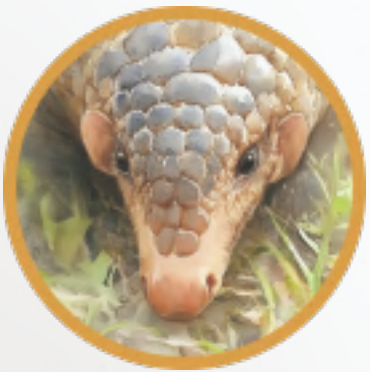




# 6. Appendix

- 6.1 Statistics of Employees
- 6.2 Human Capital Return on Investment
- 6.3 Financial Performance Summary Table
- 6.4 Greenhouse Gas Emissions
- 6.5 ISO Management System Certification
- 6.6 GRI Content Index
- 6.7 SASB Index
- 6.8 Sustainability Reporting Indicators
- 6.9 Climate-related information
- 6.10 Assurance Statement



## Pangolin

The pangolin is covered in gray scales all over its body, with a pointed mouth that has no teeth and a sticky long tongue. Its front claws are quite large and strong, making them well-suited for climbing trees and easily opening ant nests for feeding. When threatened, it curls up into a ball. Wistron enhances public awareness and support for ecological protection through long-term conservation efforts.



6.1 Statistics of Employees

Employee Turnover Statistics		2021		2022		2023		2024	
Total number of employees who left the company		143,623		105,324		49,266		41,305	
Gender	Male	107,469	74.83%	76,037	72.19%	35,701	72.47%	28,745	69.59%
	Female	36,154	25.17%	29,287	27.81%	13,565	27.53%	12,560	30.41%
Age	<30	107,042	74.53%	77,643	73.72%	35,300	71.65%	28,722	69.54%
	30-50	36,411	25.35%	27,317	25.94%	13,699	27.81%	11,273	27.29%
	>50	170	0.12%	364	0.35%	267	0.54%	400	0.97%
	Age undisclosed	-	-	-	-	-	-	910	2.20%
Region	Taiwan	1,670	1.16%	2,766	2.63%	2,345	4.76%	2,728	6.60%
	China	140,027	97.50%	92,769	88.08%	39,506	80.19%	29,660	71.81%
	Europe	240	0.17%	211	0.20%	115	0.23%	291	0.70%
	Americas	1,686	1.17%	6,397	6.07%	1,173	2.38%	1,740	4.21%
	Asia	-	-	3,181	3.02%	6,127	12.44%	6,886	16.67%
Employee type	Direct employees	139,576	97.18%	100,849	95.75%	46,033	93.44%	38,711	93.72%
	Indirect employees	4,047	2.82%	4,475	4.25%	3,233	6.56%	2,594	6.28%

Note: Employees falling under the age undisclosed category are from Europe and the US.





6.2 Human Capital Return on Investment

	FY 2021	FY 2022	FY 2023	FY 2024
(a) Total Revenue (New Taiwan Dollar)	669,456,906,000	691,743,116,000	625,156,018,000	688,714,677,000
(b) Total Operating Expense (New Taiwan Dollar)	664,469,344,000	682,105,252,000	613,636,307,000	677,835,067,000
(c) Total employee related expenses (salaries + benefits) (New Taiwan Dollar)	40,619,513,000	45,077,520,000	41,698,790,000	41,909,038,000
Resulting HC ROI (a- (b-c)) / c	1.12279	1.21381	1.27626	1.25960
Total Employees	62,831	51,117	42,091	44,234

Note: The sources of total revenue, total operating expenses, and total employee related expenses are from the Company's annual report in scope of Wistron Corporation and its affiliated companies and subsidiaries (excluding Wiwynn Corporation).





6.3 Financial Performance Summary Table

Unit is NTD\$1M

Items	2023	%	2024	%
Net Revenues	867,057	100	1,049,256	100
Gross profit	68,983	8	84,091	8
Operating expenses	41,593	5	45,112	4
Operating income	27,390	3	38,979	4
Net profit before tax	24,321	3	39,975	4
Income tax expenses	6,055	-	9,339	-
Net profit after tax	11,472	1	17,446	2
Basic earnings per share	4.08	-	6.11	-
Retained earnings	40,681	-	50,581	-
Personnel expenses	47,580	-	50,591	-
Employee bonus	2,170	-	3,238	-
Cash dividends	7,401	-	7,462	-
Stock dividends	-	-	-	-

Ratio of Debt and Shareholders' Equity to Total Capital

Unit is NTD\$1M

Items	2023	%	2024	%
Assets	452,391	100	589,841	100
Shareholders' equity	128,763	28	186,785	32
Short-term loans (Note)	97,938	22	82,308	14
Long-term loans	19,582	4	21,989	4

Note: Including long-term loans due within one year.

Profitability Analysis Table

	Items	Unit	2023	2024
Profitability	Return on assets	%	5.61	7.03
	Return on shareholders' equity	%	11.44	14.72
	Ratio of net profit before tax to paid-in capital	%	83.87	138.02
	paid-in capital	%	2.11	2.92
	Profit margin	NTD\$	4.08	6.11

Note: The financial information in each table is provided in accordance with the 2023 and 2024 Consolidated Financial Report audited by CPAs. Please refer to Homepage / [Investors on the Company's official website](#)



6.4 Greenhouse Gas Emissions

Global Scope 1 and Scope 2 Greenhouse Gas Emissions in 2024 (tCO<sub>2</sub>e)

Business locations	Scope 1	Scope 2	
		Location-based	Market-based
Wistron Corporation (Neihu Headquarters)	63.76	8,968.89	6,096.78
Wistron Corporation (Hsichih, Kaohsiung, Tainan Office Complex)	4.06	4,415.50	1,641.69
Wistron Corporation (Hsinchu Plant)	886.78	13,004.55	9,558.90
Wistron Corporation (Hukou Plant II)	141.71	13,167.95	7,617.86
Wistron Corporation (Hukou Plant)	73.60	7,007.69	2,920.82
Kaohsiung Opto-Electronics Inc.	83.33	13,772.28	5,931.01
Wistron Automotive Electronics (Kunshan) Co., Ltd.	353.73	5,738.14	7.44
Wistron InfoComm (Kunshan) Co., Ltd.	273.98	1,357.02	0.00
Wistron Optronics (Kunshan) Co., Ltd.	1,160.06	9,475.56	0.10
Wistron InfoComm (Taizhou) Co., Ltd.	0.00	712.15	712.15
Wistron InfoComm Computer (Chengdu)Co., Ltd.	5.65	99.34	0.00
Wistron InfoComm (Chengdu) Co., Ltd.	860.33	14,432.88	0.00
Wistron InfoComm (Chongqing) Co.Ltd.	1,174.91	16,118.42	0.00
Wistron InfoComm (Zhongshan) Corporation	4,188.39	78,609.09	3.39
Wistron InfoComm (Vietnam) Co., Ltd	903.06	18,475.82	1.74
Wistron Technology (Malaysia) Sdn. Bhd.	645.06	9,519.14	6,006.73
Wistron InfoComm (Czech Republic) s.r.o.	77.49	2,593.38	3,479.50
Wistron InfoComm Mexico S.A. de C.V.	1,623.49	8,359.12	6,139.33



Business locations	Scope 1	Scope 2	
		Location-based	Market-based
Wistron Advanced Materials (Kunshan) Co., Ltd.	32.33	1,340.85	0.53
SMS (Kunshan) Co., Ltd.	99.26	1,372.23	4.18
Wistron Service (Kunshan) Corp.	31.28	595.70	0.26
Weiteng (Chongqing) Information Technology Service Co., Ltd.	29.52	641.76	0.00
ICT Service Management Solutions (India) Private Limited	17.94	479.89	479.89
Wistron K.K.	2.84	323.91	323.91
Wistron InfoComm (Philippines) Corporation	266.25	1,937.11	1,937.11
SMS InfoComm (Singapore) Pte. Ltd.	50.97	206.74	206.74
SMS InfoComm Technology Services Limited Company	3.23	30.63	30.63
SMS InfoComm (Czech) s.r.o.	3.24	597.28	112.47
SMS Infocomm Corporation	245.43	1,756.99	34.68
Wistron GreenTech(Texas) Corporation	104.39	634.65	313.89
Service Management Solutions Mexico S.A. DE C.V.	88.19	131.57	0.00
SMS InfoComm Technology Services and Management Solutions Ltd.	218.09	16.77	0.00
GEOSAT Aerospace & Technology Inc.	141.03	218.33	218.33
Wiedu Corporation	32.29	143.04	143.04
Wistron InfoComm (Shanghai) Corporation	7.09	88.36	88.36
Wistron Medical Tech (Chongqing) Co., Ltd.	3.70	63.42	16.94
Wistron Medical Technology Malaysia Sdn. Bhd.	0.00	25.18	25.18
Alpha EMS Corporation	18.98	206.94	206.94
Wistron Technology Service (America) Corporation	0.00	18.87	18.87





