



3. Environmental Protection

Management Approach

3.1 Climate Action

3.1.1 Climate Governance and Commitments

3.1.2 Climate Risk and Opportunity Management

3.1.3 Climate Targets and Transition Plans

3.2 Low-Carbon and Energy Management

3.2.1 Energy Management

3.2.2 Greenhouse Gas Emissions Management

3.3 Environmental Resource Management

3.3.1 Water Resource Management

3.3.2 Air Pollution Control

3.3.3 Waste Management

3.4 Nature and Biodiversity

Water Towns: Coast Mission

Confronted with unusual climates and biodiversity risks, the goal is set to reduce greenhouse gas emissions and leverage green energy and carbon sequestration in forests to systematically aim for net zero transformation.

Management Approach

● Above 95% ● 90%-95% ● Below 90%

Topic	Strategy	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Climate Change and Energy Management	1. Improve energy efficiency 2. Improve renewable energy consumption	Reduce absolute GHG emissions by 33.8% compared to 2022	-42.73% GHG emissions: 59,089.14 (tCO ₂ e)	●	Reduce absolute GHG emissions by 45% compared to 2022	Carbon Neutrality (Scope 1+2)
		Achieve 80% renewable electricity consumption	80% 1. On-site solar power generation: 21,976.22 MWh 2. Power Purchase Agreement (PPA): 104,797.72 MWh 3. Renewable Energy Certificates (RECs): 261,249.00 MWh	●	84%	100%
Water Resource Management	1. Implement water management and daily water conservation measures 2. Implement water recycling and wastewater management	Reduce water consumption intensity by 13% compared to 2022	-62%	●	Reduce water consumption intensity by 13% compared to 2022	Reduce water consumption intensity by 13% compared to 2022
Air Pollution and Waste	1. Promote waste sorting and source reduction 2. Enhance waste recycling and reuse	Reduce waste intensity by 10% compared to 2018	-36%	●	-12%	-20%

3.1 Climate Action

Wistron regards climate strategy as a core business strategy for ensuring long-term resilience and competitiveness. Its climate-related management approach and performance are presented across four key aspects: Governance, Strategy, Risk Management, and Metrics and Targets. Anchored in the 1.5°C science-based pathway, Wistron integrates climate risks and opportunities into financial planning and operational decisions. Through operational decarbonization, supplier engagement, and low-carbon product innovation, the Company is reshaping its business model to strengthen climate resilience.

3.1.1 Climate Governance and Commitments

Wistron supports the global transition to net zero by taking climate action and aligning with international frameworks to enhance the transparency and maturity of its climate governance. To systematically manage climate-related risks and opportunities and strengthen stakeholder communication, we have adopted the internationally recognized Task Force on Climate-related Financial Disclosures (TCFD) framework for climate-related disclosures. We have also established management indicators and targets for climate-related risks and opportunities, and continue to improve the effectiveness of our climate governance and the quality of our disclosures. At the governance level, Wistron has established a top-down climate and nature governance framework. Climate change, water resources, biodiversity, and other nature-related issues are overseen by the Board of Directors as the highest governing body, which is responsible for setting the overall strategic direction and overseeing management’s performance in managing climate- and nature-related risks, opportunities, and key performance indicators. The ESG and Information Security Committee, a functional committee operating under the Board of Directors, is composed of directors, including one independent director. The Committee is responsible for overseeing the implementation of climate-related actions, reviewing capital allocation and risk management effectiveness, and reporting climate-related performance indicators and management responses to the Board of Directors at least once a year.

To strengthen the execution of climate initiatives and facilitate cross-departmental coordination, the ESG and Information Security Committee has established the ESG Executive Committee. Chaired jointly by the President & CEO and the Chief Sustainability Officer, with the Chief Sustainability Officer serving as the management representative to coordinate and facilitate the implementation of committee resolutions, this committee is responsible for overseeing and managing the daily implementation of sustainability and climate-related initiatives. Since 2022, Wistron has formally implemented an Enterprise Risk Management (ERM) system. In accordance with the Risk Management Policy and Procedures, sustainability topics—including climate change, water resources, biodiversity, and nature-related issues—are integrated into the Company’s overall risk and opportunity identification, assessment, and response processes. The Risk Management Office and Sustainability Office regularly review risks and opportunities across environmental, social, and governance (ESG) dimensions, while monitoring emerging climate- and nature-

related risks. Sustainability-related topics are reported by the Chief Sustainability Officer to the ESG and Information Security Committee at least twice annually. On both the strategic and operational levels, Wistron integrates climate performance into management responsibilities and incentive mechanisms to ensure effective implementation of climate governance. Since 2022, Wistron has linked key climate-related performance indicators, including greenhouse gas emission reductions and renewable energy usage, to the compensation of the President & CEO and senior executives. This demonstrates the Company’s commitment to advancing a low-carbon transition and strengthening accountability for climate action. For further details, please refer to [Chapter 5, Section 5.1.1 Board Operations](#). In addition, Wistron is committed to ensuring that its public policy engagement and advocacy positions are aligned with the goals of the Paris Agreement. Through transparent and structured stakeholder communication and feedback mechanisms, the Company continuously reviews and dynamically adjusts its climate and nature transition strategies, enhancing its resilience and long-term competitiveness in the transition toward a net-zero economy.



To advance the ESG 6-Pillar Strategy, Wistron has established dedicated task-based teams for four of its pillars: “Sustainable Supply Base”, “Green Products”, “Recycling”, and “Decarbonization”. These teams integrate relevant functions across the Group’s global operations to drive sustainability and net-zero projects. Their efforts span the entire value chain, from upstream supply chain management and Wistron’s own operations to downstream customer collaboration and joint development initiatives, comprehensively strengthening the Company’s sustainability resilience to address future challenges. The Sustainability Office, under the President & CEO, is responsible for integrating and implementing the Six Sustainability Strategies (ESG 6-Pillar). Each month, the Sustainability Office reports to the ESG Executive Committee on the progress of sustainability strategies and projects targeting climate and nature issues. At least once every six months, the Office also reports to the ESG and Information Security Committee and the Board of Directors on the related progress and future plans.

3.1.2 Climate Risk and Opportunity Management

As the global transition toward sustainable development and net zero accelerates, businesses bear responsibility not only for economic growth but also for proactively managing the risks and opportunities associated with climate change and nature-related issues. As a key participant in the global Electronics Manufacturing Services (EMS) industry, Wistron recognizes the long-term impacts of climate change and water-related risks on operational resilience, supply chain stability, and customer demand. As such, the Company regards climate- and nature-related issues as an integral component of its overall risk management and strategic planning framework. Therefore, we not only integrate climate-related risks into our enterprise risk management framework but also actively formulate response strategies to reduce our carbon footprint and enhance climate resilience.

Identification of Climate Risks and Opportunities

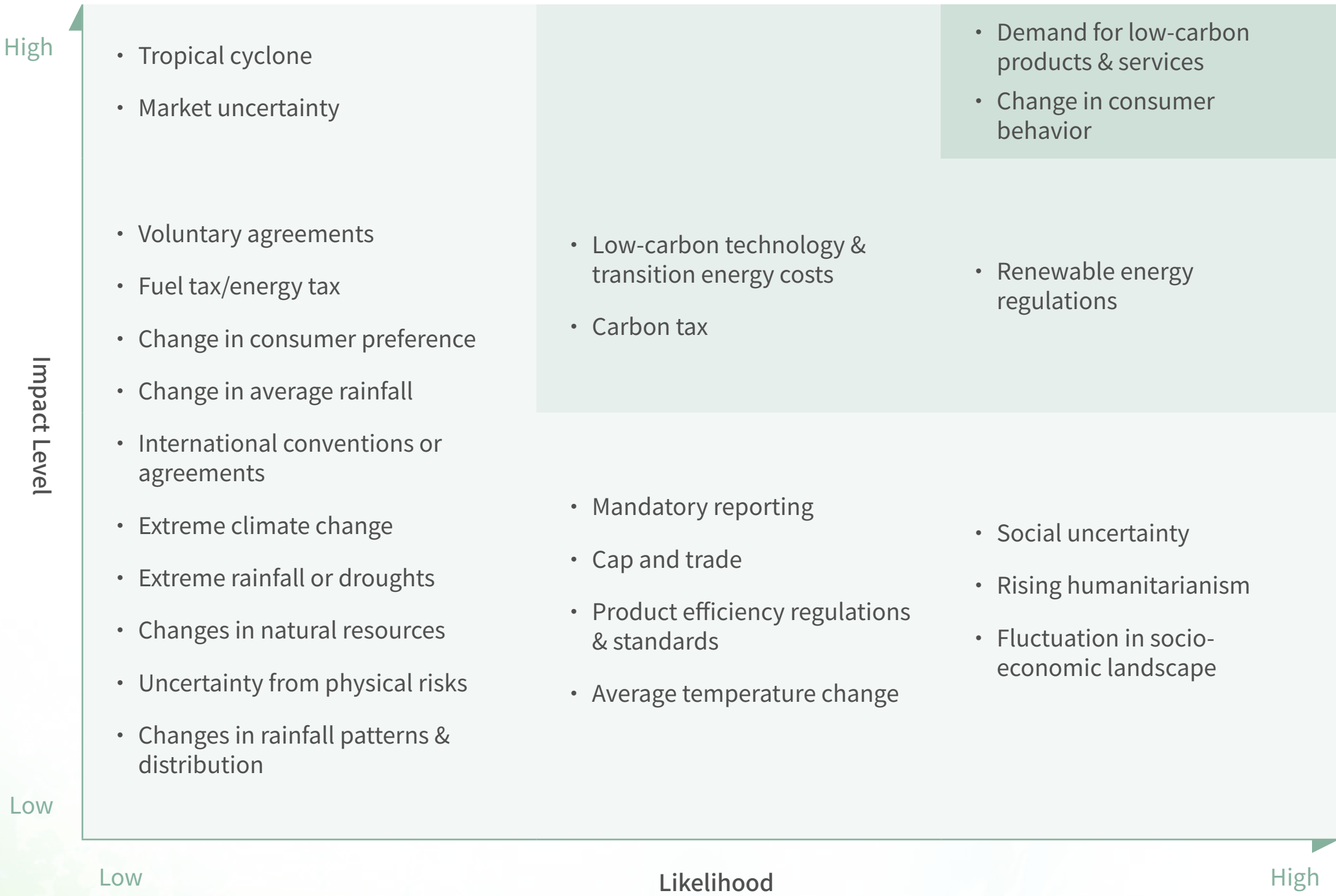
The management process of risks and opportunities associated with climate and water resources has been integrated into our ERM planning. Results from ERM investigations help identify and manage material risks, with management measures including whether to transfer risks (if applicable) or leverage mitigation activities to control risks. As part of its management framework, the Risk Management Office and the Sustainability Office regularly review the Company's assessments of sustainability-related risks and opportunities across environmental, social, and governance (ESG) dimensions and the associated management responses. The scope includes climate change, water resources, biodiversity, and other nature-related matters, as well as the identification of emerging risks and the development of corresponding response strategies.

In identifying and assessing climate and water-related risks and opportunities, Wistron refers to the Task Force on Climate-related Financial Disclosures (TCFD) framework and considers the risk classification categories outlined in the CDP Climate Change and Water Security questionnaires. Each year, Wistron's global operating sites conduct site-specific assessments of climate transition risks and physical risks based on local conditions. The results are consolidated and reviewed at headquarters to assess their potential magnitude and global implications. The outcomes of these assessments serve as the basis for developing management strategies and implementing corresponding response actions. During the risk analysis process, Wistron follows its ERM framework and applies a Risk Map to evaluate the likelihood and potential operational impact of various climate- and nature-related risks, as well as emerging risks. Using the reporting year through the mid- to late-century period as the assessment horizon and considering factors

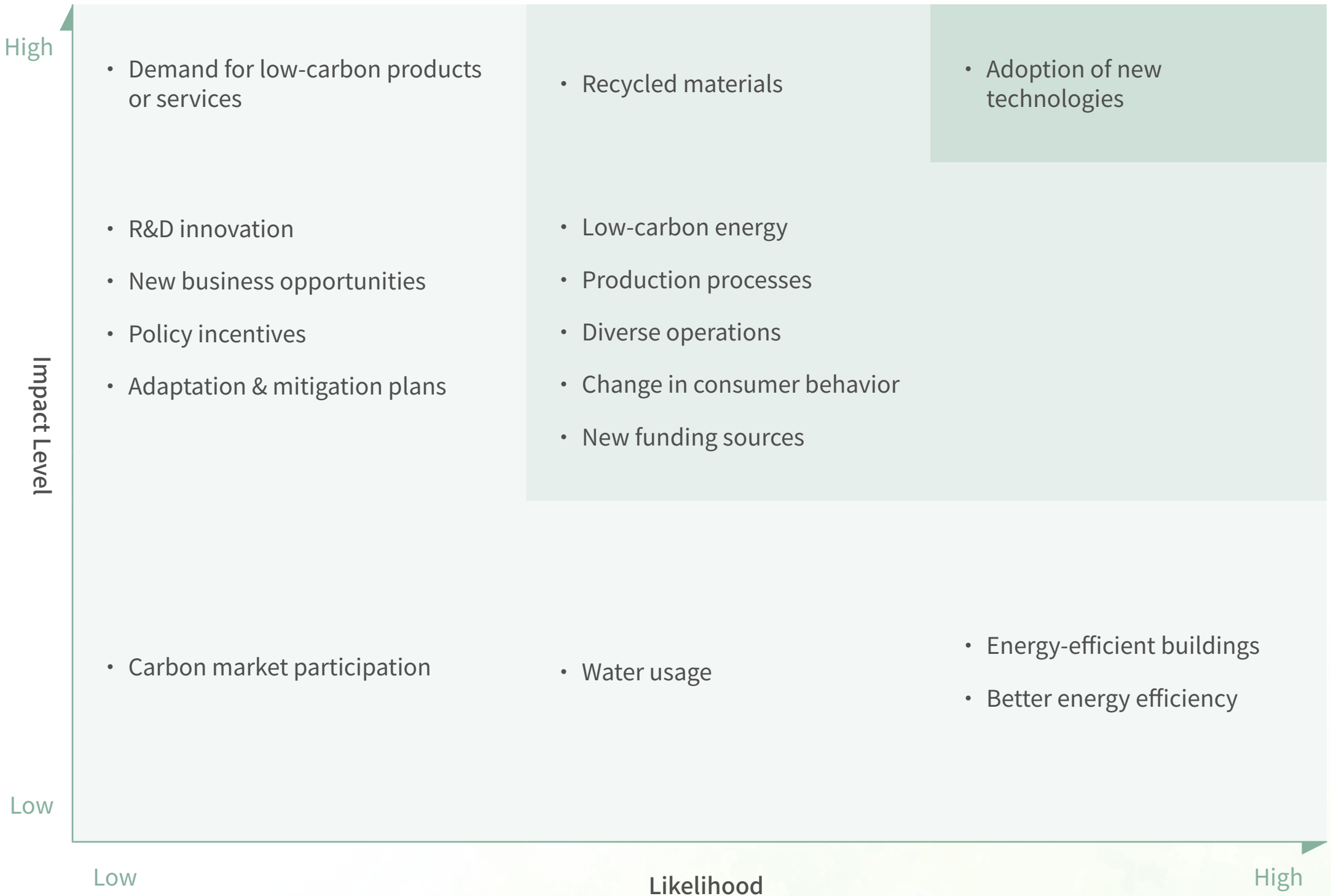
such as asset useful life, potential climate risk types, business characteristics, and geographic distribution. We differentiate risks and opportunities into short-term (1-3 years), medium-term (3-5 years), and long-term (5-10 years) and assess their potential impacts on the Company's operations and upstream and downstream value chain. The results are then used to evaluate the significance of risks and opportunities and to determine their prioritization. For the annual identification and assessment of climate-related risks and opportunities, Wistron conducted internal training sessions and climate workshops during the year. At the same time, third-party geospatial data and geographic information systems (GIS) were incorporated, and multiple physical climate scenarios, including SSP1-RCP2.6, SSP2-RCP4.5, SSP3-RCP7.0, and SSP5-RCP8.5, were applied. Using short-, medium-, and long-term horizons (short term: within 3 years; medium term: 3-5 years; long term: over 5 years), together with four time horizons extending to the end of the century, Wistron conducted physical climate risk scenario analyses for its domestic and overseas operations as well as supplier sites, and developed risk adaptation plans accordingly. For transition risks, Wistron simulated decarbonization transition stressors under various scenarios, adopting assumptions such as domestic regulations, corporate commitments, IPCC temperature, and net-zero targets. These assessments estimated potential quantifiable financial impacts and residual risks arising from external pressures and trends, and projected management costs to support the planning of future transition roadmaps.

Climate risk types include transition risks (including current regulations, emerging regulations, litigation, market, reputation, and technology) and physical risks (both acute and chronic). Climate opportunities are categorized into resource efficiency improvement, energy transition, product and service innovation, market opportunities, and operational resilience enhancement. Risks assessed as high or medium are classified as significant risks. For such risks, corresponding preventive measures and improvement plans must be developed and implemented to mitigate their potential impacts on the Company's operations and financial performance. The assessment method for water-related risks and opportunities is consistent with that applied to climate risks and is integrated into the overall enterprise risk management process. Detailed evaluation results and corresponding mitigation actions are disclosed in the [《2024 Wistron Climate and Nature Report》](#).

Climate Risk Matrix



Climate Opportunity Matrix



Climate Risk and Opportunity Management

Financial Impact Analysis of Climate Risks

Type	Dimension	Source	Description	Scope	Impact Type	Impact Level	Time Horizon	Likelihood	Financial Impacts	Approach	Costs
Transition	Innovation	Demand for low-carbon products & services	Wistron will have to actively invest in developing low-carbon products to align with market trends and increase competitiveness in the face of rising market and customer demand for low-carbon products.	Upstream/ Supply Chain Downstream/ Users	Increased R&D costs	High	Long-term	Certain (>99%)	If product specifications fail to meet environmental standards (ES), Wistron's PC products may lose EPEAT certification, causing customers to cancel orders. This could lead to a potential revenue loss of approx. NT\$100-300 billion.	Enhance supply chain partners' understanding of low-carbon raw materials by developing a series of ESG training programs to ensure customer demands for low-carbon materials are met. Communicate cost differences based on technical knowledge. Continue investing in R&D to ensure PC products meet the latest ES standards.	PC R&D cost: approx. NT\$1-5 billion.
Transition	Market	Change in consumer behavior	Market and end-user demand for low-carbon and energy-efficient products is increasing, with preferences shifting toward low-carbon alternatives. Despite a broad existing customer base, there remains a risk of customer attrition. Strategic adjustments to our product portfolio are required to maintain competitiveness.	Downstream/ Users	Loss of existing customers and rising R&D costs	Medium-high	Long-term	Very likely (>90%)	Revenue from non-low-carbon products is expected to decline over the next three to five years. By 2027, if there were no management measures, total revenue of non-low-carbon products may drop by approx. NT\$20 billion.	Allocate R&D resources to support customers in obtaining environmental labels such as ENERGY STAR, EPEAT, TCO, Taiwan Green Mark, and China Environmental Labeling.	Invest around NT\$70 million to assist customers in obtaining environmental labels.
Transition	Regulatory	Renewable energy regulations	Work with affiliates to develop solar power, purchase renewable energy, or purchase RECs. The contracted capacity of our Zhubei AI Plant is 25,000 kW, and will be subject to the requirements of the regulation under Taiwan's Renewable Energy Development Act.	Upstream/ Supply Chain Own Operations	Increased direct costs Increased indirect costs Rising energy prices	Medium	Medium-long term	Very likely (>90%)	Potential penalties or fees due to failure to meet mandatory renewable energy requirements may increase expenditures by approx. NT\$5 million.	Implement renewable energy management measures in compliance with regulations.	2025 expenditure on self-generated and self-consumed energy, renewable energy PPAs, and I-REC procurement: approx. NT\$500 million.

