



wistron[®]

2025 Sustainability Report

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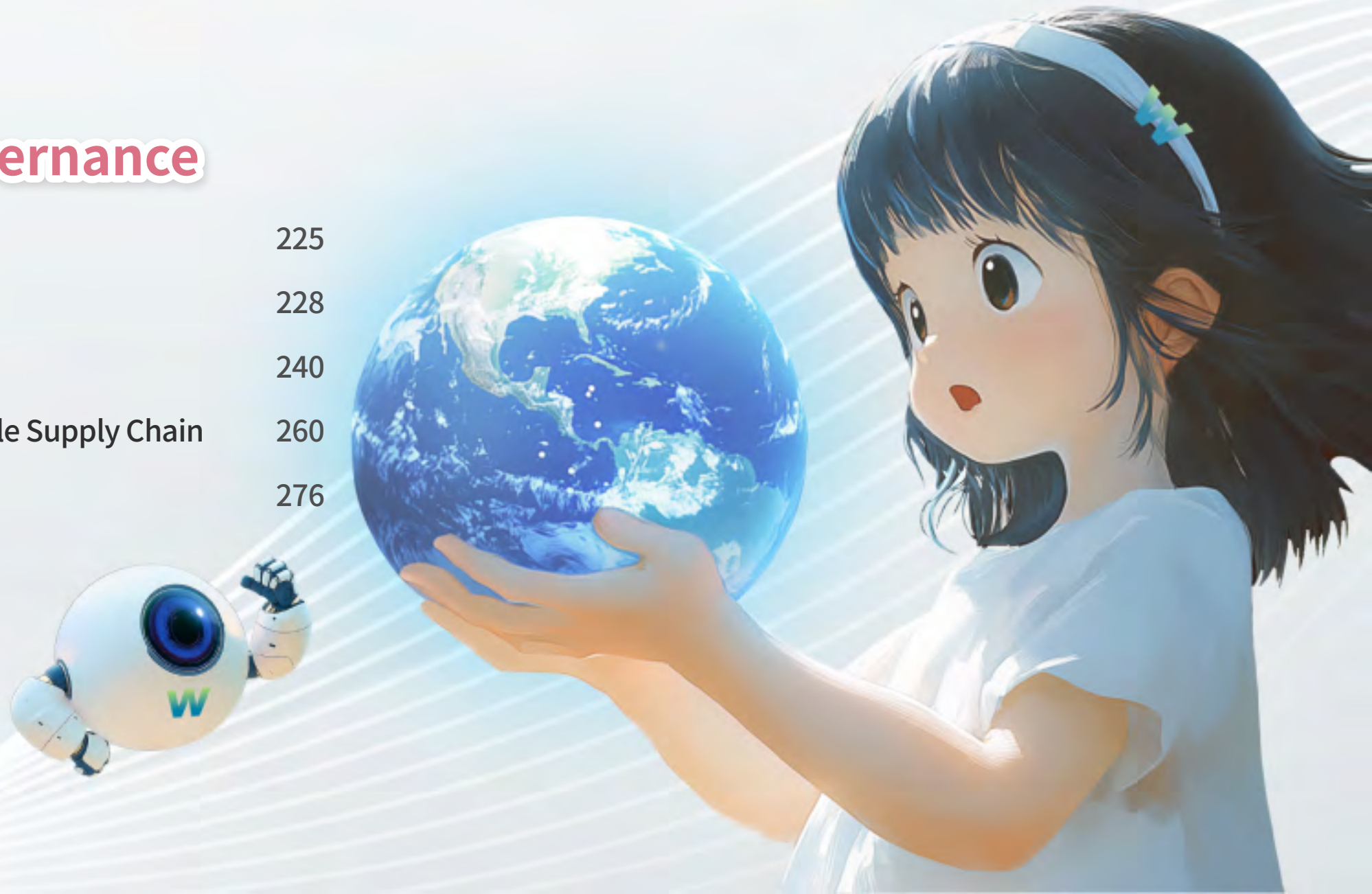
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0. Introduction

About this Report

Message from the Management

Sustainability Culture

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Products and Services

Gaia Mission Log

The elements on Gaia are imbalanced from human activity. Gaia's core is sending mayday signals, calling on its guardians WiLove and its AI assistant Tech to support the Gaia Mission.

The Story

WiLove & Tech: The Gaia Mission Logs

The planet Gaia is suffering from imbalanced energy, resource depletion, polluted environments, and an AI technology crisis. Gaia's core has sent a mayday signal to the cosmic universe. WiLove and her AI assistant Tech have embarked on a secret mission to restore the energy balance and save Gaia.

Character

Tech

A product of technology, the smart robot is logical, rational, and powered by green energy. Its main duty is to safeguard and support WiLove. Tech is timid and cautious.

WiLove

WiLove is an optimist with a pure heart and playful energy. She loves toying with Tech, is deeply compassionate, and can sense Gaia's emotions and needs.



About this Report

Editorial Policy and Compliance

Thank you for reading Wistron Corporation's (hereinafter referred to as Wistron) Sustainability Report. The Report is published in both Chinese and English, and is available for public download on [Wistron's ESG website](#). Through this Report, we aim to provide stakeholders with a transparent and comprehensive view of Wistron's sustainability performance and achievements in 2025.

This Report has been prepared in accordance with the Universal Standards 2021 for sustainability reporting published by the Global Reporting Initiative (GRI). It is also aligned with the Task Force on Climate-related Financial Disclosures (TCFD), the United Nations Sustainable Development Goals (SDGs), the Sustainability Accounting Standards Board (SASB), and the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.

Scope and Boundary

This Report covers economic, environmental, and social performance. Data statistics, calculation methodologies, and any restatements of information from previous reports, together with the reasons and outcomes, are explained in the respective chapters.

The reporting boundary includes Wistron Corporation and all subsidiaries within the scope of consolidated financial statements*, and base-year data for relevant indicators has been adjusted accordingly. Any discrepancies with the above reporting scope are noted in relevant sections.

Note: Sustainability information disclosed accounts for 100% of the revenue in the consolidated financial statement. Sustainability-related information for Wiwynn Corporation and its subsidiaries is disclosed in Wiwynn's own sustainability report. Please refer to the [Wiwynn official website](#).

Reporting Period

The Sustainability Report for the preceding year is published by Wistron in the current year. The previous report was published in 2025 and the next report will be published in 2027. This Report covers Wistron's ESG management policy, key issues, actions, and performance for 2025 (January 1 to December 31, 2025). Quantitative performance is presented as multi-year trends. Any information disclosed beyond January 1, 2026, is noted within the relevant text.

Internal Management

To strengthen the disclosure of corporate sustainability information, the Chair of the ESG and Information Security Committee serves as the publisher of this year's Sustainability Report. Department heads or senior executives from each unit, together with senior executives from major global operating sites, were convened to form the 2025 Sustainability Information Management Committee, which oversees Report preparation and sets the overall sustainability direction. The 2025 Sustainability Information Disclosure Team operates under the Committee to identify material sustainability issues and consolidate information and performance indicators from each department. The integrity and accuracy of the information from various departments and sustainability performance indicators are first reviewed by department supervisors. The Sustainability Office is responsible for coordinating information verification, content planning, and revisions. Finally, the compiled sustainability report is assured by an independent third party and is finalized and publicly disclosed upon approval by the Board of Directors.

Independent Assurance

This Report has been independently assured by Bureau Veritas Certification (Taiwan) Co., Ltd. in accordance with the AA1000AS:2018 standard at a Type II/ High Assurance level, with disclosures prepared in accordance with the GRI Standards. Financial data has been audited by KPMG Taiwan.



Message from the Management

Global industries stand at a critical turning point in 2025. Driven by three converging forces: shifting geopolitical dynamics, the AI revolution, and the wave of sustainability transformation, unprecedented change is sweeping industries worldwide and opening new avenues of growth for Wistron.

At this pivotal moment, I want to share Wistron's strategic thinking for the AI era, our sustainability achievements, and our commitments for the future.

Navigating the AI Era: AI as the Core Force Driving Civilization

AI is no longer an emerging trend, but a transformative force. It is the foundational platform that will reshape society, and a core engine driving the continued advancement of human civilization.

In terms of scale, the AI industry still has significant room to grow as a share of the global economy, much as the automotive industry once transformed how people live. With global GDP currently estimated at around USD 120 trillion, the long-term potential of AI could ultimately be measured in the tens of trillions of dollars. Compared with the hundreds of billions of dollars often discussed today, the industry's future growth potential remains enormous.

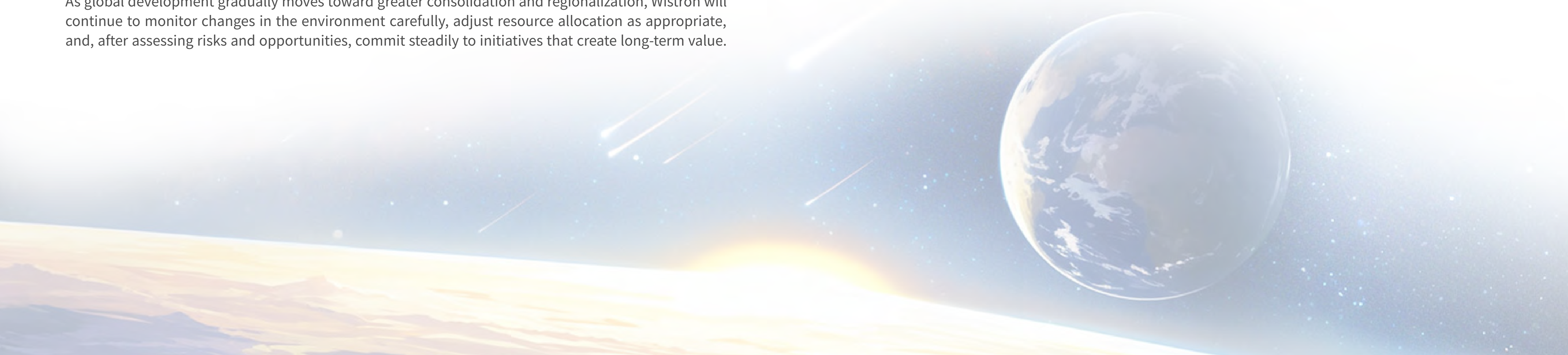
As global development gradually moves toward greater consolidation and regionalization, Wistron will continue to monitor changes in the environment carefully, adjust resource allocation as appropriate, and, after assessing risks and opportunities, commit steadily to initiatives that create long-term value.

Investing Boldly in the Future: Strategic Trade-offs and Innovation-Driven Growth

Wistron's recent progress is the result of sustained strategic adjustments and trade-offs over the years. Within the constraints of limited resources, we have progressively exited business scopes that are inefficient or lack long-term potential, focusing instead on core areas with strong future growth prospects. At the same time, each business unit, guided by rigorous risk assessment, continues to build the capabilities needed for medium- and long-term development.

We recognize that investments in the future often do not translate immediately into short-term gains, and that innovation inevitably involves adjustments and corrections. Yet it is only by accumulating experience and capability through this process that an organization can seize truly valuable opportunities at critical moments and keep moving forward.

A company's long-term competitiveness rests on its ability to deepen core capabilities and respond to industry change. In a rapidly evolving market, Wistron continues to strengthen its engineering foundations and integration capabilities across AI applications, manufacturing, and testing. Through innovation, the Company is steadily building the conditions for deeper partner collaboration, laying the groundwork for future competitiveness.



Leading the Way: Conscious Use of Resources and Impact

Looking back at how industries and societies have evolved, a clear trend emerges: resources and influence are becoming increasingly concentrated. As technological progress accelerates, the role of corporations within the industrial ecosystem extends beyond value creation to shaping positive social impact and shouldering broader responsibilities.

Wistron's position at a pivotal point in the industry is both a privilege and a responsibility. Companies that develop their core capabilities while also considering how to give back to society and amplify positive impact can foster healthy, long-term interaction between industries and their wider community. Translating existing resources into constructive contributions to society is an important subject that we continue to consider in our management process.

To this end, Wistron has launched the Computing Power Donation Program. Starting from 2026, Wistron will provide GPU computing resources each year to support forward-looking explorations by startups and academic researchers at home and abroad. As we hope to turn computing power into fuel for innovation through shared access, this program is Wistron's most direct social contribution as a technology leader.

At the same time, we are planning new R&D centers to bring in top global talent. Whether through direct hiring, external partnerships, or strategic investments, our goal is to bring together the right people and capabilities to drive Wistron's future growth.

Sustainability Culture: Empowering Every Employee as a Sustainability Champion

While deepening local engagement and recruiting global talent, we are also strengthening our internal sustainability culture at Wistron. We believe that sustainability is only truly realized when employees understand, internalize, and translate it into everyday actions.

To support this vision, Wistron has introduced the ESG Sphere training program and a reward system that encourages employees to put their learning into practice. By extending learning beyond the workplace into local experiences and community engagement, the program helps cultivate meaningful and lasting sustainability behaviors.

Since the program's launch, participation in self-directed learning has risen markedly, encouraging employees and their families to engage directly with local communities and sustainability initiatives. Through these efforts, sustainability is no longer confined to policies or reports. Instead, it is embedded in employees' daily work and personal lives, becoming an integral part of Wistron's evolving culture.

Sustainability Performance: Achieving Growth and Decarbonization Together

In 2025, years of sustained investment in sustainability governance and operational transformation have begun to translate into concrete results. Wistron was again included in the Dow Jones Best-in-Class Indices (DJBIC) and continued to receive recognition through the Commonwealth Magazine Excellence in Corporate Social Responsibility Award and CDP ratings. Wistron earned A-List on both Climate Change and Water Security questionnaires for the second consecutive year, a testament to the efficacy and reliability of our practices.

On climate action, Wistron has set clear long-term targets and continues to advance toward carbon neutrality in operations by 2030 and net-zero emissions across the full value chain by 2050. Against the 2022 baseline, operational carbon emissions (Scope 1 and Scope 2) have been reduced by nearly twice the original interim target as of 2025, while the share of renewable electricity continues to rise, steadily improving the energy mix.

As we continue to push for decarbonization and improve energy efficiency, Wistron's operations continue to grow as well. This shows that with effective management of environmental impact, business growth and emissions reduction can move forward in parallel and even become mutually beneficial.

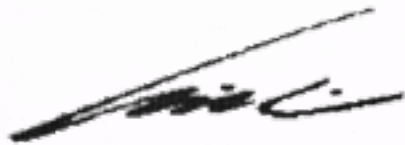
Staying True to Our Roots for the Future: Altruistic Operations for Positive Impacts

As the global sustainability governance landscape evolves rapidly, the scope of corporate responsibility continues to expand. As expectations regarding human rights protection, supply chain transparency, and regulatory compliance continue to become more explicit, companies are extending their management perspective beyond their own operations to encompass the entire value chain. At the same time, responsible AI has emerged as an increasingly important corporate governance issue, and the integration of AI and ESG has become an essential aspect of corporate development. Confronted with these changes, Wistron has chosen action over observation, actively engaging with international trends and deepening its sustainability commitments through concrete measures.

At Wistron, our approach has always been grounded in the original purpose and core principles of our management. Guided by a philosophy of altruism, we consciously strive to ensure that, while pursuing business growth, our impact on the environment and society remains positive, transparent, and accountable. This mindset is not a matter of choice; it is our commitment to the future and the foundation of our long-term sustainable competitiveness.

Over the past 25 years, Wistron's continued progress has been made possible by the dedication and contributions of every employee and partner throughout our journey. Throughout our growth journey, we have steadily built confidence while gaining a deeper understanding of the challenges before us, reminding ourselves to remain humble and continually reflect on our own performance and responsibilities. Amid a constantly evolving business environment, Wistron will remain committed to its core philosophy of sustainable management. Building on the strong foundation we have established, we will continue to move forward steadily, strengthen our capabilities through innovation, and, with a prudent and responsible approach, continue to create meaningful value that supports future development.

Chairman & Chief Strategy Officer
Simon Lin (Hsien-Ming Lin)



President & CEO
Jeff Lin (Jiann-Shiun Lin)



Sustainability Culture

ESG Sphere: Origins & Vision

The true power of sustainability lies not in the numbers in a report, but in whether every employee genuinely understands, embraces, and lives it out. Wistron recognized that traditional top-down ESG communication rarely becomes part of employees' daily lives. Knowledge remains in the classroom and is not translated into action. To address this challenge, Wistron officially launched the ESG Sphere in 2022, a company-wide sustainability engagement platform built on culture, incentive design, and community connection.

The Founding Purpose of ESG Sphere

ESG should not be the responsibility of a few, but a daily habit shared by every employee in the company.

ESG Sphere, built on the principles of Environment, Social, Governance, and Innovation, serves as the core platform for delivering on Wistron's "People with Purpose" and "Labor Welfare" commitments, and as the most tangible expression of the human dimension of Wistron's "Sustainability through Innovation" vision.



Driving a Cycle of Sustainable Culture

ESG Sphere is not merely a collection of activities. Rather, it is a virtuous cycle that guides employees to internalize ESG awareness into actions and ultimately translate them into positive social impact, forming a dynamic sustainability ecosystem.

Connecting Actions Through Incentives: From Employee Learning to Community Co-Prosperity

At its core, ESG Sphere is designed around a point-based system that connects learning with action. Each instance of employee learning is translated into tangible contributions supporting regional revitalization, thereby establishing a “learning-driven action” sustainability cycle. This approach extends sustainability culture within the organization and further connects it to external social impact.

Wistron begins its outreach with the goal of helping more people understand ESG. Through diverse and engaging approaches, Wistron transforms the traditional one-way communication model, gradually integrating sustainability concepts into employees’ daily practices.

Highlights

17× Increase in Employee Voluntary Learning Completions

Following the Launch of the ESG Reward System



Wi-Thrive: Turning ESG into a Board Game



How can ESG be turned from a complex collection of ideas into a life philosophy that every employee can engage with, experience firsthand, and apply in their daily work?

Wistron's answer: turn it into a board game. Wi-Thrive is an ESG-themed educational board game developed by Wistron. It incorporates real sustainability case studies from Wistron's global sites into two formats: a Strategy Game that simulates corporate decision-making, and a Knowledge Quiz featuring rapid-fire questions. The board game covers the three key dimensions of environmental protection, social inclusion, and corporate governance. It is available in both Chinese and English and is designed for use across Wistron's global locations.

2025 Outreach Results

Since its launch, Wistron's ESG board game has engaged a cumulative total of 3,450 participants both internally and externally. In 2025, it was incorporated into employer branding activities and introduced to students on campus, serving as an effective ambassador of Wistron's ESG culture. The game also received strong feedback from suppliers during sustainability outreach sessions in South China and West China, emerging as an innovative tool for communicating sustainability externally. The educational impact of the board game has been presented at the Southeast Asian Conference on Education and the International Simulation and Gaming Association (ISAGA) conference in Denmark, where it drew recognition and praise from international educators and game-based learning enthusiasts.



From Learning to Local Impact: Ensuring Every Learning Experience Supports Local Sustainability

From Procurement to Shared Prosperity: Wistron's Long-Term Partnerships in Regional Revitalization

Many corporate collaborations with regional revitalization initiatives are limited to one-time procurement or short-term sponsorships, which struggle to sustain impact once the initial momentum fades. From day one, Wistron has deliberately avoided short-term sponsorships. Instead, through the systematic framework of ESG Sphere, the Company has established sustainable, long-term partnerships that provide regional revitalization teams with stable customer bases and sources of income, enabling them to focus on advancing their core missions.

From Commitment to Cross-Industry Mobilization

In 2024, Wistron signed a memorandum of understanding with the Taiwan Regional Revitalization Foundation, with Chairman Simon Lin personally committing to long-term engagement. The inaugural "Discovering Taiwan's New Strength" Forum brought together 30 affiliated companies and supplier partners. In 2025, the initiative expanded to 60 companies and 93 representatives. The program's reach has extended beyond Wistron's own organization to its broader supply chain, prompting partners to consider how regional revitalization can be translated into concrete sustainability actions.

Immersive Experiences and Value Chain Integration

To deepen employees' and partners' understanding of social value, collaboration has moved beyond dialogue to active participation. Working with regional revitalization teams, the program offers immersive experiences focused on the circular economy, cultural heritage, and eco-tourism.



Corporate representatives are encouraged to look beyond prices in their procurement decisions and to recognize the social value and local stories behind each product.



Dedicated immersive experiences invite regional revitalization teams to demonstrate how local features can be transformed into a viable business model.

2025 Regional Revitalization Outcomes: Wistron's Impact Map across Taiwan

The impact of sustainability should not be confined within corporate walls. Sustainability truly becomes part of everyday life when employees return home and can discuss with their children the types of litter collected during a beach cleanup, bring family members to explore a geological park they may never have visited before, or personally create a handcrafted bag dyed with natural plant-based pigments. In this way, the impact of sustainability naturally extends to every Wistron family.

Plotting ESG Sphere's 2025 regional revitalization partnerships on a map of Taiwan reveals a complete footprint, from offshore islands to the mainland and from northern cities to southern towns, spanning environmental action, marine ecology, rural culture, social inclusion, and family wellbeing. The map represents Wistron's concrete commitment to the land of Taiwan.



Looking Ahead: Empowering Every Employee to Drive Sustainability

ESG Sphere is more than an online learning or event platform. It is the central engine for delivering on Wistron's "People with Purpose" and "Labor Welfare" commitments. From a broader perspective, the strategic significance of ESG Sphere is that it shifts Wistron's sustainability commitments from external reports to internal culture, from corporate initiatives to everyday employee practices, and from the Taipei office out to communities across Taiwan.

Wistron believes that the journey toward sustainability never truly ends. Every action enabled through ESG Sphere, whether it is a course completed by an employee, a plastic bottle collected during a beach cleanup, or an experience made possible through Wistron's support of a regional revitalization team, will continue to generate positive impact and contribute to a sustainable future shared by both current and future generations.



[2025 Wistron ESG Sphere Annual Documentary](#)

Awards and Recognitions

International Sustainability Ratings and Recognition



ISS ESG
Corporate Rating
Prime Status



ISS ESG
QualityScore - Environmental
Highest Ranking



ISS ESG
QualityScore - Social
Highest Ranking

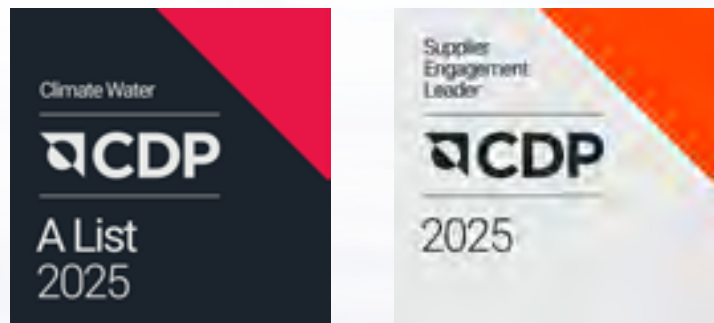


S&P Global Sustainability Yearbook
Included for five consecutive years

S&P Global CSA Score
Ranked Top 1% in the industry
for two consecutive years



TIME Magazine
World's Most Sustainable Companies 2026



CDP Climate Change / Water Security
Double A-List Leadership
for two consecutive years

CDP Supplier Engagement Assessment (SEA) Leader
A rating for four consecutive years



Financial Times
Asia-Pacific Climate Leader 2025



Financial Times
Best Employers Asia-Pacific 2025



EcoVadis Sustainability Rating
Gold (Top 5%)

Other International Recognition



Clarivate
Top 100 Global Innovators
for five consecutive years



Constituent stock of the FTSE4Good TIP Taiwan ESG Index
FTSE4Good Emerging Index
FTSE Emerging ESG Index

Awards and Recognitions

Domestic Sustainability Ratings and Recognition



Taiwan Corporate Sustainability Awards (TCSA)
Top 10 Taiwanese Sustainability Model Enterprises Award
Sustainability Report Platinum Award
Sustainable Supply Chain Leader Award
Innovative Growth Leadership Award
Information Security Leadership Award
Circular Economy Leadership Award

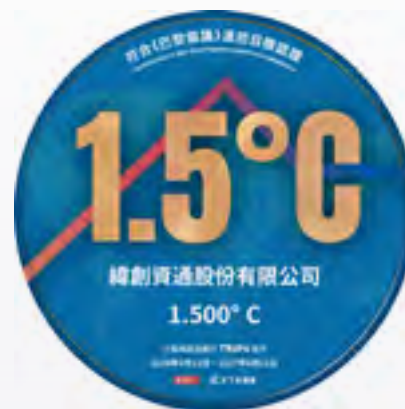
Global Corporate Sustainability Awards (GCSA)
Sustainability Report Gold Award



Commonwealth Magazine
Excellence in Corporate Social
Responsibility Award
1st place in Large Enterprises
(Manufacturing Sector)



Commonwealth
Talent Sustainability Award
Top 100 Large Enterprises
(Manufacturing Sector)



Commonwealth Magazine
Temperature Rising Index
for Pathways Excellent (Top Tier)



Commonwealth Parenting
Family-Friendly Workplace Award



Business Weekly
Top 100 Carbon Competitive Enterprises



Taiwan Stock Exchange
12th Corporate Governance Evaluation
Top 5% of Listed Companies
for eight consecutive years



Harvard Business Review
Digital Transformation Ding Ge Awards
Enterprise of the Year
Pioneer Award in Manufacturing (Top Prize)



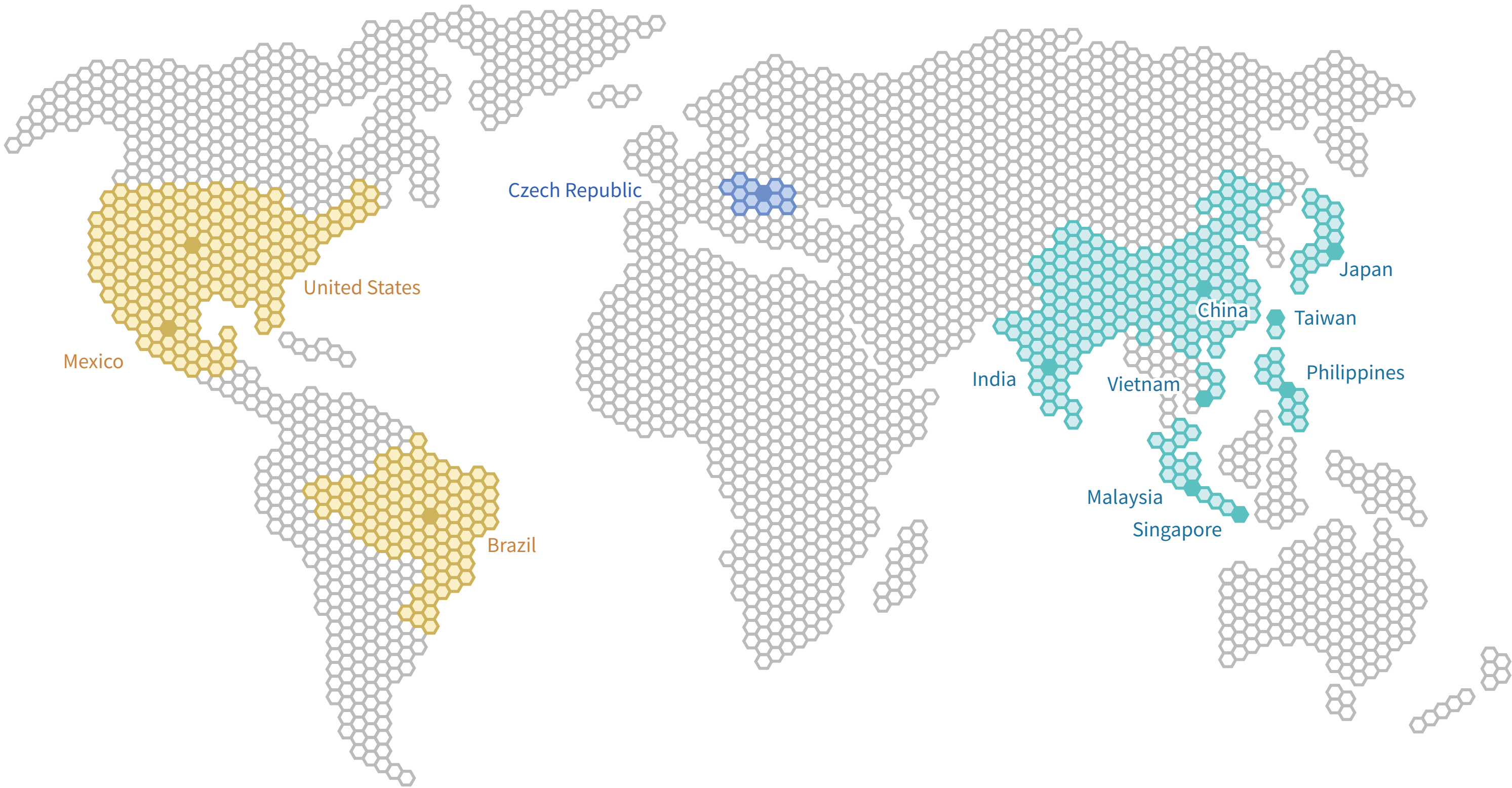
Company Profile

Global Leader in the ICT Industry

Wistron Corporation is a leading global technology service provider delivering innovative ICT (information and communications technology) products, service solutions, and systems to top-tier global brands. As the Group's operations transform, Wistron's business portfolio encompasses a diverse range of high-growth technology sectors, including healthcare, automotive electronics, industrial and automation technologies, green energy and the circular economy, as well as forward-looking areas such as space communications. Through cross-industry technology deployment and resource integration, Wistron is committed to creating greater added value for customers across diverse sectors worldwide. The Company continues to advance technological innovation and service applications globally in pursuit of its corporate vision of "Sustainability through Innovation."

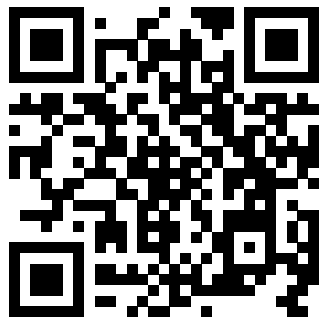
Global Operations

Headquartered in Taiwan, Wistron has established a global footprint with logistics and operational sites across the Asia-Pacific, Europe, and the Americas. The Company employs nearly 60,000 employees worldwide, operating twelve manufacturing facilities, nine R&D and technical support centers, and twelve customer service centers. The total area of its major manufacturing sites spans approximately 3,354,000 square meters (based on 1,000 m² units). In response to the needs of global brand clients and dynamic markets, Wistron leverages the unique strengths of each region to deliver tailored, end-to-end product and service solutions, ensuring strong product development capabilities and comprehensive customer support. Through the coordinated efforts of professional teams at Wistron's Taiwan operations and R&D headquarters, as well as its overseas sites, the Company has achieved steady growth and demonstrated strong operational performance. For more information on Wistron's global operations, please visit [Wistron's official website](#).



Note: Wistron's global operating sites span Taiwan, Mainland China, Japan, the Philippines, Vietnam, India, Malaysia, Singapore, the United States, Mexico, Brazil, and the Czech Republic, among other countries. Certain sites operate as multi-functional locations.

2001 Year of establishment	2.187 trillion 2025 Revenue (NT\$)	Nearly 60,000 Employees across the globe	22 Global manufacturing, R&D, and service centers
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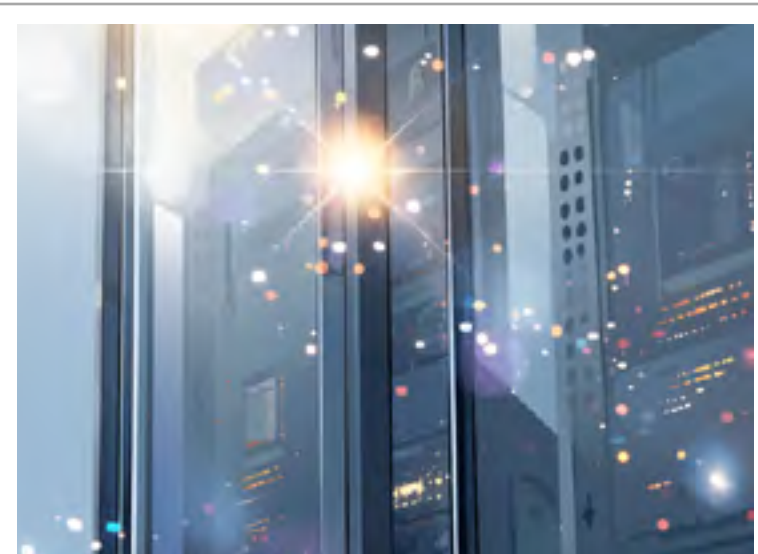
Products and Services

In recent years, Wistron has achieved growth driven by its strong R&D and technological innovation capabilities, as well as diversified product development. In addition to portable computers, desktop systems, servers and enterprise storage devices, professional display products, communication products, and after-sales services, Wistron has further integrated hardware devices, such as computers and smart devices, with cloud-based data systems through software services, providing technology service platforms and solutions to address evolving cloud computing trends. The Company has also established new technology industry value chains and innovation platforms spanning education and enterprise services, the Internet of Things (IoT), and healthcare. Through these efforts, Wistron continues its transformation into a comprehensive Technology Service Provider (TSP) that better meets the needs of customers and consumers.