6.5 ISO Management System Certification

Environmental Management System (ISO 14001) Certification

Business locations	Issue date	Effective date
Wistron Corporation (Neihu Office, Hsichih Office, Hsinchu Plant)	2024/04/30	2027/05/12
Kaohsiung Opto-Electronics Inc.	2022/06/24	2025/06/23
Wistron InfoComm (Chongqing) Co.Ltd.	2023/08/22	2026/10/06
Wistron InfoComm (Chengdu) Co., Ltd.	2024/06/25	2027/07/30
Wistron InfoComm (Zhongshan) Corporation	2024/08/30	2027/10/11
Wistron InfoComm (Kunshan) Co., Ltd.	2023/08/04	2026/09/15
Wistron Optronics (Kunshan) Co., Ltd.	2023/10/23	2026/10/22
Wistron Automotive Electronics (Kunshan) Co., Ltd.	2024/05/08	2027/05/08
Wistron Advanced Materials (Kunshan) Co., Ltd.	2023/09/22	2026/09/21
Wistron InfoComm Mexico S.A. de C.V.	2023/06/02	2026/06/01
Wistron InfoComm (Czech Republic) s.r.o.	2023/03/10	2026/03/13
Wistron Technology (Malaysia) Sdn. Bhd.	2024/06/24	2027/04/24
Wistron InfoComm (Vietnam) Co., Ltd.	2022/02/05	2025/02/04

Business locations	Issue date	Effective date
Wistron GreenTech(Texas) Corporation	2023/02/11	2026/02/10
SMS Infocomm Corporation	2024/09/29	2027/09/29
Service Management Solutions Mexico S.A. DE C.V.	-	-
Wistron InfoComm Technology Service (Kunshan) Co., Ltd.	2023/03/04	2026/03/03
SMS InfoComm (Czech) s.r.o.	2022/07/09	2025/07/08
Weiteng (Chongqing) Information Technology Service Co., Ltd.	2025/01/07	2028/01/21
Wistron Service (Kunshan) Corp.	2025/03/24	2028/03/23
SMS (Kunshan) Co., Ltd.	2024/10/24	2026/10/31
Wistron K.K.	2024/03/30	2027/03/29
SMS InfoComm (Singapore) Pte. Ltd.	2022/06/29	2025/06/28
ICT Service Management Solutions (India) Private Limited	2022/09/06	2025/09/06
Wistron Infocomm (Philippines) Corporation	2024/03/15	2027/03/13
SMS InfoComm Technology Services Limited Company	-	-



Energy Management System (ISO 50001) Certification

Business locations	Issue date	Effective date
Wistron Corporation (Neihu Office, Hsichih Office, Hsinchu Plant)	2024/04/25	2027/05/23
Kaohsiung Opto-Electronics Inc.	2024/01/20	2027/01/19
Wistron InfoComm (Chongqing) Co.Ltd.	2025/05/12	2028/05/23
Wistron InfoComm (Chengdu) Co., Ltd.	2024/11/13	2027/11/12
Wistron InfoComm (Zhongshan) Corporation	2025/02/01	2028/01/31
Wistron InfoComm (Kunshan) Co., Ltd.	2023/06/20	2026/06/19
Wistron Optronics (Kunshan) Co., Ltd.	-	-
Wistron Automotive Electronics (Kunshan) Co., Ltd.	2023/08/30	2026/08/29
Wistron Advanced Materials (Kunshan) Co., Ltd.	-	-
Wistron InfoComm Mexico S.A. de C.V.	2024/03/06	2027/03/05
Wistron InfoComm (Czech Republic) s.r.o.	2024/04/18	2027/04/18
Wistron Technology (Malaysia) Sdn. Bhd.	2024/09/16	2027/09/15
Wistron InfoComm (Vietnam) Co., Ltd	2024/03/01	2027/02/28

Business locations	Issue date	Effective date
Wistron GreenTech(Texas) Corporation	2023/02/11	2026/02/10
SMS Infocomm Corporation	2024/09/30	2027/09/29
Service Management Solutions Mexico S.A. DE C.V.	-	-
SMS InfoComm Technology Services and Management Solutions Ltd.	-	-
SMS InfoComm (Czech) s.r.o.	2022/07/09	2025/07/08
Wistron InfoComm Technology Service (Kunshan) Co., Ltd.	-	-
Wistron Service (Kunshan) Corp.	-	-
SMS (Kunshan) Co., Ltd.	2023/02/04	2026/02/03
Wistron K.K.	-	-
SMS InfoComm (Singapore) Pte. Ltd.	-	-
ICT Service Management Solutions (India) Private Limited	2022/09/06	2025/09/06
Wistron Infocomm (Philippines) Corporation	-	-
SMS InfoComm Technology Services Limited Company	-	-



## 6.6 GRI Content Index

Statement of use : Wistron has reported the 2024 Sustainability Report in accordance with the GRI Standards for the period from January 1 to December 31, 2024.

GRI 1 used : GRI 1 : Foundation 2021

Applicable GRI Sector Standard(s) : None

### Universal Standard

GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
GRI 2 : General Disclosures 2021	2-1 Organizational details	About this Report 5.1.1 Company Profile	<a href="#">5, 207</a>	-
	2-2 Entities included in the organization's sustainability reporting	About this Report 6.4 Greenhouse Gas Emissions	<a href="#">4, 260</a>	-
	2-3 Reporting period, frequency and contact point	About this Report	<a href="#">4-5</a>	-
	2-4 Restatements of information	About this Report	<a href="#">4</a>	-
	2-5 External assurance	About this Report 6.10 Assurance Statement	<a href="#">5, 284</a>	-
	2-6 Activities, value chain and other business relationships	1.4.2 Process of Materiality Analysis 5.1 About Wistron 5.4.1 Supply Chain Management Framework and Overview	<a href="#">44-45, 207-208, 241</a>	-
	2-7 Employees	4.1.2 Diversity and Inclusion	<a href="#">129</a>	-
	2-8 Workers who are not employees	4.4.2 Occupational Health and Safety	<a href="#">173</a>	-



GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
GRI 2 : General Disclosures 2021	2-9 Governance structure and composition	1.3 Governance for Sustainable Development 5.2.1 Functions of Board of Directors	<a href="#">19-20, 209-210</a>	-
	2-10 Nomination and selection of the highest governance body	5.2.1 Functions of Board of Directors	<a href="#">211-212</a>	-
	2-11 Chair of the highest governance body	5.2.1 Functions of Board of Directors	<a href="#">211</a>	-
	2-12 Role of the highest governance body in overseeing the management of impacts	1.3 Governance for Sustainable Development 1.4.2 Process of Materiality Analysis	<a href="#">19-20, 31-33</a>	-
	2-13 Delegation of responsibility for managing impacts	1.3 Governance for Sustainable Development	<a href="#">19-20</a>	-
	2-14 Role of the highest governance body in sustainability reporting	1.3 Governance for Sustainable Development 1.4.2 Process of Materiality Analysis	<a href="#">19-20, 31-33</a>	-
	2-15 Conflicts of interest	5.2.1 Functions of Board of Directors	<a href="#">212</a>	-
	2-16 Communication of critical concerns	5.2.1 Functions of Board of Directors	<a href="#">209-210</a>	-
	2-17 Collective knowledge of the highest governance body	5.2.1 Functions of Board of Directors	<a href="#">211</a>	-
	2-18 Evaluation of the performance of the highest governance body	5.2.1 Functions of Board of Directors	<a href="#">211</a>	-
	2-19 Remuneration policies	5.2.1 Functions of Board of Directors	<a href="#">212</a>	-
	2-20 Process to determine remuneration	5.2.1 Functions of Board of Directors	<a href="#">210-213</a>	-
	2-21 Annual total compensation ratio	-	-	Confidential information, restricted by confidentiality rules



GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
GRI 2 : General Disclosures 2021	2-22 Statement on sustainable development strategy	Sustainability Highlights 1.2 Sustainability Strategies and Pillars	<a href="#">12-15, 21-25</a>	-
	2-23 Policy commitments	4.3 Human Rights Management 5.2.2 Ethical Management	<a href="#">154, 214</a>	-
	2-24 Embedding policy commitments	4.3 Human Rights Management 4.4.2 Occupational Health and Safety 5.2.2 Ethical Management 5.4 Moving Towards a Sustainable Supply Chain 5.4.3 Conflict Minerals Management	<a href="#">154, 168, 214, 240, 253</a>	-
	2-25 Processes to remediate negative impacts	4.3.3 Human Rights Risks and Material Issues 4.3.4 Open Communication Channels 5.2.2 Ethical Management 5.3.2 Information Security/Cybersecurity & Privacy Protection	<a href="#">155, 159, 215-216, 237</a>	-
	2-26 Mechanisms for seeking advice and raising concerns	4.3.4 Open Communication Channels 5.2.2 Ethical Management	<a href="#">159, 215</a>	-
	2-27 Compliance with laws and regulations	3.1 Environmental Management System 5.2.3 Legal Compliance	<a href="#">82, 220</a>	From 2021 to 2024, Wistron only had one fine related to environmental laws and regulations in 2021, which amounted to NT\$1,445,420, and the plant has cooperated with the relevant local authorities to complete the improvement and continue to follow up
	2-28 Membership associations	5.5.3 Policy Influence	<a href="#">255</a>	-
	2-29 Approach to stakeholder engagement	1.4.1 Stakeholder Engagement	<a href="#">26-30</a>	-
	2-30 Collective bargaining agreements	4.3.3 Human Rights Risks and Material Issues	<a href="#">157</a>	-
GRI 3 : Material Topics 2021	3-1 Process to determine material topics	1.4.2 Process of Materiality Analysis	<a href="#">31-40</a>	-
	3-2 List of material topics	1.4.2 Process of Materiality Analysis	<a href="#">32, 40</a>	-
	3-3 Management of material topics	1.4.2 Process of Materiality Analysis	<a href="#">32-38, 46-50</a>	-





Topic Standards

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Climate Strategy & Energy Management	GRI 3 : Material Topics 2021	3-3 Management of material topics	3. Management Approach	<a href="#">81</a>	-
	GRI 201 : Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	3.2.2 Management of Climate and Water Risks and Opportunities	<a href="#">84-88</a>	-
	GRI 302 : Energy 2016	302-1 Energy consumption within the organization	3.3.1 Energy Usage	<a href="#">105</a>	-
		302-2 Energy consumption outside of the organization	3.3.1 Energy Usage	<a href="#">105</a>	-
		302-3 Energy intensity	3.3.1 Energy Usage	<a href="#">105</a>	-
		302-4 Reduction of energy consumption	3.3.3 Reduction Actions and Results	<a href="#">110-112</a>	-
	GRI 305 : Emissions 2016	305-1 Direct (Scope 1) GHG emissions	3.3.2 Greenhouse Gas Emissions	<a href="#">108</a>	-
		305-2 Energy indirect (Scope 2) GHG emissions	3.3.2 Greenhouse Gas Emissions	<a href="#">108</a>	-
		305-3 Other indirect (Scope 3) GHG emissions	3.3.2 Greenhouse Gas Emissions	<a href="#">109</a>	-
		305-4 GHG emissions intensity	3.3.2 Greenhouse Gas Emissions	<a href="#">108</a>	-
		305-5 Reduction of GHG emissions	3.3.3 Reduction Actions and Results	<a href="#">110-112</a>	-
Customer Relations	GRI 3 : Material Topics 2021	3-3 Management of material topics	2. Management Approach	<a href="#">52</a>	-
	GRI 418 : Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.3.2 Information Security/Cybersecurity & Privacy Protection	<a href="#">237</a>	-



Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Corporate Governance & Ethical Management	GRI 3 : Material Topics 2021	3-3 Management of material topics	5. Management Approach	<a href="#">204</a>	-
	GRI 201 : Economic Performance 2016	201-1 Direct economic value generated and distributed	4.5.1 Social Investment 5.5.1 Operational Achievements and Future Outlook	<a href="#">175, 254</a>	-
		201-2 Financial implications and other risks and opportunities due to climate change	3.2.1 Climate and Nature Governance Strategies	<a href="#">84-88</a>	-
		201-3 Defined benefit plan obligations and other retirement plans	Please refer to the company's <a href="#">Annual Report</a>	Annual Report <a href="#">113</a>	-
		201-4 Financial assistance received from government	<ul style="list-style-type: none"><li>Financial Assistance from the Government of the Republic of China: For the year ended December 31, 2004, Wistron received grants totaling NT\$66 million, mainly for technology and service innovation and industrial development</li><li>Financial assistance from other governments: In the year ended December 31, 2004, Wistron received grants totaling NT\$209 million, mainly for real estate, plant and equipment</li></ul>	-	-
	GRI 205 : Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	5.2.2 Ethical Management	<a href="#">214</a>	-
		205-2 Communication and training about anti-corruption policies and procedures	5.2.2 Ethical Management	<a href="#">214</a>	-
		205-3 Confirmed incidents of corruption and actions taken	5.2.2 Ethical Management	<a href="#">214</a>	-
	GRI 206 : Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5.2.2 Ethical Management	<a href="#">218</a>	-
	GRI 415 : Public Policy 2016	415-1 Political contributions	5.2.2 Ethical Management	<a href="#">218</a>	-



Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission	
Sustainable Supply Chain	GRI 3 : Material Topics 2021	3-3 Management of material topics	5. Management Approach	<a href="#">205-206</a>	-	
	GRI 204 : Procurement Practices 2016	204-1 Proportion of spending on local suppliers	5. Management Approach	<a href="#">205-206</a>	Chinese plants procure 80.74% of their materials locally Vietnamese plants procure 21.26% of their materials locally	
	GRI 308 : Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	5.4.2 Supply Chain Sustainability Management	<a href="#">244</a>	2 new suppliers fully signed the code of conduct	
		308-2 Negative environmental impacts in the supply chain and actions taken	5.4.2 Supply Chain Sustainability Management	<a href="#">247</a>	The expectations include adherence to sustainability norms, sustainability risk assessment, and sustainability audits	
	GRI 414 : Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	5.4.2 Supply Chain Sustainability Management	<a href="#">244</a>	2 new suppliers fully signed the code of conduct	
		414-2 Negative social impacts in the supply chain and actions taken	5.4.2 Supply Chain Sustainability Management	<a href="#">247</a>	The expectations include adherence to sustainability norms, sustainability risk assessment, and sustainability audits	
	Occupational Health & Safety	GRI 3 : Material Topics 2021	3-3 Management of material topics	4. Management Approach	<a href="#">123</a>	-
		GRI 403 : Occupational Health and Safety 2018	403-1 Occupational health and safety management system	4.4.2 Occupational Health and Safety	<a href="#">168</a>	-
403-2 Hazard identification, risk assessment, and incident investigation			4.4.2 Occupational Health and Safety	<a href="#">170-171</a>	-	
403-3 Occupational health services			4.4.1 Employee Care and Benefits	<a href="#">161-162</a>	-	
403-4 Worker participation, consultation, and communication on occupational health and safety			4.4.2 Occupational Health and Safety	<a href="#">168</a>	-	
403-5 Worker training on occupational health and safety			4.4.2 Occupational Health and Safety	<a href="#">169</a>	-	
403-6 Promotion of worker health			4.4.1 Employee Care and Benefits	<a href="#">163-165</a>	-	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			4.4.2 Occupational Health and Safety	<a href="#">168</a>	-	
403-8 Workers covered by an occupational health and safety management system			4.4.2 Occupational Health and Safety	<a href="#">168</a>	-	
403-9 Work-related injuries			4.4.2 Occupational Health and Safety	<a href="#">171-173</a>	-	
403-10 Work-related ill health			4.4.2 Occupational Health and Safety	<a href="#">171-173</a>	-	





Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Information Security & Privacy	GRI 3 : Material Topics 2021	3-3 Management of material topics	5.3.3 Intellectual Property	<a href="#">205</a>	-
	GRI 404 : Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	4.2.2 Key Strategic Talent Development	<a href="#">143-153</a>	-
	GRI 418 : Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.3.2 Information Security/Cybersecurity & Privacy Protection	<a href="#">237</a>	-
Product R&D and Innovation	GRI 3 : Material Topics 2021	3-3 Management of material topics	2. Management Approach	<a href="#">52</a>	-
	GRI 302 : Energy 2016	302-5 Reductions in energy requirements of products and services	2.2.2 Green Products	<a href="#">65</a>	-
Risk & Crisis Management	GRI 3 : Material Topics 2021	3-3 Management of material topics	5.3.1 Enterprise Risk Management	<a href="#">221-229</a>	-
Air Pollution & Waste	GRI 3 : Material Topics 2021	3-3 Management of material topics	3. Management Approach	<a href="#">81</a>	-
	GRI 305 : Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	3.4.2 Air Pollution Control	<a href="#">117</a>	-
		305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.4.2 Air Pollution Control	<a href="#">117</a>	-
	GRI 306 : Effluents and Waste 2020	306-1 Waste generation and significant waste-related impacts	1.4.2 Process of Materiality Analysis	<a href="#">38</a>	-
		306-3 Waste generated	3.4.3 Waste Management	<a href="#">119</a>	-
		306-5 Waste directed to disposal	3.4.3 Waste Management	<a href="#">119-120</a>	-
Talent Attraction & Retention	GRI 3 : Material Topics 2021	3-3 Management of material topics	4. Management Approach	<a href="#">123</a>	-
	GRI 202 : Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	4.1.3 Talent Retention	<a href="#">134</a>	-
	GRI 401 : Employment 2016	401-1 New employee hires and employee turnover	4.1.1 Global Talent Recruitment 4.1.3 Talent Retention	<a href="#">126, 138</a>	-
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.4.1 Employee Care and Benefits	<a href="#">161-167</a>	-
		401-3 Parental leave	4.4.1 Employee Care and Benefits	<a href="#">166-167</a>	-



Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Circular Economy	GRI 3 : Material Topics 2021	3-3 Management of material topics	2. Management Approach	<a href="#">52</a>	-
	GRI 301 : Materials 2016	301-1 Materials used by weight or volume	2.2.2 Green Products	<a href="#">67</a>	-
		301-2 Recycled input materials used	2.2.2 Green Products	<a href="#">67</a>	-
		306-2 Waste by type and disposal method	3.4.3 Waste Management	<a href="#">118-121</a>	-
	GRI 306 : Waste 2020	306-4 Transport of hazardous waste	3.4.3 Waste Management	<a href="#">118-121</a>	-
Green Products	GRI 3 : Material Topics 2021	3-3 Management of material topics	2. Management Approach	<a href="#">52</a>	-
	GRI 302 : Energy 2016	302-5 Reductions in energy requirements of products and services	2.2.2 Green Products	<a href="#">65</a>	-
	GRI 416 : Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	2.2.3 Product Life Cycle Assessment	<a href="#">70</a>	-
		416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.2.2 Green Products	<a href="#">65</a>	-
		417-2 Incidents of non-compliance concerning product and service information and labeling	2.2.2 Green Products	<a href="#">65</a>	-
	GRI 417 : Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	5.2.3 Legal Compliance	<a href="#">220</a>	-



Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Social Engagement	GRI 3 : Material Topics 2021	3-3 Management of material topics	4. Management Approach	<a href="#">123</a>	-
	GRI 203 : Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	4.5.1 Social Investment	<a href="#">175</a>	-
	GRI 413 : Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Wistron's dependence and impact on the local natural environment (including the use of natural resources, pollutant emissions, and local humanities preservation, etc.) is assessed through the LEAP tool for its own operations, and the results of the assessment show that there is no significant or potential negative impact, please refer to the <a href="#">2024 Wistron Climate and Nature Report</a>	-	-
Diversity & Inclusion	GRI 3 : Material Topics 2021	3-3 Management of material topics	4. Management Approach	<a href="#">23</a>	-
	GRI 405 : Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	4.1.2 Diversity and Inclusion	<a href="#">130, 210</a>	-
		405-2 Ratio of basic salary and remuneration of women to men	4.1.3 Talent Retention	<a href="#">134</a>	-
	GRI 406 : Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.3.3 Human Rights Risks and Material Issues	<a href="#">157</a>	-
	GRI 202 : Market Presence 2016	202-2 Proportion of senior management hired from the local community	4.1.1 Global Talent Recruitment	<a href="#">128</a>	-
Business & Human Rights	GRI 3 : Material Topics 2021	3-3 Management of material topics	4. Management Approach	<a href="#">123</a>	-
	GRI 402 : Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	If there is a need to terminate the employment of certain employees due to significant changes in operations, advance notice will be given in accordance with the local laws and regulations of each business location	-	-
	GRI 406 : Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.3.3 Human Rights Risks and Material Issues	<a href="#">157</a>	-
	GRI 407 : Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.3.3 Human Rights Risks and Material Issues	<a href="#">157</a>	-
	GRI 408 : Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	4.3.3 Human Rights Risks and Material Issues	<a href="#">156</a>	No significant risk of child labor
	GRI 409 : Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.3.3 Human Rights Risks and Material Issues	<a href="#">156</a>	No risk of forced or compulsory labor
	GRI 410 : Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	The Company's Human Rights Policy applies to workers at its operating sites. 93% of global plant security personnel received human rights education and training by 2024, ensuring consistent standards of behavior in the execution of daily work	-	-





Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Talent Cultivation & Development	GRI 3 : Material Topics 2021	3-3 Management of material topics	4. Management Approach	<a href="#">123</a>	-
	GRI 404 : Training and Education 2016	404-1 Average hours of training per year per employee	4.2.1 Global Talent Development Policy	<a href="#">141</a>	-
		404-2 Programs for upgrading employee skills and transition assistance programs	4.2.2 Key Strategic Talent Development	<a href="#">143-153</a>	-
		404-3 Percentage of employees receiving regular performance and career development reviews	4.1.3 Talent Retention	<a href="#">135</a>	-
Water Resource Management	GRI 3 : Material Topics 2021	3-3 Management of material topics	3. Management Approach	<a href="#">81</a>	-
	GRI 303 : Water and Effluents 2018	303-1 Interactions with water as a shared resource	Please refer to the 2024 <a href="#">Wistron Climate and Nature Report</a>	-	-
		303-2 Management of water discharge-related impacts	3.4.1 Water Resource Management	<a href="#">113-115</a>	-
		303-3 Water withdrawal	3.4.1 Water Resource Management	<a href="#">116</a>	-
		303-4 Water discharge	3.4.1 Water Resource Management	<a href="#">116</a>	-
		303-5 Water consumption	3.4.1 Water Resource Management	<a href="#">116</a>	-





6.7 SASB Index

Industry-specific Sustainability Disclosure Topics & Accounting Metrics

Dimension	Topic	Code	Accounting Metric	Response	Page Number	Note
Environmental	Water Management	TC-ES-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	3.4.1 Water resource Management	<a href="#">115-116</a>	No omission
	Waste Management	TC-ES-150a.1	Amount of hazardous waste from manufacturing, percentage recycled	3.4.3 Waste Management	<a href="#">118-120</a>	No omission
	Labor Conditions	TC-ES-310a.1	Number of work stoppages and (2) total days idle	No related incidents in 2024	-	-
Social	Product Lifecycle Management	TC-ES-320a.1	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	4.4.2 Occupational Health and Safety	<a href="#">170-173</a>	No omission
		TC-ES-320a.2	Percentage of (1) entity's facilities and (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	5.4.2 Supply Chain Sustainability Management	<a href="#">246</a>	No omission
		TC-ES-320a.3	(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances, broken down for 1 ) (i) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	5.4.2 Supply Chain Sustainability Management	<a href="#">247</a>	No omission
Economic	Product Lifecycle Management	TC-ES-410a.1	Weight of end-of-life products and e-waste recovered, percentage recycled	2.2.4 Circular Economy	<a href="#">71</a>	No omission
	Materials Sourcing	TC-ES-440a.1	Description of the management of risks associated with the use of critical materials	2.2.1 Sustainable Materials 5.4.3 Conflict Minerals Management	<a href="#">63-64, 253</a>	No omission

