303-4 Water discharge	3.3.1 Water Resource Management	117	
		303-5 Water consumption	3.3.1 Water Resource Management	117	

6.6 SASB and Sustainability Disclosure Indicators

SASB Indicators

Dimension	Topic	No.	Disclosure	Section	Page	Note
Environmental	Water Management	TC-ES-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	3.3.1 Water Resource Management 6.3 Environmental Management Performance	114-115 287	No omission
	Waste Management	TC-ES-150a.1	(1) Amount of hazardous waste from manufacturing, (2) percentage recycled	3.3.3 Waste Management	120	No omission
Social	Labor Practices	TC-ES-310a.1	(1) Number of work stoppages and (2) total days idle	No related incidents in 2025		
	Workforce Conditions, Health & Safety	TC-ES-320a.1	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	4.4.2 Occupational Health and Safety	196-199	No omission
		TC-ES-320a.2	Percentage of (1) entity’s facilities and (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	5.3.2 Supply Chain Sustainability Management	267	No omission
		TC-ES-320a.3	(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent and (2) associated corrective action rate for (a) priority non-conformances, disaggregated by (i) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	5.3.2 Supply Chain Sustainability Management	268	No omission
Economic	Product Lifecycle Management	TC-ES-410a.1	Weight of end-of-life products and e-waste recovered; percentage recycled	-		Not applicable to the ODM industry
	Materials Sourcing	TC-ES-440a.1	Description of the management of risks associated with the use of critical materials	2.2.1 Sustainable Materials 5.3.3 Conflict Minerals Management	065 275	No omission
Activity Metrics Index		TC-ES-000.A	Number of manufacturing facilities	Company Profile	017	No omission
		TC-ES-000.B	Area of manufacturing facilities	Company Profile	017	No omission
		TC-ES-000.C	Number of employees	4.1.2 Diversity and Inclusion	143	No omission

Sustainability Disclosure Indicators for Listed Companies: Computers and Peripherals

No.	Indicators	Category of Indicator	Annual Disclosure Status	Unit	Note
I	Total energy consumption, percentage of purchased electricity, and usage rate of renewable energy	Quantification	3.2.1 Energy Management	Gigajoule (GJ), Percentage (%)	
II	Total water withdrawal, total water consumption	Quantification	3.3.1 Water Resource Management	Thousand cubic meters (1,000m³)	
III	The weight of hazardous waste generated, and percentage of recovery	Quantification	3.3.3 Waste Management	Metric ton (t), Percentage (%)	
IV	Description of occupational accident types, number of cases and rates	Quantification	4.4.2 Occupational Health and Safety	Quantity, Percentage (%)	
V	Disclosures of Product Lifecycle Management (PLM): Weight including end-of-life products and electronic waste, and the percentage of recycling	Quantification	2.2.4 Circular Economy 2.2.3 Product Life Cycle Assessment	Metric ton (t), Percentage (%)	
VI	Description of the risk management related to the use of critical raw materials	Qualitative	5.3.3 Conflict Minerals Management	Not applicable	
VII	Total pecuniary losses resulting from legal actions relating to anti-competitive behavior regulations	Quantification	5.1.2 Ethical Management	Presentation currency	From 2024 to 2025, the Company did not incur any penalties imposed by authorities for violations related to anti-competitive behavior or monopolistic practices
VIII	Output of major products by product category	Quantification	Products and services	Thousand units/panels/pieces	

6.7 Climate-related Information

TCFD Recommendations

Dimension	Disclosures	Chapter / Section	Page
Governance	a) Describe the board’s oversight of climate-related risks and opportunities	3.1.1 Climate Governance and Commitments	087
	b) Describe management’s role in assessing and managing climate-related risks and opportunities	3.1.1 Climate Governance and Commitments	087
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	3.1.2 Climate Risk and Opportunity Management	088-093
	b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning	3.1.2 Climate Risk and Opportunity Management	088-093
	c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario	3.1.2 Climate Risk and Opportunity Management	088-093
Risk Management	a) Describe the organization’s processes for identifying and assessing climate-related risks	3.1.2 Climate Risk and Opportunity Management	088
	b) Describe the organization’s processes for managing climate-related risks	3.1.1 Climate Governance and Commitments 3.1.2 Climate Risk and Opportunity Management	087 088
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management	3.1.1 Climate Governance and Commitments 3.1.2 Climate Risk and Opportunity Management	087 088
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate related risks and opportunities in line with its strategy and risk management process	3.1.2 Climate Risk and Opportunity Management	088-093
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	3.1.2 Climate Risk and Opportunity Management	088-093
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	3.1.3 Climate Targets and Transition Plans 5.1.1 Board Operations	094 231