Climate Risk and Opportunity Management

 Financial Impact Analysis of Climate Risks

Type	Dimension	Source	Description	Scope	Impact Type	Impact Level	Time Horizon	Likelihood	Financial Impacts	Approach	Costs
Transition	Regulatory	Carbon tax	Although operations/products are not within the initial CBAM (Carbon Border Adjustment Mechanism) scope, potential cost increases from domestic and international regulations remain. Based on projected 2030 electricity usage, emissions will be around 30,000 tonnes. However, the Group has declared a net-zero goal by 2030, thus expected emissions will remain below regulatory thresholds.	Own Operations Upstream/Supply Chain	Increased direct costs Increased indirect costs Rising raw material prices	Low to medium	Short-term	Possible (33%-50%)	Estimated indirect revenue decline of approx. NT\$4.4-9 billion due to carbon tax implications.	1. Assess the impact of domestic and international carbon regulations and plan internal carbon pricing accordingly; management costs include external consultants and internal labor costs. 2. Increase the share of renewable energy procurement to comply with regulations on carbon taxes/fees.	External consulting and implementation costs of internal carbon pricing according to impact assessment of domestic/international carbon regulations: approx. NT\$2.3 million.
Transition	Innovation	Low-carbon technology & cost of energy transition	Develop and adopt low-carbon transition technologies. Through technological innovation and process improvement, reduce energy use and carbon emissions during operations to enhance Wistron's resilience and competitiveness.	Own Operations Upstream/Supply Chain	Increased R&D costs	High	Long-term	Certain (>99%)	Failure to optimize production processes in the face of transition risks associated with low-carbon technologies will increase electricity use and related costs, leading to an additional 300 MWh consumed from 2025 to 2027, incurring extra costs of approx. NT\$2.47 million.	Implement process optimization (hardware and software upgrades) and energy-saving measures.	Capital investment for process optimization across global locations: approx. NT\$0.5-1.0 million.



Climate Risk and Opportunity Management

Financial Impact Analysis of Climate Opportunities

Dimension	Source	Description	Scope	Impact Type	Impact Level	Time Horizon	Likelihood	Financial Impacts	Approach	Costs
Energy source	Adoption of new technologies	Conducting high-altitude wind power verification projects to expand renewable energy types. Investing in green energy funds, developing energy-saving technologies for new products, and reducing energy consumption.	Upstream/Supply Chain Own Operations	Investment opportunities New products or services Increased competitiveness	High	Long-term	Certain (>99%)	Green certificates acquired from investing in green energy funds have reduced costs by approx. NT\$ 1.33 million. Adoption of new energy-efficient technologies has reduced product life cycle energy consumption, leading to cost savings of approx. NT\$5.6 billion.	1. Continue to invest in green energy projects. 2. Increase R&D costs for the improvement of product energy efficiency.	1. Continue to invest in green energy projects: approx. NT\$800 million. 2. Investments in low-carbon product R&D: approx. NT\$3 billion.
Resource efficiency	Recycled materials	Assessing and gradually adjusting the percentage of recycled materials across product lines to effectively increase resource efficiency and strengthen brand competitiveness.	Upstream/Supply Chain	Increased competitiveness Stable supply chain	High	Long-term	Certain (>99%)	2025 low-carbon product revenue: approx. NT\$470+ billion. As market demand continues to rise for products made from recycled materials, future revenue is expected to grow as well.	Increase R&D investments to increase the use of recycled materials in Wistron products.	R&D expenses for introducing more recycled materials: NT\$3.0–3.5 billion.
Energy source	Low-carbon energy	Wistron is now SBTi-verified and aims to reduce Scope 2 emissions to 90% in 2030. As such, we will leverage in-house power supplies and purchase renewable energy to reach 80% renewable energy use in 2025, easing power market supply-demand pressure.	Own Operations	Lower carbon costs Investment opportunities	Medium-High	Short-term	Certain (>99%)	Renewable electricity procurement under PPAs in 2025: approx. NT\$400 million.	In addition to purchasing renewable energies, Wistron is developing and investing in new low-carbon energies such as hydrogen and geothermal energy.	Investments in surveying/developing new low-carbon energies: NT\$50-80 million in hydrogen between 2025-2028; and NT\$60-90 million in geothermal energy between 2025-2028.

Climate Risk and Opportunity Management

Financial Impact Analysis of Climate Opportunities

Dimension	Source	Description	Scope	Impact Type	Impact Level	Time Horizon	Likelihood	Financial Impacts	Approach	Costs
Products and services	Diverse operations	IT assisted in developing & introducing corporate carbon inventory services, providing new service models and collaborating with customers to co-develop and introduce the Green Leaf program to other production lines, expanding new in-house technologies to various production lines.	Own Operations Downstream/ Users	New products or services Increased competitiveness	Medium-High	Long-term	Certain (>99%)	2025 low-carbon product revenue: approx. NT\$470+ billion. In the next one to three years, we expect to see rising market demand for low-carbon products, driving related revenue to continue rising.	Investing more in R&D expenses to ensure products comply with low-carbon/energy-efficient product demands and guidelines.	Investments in low-carbon product R&D: NT\$3 billion.
Resource efficiency	Production processes	Improve process efficiency through higher yield, shorter production time, and better resource efficiency. Implement UL2799 Zero Waste to Landfill and reduce organic solvent use across global plants.	Own Operations	Lower operating costs Improved operational efficiency	High	Long-term	Certain (>99%)	Savings in next three years from process optimization (hardware/ software): approx. 300 MWh & NT\$10 million. Savings from fewer air pollution control facilities from initiatives to reduce VOCs below regulatory thresholds, leading to no additional facilities: NT\$11.90 million.	Reduce VOCs, optimize processes, and ensure energy-efficient processes to increase production efficiency.	2024-2026 investments in VOC reduction: approx. 3,000 hours of labor & NT\$6.95 million in labor costs. Investments for process optimization & energy conservation, including for hardware and software upgrades: approx. NT\$8 million.
Market	New funding sources	Signing sustainability-linked loans with banks to earn preferential interest rates by linking loans with ESG targets.	Own Operations	Lower operating costs Investment opportunities	Medium-High	Short-term	Certain (>99%)	Signed sustainability KPIs with banks that, once reached, will lead to estimated interest savings of NT\$20 million.	Approach consistent with carbon and water control measures. Goal is to manage Corporate Governance Evaluation rankings, renewable energy use, energy use, water use, and GHG emissions in compliance with loan terms.	Labor costs for sustainability issues and Corporate Governance Evaluation: NT\$7.2 million.
Products and services	Change in consumer behavior	There may be a rising market demand as end customers show more interest and demand for low-carbon products and green products, which leads to Wistron having to provide more new products or services to our customers.	Own Operations Downstream/ Users	Rising market demands New products or services	Medium-High	Long-term	Very likely (>90%)	Increased revenue and higher gross profit margins from low-carbon products are expected to increase revenue by over NT\$50 billion.	Investing more in R&D expenses to ensure products comply with low-carbon/energy-efficient product demands and guidelines.	Expenditures related to environmental product certifications to meet customer requirements: approx. NT\$37 million.

3.1.3 Climate Targets and Transition Plans

Climate Commitments and Targets

In April 2024, Wistron’s science-based targets were validated by the Science-based Targets initiative (SBTi), and now align with the Paris Agreement’s efforts to contain global warming to a maximum of 1.5° C above pre-industrial levels. We commit to achieving carbon neutrality across Wistron’s operations by 2030 and net-zero emissions across the value chain by 2050, and have set both near-term and long-term targets to such ends.



Targets	Scopes	Base Year	Target Year	Reduction Commitment	Coverage
Near-Term Target	Scope 1+2	2022 (Emissions: 165,084.85 tCO ₂ e)	2030	Reduce absolute emissions by 90%	CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ (all Group sites)
	Scope 3	2022 (Emissions: 18,207,477.75 tCO ₂ e)	2030	Reduce absolute emissions by 25%	Covering Category 1 (Purchased Goods and Services) and Category 11 (Use of Sold Products) (>67% of total Scope 3 emissions)
Long-Term Target	Scope 1 + 2 + 3	2022	2050	Net Zero	Residual emissions to be neutralized through removals

Note: The above targets are Gross Targets and do not include reduction from Offsets.

Climate Transition Pathway and Strategy

To ensure our transition pathway remains feasible and resilient, our climate strategy is built around three key aspects: Operational Decarbonization, Internal Carbon Pricing and Financial Drivers, and Resilience and Just Transition. Guided by the principle of “prioritizing substantive emissions reductions within the value chain,” Wistron continuously reduces Scope 1, Scope 2, and Scope 3 GHG emissions through measures such as increasing renewable energy use, improving energy efficiency, developing low-carbon products, and implementing an internal carbon pricing mechanism. For residual emissions that are technically or currently difficult to eliminate, Wistron plans to utilize Beyond Value Chain Mitigation (BVCM) actions, high-quality carbon credits, and investments in emerging carbon removal technologies as complementary measures in the later stages of its decarbonization journey, thereby strengthening the integrity and resilience of its pathway to net zero.

1. Operational Decarbonization: Reduce Scope 1, 2, and 3 emissions at the source through energy efficiency improvements, renewable energy use, and low-carbon product innovation.

Substantive Decarbonization: Scope 1+2

- 1. Energy Mix Transition:** For electricity consumption (Scope 2), Wistron adopts a procurement hierarchy strategy prioritizing “additionality.” First, the Company installs on-site solar power generation systems at its facilities to maximize self-generated and self-consumed renewable energy. Second, at operational sites where permitted by regulations (such as Taiwan and the United States), Wistron enters into renewable PPAs to secure long-term and stable supply sources. Finally, internationally recognized RECs are used as a supplementary measure to address short-term gaps.
- 2. Energy Efficiency and Smart Management:** Since 2022, Wistron has set an annual target of improving energy efficiency by 2%. All global manufacturing sites have implemented the ISO 50001 Energy Management System and utilize AIoT-enabled energy management dashboards to accurately identify energy consumption hotspots. Wistron has also established systematic replacement plans for utility equipment, including chillers and air compressors. All new plants (such as the Vietnam plant) are also designed to LEED Gold standards or above.
- 3. Process Electrification and Fuel Substitution (Deep Decarbonization):** To reduce direct Scope 1 emissions, Wistron is advancing an electrification strategy by gradually replacing natural gas-fired boilers and heating equipment at its facilities with electric heat pumps. We have also established a timeline for electrifying company vehicles to reduce mobile-source fuel emissions.

Value Chain Transformation: Scope 3

- 1. Supply Chain Engagement and Energy Transition (Focus on Category 1):** Use procurement influence to require key suppliers to commit to setting SBTs or adopting a decarbonization pathway with an annual reduction rate of 4.2%. Encourage energy-intensive suppliers to implement ISO 50001 energy management systems (target: 70% certification rate by 2030), list “insufficient renewable electricity usage” as a key supply chain risk, and support suppliers in deploying on-site solar power generation or procuring RECs. Through the WiZero platform, Wistron empowers suppliers and collaborates with them to establish a low-carbon value chain, with a target to increase cumulative supplier carbon reductions from 45,000 tCO₂e in 2025 to 260,000 tCO₂e by 2030.
- 2. Low-Carbon Product Design and Circular Economy (Focus on Categories 11 and 1):** Incorporate eco-design at the R&D stage. Expand the use of post-consumer recycled (PCR) plastics and recycled metals, with a target of achieving more than 50% PCR content in selected products by 2030; ensure end products comply with international energy efficiency standards such as ENERGY STAR to reduce customer use-phase carbon emissions; and maintain the use of 100% recyclable packaging while optimizing transport load efficiency.
- 3. Advancing Data Measurement and Precision Management:** Establish an automated Product Carbon Footprint (PCF) management system, transitioning from reliance on secondary databases to collecting Primary Data provided by suppliers. Wistron aims to increase the coverage of supplier primary emissions data (primary data coverage) to over 20% by 2030, thereby establishing a foundation for science-based management.

2. Internal Carbon Pricing and Financial Drivers: Implement ICP mechanism and a dedicated climate fund to internalize external environmental costs, thereby steering CapEx toward green technologies and energy transition initiatives.

Starting in 2025, Wistron expanded the scope of its internal carbon pricing assessments to encompass all global manufacturing and service sites, while simultaneously developing a digital management platform to systematically track progress toward carbon reduction targets and automate carbon fee calculations. The platform provides business group leaders with real-time visibility into the carbon reduction performance of their respective sites and the associated potential cost impacts. The Company plans to formally introduce an internal carbon fee mechanism in 2026 as part of the full implementation of its internal carbon pricing framework and to support its long-term net-zero transition.

Operating Mechanism	Action Plan	Approach
Pricing and Collection	Implementing the Polluter Pays Principle	- Referencing the target carbon price range recommended by the World Bank and international carbon tax trends, the internal carbon price is set at US\$100/tCO₂e. The carbon fees collected will be managed through a dedicated Climate Fund and operated on a ring-fenced basis. The fund will support two programs across business unit sites: Carbon Reduction Incentives and Carbon Reduction Investment Subsidies. The former is designed to recognize and reward the carbon reduction measures and initiatives undertaken by business units. The latter encourages business units to invest in innovative and forward-looking low-carbon technologies through a structured process comprising project application, expert review, approval, and performance tracking, thereby qualifying for subsidy funding. Together, these mechanisms create a closed-loop management framework of “fee collection–investment–emissions reduction.” Digital Platform Support: Leveraging its self-developed Decarbonization Management Platform, Wistron will assess each business unit’s carbon reduction performance every July based on the previous year’s Scope 1 and Scope 2 (market-based) greenhouse gas emissions. The platform will also calculate the corresponding carbon fees and provide management with an integrated view of both financial performance and carbon emissions, enabling more effective decision-making and oversight. The Sustainability Office will also dynamically review and adjust unit carbon pricing to align with changes in international carbon prices and renewable energy costs.
Key Funding Priorities	Low-Carbon Technology CapEx Just Transition and Talent Training Innovation R&D	Energy Transition: Subsidize the installation of renewable energy facilities at each manufacturing site (such as rooftop solar systems), the procurement of RECs, and the replacement of energy-intensive equipment (such as chillers and air compressors), as well as the deployment of AI-powered smart energy management systems to shorten the return on investment (ROI) period for energy-saving projects and enhance site-level motivation for carbon reduction efforts. Energy Efficiency: Provide funding for the systematic replacement of significant energy-use equipment (SEUs), including high-efficiency HVAC systems (such as VRV systems), air compressors, and green lighting solutions. Operation Management & Innovation: Encourage low-carbon technology R&D at the production process level, subsidizing smart management projects that adopt AI and Internet of Things (IoT) (such as group control systems for air compressors, chiller optimization operational testing), reducing inefficient energy use through smart operation management. - Through ESG Sphere, provide green-collar skills training for employees and low-carbon capability-building programs for value chain partners, ensuring that the broader ecosystem remains highly adaptive, resilient, and inclusive throughout the net-zero transition. - Fund testing of low-carbon materials, circular packaging development, and the establishment of digital Product Carbon Footprint (PCF) platforms to reduce Scope 3 emissions at the product design end.
Decision-Making and Integration	Driving Green Investment	In addition to applying an internal carbon charge, carbon costs are incorporated across all environmental, climate-related, and investment decision-making processes. This encourages business units to actively invest in energy-efficiency upgrades, low-carbon technology development, and energy transition projects. This approach effectively screens out high-carbon investment risks and enhances the financial competitiveness of energy-efficiency investments. Through a closed-loop mechanism and early-stage planning, it helps mitigate future compliance cost impacts arising from international carbon regulations (such as CBAM) and domestic carbon pricing schemes. As a result, the Company strengthens its financial resilience in response to climate-related regulatory transition risks.

3. Resilience and Just Transition: For residual emissions that technology cannot eliminate, deploy high-quality carbon removal and Beyond Value Chain Mitigation (BVCM). At the same time, promote green-collar skills training for employees to ensure a fair and inclusive transition process.

Residual Emissions

- **Nature-based Solutions (NbS):** The Company collaborates with external professional organizations and forestry operators in Taiwan to participate in Improved Forest Management (IFM) carbon sequestration projects. Through science-based forest management and afforestation measures, the Company enhances ecosystem carbon sequestration capacity while supporting soil restoration, water conservation, and biodiversity conservation. These efforts strengthen overall climate and ecological resilience and generate multiple environmental and social benefits. The current IFM carbon sequestration project is expected to receive approval from the regulatory authorities in 2026, with a planned 20-year long-term monitoring and management operation.
- **High-Quality Carbon Credit Governance:** Establish carbon credit procurement principles that prioritize high-quality carbon credits verified under internationally recognized standards, such as Gold Standard and Verra, and aligned with SBTi criteria. These credits will be used solely to neutralize residual emissions. Such carbon credits will be used solely to address unavoidable residual emissions and will not serve as a substitute for necessary emissions reduction measures. This approach helps maintain the credibility and integrity of the Company's climate transition pathway while supporting its progress toward achieving net-zero emissions across its value chain by 2050.
- **Forward-Looking Technology Investments:** Continuously evaluate and invest in emerging carbon removal technologies (such as Direct Air Capture (DAC) and Bioenergy with Carbon Capture and Storage (BECCS) to build a technology pipeline that supports the achievement of net-zero emissions across the value chain by 2050.

Just Transition and Talent Empowerment

As part of its net-zero transition strategy and related initiatives, Wistron continuously integrates Just Transition principles into its management approach. The Company assesses the potential social impacts of transition measures on employees, suppliers, local communities, and other stakeholders, and evaluates both the positive and negative implications of the transition process. Wistron continues to develop a systematic framework for social impact assessment and management to strengthen the identification and management of transition-related risks, opportunities, and potential trade-offs. This approach supports informed decision-making and helps ensure that environmental, social, and economic considerations are appropriately balanced throughout the transition.

Based on assessments conducted to date, no material negative social impacts caused by, or potentially arising from, the Company's net-zero transition initiatives have been identified. Meanwhile, Wistron has established and continues to implement relevant management measures focused on talent development, workforce upskilling and reskilling, supply chain adaptation, and partner collaboration. These efforts aim to enhance organizational and value chain resilience while supporting an inclusive, robust, and sustainable net-zero transition.