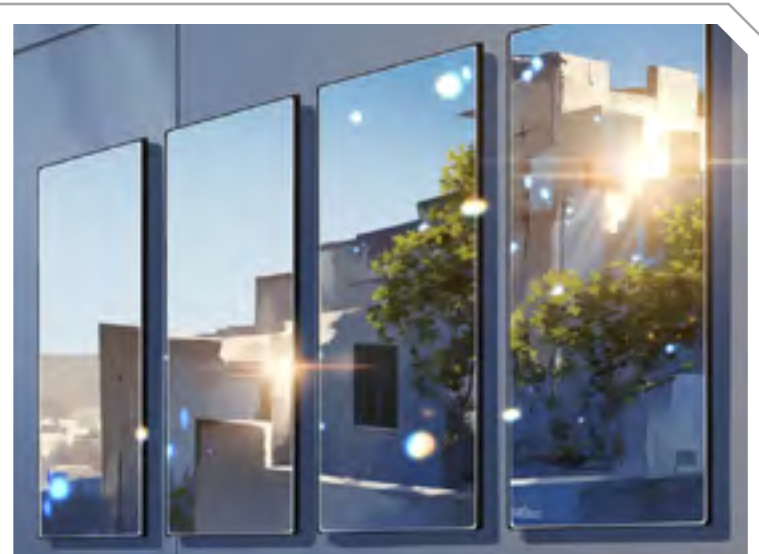
Main Products and Technology Services



- Notebook Computers
- Desktop and All-in-one Computers
- Monitors
- VoIP Phones



- AI Computing Hardware
- Servers and Network Storage Equipment
- Switch & Network Security Devices
- Industrial PCs
- Smartphones & Handheld Mobile Devices
- After-sales Services



- Green Recycling Services
- Display Components
- Digital Signage

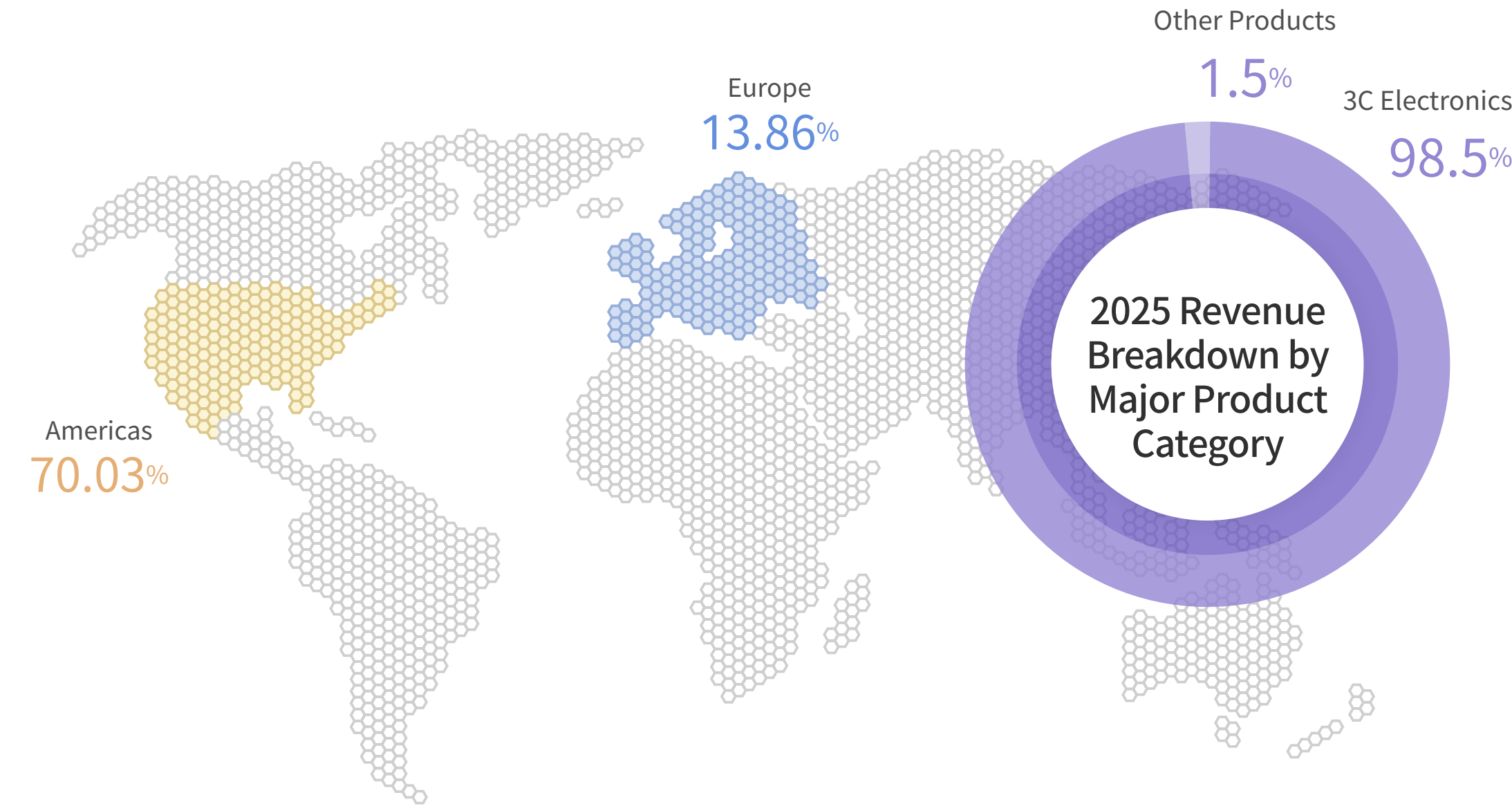
Wistron’s revenue is primarily derived from the manufacturing of computer, communication, and consumer electronics products. In addition to actively securing orders from major international brands, the Company recognizes that effective cost control and stable gross margins are critical to competitiveness in an increasingly price-sensitive market. In 2025, Wistron's product portfolio performance was led by strong growth in AI servers and computing equipment, large-scale data centers, and notebook computers, while the Company's other product lines maintained stable performance.

Production Volume in the Past Two Years

Unit: thousand units/panels/pieces

Year	2024	2025
3C Electronics	62,868	66,034
Other Products	3,394	729
Total	66,262	66,763

Major Export Markets





1. Sustainability

1.1 Vision and Mission

1.2 Sustainability Strategies and Pillars

1.3 Governance for Sustainable Development

1.4 Materiality and Impact

1.4.1 Materiality Analysis Process

1.4.2 Stakeholder Engagement

Sustainable City: Gold City Mission

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

1.1 Vision and Mission



1.2 Sustainability Strategies and Pillars

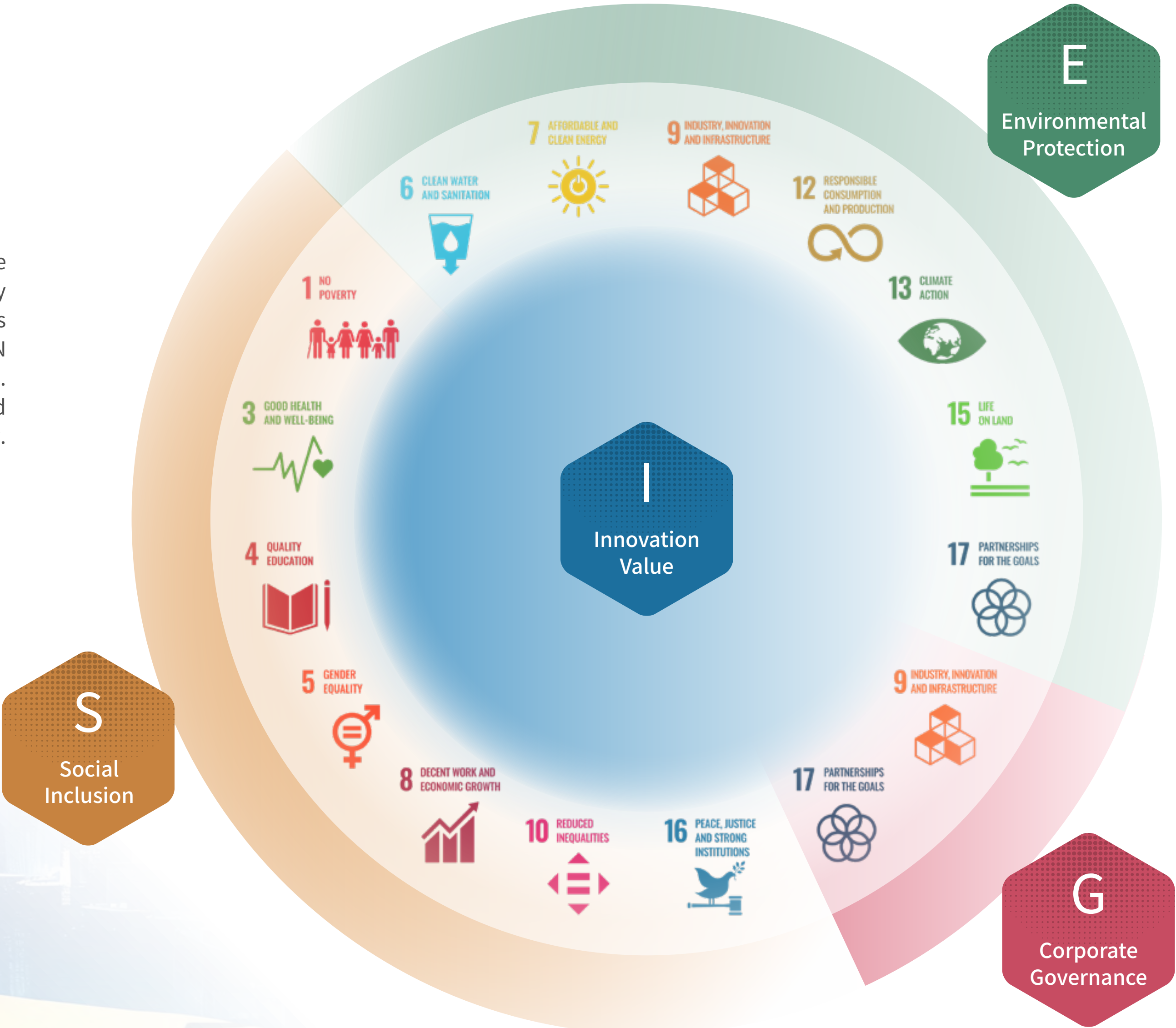
In order to realize the Company's vision and mission, we have integrated innovation into the core elements of sustainability, focusing on environment, social, and governance. Through sustained efforts, we have established Six Sustainability Strategies (ESG 6-Pillar): Sustainable Supply Base, Green Products,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





Wistron Sustainability

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



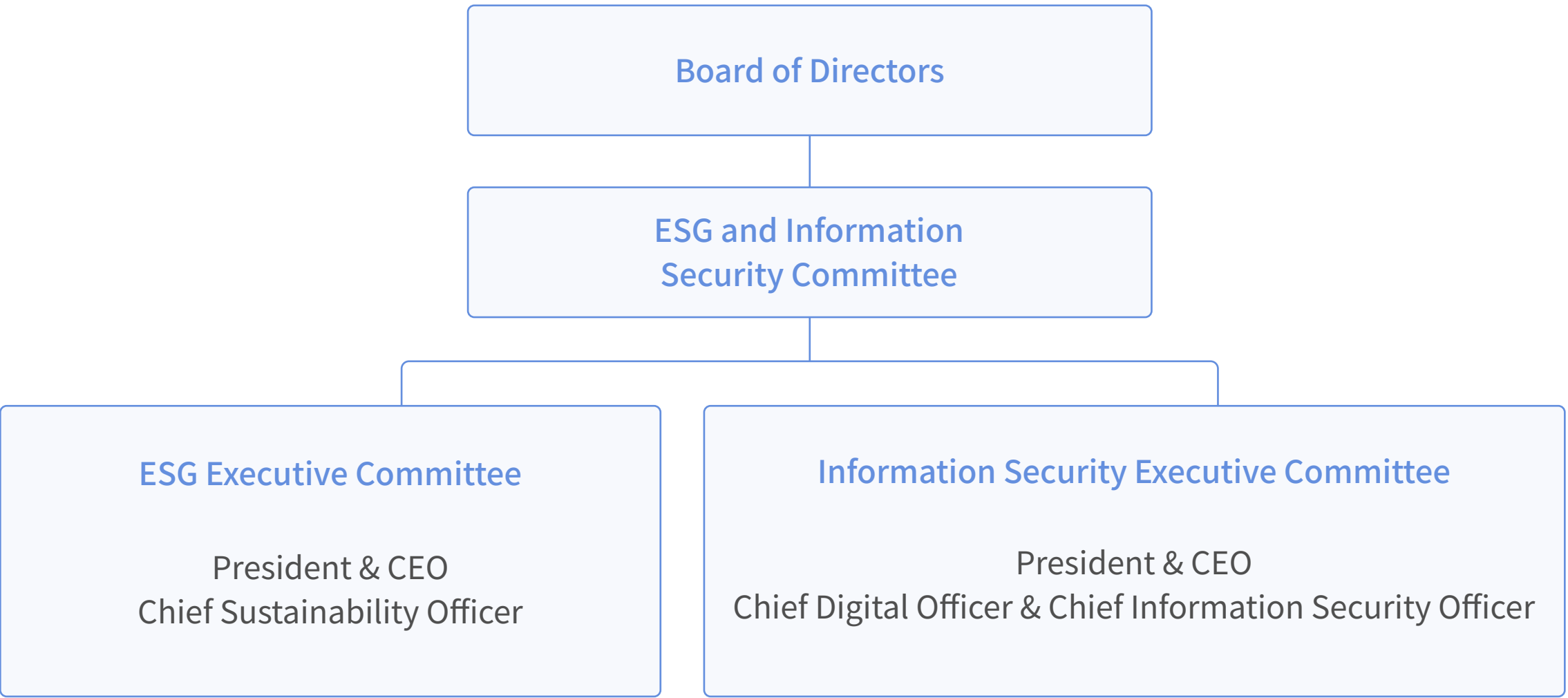
1.3 Governance for Sustainable Development

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



ESG and Information Security Committee

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



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

Sustainability Office

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



Six Sustainability Strategies Working Groups

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



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

● Over 95% ● 90%-95% ● Under 90%

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

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

Over 95%

90%-95%

Under 90%

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

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

● Over 95% ● 90%-95% ● Under 90%

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

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

Over 95% 90%-95% Under 90%

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

1.4 Materiality and Impact

1.4.1 Materiality Analysis Process

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

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



Step 1: Identify Sustainability Issues

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

Step 2: Distribute and Analyze the Double Materiality Survey

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

Impact Materiality

Questionnaire 1 (Internal and External Stakeholder Concerns):

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

Questionnaire 2 (Sustainability Impacts, Outward Impact):

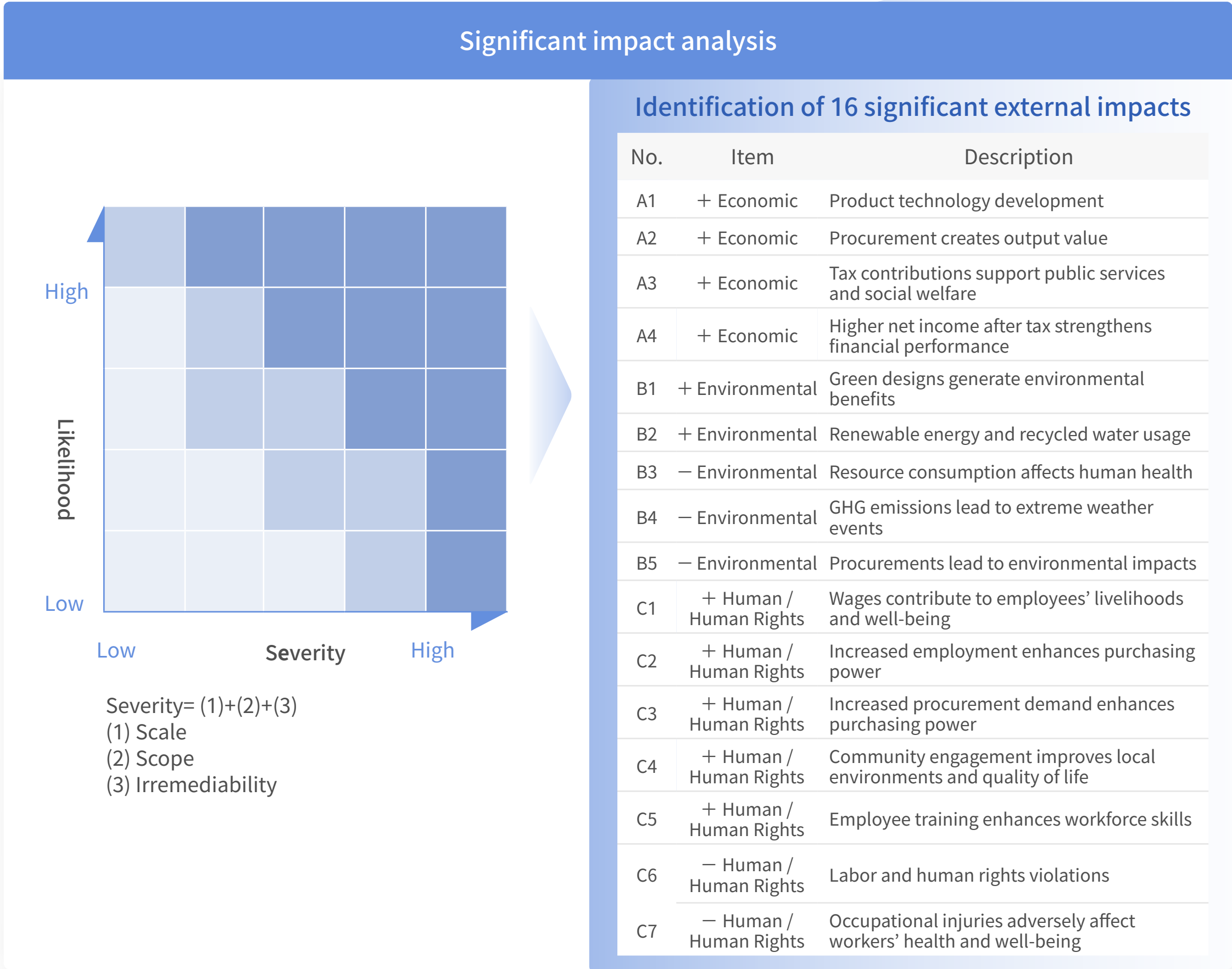
Wistron uses Impact Valuation, applied from both monetary and non-monetary perspectives, to measure the positive and negative external sustainability impacts arising from upstream activities, Wistron's own operations, and downstream products and services. Drawing on methodologies from the Value Balancing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



Wistron Sustainability Impact Analysis – Non-monetary

● Governance ● Social ● Environment ● Innovation

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



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

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

Wistron Sustainability Impact Analysis – Monetary

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

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

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



Supply Chain

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

Operations

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

Products and Services

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

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



Sustainability Impact Pathways

Value Chain	ESG Issues	Operational Input/Output		Outcome: Change in Well-Being	Impact	Subjects	Impact Indicators	Impact Type		Currency Value (KNTD)			Impact Level		
Supply chain	Sustainable Supply Chain	IRIS Category								2022	2023	2024			
		Input	Payments to suppliers	PI5478	Increases output value by driving supply demand across industry chain	Socio-economic development	Supply chain	Social externality: Supply chain output value gained from procurement	(+) Indirect	Short-term	Regional	301,475,460	247,303,892	337,200,204	
					Generates job opportunities and compensation across supply chain	Job opportunities and skills	External employees	Social externality: Supply chain employee salary income generated from procurement	(+) Indirect	Short-term	Regional	17,113,618	13,591,941	18,959,441	
					Increases global warming risks due to rising GHG levels	Social cost of carbon	Environmental	Environmental externality: GHG emissions from the supply chain	(-) Indirect	Long-term	Global	2,199,333	1,796,406	2,435,622	
					Changes atmospheric pollutant concentrations as a result of air pollutant emissions	Human health and ecological quality	Environmental	Environmental externality: Air pollutant emissions from the supply chain	(-) Indirect	Short-term	Regional	826,578	628,770	843,760	
					Changes pollutant concentrations in water bodies as a result of wastewater discharge	Human health and ecological quality	Environmental	Environmental externality: Wastewater discharge from the supply chain	(-) Indirect	Short-term	Regional	5,158	4,622	6,184	
					Generates air pollutant emissions from waste incineration	Human health and ecological quality	Environmental	Environmental externality: Waste disposal from the supply chain	(-) Indirect	Short-term	Regional	22,721	18,221	24,692	
					Generates GHG emissions from waste incineration and landfilling	Social cost of carbon	Environmental		(-) Indirect	Long-term	Global				

Sustainability Impact Pathways

Value Chain	ESG Issues	Operational Input/Output			Outcome: Change in Well-Being	Impact	Subjects	Impact Indicators		Impact Type	Currency Value (KNTD)			Impact Level	
Company operation		IRIS Category									2022	2023	2024		
	Talent Attraction and Retention	Input	Compensation & benefits		Increases happiness through compensation higher than living wages	Job opportunities and purchasing power	Internal employees	Gross Value Added (GVA): Compensation and Benefits	(+) Direct	Short-term	Regional	49,854,942	47,428,235	50,358,619	●●●●●○
	Product R&D and Innovation	Input	New Technology R&D –		Drives industry technology development and supports customer product success	Industry's technical capabilities	Customers	Gross value added (GVA): Development of new technologies	(+) Direct	Short-term	Regional	–	–	25,971,402	●●●●●○
	Corporate Governance and Ethical Management	Input	Taxation FP5261		Supports government infrastructure and social welfare	Socio-economic development	Social	Gross Value Added (GVA): Tax contributions	(+) Direct	Short-term	Regional	5,844,034	6,218,517	9,501,665	●●●●●○○
		Input	Depreciation and amortization FP9573		Advances industry technology development through tangible and intangible assets	Industry's technical capabilities	Supply chain	Gross Value Added (GVA): Depreciation and Amortization	(+) Direct	Short-term	Regional	11,475,111	12,345,160	11,246,365	●●●●●○
		Input	Interest & leasing FP1012		Enhances momentum for economic growth	Quality of life & purchasing power	Supply chain	Gross Value Added (GVA): Interest and Leases	(+) Direct	Short-term	Regional	7,642,396	10,290,403	10,265,632	●●●●●○
		Output	Net revenues FP6510		Generates returns for shareholders and investors through revenue growth	Quality of life & purchasing power	Shareholders / Investors	Gross Value Added (GVA): Operating Profit	(+) Direct	Short-term	Regional	11,162,451	11,471,616	17,445,591	●●●●●○
		Climate Strategy and Energy Management	Input	Non-renewable energy usage OI1496		Exacerbates climate change risks from GHG emissions	Social cost of carbon	Environmental	Environmental externality: Social cost of GHG emissions	(–) Direct	Long-term	Global	516,315	428,897	418,934
	Output		GHG emissions OI1479												
	Input		Renewable energy use (self-generated for self-use) OI2496		Reduces global warming risks through the use of renewable energy	Social cost of carbon	Environmental	Environmental externality: Avoids social cost of GHG emissions	(+) Direct	Long-term	Global	214,804	200,508	243,286	●●●○○○○
	Input		Renewable energy usage (purchased) OI3324												
	Output		GHG emissions reduced OI5951												

Sustainability Impact Pathways

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

Sustainability Impact Pathways

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

Financial Materiality

Questionnaire 3 (Impact on Operations, Inward Impact):

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

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

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

Step 3: Define Material Issues

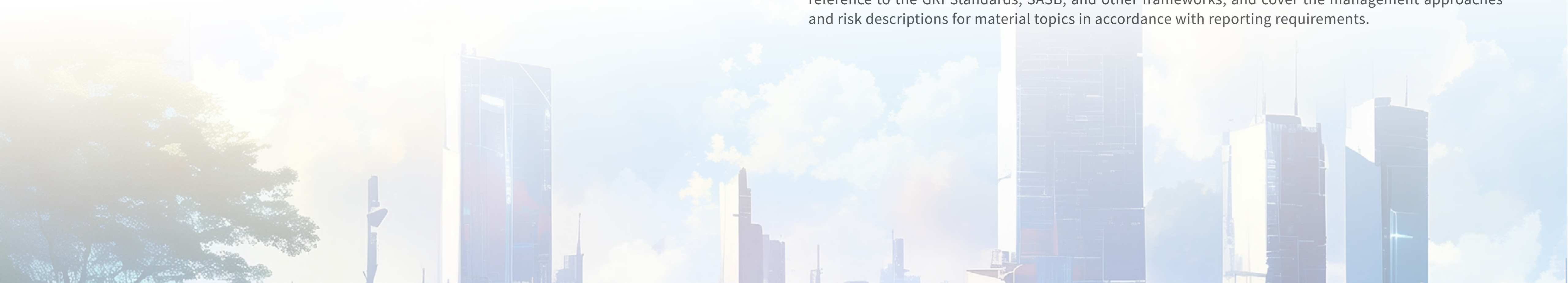
Wistron identifies material issues from multiple perspectives based on three key principles and a double materiality approach.

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

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

Step 4: Confirm Materiality

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



Wistron Double Materiality Analysis

●

 Governance

●

 Social

●

 Environment

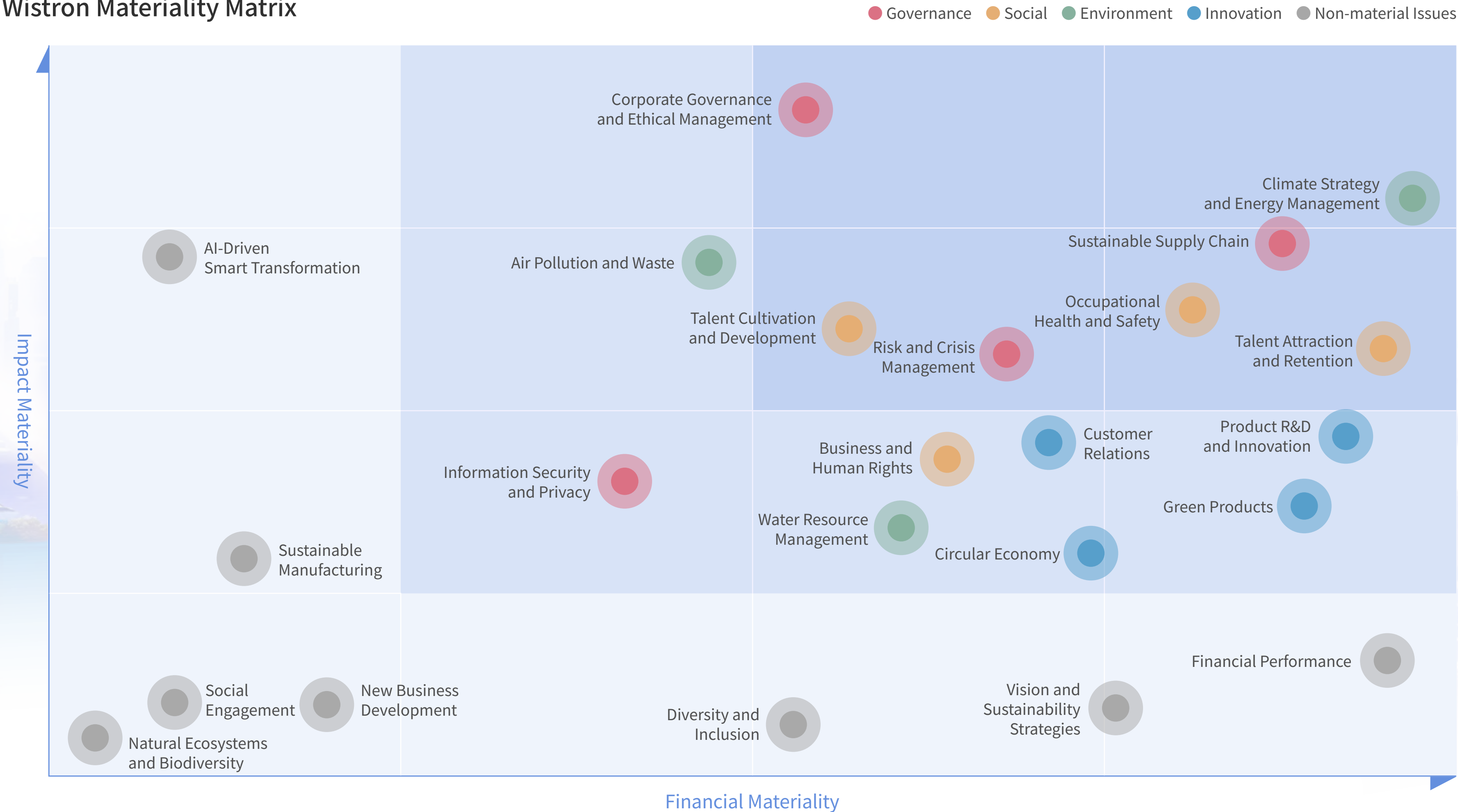
●

 Innovation

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

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

Wistron Materiality Matrix



Note:

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

2. Impact materiality is assessed based on the “Stakeholder Concerns Survey” and the “Sustainability Impact Survey.”

Wistron Material Issues Ranking

● Governance

● Social

● Environment

● Innovation

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

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

Wistron’s Material Issues and Corresponding Disclosure Topics

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

Material Issues and Their Relationship to the Value Chain

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

Note : ● indicates where the impact occurs

Material Issues and Their Relationship to the Value Chain

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

Note : ● indicates where the impact occurs

Material Issues and Significant Risk Management

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

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

Material Issues and Significant Risk Management

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

Material Issues and Significant Risk Management

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

Material Issues and Significant Risk Management

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

Note:

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

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

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

1.4.2 Stakeholder Engagement

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

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

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

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

Stakeholder	Key Issues of Concern in 2025	Key Engagement Outcomes in 2025	Communication Channels and Responses	Communication Frequency
 Government Agencies/ Industry Associations Stakeholder Significance to Wistron Wistron complies with the laws and regulations of local governments at each operating site and maintains effective communication channels with government agencies and industry associations, working together to support industry development and create local employment opportunities and tax revenues.	Vision and Sustainability Strategies	Ranked in the top 5% of the 12th Corporate Governance Evaluation (Listed Companies Group)	Corporate Governance Evaluation	Annually
	Sustainable Supply Chain			
	Circular Economy		Regularly update company website and information on Market Observation Post System	Monthly / Quarterly / Annually
	Green Products			
 Non-Profit Organizations/ Communities Stakeholder Significance to Wistron NPOs are key partners in Wistron’s efforts to expand our influence for sustainability. We have established long-term relationships with NPOs to respond to environmental and social issues. Wistron also continues to communicate with local groups and residents to mitigate the impact of operations and production activities on local communities.	AI-Driven Smart Transformation	Published annual sustainability reports to enhance ESG disclosure and received the Sustainability Report Award for Electronic Information Products Manufacturing - Category 1 Platinum Level	Annual Report and Financial Report	Quarterly / Annually
	Sustainable Manufacturing			
	Climate Strategy and Energy Management			
	Water Resource Management		Official documents, questionnaires, interviews, phone communication	Ad hoc
 Non-Profit Organizations/ Communities Stakeholder Significance to Wistron NPOs are key partners in Wistron’s efforts to expand our influence for sustainability. We have established long-term relationships with NPOs to respond to environmental and social issues. Wistron also continues to communicate with local groups and residents to mitigate the impact of operations and production activities on local communities.	Air Pollution and Waste			
	Diversity and Inclusion	- Held 8 donation campaigns and encouraged colleagues to contribute NT\$2M through voluntary small donations - Approximately NT\$40 million in sports event sponsorship - Donated nearly 2,000 gift boxes to charities during fundraisers held on the Dragon Boat Festival and Mid-Autumn Festival - Co-organized employee events with public welfare and non-profit organizations, attracting approximately 7,845 participants, including employees and their families - Corporate gifts prioritized products from charitable organizations and regional revitalization teams	Projects in line with the purpose / goal of the foundation are supported through commissions or sponsorships, and communicated via meetings, site surveys, reports, etc.	Regularly and ad hoc
	Social Engagement			
	Vision and Sustainability Strategies			
 Non-Profit Organizations/ Communities Stakeholder Significance to Wistron NPOs are key partners in Wistron’s efforts to expand our influence for sustainability. We have established long-term relationships with NPOs to respond to environmental and social issues. Wistron also continues to communicate with local groups and residents to mitigate the impact of operations and production activities on local communities.	Climate Strategy and Energy Management	- More than 60 regular visits and meetings with charitable organizations - In response to habitat conservation needs, seven habitat-stewardship working holidays were organized to provide volunteer labor. Wistron also sponsored a tractor for Guandu Nature Park to enhance wetland management efficiency - Held one Shuanglianpi habitat expert meeting	Meetings were convened and on-site visits made to non-profit locations or habitat conservation sites to understand on-the-ground project needs. Expert meetings with ecologists were held on habitat management planning, with professional input compiled into conservation strategies. Newsletters and event information	Semiannually and on an ad-hoc basis
	Natural Ecosystems and Biodiversity			
	AI-Driven Smart Transformation			
	Sustainable Manufacturing			
 Non-Profit Organizations/ Communities Stakeholder Significance to Wistron NPOs are key partners in Wistron’s efforts to expand our influence for sustainability. We have established long-term relationships with NPOs to respond to environmental and social issues. Wistron also continues to communicate with local groups and residents to mitigate the impact of operations and production activities on local communities.	Occupational Health and Safety	33 latest news updates on the Foundation's website 38 nature and humanities updates from the Foundation - Four quarterly newsletters from the Foundation	Newsletters and event information	Regularly and ad hoc

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





2. Innovation Value

Management Approach

2.1 Promoting Innovation & Growth

2.1.1 Product Design and Development

2.1.2 AI-Driven Smart Transformation

2.1.3 Startup Investments

2.2 Green Circular Solutions

2.2.1 Sustainable Materials

2.2.2 Green Products

2.2.3 Product Life Cycle Assessment

2.2.4 Circular Economy

2.3 Pursuit of Quality Excellence

2.3.1 Product Quality

2.3.2 Customer Satisfaction

Forest Village: Wood & Forest Mission

Through smart AI transformation, convert innovative drivers into sustainable solutions applicable for various domains.

Management Approach

Above 95%

90%-95%

Below 90%

Topic	Strategy	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Customer Relations	Increase customer satisfaction	≥ 86% satisfaction ratio from customer satisfaction surveys	90.3%		≥ 87%	≥ 90%
Product R&D and Innovation	Maintain patent portfolio (6,000-8,000 active and granted patents)	Add 5%-10% new patent applications, and release 5%-10% patents of the portfolio	6,525 active and granted patents, added 7.30% new patent applications, and released 5.21% patents of the portfolio		Add 5%-10% new patent applications and release 5%-10% patents of the portfolio	Add 5%-10% new patent applications and release 5%-10% patents of the portfolio
	Diversify patent filings across various technology fields and countries, enhance patent quality and increase overall patent value	Percentage of utility patents: >90%	94.85%		Percentage of patents beyond Taiwan/China/US: >6%	Percentage of patents beyond Taiwan/China/US: >10%; continued improvement in composite patent quality and value index scores
	Foster patent asset activation, e.g. transactions, licensing-out, or monetization	Participate in patent related projects, e.g. patent pools or organizations	Participated in 3 patent related projects		Participate in one or more patent related projects	Participate in five or more patent related projects; Annual growth of patent asset activation, monetization, and/or generated benefits
Green Products	Improve environmental benefits of products	100% compliance with customer-required regional energy labels for products	100% compliant		100% compliant	100% compliant
	Hazardous Substance Free (HSF)	100% compliance with Hazardous Substance Free standards and customer specifications	100% compliant		100% compliant	100% compliant

2.1 Promoting Innovation & Growth

2.1.1 Product Design and Development

As a leader in the IT industry, Wistron has always placed "Innovation and Breakthrough" at the core of our philosophy, embedding innovation and sustainability factors into product design and R&D, and actively developing diversified products to solidify our industry leadership. At the design and development stage, we adopt green design principles and select environmentally friendly materials to ensure our products meet international certification standards and fulfill the high expectations of global markets and customers.

To realize our commitment to sustainability and environmental protection, Wistron follows the "Green Product" strategy - one of our Six Sustainability Strategies. Through a dedicated network formed by niche suppliers, we provide sustainable design capabilities that foster continuous innovation and growth. We ensure that every green product, from design to end-of-life, meets the highest environmental standards.

Investments in Innovative Developments	2022	2023	2024	2025
R&D investments (NT\$100M)	250	239	260	314
R&D funding as percentage of revenue (%)	2.5	2.8	2.5	1.4
R&D personnel (number of people)	6,330	5,850	4,740	6,050
Percentage of R&D personnel per total employees (%)	13.4%	13.9%	10.7%	10.4%

Wistron’s Integrated Design Services



R&D Incentive System and Performance

To maintain its competitive advantage in technological innovation, Wistron established the Wistron Invention Reward Regulation to systematically encourage employees to engage in R&D. The regulations provide incentives at different stages, including idea proposals, patent applications, patent grants, and technology licensing. An annual patent award ceremony is held to showcase R&D achievements, stimulate innovation momentum, and strengthen overall R&D competitiveness.

In 2025, Wistron continued to expand investment in new technologies, new products, and new ventures, focusing on enhancing patent quality and strategic value, and prioritizing critical patents closely aligned with the Group's R&D direction and core business. Key technology areas include 5G and AI smart applications, smart healthcare, automotive ICT systems, drones, and cloud and liquid cooling technology services. By building a forward-looking global patent portfolio, we strengthen the Group's competitive advantage in critical technology domains. At the same time, we continue to monitor and develop our presence in emerging fields including space technology (including low-orbit satellites) and quantum technology as key technological foundations for long-term growth and sustainable development.