Activity Metrics

Activity Metrics	Code	Response	Page Number	Note
Number of manufacturing facilities	TC-ES-000.A	5.1.1 Company Profile	<a href="#">207</a>	No omission
Area of manufacturing facilities	TC-ES-000.B	5.1.1 Company Profile	<a href="#">207</a>	No omission
Number of employees	TC-ES-000.C	4.1.2 Diversity and Inclusion	<a href="#">129</a>	No omission



## 6.8 Sustainability Reporting Indicators

Indicator	Category of Indicator	Annual Disclosure Status	Unit	Note
1. Total energy consumption, percentage of purchased electricity, and usage rate of renewable energy	Quantification	3.3.1 Energy Usage	Gigajoule (GJ), Percentage (%)	-
2. Total water withdrawal, Total water consumption	Quantification	3.4.1 Water Resource Management	Million liters (1,000 m3)	-
3. The weight of hazardous waste generated, and percentage of recovery	Quantification	3.4.3 Waste Management	Ton (t), Percentage (%)	-
4. Description of Occupational Accident Types, Number of People and Rates	Quantification	4.4.2 Occupational Health and Safety	Ratio (%), Quantity	-
5. Disclosures of Product Lifecycle Management (PLM): Weight including end-of-life products and electronic waste, and the percentage of recycling (Note)	Quantification	2.2.4 Circular Economy	Ton (t), Percentage (%)	-
6. Description of the risk management related to the use of critical raw materials	Qualitative	2.2.3 Product Life Cycle Assessment	Not applicable	-
7. Total pecuniary losses resulting from legal actions relating to anti-competitive behavior regulations	Quantification	5.4.3 Conflict Minerals Management	Presentation currency	From 2023 to 2024, the Company was never penalized by the competent authority for matters related to anti-competitive behavior and monopolistic measures
8. Output of major products by product category	Quantification	5.2.2 Ethical Management	Thousand units / thousand pieces / thousand products	-

Note: In line with the IFRS Sustainability Disclosure Standards implementation roadmap issued by the Financial Supervisory Commission and the Taiwan Stock Exchange, the Company reports progress to the Board of Directors on a quarterly basis. By the end of 2024, a cross-functional task force has been established to define the reporting entity and conduct a gap analysis. In 2025, the Company will identify sustainability-related risks and opportunities, assess the major financial impacts of the material issues, and conduct an internal audit based on items completed. Sustainability disclosures will be piloted in the 2026 annual report, with formal publication and submission scheduled for 2027.





## 6.9 Climate-related information

### Status on Execution of Climate-related information

1. The Board of Directors and the management's supervisory and governance of climate-related risks and opportunities are clearly described.

For years, Wistron has proactively followed the Task Force on Climate-Related Financial Disclosures (TCFD) framework and guidelines to govern climate issues. The company identifies climate-related risks and opportunities, establishes metrics and management targets, and implements regular annual disclosures for stakeholders to review the company's climate action performance.

In accordance with the company's Risk Management Policy and Procedures, Wistron identifies and manages climate-related risks and opportunities, and incorporates them into the overall Enterprise Risk Management (ERM) mechanism to conduct a systematic management. To deepen climate governance, the board of directors serves as the highest supervisory unit for climate issues, oversees the overall climate strategy, and supervises senior management's execution of climate-related risk management and key performance indicators.

The Audit Committee, as a functional committee directly under the Board of Directors, is composed entirely of independent directors. It includes a Risk Management Team, with the Chief Financial Officer serving as the convener and representatives from various departments and business units as members. The Risk Management Team conducts comprehensive assessments and analyses of various risks, including climate-related risks, on an annual basis. It formulates response and adaptation strategies and produces corporate risk management reports for submission to the Audit Committee. This ensures prudent management and oversight of climate-related issues. (To enhance sustainable competitiveness and information security management, the Board of Directors resolved on April 2, 2025, to rename the original ESG Committee to the ESG and Information Security Committee. An ESG Executive Committee will be established under its jurisdiction. Apart from the original risk management reports submitted to the Audit Committee, sustainability-related risks and opportunities will be overseen by the ESG Executive Committee.)

On the front of promoting sustainability strategies, the Sustainability Office, affiliated to the ESG Executive Committee, provides regular monthly reports to the President and CEO on the progress of sustainability strategies and initiatives, including climate actions. At least quarterly, it also reports to the ESG and Information Security Committee and the Board of Directors on the implementation outcomes and future plans regarding sustainability, which includes climate-related issues.





2. The way that business, strategy and finance (short, medium and long term) of enterprises impacted by the identified climate risks and opportunities are clearly described.

The company conducts both quantitative and qualitative analyses of climate risks and opportunities based on factors such as probability and impact. A risk matrix map is created to summarize the major potential and emerging risks and opportunities the company faces over short-, medium-, and long-term timeframes (short-term: 1-3 years, medium-term: 3-5 years, long-term: 5-10 years and beyond). Based on the analysis, significant identified risks are evaluated to devise and review response priorities, response measures, residual risks, and tracking mechanisms.

The analysis results for this year regarding significant risks and opportunities, financial impacts, and related management response measures are as follows. For further details, please refer to the [2024 Wistron Climate and Nature Report](#).

Climate Change Financial Impact Analysis (Risks)

Climate Change Risks	Financial Impacts	Response Measures
Low-carbon technology transition	Increase in cost	Expand investment in energy-saving technologies, with plans to optimize the SMT process in 2025, updating relevant software and hardware to achieve cost savings
Renewable energy regulations	1. Increase in cost 2. Increase in capital expenditures	Conduct a global assessment of renewable energy markets to acquire renewable energy through multiple channels and achieve the vision of energy transition and green manufacturing. In 2024, Wistron expanded its use of green electricity by purchasing renewable energy certificates, entering into power purchase agreements (PPAs), and implementing solar power for self-consumption. This effort achieved the annual target of 72.5% green electricity usage for the year 2024, steadily progressing toward the long-term goal of increasing the green electricity share to 100%
Carbon tax	Increase in cost	1. Conduct impact assessments of domestic and international carbon regulations and plan for the implementation of internal carbon pricing 2. Increase the proportion of renewable energy procurement in response to carbon tax/fee regulations to reduce tax/fee burdens
Demand for low-carbon products and services	1. Decrease in revenue 2. Increase in cost	1. Continue to invest in research and development resources and manpower to promote innovation in low-carbon products and technologies, ensuring that products meet the latest international standards such as Energy Star and related environmental certifications 2. Enhance the knowledge of colleagues in the supply chain management department regarding low-carbon raw materials by developing a series of ESG-related courses to build their competencies and meet customer demands for low-carbon materials
Changes in customer behavior	Decrease in revenue	Continue to invest in research and development resources and manpower to assist customers in obtaining various environmental certifications, including Energy Star, EPEAT, TCO, the Taiwan Green Mark, and the China Environmental Label
Water price fluctuations	Increase in cost	Achieve benefits such as water conservation, improved water use efficiency, and reduced water expenses by implementing measures like water management, leak inspections, irrigation time control, and reclaimed water recycling
Community protest	1. Decrease in revenue 2. Decrease in asset value	Understand the situation of the issue, as well as the current status and progress of the company's handling of it. Coordinate with relevant departments and senior management to agree on the information for external communication, and continue to engage with stakeholders
Negative media coverage	1. Decrease in revenue 2. Decrease in asset value	
Poor reputation	1. Decrease in revenue 2. Decrease in asset value	



Climate Change Financial Impact Analysis (Opportunities)