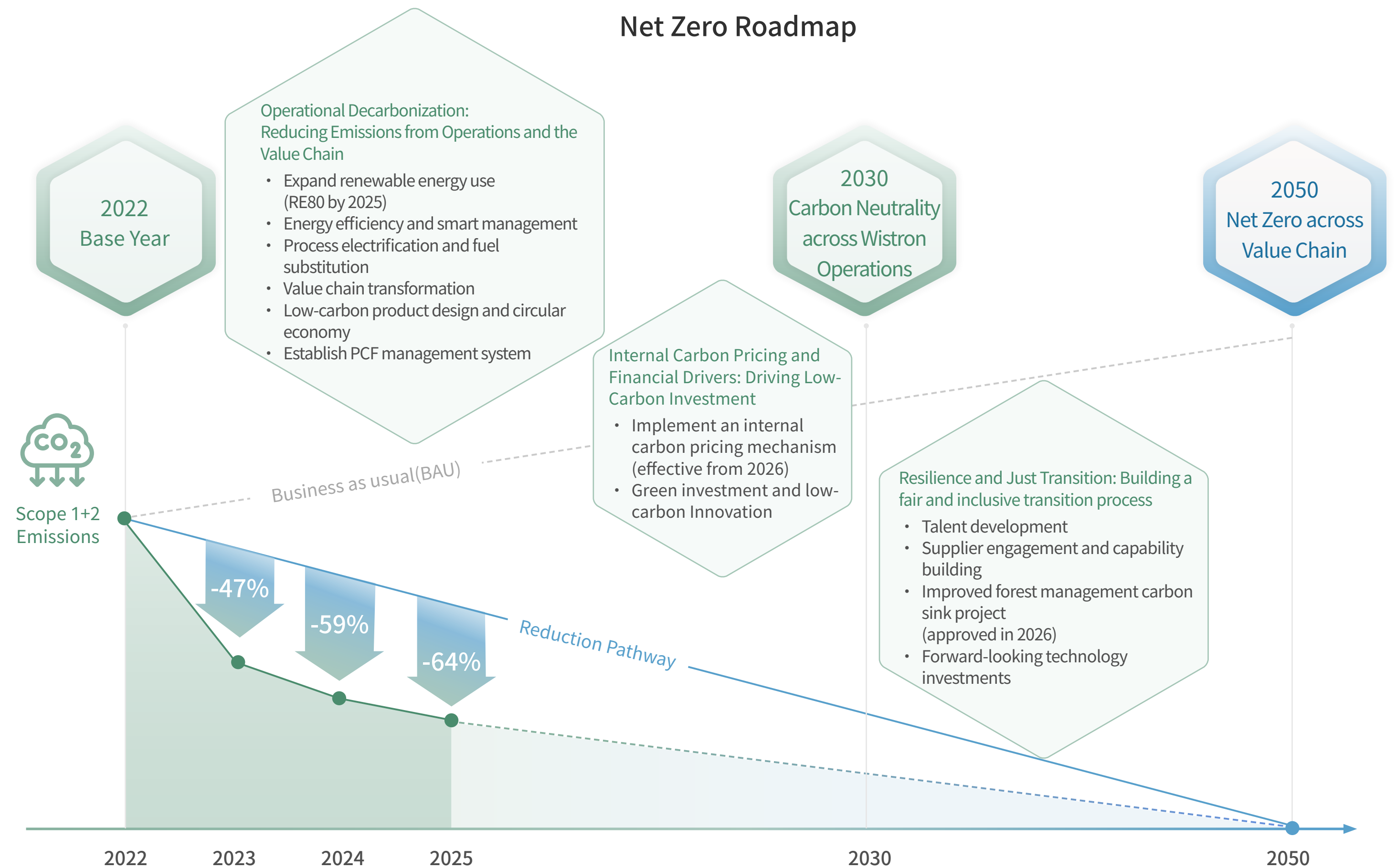
- 1. Employee Capability Transformation and Training:** In response to the growing shift toward a low-carbon economy, Wistron recruits sustainability professionals and leverages the ESG Sphere learning roadmap to provide all employees with cross-functional sustainability awareness and professional skill development courses. This ensures that employees across all levels, from general staff to management, are equipped with the key competencies required to participate in a low-carbon economy (e.g., carbon footprint accounting and energy efficiency monitoring), enabling them to transition smoothly into emerging green roles as manufacturing processes are upgraded. In 2025, 26,993 participants underwent a total of 20,084.28 hours of training. For more on the development of sustainability professionals, please refer to [4.2.2 Key Strategic Talent Development](#). In addition to ESG Sphere training programs, Wistron promotes capability development initiatives across its operating sites that support the low-carbon transition. At the Mexico site, for example, the deployment of renewable energy facilities has been supported by enhanced on-site workforce training. Through supplier partnerships and local hiring initiatives, Wistron also provides career development opportunities for young technical professionals and skilled workers transitioning from other industries.
- 2. Inclusive Supply Chain Transition:** Leverage our industry influence to build an inclusive green supply chain. In addition to establishing strict environmental standards, Wistron provides free digital carbon management tools through the WiZero platform and delivers hands-on decarbonization workshops to assist resource-constrained small and medium-sized suppliers in completing organizational carbon inventories and developing emissions reduction pathways. By leveraging technological empowerment, Wistron supports value chain partners in maintaining long-term competitiveness during their low-carbon transition.

Carbon Reduction Results (Progress toward SBTs)

2025 marks the first key milestone year following the formal implementation of Wistron's Science-Based Targets (SBTs). Wistron advances its SBTs in accordance with the principle of "prioritizing substantive reductions within the value chain," with offsets used only for residual emissions. Overall carbon reduction performance remains on track toward the Company's 2030 near-term targets, with achievements driven primarily by actual emissions reductions across its operations and supply chain. No carbon offsets were counted toward these results, reinforcing the credibility and integrity of Wistron's transition pathway.

2025 Highlights

- Renewable electricity usage reached 80%, supporting the decarbonization of operational electricity use and advancing the Company toward its goal of achieving 100% renewable electricity by 2030.
- Annual average energy efficiency improved by 2.6%, exceeding the Company's annual benchmark (+2%), reducing overall electricity consumption from the electricity demand perspective and driving down Scope 2 emissions.
- Scope 1 and 2 emissions decreased by 64% (from base year of 2022), remaining on track toward the 2030 target of a 90% reduction and maintaining a downward trend.
- Cumulative emissions reductions from the supplier carbon reduction program reached 57,820 tCO₂e, exceeding the 2025 annual target of 45,000 tCO₂e with continued expansion of participation depth and coverage among high-impact suppliers.
- Scope 3 Category 1 GHG emissions decreased by 17% compared with the base year, demonstrating continued progress toward the Company's net-zero target.



Note:

1. The emissions reduction progress is calculated using the inventory method based on GHG inventory results and is compared to the 2022 base year for consistency.
2. For more details, please refer to [6.3 Environmental Management Performance](#).

3.2 Low-Carbon and Energy Management

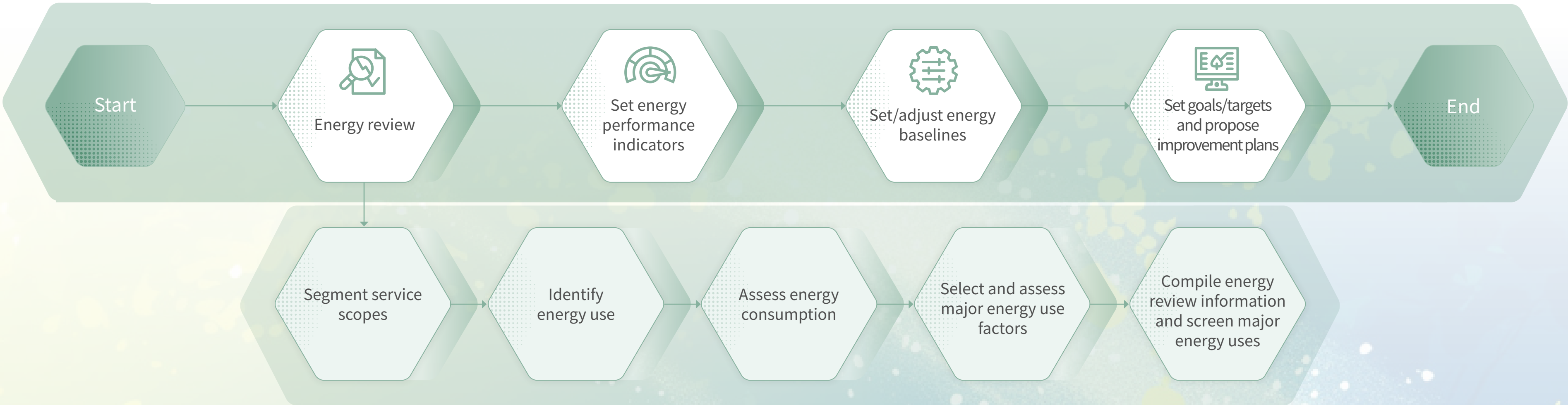
Wistron considers energy management and greenhouse gas emissions management as essential foundations for achieving operational decarbonization, mitigating climate-related risks, and enhancing operational resilience. By focusing on Significant Energy Use and management of Scope 1 and Scope 2 emissions, Wistron ensures that decarbonization efforts are measurable, traceable, and provide a foundation for continuous improvement. These efforts support the Company's SBTs target and long-term climate strategy.

3.2.1 Energy Management

Electricity is Wistron’s primary energy source, with a small proportion of its energy consumption derived from fossil fuels. To achieve our goal of operational carbon neutrality by 2030, we have established energy efficiency improvement and energy transition as the two primary energy management principles. Through systematic management practices and financial incentive mechanisms, we seek to ensure the effective implementation of our decarbonization pathway. At each manufacturing site, facilities and related dedicated units form an Energy Project Team responsible for the planning and execution of on-site energy management. Each team holds regular energy management meetings and utilizes a digital smart energy management dashboard to monitor site-level energy consumption and track the progress of energy-saving initiatives. Through cross-site experience exchange and mechanisms for sharing best practices, we continue to optimize the efficiency of Group-wide energy use.

Systematic Management and Energy Review

- Comprehensive Implementation of ISO 50001 Energy Management System (for third-party verification, see Appendix [6.4 ISO Management Systems and Certifications](#)): Through effective implementation of the management system, Wistron conducts annual reviews of energy types and consumption within the defined management boundary. Combined with a real-time energy management dashboard, Wistron can precisely identify key points of high energy consumption and further analyze and evaluate potential opportunities for energy savings.
- Energy Review: Energy-saving projects are developed based on Significant Energy Uses, and energy baselines are adjusted accordingly. Regular project meetings are held to review the progress and effectiveness of energy-saving initiatives. In addition, in the event of significant changes to facilities, equipment systems, or manufacturing processes, energy baselines and management targets are updated accordingly to ensure the relevance and effectiveness of the energy management strategy.
- Cross-Site Experience Sharing: Through cross-site experience sharing, Wistron continues to optimize and enhance energy efficiency.

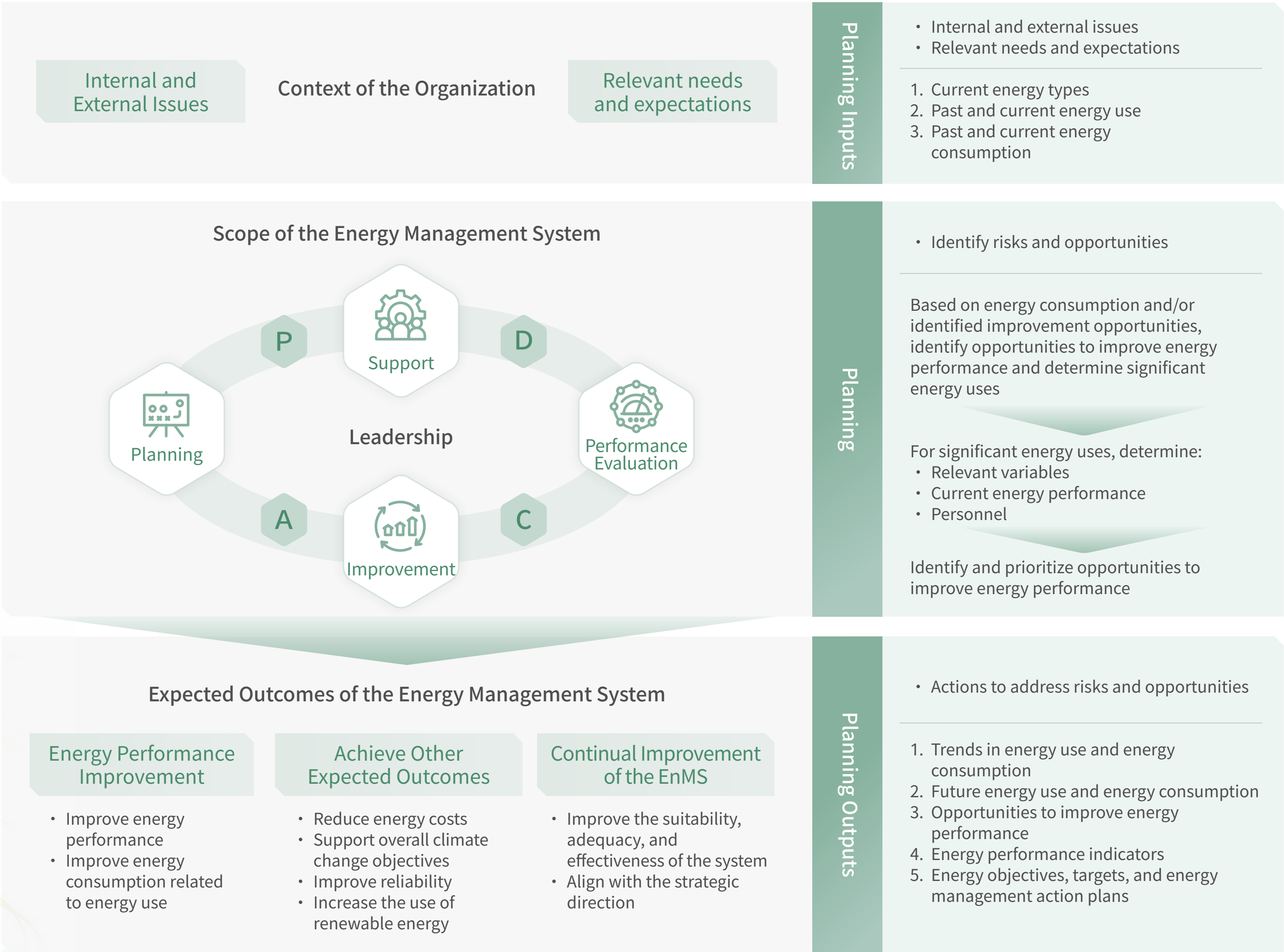


Energy Management Training

In addition to comprehensive energy management measures, Wistron actively promotes energy conservation awareness training and advocacy among employees, aiming to foster a shared understanding and to contribute to environmental protection.

- **Group-Wide Advocacy:** To achieve the annual energy-saving target of 2%, Wistron broadcasts energy conservation awareness videos across its manufacturing sites to deepen employees’ understanding of energy saving and carbon reduction, embedding environmentally responsible actions into daily operations.
- **Professional Training:** To strengthen energy management and energy-saving awareness, Wistron designs blended courses with online (e-learning) and offline elements for different functions, ensuring employees can obtain comprehensive professional knowledge and effectively advance the implementation of energy management strategies.
- **Highlights:** Wistron's Decarbonization team regularly collects and shares energy-saving achievements from each site. Through cross-site benchmarking and learning, successful initiatives are replicated and scaled across locations to enhance overall energy efficiency.

ISO 50001 Energy Management System Framework



Energy Transition and Renewable Energy Deployment

In support of the global net-zero trend and to mitigate the impacts of climate change, Wistron is actively advancing its energy transition, with a target of achieving 100% renewable electricity by 2030. Wistron strictly follows a high-impact renewable energy procurement hierarchy that prioritizes on-site generation, followed by PPAs, with RECs used as a supplementary measure. Wistron is expanding solar power generation capacity across its global operating sites by utilizing plant rooftops and underutilized spaces, and continues to strengthen long-term partnerships with local renewable energy providers. In certain operating locations (e.g., specific overseas plants), Wistron may face procurement constraints or rising costs due to regulatory limitations and insufficient renewable energy supply in local markets. To mitigate these external constraints, Wistron adopts a diversified procurement strategy, including PPAs and on-site solar generation. Regarding procurement quality, Wistron prioritizes renewable energy procured from the local grid where operations are based (location-based matching) to directly support local energy transition and grid decarbonization. In the future, Wistron will also implement a 24/7 renewable energy monitoring mechanism to precisely track the real-time alignment between electricity demand and renewable energy generation.

2025 Green Power Performance and Grid Matching Strategy

In 2025, the share of renewable electricity used at Wistron's global plants, service sites, and offices significantly increased to 80%. The sources of renewable electricity and related achievements are summarized below:

- On-site Solar Power Generation: Actual generation reached 21,976.22 MWh
- Power Purchase Agreement (PPA) : Procurement totaled 104,797.72 MWh
- Renewable Energy Certificates (RECs) : Procurement totaled 261,249.00 MWh

Highlights of Global On-Site Solar Power Projects

To maximize the generation of on-site renewable electricity, Wistron achieved the following environmental benefits at its overseas sites in 2025

- Vietnam Plant Phase 2 (On-site Solar): By increasing the share of renewable energy used at the facility and reducing reliance on the grid, the newly installed solar power system generated a cumulative 404.8 MWh of electricity in 2025, resulting in an estimated reduction of 266.84 tCO₂e emissions
- Mexico Service Site (On-site Solar): As part of its ongoing efforts to expand renewable energy deployment, the site's solar photovoltaic (PV) system generated a cumulative 152.2 MWh of renewable electricity in 2025, resulting in an estimated reduction of 67.60 tCO₂e emissions and demonstrating Wistron's commitment to low-carbon global operations

Spotlight

Solar Power Facilities at Vietnam Plant Phase 2 and Mexico Service Site Launched in 2025

In support of global climate action, Wistron has identified achieving carbon neutrality by 2030 as a core objective and continues to advance its energy transition strategy. The Company actively promotes the adoption of renewable energy and focuses on increasing the share of self-generated solar power. Solar photovoltaic (PV) systems have been installed at the Zhongshan Plant, Kunshan Plant, Malaysia Plant, Mexico Plant, Vietnam Plant, and Chongqing Plant. To further expand its solar power generation capacity, Wistron added 3,775 kWp of solar PV capacity at its Vietnam Plant and Mexico Service Site in 2025. These facilities were officially commissioned during the year, further increasing renewable electricity generation across the Company's operations.

From 2021 to 2025, Wistron installed solar panel capacity of 17,997 kWp. In 2025, total power generation reached 21,976.22 MWh, successfully reducing carbon emissions by 12,278.80 tCO₂e. These results not only lay a solid foundation for Wistron to achieve sustainable development goals but also contribute to energy structure optimization and the low-carbon transition in the communities where its operations are located.