Award	2022	2023	2024	2025
Number of patent award winners	248	238	237	242
Number of patent applications	608	484	376	478
Number of granted patents	414	383	430	369

Note: Wistron was named one of the Top 100 Global Innovators™ by Clarivate in 2025 and one of the Top 10 Innovation Momentum Companies in Taiwan by LexisNexis in 2025

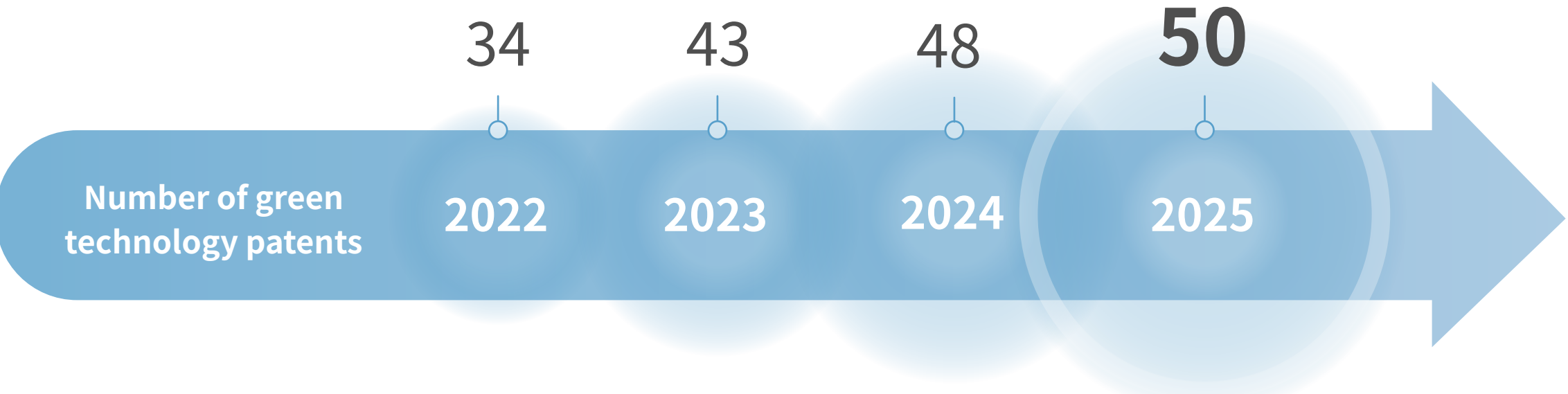
2025 Patents Granted & Percentage by Country

Country	Taiwan	China	USA	Others
Number of granted patents	124	42	120	83
Percentage of granted patents	33.6%	11.4%	32.5%	22.5%

Encouraging Green Technologies

Wistron is committed to reducing environmental impact and advancing sustainable development. We continue to invest in green technology R&D while monitoring global clean energy trends and market demand, covering innovative areas such as high-altitude wind energy, hydrogen energy, and geothermal energy. In 2025, Wistron obtained 50 green technology patents related to environmentally friendly design and processes, demonstrating our continued efforts in green innovation and intellectual property planning. Through the adoption of green technologies, we not only enhance product value but also reduce environmental burden through innovative technology, promote sustainable resource use, and create a better living environment for society, fulfilling our corporate responsibility and sustainability vision.

Wistron’s Green Technology Patents



Green Technology Patent Achievements in 2025

Patent Title	Patent Number	Patent Technology
Environment-friendly display module and environment-friendly display device	US12481185	The invention assembles and integrates the recycled plastic module with the display module, increasing the use of recycled materials in the product, reducing weight, and lowering production costs.
Radiator unit, radiator module and server	TWI888128	The invention provides a radiator unit with expansion connectors, allowing the radiator units to be interconnected through the connectors to meet the cooling requirements of different servers, enhancing cooling capacity and reducing design costs.
Touch processing device and touch processing method	US12411576	The invention divides the touch screen into different sensing areas based on various applications, disabling sensing areas not used for touch operations, thereby saving power.

2.1.2 AI-Driven Smart Transformation

Bridging Industry Gaps and Defining the New AI+ Era Through Tangible Results

In 2025, AI is no longer a value-added advantage for businesses but also a foundational driver of competitiveness. According to projections by PwC and Gartner, AI is expected to contribute US\$15.7 trillion to the global economy by 2030, while global AI-related spending is projected to approach US\$1.5 trillion in 2025. AI has evolved beyond individual projects into a core "infrastructure-level" capability.

While 88% of enterprises have attempted to adopt AI, McKinsey notes that only 1% have successfully scaled their deployment. Accenture's research further indicates that only 12% of companies qualify as “AI Achievers,” and these organizations achieve revenue growth rates that are 2.5 times higher than those of their industry peers. This demonstrates that AI's true value lies not in whether it is adopted but in whether enterprises possess governance capabilities and achieve scaled impact.

Wistron's Strategy: From "+AI" to "AI+" DNA

Wistron has chosen to lead the curve, elevating our strategy from tool-side "+AI" to mindset-side "AI+" through a three-stage design that builds organizational resilience:

- **AI Lab:** Validate use cases.
- **AI Factory:** Drive standardized scaling.
- **AI as a Technology Service:** Transform internal capabilities into external services.

Through the "AI Everywhere" operating model, we ensure enterprises maintain excellent predictive and adaptive capabilities in volatile markets.

Practical Impact: Data-Driven Innovation and Sustainability

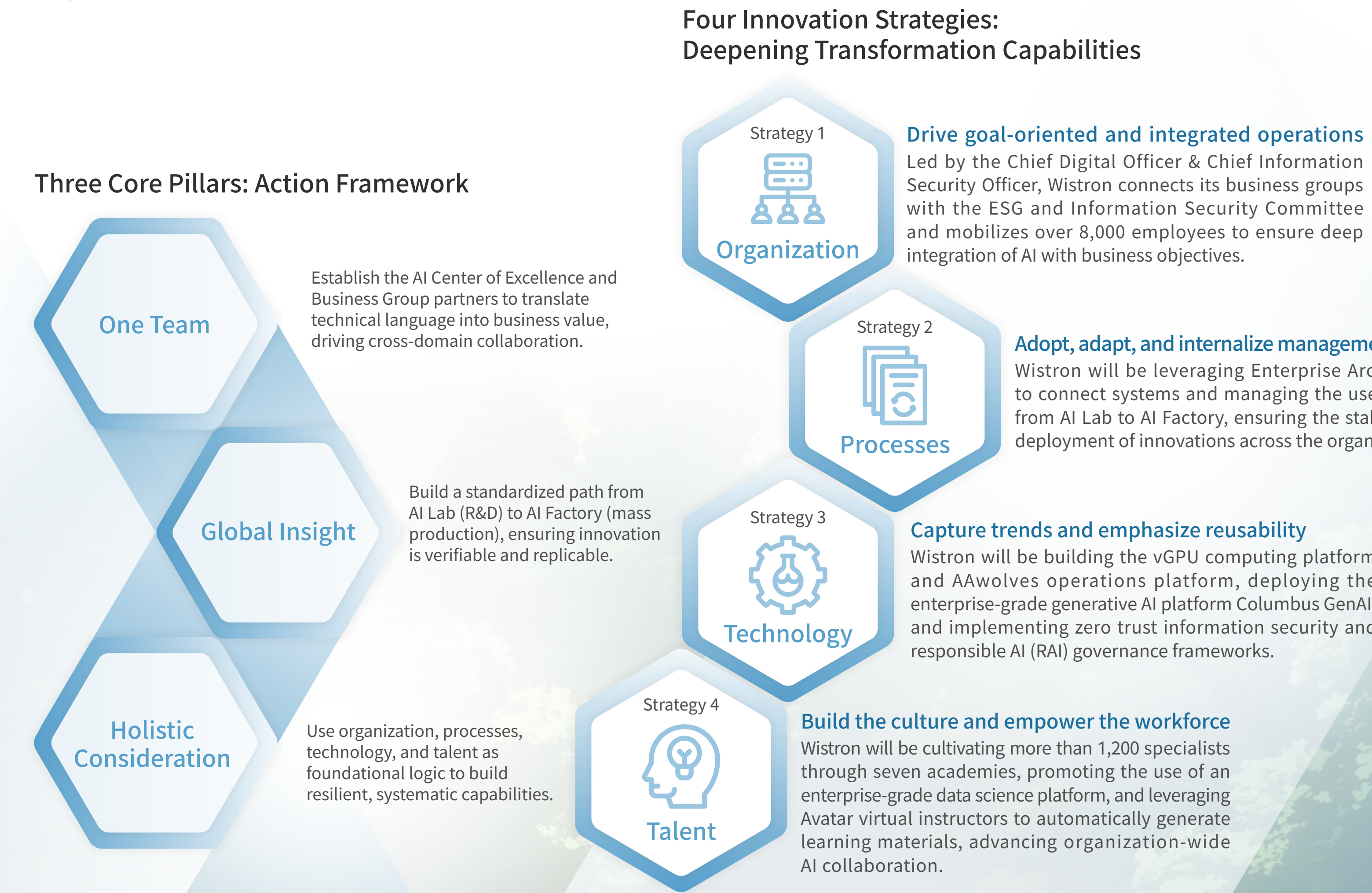
AI has become an important enabler of innovation across Wistron, transforming from traditional manufacturing into a true AI-Driven Enterprise. From 2022 through the end of 2025, Wistron's transformation has yielded significant results:

- **Financial Benefits:** Completed nearly 100 AI innovation use cases.
- **Universal Application:** Covers manufacturing, R&D, supply chain, finance, and HR.
- **International Recognition:** Awarded two WEF Global Lighthouse Factory certifications.
- **Continuous Innovation:** Selected as a Top 100 Global Innovator for four consecutive years.



Three Core Pillars + Four Innovation Strategies + Five Success Keys

Wistron's transformation is not a series of isolated attempts but a dual-track progression from top-down and bottom-up, forming a continuously replicable and iterative approach.



Five Keys to Success:
Embedding Strategy into the Organization's DNA



From Hundreds of Use Cases to Full-Scale Adoption: A Comprehensive View of Wistron's AI Transformation

Since 2022, Wistron has implemented nearly one hundred AI innovation initiatives. By advancing AI across organizations, processes, technologies, and talent development in parallel, the Company has realized smart management across its large and complex operating environment, creating measurable value for both the Company and its customers.

Making AI the Working Language of Every Employee

With "AI First" as the cultural anchor, Wistron has established the AI CoE and three collaborative platforms, namely the AAWolves Operations Platform, AI Service Portal, and Columbus Platform, to work together through a clear division of responsibilities, ensuring the orderly roll-out and effective deployment of AI applications across diverse business scenarios. Wistron provides an enterprise-grade data science platform as the foundation, combined with large language models (LLMs) for pain point inventory, data exploration and analysis, as well as version control and reproducible reports, Wistron balances innovation momentum with governance requirements.

In talent development, Wistron conducted 12 cohorts of internal AI training programs and cultivated more than 1,000 AI seed talent, transforming AI capabilities from a specialized skill held by the few into a shared tool and language for all employees. The goal is to shift the human-AI collaboration structure from "20% AI + 80% manual" to "80% AI + 20% manual," freeing employees from tedious tasks to focus on higher-value analysis and decision-making, while simultaneously enhancing per-capita productivity and operational resilience.

Turning Innovation into a Moat: 224 Patent Applications Strengthen Wistron's AI Advantage

Since 2021, Wistron has systematically advanced its intellectual property strategy, filing 224 patent applications across key areas such as enterprise-grade generative AI platforms and agent frameworks, model operations and security governance, digital twins and physical-virtual integration, and smart supply chain and process optimization. This well-structured patent portfolio not only strengthens Wistron's technological moat

From Tools to Partners: Agentic AI Driving Process Transformation and Universal Innovation

With Agentic AI at its core, Wistron is driving innovation and process transformation. The enterprise-grade generative AI platform Columbus integrates more than 70 business knowledge bases, supports multimodal input, and uses an AI Agent Builder to lower technical barriers, empowering non-technical employees to autonomously design process-oriented smart assistants and upgrading the platform from "passive Q&A" to actionable intelligence.

Intelligent Agents: Empowering Services to Seek Out Employees

By the end of 2025, employees had independently developed nearly 1,000 AI Agents, with nearly 120 of these agents integrated into project system processes. In supply chain management, for example, smart agents automatically integrate order information, monitor material availability in real time, issue shortage alerts, and proactively suggest alternative materials. This shifts the working model from “people seeking services” to “services reaching people.”

AI Coding: Systematic Leap in R&D Efficiency

In software development, over 80% of engineers have incorporated AI Coding into their daily work, with smart assistant collaboration from requirements analysis, version control, and test validation to document generation, advancing R&D efficiency from isolated tools to systematic momentum.

Digital Twin: Virtual World Testing for Flawless Manufacturing

In manufacturing and engineering, Wistron uses physical-virtual integration and digital twin technologies as key enablers of manufacturing innovation. Before physical construction begins, the Company builds virtual factories and simulates production lines, processes, and parameter optimization to eliminate potential errors and bottlenecks in advance. Key achievements include:

- 70% reduction in process preparation time
- Up to 85% improvement in AI-assisted design efficiency
- Nearly 3,500 reusable 3D components and models accumulated, exponentially increasing factory construction and production line simulation speed

This represents not just an efficiency leap but a fundamental reshaping of work mindset and manufacturing processes.



Empowering ESG with AI



AI-Driven Decarbonization and Smart Energy Management
Smart Carbon Management ×
Decarbonization Cost Optimization

In energy management, Wistron upgraded its AI-based electricity consumption forecasting model in 2025 and achieved significant improvements across four key areas:

Accounting for electricity consumption differences by product category: The model was upgraded from an overall production volume-based analysis to a product category-based analysis, enabling more accurate quantification of the impact of different products on electricity consumption during production.

Responding dynamically to production changes: When production schedules for different product categories are adjusted, the AI model immediately reflects their impact on each plant’s total energy consumption, improving the responsiveness of energy management.

Rapid Capacity Adjustment Simulation: For inter-plant capacity transfers or major adjustments at a single plant, the model supports automated scenario simulation and quickly generates corresponding electricity consumption forecasts to enhance management response efficiency.

Supporting renewable energy procurement planning: Through biannual reviews of capacity changes and electricity demand, the model projects annual electricity demand and supports timely adjustments to contracted volumes with green energy suppliers, helping Wistron achieve its renewable energy procurement targets.



AI-Driven Social Responsibility and Talent Sustainability
Inclusion × Digital Equity ×
Workplace Well-being

In the social dimension, Wistron leverages AI technologies to fulfill its commitment to inclusion, accessibility, and sustainability. Through our Joint Industrial Innovation Center, we partner with top universities at home and abroad to support forward-looking fields such as algorithms, thermal management, and data engineering. By using Agent Builder × Avatar to lower development and learning barriers, we promote diversity, equity, and inclusion (DEI) and digital equity, empowering broader participation in AI innovation.

In talent sustainability, Wistron merges HR strategy with social responsibility. Such efforts are centered on the "Wicare" initiative to advance a happy workplace and form a dual engine of "integrating culture + technology empowerment." The three-year human resources roadmap has given rise to three AI applications: smart decision-making, recruitment acceleration, and employee service assistant, elevating HR functions from "process execution" to "business empowerment." For detailed information, please refer to Section [4.1.4 Human Resource Technologies](#).



AI-Enhanced Information Security and Responsible Governance
Compliance Resilience × Responsible AI ×
Governance Automation

In the governance dimension, Wistron treats compliance and responsibility as the cornerstones of corporate resilience. Following the establishment of its information security automation infrastructure, the Group introduced Security AI Agents and integrated them with its Zero Trust architecture and ISO 27001 standard to strengthen the technological foundation for governance resilience.

Entering 2025, governance is no longer a static checklist but a continuously evolving capability system. Wistron expanded the scope of information security monitoring to cover Information Technology (IT), Operational Technology (OT), cloud computing, and software systems, and applied DevSecOps methodology to embed security strategies upstream, ensuring development lifecycles advance in parallel with information security.

With the rapid rise of generative AI, Wistron has proactively introduced Responsible AI (RAI) policies, processes, and maturity models, ensuring every intelligent agent, data processing operation, and model update operates within a framework of compliance, accountability, and auditability. At the same time, the Company launched MLSecOps tooling validation and advanced governance automation to reduce manual workload and improve precision—elevating AI from a business driver to a core force in our governance system.

Advancing AI Governance Through Responsible AI (RAI)

The rapid development of generative AI, while enhancing productivity and creativity, also places greater demands on organizational governance and risk management. Wistron remains committed to the deployment of RAI, capitalizing on AI to create maximum value in an ethical manner while minimizing potential risks. In 2025, we deepened the effectiveness and comprehensiveness of AI governance in four key dimensions.

1. Clear Accountability Framework and Role Division

The Information Security Executive Committee serves as Wistron’s dedicated governance body for RAI, with an RAI Functional Group established under the Committee to oversee the planning and implementation of related governance initiatives. Clear division of responsibilities effectively enhances the efficiency and transparency of the AI governance system, reinforcing the organization's foundation in AI risk management.

2. RAI Policies and Management Guidelines

In 2025, three core documents were officially issued and implemented: the Responsible AI System Policy, the Responsible AI Stakeholder Operating Procedures, and the Responsible AI Education and Training Management Guidelines. These three guidelines establish a consistent management foundation for the AI governance framework, creating a systematic PDCA iterative cycle for optimization.

3. Automated Deployment, Detection, and Monitoring

Wistron initiated in-depth evaluation and development of RAI-related tools, conducting Proof-of-Concept (PoC) testing of MLSecOps mechanisms to enable end-to-end deployment, detection, and monitoring of AI systems. This mechanism rapidly identifies and addresses potential risks, effectively reduces manual workload, and significantly enhances management precision and efficiency.

4. Education and Practical Training

In 2025, we conducted 12 training sessions across two themes: AI Development Lifecycle and RAI Tools. Participants included members of the AI Platform Team, seven cross-functional use case teams, and governance document owners. By evaluating and deploying appropriate tools and integrating governance requirements into operational documentation, Wistron has established an iterative “Learn–Validate–Optimize” framework. This mechanism allows governance practices and R&D processes to be refined concurrently through real-world implementation, fostering a virtuous cycle of continuous improvement.

AI Enterprise Foundation: Toward an AI-Driven Enterprise

Wistron has established a recurring three-year rolling planning mechanism. Each Q3, PMOs across functional areas will conduct comprehensive reviews that incorporate both external trends and internal needs. Then, in Q4, the President will approve the strategic blueprint for the next planning cycle, ensuring forward-looking and consistent mid-to-long-term execution.

Looking ahead to 2025-2027, we have officially launched the major strategic project AI Enterprise Foundation. Centered on the vision of strengthening the foundation and building enterprise-grade infrastructure to enable the scalable growth of AI, the initiative will advance through three strategic pillars:

Responsible AI RAI Governance	Foundational AI Flexible Technology Platform	Cultural AI AI First Culture
Wistron will continue to strengthen its RAI framework by establishing an automated governance platform and MLSecOps mechanisms. The Company will align practices with the timelines and requirements of the EU AI Act, ISO 42001, and the NIST AI Risk Management Framework (AI RMF), ensuring that AI applications operate within a compliant, transparent, and governable framework.	Wistron will establish AI Ops Center and AI Data infrastructure capabilities, and leverage an AI Computing resource management platform to optimize the sharing and allocation of computing resources and enhance asset utilization efficiency.	Wistron will work closely with Human Resources to identify emerging talent needs under AI-driven operating models. Through its AI Capability Center and change management mechanisms, the Company will build AI capabilities across the organization and embed an AI mindset into employees’ daily work.

The goal is clear and unwavering: Make Wistron an AI-Driven Enterprise. Wistron will continue to connect with customers, suppliers, and academic institutions to form a robust AI ecosystem. Through Decision Intelligence (DI), the Company will integrate AI into the core of business decision-making and successfully transform from traditional contract manufacturing into a technology services enterprise. While driving business growth, we leverage technology to address environmental and social challenges, realizing our long-term vision of "Sustainability through Innovation."

2.1.3 Startup Investments

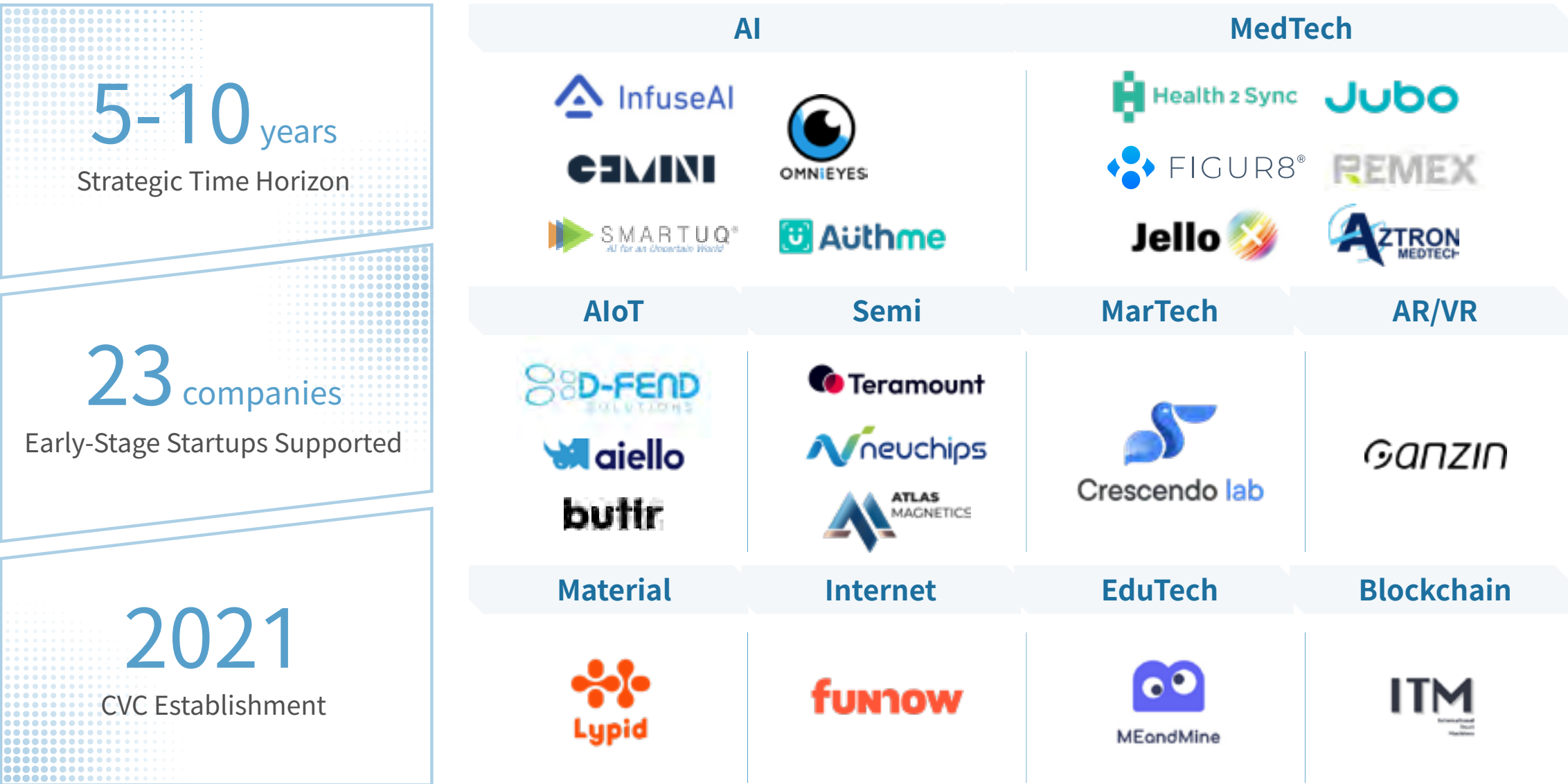
From Ecosystem Participation to Strategic Investment: Long-Term Strategy for Innovation

Since 2010, Wistron has invested in the innovation ecosystem, building connections with external innovation by participating in startup communities, strategic investment, and cross-sector collaboration. Partners include: Epoch Foundation (Wistron Lab@Garage+ Startup Incubation Space), AAMA Taipei Cradle Program, and others. Through these diverse resources and partnerships, Wistron continues to promote innovation momentum and scaling. Through years of experience, Wistron recognizes that startup investment requires a long-term and prudent perspective. Only partners with sustainable business models and strong profitability potential can create meaningful strategic synergies and deliver substantive value to the Group.

Therefore, Wistron officially established its Corporate Venture Capital (CVC) Office in 2021, with a professional investment team responsible for early-stage startup investment and management, systematically positioning the Group for critical technologies and emerging business areas over the next 5 to 10 years. Existing business integration, expansion, and value chain investments in new businesses continue to be led by individual business units, with CVC focusing on the Group's long-term early-stage startup positioning.



Wistron CVC has successfully supported 23 early-stage startups



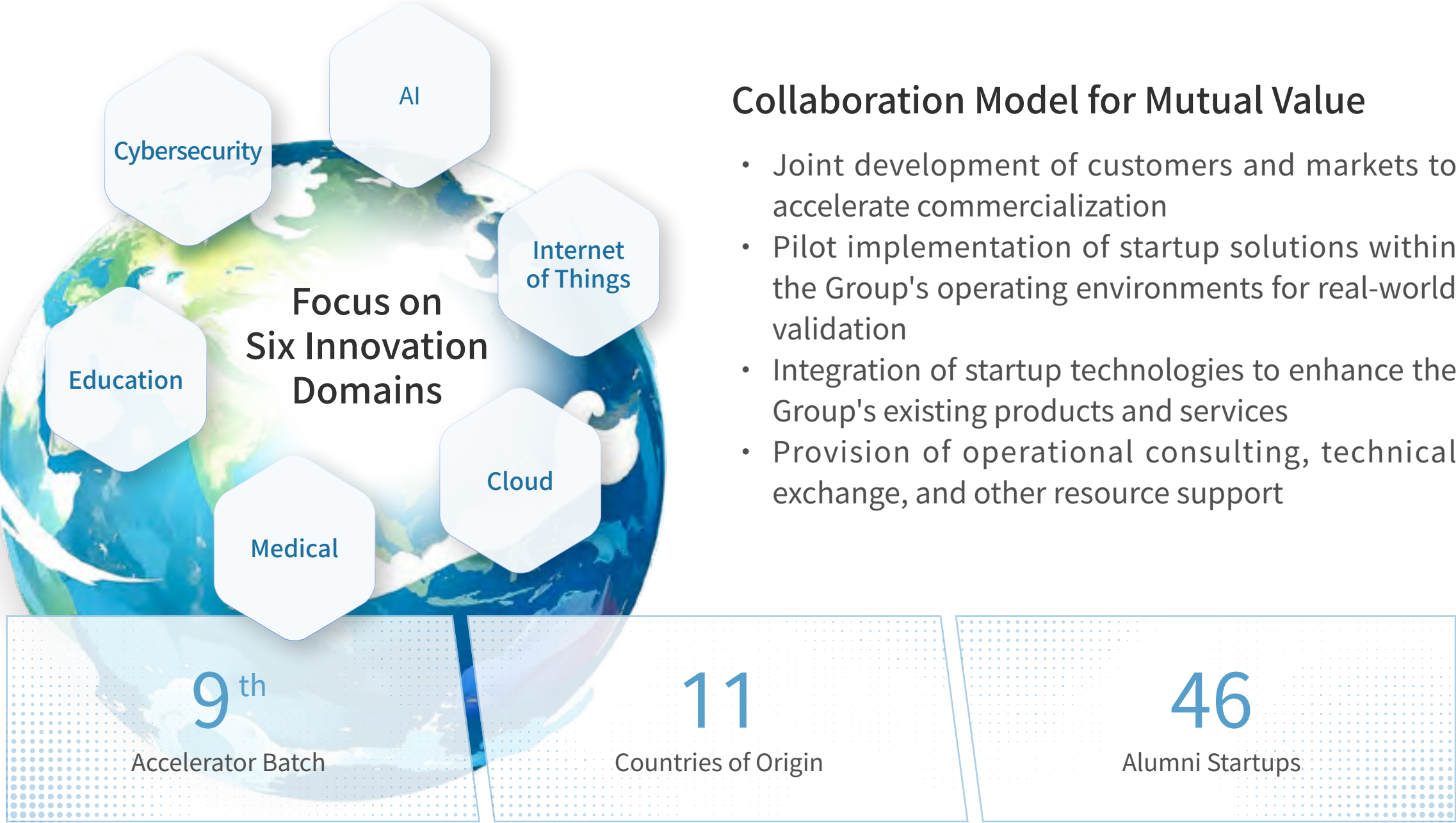
Spotlight

Investment Spotlight: Health2Sync Digital Health × Chronic Disease Management

Founded in 2013, Health2Sync began with diabetes care and gradually grew into Asia's only AI-powered smart medical platform for chronic diseases. Its products include the Health2Sync app, cloud-based care platform, and insulin dosage adjustment software Insultrate, serving patients, hospitals, pharmaceutical companies, insurance providers, and government. Wistron, recognizing the long-term value of data-driven digital health transformation, became an early-stage investor. In November 2025, Health2Sync officially listed on the Emerging Stock Board, becoming a success model for Taiwanese startups.

Wistron Accelerator

Wistron CVC further partnered with AppWorks to establish the Wistron Accelerator. AppWorks brings in over a decade of experience in startup ecosystem recruitment and operations; Wistron offers its comprehensive global ICT industry ecosystem positioning to help Taiwanese startups scale faster while exploring growth opportunities beyond the Group's existing businesses.



The Wistron Accelerator is held twice a year with three to seven startups recruited per batch. Applicants are recommended to have completed product development and to have a track record in user partnerships. Selected teams can participate in the AppWorks community and gain exclusive collaboration opportunities with Wistron Group's business units.

Through the accelerator platform, Wistron forms substantively beneficial collaborative relationships with startups, promoting innovation momentum and cross-domain technology integration within the Group, while laying the foundation for long-term business development and sustainable value creation.

Post-Investment Management: Deepening Long-Term Support for Startup Partners Through Founders Club

Recognizing the uncertainty that startups face, the CVC office hosts two Founders Club events each year, inviting invested startups to join themed discussions and networking dinners. These gatherings encourage experience sharing and peer learning on best practices, operational challenges, and lessons learned from setbacks, helping startups strengthen operational resilience and explore future growth pathways.

For example, at the 9th batch event, Wistron invited Dr. Chien Lee-Feng to deliver a talk titled “The Rise of AI: Where We Are Now?” in response to the rapid evolution of AI trends. The session examined how startups can navigate a changing landscape, respond to paradigm shifts, and reposition themselves to capture new growth opportunities in the AI era.

The event also welcomed middle and senior managers from Wistron Corporation, Wiwynn, WNC, WITS, and WiAdvance, facilitating meaningful exchanges between startup founders and experienced corporate leaders. These interactions not only provided valuable managerial perspectives but also sparked new possibilities for cross-sector collaboration, building a mutually beneficial bridge between Wistron and the startup ecosystem.



2.2 Green Circular Solutions

2.2.1 Sustainable Materials

Global resources are finite. As technology advances, human activity inevitably places increasing pressure on ecosystems and societies. At Wistron, the manufacturing of our products relies on a variety of raw materials. Only by committing to the use of sustainable materials will we be able to reduce environmental and social impact. As such, we have established a [Sustainable Materials Policy](#), set corresponding goals, and launched related programs. In line with this policy, we assess the environmental and social impacts of our R&D, procurement, production, operations, and services, prioritizing the use of primary or secondary raw materials with the least negative impact.

Wistron’s Definition of Sustainable Materials:

- Compliant with Hazardous Substance Control Regulations
- Free from conflict minerals
- Made from recycled or renewable sources
- Sourced outside of ecologically protected areas
- Support environmental conservation and avoid human rights violations

Reducing Negative Environmental and Social Impact of Raw Materials

To minimize the negative environmental and social impacts from raw material usage, Wistron is committed to integrating sustainability factors into procurement management. With reference to the ISO 20400 Sustainable Procurement Guidance, we have formulated a Sustainable Procurement Policy that incorporates sustainable materials.

Through our [Supplier Code of Conduct](#), we also require our supply chain partners to identify the environmental impacts associated with their own and upstream manufacturing processes, and to minimize any adverse effects on communities, the environment, and natural resources, while protecting public health and safety.

Wistron assesses supplier sustainability from the following sustainability issues and impacts:

E

Environmental

Including climate change mitigation and adaptation, carbon and energy management, water resource management, and hazardous substances and waste control. We strive to prevent pollution throughout the extraction and processing stages of materials and to protect biodiversity and restore natural habitats.

S

Social

Including human rights and labor protection guidelines and occupational health and safety management.

G

Governance

Including supplier risk management and sustainable practices in upstream supply chains, such as business ethics and conflict minerals compliance.

Raw Materials Programs

Wistron’s product range is diverse, and different product categories require different key materials. Among them, the most commonly used include plastics, aluminum, and steel in the chassis of notebook computers, desktop computers, monitors, and servers, as well as copper used in cooling components and PCBs. We prioritize the integration of sustainable materials into these high-volume material categories.

2025 Raw Material Usage

Raw Material	Total Usage (ton)	Recycled Material Percentage (%)
Plastic	32,987.61	55.75%
Aluminum	3,322.04	20.27%
Steel/Iron	20,767.47	15.29%
Copper	691.66	0.72%
Cobalt	36.47	0%
Nickel	4.34	0%
Lithium	0.00142	0%
Titanium	0.39	0%

Note: Due to data collection limitations, the reported usage volumes of nickel, lithium, and titanium are based on components for which Wistron has completed full material disclosure (FMD). Starting in 2024, the scope of material surveys for plastics, aluminum, steel/iron, copper, and cobalt has expanded from previously covering only commercial notebook computers and servers to now encompassing all Wistron product categories.

Establishing Traceability and Certification of Sustainable Materials

Since 2022, Wistron has progressively established material traceability and certification mechanisms, conducting comprehensive annual inventories of sustainable materials to understand our own usage. Traceability requirements vary by material type. For PCR plastics, traceability extends to the raw material supplier level, while for metal materials, traceability extends to the smelter level. Wistron also collects certification documents from suppliers to verify recycled material content. Through third-party verification mechanisms, we ensure the reliability and traceability of sustainable materials in the supply chain, providing a solid foundation for subsequent product certification and disclosure.

The verification standards currently recognized include:

ISO 14021	Verification of recycled content in products, applicable to environmental claims for plastic and metal materials
EN 15343	Verification of recycled plastic content. An EU standard ensuring traceability of plastic recycling
SCS Global	Recycled Content Certification Standard developed by SCS Global Services for verifying recycled content in products and materials

Scaling PCR Material Applications Through Subsidiary Collaboration

To reduce the environmental impact of virgin materials, Wistron is committed to increasing the use of recycled materials in products. Balancing product functionality and aesthetic quality is the greatest challenge during R&D. To address this, we collaborate with our PCR plastic production subsidiary, Wistron Advanced Materials, to analyze PCR plastic properties, establish design standards, and progressively introduce PCR plastics into selected products.

For metal materials, the R&D team collaborates with metal casting raw material manufacturers to arrange batch material validation, comparing differences in material properties at different recycling ratios using identical molding parameters. We establish material acceptance standards and apply this experience to design across different product lines.

Publicly disclosed short-, medium-, and long-term targets include: the sustainable material percentage in new generation low-carbon NB products, introduction of sustainable materials into non-PC products, and the percentage of PCR material usage in materials to total annual shipments.

Sustainable Materials Professional Training Program

To ensure colleagues responsible for sustainable materials work have sufficient professional knowledge, Wistron has progressively developed and launched relevant courses, establishing a systematic internal training program.

Three courses have been launched to date:

Sustainable Materials Management Mechanisms and Design Planning	This course covers global environmental trends, circular economy developments, sustainable materials management, and material flow analysis, while providing practical case studies on circularity and resource recovery.
Recycling Fundamentals	This course gives an overview of PCR materials and its development as well as the recycling process and basic information on electronic waste disposal.
Introduction to PCR Material Certification	This course provides in-depth coverage of PCR material advantages and disadvantages, electronic product safety, UL Yellow Card specifications, and flame retardant tests and standards.