Climate Change Opportunities	Financial Impacts	Response Measures
Production process	<div>1. Decrease in cost</div> <div>2. Decrease in capital expenditures</div>	<div>1. Improve processes to reduce VOCs and implement the concept of green manufacturing</div> <div>2. Continue to optimize processes to enhance energy efficiency and production efficiency</div>
Adoption of new technologies	<div>1. Decrease in cost</div> <div>2. Increase in revenue</div>	<div>1. Continue to invest in R&amp;D resources and manpower to improve the energy performance and efficiency of products, enhancing market competitiveness</div> <div>2. Continuously assess and invest in various clean energy-related projects</div> <div>3. Through communication and collaboration with suppliers, continuously develop circular economy projects to address the ever-changing sustainability trends</div>
Recycled materials	<div>1. Increase in revenue</div> <div>2. Decrease in cost</div>	<div>1. Prioritize the use of renewable materials or the recycling of resources to reduce the consumption of primary resources</div> <div>2. Continue to invest in research and development resources and manpower to expand the application of recycled materials</div>
Operational diversification	<div>Increase in revenue</div>	<div>Continue to enhance R&amp;D investment to develop a diverse range of low-carbon green products that meet customer and market demands</div>
Low-carbon energy	<div>Decrease in cost</div>	<div>Conduct research and development on low-carbon energy and related new technologies, focusing on assessing investment opportunities in new clean energy technologies such as geothermal and hydrogen energy</div>
Expand funding sources	<div>Decrease in cost</div>	<div>Leverage sustainable linked financing and other funding sources to optimize the company's financial structure</div>
Adaptability	<div>Decrease in cost</div>	<div>1. In response to extreme weather and climate change, each plant continues to optimize flood adaptation mechanisms to strengthen operational resilience</div> <div>2. Create a work environment where employees have access to safe water resources</div>
Cost savings	<div>Decrease in cost</div>	<div>Each plant invests in water-saving equipment, with internal dedicated units continuously optimizing water use efficiency</div>
Regulatory resilience	<div>Decrease in cost</div>	<div>Actively participate in the regulatory drafting process, with dedicated units implementing relevant measures to mitigate potential regulatory impacts</div>
Green building	<div>Decrease in cost</div>	<div>Commit to improving the water efficiency of existing buildings and incorporate environmentally friendly considerations, such as water-saving benefits, during the design and planning stages of new operational sites to meet green building certification standards</div>



3. The impact on finance from extreme climate events and transformational actions is clearly described.

Regarding the assessment of potential financial impacts on our company due to extreme weather and transition actions, we conduct evaluations following multiple scenario analyses. For physical risks like extreme rainfall and regulatory changes such as carbon taxes, we simulate potential financial impacts using existing information, and under the Enterprise Risk Management (ERM) framework, each responsible unit formulates response strategies and action plans. In terms of transition actions, Wistron is actively pursuing energy-saving, carbon reduction, and green power introduction projects across its global operations to achieve low-carbon transition goals. The financial impacts are primarily reflected in expenditures for green power procurement, equipment replacement, or operational costs. However, these actions also bring positive benefits, such as cost savings and market expansion, due to improved operational efficiency and meeting customer demands. For the assessment of potential financial impacts of climate and transition actions on our company, please refer to the previous sections' Financial Impact Analysis of Climate Change (Risk) and Financial Impact Analysis of Climate Change (Opportunity) tables. For further details on the climate scenario analysis, including the supply chain, please refer to the [2024 Wistron Climate and Nature Report](#).

4. The way to integrate the identification, assessment and management process of climate risk into the overall risk management system is clearly described.

In accordance with our company's "Risk Management Policy and Procedures", Wistron incorporates the identification and management of climate-related risks and opportunities into the overall Enterprise Risk Management (ERM) mechanism. The highest responsible entity for risk management is the Board of Directors. The Audit Committee regularly reports the implementation and results of risk management to the Board of Directors, overseeing the functioning and overall implementation of the risk management framework.

The Audit Committee, as one of the functional committees under the Board of Directors, consists entirely of independent directors. It assists the Board of Directors in reviewing the execution of risk management. Under the Audit Committee, there is a Risk Management Team, with the Chief Financial Officer serving as the convener, and members representing various departments and business units. The Risk Management Team conducts comprehensive assessments and analyses of various risk scenarios, including climate risks, and develops response and adaptation strategies. It produces corporate risk management reports to be briefed to the Audit Committee, ensuring that climate-related issues and decisions are included in the highest-level management's agenda for discussion. (To enhance sustainable competitiveness and information security management, the Board of Directors resolved on April 2, 2025, to rename the original ESG Committee to the ESG and Information Security Committee. An ESG Executive Committee will be established under its jurisdiction. Apart from the original risk management reports submitted to the Audit Committee, sustainability-related risks and opportunities will be overseen by the ESG Executive Committee.)

5. The scenarios, parameters, assumptions, analysis factors and main financial impacts used shall be described if scenario analysis is used to assess resilience to the risks of climate change.

Our company employs multiple scenario analyses, with the scenarios, parameters, assumptions, and analytical factors briefly outlined below. For information on the primary financial impacts, please refer to the table description in point two of the preceding section. For detailed information on scenario analysis of various physical and transition risks, please refer to the [2024 Wistron Climate and Nature Report](#).

Climate Scenario Type	Scenario Name	Timeline
Physical	SSP1-RCP2.6	
	SSP2-RCP4.5	Short-term: 2021-2040
	SSP3-RCP7.0	Medium-term: 2041-2060
	SSP5-RCP8.5	Medium to long-term: 2061-2080 Long-term: 2081-2100

6. The content of the plan, and the indicators and objectives used to identify and manage physical risks and transition risks shall be described if there is a transition plan to manage the risks of climate-related.

Our company follows the TCFD framework and has established climate targets and performance indicators that are publicly disclosed annually.

In 2022, Wistron proactively adhered to the SBTi’s Net-Zero Standard, setting science-based targets to support the Paris Agreement's goal of limiting global warming to no more than 1.5°C above pre-industrial levels. These targets received official approval from the SBTi in April 2024. We commit to achieving carbon neutrality for Wistron's operational activities by 2030 and net-zero emissions across our value chain by 2050. Based on these commitments, we have established the following near-term and long-term targets:

1. Near-term Target: By 2030, reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 90% compared to the 2022 baseline year and reduce absolute Scope 3 greenhouse gas emissions from purchased goods and services and the use of sold products by 25%.
2. Long-term Target: From 2030 to 2050, maintain a 90% reduction in absolute Scope 1 and Scope 2 greenhouse gas emissions compared to the 2022 baseline year, and achieve a 90% reduction in absolute Scope 3 greenhouse gas emissions.

Moreover, we have initiated the ESG 6 Pillar transformation program, which includes Decarbonization, Green Products, Recycling, and Sustainable Supply Base. These pillars directly address our transition towards a low-carbon economy and a vision of green manufacturing. The performance indicators and short, medium, and long-term goals for each pillar are publicly disclosed in our sustainability report and on our ESG website.

7. The bases used for setting prices shall be described if internal carbon pricing is used as a planning tool.

In 2024, Wistron selected Hsinchu and Zhongshan plants as pilot sites for the implementation of an internal carbon pricing mechanism. As part of this initiative, the Company established calculation rules and operational frameworks for internal carbon pricing, referencing the World Bank's recommended WB2C target carbon price range. Based on this guidance, the internal carbon price was set at 100 USD/ton-CO2e, which serves as a basis for assessing whether the business group's carbon reduction targets are met. Moving forward, a digital platform will be developed to manage carbon emission compliance and automate carbon fee calculations. This platform will provide business group managers with insights into the carbon reduction performance of each site, thereby assisting the company in achieving its long-term goal of carbon neutrality according to the carbon reduction pathway.

8. Information on the activities covered, the scope and planned schedule of greenhouse gas emissions, and annual progress achieved shall be described if climate-related targets are set. The source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs) to be offset shall be described if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant goals.