Global On-Site Solar Power Installations by Site(2021-2025)



Energy Use and Performance Overview

Energy Usage

Type		Unit	2022	2023	2024	2025
Electricity	Self-generation and self-consumption of renewable energy	kWh	9,283,177.44	15,505,112.16	18,057,459.46	21,976,215.96
		GJ	33,419.44	55,818.40	65,006.85	79,114.38
	Purchased renewable energy	Renewable Energy Certificate (REC)	kWh	251,871,000.00	190,275,000.00	211,295,776.00
			GJ	906,735.60	684,990.00	760,664.79
		Power Purchase Agreement (PPA)	kWh	0	46,593,574.36	70,058,610.77
			GJ	0	167,736.87	252,211.00
	Purchased non-renewable energy	kWh	139,036,892.46	127,282,175.10	101,182,537.73	96,490,412.11
		GJ	500,532.81	458,215.83	364,257.14	347,365.48
	Percentage of renewable energy in electricity consumption		%	65.26	66.47	74.74
				80.09		
Heating			kWh	1,065,600.00	1,009,519.47	1,970,635.56
			GJ	3,836.16	3,634.27	7,094.29
Diesel			kWh	3,513,601.27	682,250.29	982,642.10
			GJ	12,648.96	2,456.10	3,537.51
Gasoline			kWh	2,857,433.43	2,150,481.66	2,215,909.56
			GJ	10,286.76	7,741.73	7,977.27
Natural gas			kWh	29,949,755.08	19,035,761.80	19,265,304.64
			GJ	107,819.12	68,528.74	69,355.10

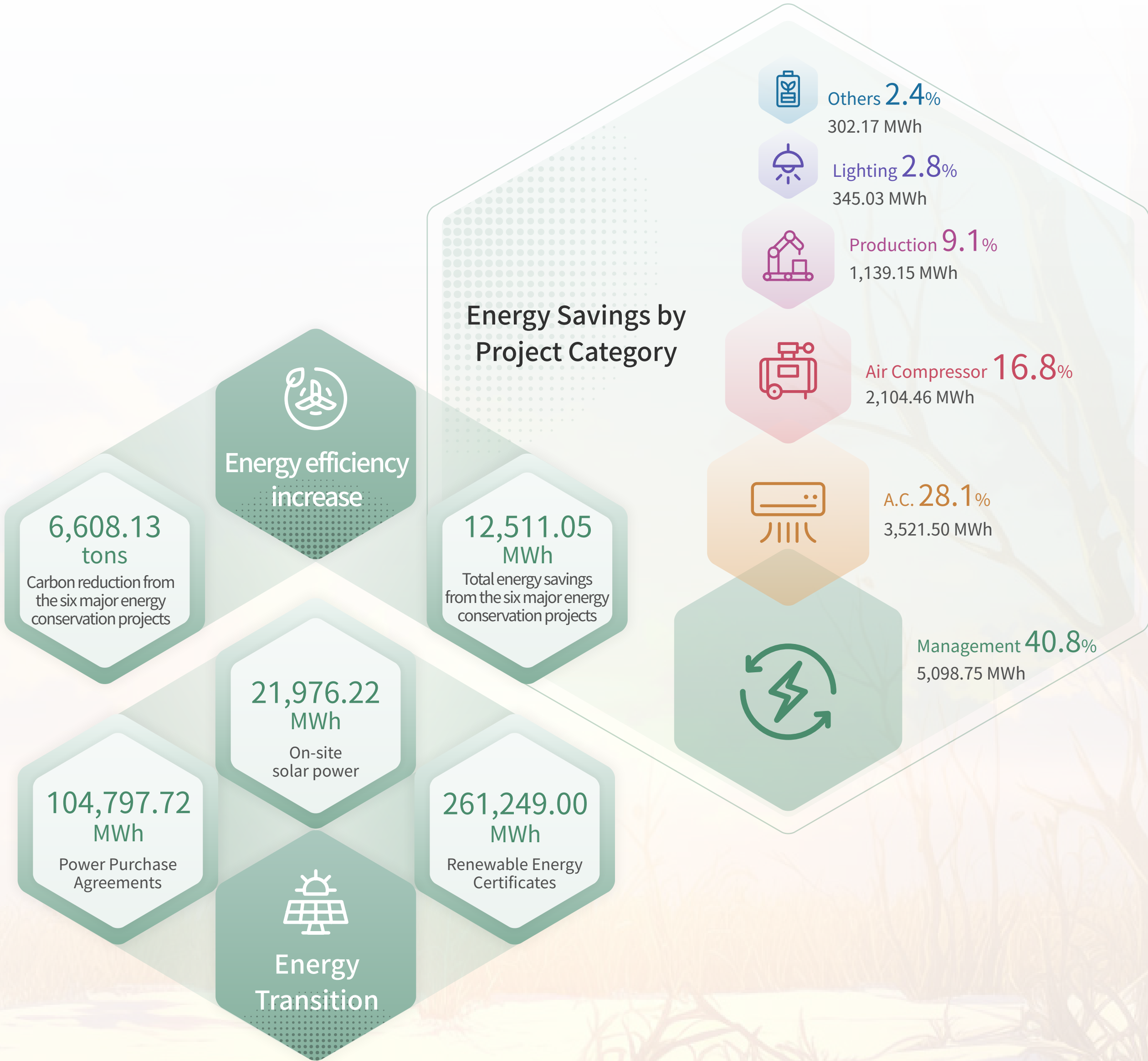
Type		Unit	2022	2023	2024	2025
Liquefied petroleum gas			kWh	0	0	5,667.70
			GJ	0	0	20.40
Cooling			kWh	3,436,463.37	1,613,091.74	2,584,074.56
			GJ	12,371.27	5,807.13	9,302.67
Total non-renewable energy consumption		MWh	179,859.75	151,773.28	128,201.10	117,833.72
Total renewable energy consumption		MWh	261,154.18	252,373.69	299,411.85	388,022.93
Percentage of renewable energy in total energy consumption		%	59.22	62.45	70.02	76.71%
Upstream energy consumption		MWh	9,428.35	5,688.41	5,247.67	6,324.32
Downstream energy consumption		MWh	74,351.74	38,273.16	13,179.33	12,175.50

- Note:
- Percentage of renewable energy in electricity consumption: (Self-generation and self-consumption of renewable energy + Purchased renewable energy)/Total electricity consumption.
 - Energy consumption outside of the organization (Scope 3): 66,599.35 GJ
 - RECs include T-REC (Taiwan region), GEC (China region), REC (Americas region), GO (EU region), and I-REC (other regions).
 - Due to the extensive nature of the upstream supply chain and the fact that some suppliers are still in the early stages of GHG and energy data inventory development, precise supplier-level measured energy consumption data are not yet available for disclosure. Wistron has launched the WiZero platform to conduct in-depth engagement with supply chain partners and has set a target of achieving 85% data coverage by 2030. This initiative aims to shift carbon data management from secondary emission factor-based estimation toward primary data-based measurement. For current upstream environmental impacts, please refer to the relevant statistics in “[Scope 3 Greenhouse Gas Emissions](#)” in this chapter.
 - Downstream energy consumption is estimated in accordance with the methodology for Scope 3, Category 11 (Use of Sold Products) under the GHG Protocol and is based on the annual energy consumption of products manufactured by Wistron during the reporting year.

Energy Consumption Reduction and Low-Carbon Processes

Wistron systematically categorizes its energy-saving initiatives into six key areas: Air conditioning (A.C.) systems, compressed air systems, green lighting, manufacturing processes, management optimization, and other initiatives. For high-energy-consumption hotspots such as Air conditioning (A.C.) systems and compressed air, we are gradually replacing aging equipment but also actively implementing AI and Internet of Things (IoT) technologies, building intelligent energy-saving and predictive control systems to strengthen energy data management effectiveness.

Through the implementation of low-carbon manufacturing processes and energy-saving innovation projects across all sites, the Group achieved electricity savings of 12,511.05 MWh in 2025, resulting in a reduction of approximately 6,608.13 tCO₂e in greenhouse gas emissions (equivalent to the annual CO₂ absorption volume of 17 Daan Forest Parks). Over the period from 2023 to 2025, Wistron achieved cumulative electricity savings of 43.273 million kWh (accounting for 3.42% of total electricity consumption over the three-year period), resulting in a cumulative reduction of approximately 26,345.07 tCO₂e. These results demonstrate sustained and stable improvements in energy efficiency.



To advance these objectives, Wistron implemented a range of representative low-carbon and energy-efficiency initiatives across its operating sites in 2025, including:



HQ Office

Smart Air conditioning (A.C.) system Upgrade

Measure: To address the lack of an automated control system and the fragmented management of aging chillers at the headquarters building, Wistron replaced the existing equipment with a Variable Refrigerant Volume (VRV) system to provide more efficient heating and cooling. Through the deployment of an integrated control platform, the Company achieved centralized connectivity between individual units and air-handling equipment, enabling precise temperature control and improved energy efficiency.



Global Manufacturing Sites

Air Compression and Production Equipment Optimization

Energy-Saving Retrofits for Air Compression Equipment: Through in-depth energy diagnostics by facilities and production units, independent pressure-boosting units were installed in energy-intensive production areas. Without changing the main air compression line pressure, we dynamically adjusted pressure setpoints based on production needs, effectively reducing main airline load and ineffective energy consumption.

Low-Carbon Production and Management: Production teams introduced smart coordinated control systems and optimized testing programs to reduce process-related energy consumption. In addition, production schedules are regularly consolidated to support centralized production management and eliminate unnecessary standby power consumption from idle equipment.



Global Service Sites

Dynamic Space and Load Management

Plant Energy-Saving Retrofits and Load Management: High-efficiency energy management systems were deployed, with facility management and production teams jointly redesigning Air conditioning (A.C.) systems and exhaust systems within production areas to ensure equipment operates only when required. In parallel, phased load management was implemented for energy-intensive equipment to optimize peak demand management and avoid excessive electricity consumption during peak periods.

Dynamic Space Inspection and Employee Participation: Established continuous monitoring and regular inspection systems for electricity use. Whenever production lines are relocated or reconfigured, idle areas are promptly identified and their lighting and Air conditioning (A.C.) systems are shut down. Ongoing employee awareness and training programs further promote energy conservation and help ensure the long-term effectiveness of these management measures.

2025 Achievements in Energy Conservation

Item	Target Area	Main Project(s)	Type of Energy Saved	Annual Energy Savings (MWh)	Annual Energy Savings (GJ)	Carbon reduction (tCO ₂ e)
1	Air conditioning (A.C.) system	A.C. system upgrades for energy efficiency A.C. energy conservation management	Electricity	3,521.50	12,677.40	2,042.42
2	Air compression system	Air compression system upgrades for energy efficiency Air compression system settings management	Electricity	2,104.46	7,576.05	1,079.41
3	Manufacturing	Process optimization testing	Electricity	1,139.15	4,100.93	520.27
4	Management	Idle optimization and integration	Electricity	5,098.75	18,355.50	2,599.82
5	Green lighting	Intelligent lighting system (more energy-saving LED lamps)	Electricity	345.03	1,242.12	195.39
6	Others	Reduction of inefficient power consumption	Electricity	302.17	1,087.79	170.82
7	Renewable energy	Renewable energy use	-	388,022.93	1,396,882.56	221,522.25
Total				400,533.98	1,441,922.34	228,130.38

Note: All energy savings achieved through the projects disclosed in this table relate to purchased electricity. Energy savings for each project are primarily evaluated in accordance with the measurement and verification requirements of the ISO 50001 Energy Management System. Energy-saving data is obtained through direct measurements from site-level smart electricity meters and energy management dashboards, supplemented by engineering equipment parameters for model-based estimations. Historical energy consumption prior to equipment replacement, or projected energy consumption generated through system-based dynamic operating parameters, is used as the baseline for comparison. Actual electricity savings and associated GHG emissions reductions are then calculated accordingly, ensuring that performance assessments are not influenced by non-energy-saving factors such as fluctuations in production output.

Spotlight

Wistron Hsinchu Plant Demonstrates Sustainability Philosophy with Outstanding Performance

Wistron has achieved significant progress in advancing sustainable development. Through its long-standing commitment to environmental protection and sustainability, the Hsinchu site was awarded the Silver Award in Taiwan’s 7th National Enterprise Environmental Protection Awards by the Ministry of Environment. Following a rigorous review conducted by an external panel of experts, the recognition not only renewed the value of the 40-year-old facility but also strengthened the foundation for its journey toward net-zero emissions. Additionally, the plant received the 2025 Sustainable Enterprise Award under the Environmental, Safety and Health Sustainable Development Action Program from the Hsinchu Science Park Administration, demonstrating outstanding performance in occupational safety and health management, environmental protection, and biodiversity conservation through tangible results. Looking ahead, Wistron will continue to promote sustainability, environmental protection, and environmental health and safety (EHS) awareness, while sharing the benefits of its achievements with a broader range of stakeholders.

To fulfill its commitment to green sustainability, Wistron has integrated advanced environmental protection and smart manufacturing concepts into the operational planning of its Hsinchu AI Smart Park. The site encompasses an AI, 5G, and server R&D center, a 5G smart factory, a digital capability center, and a global operations talent development headquarters. The park’s architectural design was developed to high standards, demonstrating green building excellence aligned with international standards. The plant features a large LED display, symbolizing the Group’s core values of innovation and sustainable development. Additionally, through optimizing waste treatment processes, the Hsinchu plant successfully renewed its UL 2799 Platinum certification and achieved significant results in resource circularity, such as repurposing waste wood into biomass fuel pellets. These measures demonstrate Wistron’s firm commitment to the sustainable and circular use of resources.

Building on this foundation, Wistron has implemented robust and effective sustainability initiatives, ranging from internal green upgrades to cultural and environmental engagement activities involving employees and their families. Anchored in the principles of Low-Carbon and Leave No Trace, and Natural Sustainability, the Hsinchu site has developed a series of in-depth sustainability initiatives that encourage active employee participation in environmental protection and cultural education. Two sustainability-themed travel programs held in 2025 further embodied Wistron’s commitment to sustainability. The Low-Carbon Camping program combined Atayal Indigenous cultural experiences, sustainable DIY workshops, and ecological trail exploration, emphasizing environmentally responsible practices such as leaving no trace, protecting natural ecosystems, and utilizing local resources. Meanwhile, WiEarth Eco Journey: Wood and Nature Living promoted resource circularity and environmental education through ecological tours and reclaimed-wood upcycling workshops. These educational and engaging activities not only fostered shared learning experiences between parents and children, but also planted the seeds of sustainability in participants’ minds, further demonstrating Wistron’s firm commitment to a greener future.



Spotlight

Advancing Sustainability Through LEED Certification Across Vietnam Plant

Wistron's new building at the Vietnam Plant recently achieved LEED v4 BD+C: Building Design and Construction Gold Certification. This honor not only highlights Wistron's commitment to environmental sustainability across its global operations, but also demonstrates its technological leadership in carbon reduction and resource management.

- Outstanding Energy Performance: Through Whole Building Energy Simulation, we optimized the building design and significantly exceeded the project's baseline performance benchmark. The plant also actively deployed large-scale solar power generation systems. The proportion of renewable energy generated relative to the building's total energy cost achieved full points under this LEED assessment category.
- Outstanding Water Resource Management: Our indoor water efficiency performance achieved full points under the assessment criteria. For outdoor water use, we established a comprehensive rainwater collection and reuse system to replace potable water used for landscape irrigation, with outdoor water efficiency performance likewise achieving full points.
- Local Environmental Integration and Education Promotion: The project received Regional Priority credits for its outstanding performance in four key areas, including Rainwater Management and Water Use Reduction. We also implemented a green building education program that, through guided tours and signage systems, helps embed sustainability principles into the Company's culture.

The LEED Gold certification is not only an honor, but also demonstrates Wistron's capability to pursue production efficiency while realizing its vision of harmonious coexistence with the environment. It further sets a new benchmark for green manufacturing in the future. We will continue to challenge ourselves and lead global industry transformation with outstanding green capabilities.



3.2.2 Greenhouse Gas Emission Management

With a firm commitment to climate transition goals, Wistron regards greenhouse gas inventories as a critical foundation for policy implementation and risk management. Since 2010, Wistron has gradually developed its GHG inventory capacity and disclosed annual GHG emissions. We adopt data-driven decision-making as a core principle to ensure that greenhouse gas management is closely aligned with the Group’s climate targets:

- Supporting Transition Targets: The greenhouse gas inventory is intended to provide scientific validation for Wistron’s SBTs and decarbonization pathway, ensuring that each transition decision is grounded in data-driven evidence.
- Transparent Disclosure: Wistron has established an accurate, transparent, and credible greenhouse gas inventory system in accordance with international standards such as ISO 14064-1 and the GHG Protocol.

Greenhouse Gas Management



Scope 1 and Scope 2 GHG Emissions

At the operational level (Scope 1 and Scope 2), Wistron continues to drive low-carbon manufacturing through energy transition and improvements in energy efficiency. In 2025, Scope 1 and Scope 2 (market-based) greenhouse gas emissions totaled 59,089.14 tCO₂e, representing a reduction of approximately 43% compared with the 2022 base year. The emissions reduction was primarily attributable to an increase in renewable electricity usage to 80%, together with ongoing energy-saving projects and process optimization across operating sites, resulting in an average annual improvement in energy efficiency of more than 2%. The overall emissions trend remains on pace with the pathway toward the 2030 emissions reduction target, and no carbon credits were used for offsetting. All emissions reductions were achieved through direct reduction measures.

GHG Emissions (tCO₂e)

Scope		2022	2023	2024	2025
Scope 1	Stationary combustion	6,906.61	3,898.56	3,948.24	3,121.24
	Mobile combustion	711.85	554.70	643.30	527.91
	Processes emissions	21.00	0.00	0.00	0.00
	Fugitive emissions	10,768.52	10,924.75	9,323.88	8,092.02
Subtotal		18,407.97	15,378.01	13,915.42	11,741.17
Scope 2	Location-based	287,251.13	246,984.18	236,657.11	241,788.75
	Market-based	84,764.43	72,484.73	54,279.35	47,347.97
Total	Location-based	305,659.10	262,362.19	250,572.54	253,529.92
	Market-based	103,172.40	87,862.74	68,194.78	59,089.14

Note:

- Inventory Boundary and Scope:
 - Annual data is compiled based on the boundaries disclosed in the sustainability report for that year.
 - Organizational Boundary: Greenhouse gas emissions are consolidated using the Operational Control approach. The inventory boundary covers Wistron Corporation (the parent company) and global subsidiaries included in the consolidated financial statements over which Wistron exercises operational control, excluding the activities of subsidiaries in which the Group holds less than a 50% equity interest.
 - Operational Boundary: The inventory scope covers Scope 1 (direct emissions), Scope 2 (energy indirect emissions), and Scope 3 (other indirect emissions in the upstream and downstream value chain).
 - Covered GHGs: Including carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).
- Base Year and Recalculation Policy: Wistron has set 2022 as the base year for greenhouse gas reduction. In the event of significant mergers and acquisitions or asset disposals, material changes in organizational or operational boundaries, or updates to inventory methodologies or emission factors resulting in significant data changes, Wistron will perform base year emissions recalculations in accordance with the GHG Protocol and SBTi guidelines to ensure consistency in performance tracking.
- Emission Factors and Global Warming Potential (GWP):
 - GWP Source: We adopted the Global Warming Potential values over a 100-year time horizon (GWP100) from the IPCC Sixth Assessment Report (AR6).
 - Electricity Carbon Emission Factor (kg CO₂e/kWh): The factors used at each operational site are as follows:
 - 2025: Brazil (0.0461), Japan (0.423)
 - 2024: Taiwan (0.474), Czech Republic (0.34), Vietnam (0.6592), Mexico (0.444), Malaysia (0.74), Singapore (0.402)
 - 2023: China (0.5306), US Texas (0.3341), US California (0.1950)
 - 2022: Turkey (0.376), India (0.951)
 - 2021: Philippines (0.6935)
 - The emission factors used for both Scope 2 location-based and market-based emissions are national grid average factors, expressed in units of CO₂e/kWh. As these factors are not disaggregated by greenhouse gas, CH₄ and N₂O emissions cannot be calculated separately.
- Gross Emissions and Offset Statement: The data disclosed in this table represent gross emissions and have not been adjusted for any greenhouse gas removals, emissions trading, avoided emissions, or offsets achieved through carbon credits.
- Special Gases and Biogenic Emissions (Biogenic Emissions & LULUCF):
 - Biogenic Emissions: The Scope 1 greenhouse gas emissions disclosed in the table include non-CO₂ greenhouse gas emissions arising from biomass combustion or degradation at owned or controlled sources. In accordance with international standards, biogenic CO₂ emissions are excluded from the total emissions. The separately disclosed biogenic CO₂ emissions for 2025 amounted to approximately 0.138 metric tons of CO₂e
 - Land Use and Forestry: The Company's operations have no direct emissions or removals from Land Use, Land-Use Change and Forestry (LULUCF).

Scope 3 GHG Emissions

At the value chain level (Scope 3), Wistron conducts greenhouse gas inventories across all 15 categories in accordance with the GHG Protocol and systematically incorporates the results into its management processes. Through its internally developed Product Carbon Footprint (PCF) System and the WiZero platform, Wistron integrates supply chain and product-related data and maintains ongoing engagement with suppliers and customers to gradually increase the proportion of primary data collected, thereby enhancing the accuracy and transparency of emissions data. At the same time, Wistron continues to enhance its data governance mechanisms by standardizing data processes, updating emission factors, and identifying and addressing abnormal data. These efforts improve data consistency and reliability, making Scope 3 emissions estimation more closely aligned with actual value chain activities. The inventory results indicate that Wistron's carbon emission hotspots are primarily concentrated in upstream Category 1: Purchased Goods and Services and downstream Category 11: Use of Sold Products.