2.2.2 Green Products

Green Products and Sustainable Innovation

Wistron systematically integrates sustainable design into product development with the goal of achieving low-carbon, circular, and safe product lifecycle management while maintaining high-specification performance and reliability, complying with and exceeding international regulations and market expectations such as EU ESPR, DPP, EPEAT, TCO, and Energy Star. Core strategies include material sustainability, extended product lifetime, energy efficiency improvement, circular packaging, and product environmental information management. For detailed content, please refer to the [ESG website](#). Wistron has delivered tangible sustainability outcomes across multiple product lines and continues to advance low-carbon and circular economy transformation through data-driven approaches and global supply chain strategies. This enables its products to balance compliance, safety, high performance, and market competitiveness.

Green Product Implementation Results and Strategies by Lifecycle Stage

Environmental considerations at each product lifecycle stage:

	Raw Materials	Manufacturing	Distribution	Product Use	Waste Recycling
Product Safety and Regulatory Compliance	O	O	X	O	O
Energy Conservation and Carbon Reduction	X	O	O	O	X
Recycled Materials	O	X	X	X	X
Sustainable Design	O	O	O	O	X
Waste Reduction	O	O	O	X	O

Note: O: Considered; X: Not Considered



Wistron follows the framework of ISO 9001 and QC080000 management systems in the product development stage. The Green-design Guide is adopted to introduce the concept of life cycle assessment into products. Moreover, Wistron can design compliant products to meet customer needs, environmental protection laws and regulations, energy consumption labels and safety regulations in various regions.

In 2025, green product practices and achievements across each life cycle stage are as follows:



2025 Product Environmental Certification Results

Label Name	Product Type and Quantity
Taiwan Green Mark	117 personal computer products (including 87 laptops, 30 desktops and all-in-one computers) and 15 monitor products certified with Taiwan's Green Mark
China Environmental Labeling	216 personal computer products (including 164 laptops, 52 desktops and all-in-one computers), 113 monitor products, 2 server and network storage products certified with the China Environmental Labeling
U.S.A EPEAT	412 personal computer products (including 324 laptops, 88 desktops and all-in-one computers), 128 monitor products, 5 smart mobile phone and handheld mobile device products, and 4 server products certified with EPEAT
TCO Certification	240 personal computer products (including 196 laptops, 44 desktops and all-in-one computers) and 112 monitor products certified by TCO certification
US Energy Star	446 personal computer products (including 337 laptops, 109 desktops and all-in-one computers), 169 monitor products, and 5 network phone products certified with US Energy Star certification

Use of Product and Packaging Materials

Historical Use of Product Materials and Packaging Materials (Volume)

	2022	2023	2024	2025
Product Material Usage Volume (t)	219,161	176,360	161,377	171,717
Packaging Material Usage Volume (t)	76,947	57,361	52,619	63,381
Renewable Material Percentage (%)	35.1%	32.5%	32.6%	36.9%
Non-Renewable Material Usage (t)	142,214	118,999	108,758	108,336
Non-Renewable Material Percentage (%)	64.9%	67.5%	67.4%	63.1%

Note:

1. The weight of all materials and packaging materials is denominated in "gross weight," which is defined as the total weight that includes the weight of packaging material.

2. Product material usage volume (t) = product weight + packaging material weight.

3. Packaging material usage volume (t) = packaging material weight.

4. Percentage of renewable materials = (total renewable materials/total materials) x 100%.

5. Percentage of non-renewable materials = (total non-renewable materials/total materials) x 100%.

6. All packaging materials used for Wistron's production are recyclable recycled pulp, and is thus considered as a recyclable material.

7. The statistical boundary is the packaging materials used in Wistron's production and manufacturing.

Product Safety Management and Guidelines

To ensure raw materials do not contain hazardous substances and comply with international environmental regulations and customer hazardous substance specifications, Wistron follows the IECQ QC 080000 management framework and has established the Hazardous Substance Control Guidelines and Control Operation Procedures for Products Containing Hazardous Substances. We have developed our own Product Lifecycle Management (PLM) and Green Product Management (GPM) systems to verify that all components and packaging materials used in our products comply with international environmental regulations and customer hazardous substance requirements.

Wistron adheres strictly to import regulations or directions across all countries and has a historical compliance rate of 100%

Laws, Regulations and Directives	Wistron's Products
EU RoHS Directive: Control of substances hazardous to the environment	100% compliant
REACH	100% compliant
WEEE: Recycling of electronic/appliance waste	Products exported to EU are 100% compliant
CA65	Products exported to California are 100% compliant
POPs (Persistent organic pollutants)	Products exported to EU are 100% compliant
VOCs	Products exported to China are 100% compliant
Mineral Oil Laws of France	Products exported to France are 100% compliant

Proactive Response to MCCPs and PFAS International Hazardous Substance Control Trends

Wistron currently maintains 10 prohibited substances and 301 controlled substances. Every six months, Wistron reviews regulations and customer standards to update Wistron's specifications, ensuring regulatory and customer specification compliance for raw materials. In response to the inclusion of medium chain chlorinated paraffins (MCCPs) in Annex A of the Stockholm Convention on Persistent Organic Pollutants and the strengthening of PFAS controls in various countries, Wistron has proactively elevated MCCPs control standards to "prohibited," and plans to add PFAS to the prohibited list. Wistron's packaging materials mainly use renewable materials. We compile statistics every year based on the import/export customs declaration system for the weight of product materials and packaging materials.

Item	2022	2023	2024	2025	2026
Banned Substances	10	10	10	10	Control Plan: • Add PFAS to controlled substances by mid-2027 • Prohibit MCCPs (Medium Chain Chlorinated Paraffins) in Wistron products • Implement controls in accordance with updates to customer specifications and changes in international regulations
Regulated Substances	297	304	297	301	

Note:
1. Wistron regulated substances: Product (Banned Substances + Regulated Substances) + regulated substances in packaging.
2. Banned substances: 10 substances restricted by the EU Directive on the Restriction of Hazardous Substances in Electrical and Electronic Equipment (RoHS), which include lead, cadmium, mercury, hexavalent chromium, polybrominated biphenyls, polybrominated diphenyl ethers, di(2-ethylhexyl) phthalate (DEHP), butyl benzyl phthalate (BBP), dibutyl phthalate (DBP), and disobutyl phthalate (DIBP).

Wistron’s Hazardous Substance Management Regulations

In accordance with international environmental protection regulations and customer environmental protection requirements, Wistron has formulated Hazardous Substance Control Guidelines to define the standards for restricted use of hazardous substances such as components, packaging materials, and auxiliary materials used in products. This is used to establish a list of control and monitoring items, and cooperate with suppliers to reduce environmental impact and protect human health.

- 1

Hazardous substances restricted by the EU RoHS Directive.
- 2

Wistron restricted items: Established based on IEC62474 of the Material Declaration Standards and eco-friendly requirements from brand customers.
- 3

Wistron monitoring items: Substances of concern that have not yet been banned. Information on their use is collected to support future assessments of reduction timelines or new restrictions.
- 4

Halogen-Free or Low-Halogen product regulated items: Halogen-free or low-halogen regulations for specific products are introduced per customer demands.
- 5

Substances of Very High Concern (SVHC) under REACH.
- 6

Battery regulations: Batteries contain a lot of chemicals and should therefore be recycled and separated before disposal to avoid environmental pollution. The batteries are all marked with recycling marks in accordance with customer requirements and the requirements of various countries.
- 7

Packaging material regulations: This will largely apply to packaging materials for final product shipments, such as: corrugated boxes, packaging bags, cushioning materials, labels, tapes, pads, etc.

Information System and Management Procedures

- Quality Management System (ISO 9001)
- Hazardous Substance Process Management System (IECQ QC 080000)
- Green Design Guide
- Product Lifecycle Management (PLM)
- Green Product Management (GPM) System
- RoHS Directive
- Registration, Evaluation, Authorization, and Restriction of Chemical Substances (REACH)
- International safety regulations (BSMI, CB, CCC, CUL, UL, and TUV certification from different countries)



2.2.3 Product Life Cycle Assessment

Through life cycle assessment, enterprises can evaluate the potential environmental impacts associated with inputs and outputs across the life cycle of products or services. In addition, the evaluation results are applied to product design, manufacturing, and service stages so we can consistently deliver eco-friendly products.

Wistron established a standard operating procedure for product life cycle assessment. Employees are trained through e-learning classes, and we established an LCA analysis team to continuously strengthen organizational capabilities in product life cycle assessment. In addition, Wistron's product environmental impact assessment system, developed in accordance with the ISO 14040 and 14044 life cycle assessment standards, went online in January 2023. By connecting to Wistron's internal systems, it obtains product-related information and enables rapid calculation of product carbon footprint and life cycle assessments, significantly reducing manual processing time. The system also performs hotspot analysis of emissions to help product development teams develop lower-carbon and more environmentally friendly products.

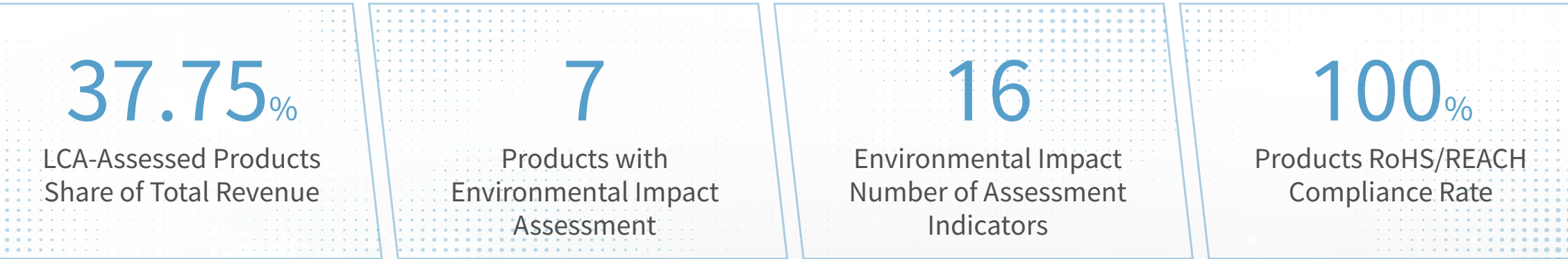
In 2025, we used the Wistron Product Environmental Impact Assessment System to conduct LCAs on laptops and servers. The system boundary was defined as cradle-to-gate, covering both the raw material and manufacturing stages. In addition, Wistron collaborated with customers by providing relevant data through the Product Environmental Impact Assessment System to support the acquisition of third-party verification certificates for the carbon footprint of expansion dock products in accordance with ISO 14067. In 2025, seven products completed full LCA through the Wistron Product Environmental Impact Assessment System, including 16 environmental impact categories such as product carbon footprint, accounting for 37.75% of Wistron's total revenue.

To assess the environmental characteristics and potential impacts of products, Wistron adopts three primary methods: Life Cycle Assessment (LCA), simplified Life Cycle Assessment (Product Carbon Footprint), and Product Hazardous Substance Compliance Assessment (RoHS, REACH). In 2025, products representing 37.75% of total product revenue had completed a full LCA, while the remaining 62.25% of products are assessed based on Wistron products' full compliance with RoHS (Restriction of Hazardous Substances Directive) and REACH as the primary source of environmental characteristics evaluation.

Product Environmental Characteristics and Impact (%)

Assessment Method	2022	2023	2024	2025
Life Cycle Assessment	20.24	22.50	23.49	37.75
Simplified Life Cycle Assessment ¹	0	3.79	4.01	0
Other (Hazardous Substance Compliance Assessment) ²	79.76	73.71	72.50	62.25
Total	100	100	100	100

Note:
1. Product Carbon Footprint Assessment.
2. Includes hazardous substance compliance assessments such as RoHS and REACH.



2.2.4 Circular Economy

As one of the world’s leading ICT product solution providers, Wistron is committed to R&D, design, manufacturing, and services across various industries. Sustainability design and development for products revolve around the concept of the product life cycle. From the acquisition of raw materials to manufacturing, delivery, use, and disposal/recycling, sustainability design and development aim to reduce a product's impact on the environment, create sustainable value, and ensure resources can be used sustainably, thereby creating a sustainable operations model grounded in recycling. Wistron's Recycling Business Group has provided green recycling services to brand customers since 2013, establishing a cradle-to-cradle closed-loop recycling system to capture opportunities under climate change and maximize the benefits of the circular economy.

Recycling Business Group’s Achievements

Item	2022	2023	2024	2025
Disposal of electronic waste (t)	4,660	4,360	4,319	4,600
PCR plastics shipping volume (t)	21,577	18,035	20,176	22,503
Reduction in use of new plastics (t)	11,047	9,471	12,586	13,778
Recycling BG's total revenue (NT\$1M)	1,145	997	1,009	1,169
Cost invested (NT\$1M)	136	126	196	237

Note: Total Revenue from Recycling BG = Wistron GreenTech Texas revenue + Wistron Advanced Materials (Kunshan) Co., Ltd. revenue.

Electronic Waste

In 2025, Wistron GreenTech Texas processed approximately 4,600 metric tons of electronic waste, underscoring the Company’s continued commitment to sustainability. The team also developed a battery sorting technology capable of separating batteries based on their chemical composition. This advancement enables more precise and efficient recycling of used batteries, which are subsequently sent to specialized battery recycling vendors according to type.

On the innovation front, Wistron GreenTech Texas has made rapid progress in developing technologies and equipment for lithium battery recycling and black mass production. The new equipment focuses on the safe and efficient recycling of discarded lithium batteries, without generating air or water pollution, or causing fire or explosion risks during processing.

In 2025, Wistron successfully processed over 23 metric tons of electronic waste containing lithium batteries through self-developed lithium battery black mass processing equipment, significantly improving recycling efficiency, reducing reliance on manual dismantling and fire risk, and establishing a foundation for technology R&D, embodying our belief in promoting environmental protection through technology. In the same year, the GreenTech Texas team launched black mass trading and deepened collaboration with OEM customers to explore the feasibility of circular recycling. Looking ahead to 2026, we are committed to achieving closed-loop recycling for lithium batteries, regenerating waste lithium batteries into new batteries and implementing resource regeneration.

Spotlight

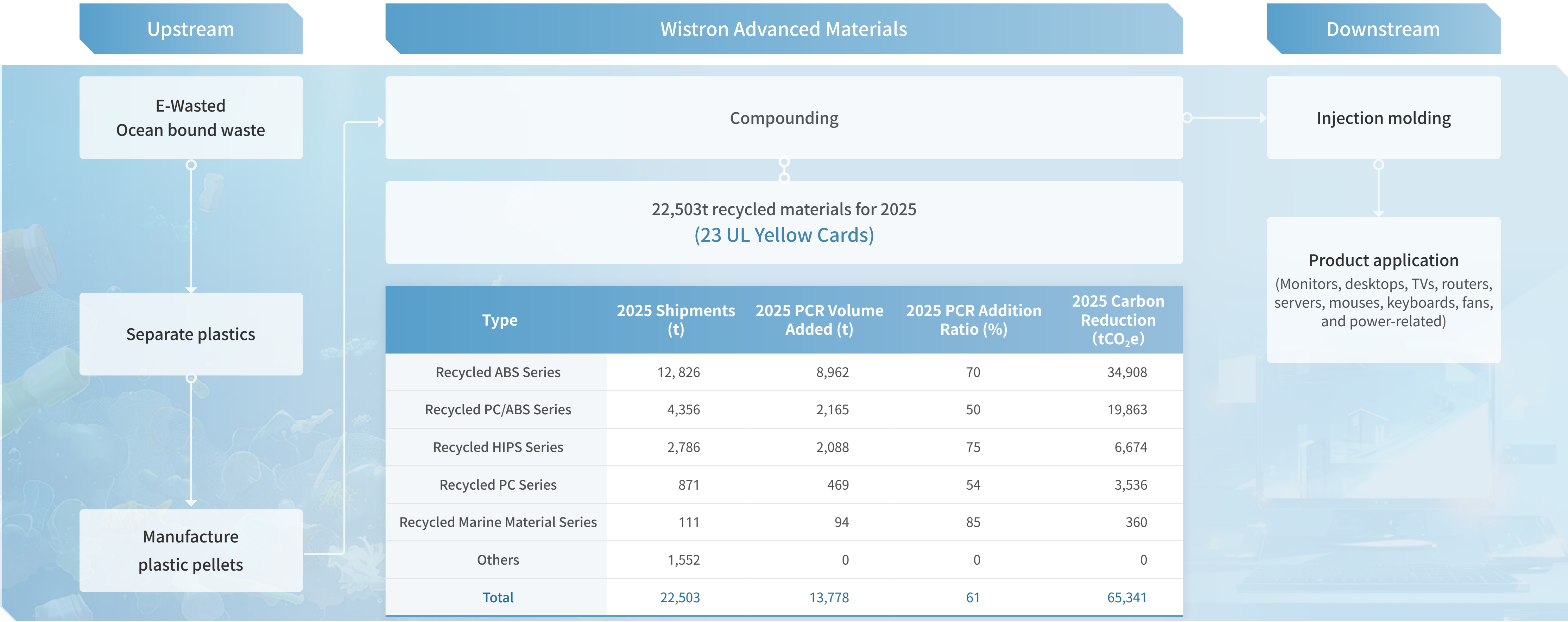
Rare Earth Metal Recovery from Electronic Waste

In 2025, the GreenTech Texas team recovered and processed 4,600 metric tons of electronic waste, a 6.5% increase from 2024. We continue to collaborate with professional recyclers to ensure by-products are fully utilized, achieving closed-loop resource circulation and preventing waste and pollution. Additionally, for neodymium magnets in electronic waste, Wistron has joined with professional recyclers to regenerate rare earth metals, reducing reliance on naturally scarce resources and mitigating the ecological impact of global over-mining, demonstrating our commitment to environmental responsibility.

Eco-friendly PCR Materials

In 2025, our shipments of post-consumer recycled (PCR) eco-friendly materials reached 22,503 metric tons, with 13,778 metric tons of raw materials sourced from recycled electronic waste. The decarbonization benefit, estimated using Simapro and database emission factors for recycled plastics, is equivalent to approximately 65,341 metric tons of CO₂e emissions reduced. As of 2025, Wistron has obtained a cumulative total of 23 UL Yellow Cards for products. Applications of recycled plastics have also expanded from monitors, desktop computers, and televisions to include routers, servers, mice, keyboards, and fans.

Note: The UL Solutions Yellow Card Plastics Recognition Program is a global program that ensures the safety and quality of plastic products, helping companies demonstrate that their plastic materials meet a comprehensive set of specific performance evaluation certifications (Learn [more](#))



Raw Material & Technology Innovation

Over the past decade, the green resources team has been dedicated to recycling and reuse services for electronic waste, developing new materials and expanding product applications for Wistron and OEM customers to support the circular economy. For example, applications of flame-retardant PCR PC products (with high PCR levels) in adaptors have obtained UL RTI 125° C certification; low-temperature impact resistance PCR PC/ABS products and strong weather-resistant PC/ASA products now consist of 50% PCR and have been applied to NB and server components; and PBT+GF materials are now applied to automotive connectors.

Item	Raw Material/Technology	Characteristic & Environmental Impacts
Recycled Materials	High % PCR ABS/HIPS for Display Housing	In 2025, incorporated 95% PCR materials into monitor rear shells and stands.
	Recycled Metals	In 2025, incorporated 85% recycled aluminum in AI laptops and 90% recycled steel in AI servers.
Technological Innovation	Lithium Battery Recycling	In 2025, completed 4.15 metric tons of black mass trading and continued to expand in scale. Added neodymium metal recovery business and begun recycling neodymium magnets.

Green Products Performance

In product design and development stages, Wistron uses "Green Product Design Guidelines and Review Procedures" and other specifications to consider waste disposal, recycling, and reuse from the design stage as we seek to minimize the impact on people and the environment after the products are discarded. Wistron's Recycling Business Group focuses on electronic product recycling and recycled plastic refining, promoting collaboration with customers to apply Post-Consumer Recycled (PCR) plastics in various product types. In 2025, Wistron's shipped products using PCR post-consumer recycled plastics accounted for 40.1% of Wistron's total product revenue.

Wistron's product packaging is also designed to be eco-friendly and recyclable. From cartons and cushioning to printing inks, recyclable and reusable materials are used wherever possible. Moreover, we comply with country laws and regulations, such as: mainland China's Blue Sky Plan, France’s Mineral Oil Law, etc. We replace packaging materials with more eco-friendly ones to reduce our impact on the environment. In 2025, packaging designed with recycled materials as percentage of revenue reached 84.1%.



Evaluating Product Circular Performance Using the CTI Framework

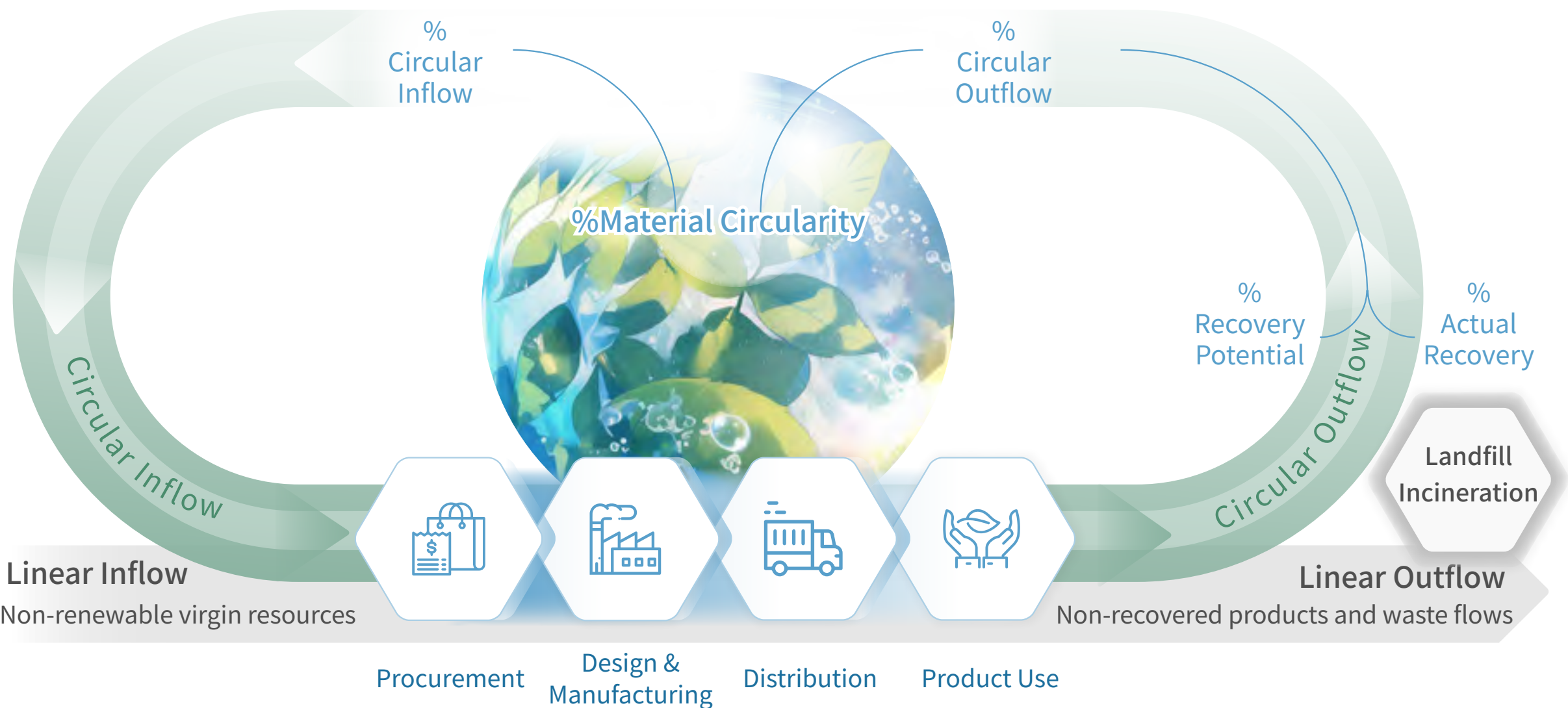
According to The Circularity Gap Report 2025 published by Circle Economy, global raw material extraction has nearly tripled over the past 50 years, while the share of secondary materials used worldwide has declined year over year since 2018. This indicates that the global economy remains largely dependent on the traditional linear production model—a "take-make-dispose" economic model that continuously consumes resources throughout a product's life cycle, while increasing waste generation continues to place growing pressure on ecosystems and the environment.

Wistron incorporates circular economy principles into its product design processes to reduce product carbon emissions, minimize electronic waste generation, and lower the associated end-of-life management and disposal costs. To more comprehensively assess the circular economy performance of products, Wistron began piloting the Circular Transition Indicators (CTI) in 2025. CTI is a set of circularity measurement indicators developed by the World Business Council for Sustainable Development (WBCSD) to establish a common language for the circular economy across industries and value chains. The framework helps organizations identify and measure the circular and linear flows of materials within their operations, quantify circular performance, and uncover additional opportunities for transformation, thereby supporting the gradual transition toward circular business models.

To better understand the circularity of material inputs and outputs in its notebook computer products and identify additional opportunities for circularity optimization, Wistron selected the Material Circularity Indicator (MCI) from the 11 Circular Transition Indicators (CTIs) to assess specific notebook computer products. The overall assessment results showed a material circularity score ranging from approximately 34% to 49%. The Material Circularity Indicator has several core implications:

- 1. Resource Decoupling and Risk Resilience:** This indicator quantifies reductions in natural resource extraction during production and demonstrates how products reduce their dependence on virgin resources. A high circularity rate indicates that products have successfully decoupled from linear consumption, effectively resisting future raw material shortages, supply chain disruptions caused by international geopolitics, and price volatility risks.
- 2. Green Design and Eco-Design:** Can be used to examine the implementation degree of "reduction at source" and "ease of dismantling and recycling" during R&D and design. A high input rate indicates successful introduction of recycled/renewable materials at the procurement end; a high output rate verifies that the product structure is designed for easy dismantling and utilization by end-of-life recyclers, rather than being sent to landfills or incineration.
- 3. Substantive Contribution to Scope 3 Carbon Reduction:** Translates circular economy into quantifiable Scope 3 carbon reduction pathways. By increasing recycled materials usage and product recycling rates, carbon emissions at the raw material extraction and waste treatment stages can be effectively reduced.

Looking forward, we plan to gradually expand the Material Circularity Indicator to more product categories and combine it with design, procurement, and supply chain management mechanisms to continuously improve product circularity and resource use efficiency, further deepening our corporate competitive advantage in the circular economy and low-carbon transformation.





Products Using PCR Plastic Materials as Percentage of Total Revenue (%)

Product Type	2022	2023	2024	2025
Laptops	90.9%	93.1%	94.3%	93.59%
Desktops & All-in-One (AIO) Computers	81.6%	88.3%	73.5%	84.76%
Monitors	94.2%	94.1%	96.1%	95.94%
Servers & NAS	0.3%	3.1%	13.4%	3.94%
Voice over Internet Protocol (VoIP)	4.3%	5.5%	15.0%	52.08%
Computer Accessories	--	--	86.2%	99.39%

Note:

- Computer accessories included in scope starting in 2024.
- Percentage of revenue from PCR recycled plastics by product type = revenue from projects using recycled materials in that product type / total revenue of that product type.

Key Performance Indicators of Green Products (%)

Item	2022	2023	2024	2025
Percentage of products required to comply with WEEE regulations	100%	100%	100%	100%
Percentage of products requiring EPEAT or equivalent compliance	100%	100%	100%	100%
Percentage of products requiring Energy Star compliance	100%	100%	100%	100%
Percentage of packaging designed with recycled materials	48.1%	70.1%	76.7%	84.1%
Percentage of products that use recycled plastic materials	39.2%	59.6%	61.8%	40.1%

Note:

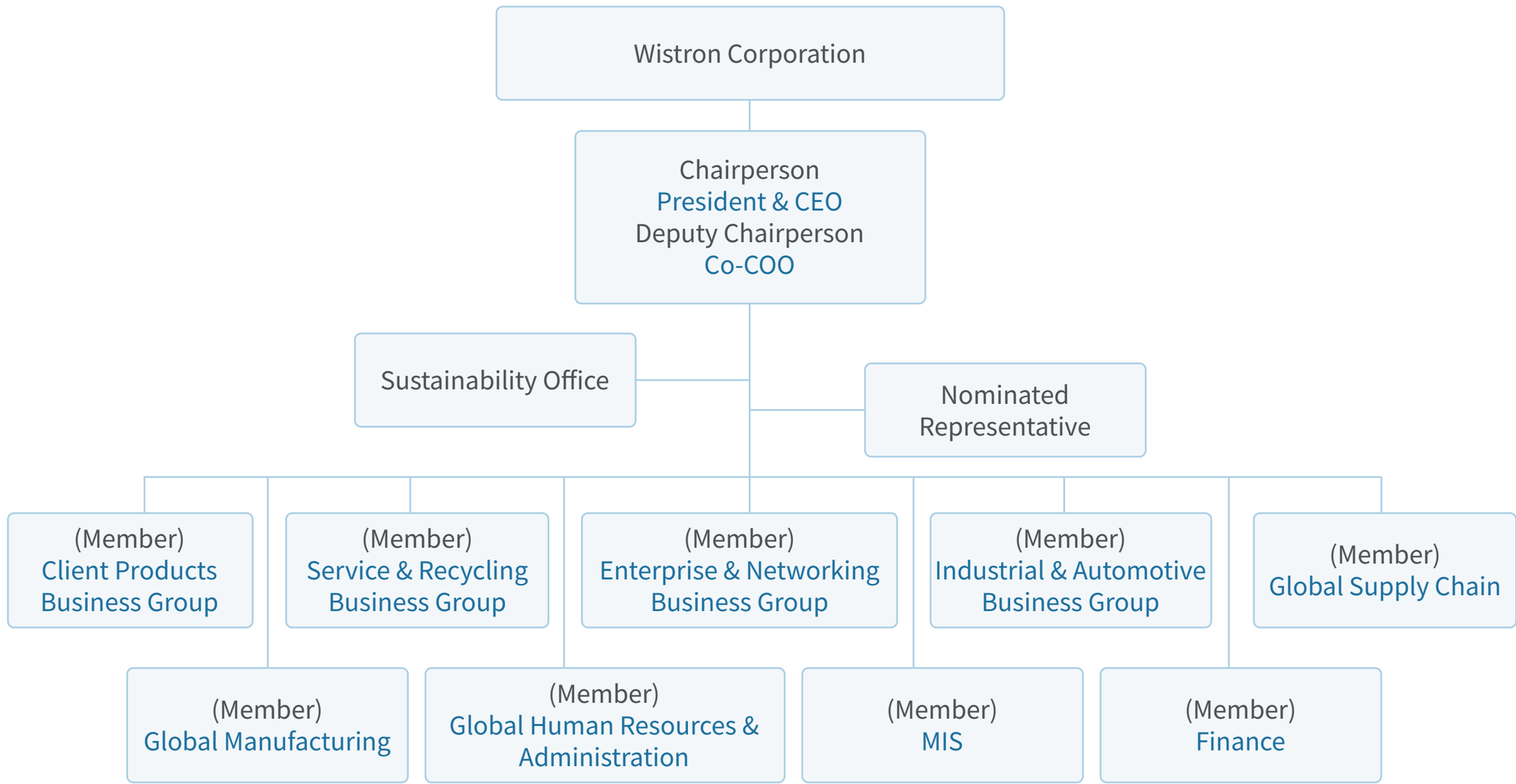
- The certification rates for WEEE, EPEAT or equivalent, and Energy Star are calculated excluding projects without certification requirements or those where certification is applied for by the customer.
- EPEAT equivalent certifications include Taiwan Green Mark, China Environmental Label, and TCO.
- Performance rate = Revenue from compliant projects / Total Wistron revenue.

2.3 Pursuit of Quality Excellence

2.3.1 Product Quality

Wistron's quality mission is to "deliver zero-defect and competitive products and services to customers on time." Drawing on years of design and manufacturing experience, we continue to enhance our technology and innovation capabilities. Through comprehensive testing processes and rigorous quality control, Wistron ensures that its products consistently meet customers’ exacting standards, reinforcing the trust it has earned in the marketplace.

Wistron has established the Quality and Hazardous Substance Process Management System Implementation Committee, chaired by the President and CEO. Each business unit designates implementation committee members responsible for deploying quality and hazardous substance management requirements throughout their respective organizations, creating a comprehensive governance chain that drives accountability and execution from the top down.



International Standard & Certification Coverage

ISO 9001 Quality Management System	All ten global locations have passed third-party verification: Hsichih • Neihu • Hsinchu • Zhongshan • Chongqing • Chengdu • Malaysia • Vietnam • Czech Republic • Mexico
IECQ QC 080000 Hazardous Substance Process Management	
ISO 13485 Medical Device Quality Management	Wistron's Hsinchu and Zhongshan locations
IATF 16949 Automotive Industry Quality Management	Wistron Automotive Electronics (Kunshan), Kaohsiung Opto-Electronics

The Company has comprehensively adopted international management standards, strengthening quality stability and product reliability through systematic optimization mechanisms covering the full lifecycle from product R&D and design to manufacturing and production. Internal audits are conducted regularly each year, covering five major steps—planning, preparation, execution, reporting, and follow-up—with annual audit plans formulated based on company needs and regulatory requirements.



Tiered Training Strengthens Quality Culture

Wistron customizes training programs for different positions and career development goals, ensuring employees can effectively apply ISO 9001 and IECQ QC 080000 standards in daily work and receive regular retraining to continuously update their knowledge. Training programs encompass diverse topics, including regulatory requirements, technical expertise, occupational safety, and customer service. Courses are designed according to employees’ functional roles (such as R&D, product management, manufacturing, quality management, and procurement).



4,482 hours

2025 quality-related training hours for current employees

4,162 hours

2025 quality-related training hours for new employees

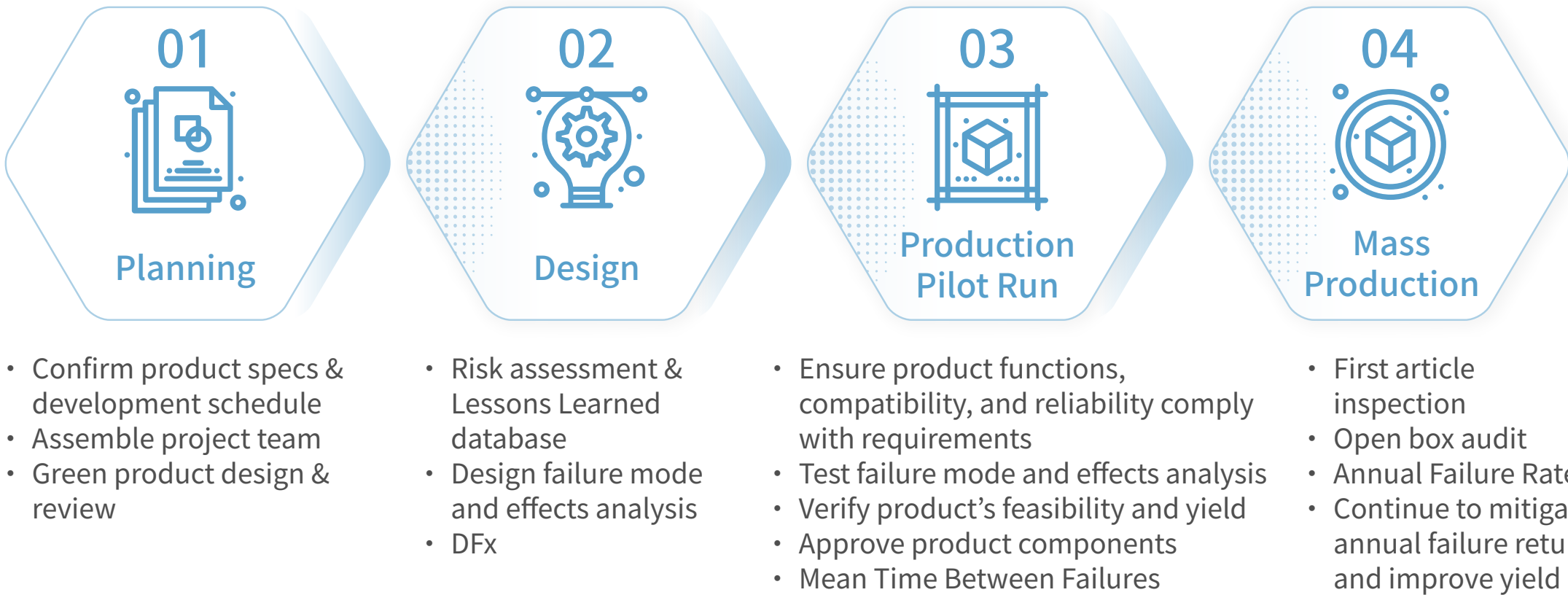


Quality Verification and Testing

To meet customers' increasingly stringent quality requirements, Wistron has always pursued excellence in quality. Before entering volume production, every product must pass rigorous and comprehensive quality verification testing to ensure compliance with product specifications and customer quality requirements. These tests cover multiple dimensions, including function verification, compatibility verification, reliability verification, environmental specification testing, and DfX (Design for Manufacture/Assembly/Testing/Service) design optimization verification, comprehensively ensuring product stability and reliability.