Climate-related targets:

Item	Caption	Absolute reduction of greenhouse gas	Renewable energy consumption ratio
Target: Climate Change and Energy Management		Absolute reduction of greenhouse gas compared to 2022: -22.5%	Renewable energy consumption ratio: 72.5%
Activity covered		Same as the current year’s sustainability report, and it is evaluated and verified by an independent and impartial third party	
The scope of GHG Emissions		Scope 1+2	
Short, medium, and long-term Goals		1. Y25: -33.8% 2. Y30: carbon neutral 3. Y35: carbon neutral	1. Y25: 80% 2. Y30: 100% 3. Y35: 100%
Y24 achievement progress		58.69%	74.74%
Solar energy generation (kWh)		NA	18,057,459
Green electricity		NA	70,058,611
I-RECs (kWh)		NA	211,295,776





Inventory and assurance of greenhouse gases, along with reduction goals, strategies, and specific action plans

1-1 Greenhouse gas inventory and assurance for the past two fiscal years

1-1-1 Information of Greenhouse Gas Inventory

Providing the emission (tCO<sub>2</sub>e), intensity (tCO<sub>2</sub>e/ NT\$ million), and data coverage of greenhouse gases for the past two fiscal years.

Basic information of the Company

- Companies with capital of more than \$10 billion, the steel industry, and the cement industry
- Companies with capital of more than \$5 billion but less than \$10 billion
- Companies with capital of less than \$5 billion

In accordance with the provisions of the Sustainable Development Roadmap of listed companies should at least be disclosed

- Inventory of parent company only
- Inventory of subsidiaries included in consolidated financial statements
- Assurance on parent company only
- Assurance on subsidiaries included in consolidated financial statements

		112		113	
		Total emissions (tCO <sub>2</sub> e)	Intensity (tCO <sub>2</sub> e/ NT\$ million)	Total emissions (tCO <sub>2</sub> e)	Intensity (tCO <sub>2</sub> e/ NT\$ million)
Scope 1	Wistron Corporation (parent company)	827.640	0.018	1,169.909	0.015
	Subsidiaries included in consolidated financial statements	NA	NA	12,745.514	0.021
	Total	827.640	0.018	13,915.423	0.020
Scope 2	Wistron Corporation (parent company)	10,741,798.914	0.727	46,564.578	0.616
	Subsidiaries included in consolidated financial statements	5,981,074.314	NA	190,092.537	0.310
	Total	16,722,873.228	0.727	236,657.114	0.344
Scope 3	Wistron Corporation (parent company)	2,616,545.379		10,741,798.914	
	Subsidiaries included in consolidated financial statements	NA		5,981,074.314	
	Total	2,616,545.379		16,722,873.228	





1-1-2 Information of Greenhouse Gas Assurance

Providing the assurance status for the past two fiscal years as of the printing date of the annual report, including the scope of assurance, the institution of assurance, assurance criteria, and assurance opinion.

	Year	Assurance Scope	Assurance Institution	Description of assurance status
Scope 1	2023	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	827.640 tCO2e (0.031%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019
	2024	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	13,915.423 tCO2e (0.082%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019
Scope 2	2023	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	31,796.812 tCO2e (1.200%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019
	2024	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	236,657.114 tCO2e (1.394%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019
Scope 3	2023	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	2,616,545.379 tCO2e (98.769%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019
	2024	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	16,722,873.228 tCO2e (98.524%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019



1-2 Greenhouse Gas Reduction Goals, Strategies, and Specific Action Plans

Explanation of the baseline year and its data for greenhouse gas reduction, reduction goals, strategies, and specific action plans, as well as the status of achieving the reduction goals.

- 1. The base year of absolute reduction of greenhouse gas emissions: 2022
- 2. Climate Change and Energy Management Target: Absolute greenhouse gas reduction of 22.5% compared to 2022
- 3. 3. GHG reduction Strategies:
  - (1) Improve energy efficiency
  - (2) Improve renewable energy consumption
- 4. Reduction Actions:
  - (1) Improvement of Energy Efficiency: Wistron is proactively driving actual carbon reduction in addition to increasing renewable energy use. We use low-carbon manufacturing processes, smart energy conservation technologies, and improvement of energy efficiency to achieve the goal of energy saving. The project is divided into six dimensions: air conditioning, air compressor, production, management, green lighting and others.
  - (2) Energy transformations: By continuously improving the utilization ratio of renewable energy, and also in line with the principle of "installing as much as possible", we aim to maximize the deployment of solar photovoltaic power, promote the procurement of renewable energy, and further increase the proportion of renewable energy use through the purchase of green certificates.

5. Climate-related targets:





Item	Caption	Absolute reduction of greenhouse gas	Renewable energy consumption ratio
Target: Climate Change and Energy Management		Absolute reduction of greenhouse gas compared to 2022: -22.5%	Renewable energy consumption ratio: 72.5%
Activity covered		Same as the current year's sustainability report, and it is evaluated and verified by an independent and impartial third party.	
The scope of GHG Emissions		Scope 1+2	
Y24 achievement progress		58.69%	74.74%








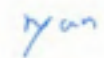
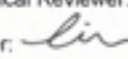