Implementation of Climate-related Information

Item	Status on Execution
1. Describe the Board’s and management’s oversight and governance of climate-related risks and opportunities	See 3.1.1 Climate Governance and Commitments
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term)	See 3.1.2 Climate Risk and Opportunity Management
3. Describe the financial impact of extreme weather events and transition actions	See 3.1.2 Climate Risk and Opportunity Management
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system	See 3.1.2 Climate Risk and Opportunity Management
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described	See 3.1.2 Climate Risk and Opportunity Management
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks	See 3.1.3 Climate Targets and Transition Plans
7. If internal carbon pricing is used as a planning tool, describe the basis for determining the price	See 3.1.3 Climate Targets and Transition Plans
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, describe the source and quantity of the carbon credits or the quantity of RECs used	See 3.1.3 Climate Targets and Transition Plans
9. Greenhouse gas inventory and assurance status, along with reduction goals, strategies, and specific action plans (1)Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years (2)Greenhouse Gas Reduction Goals, Strategies, and Specific Action Plans	For information on greenhouse gas inventory and assurance status, please see the table below. For reduction goals, strategies, and specific action plans, please See 3.1.3 Climate Targets and Transition Plans



Information of Greenhouse Gas Inventory

Basic information of the Company			In accordance with the provisions of the Sustainable Development Roadmap of listed companies should at least be disclosed		
Companies with capital of more than \$10 billion, the steel industry, and the cement industry Companies with capital of more than \$5 billion but less than \$10 billion Companies with capital of less than \$5 billion			Inventory of parent company only Inventory of subsidiaries included in consolidated financial statements Assurance on parent company only Assurance on subsidiaries included in consolidated financial statements		

		2024		2025	
		Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NTD million)	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NTD million)
Scope 1	Wistron Corporation (parent company) (A)	1,169.909	0.015	848.507	0.001
	Subsidiaries included in consolidated financial statements (excluding Wiwynn) (B)	12,745.514	0.021	10,892.666	0.677
	Subtotal (A+B)*	13,915.423	0.020	11,741.173	0.010
	Wiwynn Corporation and its subsidiaries (C)	1,857.475	0.005	1,093.480	0.001
	Total (A+B+C)	15,772.898	0.015	12,834.653	0.006
Scope 2	Wistron Corporation (parent company) (A)	46,564.578	0.616	69,955.190	0.057
	Subsidiaries included in consolidated financial statements (excluding Wiwynn) (B)	190,092.536	0.310	171,833.559	10.682
	Subtotal (A+B)*	236,657.114	0.344	241,788.749	0.196
	Wiwynn Corporation and its subsidiaries (C)	53,842.968	0.149	17,268.220	0.018
	Total (A+B+C)	290,500.082	0.277	259,056.969	0.118
Scope 3	Wistron Corporation (parent company) (A)	10,741,798.914		28,755,035.480	
	Subsidiaries included in consolidated financial statements (excluding Wiwynn) (B)	5,981,074.314		4,555,959.731	
	Subtotal (A+B)*	16,722,873.228		33,310,995.211	
	Wiwynn Corporation and its subsidiaries (C)	7,995,958.587		20,961,286.800	
	Total (A+B+C)	24,718,831.815		54,272,282.011	

Note: The subtotal represents the organizational boundary defined based on the Operational Control approach, including Wistron Corporation and subsidiaries within its operational control boundary.

Information of Greenhouse Gas Assurance

	Year	Assurance Scope	Assurance Institution	Description of Assurance
Scope 1	2024	Wistron Corporation	Bureau Veritas Certification (Taiwan) Co., Ltd.	13,915.423 tCO ₂ e (0.082%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
	2025	Wistron Corporation	Bureau Veritas Certification (Taiwan) Co., Ltd.	11,741.173 tCO ₂ e (0.035%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
Scope 2	2024	Wistron Corporation	Bureau Veritas Certification (Taiwan) Co., Ltd.	236,657.114 tCO ₂ e (1.394%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
	2025	Wistron Corporation	Bureau Veritas Certification (Taiwan) Co., Ltd.	241,788.749 tCO ₂ e (0.720%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
Scope 3	2024	Wistron Corporation	Bureau Veritas Certification (Taiwan) Co., Ltd.	16,722,873.228 tCO ₂ e (98.524%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
	2025	Wistron Corporation	Bureau Veritas Certification (Taiwan) Co., Ltd.	33,310,995.211 tCO ₂ e (99.245%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.



6.8 Independent Assurance Statement



INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of Wistron Corporation

Introduction and objectives of work

Bureau Veritas Certification Taiwan has been engaged by Wistron Corporation to conduct an independent assurance of its 2025 Sustainability Report. This Assurance Statement applies to the related information included within the scope of work described below.

This information and its presentation in the 2025 Sustainability Report are the sole responsibility of the management of Wistron Corporation. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

The objective of our engagement is to provide assurance to Wistron Corporation stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.

Scope of work

The scope of our work was limited to assurance over AA1000 AccountAbility Principles and Performance Information, included in the Sustainability Report for the reporting period January 1, 2025, to December 31, 2025. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in the 2025 Sustainability Report;
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;
- Evaluation of the Report against the main principles of the AA1000 AccountAbility Principles (2018)
 - Inclusivity
 - Materiality
 - Responsiveness
 - Impact
- Evaluation of the Report against the principles of Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Balance, Comparability, Accuracy, Timeliness, Clarity, and Reliability, as defined in the GRI Standards.
- An assessment was conducted on the extent to which the report applies the sustainability disclosure topics and metrics as defined by the Sustainability Accounting Standards Board (SASB) under the industry-specific standards for Technology & Communications - Electronic Manufacturing Services & Original Design Manufacturing (TC-ES).
- An assessment was also performed on the report's application of the disclosure recommendations issued by the Task Force on Climate-Related Financial Disclosures (TCFD).