Wistron manages planning, design, production pilot run, and mass production through an integrated development process. Guided by a user-centric design philosophy, the Company proactively identifies evolving market demands, enhances product design quality, optimizes manufacturing processes, and improves cost efficiency, with the goal of continuously delivering maximum value to customers. Additionally, the Company actively advances digital transformation projects, introducing design verification automation technology and standardized operating procedures. This not only eliminates potential issues at the early design stage but also significantly reduces the time and cost required for repeated testing during R&D, back-end debugging, and verification stages, enhancing overall operational efficiency and product benefits. Through comprehensive efforts and innovation, Wistron has successfully stood out in fiercely competitive markets, continuing to earn customers' trust and support with our outstanding product quality and efficient service.

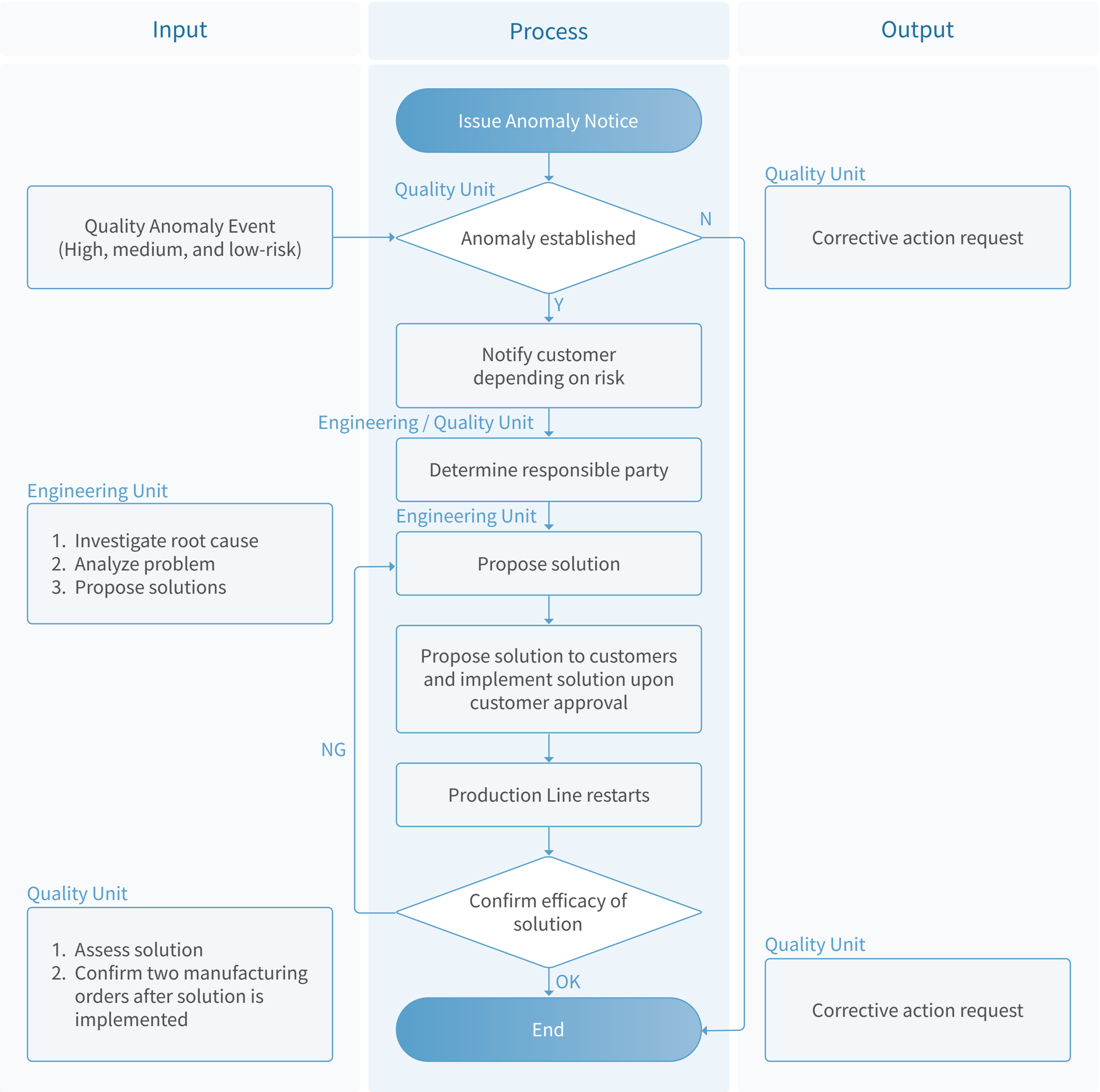
Product Development Process



Abnormality Management Procedures

Wistron has established a comprehensive abnormality handling procedure to ensure that any irregularities occurring on the production line are identified, analyzed, and resolved promptly and effectively. This system minimizes the impact on business operations and helps prevent recurrence of similar incidents. Once the quality unit verifies the effectiveness of corrective measures, the abnormality cases are formally closed and documented for future queries and continuous improvement. Defective events are categorized based on risk level: high, medium, or low. High-risk events include those that may pose serious safety hazards, medium-risk events refer to defects that affect production processes or product performance, and low-risk events are those that do not require immediate action but still need to be monitored and managed.

Classifying risks into tiers enables more efficient identification and response to various issues, ensuring that appropriate corrective measures are implemented. In addition, Wistron performs First Article Inspection (FAI) before each production line starts to confirm that production processes and products meet design and specification requirements. Outgoing Quality Control (OQC) is conducted before products are shipped to verify product quality, quantity, specifications, and packaging accuracy, ensuring that customer requirements are fully met.

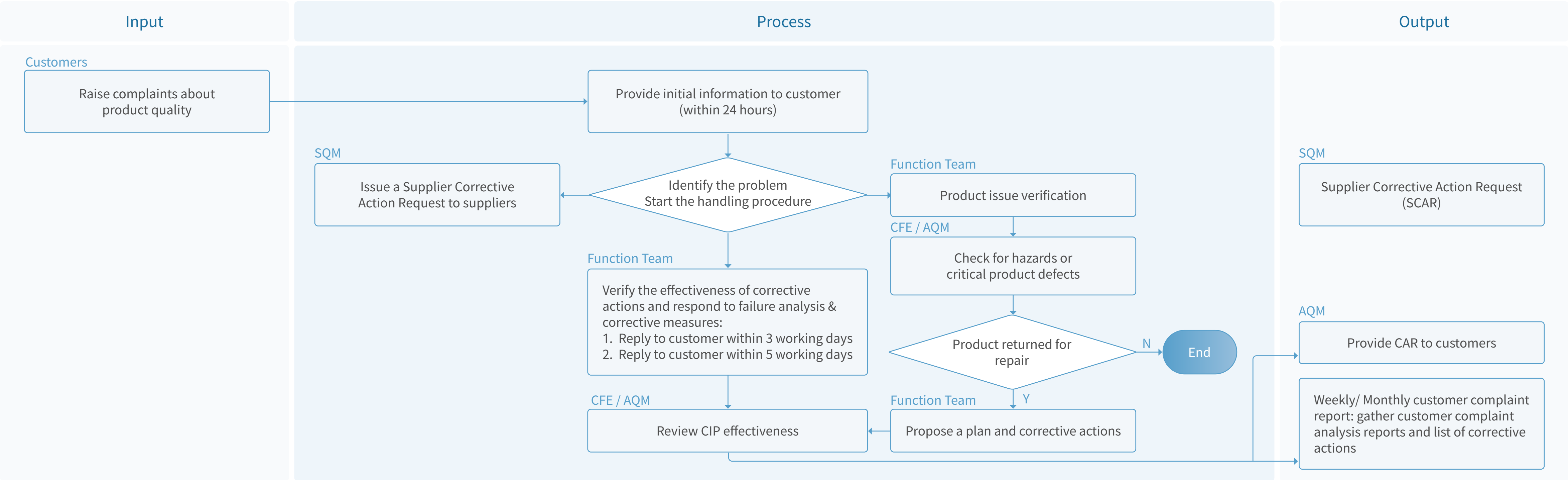


Mechanism for Handling Quality and Customer Complaints

In addition to proactively collecting customer feedback, Wistron has established a comprehensive customer complaint handling process to ensure every customer complaint can be properly tracked, addressed, and resolved. This mechanism guarantees that all customer feedback receives timely and effective responses.

- **Rapid Response:** After the Account Quality Management (AQM) department receives a customer complaint via phone or email, Wistron provides an initial response within 24 hours to ensure timely communication and build customer trust.
- **Accurate Analysis:** A preliminary analysis report is issued within three working days. Through internal review and supply chain management, we identify the root cause of the issue.
- **Effective Improvement:** A complete failure analysis report is submitted within five working days, with short-term and long-term countermeasures formulated and documented as Lessons Learned to prevent similar issues from recurring.
- **Continuous Optimization:** For each Request for Quotation (RFQ) or Statement of Work (SOW) received, we assemble customized work teams based on industry characteristics and practical scenarios, ensuring continuous optimization of standardized processes to further enhance quality and service levels.

This robust customer complaint handling mechanism allows us to respond quickly to customer needs and deliver the highest service quality. It reflects our strong commitment to customer satisfaction and our dedication to providing efficient responses and accurate solutions, ultimately strengthening our overall competitiveness.

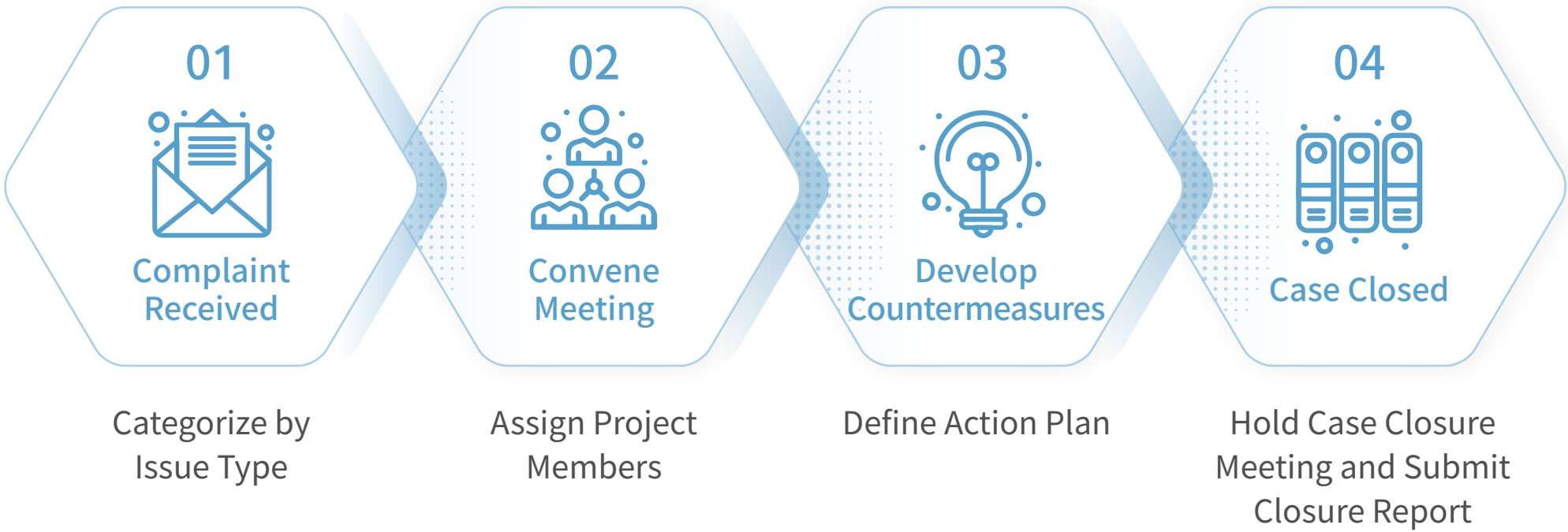


2.3.2 Customer Satisfaction

Upholding our core business philosophy of "pursuing customer satisfaction and prioritizing quality," Wistron continuously strives to enhance services and product quality. To this end, the Company has established diverse and effective communication channels and convenient communication methods, such as phone, email, customer meetings, and instant messaging platforms, to respond to customer inquiries and needs as quickly as possible. At the same time, Wistron places great emphasis on listening to customers, conducting in-depth root cause analysis and improvement actions on their feedback and suggestions, and striving to optimize existing product portfolios and service processes. We are committed to providing high-quality products and innovative services that exceed customer expectations, and to building long-term, stable cooperative relationships centered on customers as we seek to become a trusted and excellent partner.

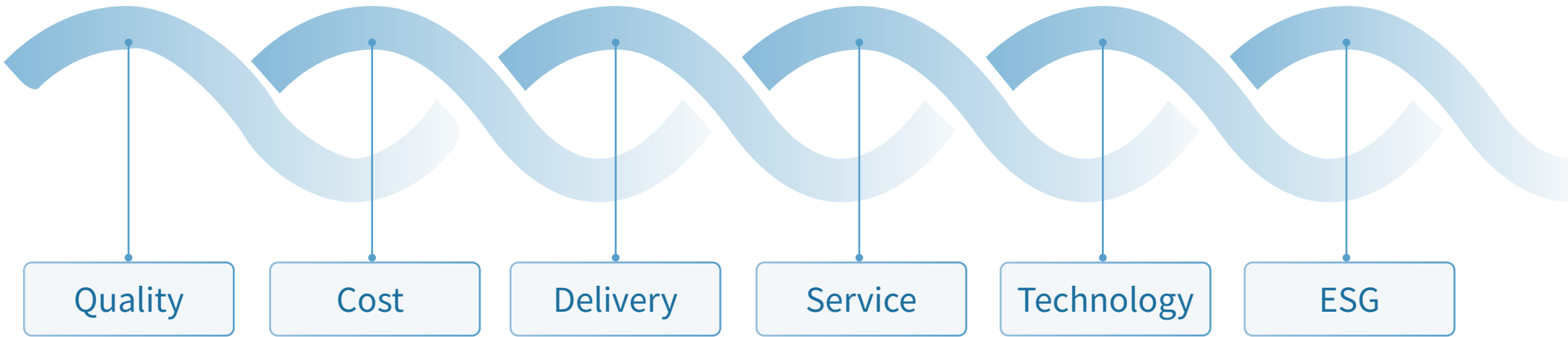
Driving Customer Satisfaction

Wistron conducts Quarterly Business Review (QBR) with customers to learn about our customers' needs and listen to their feedback. When customers raise concerns or express dissatisfaction during reports or meetings, the sales team first routes the issue to the appropriate responsible unit based on its nature. A cross-functional project coordination meeting is then convened promptly to thoroughly identify the root cause and develop and implement effective improvement measures. After improvement measures are implemented, a formal report is compiled and submitted. Upon customer confirmation, the case is then closed.



Through strict quality control and ongoing technological innovation, Wistron is committed to enhancing the customer experience. In 2025, our efforts were recognized by customers, and we received the Lenovo Perfect Award and the Dell Excellence Award for Operations for portable products, and the Dell Outstanding Contribution Award for server products, among other honors. Wistron will continue to adopt a customer-centric approach, striving for excellence across all business domains and creating value for global customers.

Customer Satisfaction Survey

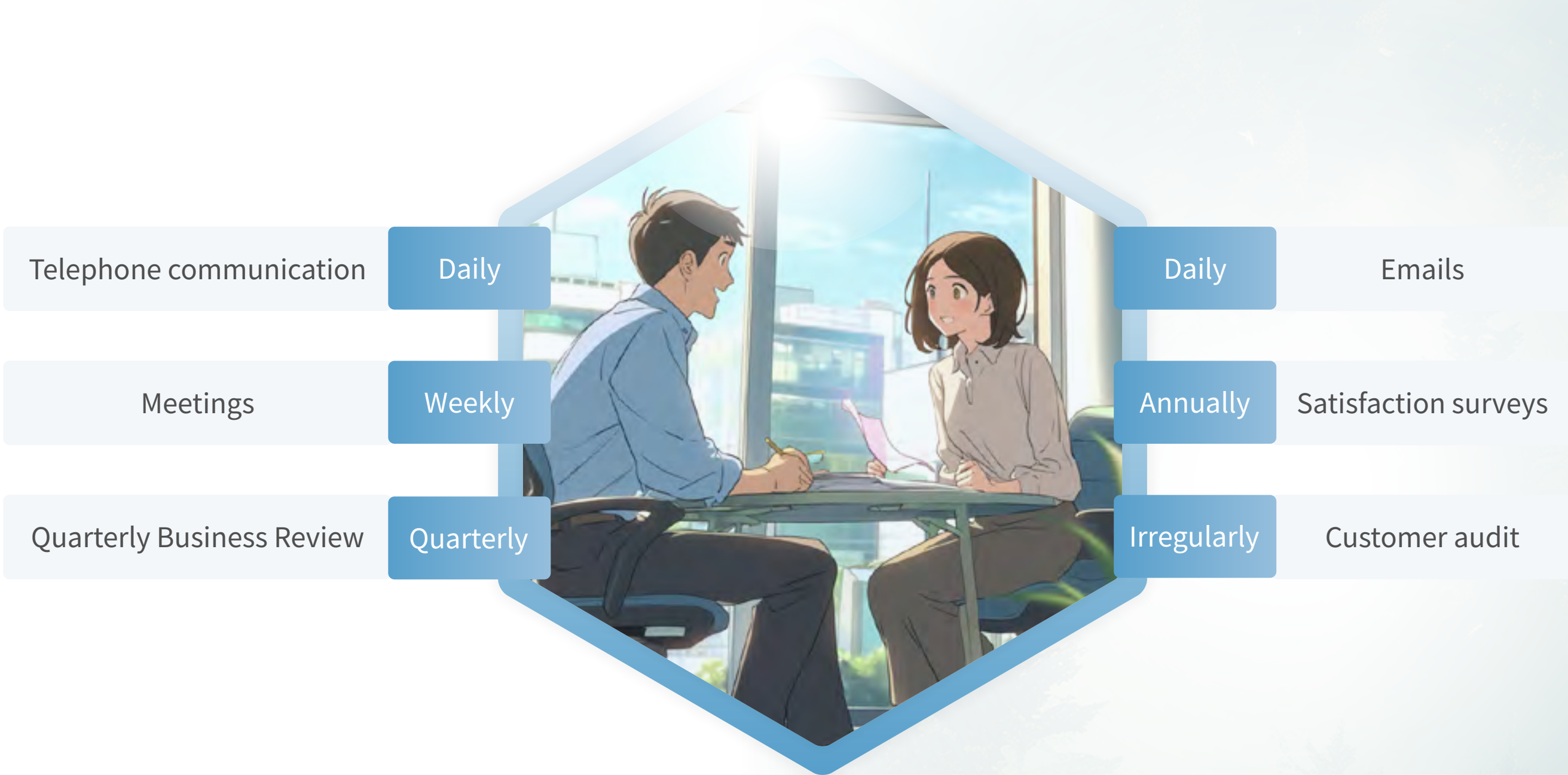


Customer Satisfaction Rate

	2022	2023	2024	2025
Annual Customer Satisfaction Survey Customer Satisfaction Rate	83.3%	85.7%	85.5%	90.3%

Surveys and Comprehensive Improvement

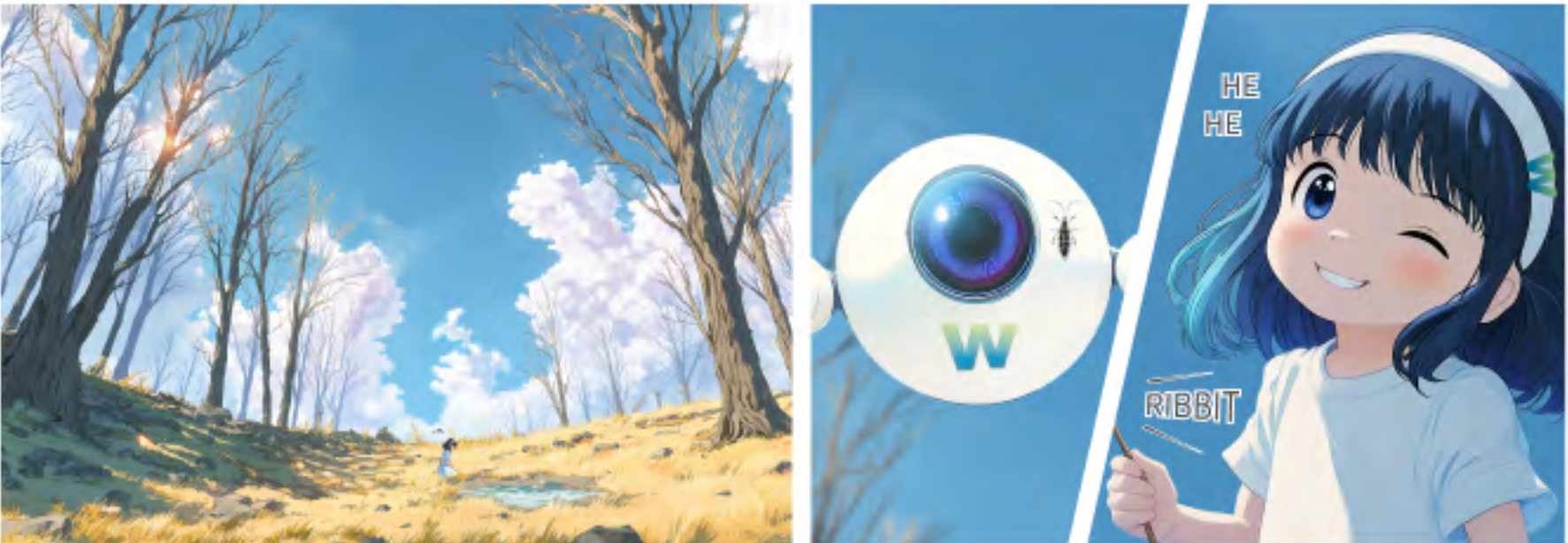
Customer satisfaction is the cornerstone of business success. It not only strengthens loyalty but also drives sustainable revenue growth. Wistron also regularly distributes customer satisfaction surveys to proactively obtain customer feedback. The survey covers six dimensions: quality, cost, delivery, service, technology, and ESG performance. This helps us gain insight into customer feedback and needs, allowing us to relay customer voices to each business unit. Their feedback serves as an important basis for product development and service quality. In 2025, the customer satisfaction rate reached 90.3%, exceeding the annual target of 86%.



Customer Communication

Through various communication channels and frequencies, we identify customers' needs and strive to bring them greater value.





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

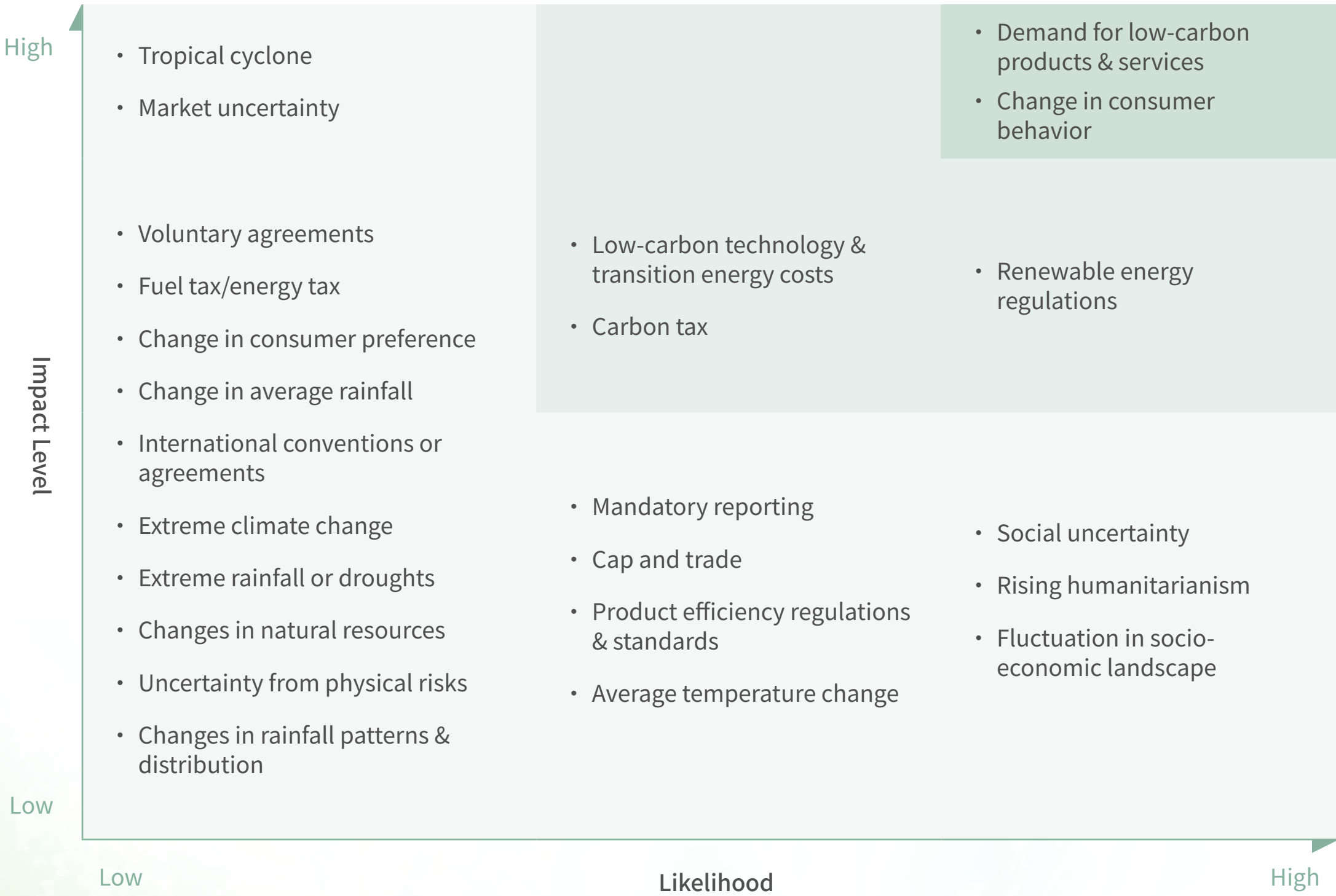
The management process of risks and opportunities associated with climate and water resources has been integrated into our ERM planning. Results from ERM investigations help identify and manage material risks, with management measures including whether to transfer risks (if applicable) or leverage mitigation 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

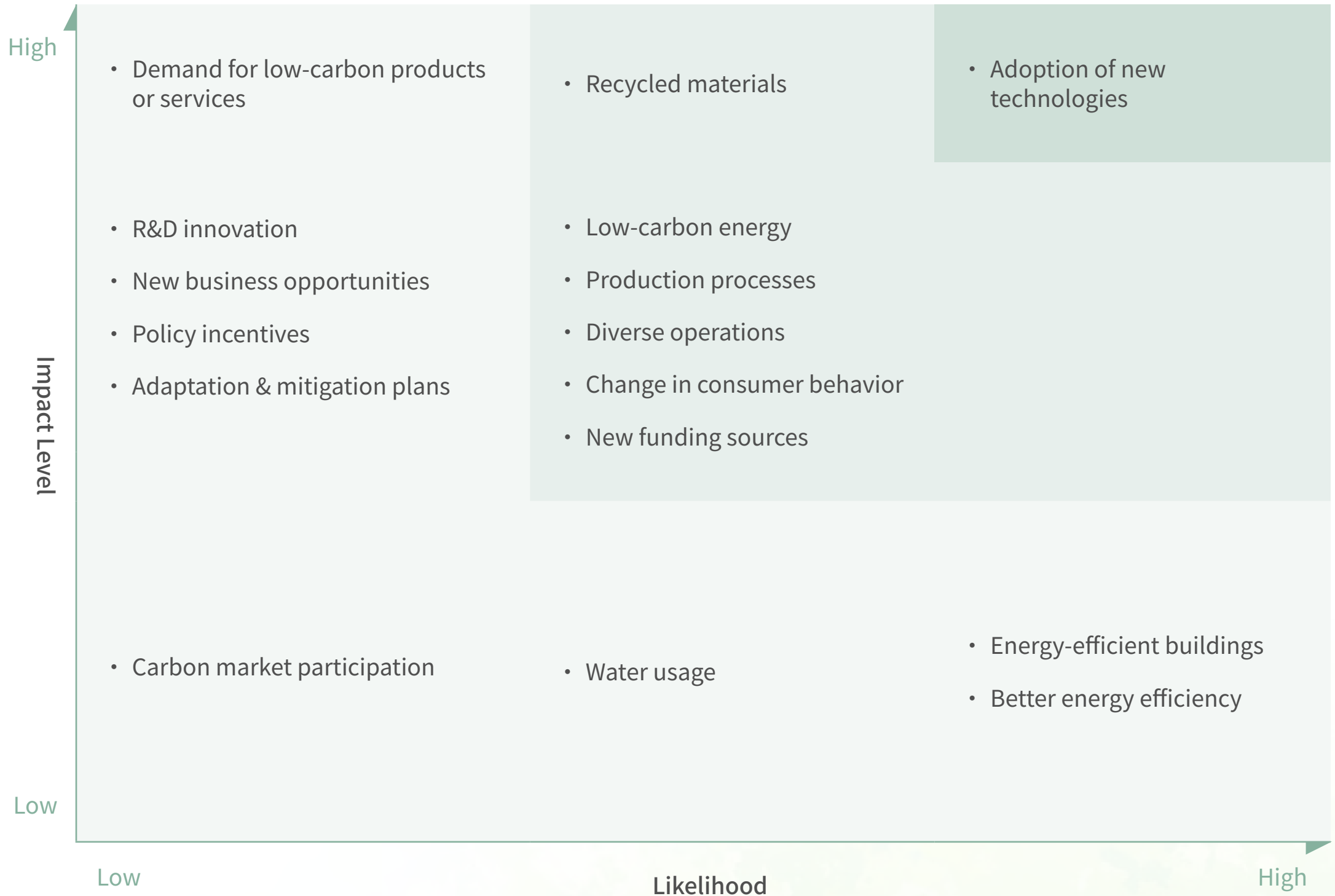
such as asset useful life, potential climate risk types, business characteristics, and geographic distribution. We differentiate risks and opportunities into short-term (1-3 years), medium-term (3-5 years), and long-term (5-10 years) and assess their potential impacts on the Company's operations and 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.

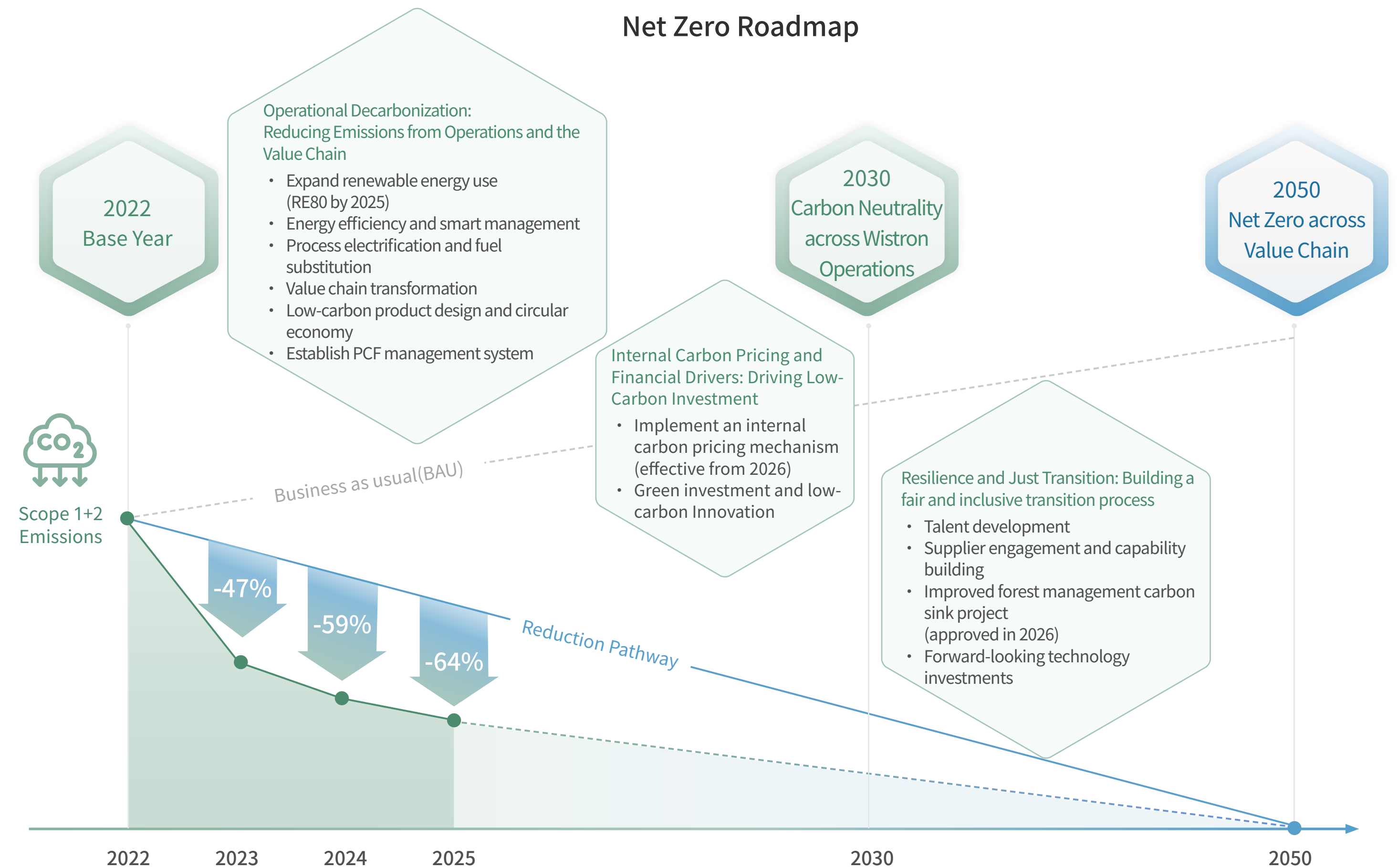
- 1. Employee Capability Transformation and Training:** In response to the growing shift toward a low-carbon economy, Wistron recruits sustainability professionals and leverages the ESG Sphere learning roadmap to provide all employees with cross-functional sustainability awareness and professional skill 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:

- 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.
- For more details, please refer to [6.3 Environmental Management Performance](#).