6.10 Assurance Statement

<div><p><b>INDEPENDENT ASSURANCE STATEMENT</b></p><p>To: The Stakeholders of WISTRON CORPORATION</p><p><u>Introduction and objectives of work</u></p><p>Bureau Veritas Certification Taiwan has been engaged by WISTRON CORPORATION to conduct an independent assurance of its 2024 Sustainability Report. This Assurance Statement applies to the related information included within the scope of work described below.</p><p>This information and its presentation in the 2024 Sustainability Report are the sole responsibility of the management of WISTRON CORPORATION. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.</p><p>The objective of our engagement is to provide assurance to WISTRON CORPORATION stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.</p><p><u>Scope of work</u></p><p>The scope of our work was limited to assurance over AA1000 AccountAbility Principles and Performance Information, included in the ESG Report for the reporting period January 1, 2024, to December 31, 2024. Subject to the limitations and exclusions listed in the section below, our review included:</p><ul style="list-style-type: none"><li>Data and information included in 2024 Sustainability Report;</li><li>Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;</li><li>Evaluation of the Report against the main principles of the AA1000 Accountability Principle (2018)<ul style="list-style-type: none"><li>Inclusivity</li><li>Materiality</li><li>Responsiveness</li><li>Impact</li></ul></li><li>Evaluation of the Report against the principles of Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Balance, Comparability, Accuracy, Timeliness, Clarity, and Reliability, as defined in the GRI Standards.</li><li>An assessment was conducted on the extent to which the report applies the sustainability disclosure topics and metrics as defined by the Sustainability Accounting Standards Board (SASB) under the industry-specific standards for Technology &amp; Communications – Electronic Manufacturing Services &amp; Original Design Manufacturing (TC-ES).</li><li>An assessment was also performed on the report's application of the disclosure recommendations issued by the Task Force on Climate-Related Financial Disclosures (TCFD).</li></ul></div> <div>Bureau Veritas Certification (Taiwan) Co., Ltd.1/715 April 2025</div>	<div><p><u>Reporting Criteria</u></p><p>2024 Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), as well as internal definitions set by WISTRON CORPORATION for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.</p><p><u>Limitations and Exclusions</u></p><p>Our work was subject to the following exclusions:</p><ul style="list-style-type: none"><li>Financial data, including financial data that feeds into the calculation of information in the ESG report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;</li><li>Greenhouse gas emissions are verified by verification body selected by WISTRON CORPORATION and are relied on as accurate for the purposes of our scope of work.</li><li>Information related to activities outside the defined reporting period or scope;</li><li>Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent) and any WISTRON CORPORATION or third-party anecdotes or testimonials;</li><li>Content of external websites or documents linked from the ESG Report and country or business unit specific Reports of other WISTRON CORPORATION entities or joint ventures;</li><li>Appropriateness of any new targets, commitments, and objectives established and communicated by WISTRON CORPORATION; and</li><li>Appropriateness of definitions and any internal reporting criteria adopted by WISTRON CORPORATION for its disclosures.</li></ul><p>The following limitations should be noted:</p><p>Our work was limited to WISTRON CORPORATION activities where WISTRON CORPORATION consolidates and reconciles data provided by its markets, countries of operation, suppliers and other third parties. The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market and site level, not addressed as part of this assurance.</p><p>This High level assurance engagement relies on a risk based selected sample of the information in the ESG report and the associated limitations that this entails.</p></div> <div>Bureau Veritas Certification (Taiwan) Co., Ltd.2/715 April 2025</div>	<div><p><u>Responsibilities</u></p><p>The preparation and presentation of the ESG Report are the sole responsibility of the management of WISTRON CORPORATION.</p><p>Bureau Veritas was not involved in the drafting of the ESG Report. Our responsibilities were to:</p><ul style="list-style-type: none"><li>Provide High level assurance as per AA1000 over the accuracy, reliability and objectivity of the information contained within the ESG Report;</li><li>Form an independent conclusion based on the assurance procedures performed and evidence obtained; and</li><li>Report our detailed conclusions and recommendations in an internal report to WISTRON CORPORATION management.</li></ul><p><u>Assessment Standard</u></p><p>The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (AA1000AS v3), Type 2 at a High level of assurance.</p><p><u>Summary of work performed</u></p><p>As part of our independent assurance, Bureau Veritas undertook the following activities:</p><ol style="list-style-type: none"><li>Interviews with relevant personnel of WISTRON CORPORATION;</li><li>Review of documentary evidence produced by WISTRON CORPORATION;</li><li>Review performance data listed in report with sampling basis;</li><li>Visits to Hsichih Office located in New Taipei City, Taiwan;</li><li>Evaluate the design of internal systems, processes and controls for data collection, aggregation, analysis and reporting, including assessing the appropriateness of assumptions made, estimation techniques used and reporting boundaries;</li><li>Assess the disclosure and presentation of WISTRON CORPORATION 2024 ESG Sustainability Report to ensure consistency with assured information.</li></ol><p>Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.</p><p>The work was planned and carried out to provide reasonable, rather than absolute assurance and we believe it provides a reasonable basis for our conclusions.</p></div> <div>Bureau Veritas Certification (Taiwan) Co., Ltd.3/715 April 2025</div>	<div><p><u>Our findings</u></p><p>On the basis of our methodology and the activities described above, it is our opinion that:</p><ul style="list-style-type: none"><li>The information and data included in 2024 Sustainability Report are accurate, reliable and free from material mistake or misstatement;</li><li>The Report provides a fair representation of WISTRON CORPORATION's activities over the reporting period;</li><li>The information is presented in a clear, understandable and accessible manner, and allows readers to form a balanced opinion over WISTRON CORPORATION's performance and status during the reporting period;</li><li>The Report properly reflects the organisation's alignment to and implementation of the AA1000 Assurance Standard v3 principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;</li><li>WISTRON CORPORATION has established appropriate systems for the collection, aggregation and analysis of relevant information;</li></ul><p><u>Alignment with the principles of AA1000 Accountability Principle (2018)</u></p><p><b>Inclusivity</b></p><p>The organization has established a clear sustainability governance framework led by top management. The Board of Directors is highest decision-making body and has set up an ESG and Information Security Committee for issue review. The President and CEO oversee the implementation, driven by the Sustainability Office. This structure reflects its commitment to sustainability responsibility and stakeholder engagement, aligning with the inclusivity principle's emphasis on organizational commitment and governance integration. The Sustainable Development Best Practice Principles further details communication and accountability with stakeholders, indicating formal policy support.</p><p>Stakeholders are clearly identified into seven major categories: employees, customers, shareholders/investors, suppliers/contractors, government, NGOs/communities, and media—demonstrating comprehensive identification of those affecting and affected. Communication is tailored by stakeholder type, using channels such as quarterly meetings, surveys, audits, forums, press conferences, and emails, with defined frequency and content to ensure continuity and strategy in engagement. The report outlines key concerns of each stakeholder group, showing deep understanding of their needs and expectations.</p><p>The organization collects stakeholder input through diverse mechanisms including surveys, externally facilitated workshops, and departmental feedback, with over 500 respondents ensuring scale and representativeness. Feedback is used in issue categorization and linked to management actions, showing practical use. The writing process of the sustainability report involved cross-functional teams and external consultants, indicating planned and integrated efforts.</p><p>However, stakeholder input currently emphasizes perceived relevance of the identified issues, while it should also include outward impact, and although other channels like meetings and web contact exist, the way in which it is embedded/integrated in the decision-making could be further clarified. It is also recommended to establish mechanisms and indicators for evaluating engagement effectiveness and managing related risks.</p></div> <div>Bureau Veritas Certification (Taiwan) Co., Ltd.4/715 April 2025</div>
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<div><p>The organization demonstrates systematic implementation and institutional support for inclusivity, meeting core stakeholder engagement requirements. Assessment: "Principle generally met, recommend incorporating external impact perspectives and establishing evaluation and risk mechanisms."</p><p><b>Materiality</b></p><p>The organization has developed a materiality assessment process aligned with international practices, considering global standards (GRI, SASB, SDGs, ESRS), industry trends, and organizational goals. It identified 23 potential issues, evaluated through three survey tools and workshops, across stakeholder concern, operational impact, and external sustainability impact dimensions.</p><p>The analysis includes financial and non-financial impacts, using impact measurement and valuation (IMV) model and non-monetary assessment tools, lending quantitative and evidence-based support. Participants included senior executives, ESG leaders, and department heads, achieving consensus through workshops. Each issue's inclusion is explained in detail, and board-level confirmation is documented.</p><p>The report clearly discloses governance strategies, risks, and targets linked to each material topic, integrated with ESG indicators and financial risk management. Materiality definitions encompass upstream and downstream value chains, ensuring completeness.</p><p>The materiality process exhibits strong integration and international alignment. Assessment: "Principle generally met."</p><p><b>Responsiveness</b></p><p>The organization sets clear short-, mid-, and long-term goals for material issues, with related governance, strategies, and results covering environmental, social, governance, and innovation aspects. Based on the GRI framework, the report offers systematic and comparable disclosures, and emphasizes feasibility and execution of goals—showcasing transparency and strategic direction.</p><p>Stakeholder communication results are compiled annually and published on the ESG website, reflecting feedback-loop awareness. Surveys include open-ended questions, and responses are integrated into issue categorization and internal communication. Workshops incorporate stakeholder perspectives, confirming the value placed on formal response mechanisms.</p><p>Room for enhancement remains in verifying action plans and targets with internal and external stakeholders to validate response rationality and feasibility.</p><p>The responsiveness process shows high transparency and strategic alignment. Assessment: "Principle generally met, recommend adopting stakeholder validation procedures."</p><p><b>Impact</b></p><p>Impact analysis is part of the materiality assessment, identifying 10 key sustainability impacts across economic, environmental, and human rights domains, each tied to specific sustainability topics. Responsible units are designated, and most impacts have quantitative KPIs, some monetized for traceability.</p><p>Climate-related issues use a full monetization model to assess upstream and downstream impacts, demonstrating advanced evaluation capabilities. The organization differentiates between active and passive impact indicators, showing awareness of impact roles and origins.</p><p>KPIs consistently assess impact or improvement levels, though enhancing transparency of KPI relevance to impacts is advised.</p><div><div>Bureau Veritas Certification (Taiwan) Co., Ltd.</div><div>5/7</div><div>15 April 2025</div></div></div>	<div><p>Impact identification and evaluation show advanced practices. Assessment: "Principle generally met, recommend enhancing KPI transparency."</p><p><b>Key areas for ongoing development</b></p><p>Based on the work conducted, we recommend WISTRON CORPORATION to consider the following:</p><ul style="list-style-type: none"><li>Establish institutionalized processes to validate engagement and decision rationality in two areas:</li><li>1. Develop indicators and mechanisms to evaluate stakeholder engagement effectiveness.</li><li>2. Introduce internal and external stakeholder validation procedures for sustainability actions and response plans to ensure their reasonableness and feasibility.</li><li>This will help enhance decision legitimacy and sustainability governance maturity.</li></ul><div><div>Bureau Veritas Certification (Taiwan) Co., Ltd.</div><div>6/7</div><div>15 April 2025</div></div></div>	<div><p><b>Statement of independence, impartiality and competence</b></p><p>Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 195 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes.</p><p>The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.</p><p>Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.</p><p>No member of the assurance team has a business relationship with WISTRON CORPORATION, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.</p><p><b>Bureau Veritas Certification Taiwan</b> 3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan District, Taipei 10553, Taiwan R.O.C. 19 June 2025</p><p>Technical Reviewer: </p><p>Verifier: </p><div><div>AA1000 Licensed Report 000-76/V3-NNXR2</div></div><div><div>Bureau Veritas Certification (Taiwan) Co., Ltd.</div><div>7/7</div><div>15 April 2025</div></div></div>
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