Scope 3 emissions for 2025 increased significantly compared with the previous year (approximately doubled), primarily reflecting the combined effects of changes in operational boundaries, product mix, and data methodology. In 2025, with capacity expansion at major operational sites including Vietnam, Mexico, and Hsinchu, the volume of activities included in the inventory increased, enabling emissions data to more comprehensively reflect the Group's overall operations. Among the major sources of emissions, Category 1 and Category 11 remained the largest contributors.

Further analysis of trends across categories reveals distinct structural differences:

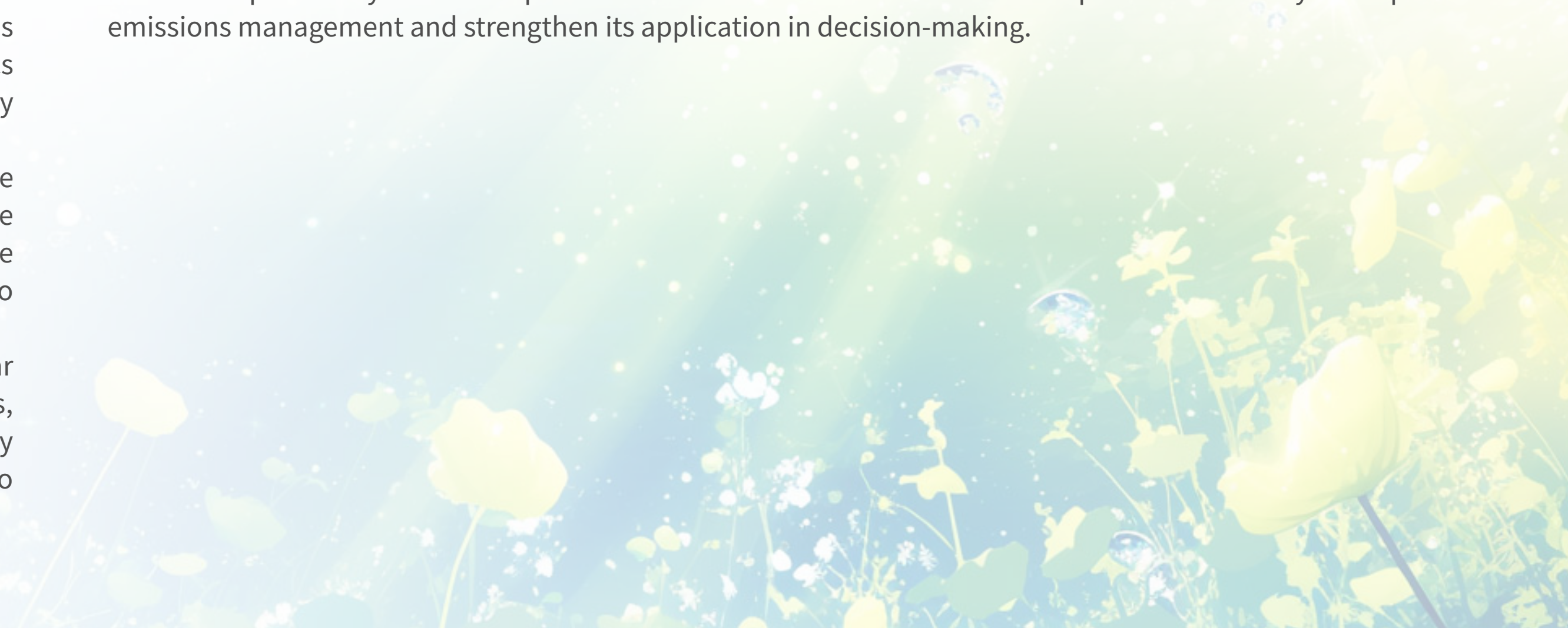
- For Category 1 (Purchased Goods and Services), emissions in 2025 decreased compared to the previous year. This change was primarily driven by the substitution of certain raw materials with recycled plastics and improvements in suppliers' decarbonization performance, as well as enhancements in data quality and adjustments to emission factors, making the emissions results more representative.
- In contrast, emissions from Category 11 (Use of Sold Products) increased significantly and were the primary driver of the overall change in Scope 3 emissions. This change primarily reflects a shift in the product mix. As the proportion of server and AI-related products increased, these high-performance computing products exhibit significantly higher energy consumption during the use phase compared to traditional products.
- In addition, emissions from Category 10 (Processing of Sold Products) showed substantial year-on-year fluctuations, primarily reflecting changes in product mix, variations in customer processing activities, and adjustments in inventory methodology and data sources. As this category of emissions is highly influenced by downstream customers' manufacturing processes and operating scenarios, it is subject to a higher degree of uncertainty and therefore exhibits relatively higher year-on-year volatility.

Overall, upstream supply chain emissions showed an improving trend, while downstream emissions from the use of sold products increased significantly due to industry transformation and changes in product mix. This reflects a structural challenge of extending value chain decarbonization efforts from supply chain management to the product use phase.

In estimating use-phase emissions, Wistron calculates emissions based on product energy consumption under typical usage scenarios and applies average grid emission factors across different regions. This methodology does not take into account differences in end users' actual electricity procurement structures, such as the proportion of renewable energy usage. Therefore, Category 11 emissions are calculated based on a conservative approach. In scenarios where end users adopt renewable energy or low-carbon electricity sources, actual emissions may be lower than the figures disclosed in this report.

In addition, changes in Scope 3 emissions during the current year partly reflect the expansion of operational sites and the refinement of inventory boundaries, resulting in more comprehensive emissions coverage. Changes in emissions are primarily driven by shifts in product mix, improvements in data quality, and methodological improvements, and do not necessarily represent a proportional change in overall carbon intensity.

Looking ahead, Wistron will continue to increase primary data coverage across its supply chain, strengthen suppliers' decarbonization management mechanisms, and further enhance the granularity of product carbon footprint analysis and use-phase data collection. These efforts aim to improve the accuracy of Scope 3 emissions management and strengthen its application in decision-making.



Scope 3 GHG Emissions (tCO₂e)

Type	2022	2023	2024	2025
Purchased goods and services	8,799,153.89	6,159,131.36	10,202,175.19	7,273,097.19
Capital goods	212,272.50	117,910.07	238,785.07	435,647.54
Fuel- and energy-related activities	115,676.19	23,725.74	15,310.33	17,170.21
Upstream transportation and distribution	5,908.96	5,318.92	31,205.21	17,012.69
Waste generated in operations	5,250.28	2,994.69	3,164.38	3,825.41
Business travel	3,717.40	5,773.32	6,791.93	5,592.14
Employee commuting	27,044.06	21,865.61	22,945.24	39,522.00
Upstream leased assets	11,771.15	7,687.32	2,944.31	3,501.28
Downstream transportation and distribution	107,135.93	100,163.21	96,185.40	111,294.28
Processing of sold products	364,125.89	2,757,505.90	329,714.74	4,342,979.54
Use of sold products	8,110,743.67	5,946,570.69	5,729,372.52	20,996,495.48
End-of-life treatment of sold products	206,303.77	16,233.45	15,949.54	42,715.49
Downstream leased assets	57,178.74	23,900.20	6,534.72	4,217.94
Franchises	-	-	-	-
Investment	181,195.32	1,432,619.42	21,794.65	17,924.02
Total	18,207,477.75	16,621,399.91	16,722,873.23	33,310,995.21

Note:

1. Disclosed figure for 2022 is the SBT-approved base year emissions. We also added Scope 3 emissions for 2023, specifically from processing of sold products, use of sold products, and end-of-life treatment of sold products.

2. As a B2B company with no franchise-related activities, we did not conduct any investigations or disclosures.

3. Gross Emissions and Offset Statement: The data disclosed in this table represent gross emissions and have not been adjusted for any greenhouse gas removals, emissions trading, avoided emissions, or offsets achieved through carbon credits.



3.3 Environmental Resource Management

In the face of global climate change and mounting environmental challenges, we recognize the vital role corporations play in advancing sustainable development. As a responsible corporate citizen, Wistron is committed to enhancing its environmental management performance. Through continuous technological innovation and risk assessment, Wistron seeks to minimize the environmental impacts of its operations while maximizing resource efficiency, with the ultimate goal of achieving sustainable development. Wistron is committed to complying with environmental and energy regulations associated with our activities, products, and services, as well as customer requirements, to achieve our set goals and targets and to meet or exceed regulatory targets. We actively support government environmental protection policies and continuously pursue environmental improvement and pollution prevention. (Please refer to the [Company website](#)).

Wistron has adopted the ISO 14001 Environmental Management System across all major global operating sites (for third-party verification information, please refer to [Appendix 6.4](#)) to satisfy local regulatory requirements while pursuing business performance. From 2022 to 2025, Wistron had no incidents of non-compliance with environmental laws and regulations, and no environmental-related fines exceeding US\$10,000 were incurred during this period. We will continue to monitor developments in environmental laws and regulations in various countries, update and implement internal procedures, periodically organize regulatory compliance training, and include the training in the annual internal training plan to ensure legal and regulatory compliance across all aspects of its operations and to meet stakeholders’ expectations. Additionally, to enhance employees’ environmental awareness, all Wistron sites organize an annual “Safety, Environmental Protection and ESG Awareness Month.” Through a variety of promotions, contests, and activities, employees are encouraged to actively participate and deepen their understanding of the importance of environmental protection.

Spotlight

Embedding ESG Values Across Global Manufacturing Sites Through ESG Month

To actively promote sustainability awareness, Wistron’s global manufacturing sites successfully hosted the third annual ESG Master Challenge this year and launched the inaugural ESG Month, encouraging employees to learn about and participate in sustainable development through real action. The ESG Master Challenge features a proprietary ESG board game developed by Wistron, combining knowledge and interactive gameplay to attract enthusiastic participation from employees. The challenge included both team and individual categories, and participants learned about Wistron’s ESG activities through a quiz format. In addition to fostering friendly competition, the event inspired deeper reflection on sustainability-related issues among employees. Notably, this competition expanded beyond linguistic and geographical boundaries for the first time, extending to Wistron’s Vietnam and Malaysia sites. With a total global participation of 2,500 employees, this milestone symbolizes that Wistron’s sustainability efforts have successfully taken root and flourished across diverse cultural contexts.

The inaugural ESG Month was also launched during the same period, with all global manufacturing sites participating. Each site designed ESG-themed activities and encouraged employee participation through hands-on engagement, further strengthening understanding of and commitment to sustainability concepts. These activities not only enhanced employees' appreciation of the importance of sustainability, but also demonstrated Wistron’s commitment to putting its ESG principles into practice. Looking ahead, Wistron will continue to advance sustainability through concrete actions and work toward creating a better future for both business and the environment.



Spotlight

Green Commuting for a Low-Carbon Planet

Driving Sustainability Through Green Commuting

Wistron promotes green commuting initiatives at various operational sites, encouraging employees to adopt low-carbon transportation such as walking, cycling, and public transportation for their daily commutes, implementing carbon reduction actions in daily operations.

Since 2024, the Kunshan plant has promoted the Green Commute initiative, encouraging colleagues to commute and travel in more environmentally friendly ways and designating each June as Green Commute Month. Through these initiatives, employees gain a better understanding of the close relationship between personal travel choices and global climate change, encouraging them to prioritize walking or cycling for short-distance trips and make greater use of public transportation for longer journeys. These efforts help cultivate a culture of green commuting. The program continued in 2025 and received active participation from employees.

The Czech plant also continued to support the nationwide Bike to Work (Do práce na kole) initiative. Employees formed cross-functional teams and recorded non-motorized transportation activities throughout May, including commuting, daily errands, and recreational travel. To support employees' daily commuting needs, the Czech plant has enhanced on-site bicycle parking facilities and related infrastructure, thereby improving the feasibility of low-carbon commuting options. These efforts were recognized with the Cyclo Employer of the Year 2025 award, acknowledging Wistron's commitment to promoting sustainable commuting and employee well-being. Wistron believes that meaningful change begins with small but consistent actions. What starts with the choice of a single employee can gradually influence families and colleagues, expanding into broader participation and creating a positive cycle in which everyone contributes and benefits.

The Czech plant responds to the Bike to Work initiative, supporting low-carbon mobility through bicycle commuting



3.3.1 Water Resource Management

Wistron’s manufacturing processes are primarily assembly-based, with its service sites dedicated chiefly to repairs and warehousing; consequently, its operations do not require heavy water consumption. Aside from facility infrastructure such as cafeterias and cooling towers, the majority of water use is for domestic purposes. Assessments show that Wistron’s plants and service sites are predominantly situated within industrial parks, while its offices are located in metropolitan areas, with all water sourced as tap water from local utility companies. Given this straightforward usage and low overall volume, the Company's operations pose no significant impact on local water resources or their surrounding ecosystems.

Nevertheless, Wistron actively collects water consumption data, regularly monitors water quality and usage, and periodically promotes water conservation initiatives to support water resource protection. Committed to strict compliance with local water-related regulations, the Company leverages the ISO 14001 Environmental Management System to manage water-related issues systematically. Through management measures including "advancing water resource management and daily conservation" and "implementing water recycling and wastewater management," the Group achieved a total water savings of approximately 66,566.42 cubic meters in 2025. This brought its water use intensity down by 62% compared to the 2022 baseline year, far exceeding its target of 13%.

Water Resource Management and Daily Conservation

Wistron identifies water-stressed regions by evaluating water risk indicators across its global sites, allowing the Company to implement proactive measures aligned with its water resource management policies. Dedicated units at each plant are responsible for water governance, including plan formulation and implementation, daily monitoring, anomaly troubleshooting, data analysis, and continuous improvement. Adhering to the principle of optimizing water efficiency through Best Available Technologies (BAT), Wistron prioritizes the adoption of water-saving equipment and leverages utility monitoring dashboards to track water consumption, thereby systematically enhancing overall water use efficiency.

Water Recycling and Wastewater Management

Wistron strictly complies with local water regulations, segregating wastewater into domestic and process streams to ensure systematic management. Through these rigorous controls, the Company guarantees that its effluent quality consistently meets or exceeds all local regulatory standards.



Water Stress Assessment and Management

To enhance water use efficiency, Wistron proactively implements comprehensive water resource management measures and integrates water recycling systems across its operations. Furthermore, the Company fully discloses water withdrawal sources, receiving water bodies, wastewater treatment facilities, and water quality data, thereby continuously elevating its corporate management transparency.

Water Quality and Effluent Management

Item		Neihu HQ Hsichi Office	Hsinchu Plant	Kaohsiung Opto- Electronics Inc.	Kunshan Plant Wistron Automotive Electronics Plant	Kunshan Opt Plant	Zhongshan Plant	Chengdu Plant	Chongqing Plant
WRI baseline water stress assessment		Low - Medium	Low - Medium	Low - Medium	High	High	Medium - High	High	Low - Medium
2025 total water withdrawal (ML)		119.00	443.52	110.13	71.00	46.20	901.21	132.13	156.76
2025 total water consumption (ML)		23.80	88.84	83.25	14.20	9.24	90.12	26.43	31.35
Water source		Feitsui Reservoir Xinshan Reservoir	Baoshan Reservoir	Donggang River	Water drawn from the Yangtze River	Water drawn from the Yangtze River	Xijiang River	Min River	Jialing River
Water body receiving effluent		Keelung River Tamsui River	Keya Creek	Taiwan Strait	Wusong River	Wusong River	Shiqi River Hengmen Waterway	Qinglan River	Houhe River
Wastewater treatment unit		Neihu Sewage Treatment Plant Dihua Sewage Treatment Plant	Hsinchu Science Park Wastewater Treatment Plant	Zhongzhou Wastewater Treatment Plant	Kunshan Development Zone Kuncheng Precision Water Purification Co., Ltd.	Precision Machinery Industrial Park Wastewater Treatment Plant	Linhai Industrial Park Wastewater Treatment Plant Huangpu Food Industrial Park Wastewater Treatment Plant	Southwest Airport Industrial Development Zone Phase 6 Wastewater Treatment Plant	Yubei District Chengbei Wastewater Treatment Plant
Effluent standards	pH	6~9	5~9	5~9	6.5~9.5	6.5~9.5	6~9	6~9	6~9
	SS (mg/l)	30~50	300	450	400	400	400	400	400
	COD (mg/l)	100~150	500	600	500	500	500	500	500

Note:

1. The water stress indicator is calculated based on [Aqueduct tools](#)
2. Effluent quality is taken from the local regulations of each plant.
3. None of Wistron’s plant sites is located in Extremely High water stress areas; query date: 2026/04/22.

Water Quality and Effluent Management

Item		Mexico Plant	Czech Plant	Malaysia Plant	Vietnam Plant
WRI baseline water stress assessment		Medium - High	Low - Medium	Low - Medium	High
2025 total water withdrawal (ML)		54.31	7.27	99.90	305.45
2025 total water consumption (ML)		0.00	0.00	19.98	18.32
Water source		Hueco Bolson Aquifer Mesilla / Conejos-Medanos Basin	Vir Reservoir	Sg. Selangor / Sg. Langat river basins	Hong River
Water body receiving effluent		Rio Grande	Svratka River	Klang River	Chau Giang River
Wastewater treatment unit		Valle de Juarez water treatment plant	Brno water and sewerage plant	Indah Water Konsortium Sewage Treatment Plant	Ducan Company
Effluent standards	pH	6~9	6.5~9.5	5.5~9.0	5.5~ 9.0
	SS (mg/l)	180	550	100	100
	COD (mg/l)	440	1200	200	150

Note:

1. The water stress indicator is calculated based on [Aqueduct tools](#)
2. Effluent quality is taken from the local regulations of each plant.
3. None of Wistron’s plant sites is located in Extremely High water stress areas; query date: 2026/04/22.

Water Conservation Initiatives

To operationalize its water conservation policy, Wistron set a 2025 target to reduce water use intensity by 13% compared to the 2022 baseline. Through rigorous water management reviews and daily conservation actions, the Company systematically enhanced its water efficiency. These mitigation initiatives are structured into three key dimensions: daily conservation, recycling, and management. Consequently, the Group achieved a total water savings of approximately 66,566.42 cubic meters in 2025, slashing its water use intensity by 62% against the 2022 baseline. Although Wistron’s water profile is primarily driven by domestic consumption, the Company remains dedicated to maximizing water efficiency, capturing cost savings, and advancing sustainable development.

Target Area	Main Measure(s)	Annual Water Conservation (M ³)
Daily conservation	Water supply regulation in domestic water use zones	2,450.20
Recycling	HVAC Condensate Recovery Wastewater Recovery	573.40
Management	Routine inspection and leak detection Automated Irrigation Facilities	63,542.82
Total	-	66,566.42

Water Recycling and Wastewater Management

Circular Water Use

Effective water management can drastically decrease corporate water consumption and simultaneously decrease water withdrawal from natural water bodies, thereby lowering reliance on water ecosystems. Wistron’s water recycling efforts are structured around utility systems and process management, which encompass initiatives such as HVAC condensate recovery as well as wastewater reclamation and reuse, actively optimizing water resource utilization across its global locations.

Wastewater Management

Wistron has embedded sustainability into its operations across the organization. All global sites strictly implement environmental compliance management and, through a segregated management approach, classify wastewater into domestic wastewater and process wastewater.

- Domestic Wastewater: Treated through multiple purification processes, including primary and secondary anaerobic treatment and clarification facilities, to ensure that effluent quality exceeds regulatory standards.
- Process Wastewater: After treatment through collection tanks, reaction tanks, and other treatment units, the wastewater is discharged into designated local sewer networks and conveyed to wastewater treatment plants for centralized treatment.