3.2 Low-Carbon and Energy Management

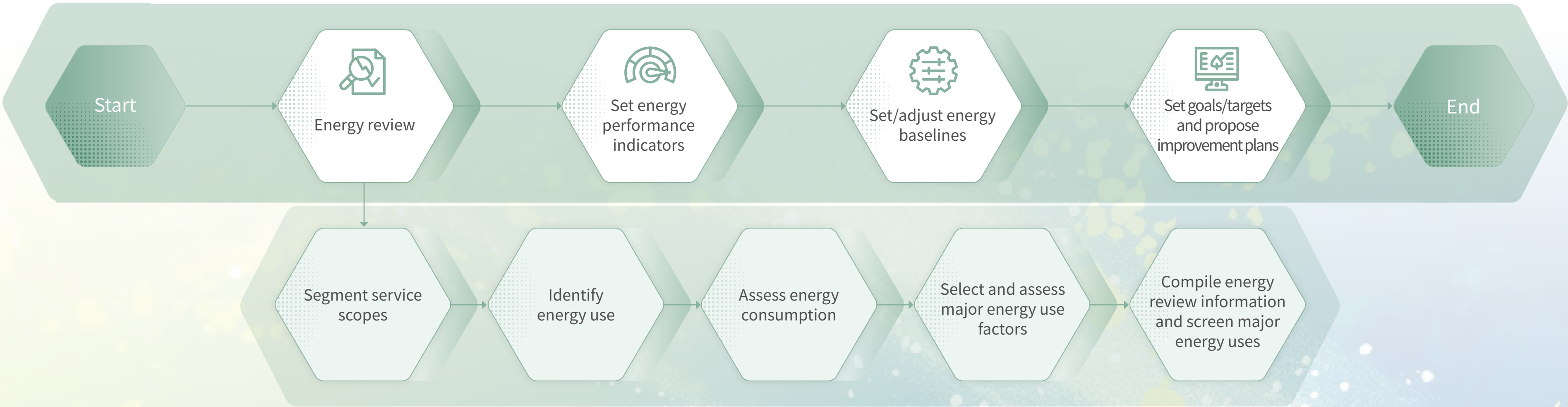
Wistron considers energy management and greenhouse gas emissions management as essential foundations for achieving operational decarbonization, mitigating climate-related risks, and enhancing operational resilience. By focusing on Significant Energy Use and management of Scope 1 and Scope 2 emissions, 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.

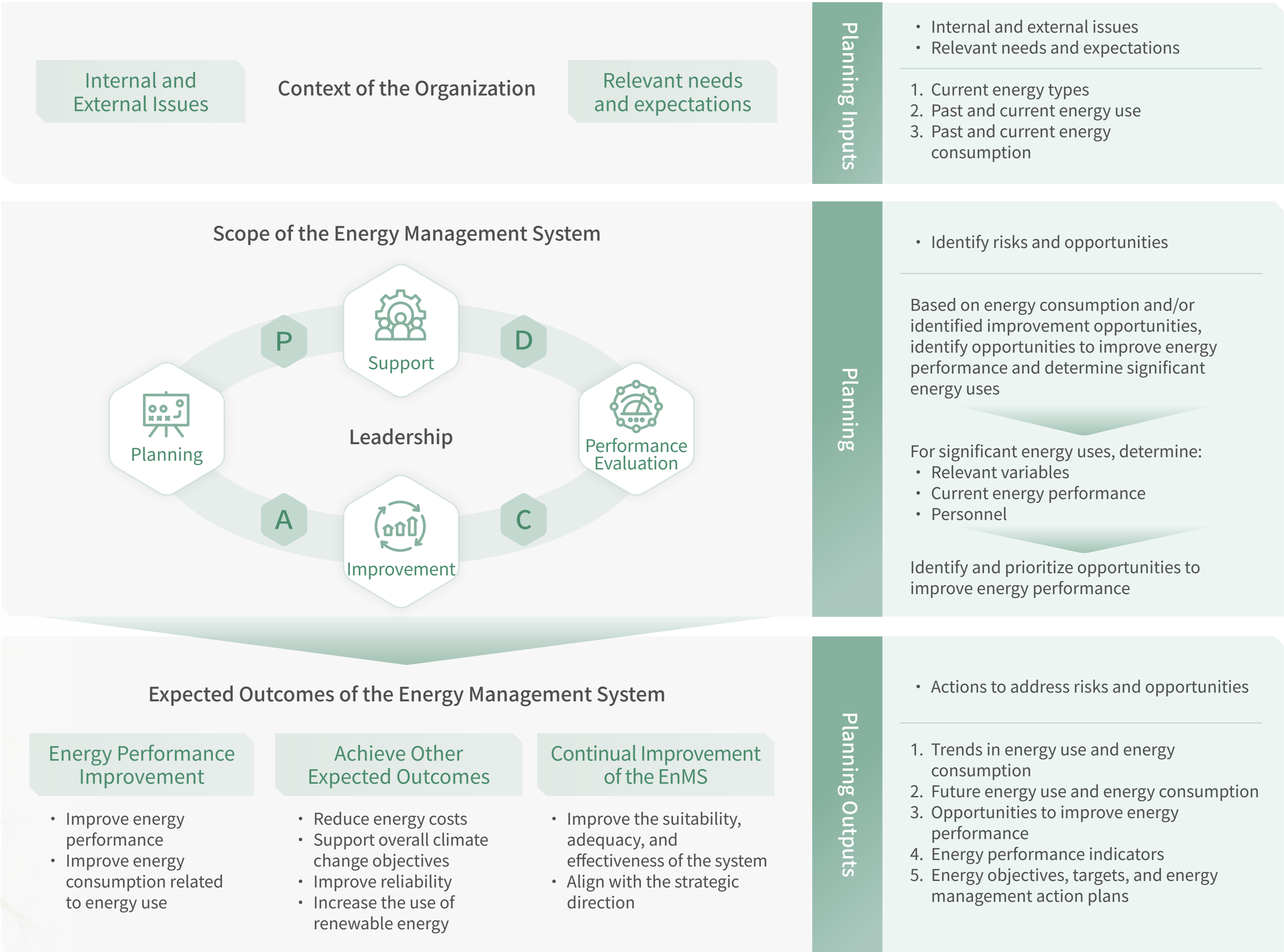


Energy Management Training

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	261,249,000.00	
			GJ	906,735.60	684,990.00	760,664.79	940,496.40	
		Power Purchase Agreement (PPA)	kWh	0	46,593,574.36	70,058,610.77	104,797,717.91	
			GJ	0	167,736.87	252,211.00	377,271.78	
	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	1,830,083.33
GJ				3,836.16	3,634.27	7,094.29	6,588.30	
Diesel			kWh	3,513,601.27	682,250.29	982,642.10	1,478,686.51	
			GJ	12,648.96	2,456.10	3,537.51	5,323.27	
Gasoline			kWh	2,857,433.43	2,150,481.66	2,215,909.56	1,778,795.01	
			GJ	10,286.76	7,741.73	7,977.27	6,403.66	
Natural gas			kWh	29,949,755.08	19,035,761.80	19,265,304.64	14,028,453.49	
			GJ	107,819.12	68,528.74	69,355.10	50,502.43	

Type		Unit	2022	2023	2024	2025
Liquefied petroleum gas		kWh	0	0	0	5,667.70
		GJ	0	0	0	20.40
Cooling		kWh	3,436,463.37	1,613,091.74	2,584,074.56	2,221,623.20
		GJ	12,371.27	5,807.13	9,302.67	7,997.84
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

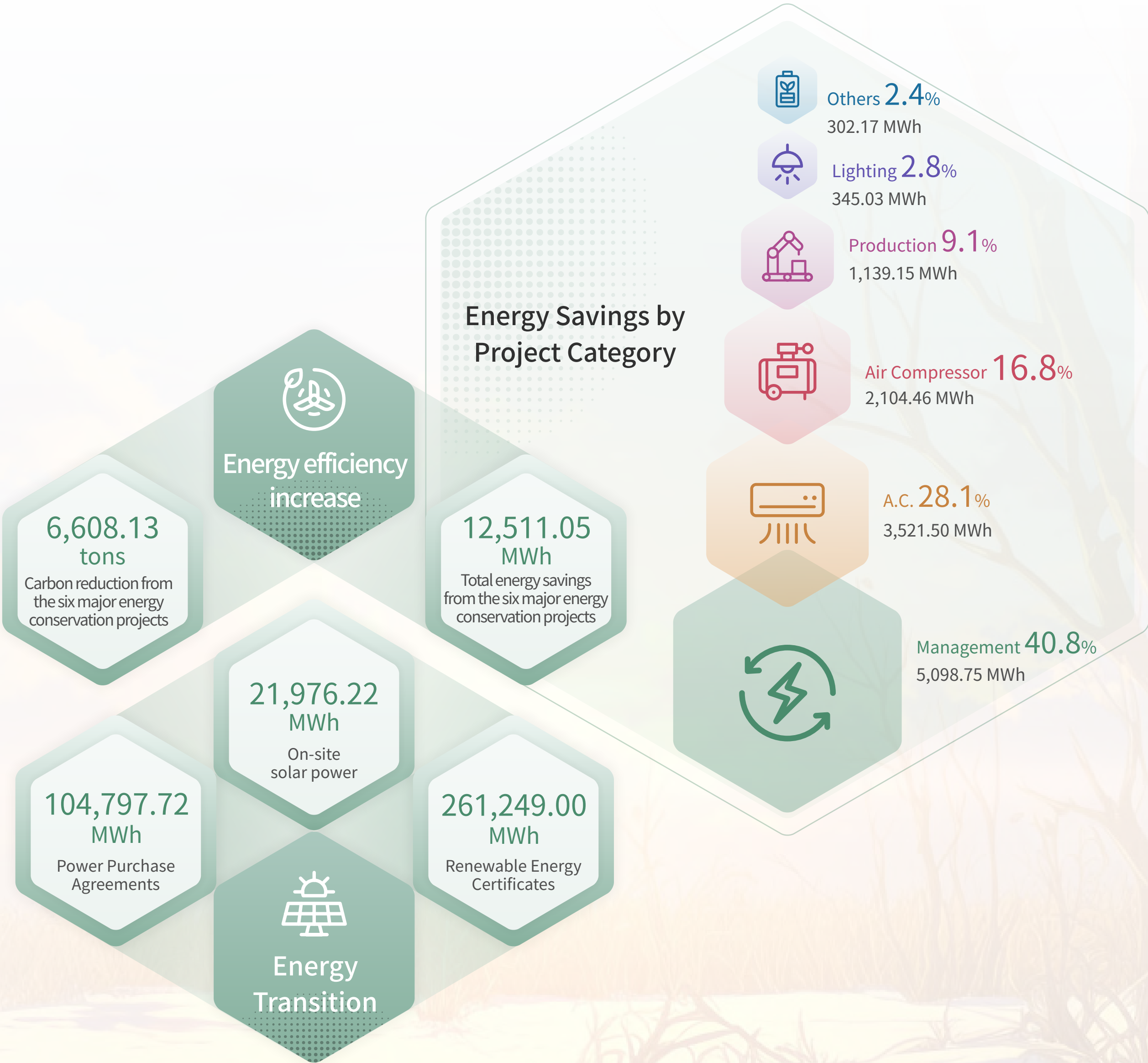
Note:

- 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:

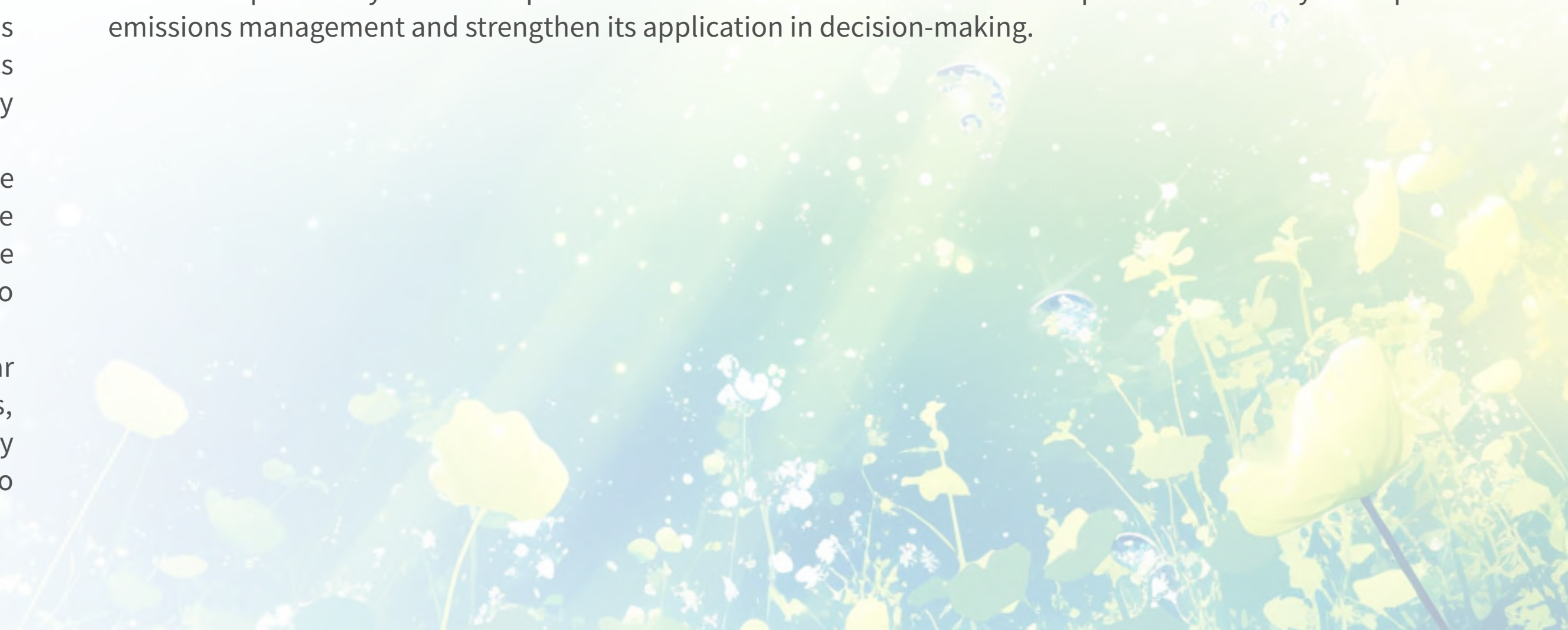
- For Category 1 (Purchased Goods and Services), emissions in 2025 decreased compared to the previous year. This change was primarily driven by the substitution of certain raw materials with recycled plastics and improvements in suppliers’ decarbonization performance, as well as enhancements in data 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.



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.

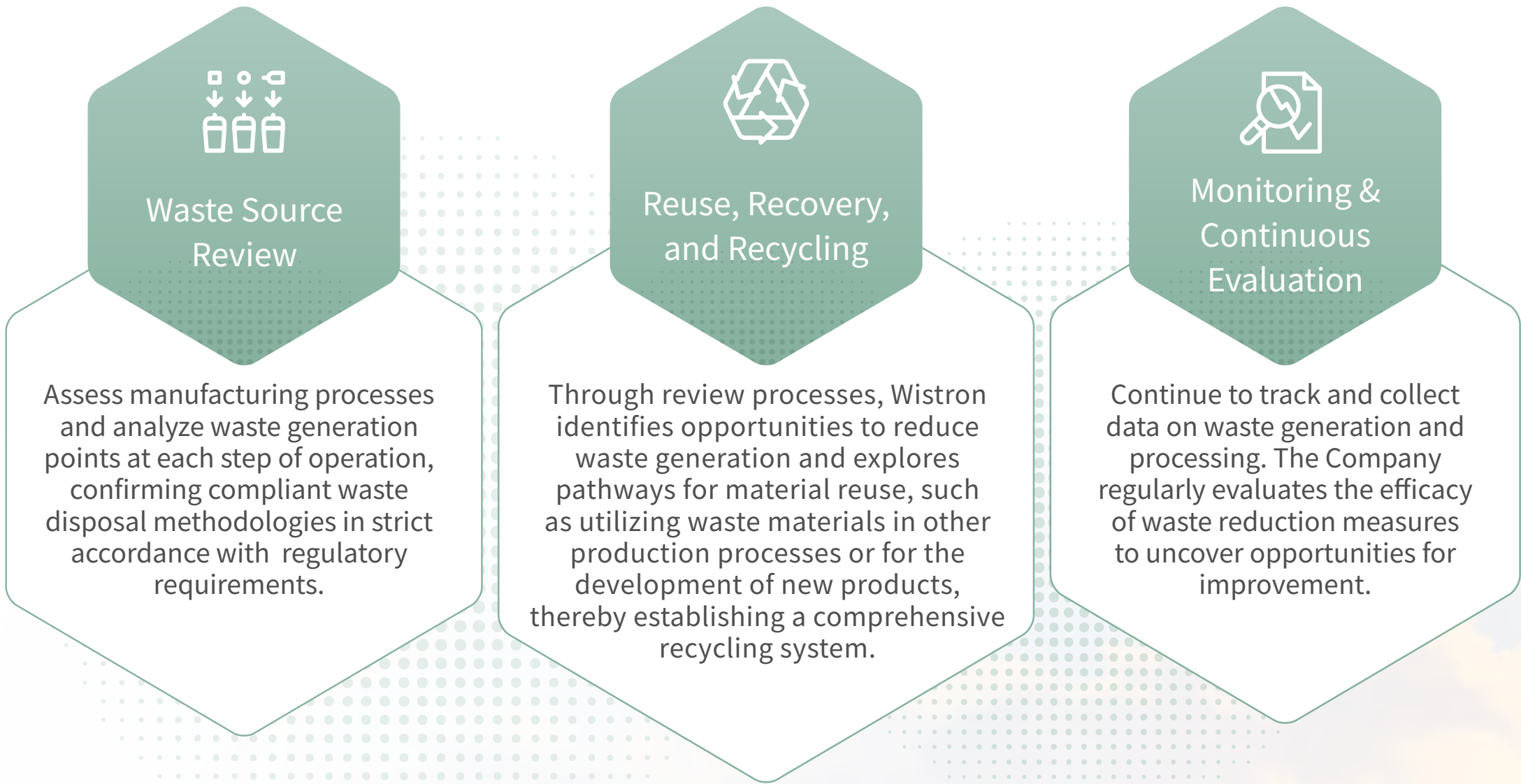
Emissions of Volatile Organic Gases (metric tons)

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.

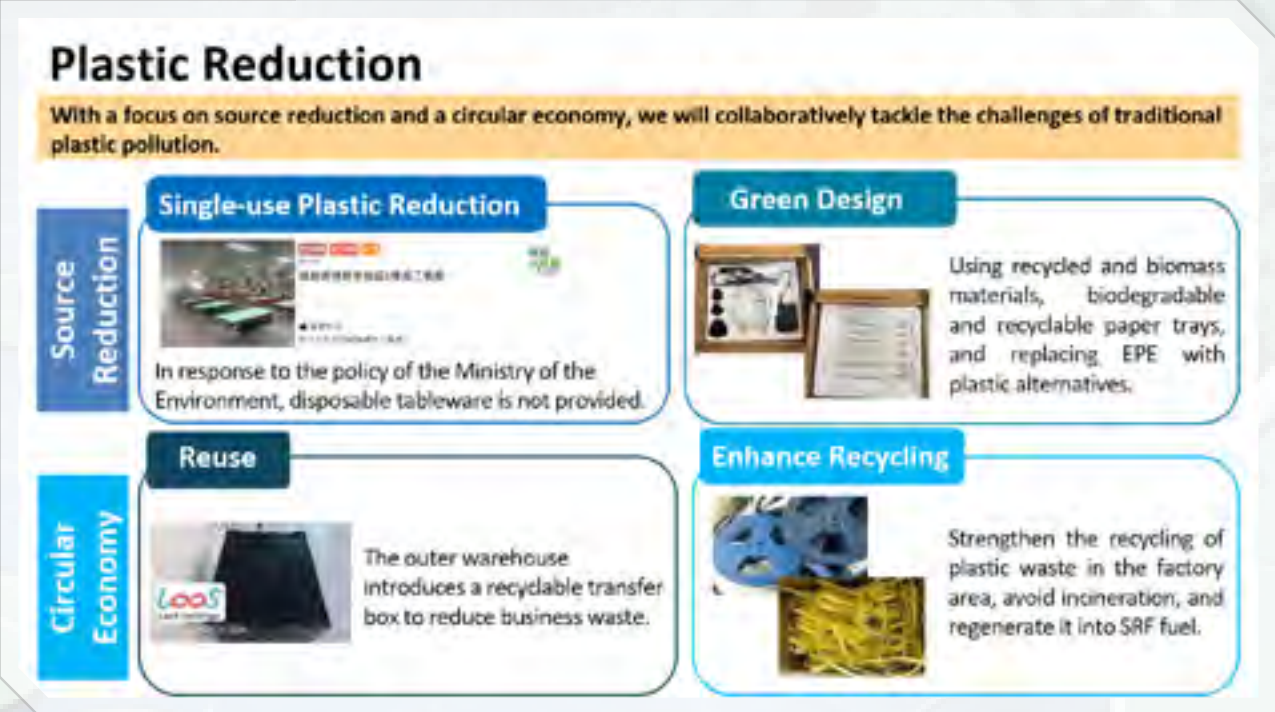
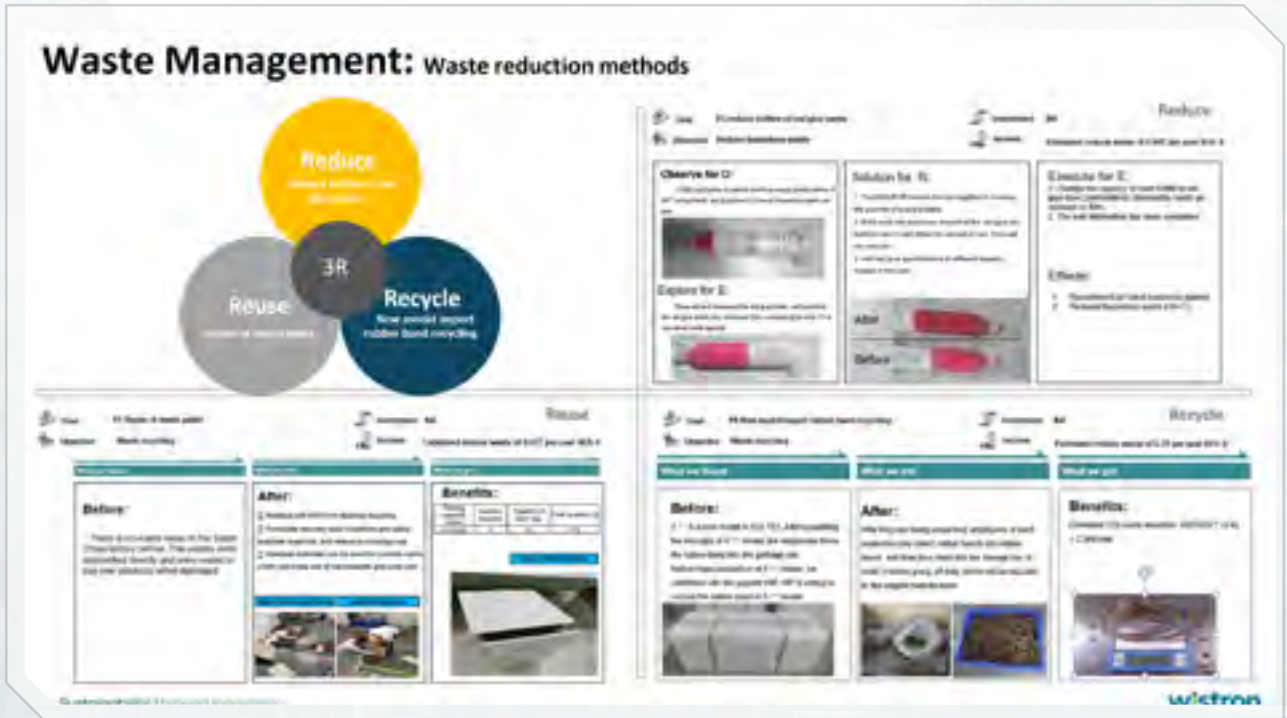
By 2025, Wistron’s plants in Hsinchu, Zhongshan, Chengdu, Chongqing, and Vietnam had all achieved Platinum-level certification, meeting the highest standard of 100% waste diversion. This achievement was supported by a range of comprehensive initiatives, including standardized waste disposal procedures, 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.



Wistron’s Nature and
Biodiversity &
No Deforestation Policy



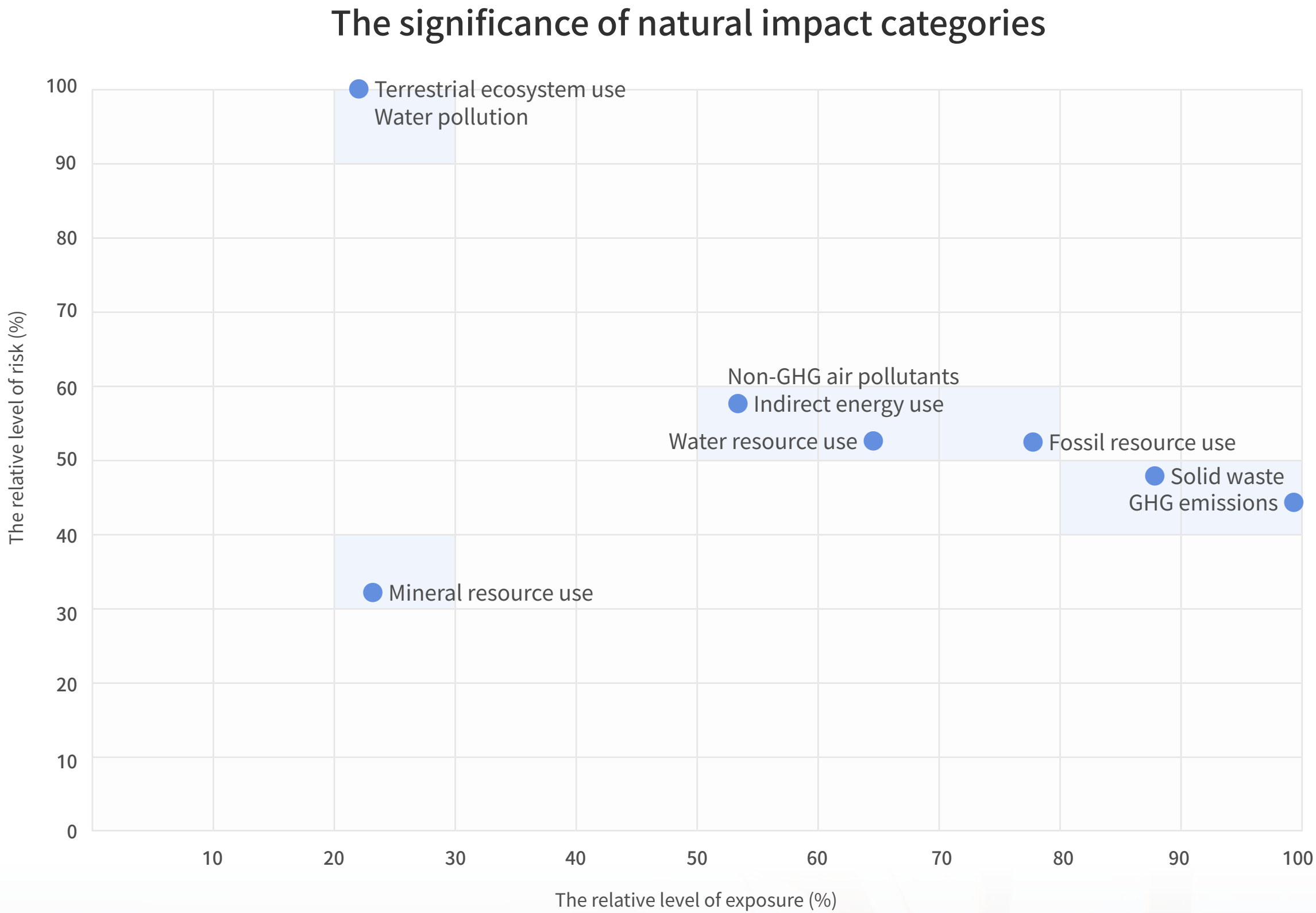
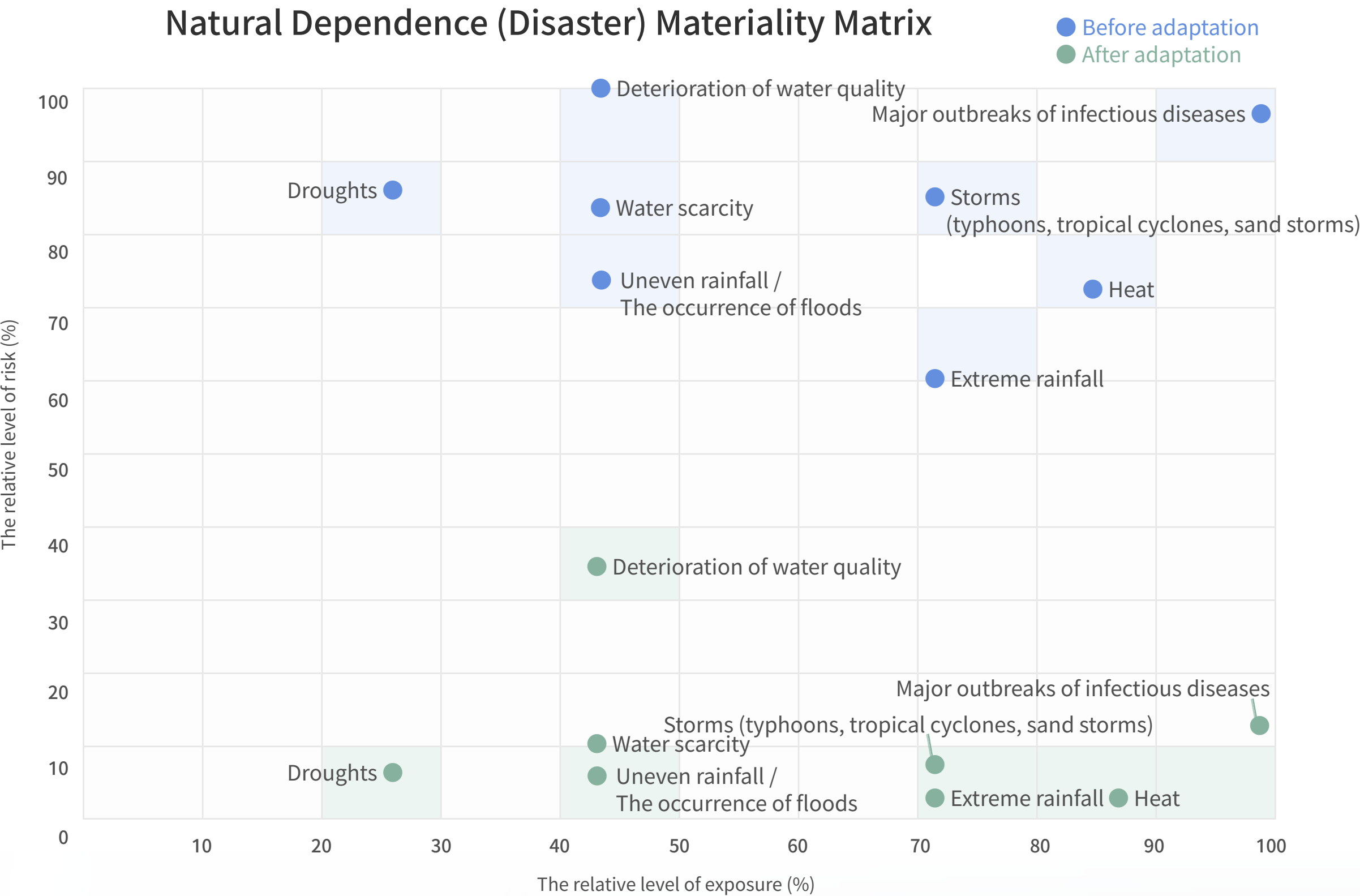
The Taskforce on Nature-related Financial Disclosures (TNFD)

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: 1. 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 2. 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 3. Red Alert (Rotate water supply): • Tap into water reserves • Adjust shifts to reduce the number of workers and, therefore, water use Extreme Rainfall Events 1. 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 2. Assign dedicated personnel to check official meteorological forecasts at set times daily, specifically focusing on monitoring and flagging heavy rain alerts 3. Encourage employees to report early signs of heavy rainfall or ponding to administrative departments as soon as possible	1. Comply with early warning from governments to adopt response measures and ensure business continuity throughout various drought alerts 2. 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 , PM2.5, 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	1. Manufacturing plants should comply with energy conservation targets, increasing renewable energy usage each year while maintaining uninterrupted operations 2. Energy sources should transition to renewables and gradually increase renewable energy usage	Regulatory, Market, Reputational	Operating revenue, Operating costs & Procurement costs	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
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	1. Manufacturing plants should comply with energy conservation targets, reducing carbon emissions per unit of revenue each year while maintaining uninterrupted operations 2. Comply with targets set under the SBTi 3. Pay carbon fees	Regulatory, Market, Reputational	Operating revenue & Operating costs	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
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	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
	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	1. Regulations or stakeholders require a specific percentage of recycled materials 2. Recycle resources inside and outside plants to reduce waste generation 3. Costs and risks associated with developing technologies to recycle materials	Regulatory, Market, Reputational	Operating revenue & Compliance costs	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”

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 Sázíme 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





4. Social Inclusion

Management Approach

4.1 Talent Attraction and Retention

4.1.1 Global Talent Recruitment

4.1.2 Diversity and Inclusion

4.1.3 Talent Retention

4.1.4 Human Resource Technologies

4.2 Human Capital Development

4.2.1 Global Talent Development Policy

4.2.2 Key Strategic Talent Development

4.3 Human Rights Management

4.3.1 Policies and Commitments

4.3.2 Human Rights Due Diligence

4.3.3 Human Rights Risks and Material Issues

4.3.4 Open Communication Channels

4.4 Workplace Health & Safety

4.4.1 Employee Care and Benefits

4.4.2 Occupational Health and Safety

4.5 Social and Cultural Care

4.5.1 Social Investment

4.5.2 Social Influence

Diversity City: Fire Town Mission

Actively cultivate and attract global talents to build a diverse and inclusive social environment.

Management Approach

Above 95% 90%-95% Below 90%

Topic	Strategy	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Business and Human Rights	Implement the Company's human rights policy	No violations resulting in fines exceeding NT\$1 million at any global sites	0		0	0
	Satisfy regulatory requirements					
Occupational Health and Safety	Value employees' health and safety and commit to providing a safe work environment	Incident rate per thousand persons < 1.14 *	0.54		<1.03 *	<1.00 *
Talent Attraction and Retention	Create a quality work environment and increase employee retention	Global IDL employee voluntary turnover rate < 15%	8.51 %		<14%	< 12%
		IDL Employee Engagement >68%	78.4 %		70%	75%
		Satisfaction of direct employees >3.7/5	3.70/5		3.8/5	4.0/5
Talent Cultivation and Development	Promote corporate digital transformation and create organizational competitive advantages	Average training hours for Taiwan headquarters management positions > 20 hours	27.17 hours		> 22 hours	> 30 hours
Social Engagement	Environment, humanity, and social care	Total amount of social investment > NT\$230 million	NT\$550 million (incl. NT\$65.9 million from Foundation)		NT\$250 million (incl. NT\$73 million from Foundation)	NT\$250 million
	Strengthen diverse cooperation in tech	Industry-academia-government collaboration projects ≥ 22 cases	30 cases		25 cases	30 cases

Note: Excluding off-site traffic accidents

4.1 Talent Attraction and Retention

In an era of increasing globalization and business diversification, talent has become a critical driver of sustainable corporate development. Wistron is committed to fostering a diverse, inclusive, and growth-oriented workplace where employees are empowered to develop their capabilities and realize their full potential. Through comprehensive talent acquisition, development, and career advancement programs, Wistron attracts and retains outstanding talent while supporting employees in broadening their global perspectives, creating professional value, and achieving both personal and organizational growth.