Reporting Criteria

2025 Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI), as well as internal definitions set by Wistron Corporation for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.

Limitations and Exclusions

Our work was subject to the following exclusions:

- Financial data, including financial data that feeds into the calculation of information in the Sustainability Report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;
- Greenhouse gas emissions are verified by a verification body selected by Wistron Corporation and are relied on as accurate for the purposes of our scope of work;
- Information related to activities outside the defined reporting period or scope;
- Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent) and any Wistron Corporation or third-party anecdotes or testimonials;
- Content of external websites or documents linked from the Sustainability Report and country or business unit specific Reports of other Wistron Corporation entities or joint ventures;
- Appropriateness of any new targets, commitments, and objectives established and communicated by Wistron Corporation; and
- Appropriateness of definitions and any internal reporting criteria adopted by Wistron Corporation for its disclosures.

The following limitations should be noted:

Our work was limited to Wistron Corporation Head Office activities where Wistron Corporation consolidates and reconciles data provided by its markets, countries of operation, suppliers and other third parties. The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market and site level, not addressed as part of this assurance.

This High level assurance engagement relies on a risk-based selected sample of the information in the Sustainability Report and the associated limitations that this entails.

Responsibilities

The preparation and presentation of the Sustainability Report are the sole responsibility of the management of Wistron Corporation.

Bureau Veritas was not involved in the drafting of the Sustainability Report. Our responsibilities were to:

- Provide High level assurance as per AA1000 over the accuracy, reliability and objectivity of the information contained within the Sustainability Report;



- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our detailed conclusions and recommendations in an internal report to Wistron Corporation management.

Assessment Standard

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (AA1000AS v3), Type 2 at a High level of assurance.

Summary of work performed

As part of our independent assurance, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of Wistron Corporation;
2. Review of documentary evidence produced by Wistron Corporation;
3. Review performance data listed in the report on a sampling basis;
4. Visits to Hsichih Office located in New Taipei City, Taiwan;
5. Evaluate the design of internal systems, processes and controls for data collection, aggregation, analysis and reporting, including assessing the appropriateness of assumptions made, estimation techniques used and reporting boundaries;
6. Assess the disclosure and presentation of the 2025 Sustainability Report to ensure consistency with assured information.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide reasonable, rather than absolute assurance and we believe it provides a reasonable basis for our conclusions.

Our findings

On the basis of our methodology and the activities described above, it is our opinion that:

- The information and data included in the 2025 Sustainability Report are accurate, reliable and free from material mistake or misstatement;
- The Report provides a fair representation of Wistron Corporation's activities over the reporting period;
- The information is presented in a clear, understandable and accessible manner, and allows readers to form a balanced opinion over Wistron Corporation's performance and status during the reporting period;
- The Report properly reflects the organisation's alignment to and implementation of the AA1000 Assurance Standard v3 principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;
- Wistron Corporation has established appropriate systems for the collection, aggregation and analysis of relevant information;



Alignment with the principles of AA1000 AccountAbility Principles (2018)

Inclusivity

Wistron Corporation has processes in place for engaging with key stakeholders including socially responsible investors, clients, employees, supply chain and local community; and has undertaken a number of formal stakeholder engagement activities in 2025 covering a range of material topics such as Economic, Social and Environment.

Materiality

The Report addresses the range of environmental, social and economic issues of concern that Wistron Corporation has identified as being of highest material importance. The identification of material topics has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns.

Responsiveness

Wistron Corporation is responding to those issues it has identified as material and demonstrates this in its policies, objectives, indicators and performance targets. The reported information can be used by the organisation and its stakeholders as a reasonable basis for their opinions and decision-making.

Impact

Wistron Corporation's management system can monitor, measure and be accountable for how their actions affect their broader ecosystems.

Key areas for ongoing development

Based on the work conducted, we recommend Wistron Corporation to consider the following:

- The report states that a total of 1,491 double materiality questionnaires were collected in 2025. However, the sample distribution is highly concentrated among "internal employees" and "suppliers/contractors," which together account for up to 92% of the total responses. Conversely, for groups possessing significant external oversight and regulatory influence, such as the "media," "competent authorities/industry associations," and "NGOs/communities," the sample sizes are relatively low. It is recommended that the report explicitly explain how the organization systematically balances the weightings among various stakeholder categories. This is to ensure that these external voices can substantively influence the prioritization of material issues, rather than allowing the outcome to be determined solely by the volume of questionnaire responses. (Inclusivity)

Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 195 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.



Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with Wistron Corporation, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

Bureau Veritas Certification Taiwan

3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan District, Taipei 10553, Taiwan R.O.C.
3 JUNE 2026

Technical Reviewer:

Verifier:



AA1000
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