Through these Standard Operating Procedures (SOPs) and advanced treatment technologies, Wistron enhances the quality of its wastewater discharges and is committed to minimizing environmental impacts while fulfilling its commitment to responsible water stewardship.

Water Resource Inventory and Performance

Water Use (Megaliter)

Type	2022	2023	2024	2025
Total water withdrawal	3,812.48	2,629.63	2,487.96	2,561.57
Total water discharge	3,020.00	2,030.00	1,950.00	2,134.06
Total water consumption	792.48	599.63	537.96	427.51
Recycled & reused water	290.00	160.00	60.00	0.57

Note: Total water consumption is calculated as "total water withdrawal" minus "total water discharge". The 2025 target for total water consumption was 1,204 megaliters (1.20 million cubic meters).

Water Source (Megaliter)

Type	2022	2023	2024	2025
Tap water	3,812.36	2,629.45	2,487.44	2,560.70
Fresh surface water	0.12	0.18	0.52	0.87
Fresh groundwater	-	-	-	-
Total	3,812.48	2,629.63	2,487.96	2,561.57

Note: None of Wistron’s plant sites extract seawater or use produced water.

Water Management Training and Capability Building

While Wistron’s manufacturing processes are mainly assembly-based and do not require heavy water consumption, the Company has nevertheless established definitive water targets. In addition to water conservation initiatives, Wistron actively drives water management training and capability building programs:

- Company-wide Awareness Training: Through multilingual water conservation campaign videos and slogans to encourage employees to voluntarily conserve water in their daily work, raise environmental awareness, cultivate water-saving habits, and reiterate a consensus of water conservation.
- Benchmark Case Sharing: To promote water conservation actions, Wistron regularly shares water conservation projects internally. Sharing case studies can showcase success stories and encourage employees to work together toward water targets.

Water Management: Introduction & Explanation of Related Terms

Wistron's water resources management methods are divided into "implementing water resources management and daily water conservation" and "practicing water recycling and wastewater management." By assessing water stress indicators at global locations, we can identify high-risk areas for water resources and then implement preventive measures. In conjunction with water resources management policies, full-time units in each factory area are responsible for water resources management, plan formulation and implementation, daily monitoring and abnormality elimination, data analysis and continuous improvement. Wistron promises to strictly abide by national water resources laws, make rational use of water resources, give priority to the use of water-saving equipment, and monitor water consumption through energy-saving dashboards to improve water resource utilization efficiency.

NO.	Related terms	Explanation
1	Importance of water	Water is necessary for the survival of living organisms on the earth. Human beings need to consume a certain amount of water every day to maintain life activities. Water is not only used for human daily drinking and hygiene, but also for agricultural production, industrial manufacturing, energy production, etc. field.
2	Water cycle	Water forms a water cycle due to evaporation, precipitation and groundwater processes. The water cycle plays an important role in maintaining the balance of the earth's climate and providing water resources.
3	Water Resources Distribution	Although there are abundant water resources on the earth, the fresh water resources that can be directly used by humans are very limited. Most of the water resources exist in the form of sea water or ice and snow, which are not easy for humans to obtain and utilize.
4	Water Use	Humans use water resources in various ways, including drinking, bathing, agricultural irrigation, industrial production, etc. However, with the increase in global population and economic development, human demand for water resources is also increasing.
5	Water Resources Management	Protection and management of water resources are crucial to sustainable development, including the establishment of water resources protection zones, rational utilization of water resources, and prevention and control of water pollution. At the same time, international cooperation is also important because many rivers and water resources are transnational and require transnational cooperation to ensure equitable and sustainable use.

Summary : Water resources are the cornerstone of human survival and development. We need to be aware of the preciousness of water resources and take measures to protect and utilize water resources rationally.

Sustainability Through Innovation



Water Management: Water Risk Assessment

Assess the risk level of water resources to carry out water resource management and set up water recycling equipment in advance. At the same time, the sources of water intake, drainage water bodies, wastewater treatment units and water quality data are also disclosed to ensure compliance with discharge water quality standards set by local regulations. Water risks are managed and controlled through CDP's four consecutive levels of assessment.



The points obtained on the disclosure and awareness levels were divided by the maximum points that could have been obtained. For the Management and Leadership levels, the points earned in each scoring category are used to calculate the final score based on the weighting of the scoring categories. Those with the lowest scores and the lowest number of indicators appearing at one level will be required to be evaluated at the next level. If the minimum score threshold is not met, points will not be awarded at the next level. CDP has progressively set thresholds that will be reviewed during the scoring period to ensure that the distribution of responses between scoring levels represents the current level of progress across the responding population.

Level	Climate Change	Water	Forests	Score band
Disclosure	1-44%	1-44%	1-44%	D-
Awareness	25-75%	25-75%	25-75%	D
	1-44%	1-44%	1-44%	D-
Management	45-75%	45-75%	45-75%	C
	1-44%	1-44%	1-44%	D
	45-75%	45-75%	45-75%	B
Leadership	1-75%	1-75%	1-75%	A-
	80-100%	80-100%	80-100%	A

Assessment Type



Disclosure



Awareness



Management



Leadership

Sustainability Through Innovation



3.3.2 Air Pollution Control

Wistron is not classified as a high-pollution emission industry. Air emissions from Wistron’s production process primarily consist of thermal exhaust, soldering fumes, and volatile organic compounds (VOCs) originating from the isopropanol (isopropyl alcohol) used in cleaning activities. In accordance with internal SOPs, these emissions are systematically channeled through ventilation ducts, treated via adsorption in waste gas mitigation systems, and then released. The Company conducts regular emissions sampling and testing to guarantee steadfast compliance with all regulatory requirements.

Isopropanol waste liquid is centrally stored in a designated area prior to being transferred to qualified external contractors for disposal and transport. Wistron continues to inventory and manage VOC-containing substances and ensures that personnel at all relevant workstations are equipped with appropriate Personal Protective Equipment (PPE) and effective exhaust control systems during the use and storage of such substances. These measures help safeguard employee health and safety while reducing the potential environmental impacts of VOC emissions. To address the challenges posed by continued capacity expansion in recent years, Wistron has actively implemented VOC reduction strategies, progressively adopting cleaning agents with lower VOC content and replacing them with safer, low-volatility alternative chemicals. These efforts help enhance workplace safety while reducing environmental risks. Nitrogen oxides (NOx) and sulfur oxides (SOx) are generated within Wistron's plants only during fuel combustion from emergency generators. Because these generators are activated solely during emergencies (such as power outages) and are not regular operational sources, they are not classified as major emission sources.

Furthermore, Wistron classifies Ozone Depleting Substances (ODS) as controlled hazardous substances, strictly prohibiting suppliers from intentionally adding ODS to any supplied parts and materials. Suppliers are required to provide formal declarations or compliance statements to certify that their components strictly adhere to Wistron’s environmental standards.

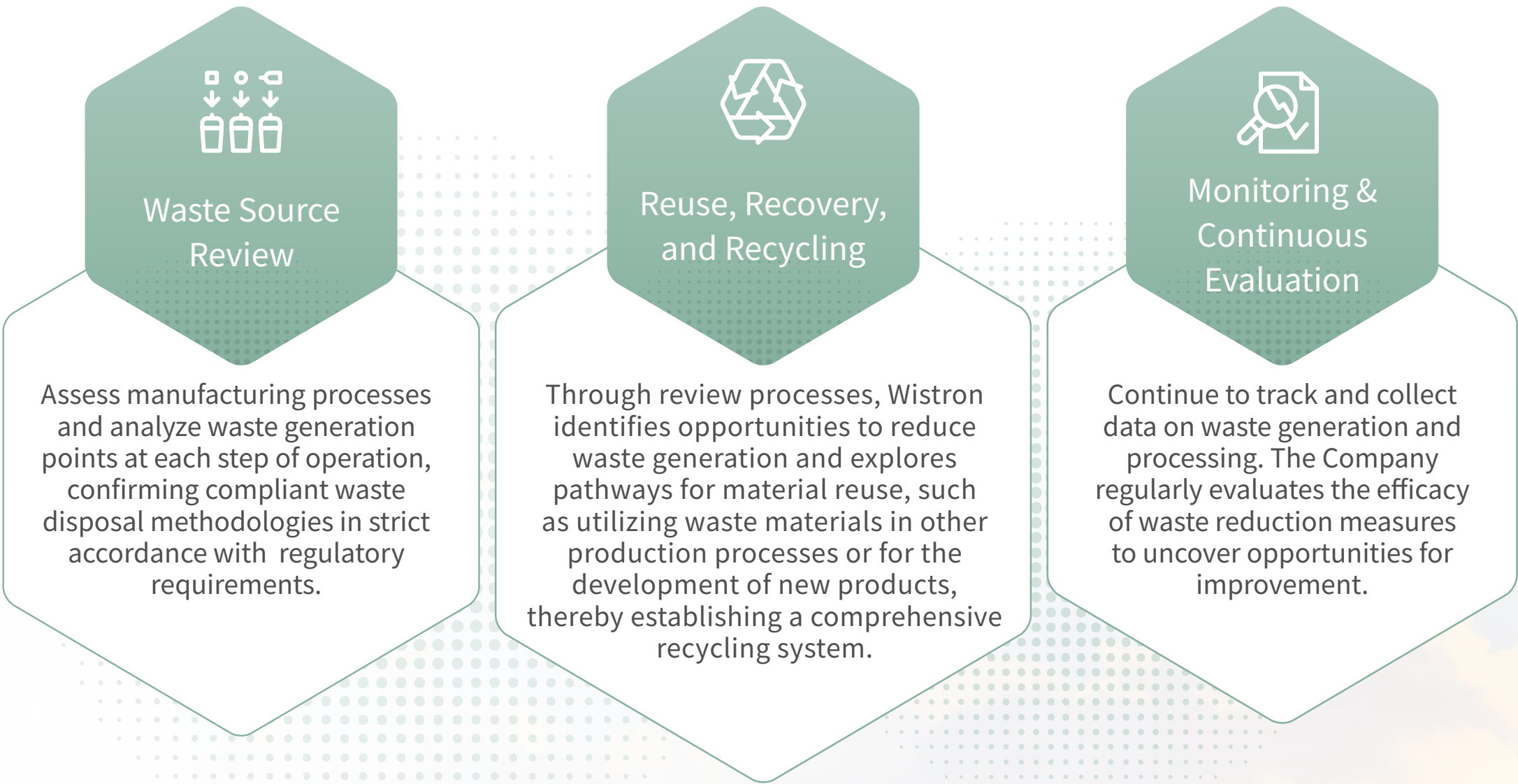
Emissions of Volatile Organic Gases (metric tons)

Categories	2022	2023	2024	2025
Isopropyl alcohol	147.95	123.25	109.14	113.43
Ethanol	59.37	24.06	42.85	48.00
Ethylene glycol monobutyl ether	14.80	7.46	5.88	9.90
Ethanolamine	3.38	1.53	2.94	3.84
Others (each accounting for less than the categories above)	9.64	14.27	24.60	21.38
Total	235.15	170.57	185.40	196.55

3.3.3 Waste Management

Wistron views waste as valuable resources in the wrong place, committing to eliminating the use of prohibited substances and raw materials while actively promoting waste reduction and circular resource utilization. Raw materials and suppliers are rigorously screened, and the Company continuously pursues technical advancements and eco-friendly material alternatives. Furthermore, Wistron strictly adheres to all environmental regulations and customer compliance requirements related to its activities, products, and services to attain or even exceed its established goals. Because Wistron does not directly dispose of waste on-site, its waste management strategy focuses primarily on "advancing waste classification and reduction" and "strengthening waste recycling and reuse." Through comprehensive assessments and inventories of waste and hazardous substances—including their generation and flow—and by implementing management procedures such as source reduction, waste segregation, recycling, and reuse, the Company systematically identifies waste streams and reduction opportunities. This ensures that all waste undergoes proper recycling, recovery, and compliant subsequent treatment. This management approach significantly mitigates the environmental impact of operations and lowers operating costs by reducing waste treatment expenses, thereby building a sustainable competitive advantage for the Company.

Three Core Principles of Waste Management:



Investing or Developing Innovative Carbon Reduction Technologies

Product Design

Wistron is dedicated to integrating sustainability across product research, design, manufacturing, and services. Embodying a lifecycle-based philosophy, the Company's sustainable product design and development span from raw material acquisition and manufacturing to distribution, product utilization, and end-of-life recycling. This comprehensive approach minimizes environmental impacts, maximizes resource circularity, and fosters a green, closed-loop business model. During the R&D stage, Wistron enforces its "Green Product Design Guidelines and Review Procedures." By embedding waste disposal and recycling considerations directly into the initial design phase, the Company strives to minimize the post-consumer impact of its products on both humanity and the environment. For further details on eco-design, Life Cycle Assessments (LCA), and post-consumer recycled (PCR) plastic applications, please refer to [Chapter 2: Innovation Value](#).

Product Manufacturing – Waste Treatment and Disposal

The ESG offices at Wistron's manufacturing sites actively drive in-plant waste reduction and management through the following strategic measures:

- Engage with waste management contractors and prioritize vendors with "Zero Waste to Landfill" validation to enhance waste recycling and resource recovery, thereby systematically raising the overall waste diversion rate.
- Assessment and Implementation of Reduction Technologies:
 - Source Reduction Collaboration: Partner with plant R&D personnel to evaluate opportunities for source reduction, such as optimizing substrate panel utilization to minimize the generation of scrap edges.
 - Supply Chain Packaging Optimization: Proactively collaborate with suppliers to modify raw material packaging specifications or methods, effectively reducing the consumption of incoming packaging materials.

Waste Generation (metric tons)

Disposal Method		2022	2023	2024	2025
Non-hazardous	a. Reuse	232.67	491.15	346.00	392.31
	b. Recycling	35,058.21	27,818.53	32,879.68	42,592.41
	c. Replaced with alternative raw materials	-	-	-	-
	d. Landfill	1,506.32	1,127.89	1,370.04	2,316.85
	e. Incinerate (w/ energy recovery)	2,300.53	1,154.75	1,356.36	1,335.86
	f. Incinerate (w/o energy recovery)	-	32.00	45.97	148.94
	g. Other	-	-	873.45	1,212.17
	Subtotal	39,097.73	30,624.32	36,871.51	47,998.54
Hazardous	h. Temporary storage	-	-	-	-
	i. Transported to external treatment facilities - Recycle	-	669.17	948.92	934.56
	j. Transported to external treatment facilities - Other	-	275.04	255.98	316.51
	k. Transported to external treatment facilities - Incineration (w/ energy recovery)	1,205.56	255.50	218.09	252.13
	l. Transported to external treatment facilities - Incineration (w/o energy recovery)	-	3.38	3.49	8.74
	Subtotal	1,205.56	1,203.09	1,426.48	1,511.94
Total	Total waste generated (d.+e.+f.+g.+h.+j.+k.+l.)	5,012.41	2,848.56	4,123.38	5,591.20
	Total waste recycled/reused (a.+b.+c.+i.)	35,290.88	28,978.85	34,174.61	43,919.28

Waste Recycling Rate (%)

Disposal Method		2022	2023	2024	2025
Non-hazardous	Reuse	0.6	1.5	0.9	0.8
	Recycle	87.0	87.4	85.9	86.0
	Replaced with alternative raw materials	0.0	0.0	0.0	0.0
	Incinerate (w/ energy recovery)	5.7	3.6	3.5	2.7
	Hazardous Recycle	-	2.1	2.5	1.9
Total		93.3	94.7	92.8	91.4

Waste Recycled/Reused and Disposal (metric tons)

Disposal Method		2022	2023	2024	2025
Total waste recycled/reused		35,290.88	28,978.85	34,174.61	43,919.28
Total waste disposed	Waste landfilled	1,506.32	1,127.89	1,370.04	2,316.85
	Waste incinerated with energy recovery	3506.09	1410.25	1574.45	1587.98
	Waste incinerated without energy recovery	0.00	35.38	49.46	157.68
	Waste otherwise disposed	0.00	275.04	1129.43	1528.69
	Total	5,012.41	2,848.56	4,123.38	5,591.20

Waste Reduction

Wistron’s commitment to waste reduction involves implementing source reduction alongside resource categorization and recycling plans through waste audit reviews. Dedicated recycling zones have been established at all plant facilities, service locations, and offices. In accordance with legal definitions, resource-based wastes generated at these locations—such as metals, packaging materials, plastics, paper, and batteries—are centrally collected and transferred to external professional recycling vendors for compliant transport and processing.

This systematic waste segregation and recycling approach minimizes disposal-related operating costs while aligning Wistron with international waste reduction trends. Beyond standard recyclables, specialized production wastes, including chemical solvents (isopropanol, fluxes, thinners, etc.), lubricating oils, and solder dross, are clearly labeled and temporarily stored in designated secure areas. These are then handed over to government-licensed hazardous waste contractors for final disposal. To ensure total visibility over final waste destinations, Wistron maintains a strict audit program that conducts regular compliance reviews on both the waste streams and its contracted waste disposal vendors.

To accelerate the pace toward waste reduction objectives, Wistron adopted 2018 as the baseline year and, beginning in 2021, established waste intensity as a management indicator, with a target of 2% annual reduction. Specific targets include a 10% reduction by 2025, a 20% reduction by 2030, and a 30% reduction by 2035. Moreover, Wistron has introduced the UL 2799 waste zero landfill certification mechanism in all major manufacturing plants since 2022. Our widespread adoption of UL 2799 aims to identify waste reduction plans and optimize resource utilization to achieve a sustainable resource cycle. In 2025, Wistron’s total volume of recycled, reduced, and reused waste reached 1,432.73 metric tons of waste, reducing waste intensity by 11% from 2018 levels and exceeding our target of 10%. Additionally, in 2025, Wistron obtained five Platinum-level Zero Waste to Landfill certifications. The certified sites included the Hsinchu, Zhongshan, Chengdu, Chongqing, and Vietnam sites, all of which achieved a 100% diversion rate. Wistron continues to advance its zero-waste objectives and expand successful practices across its overseas operations, further reinforcing its commitment to sustainable business practices.

With our waste management processes, waste reduction and separation efforts are classified into three main focuses: reuse, recycle, and repurpose. These end-of-life treatments aim to increase waste conversion and reduce landfill rates:



Spotlight

Driving Innovation and Environmental Stewardship Through UL2799 Platinum Certification

As global resource depletion and environmental challenges continue to intensify, the importance of corporate sustainability has become increasingly evident. As a responsible corporate citizen, Wistron has actively promoted UL2799 Zero Waste to Landfill certification since 2022, demonstrating its strong commitment to environmental protection. Through comprehensive waste flow tracking, data analysis, source reduction initiatives, and supplier collaboration, Wistron has worked to advance its zero-waste-to-landfill vision and enhance waste management effectiveness.