In recent years, Wistron has continued to strengthen its commitment to talent sustainability and a friendly workplace culture. These efforts have been recognized by both domestic and international institutions, including the Commonwealth Talent Sustainability Award, the Financial Times Best Employers Asia-Pacific, and the Commonwealth Parenting Family-Friendly Workplace Award, reflecting Wistron’s achievements in promoting diversity, equity and inclusion, supporting work-life balance, and creating a high-quality workplace environment. Looking ahead, Wistron will continue to enhance the employee experience, strengthen talent development and organizational resilience, deepen its connections with society and the environment, and drive innovation and growth on the foundation of a sustainability culture.

Guided by its humanistic philosophy, Wistron is committed to providing a safe, respectful, and inclusive workplace. In accordance with internationally recognized labor standards and applicable laws and regulations in the regions where it operates, Wistron upholds the principles of fairness, diversity, and equal opportunity throughout the recruitment, employment, and development process. Employment decisions are made without regard to gender, age, nationality, race, religion, gender identity, political affiliation, marital status, or other characteristics, ensuring that all employees have equal opportunities to develop their potential in an environment founded on respect and inclusion.

4.1.1 Global Talent Recruitment

Attracting Global Talent

Wistron is dedicated to building diverse recruitment channels and attracting outstanding talent globally through its global presence. In 2025, we continued to optimize a variety of recruitment channels, including job search platforms, social media, campus recruitment programs, industry-academia partnerships, and internship programs. Furthermore, we strategically participated in talent-matching events organized by external organizations such as Contact Taiwan, CBtalent (CrossBond Talent for ASEAN and Indian professionals in Taiwan), and ITI (Taiwan External Trade Development Council), actively expanding our international talent pipeline while strengthening the Company’s cultural diversity and technical competitiveness. To address the rapid growth of demand driven by the AI industry, we also conducted targeted recruitment for key R&D and specialized positions, complemented by employee referral programs, to build a highly resilient talent ecosystem. In 2025, Wistron welcomed a total of 50,188 new employees globally. The workforce profile continued to trend younger, with non-management employees under the age of 30 representing the largest segment, reflecting the vitality of the organization.

To strengthen localized talent development and accelerate the cultivation of local talent pipelines, Wistron continues to deepen engagement with local governments, academic institutions, and industry partners across its overseas operations. In the Czech site, Wistron organized Wistron Information Sessions to introduce the Company and its products to students, increasing awareness of Wistron and encouraging participation in internship opportunities. In Vietnam, the site arranged site visits and employee sharing sessions that allowed students to observe production operations, gain hands-on exposure to job functions, and interact directly with employees. Feedback collected through post-visit surveys is used as a reference for designing future internship programs and career development initiatives. At the Zhongshan Plant, Wistron participated in industry-academia cooperation programs organized by local governments, schools, and enterprises. Through talent development partnerships with local educational institutions, outstanding candidates were selected to participate in a one-year R&D training and practical learning program.



New Employee Onboarding and Training

In 2025, the overall average satisfaction score from the new employee care survey reached 4.37 (out of 5), reflecting employees’ recognition of Wistron’s continued investment in the onboarding experience. Guided by the principle of “support upon onboarding, continuous learning,” Wistron provides a comprehensive onboarding framework that encompasses orientation, phased support, and cultural immersion from the first day of employment, helping new employees build the adaptability and organizational connections needed for a successful start to their careers.

Onboarding Adaptability and Follow-up

On their first day, new employees complete onboarding orientation and policy briefings to familiarize themselves with the working environment and company requirements. Following onboarding, HR conducts care surveys at three key milestones (one week, one month, and three months after joining) to assess employees’ adaptation in areas such as job understanding, access to learning resources, and team communication. For areas identified as requiring additional support, HR works closely with hiring managers to provide assistance, including adjustments to training arrangements, support for cross-department collaboration, and career adaptation guidance, ensuring that new employees receive the support they need throughout their critical probationary period.

Learning Resources and Competency Building

To support continuous learning and skill development, new employees have access to online learning courses and professional learning platforms, enabling them to tailor their learning journey according to their own needs. For practical training, Wistron offers two programs: “the Wistroner Recharge Station” and the “Core Values Experience Camp”, which leverage cross-department teamwork and experiential learning activities to help employees understand the Company’s core values in practice. These initiatives aim to ensure that their understanding goes beyond the surface level and can be translated into everyday actions.

Cross-level Communication and Cultural Alignment

Wistron also hosts the “CEO Wi-Talk” series, where the CEO meets directly with new employees to share the Company’s vision and current business direction. This initiative helps bridge the information gap between new employees and senior leadership, enabling strategic perspectives to be communicated early in employees’ careers and helping them develop a clear understanding of the Company’s direction from the outset.

New Employee Demographics		2022	2023	2024	2025
Total New Hires		84,044	36,095	34,976	50,188
Recruitment Rate (%)		164%	85.75%	79.07%	86.15%
Gender	Male	59,860	26,972	23,505	33,330
	Female	24,184	9,123	11,471	16,854
	Other (Non-binary)	-	-	-	4
Age	<30	63,700	26,537	25,963	36,304
	30-50	20,023	9,415	8,831	13,617
	Over 50	321	143	182	267
Region	Taiwan	3,248	1,157	3,195	5,540
	China	72,974	27,353	23,763	17,993
	Asia	1,099	6,895	6,250	23,294
	Europe	297	178	215	306
	Americas	6,426	512	1,553	3,055

Note:
Guided by the principle of “global management and localized service,” Wistron has established manufacturing, after-sales service, and other operational sites across multiple countries worldwide. To present the overall scale of operations and resource allocation across different regions, employee data in this report are aggregated and disclosed based on the Company’s major operating regions: Taiwan, China, Asia, Europe, and the Americas.

Internal Hire Rates		2022	2023	2024	2025
Internal Hire Rates		69.68%	84.95%	76.29%	62.57%
Gender	Male	41.40%	55.75%	50.68%	27.83%
	Female	28.28%	29.21%	25.61%	34.74%
Age	<30	29.51%	37.82%	25.28%	18.52%
	30-50	32.29%	45.68%	47.56%	40.57%
	Over 50	7.88%	1.46%	3.45%	3.48%
Management Level	Management Level	23.56%	11.42%	12.98%	13.34%
	Non-management Level	46.13%	73.54%	63.31%	49.23%

Note:
Internal hire rates refer to the percentage of open positions filled by internal candidates, including the transfer and replacement of employees. This indicator is used to understand internal talent mobility and employee retention. In accordance with operational capacity changes, direct employee recruitment is conducted externally, and there is no internal job filling involved.

Deepening Campus Engagement

To cultivate technical talent and help students transition earlier into the workforce, Wistron continues to strengthen its campus talent development strategy. Through campus recruitment events, professional and career development seminars, internship programs, and industry-academia partnerships, Wistron fosters long-term collaboration between industry and academia.

In 2025, Wistron participated in eight campus recruitment events across northern, central, and southern Taiwan, attracting more than 1,800 job applications. We also hosted eight campus speaking engagements, sharing industry insights and career guidance while providing students with opportunities to interact directly with Wistron management. These events attracted more than 800 participants and achieved an overall satisfaction score of 4.6 out of 5.

Wistron continues to develop talent through a variety of internship programs. In 2025, the Company provided 111 internship opportunities to help students gain practical experience, enhance their competitiveness, and bridge the education-to-employment gap. The “Future Stars” program incorporated ESG-themed board games to strengthen interns’ sustainability awareness through gamified learning while enhancing their understanding of Wistron’s ESG commitments. Meanwhile, the “Wistron Hsinchu Dream” Project program emphasized group project discussions to develop essential soft skills, including teamwork, communication, and problem-solving.

In addition, Wistron continued to collaborate with universities in 2025 to offer industry-academia master’s programs. Through this collaborative talent cultivation model, the Company develops technology professionals equipped with both specialized knowledge and practical industry experience. Through diverse models, Wistron helps recent graduates shorten the gap between campus and the workplace, while successfully transforming its sustainability vision into a core talent competency and building a high-quality talent pool with sustainability DNA.

Channels	Method	2025 Outcomes
Campus Talks	Visited leading universities and academic departments across Taiwan to provide students with direct exposure to the industry, strengthen the connection between academic learning and industry application, and support career exploration, while enhancing Wistron’s employer brand presence on campus.	Total of 8 sessions held • Total participants: 876 • Average satisfaction: 4.6 • ESG activity satisfaction: 4.6
Campus Internship (Future Stars)	Summer internship programs featured professional seminars, hands-on practice, and final presentations. Student performance throughout the internship period was observed to pre-screen and offer early recruitment to outstanding candidates. A scholarship program was also offered to enhance retention and build a stable talent pipeline.	Number of Interns: 18
Campus Internship (Wistron Hsinchu Dream Project)	Students selected internship positions related to their academic backgrounds and explored hands-on experience at factories during their senior year, gaining early exposure to industry practices. Outstanding candidates who demonstrated strong performance and interest were offered full-time positions upon graduation and were eligible to receive pre-employment bonuses.	Number of Interns: 39
Campus Internship (Semester/Academic Year Internships)	Collaborated with universities to cultivate professional talent for the technology industry by promoting internship and practical training opportunities during the academic year. Performance was evaluated during the internship period, with top performers encouraged to transition into full-time positions.	Number of Interns: 54
Industry-Academia Master’s Programs for Taiwanese Students	In collaboration with universities, Wistron continues to develop the advanced talent required to support industry development through dedicated industry-academia master’s programs.	Programs offered at four universities: • Southern Taiwan University of Science and Technology Industry (Fall) • National Yang Ming Chiao Tung Industry-Academia Collaboration Project (Fall) • National Taiwan University of Science and Technology Industry-Academic Master’s Program (Fall) • Feng Chia University Industry-Academia Master’s Program (Fall)
Industry-Academia Master’s Programs for International Students	Continue cultivating globally mobile talent by partnering with universities with significant international student populations, combining professional courses with corporate internships for hands-on practice to empower global talent to become work-ready.	Programs offered at two universities: • National Kaohsiung Normal University • Minghsin University of Science and Technology

Local Recruitment

Wistron upholds merit-based hiring and actively recruits and develops outstanding talent from different countries. Wistron continues to set “hiring local talent for leadership roles” as a key goal in the annual performance evaluation of its sites each year. In response to local manpower needs, each site launches different recruitment strategies to meet this local leadership hiring goal.

In addition to continuously creating local job opportunities, Wistron offers competitive salaries and transfers operational and management knowledge through training. This helps develop the managerial capabilities of local talent beyond basic job skills. The percentage of local talent holding department-level managerial positions in China has been increasing year by year.

Percentage of Local Management Hire

Item	Region	2022	2023	2024	2025
Percentage of managerial roles	Taiwan	99.6%	99.6%	99.7%	98.2%
	China	89.4%	91.4%	95.2%	97.9%
	Asia	57.8%	24.4%	26.6%	24.6%
	Europe	87.5%	88.4%	85.1%	91.1%
	Americas	84.5%	77.3%	78.2%	81.3%
Percentage of senior management ranked department manager and above	Taiwan	99.8%	99.7%	99.7%	99.7%
	China	71.4%	76.5%	85.8%	93.4%
	Asia	37.9%	12.5%	21.1%	31.4%
	Europe	84.2%	85.0%	77.4%	90.0%
	Americas	71.3%	60.5%	78.0%	83.3%

Note:

1. Local talent refers to employees of local nationality. U.S. plants are not allowed to disclose worker nationality in compliance with local regulations. As such, the Americas field only discloses figures from Mexico and Brazil.

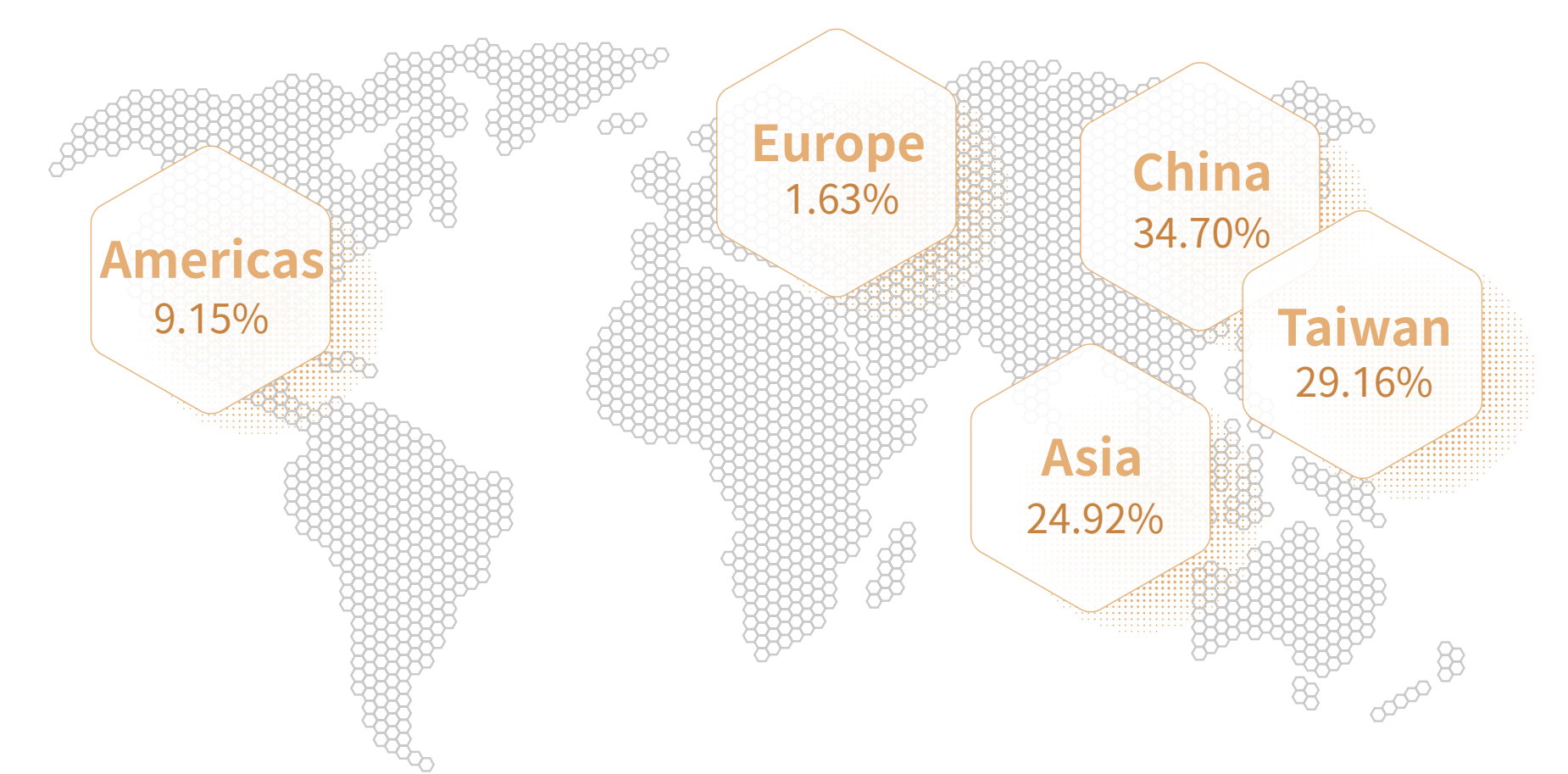
2. In the table, Asia refers to Wistron plants in Malaysia for 2022, Malaysia and Vietnam plants for 2023 and 2024, and plants and service locations in Malaysia, Vietnam, India, Singapore, the Philippines, and Japan for 2025.

4.1.2 Diversity and Inclusion

Talent is the key to sustainable development. As a globalized corporation, Wistron is deeply aware of the importance of employee diversity and we are committed to labor rights protection, strictly adhering to related regulations and guidelines. In 2023, we established our Diversity, Equity, and Inclusion (DEI) Policy, which aims to create an ideal workplace, promote diverse collaboration, and encourage employees to realize their full potential and build long, fulfilling careers at Wistron.

Global Talent Strategy

Wistron continues to recruit diverse talent from around the world. The following chart shows our employee demographic as of the end of 2025, which demonstrates a significant increase in numbers from the previous year. In recent years, we have been gradually adjusting our global production capacity layout and enhancing our workforce structure to adapt to changes in the global market, overall economic and trade conditions, and customer demands. These measures are aimed at promoting sustainability at Wistron.



Note: The percentage represents the regional workforce as a percentage of the global workforce. The Asian region includes all Asia locations except for Taiwan and China locations, the European region includes Czech Republic locations, and the Americas region refers to the Mexico, Brazil, and U.S. locations.

Workforce Composition

Employee Demographic		Male		Female		Other (non-binary or undisclosed)	
		Number of People	Percentage	Number of People	Percentage	Number of People	Percentage
Age	<30	15,215	26.12%	9,545	16.38%	0	0
	30-50	18,435	31.65%	12,337	21.18%	0	0
	Over 50	1,743	2.99%	980	1.68%	0	0
Job type	Management	2,862	4.91%	1,021	1.75%	0	0
	Professional	32,531	55.84%	21,841	37.49%	0	0
Location	Taiwan	10,463	17.96%	6,784	11.65%	0	0
	China	12,924	22.19%	7,292	12.52%	0	0
	Asia	8,525	14.63%	5,991	10.28%	0	0
	Europe	463	0.79%	485	0.83%	0	0
	Americas	3,020	5.18%	2,308	3.96%	0	0
Contract Type	Non-fixed-term	20,974	36.00%	14,251	24.46%	0	0
	Fixed-term	14,419	24.75%	8,611	14.78%	0	0
Full-Time/Part-Time	Full-time	35,368	60.71%	22,796	39.13%	0	0
	Part-time	18	0.03%	58	0.10%	0	0
	Non-guaranteed hours	7	0.01%	8	0.01%	0	0
Total		35,393	60.76%	22,862	39.24%	0	0

- Note:
- Management refers to individuals who hold managerial positions, including entry-level, middle-level, and senior-level managers. Professionals are non-managerial indirect employees.
 - Non-fixed-term and fixed-term contracts: Non-fixed-term contracts refer to employment contracts that do not specify a termination date. In Mainland China and Vietnam, fixed-term contracts are more common due to local regulatory requirements.
 - Full-time and part-time employees: Full-time employees refer to those who work hours as defined by local or statutory regulations, while part-time employees work fewer hours compared to full-time employees.
 - A total of 3,220 non-employees were hired, including dispatched workers, project-based contractors, on-site vendors, and consultants.

Employment Type	Full-time employees	Part-time employees	Non-guaranteed hours employees
Taiwan	17,231	16	0
China	20,216	0	0
Asia	14,514	2	0
Europe	890	43	15
Americas	5,313	15	0
Total	58,164	76	15

Contract Type	Non-fixed-term	Fixed-term contract
Taiwan	17,090	157
China	8,214	12,002
Asia	3,892	10,624
Europe	719	229
Americas	5,310	18
Total	35,225	23,030

Region	% of Total Employees	% of Management Positions
China	36.23%	41.39%
Taiwan	21.42%	48.26%
Philippines	9.13%	1.13%
Vietnam	16.85%	0.59%
Mexico	6.48%	2.24%
Malaysia	4.68%	1.18%
Czech Republic	1.31%	1.31%
Not Disclosed	2.06%	-
Others	1.84%	3.89%

Note: Some plants in the Americas do not disclose nationality in accordance with local regulations. Other plants include those from 28 other countries, including Brazil, Myanmar, and Nepal.

Creating a Diverse & Inclusive Culture

Wistron is committed to building the best place to work. In 2023, we established our Diversity, Equity, and Inclusion (DEI) Policy and implementation plan, aiming to become an industry leader in this area. The initiative ranges from raising DEI awareness among all employees to improving organizational systems across various locations. Wistron strives to ensure every employee receives equal opportunities, respect, and support, encouraging open expression and a stronger sense of purpose, ultimately realizing the vision of sustainable talent development.



Diversity and Inclusion Strategies and Actions

Building on the solid foundation established in 2023, Wistron launched a series of DEI initiatives in 2024. Guided by three strategic directions and tailored key actions across each plant, Wistron is committed to fostering a respectful and inclusive corporate culture.

Enforce equality policies and establish systems beyond regulatory standards

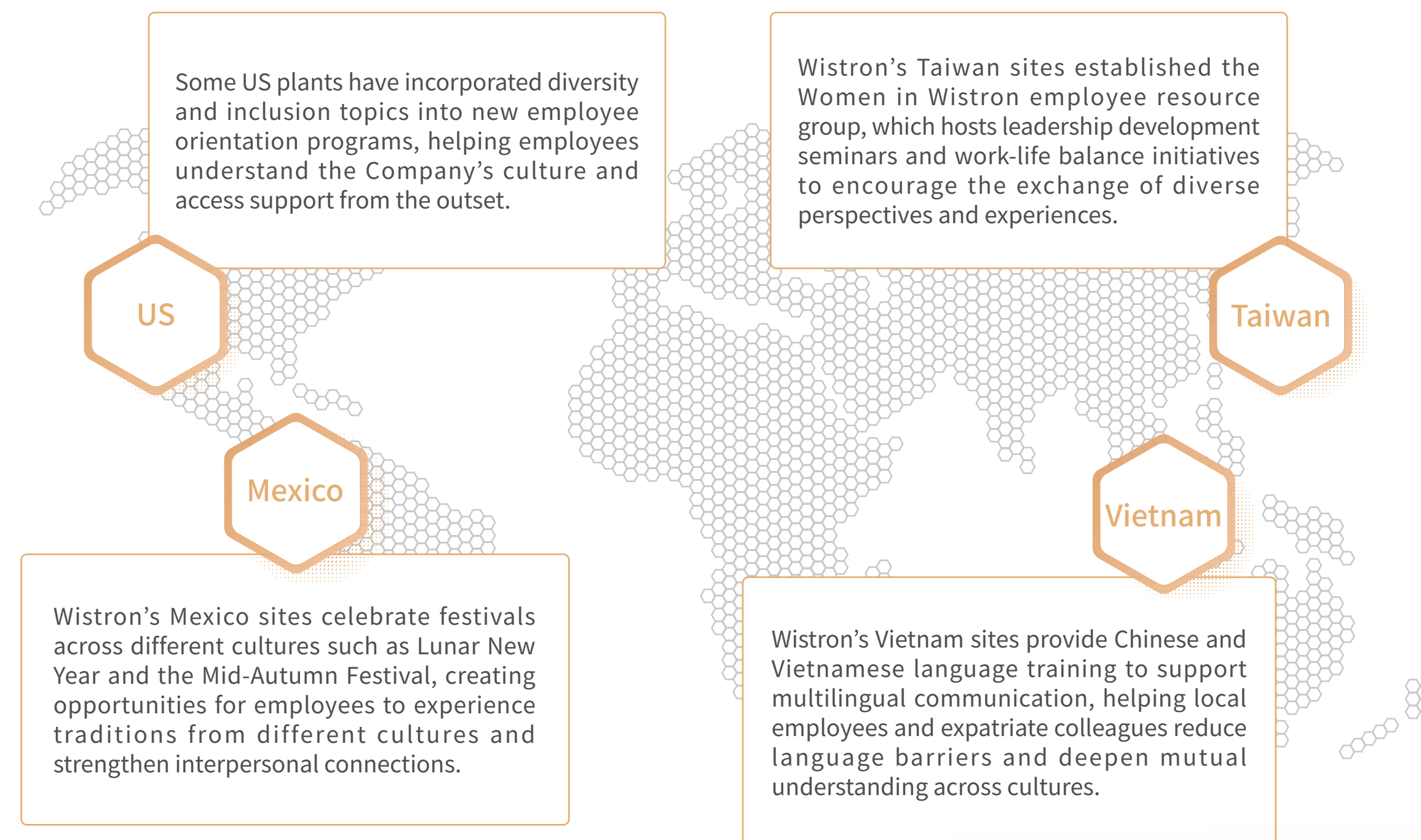
At Wistron, we promote our Human Rights Policy globally, ensuring that all employees have equal opportunities in recruitment, compensation, and promotion. We also enforce anti-discrimination and anti-harassment policies and reported zero cases of major violations in 2025. In Taiwan, recognizing employees' needs for family care and stability, we further optimized related policies by taking into account broader trends and feedback from employee surveys to help employees better balance work and family responsibilities (see [Section 4.4.1 Employee Care and Support](#)).

Cultivate an awareness of diversity and inclusion

Wistron provides a variety of DEI learning resources for employees worldwide. A series of online DEI courses, including The Power of Believing You Can Improve, Speak Up: Building Workplace Resilience, Inclusive Communication: Dialogue Begins with Understanding, and Inclusive Mindsets: New Possibilities for Team Collaboration, were developed to support cross-cultural learning and strengthen employees' ability to communicate and collaborate effectively. For human resource professionals globally, Wistron also designed the Shaping and Promoting a DEI Workplace Culture course to deepen understanding of the importance of DEI throughout the employee lifecycle—from recruitment and development to retention. Through practical application cases, the course helps promote a fair and inclusive workplace environment and supports sustainable talent development.

Localized support measures

To promote cross-cultural exchanges, each Wistron plant implements locally tailored initiatives to foster mutual respect and understanding among employees.



Spotlight

Collective Wedding at Wistron Mexico Supports Employees Through Major Milestones

In Mexico, marriage registration procedures are administered through multiple government agencies and require a range of administrative processes and supporting documentation. The associated time, costs, and information barriers can make legal marriage registration difficult for many working families. As a result, some couples living together may delay formal registration due to administrative and economic barriers, which can affect their access to healthcare coverage, social benefits, and family-related legal protections.

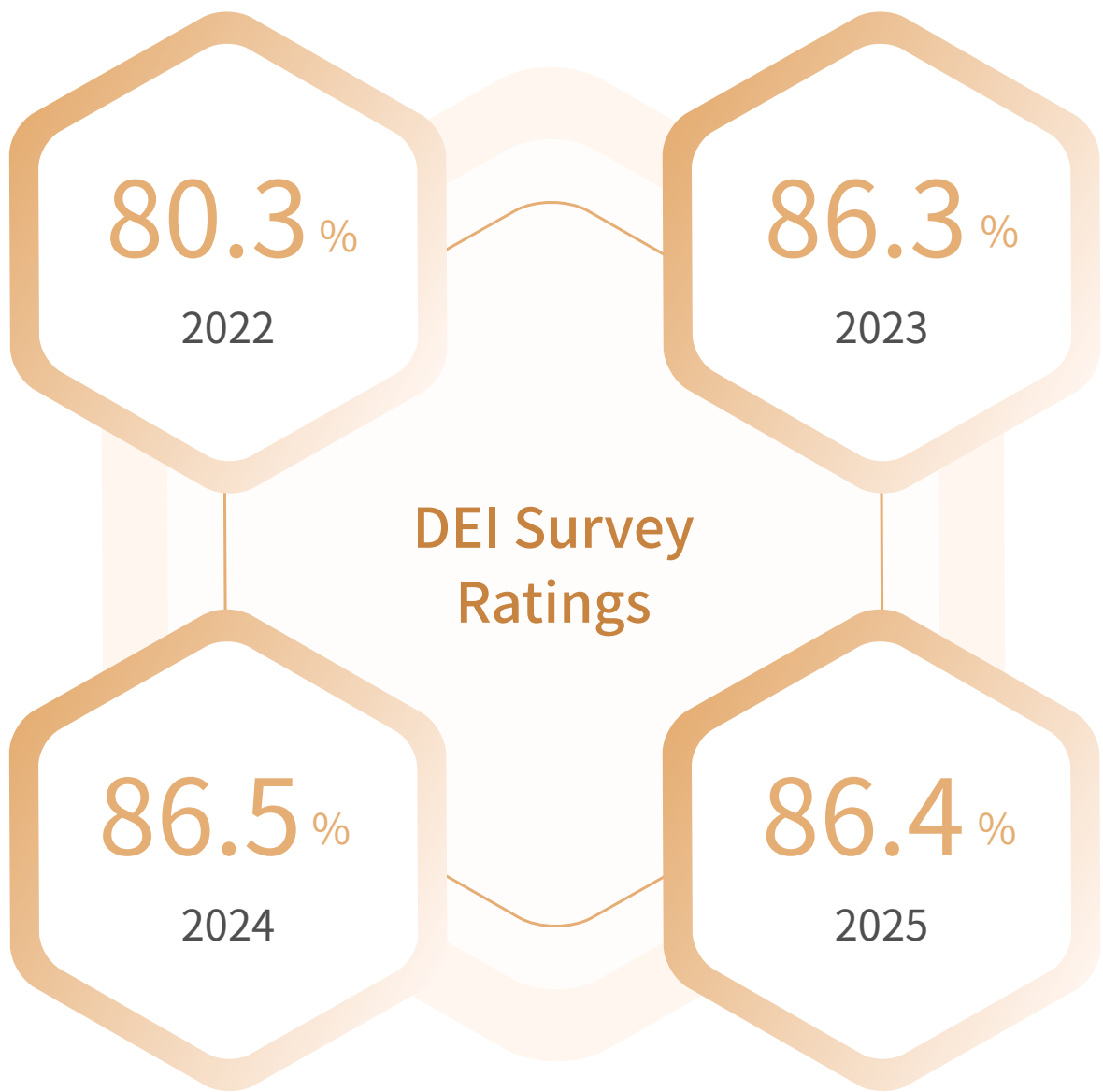
As part of its long-standing commitment to employee and family well-being, Wistron developed the Collective Wedding Program as an ongoing employee support initiative aimed at reducing administrative barriers to marriage registration. What began as a small support measure has evolved into a meaningful annual tradition as participation has grown over the years. In 2025, a total of 44 couples completed their legal marriage registration through the program.

In partnership with local civil registration authorities and community organizations, Wistron's Mexico site provides on-site legal registration services, document application assistance, and official certification support. The event also includes professional hosts, childcare arrangements, and family reception services, ensuring both a meaningful ceremony and opportunities for family participation. By facilitating legal marriage registration, the program helps employees and their families improve access to healthcare benefits, social security, and family-related protections, contributing to greater family stability and a stronger sense of security. When employees and their families feel supported and valued, it also strengthens employees' sense of belonging at Wistron and reinforces organizational cohesion.



Employee Diversity and Inclusion Survey

To gain deeper insights into the effectiveness of our diversity and inclusion initiatives and to better understand employee expectations and needs in the workplace, we expanded the scope of our employee engagement survey in 2023 to include diversity and inclusion topics. We focused on aspects such as workplace experiences, compensation, benefits, and career development to listen to the thoughts and suggestions of our global workforce. In 2025, 86.4% of employees recognized Wistron’s DEI efforts. Surveys in the past three years show that Wistron has made steady progress in the DEI dimension.



Diverse Workforce

To build a diverse and friendly workplace, Wistron continues to monitor workforce demographics, using data to close gaps and drive continued progress.

Female Employees

In the area of gender equity, to further accelerate the advancement of women in the technology industry, our goal for 2030 is to reach 27% women in management positions, 24% women in STEM positions, and 40% women employees overall as part of our efforts to help women in technology realize their potential.

Item	2022	2023	2024	2025
Percentage of female employees	36.67%	36.87%	38.88%	39.24%
Percentage of female in management positions	24.80%	24.71%	25.65%	26.29%
Percentage of female in junior management positions	32.04%	30.76%	32.04%	31.04%
Percentage of female in top management positions	13.71%	15.18%	17.59%	18.11%
Percentage of female managers in revenue generating functions	37.38%	43.96%	43.32%	41.41%
Percentage of females in STEM positions	24.47%	21.82%	22.47%	22.88%

Note: STEM refers to positions related to Science, Technology, Engineering, and Mathematics.

Employee Support Program for Employees with Disabilities

In terms of social inclusion, Wistron advocates for inclusive practices starting from within the organization. We ensure compliance with local laws and regulations regarding the protection of individuals with disabilities across all our global sites. We take into account our employees’ physical conditions and capabilities when delegating work and strive to create a work environment that accommodates their specific needs.

Wistron’s facilities around the world have strengthened accessible design in the workplace and offer dedicated parking spaces and shuttle services to support employees with disabilities in carrying out their duties and participating in activities. At the Chongqing plant, Wistron developed a training mentorship program to offer one-on-one training and support, helping employees with needs perform their roles with confidence through hands-on guidance and support. At the Czech plant, sign language training courses were provided to help employees adapt to the workplace. In Mainland China, annual events are held to better understand the work and daily needs of employees with disabilities, inviting their input and feedback to support regular improvements to the working environment. In 2025, employees with disabilities accounted for 0.74% of all global Wistron employees.

Item	2022	2023	2024	2025
Percentage of employees with disabilities	1.00%	0.98%	0.87%	0.74%

Spotlight

Women in Wistron (WiW)

Women in Wistron (WiW), Wistron’s employee resource group dedicated to supporting the growth and development of women, continued to focus on two core pillars in 2025: leadership development and work-life balance. Through a range of initiatives, WiW promotes professional growth and continuous learning among female employees.

As part of its leadership development efforts, WiW invited Chee Ching, President of Far EasTone, to share her career and leadership experiences, offering employees valuable insights from a diverse perspective. To further encourage internal dialogue, WiW also organized an internal women’s leadership panel featuring female managers from the R&D, sales, and manufacturing functions. Drawing on real workplace experiences, the panel provided employees with practical, first-hand insights. In addition, WiW organized an MBTI reading and discussion program for its core members, encouraging self-discovery while strengthening communication and collaboration among colleagues. Through these activities, participants gained valuable professional insights and personal inspiration throughout their exchanges.

In 2025, WiW organized a variety of networking and engagement activities, hosting a total of ten events and attracting more than 1,000 participants throughout the year. WiW also launched a membership recruitment initiative, successfully expanding its core team to more than 30 members. Looking ahead, WiW will continue to encourage core members to propose initiatives based on their own needs, with the leadership team consolidating and developing these ideas into future programs. These efforts will provide a strong foundation for WiW’s 2026 initiatives while continuing to build momentum for the advancement of women at Wistron.

Women in Wistron



Far EasTone President Chee Ching sharing her career and leadership experience



“Be Your Own Light” Women’s Leadership Dialogue



WiW Nova Recruitment Event

4.1.3 Talent Retention

Compensation Policy

In line with Wistron's Six Sustainability Strategies (ESG 6-Pillar), including Labor Welfare, and to progressively fulfill its [Living Wage Commitment](#), Wistron provides compensation and benefits that meet or exceed local legal requirements. These include, but are not limited to, an employee stock trust in Taiwan and a 401(k) plan in the United States. We believe that every employee has the right to earn a living wage that is sufficient to meet basic needs while providing a degree of discretionary income.

Wistron is committed to providing equal remuneration for employees across geographical location, race, ethnicity, socioeconomic background, social class, lineage, religion, physical disability, gender, sexual orientation, pregnancy, marital status, union membership, political affiliation, and age. Rewards and bonuses are comprehensively considered in the total package for employees, which includes salary, benefits, bonuses, and remuneration.

Wistron regularly engages external consultants to conduct market compensation benchmarking studies covering leading companies in the regions where its major operations are located. In addition, the Company references industry-wide compensation survey data and local economic indicators to assess compensation competitiveness and develop compensation strategies, ensuring that salary levels remain competitive.