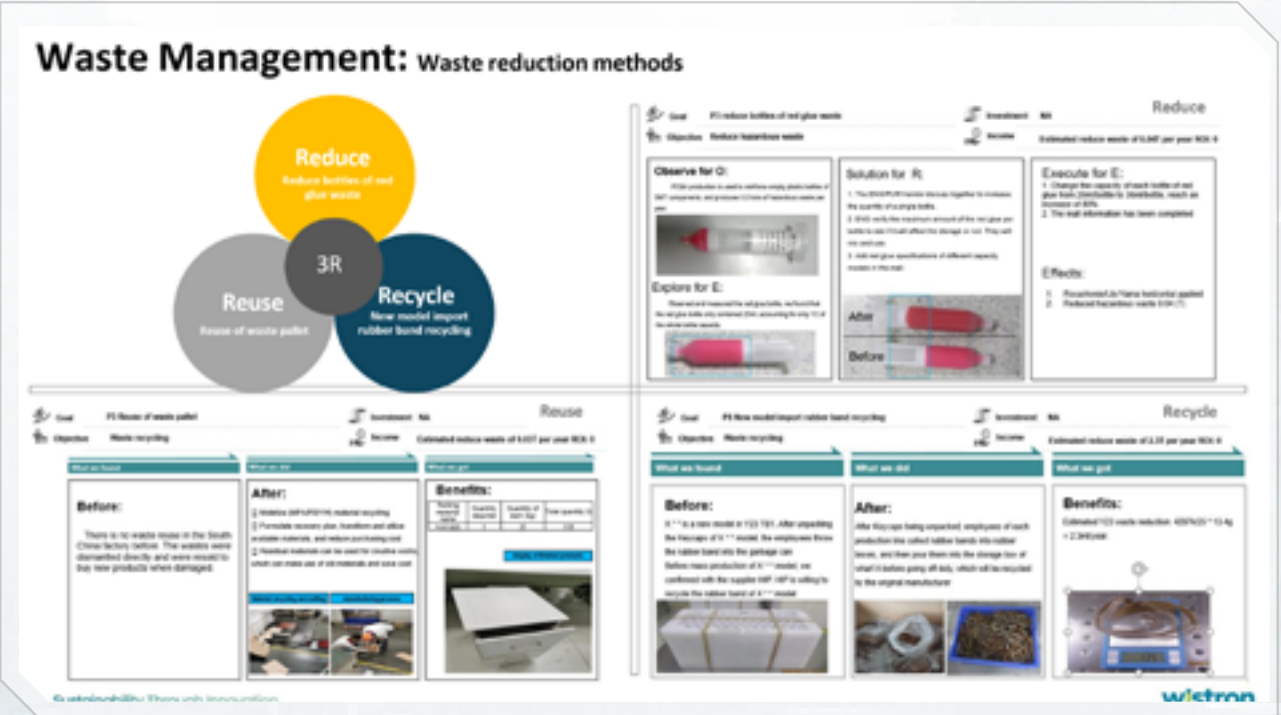
By 2025, Wistron’s plants in Hsinchu, Zhongshan, Chengdu, Chongqing, and Vietnam had all achieved Platinum-level certification, meeting the highest standard of 100% waste diversion. This achievement was supported by a range of comprehensive initiatives, including standardized waste disposal procedures, effective waste sorting practices, waste tracking and documentation systems, supplier management programs, and employee awareness and training on waste management. Together, these measures have enabled Wistron to consistently advance its waste diversion objectives.

In 2025, Wistron not only demonstrated a more mature and integrated approach to waste management, but also elevated its practices in alignment with circular economy principles by fostering greater cross-industry collaboration. Through maximizing resource recovery and extending material life cycles, the Company enhanced the utilization of waste-derived resources while contributing to greenhouse gas emissions reduction. These efforts not only reduced the environmental impacts of its own operations, but also strengthened collaboration across industries and improved resource use efficiency across society.



Circular Economy and Waste Management Training

Integrating waste management into employee training is a pivotal directive for Wistron to foster environmental stewardship and raise ecological awareness across the organization. Through systematic training, the Company helps employees master the fundamental principles and best practices of waste management, thereby effectively advancing waste valorization and fulfilling the core values of the circular economy. The integration of circular economy principles with waste resource recovery represents a cornerstone of Wistron's environmental strategy. The Company delivers comprehensive training through a diverse matrix of channels—including classroom instruction, e-learning modules, and interactive workshops—covering essential topics such as waste segregation and treatment, source reduction methodologies, environmental impacts, regulatory compliance, hands-on operations, and best-practice case studies. This educational framework not only heightens employees' environmental consciousness but also drives tangible and measurable progress toward the Company's overall waste management objectives.



3.4 Nature and Biodiversity

In recent years, stakeholder concerns have largely focused on climate risks, and biodiversity loss has gradually emerged as a key area of significant impact and attention as well. Wistron’s global manufacturing sites and offices are not located in environmentally protected areas, regions of high biodiversity value, or restored habitats. There are no species listed as endangered under the International Union for Conservation of Nature (IUCN) Red List or national conservation lists present within our sites. We conduct environmental impact assessments in compliance with local regulations to prevent harm to biodiversity and actively use eco-friendly technologies. Compliance with environmental regulations is ensured through regular inspections on wastewater treatment, emissions, waste management, and noise. In Taiwan, we collaborate with organizations, local residents, and stakeholders through the Wistron Foundation on projects related to natural ecosystem conservation.

We are committed to mitigating our impact on the ecosystem by continuously improving our activities, products, and services, and by promoting biodiversity conservation and reforestation initiatives. Starting from within the Company, we also call for our value chain and operating sites to avoid any acts of deforestation. We continue to plan for avoidance, minimization, restoration, and biodiversity offsets as steps toward our goal. We are also systemically introducing Nature-based Solutions (NbS) and striving toward the shared goals of No Net Loss (NNL) and Net Positive Impacts (NPI).

To further support the Global Goal for Nature and reinforce its commitment to biodiversity, Wistron continues to protect the natural environment, respect ecological balance, and safeguard endangered species. Since 2023, Wistron has gradually developed methodologies and indicators to assess its dependencies and impacts on nature and biodiversity, and has established corresponding objectives. We are committed to becoming Nature Positive by 2050. In the meantime, we have also set a code of conduct for suppliers to prevent biodiversity loss and deforestation. The code covers topics such as environmental protection, banning deforestation, protection of natural habitats, and preventing soil pollution.



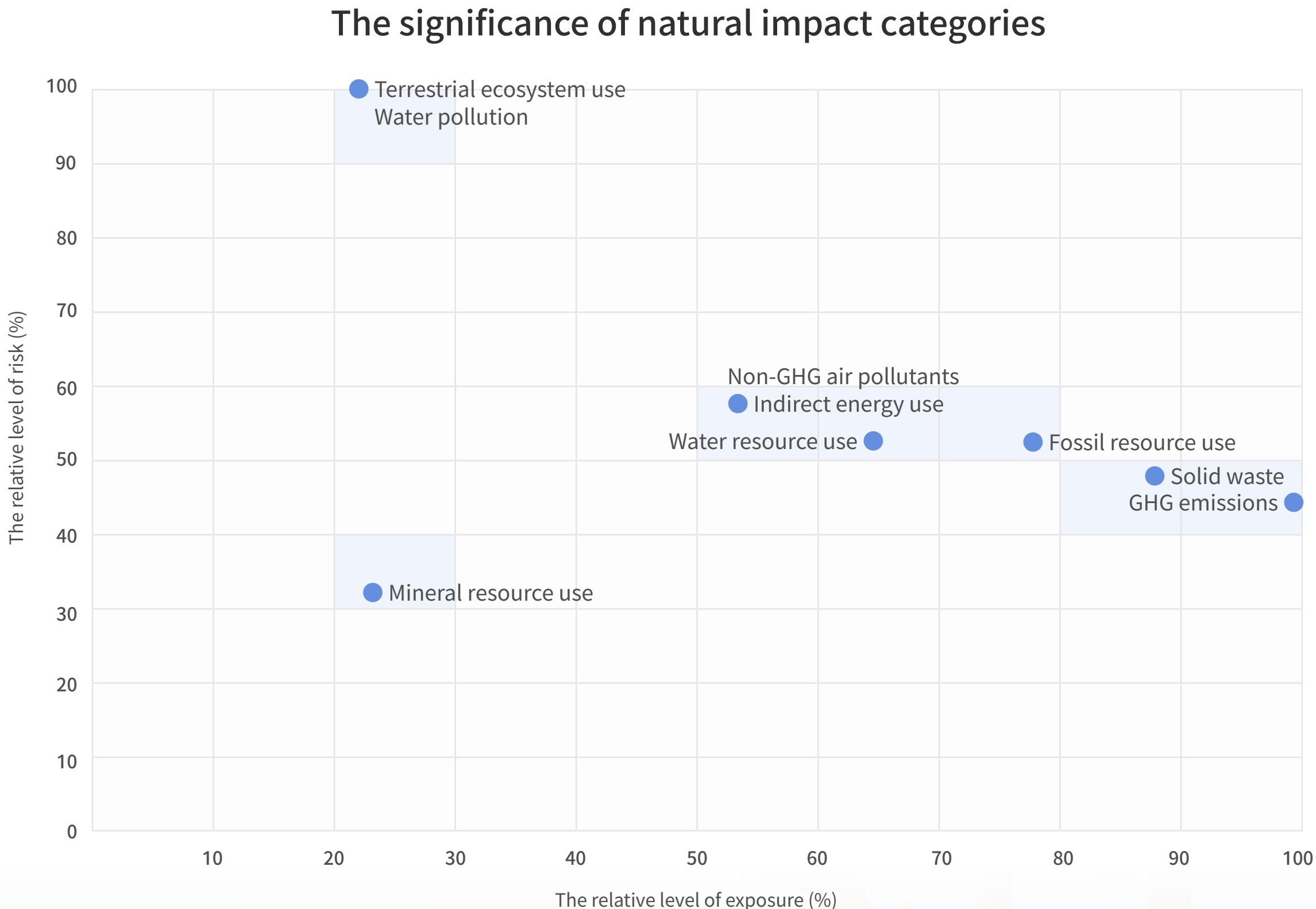
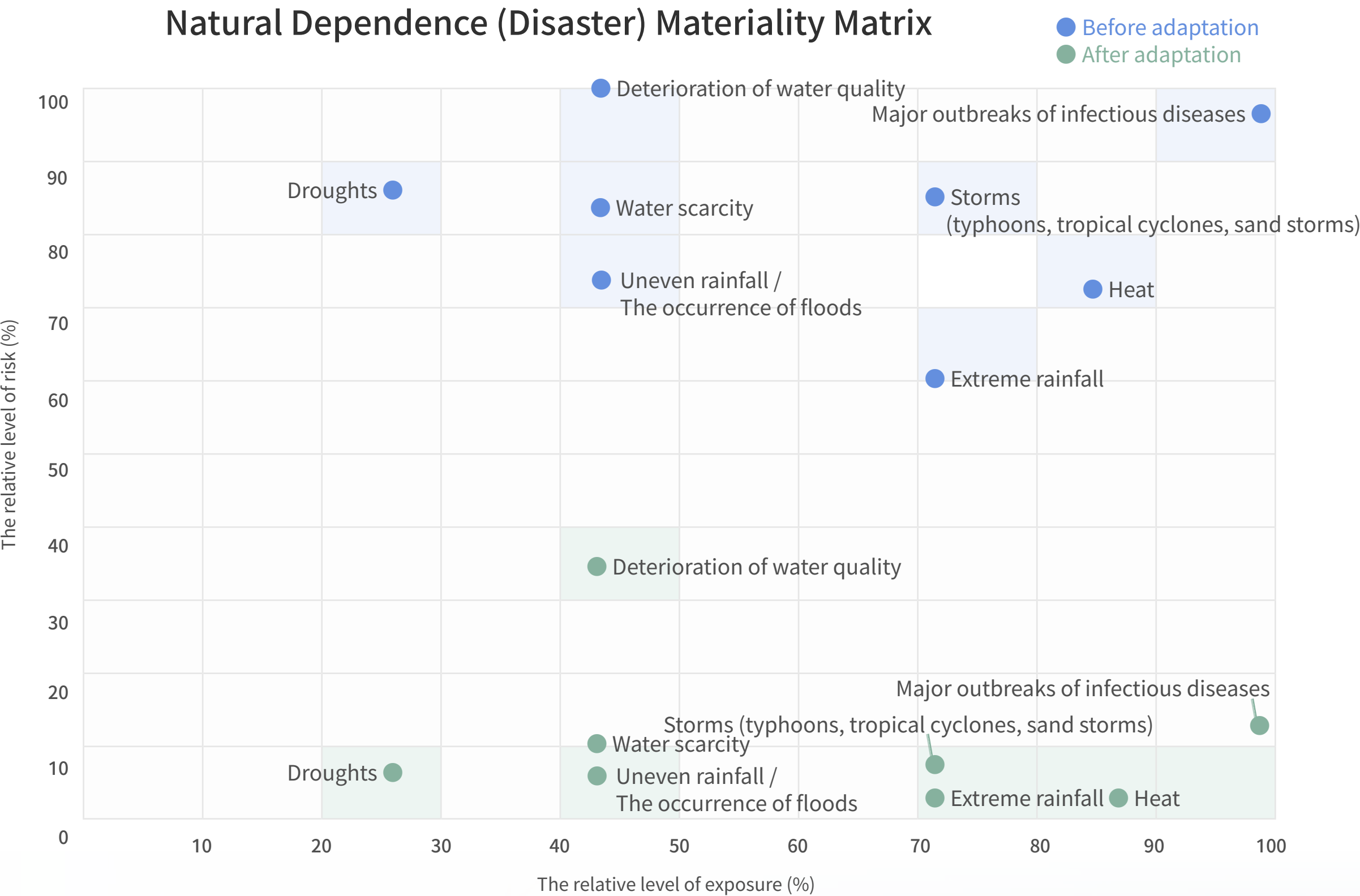
The Taskforce on Nature-related Financial Disclosures (TNFD)

To enhance climate- and nature-related financial disclosures, Wistron has adopted the Taskforce on Nature-related Financial Disclosures (TNFD) framework and incorporated the LEAP (Locate, Evaluate, Assess, Prepare) approach to systematically identify, assess, and manage nature-related risks and opportunities. For details, please refer to the [Wistron 2024 Climate and Nature Report](#).

	 Locate	 Evaluate	 Assess	 Prepare
Steps				
Description	Identify areas of business operations	Assess dependencies & impacts	Assess nature-related risks & opportunities	Nature-related risk disclosure
Scope	Supply Chain & Wistron Locations			
Objective	Identify key areas where business activities have significant impacts on nature. Biodiversity mapping data was sourced from the IUCN Protected Area Categories and relevant Taiwanese regulations on conservation zones	Analyze the extent to which our operations depend on biodiversity and ecosystem services	Quantify the risks and opportunities and incorporate the quantified values into our ERM framework	Support long-term sustainable operations, align with TNFD disclosure recommendations, enhance transparency, and build investor confidence
Output	Using a fixed-radius buffer analysis, overlay Wistron locations with biodiversity data to evaluate potential impacts such as pollution and noise, thereby identifying high-risk ecosystems	Identify potential impacts	Ensure decision-making fully considers the impacts of natural capital changes to operations	Develop adaptation and mitigation strategies

Dependency and Impact on Nature

To better assess and manage our impact on natural resources, Wistron conducted an analysis of our materiality matrix before and after adaptation measures. The matrix analysis allows us to gain a clear understanding of our business activities' dependence on water resources, land use, air quality, etc., and then compares the difference between impacts before and after adaptation measures. This not only helps Wistron identify high-risk operations, but also serves as a scientific basis for mitigation and adaptation strategies. We will continue to adopt a data-driven approach to strengthen our organizational resilience and ensure both business development and ecological protection. Wistron’s dependencies before adaptation efforts are listed below:



Post-adaptation Management Metrics & Targets for Dependencies & Impacts on Nature

Dependency Metrics and Targets

In line with the TNFD framework, Wistron has conducted a systematic inventory of risks and exposures caused by nature dependence. By identifying key ecosystem services (e.g., freshwater supply, climate regulation, biological control services, etc.) and their impacts from natural disasters or changes (e.g., droughts, floods, climate change, etc.), we then consider actual circumstances to disclose specific metrics of measurable units (e.g., water status, temperature warnings, disease information, etc.) to quantify our dependence and potential risks. Furthermore, adaptation and response measures are implemented through internal early warning mechanisms (e.g., alert systems, high-temperature warning systems) and the setting of risk management targets (e.g., annual water use reduction rates, heavy rainfall prevention measures). For items where metrics and targets have not yet been established, we plan to conduct internal planning to strengthen operational resilience and advance our sustainability performance.

Services	Sub-categories	Mechanisms of Change in State	Indicators	Unit	Early Warning System	Objectives
Regulating & Supporting Services	Rainfall pattern regulation services (at sub-continental scale)	Droughts/Changes in rainfall seasons	Meteorological data: Rainfall forecast WRA: Water reserve levels	Reservoir levels (%) 24-hour rainfall accumulation (mm/day)	Drought Conditions During dry season, Wistron regularly monitors local water reserve levels and adopts response measures when given early warnings from water companies or governments. Response measures include: - Yellow Alert (Reduce water supply during off-peak time): - Reduce unnecessary cleaning periods - Identify surrounding water stations (water supply stations and drinking water supply stations) and assess whether we need to contact bottled water suppliers for backup - Orange Alert (Reduce water supply): - Water conservation signs in bathrooms or scheduled flushing period - Strengthen internal mechanisms for reporting changes in water levels and response measures and raise employee awareness of water conservation - Red Alert (Rotate water supply): - Tap into water reserves - Adjust shifts to reduce the number of workers and, therefore, water use Extreme Rainfall Events - Respond to government-issued heavy rain alerts/warnings (e.g., Mainland China: four-tier, color-coded weather warning system; Taiwan: torrential rain alerts; Malaysia: continuous rain/thunderstorm warnings) by activating internal early warning mechanisms and relevant emergency response procedures - Assign dedicated personnel to check official meteorological forecasts at set times daily, specifically focusing on monitoring and flagging heavy rain alerts - Encourage employees to report early signs of heavy rainfall or ponding to administrative departments as soon as possible	- Comply with early warning from governments to adopt response measures and ensure business continuity throughout various drought alerts - Continue to conduct business continuity planning (BCP) drills to ensure business continuity

Post-adaptation Management Metrics & Targets for Dependencies & Impacts on Nature

Dependency Metrics and Targets

Services	Sub-categories	Mechanisms of Change in State	Indicators	Unit	Early Warning System	Objectives
Regulating & Supporting Services	Local climate regulation services	Heat	Meteorological data: Climate forecast	Temperature (°C)	1. Government-issued heatwave alerts (criteria: 1. >40° C or 2. lasting 2+ weeks) 2. Assign a weather personnel to monitor official weather bureau websites or major weather applications, specifically for any extreme heatwave alerts 3. Build communication channels with local communities to develop multiple information sources 4. Activate emergency response measures (adjust shifts, work from home, backup generators, etc.) 5. Advise employees to avoid outdoor work in extreme heat	1. Limit downtime caused by >40° C heat to under 12 hours 2. Leverage emergency measures to ensure critical business operations remain uninterrupted in extreme heat conditions
	Storm mitigation services	Storms (typhoons, tropical cyclones, sand storms)	Typhoon warnings and wind speed forecasts	Tropical cyclone intensity scales	1. Wistron regularly monitors weather changes and will identify corresponding measures and emergency response measures according to storm intensity 2. Comply with Wistron’s internal control document on Storm & Flood Response SOP	1. Limit downtime caused by typhoons to under 12 hours 2. Leverage emergency measures to ensure critical business operations remain uninterrupted during typhoons
	Biological control services - Disease control services	Major outbreaks of infectious diseases	CDC information on infectious diseases and outbreaks	Number of infections	1. Establish a monitoring system and assign dedicated personnel to track major outbreaks via authoritative sources 2. Trigger internal alerts, develop internal tracking measures, require employees to report health conditions daily, and assign dedicated personnel to track and monitor 3. Tier-based response system, initiating different control measures according to different risk levels 4. Develop internal control documents: - Emergency Response SOP: Issue SOPs for addressing infectious diseases - Epidemic prevention and control procedures	1. Contain outbreaks to outside of Wistron locations 2. Prevent employees from getting infected or spreading the pandemic 3. Control materials entering Wistron locations to prevent infections

Post-adaptation Management Metrics & Targets for Dependencies & Impacts on Nature

Impact Metrics and Targets

Wistron has identified the actual or potential negative impacts of our operations on natural capital in accordance with the TNFD-defined major categories of impact, as well as assessed residual risks and exposure levels after existing management and mitigation actions. Through the establishment of specific indicators and measurement units (e.g., water usage, GHG emissions, biodiversity impact), we also evaluated the natural impacts of our activities in terms of land use change, resource extraction, and pollution emissions. Our management includes surveying our resource use and emissions, identifying risk hotspots, adopting decarbonization technologies, and other strategies. These are complemented with mid-to-long-term mitigation targets (short-term target of containment in 2024 and long-term target of nature-positive in 2030) that are tracked and monitored at each step. Through its adjusted risk and exposure assessment methodology, combined with consideration of actual operating conditions, Wistron is able to identify its most significant nature-related impacts and disclose the corresponding indicators and measurement units used to assess them. For areas where metrics and targets have not yet been established, Wistron will initiate internal planning to strengthen the management of operational impacts on natural systems and strengthen the resilience of its sustainability transition.

Impact Drivers	Sub-categories	Description	Indicators	Unit	Management (Mitigation) Approach	2026 Targets	2030 Targets
Resource use	Indirect energy use	Indirect energies (electricity, heat, steam, etc.) are important production inputs	Electricity use	MJ or MWh	1. Use high-efficiency equipment such as LED lighting and upgrade production facilities 2. Increase use of renewable energy such as solar and wind energy 3. Regularly monitor electricity use at each plant and check for anomalies 4. Provide energy-saving projects to plants and production lines to optimize facilities and processes, thereby achieving energy conservation benefits on a daily basis	1. 84% renewable energy use 2. Energy-efficiency improvements and technology upgrades to promote energy conservation reduced total electricity consumption by 2%	1. 100% renewable energy use 2. Energy-efficiency improvements and technology upgrades to promote energy conservation reduced total electricity consumption by 2%
Climate Change	GHG emissions	Production processes generate GHG emissions (Scope 1 + Scope 2), and GHG emissions are now a topic of concern to customers	GHG emissions & specific GHG emissions	tCO ₂ e	1. Improve energy efficiency: Update and maintain equipment to increase energy efficiency in production processes or conserve energy with technical improvements to reduce energy use 2. Increase renewable energy use: Prioritize the installation of on-site solar PV systems and complement with PPAs and RECs	Reduce absolute GHG emissions by 45% compared to 2022	Carbon neutrality (Scope 1+ Scope 2)
Pollution	Non-GHG air pollutants	General air pollutants (NO _x , SO _x , PM _{2.5} , VOCs, etc.) are byproducts of production processes	Statutory air pollutant emissions	Metric tons	1. Optimize production processes and efficiency 2. Replace activated carbon regularly per environmental requirements 3. Monitor and control exhaust emissions per regulations, including: • Industrial emissions • VOCs from chemicals, cleaning agents, and fluxes	100% compliance with regulatory requirements	
	Water pollution	Production processes generate process wastewater (BOD, COD, etc.)	Statutory pollutant concentrations in wastewater	mg/L COD	Monitor and control wastewater concentrations according to environmental regulations		
	Solid waste	Production processes generate industrial waste that requires reporting	Industrial waste is categorized into the following by treatment: 1. General industrial waste 2. Hazardous industrial waste	Metric tons Waste recycling %	1. Promote waste separation and source reduction 2. Strengthen waste recycling and reuse (incl. packaging materials) per circular economy principles of “3Rs”	Reduce waste intensity by 12% compared to 2018	Reduce waste intensity by 20% compared to 2018

Nature-related Risks & Opportunities

Risks of Dependency on Natural Capital

Sub-categories (SEEA/TNFD)	Mechanisms of Change in State	Illustrative Example	Type of Physical Risk	Potential Financial Impacts	Indicators & Units	Risk Mitigation
Rainfall pattern regulation services (at sub-continental scale)	Droughts/Changes in rainfall season/ Uneven rainfall	- Drought: Our Southern Taiwan plant experiences uneven rainfall between winter and summer, and is often subject to limited water supplies during winter - Extreme Rainfall: Manufacturing plants in both Mainland China and Taiwan may face flooding due to extreme rainfall (waterlogging), which may affect cargo supply and employee work safety	Acute	Operating costs & Procurement costs	Reservoir levels (%) 24-hour rainfall accumulation (mm/day)	Drought Conditions: During dry season, Wistron regularly monitors local water reserve levels and adopts response measures when given early warnings from water companies or governments. Response measures include: - Yellow Alert (Reduce water supply during off-peak time): - Reduce unnecessary cleaning periods - Identify surrounding water stations (water supply stations and drinking water supply stations) and assess whether we need to contact bottled water suppliers for backup - Orange Alert (Reduce water supply): - Water conservation signs in bathrooms or scheduled flushing period - Strengthen internal mechanisms for reporting changes in water levels and response measures and raise employee awareness of water conservation - Red Alert (Rotate water supply): - Tap into water reserves (arrange for water trucks and emergency water storage tanks, coordinate with local authorities, utility companies, and partner plants to access emergency water resources) - Adjust shifts when necessary to reduce the number of workers and, therefore, water use Extreme Rainfall Events: - Respond to government-issued heavy rain alerts/warnings (e.g., Mainland China: four-tier, color-coded weather warning system; Taiwan: torrential rain alerts; Malaysia: continuous rain/thunderstorm warnings) by activating internal early warning mechanisms and relevant emergency response procedures - Assign dedicated personnel to check official meteorological forecasts at set times daily, specifically focusing on monitoring and flagging heavy rain alerts - Encourage employees to report early signs of heavy rainfall or ponding to administrative departments as soon as possible
Local climate regulation services	Heat	Due to their geographical locations, plants in western China and Vietnam are subject to continuous extreme heat during the summer, which leads to governments issuing power cuts	Acute	Operating costs	Temperature (°C)	- Government-issued heatwave alerts (criteria: 1. > 40° C or 2. lasting 2+ weeks) - Assign a weather personnel to monitor official weather bureau websites or major weather applications, specifically for any extreme heatwave alerts - Build communication channels with local communities to develop multiple information sources - Activate emergency response measures (adjust shifts, work from home, backup generators, etc.) - Advise employees to avoid outdoor work in extreme heat
Storm mitigation services	Storms (typhoons, tropical cyclones, sand storms)	Taiwan and Southern China are often subject to typhoons, which lead to typhoon days, halted production, and financial losses	Acute	Operating costs, capital expenditures	Tropical cyclone intensity scales	- Wistron regularly monitors weather changes and will identify corresponding measures and emergency response measures according to storm intensity - Comply with Wistron’s internal control document on Storm & Flood Response SOP
Biological control services - Disease control services	Major outbreaks of infectious diseases	Manufacturing sites are vulnerable to fast-spreading, highly infectious diseases, which pose risks to business continuity, including workforce shortages and production delays, which indirectly impact revenue	Acute	Operating revenue & Operating costs	Number of infections	- Establish a monitoring system and assign a dedicated personnel to track major outbreaks via authoritative sources - Trigger internal alerts, develop internal tracking measures, require employees to report health conditions daily, and assign dedicated personnel to track and monitor - Tier-based response system, initiating different control measures according to different risk levels - Develop internal control documents: - Emergency Response SOP: Issue SOPs for addressing infectious diseases - Epidemic prevention and control procedures

Nature-related Risks & Opportunities

Opportunities of Dependency on Natural Capital

Sub-categories (SEEA/TNFD)	Mechanisms of Change in State	Illustrative Example	Type of Opportunity	Potential Financial Impacts	Strategies
Rainfall pattern regulation services (at sub-continental scale)	Droughts/Changes in rainfall season/ Uneven rainfall	Increase ability to respond to droughts or extreme rainfall and sustain operations	Increase in goodwill Business performance: Products & services	Decreased financial losses Decreased operating costs	1. Regularly evaluate water-saving performance in daily operations, recycled water use, and water control; include water consumption per revenue unit as part of short-, medium-, and long-term sustainability goals to continually improve water efficiency 2. Implement BCP response procedures and stay updated with government and site-specific information for timely response and instructions 3. Conduct emergency drills and respond with climate physical risk adaptation plans, such as: Flood detention facilities, rainwater retention ponds, floodgates/barriers, etc. Pumping strategies to tackle extended heavy rainfall
Local climate regulation services	Heat	Review and adjust allocation of electricity across air conditioning, compressed air, lighting, management, and production systems to improve operational resilience during extreme heat	Increase in goodwill Business performance: Resource efficiency and Products & services	Decreased financial losses; Decreased operating costs	1. Follow climate physical risk adaptation plans, suspend outdoor work if necessary, and comply with occupational safety laws and internal emergency protocols to avoid occupational accidents 2. Continue implementing energy-saving measures to reduce load and improve our energy resilience and flexibility 3. Regularly conduct emergency drills and develop plans for emergency generators
Storm mitigation services	Storms (typhoons, tropical cyclones, sand storms)	Increase our ability to address typhoons and sustain operations	Increase in goodwill Business performance: Products & services	Decreased financial losses; Decreased operating costs	1. Pre-typhoon checks and reinforcements 2. Monitor work suspension guidelines, alerts, and news, and provide transportation or other forms of assistance when necessary to secure employee safety 3. Ensure business continuity for critical operations during wind disasters
Biological control services - Disease control services	Major outbreaks of infectious diseases	Improve our ability to contain large-scale epidemic outbreaks to ensure reliable product deliveries	Increase in goodwill Business performance: Products & services	Decreased financial losses; Decreased operating costs	1. Establish response measures, including internal alert triggers, tiered responses, working-from-home plans, and rotational shifts (to control in-plant workforce) 2. Regularly inspect epidemic prevention supplies to ensure sufficient resources 3. Educational videos on epidemic prevention

Nature-related Risks & Opportunities

Risks of Impact on Natural Capital

Sub-categories (SEEA/TNFD)	Mechanisms of Change in State	Impact Pathway	Illustrative Example	Type of Physical Risk	Potential Financial Impacts	Indicators & Units	Risk Mitigation
Resource use	Indirect energy use	Under global decarbonization trends, customers and related stakeholders are requiring plants to reduce traditional energy use or adopt renewable energies. Failure to do so may lead to customers transferring their orders elsewhere to paying additional carbon fees	- Manufacturing plants should comply with energy conservation targets, increasing renewable energy usage each year while maintaining uninterrupted operations - Energy sources should transition to renewables and gradually increase renewable energy usage	Regulatory, Market, Reputational	Operating revenue, Operating costs & Procurement costs	MJ or MWh	- Use high-efficiency equipment such as LED lighting and upgrade production facilities - Increase use of renewable energy such as solar and wind energy - Regularly monitor electricity use at each plant and check for anomalies - Provide energy-saving projects to plants and production lines to optimize facilities and processes, thereby achieving energy conservation benefits on a daily basis
Climate Change	GHG emissions	Under global decarbonization trends, global initiatives, stakeholders, and domestic regulations are all requiring businesses to reduce GHG emissions from operational activities. Failure to do so will lead to additional carbon fees, damage to the business’s reputation in sustainability, and blacklisting from stakeholders or customers	- Manufacturing plants should comply with energy conservation targets, reducing carbon emissions per unit of revenue each year while maintaining uninterrupted operations - Comply with targets set under the SBTi - Pay carbon fees	Regulatory, Market, Reputational	Operating revenue & Operating costs	tCO ₂ e	- Improve energy efficiency: Update and maintain equipment to increase energy efficiency in production processes or conserve energy with technical improvements to reduce energy use - Increase renewable energy use: Prioritize the installation of on-site solar PV systems and complement with PPAs and RECs
Pollution	Non-GHG air pollutants	Any air pollutants such as particulate matters or VOCs produced from production processes must comply with regulatory emission standards. Failure to do so will lead to environmental pollution, cause harm to employee health, and incur additional costs	Regulations, stakeholders, and related certifications demand for reduced or complete elimination of VOCs and particulate matters	Regulatory, Reputational, Technological	Operating revenue & Compliance costs	Metric tons	- Optimize production processes and efficiency - Replace activated carbon regularly per environmental requirements - Monitor and control exhaust emissions per regulations, including: - Industrial emissions - VOCs from chemicals, cleaning agents, and fluxes
	Water pollution	Process wastewater from specific plants must comply with COD standards, as such, we must install wastewater treatment facilities and comply with regulations	Regulations, stakeholders, and related certifications demand for reduced or complete elimination of wastewater pollution	Regulatory, Reputational, Technological	Operating revenue & Compliance costs	mg/L COD	Monitor and control wastewater concentrations according to environmental regulations
	Solid waste	Solid waste itself as well as tightener regulations will lead to businesses expending additional costs to separate and treat industrial waste	- Regulations or stakeholders require a specific percentage of recycled materials - Recycle resources inside and outside plants to reduce waste generation - Costs and risks associated with developing technologies to recycle materials	Regulatory, Market, Reputational	Operating revenue & Compliance costs	Metric tons Waste recycling (%)	- Promote waste separation and source reduction - Strengthen waste recycling and reuse (incl. packaging materials) per circular economy principles of “3Rs”

Nature-related Risks & Opportunities

Opportunities of Impact on Natural Capital

Sub-categories (SEEA/TNFD)	Mechanisms of Change in State	Illustrative Example	Type of Opportunity	Potential Financial Impacts	Strategies
Resource use	Indirect energy use	1. Steadily decreasing energy use per unit of revenue or increasing renewable energy use can increase our market competitiveness and customer willingness to place orders with Wistron 2. Upgrading to energy-efficient facilities can reduce energy use	Increase in goodwill Business performance: Resource efficiency, Market, and Products & services Externalities: Sustainable resource recycling and promoting sustainable development	Increased operating revenue; Decreased operating costs	1. Continue to roll out technical improvements for energy conservation in plants and, each year, increase energy efficiency by 2% 2. Increase renewable energy use by maximizing on-site solar energy systems for in-house use while also investing in the procurement and installation of renewable energy, aiming to reach 80% renewable energy use
Climate Change	GHG emissions	1. Steadily reducing carbon emissions per unit of revenue or increasing renewable energy usage helps avoid additional carbon tax costs, enhance our reputation in sustainability and market competitiveness, and increase stakeholder willingness to work with Wistron 2. Using low-carbon energy and upgrading to energy-efficient facilities can reduce GHG emissions	Increase in goodwill Business Performance: Resource efficiency, Market, Reinvestments, and Products & services Externalities: Sustainable resource recycling and promoting sustainable development	Decreased operating costs; Decreased production costs; Increased operating revenue; New businesses	1. The group's decarbonization plan is SBT-approved, and we are implementing annual carbon reduction plans to reduce carbon emissions per unit of revenue by 33.8% by 2025 compared to the base year (2022) as we strive toward decarbonization 2. Develop decarbonization plans and internal carbon pricing mechanisms to address future impacts from carbon fee and encourage units to invest in decarbonization technologies and facilities
Pollution	Non-GHG air pollutants	Reliable control of VOCs and particulate matter emissions can increase stakeholder trust in our business operations and reduce air pollution	Increase in goodwill Externalities: Ecological conservation & Environmental protection	Reduced damages	1. Develop internal control systems and regularly review regulatory compliance and production processes to optimize production efficiency 2. Install air pollution prevention facilities in compliance with government regulations on environmental protection
	Water pollution	Developing a robust wastewater treatment facility and recycling unit can avoid pollution and penalties from improper wastewater discharge and enhance our goodwill	Increase in goodwill Business performance: Products & services Externalities: Ecological conservation & Environmental protection	Reduced damages	1. Evaluate water use patterns at each plant to identify opportunities for wastewater recycling and reuse. In addition, continue to monitor and improve to ensure regulatory compliance 2. Actively collaborate with clients to establish water management systems and explore the development of wastewater recycling technologies to reduce environmental impact
	Solid waste	Renewable energy solutions can not only reduce waste generation but also lower costs for procuring new materials	Business performance: Resource efficiency Externalities: Sustainable resource recycling	Lowered procurement costs; New businesses	1. Work with third-party research institutes to develop green products from recycled materials, increasing resource efficiency 2. Research and develop new technologies to increase the recycling rate for packaging materials and gradually reduce waste generation 3. Acquire Zero Waste to Landfill certifications

Nature-based Solutions and Ecology Action

As global environmental challenges intensify, corporations shoulder increasing responsibility to support ecosystem conservation and restoration. Guided by our core values of Integrity, Innovation, Sustainability, and Excellence, Wistron is committed to advancing sustainable development through technological innovation and to demonstrating leadership in nature and biodiversity. We believe that Nature-based Solutions (NbS) are an effective approach to not only mitigate climate change and restore ecosystems, but also generate both social and economic value.

Advancing Improved Forest Management (IFM) Carbon Sink Projects

Wistron has partnered with Taiwan’s forestry industry to leverage natural carbon sink programs and generate various positive environmental and ecological impacts. The projects have been submitted in accordance with regulatory requirements and are currently under review by the relevant authorities. Developed in alignment with Taiwan’s 2050 Net-Zero Transition – Natural Carbon Sinks Key Strategy and Action Plan, particularly the Forest 2-1 strategy for forest restoration and management, the projects enhance forest carbon sequestration potential and overall ecosystem functions through systematic afforestation, forest restoration, and sustainable forest management. These projects not only absorb significant amounts of carbon dioxide and help mitigate climate change, but also restore degraded soil, improve water retention, and support biodiversity recovery, thereby creating reliable habitats for threatened species. Furthermore, the initiative contributes to the sustainable development of Taiwan’s forestry sector, driving local economic growth, creating jobs, and encouraging the advancement of related technologies and sustainable resource use. These efforts improve both ecological and social environments while strengthening the resilience and competitiveness of Taiwan’s forestry industry, supporting both conservation and economic development. Wistron believes that this symbiotic strategy with nature enables us to achieve emission reduction targets while injecting life into our ecosystems and local industries, ultimately contributing to a sustainable and healthy future for our planet.

Spotlight

Partnering with Employees and Local Communities to Advance Long-Term Reforestation and Ecological Restoration

Across its operating sites, Wistron continues to advance tree-planting and greening initiatives that respond to local ecological needs. By integrating employee participation and community engagement into its long-term planning, Wistron seeks to ensure that sustainability is more than a standalone initiative but rather a long-term commitment to growing alongside local communities and our natural environments.

Since 2016, Wistron’s Czech plant has partnered with the local initiative Sážíme stromy (We Plant Trees) and local authorities for planting trees, establishing windbreaks, and carrying out ecological landscape enhancement projects in nearby communities, including Měnin and Nemojany. These efforts have included the planting of trees and shrubs to help enhance biodiversity, strengthen soil conservation, and improve landscape water retention capacity, supporting both environmental stewardship and local community development. Employees and their families are also encouraged to participate, further strengthening engagement with local communities.

A similar approach has also been adopted at the Huaxi plant. Through the revitalization of underutilized land, Wistron Huaxi launched the “Embracing Spring, Planting for a Greener Future” tree-planting campaign during Arbor Day, working with partners to plant 250 locally adapted peach trees. Their root systems help stabilize soil, conserve water resources, and improve soil structure. As the trees mature, the site is expected to serve as an environmental education space that promotes ecological awareness and community engagement.

These initiatives are not standalone efforts, but part of Wistron’s long-term commitment to ecological restoration and community engagement. Through employee participation, local partnerships, and continuous improvement, Wistron continues to create positive impacts across its operating sites while strengthening its connections with local communities.



“Embracing Spring, Planting for a Greener Future” campaign at the Huaxi plant



Wistron’s tree-planting efforts in the Czech Republic help build ecological corridors and windbreaks along community roads