For overall compensation, the fixed components (salary, annual bonuses, and benefits, etc.) are set in line with the competitive salary levels in regions with a major Wistron presence. The variable components (bonuses, remuneration, etc.) are determined based on a comprehensive assessment of both company and individual performance. The higher Wistron's operational achievements and individual performance appraisal results, the higher the percentage of variable compensation in the overall salary structure. The annual bonus part of variable compensation is determined based on the Company's performance and with reference to prevailing market levels. The total bonus pool, as well as its allocation, is proposed by the Compensation Committee and approved by the Board of Directors prior to distribution. The performance appraisal criteria are based on the attainment of comprehensive goals such as annual financial performance (revenue, profit, etc.), market/customer targets, and organizational and personnel growth/development. These criteria are reviewed and determined at the beginning of each year in consideration of both internal business conditions and external market landscapes. In addition, Wistron has established compensation measures that link rewards to Company performance, shareholder interests, and ESG performance indicators in order to recognize outstanding employees and retain key talent.

Wistron aims to enhance operational efficiency and increase employee income levels. To provide employees with excellent benefits, Wistron ensures that all employees are covered by insurance and benefit programs that comply with or exceed local legal requirements, starting from their first day of employment at any of our global offices. We also factor in local regulations, industry standards, as well as the business performance of operating locations when issuing bonuses. The salary conditions at major Wistron regions are detailed in the following table. Historical figures on number, average salary, and median salary for non-executive full-time employees in Taiwan can be found on the [Market Observation Post System](#).

Entry-Level Wage to Local Minimum Wage¹

Region	Taiwan	China	Asia	Europe	Americas
Percentage	1.1	1.5	1.5	1.4	1.5

- Note:
- Local minimum wage is based on local minimum wage regulations as of December 2025.
 - Wistron adopts an equal remuneration policy, where salaries are not differentiated based on gender.
 - Salary of entry-level staff refers to the monthly fixed salary of employees at the lowest level in each region.
 - Scope: subsidiaries that are manufacturing plants and after-sales service sites.

Compensation by Gender

Item	Level	2025 (Female : Male)
Fixed Salary	Senior managers	0.96:1
	Management Level	0.94:1
	Non-management Level	1.00:1
Annual Salary	Senior managers	1.09:1
	Management Level	0.96:1
	Non-management Level	0.96:1

Note: Scope includes subsidiaries that are manufacturing plants and after-sales service sites.

Long-Term Incentives

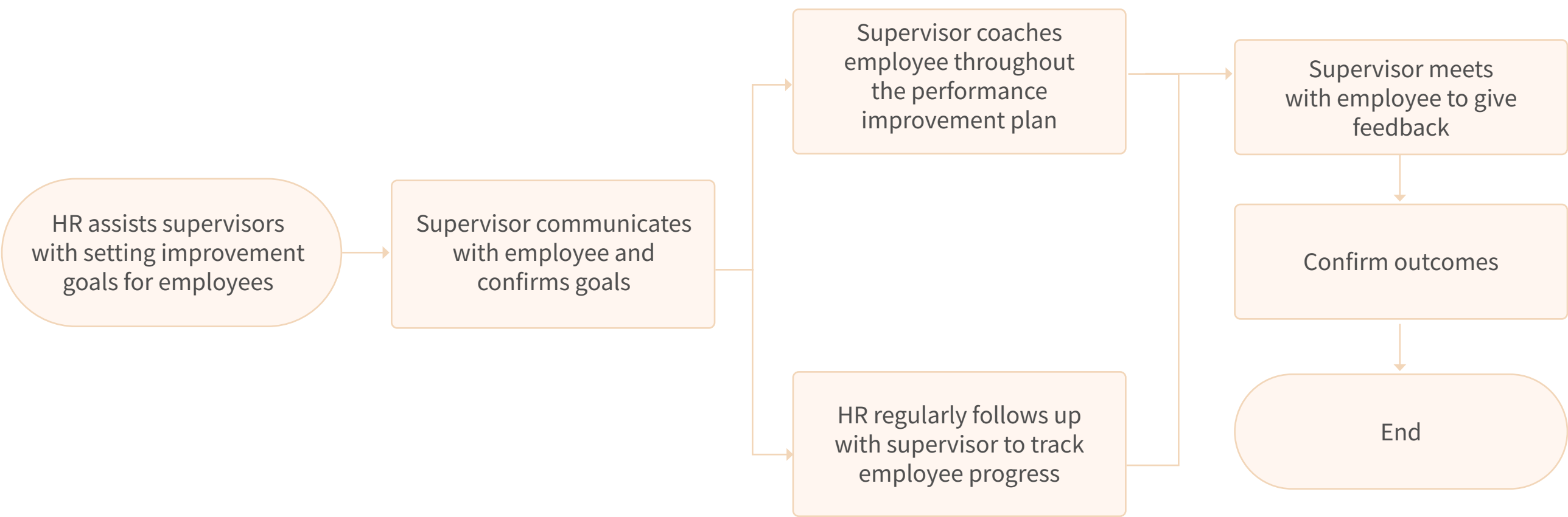
 Measures	Wistron offers an “Employee Stock Ownership Trust” (ESOT) program. Under the provisions of the Employee Stock Ownership Trust Charter, employees may join the program and contribute a fixed amount each month based on their job level. The Company will match the employee's contribution every month, and the contributions will be used to purchase Wistron shares that will be held and managed by a financial institution in the stock ownership trust account.
 Scope	All full-time indirect employees in Taiwan who have completed one year of employment at Wistron are eligible to join the program.

Employee Evaluations

Each year, all Wistron employees undergo two performance appraisals, and the results are used as the basis for rewards, assignments, promotions, and various aspects of personnel management. To achieve fair and reasonable performance management, Wistron implements a phased approach globally to promote diversified assessments. We also introduced a new performance management system. At the end of 2024, Wistron rolled out a unified performance management platform across all global locations, allowing additional reviewers to provide feedback on employees’ work and competencies, offering supervisors multi-dimensional references for their assessments and ensuring a more equitable and consistent management system. In 2025, 100% of employees regularly underwent appraisals.

To enhance overall organizational performance, the HR units continue to offer training programs for supervisors, equipping them to initiate performance improvement plans for employees whose performance requires development. Under these plans, HR works closely with supervisors to set specific, measurable improvement goals for the employee. Weekly one-on-one meetings are arranged between the supervisor and the employee to monitor progress and discuss improvements.

Through frequent and in-depth two-way communication, supervisors can provide constructive direction and timely feedback, promptly address areas needing improvement, and effectively support performance improvement among employees and across departments. In 2025, improvement plans for employees had a 100% implementation rate. This initiative reflects Wistron’s commitment to employee development, ensuring we remain competitive in a dynamic market.



Multi-Dimensional Performance Appraisal System and Process

Measures	Frequency	Method
Management by Objectives (MBO)	Twice a year	Every year, Wistron organizes an annual kick-off meeting to explain the operational goals of the Company for the next year to all managers. Direct managers then communicate the goals to the employees to reach a consensus. The goal is therefore developed top-down to all units and individuals. While working toward goals, two-way performance communication and feedback are maintained regularly (mid-term/year-end) and when necessary. Performance appraisals are based on goal attainment and job performance during the mid-term and year-end formal appraisal.
Multi-dimensional Assessment	At least yearly	The following personnel are evaluated through multi-dimensional methods during performance appraisals in addition to the annual goal and competency performance indicators: 1. Global Section Managers & Above: “360-degree feedback” from subordinates, peers, and cross-department managers according to the 360-degree evaluation process. 2. Specific professionals: “180-to-360 Degree Feedback” on Wistron’s key talents from project managers and peers.
Team Assessment	Twice a year	1. During the annual performance appraisal, the President will approve performance rating quotas for each business group based on its achievement rate. Groups with a high operational achievement rate will be awarded a higher ratio of Outstanding and Excellent to incentivize team performance. 2. Supervisors evaluate the performance of their staff based on their team’s performance, performance in project teams, and the individual results of each employee.
Agile Assessment	Ongoing	Agile development teams set OKRs (Objectives and Key Results) aligned with their goals. Depending on project requirements, teams provide daily progress updates and conduct frequent weekly check-ins throughout the project cycle. Supervisors also maintain a continuous understanding of employees’ work status through regular and sporadic communication and meetings. They engage in ongoing discussions with their staff, enabling them to stay updated on their work performance. Additionally, supervisors conduct regular communication sessions with their team members during the annual goal-setting period and two performance appraisal periods. These interactions allow supervisors to stay informed about their staff’s work performance and achieve agile management.

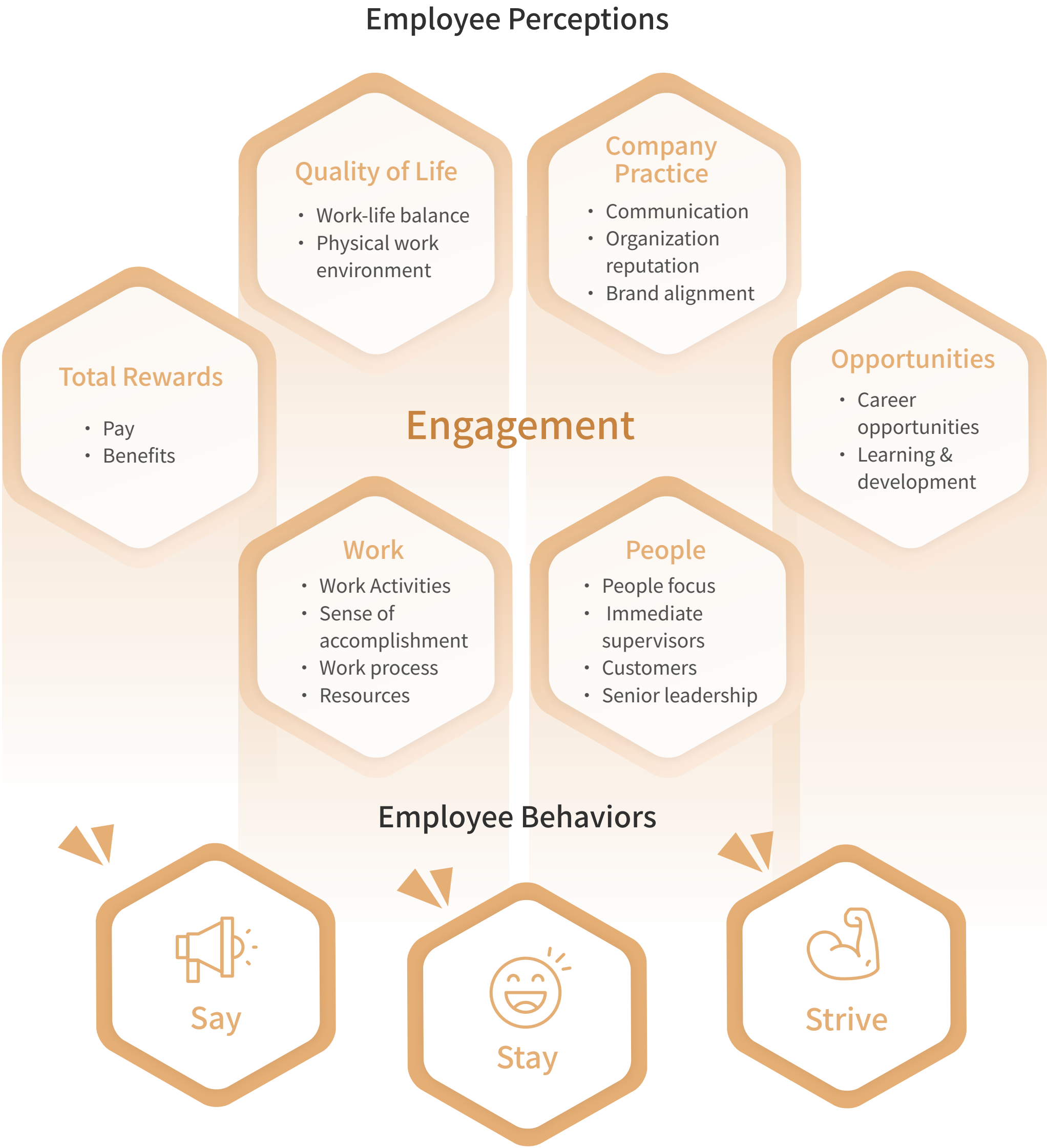
Global Employee Engagement Survey

Adhering to the business philosophy of actively caring for employees, Wistron values the voices and opinions of employees. Starting from 2021, we have surveyed the opinions of all employees across all plants and departments worldwide through a census conducted every one or two years, with 100% coverage. The goals, results, and analyses are then publicly disclosed. To ensure the reliability and reference value of the statistical analysis results, the target valid response rate for each survey is set at more than 80%. To make the survey and analysis results comparable both horizontally (between factories/departments) and vertically (between years), the framework, questions and analysis methods of the survey were based on globally consistent principles and a rigorous theoretical model (please refer to the chart). The differences between groups were analyzed and compared to further enhance the effectiveness of the survey.

The survey framework consists of two dimensions: “Employee Perceptions” and “Employee Behaviors.” The Employee Perceptions dimension comprises six key categories: Quality of Life (work-life balance and physical work environment), Company Practices (communication, organization reputation, and brand alignment), Opportunities (career opportunities, learning and development), People (people focus, immediate supervisors, customers, and senior leadership), Work (work activities, work processes, sense of accomplishment, and resources), and Total Rewards (pay and benefits). Together, these six categories represent the primary drivers of employee engagement.

The Employee Behaviors dimension reflects the observable outcomes of employee engagement and includes three behavioral indicators: “Say,” “Stay,” and “Strive,” demonstrating employees’ level of organizational commitment and actions.

Through relevant survey plans, we can explore current employee engagement and gap from target value (the short- and medium-term target value is set at 70%). After the survey is completed, rigorous statistical analysis tools and methods are used to mark the groups and departments with significantly low engagement levels. The responsible departments are then required to continue collecting qualitative data (such as through focus groups, workshops, etc.) to learn more about their engagement gaps and pain points. After confirming the focus of the issue, the responsible departments will need to formulate improvement plans and performance indicators, regularly report on the implementation progress of relevant projects, and evaluate the overall effectiveness of these plans through the results of the next engagement survey.



2025 Employee Engagement Survey Results

In 2025, the company-wide survey result was 68.0%, with 78.4% for indirect employees and 61.6% for direct employees. All evaluation results showed slight improvements compared to the previous year. Among these, indirect employees continued to show upward trends in the “Strive” and “Stay” dimensions, while direct employees saw the largest increase in the “Income” dimension, which rose by 12.7%. Regarding the 2025 employee engagement survey results at the company-wide level, we have established several key future work directions, summarized as follows:

1. Expanding the Scope of Communication Engagement: In addition to in-person events for managerial-level personnel, we further edit and produce video clips of related meetings, promoting them globally across operational locations through the internal learning platform;
2. Cultivating a Diverse and Inclusive Culture: This includes reviewing and optimizing existing rules, regulations, and processes; promoting awareness of Diversity, Equity, and Inclusion (DEI); facilitating diverse exchanges; and planning and operating Employee Resource Groups (ERGs);
3. Developing Employer Branding Strategies: This includes the continued internal promotion of the employee referral program; deepening external connections with campus environments; and synchronizing the talent recruitment website with social media platforms for promotion.

All work plans will be tracked and reviewed regularly through cross-departmental and cross-plant project meetings to demonstrate Wistron’s commitment to valuing employee feedback and our determination to build an outstanding working environment.

2025	Survey participants	Responses	Response rate	Survey results	Note
Indirect employees	18,516	16,359	88.4%	78.4%	Engagement
Direct employees	27,927	26,617	95.3%	61.6%	Satisfaction
Total	46,443	42,976	92.5%	68.0%	

Year	2022	2023	2024	2025
Survey participants	45,048	38,105	37,689	46,443
Responses	41,053	35,672	34,467	42,976
Response rate	91.1%	93.6%	91.5%	92.5%
Survey results	62.4%	63.8%	65.6%	68.0%

Examples from the Wistron Employee Engagement Survey (on Employee Well-Being)

Factor	Wistron employee engagement survey questions			
	Main Dimension	Secondary Dimension	Example Questions	2025 Survey results
Job satisfaction	Employee behaviors	Say	I will tell others that Wistron has a good working environment and working conditions.	75.1%
	Work	Work activities	I think the current job content is suitable for me.	80.7%
Purpose	Company practice	Brand alignment	I agree with and am willing to demonstrate behaviors in line with Wistron’s core values (Customer Focus, Integrity, Innovation, and Sustainability).	91.1%
	People	Senior leadership	Senior executives fully demonstrate their emphasis on Wistron’s core values (Customer Focus, Integrity, Innovation, and Sustainability).	86.9%
Happiness	People	Immediate supervisors	My direct supervisor gives me affirmation and appreciation in due course.	81.7%
	Work	Sense of accomplishment	I can feel a sense of achievement in my current job.	76.6%
Stress	Quality of life	Work-life balance	I can maintain a moderate balance between my current work and personal life.	75.7%
	Work	Work activities	I can accept the current work intensity and overtime requirements.	78.6%

Spotlight

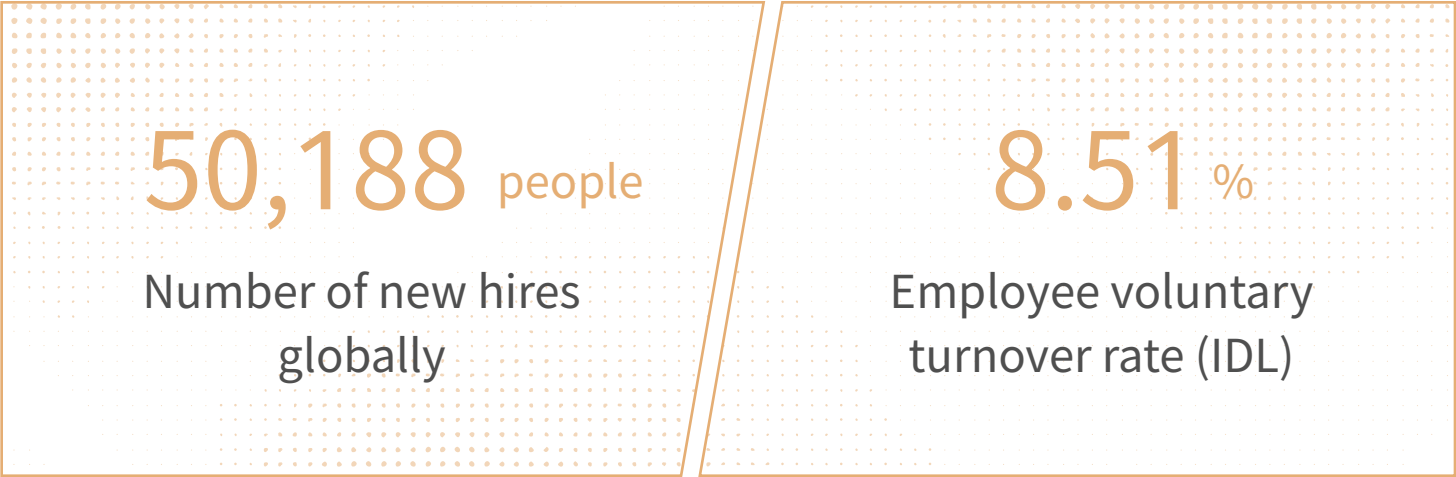
2025 Employee Care and Compensation Improvement Measures

- **Total Rewards:** The Mexico plant approved an increase in the bonus budget, while the Malaysia site conducted a compensation system survey, with the findings serving as the basis for the annual salary adjustment plan.
- **Quality of Life:** The Mexico site launched employee shuttle services. The Czech site focused on enhancing meal service quality. The Huaxi and Hsinchu sites implemented improvements to office and residential environments. Zhongshan and Kaohsiung Opto-Electronics planned family-oriented events, including family day activities, to help employees build positive connections between work and family life.
- **Opportunities:** The Zhongshan site established accelerated advancement pathways for high-performing technical employees. It also piloted and expanded job rotation and overseas assignment programs for indirect employees, providing broader exposure and opportunities for cross-functional growth.
- **People and Company Practice:** The Hsinchu, Malaysia, and Zhongshan sites organized initiatives such as Power Team and Town Hall sessions to create opportunities for direct dialogue between employees and senior management, strengthening internal communication and trust.



Employee Turnover

In 2025, the turnover rate for Wistron’s indirect employees was 8.51%, which translates to an average monthly turnover rate of 0.71%. Compared to our industry peers, this turnover rate indicates stability and a healthy work environment. For direct employees, the nature of the industry, characterized by seasonal orders and fluctuating production capacity, has significant implications on workforce planning such as periodic large-scale recruitment and turnover of direct employees. Additionally, direct employees account for a significant portion of Wistron’s workforce structure, comprising approximately 64% of the total employee count at the end of 2025. Consequently, the overall turnover rate for Wistron is significantly influenced by the turnover of direct employees. For more detailed statistics on employee turnover in 2025, please refer to [Appendix 6.1](#).



Reducing Employee Turnover Rate

In the current competitive talent landscape, retaining excellent employees and improving retention rates are crucial to a company's sustainability. To ensure talent retention, Wistron remains committed to increasing employee satisfaction, engagement, and fostering a sense of belonging. The Company has designed a series of retention programs based on these principles.

Type	Challenge	Solutions
Indirect employees	After employees become proficient in a particular skill, they expect to engage with a broader range of technical areas. Performing repetitive tasks with unchanged content on a daily basis can reduce employees’ sense of achievement at work.	- Wistron conducts regular one-on-one meetings to understand employees’ career development expectations, continuously optimizing job design, formulating individual development plans, and providing support and guidance. At the same time, Wistron explains the importance and future plans of employees’ roles, giving recognition to enhance their sense of value and achievement at work. - Wistron provides a comprehensive internal transfer and training mechanism, continuously offering training and resources to deepen employees’ sense of being valued and their goals for upward development, thereby improving job satisfaction.
	With the rapid development of the AI industry, the demand for talent in related sectors has increased, intensifying competition and making employees more susceptible to external opportunities.	- Wistron continues to foster a family-friendly workplace that enables employees to balance work and family responsibilities with peace of mind. Resources have been invested to enhance employee benefits and leave policies in response to employees’ evolving needs. In 2025, Wistron introduced an industry-leading Newborn Vaccination Leave, providing employees with newborn children the flexibility to accompany their children for vaccinations. In addition, for applications of less than 30 days of parental leave, seniority is calculated more favorably than regulatory standards, helping ensure that employees’ career development remains unaffected. Through these initiatives, Wistron strengthens employees’ sense of belonging and well-being while fostering greater team cohesion and engagement. - Additionally, the Company has established a transparent communication channel, whereby unit supervisors and human resources personnel conduct interviews with employees planning to resign, to understand their reasons for leaving and gather feedback about the Company. This serves as a basis for subsequent management measures and strategic planning. - For key talent, exit interviews are conducted by senior management to promptly address areas for improvement, such as resource coordination and job content, to prevent the loss of critical personnel and achieve talent retention.
Direct employees	The rapid increase in customer orders has significantly increased production line demand, requiring direct employees to manage higher workloads and stress. This can contribute to physical and mental fatigue, affecting both job satisfaction and quality of life.	Wistron places great importance on the physical and mental health of every employee and organizes comprehensive health examinations at each plant to monitor employees’ physical and psychological conditions. Through regular psychological counseling services and seminars on stress regulation, Wistron also assists employees in managing stress, anxiety, and other emotional challenges, helping them maintain sound mental health and meet their psychological and emotional needs. In addition, Wistron organizes a variety of sports competitions and Family Day activities that encourage employee participation in physical activities, promote physical and mental wellness, and strengthen interactions between employees and their families. These initiatives enhance employees’ sense of belonging and cohesion, helping reduce turnover associated with work-related stress or work-life imbalance.
	Some foreign employees may find it challenging to adapt to a new living environment and may struggle to develop a sense of belonging. Language barriers and cultural differences can contribute to feelings of isolation, which may reduce their willingness to remain at Wistron.	To support foreign employees, Wistron provides prayer rooms, offers Filipino meal options, organizes cultural exchange activities, and delivers professional development programs for foreign talent. These initiatives help strengthen employees’ sense of belonging and reduce turnover caused by challenges adapting to a different culture.

Through a diverse range of talent retention initiatives, Wistron continues to strengthen employees’ sense of belonging and career fulfillment. Going forward, we will leverage employee engagement insights to continuously refine our retention strategies across regions, ensuring that every employee receives the support and opportunities needed to grow and thrive.

Employee Turnover Statistics		2022	2023	2024	2025
Total Turnover (%)		50.57%	35.25%	27.43%	25.03%
Gender	Male	54.35%	35.79%	28.70%	26.82%
	Female	43.98%	34.32%	25.44%	22.27%
Age	<30	69.02%	51.38%	41.02%	38.95%
	30-50	34.14%	24.35%	18.34%	14.49%
	Over 50	9.11%	15.89%	15.74%	10.43%
Region	Taiwan	15.49%	14.98%	13.43%	10.37%
	China	63.84%	44.12%	38.72%	32.88%
	Asia	-	41.00%	28.53%	32.84%
	Europe	23.90%	13.29%	12.57%	29.11%
	Americas	57.49%	47.21%	18.11%	20.74%
Category	Direct employees	71.77%	49.46%	39.07%	32.65%
	Indirect employees	19.42%	16.20%	11.57%	11.58%

Note: Figures above exclude employees employed at Wistron for less than three months.

Employee Turnover Statistics		2022	2023	2024	2025
Voluntary Turnover (%)		38.87%	27.27%	22.82%	17.83%
Gender	Male	41.51%	28.19%	24.91%	18.94%
	Female	34.26%	25.70%	19.55%	16.12%
Age	<30	53.11%	41.56%	36.56%	26.16%
	30-50	26.24%	17.94%	14.27%	12.01%
	Over 50	5.98%	5.17%	4.23%	4.55%
Region	Taiwan	14.08%	9.39%	8.21%	6.81%
	China	48.77%	36.11%	33.63%	22.13%
	Asia	-	23.72%	26.64%	26.07%
	Europe	3.41%	3.15%	3.83%	5.17%
	Americas	48.52%	43.77%	14.70%	17.00%
Category	Direct employees	55.61%	40.23%	32.99%	23.11%
	Indirect employees	14.26%	9.91%	8.97%	8.51%

Note: Figures above exclude employees employed at Wistron for less than three months.

4.1.4 Human Resource Technologies

Since launching its digital transformation initiative in 2014, Wistron’s human resource technology roadmap has evolved from process automation to data-driven smart decision-making. Guided by the development principles of standardization, digitalization, automation, and intelligence, Wistron continues to enhance employee experience and organizational effectiveness. In 2025, the Company focused on two core strategies: empowering the employee experience and making data-driven talent decisions. Through expanded applications of Generative AI (Gen AI) and the development of a global Talent Management System, Wistron is progressively advancing precision talent management across recruitment, deployment, development, and retention, ensuring the organization maintains its sustainable talent competitiveness through agile response. Looking ahead, Wistron will continue to strengthen its global skills database, combining annual skills assessments with Gen AI analytics to help managers systematically identify high-potential talent. At the same time, the Company will integrate and recommend personalized learning resources to build a sustainable talent development ecosystem that supports the right talent in the right roles.



Key Achievements in 2025

1. Building a talent operations hub to put the right people in the right roles

To address the long-standing challenges of fragmented talent information and the lack of quantifiable skills data, Wistron officially launched its integrated Talent Management System in 2025 as the centralized decision-making platform for global talent management.

- **360° Talent Profile:** Completed cross-system information integration and launched the system globally in June. Managers can view comprehensive information on subordinate positions, performance, and potential on a single platform, breaking down information silos and improving data query efficiency by 83%.
- **Skills Quantification and Team Assembly:** Wistron completed skills mapping for three major R&D job functions and plans to launch formal skills assessments in 2026 to quantify employee proficiency levels. Moving forward, managers will be able to use a skills search function to quickly identify suitable employees, accelerating project team assembly and workforce capability analysis.
- **Stay Interviews:** A stay interview module has been developed that leverages Gen AI to generate personalized interview questions. This helps managers focus on key issues during stay interviews, improving both their accuracy and efficiency.



83 %
Improvement
in Data Query
Efficiency

2.Gen AI empowerment: From administrative support to deep insights

Wistron continues to expand the application of Gen AI, moving beyond standardized processes toward personalized services and advanced analytics.

- **HR Knowledge Base:** Covering HR administration, recruitment, training, attendance, and performance management, the platform allows employees to ask questions through Wistron’s internal GPT assistant, Columbus (e.g., leave policy inquiries), and receive accurate responses instantly, enabling 24/7 employee self-service.
- **Automated Interview Summaries:** Gen AI-powered real-time interpretation and summary generation have been incorporated into the exit interview process. This allows HR personnel to focus on meaningful employee conversations while AI handles documentation, resulting in a 67% improvement in interview process efficiency.

Automated Interview Summaries
Improved Interview Efficiency by 67 %



3. Enhanced recruitment experience: Global Aptitude Testing System

To overcome the limitations of administering aptitude tests globally through Forms and RPA tools, Wistron developed a dedicated assessment website that provides a unified global assessment portal and backend management.

- **Real-Time Multilingual Reports:** After candidates complete assessments online, the system generates multilingual reports instantly, eliminating previous delays and language limitations.
- **Global Rollout Results:** Since its launch, the system has generated 9,775 assessment reports and has been successfully implemented at five overseas sites. Rollout is planned for Malaysia and Mexico in 2026, laying the foundation for global aptitude analytics and role-based benchmarking standards.



Generated 9,775 Assessment Reports

4.2 Human Capital Development

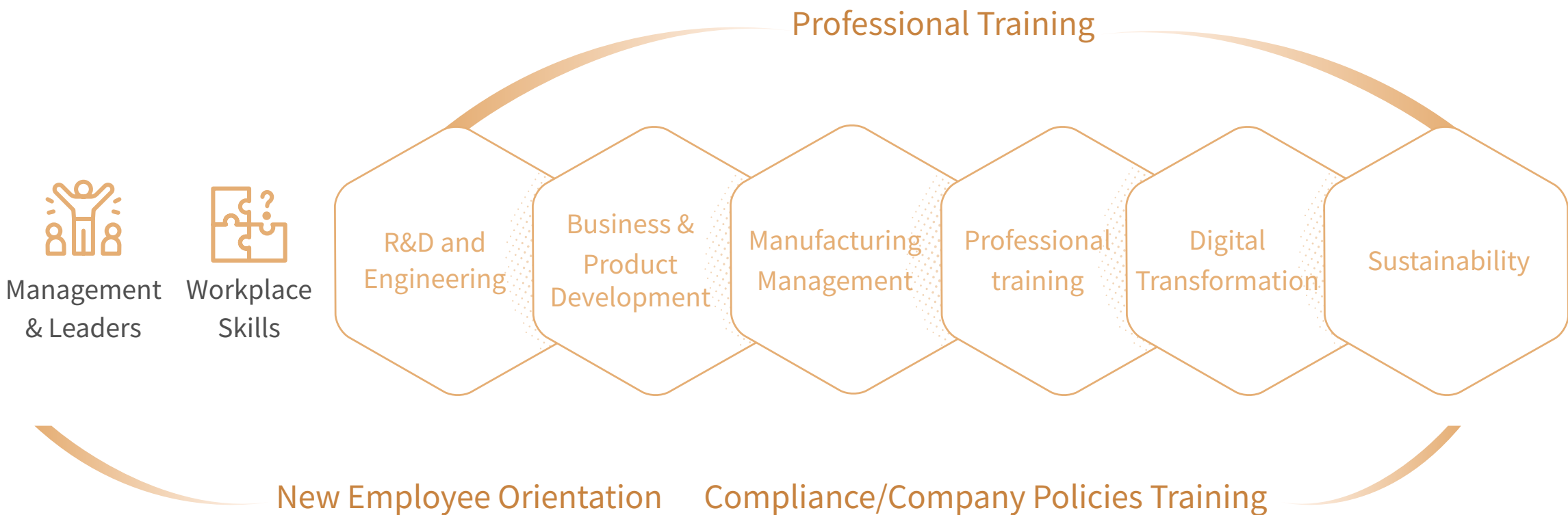
Guided by an altruistic management philosophy, Wistron actively embraces challenges and pursues continuous innovation to respond to future changes. Under the vision of “Sustainability through Innovation,” Wistron is committed to talent cultivation, embedding our four core values of Customer Focus, Integrity, Innovation, and Sustainability into daily operations. We invest in global, diversified talent development, focusing not only on technological innovation and digital transformation but also on deepening domain expertise and strengthening leadership capabilities. These efforts aim to enhance business resilience and long-term talent sustainability, as Wistron moves forward with global employees and partners toward a more sustainable future.

4.2.1 Global Talent Development Policy

Wistron’s Talent Development Framework

Aligned with the Company’s vision and strategic pillars, Wistron has established a globally consistent talent development strategy. A comprehensive and diversified talent development framework has been put in place, covering new employee orientation, general training, professional training, digital transformation, sustainability-related training, and management training.

Wistron’s Talent Development Framework



As Wistron’s global operations continue to expand, the demand for talent development has grown as well. To maintain competitiveness in a rapidly evolving market environment, Wistron continues to strengthen its human capital development framework. Driven by growth in the global workforce, total training hours increased by 56.54% in 2025, reaching 2,995,562.71 hours, with an average of 51.33 training hours per employee. Total annual investment in training amounted to NT\$142 million, representing an average training expenditure of NT\$2,422 per employee.

2025 Training Outcomes



2022-2025 Training Expenses

Year		2022	2023	2024	2025
Total employee training expenses		NT\$135M	NT\$98M	NT\$99M	NT\$142M
Average employee training expenses		NT\$2,857	NT\$2,348	NT\$2,183	NT\$2,422
Total employee training hours	Direct	2.7M hours	1.31M hours	1.36M hours	2.29M hours
	Indirect	0.4M hours	0.41M hours	0.55M hours	0.69M hours
	Total	3.1M hours	1.72M hours	1.91M hours	3M hours
Average employee training hours	Direct	96 hours	54 hours	51 hours	61 hours
	Indirect	21 hours	23 hours	29 hours	33 hours
	Average	66 hours	41 hours	42 hours	51 hours

Note :

1. Training expenses are denominated in New Taiwan Dollars (NTD).
2. Training participants include formal and contract employees.
3. The scope includes manufacturing operations, after-sales service entities, and other subsidiaries, including Wistron Medical Technology Corporation, AiSails Power Inc., International Standards Laboratory Corp., Abilliant Corporation, WiAdvance Technology Corporation, and Wiedu Corporation.

Global Employee Training Hours

Region	Female Employees		Male Employees		Others	
	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours
Taiwan	281,561.85	42.84	388,240.31	37.63	-	-
China	452,392.39	60.18	877,164.45	67.67	-	-
Asia	303,689.67	50.54	491,187.35	56.88	-	-
Americas	73,763.34	30.26	87,398.88	27.02	10.31	1.72
Europe	18,599.53	38.43	23,056.40	50.01	-	-
Global	1,130,006.78	49.09	1,867,047.39	52.43	10.31	1.72

Note: The “Others” column includes non-binary or undisclosed data.

Employee Type	Direct		Indirect	
	Region	Total Training Hours Average Training Hours	Total Training Hours Average Training Hours	
Taiwan		403,019.51 62.03	266,782.65 25.67	
China		1,094,597.79 75.14	234,959.05 39.74	
Asia		632,545.08 55.25	162,331.94 50.81	
Americas		135,337.04 29.98	25,835.49 22.18	
Europe		30,241.29 45.34	11,414.64 41.06	
Global		2,295,740.71 60.90	701,323.77 33.49	

Management Level	Senior Managers		Mid-level Managers		Junior Managers		Non-management Level	
Region	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours
Taiwan	1,455.81	11.65	6,152.37	16.63	38,502.28	32.27	623,691.70	41.12
China	319.39	39.92	1,705.41	29.40	65,703.55	53.64	1,261,828.49	65.76
Asia	167.89	41.97	872.14	36.34	21,072.30	44.55	772,764.69	54.64
Americas	79.19	11.31	495.58	14.16	6,952.86	23.33	153,644.90	28.79
Europe	44.06	44.06	194.10	38.83	3,225.72	44.19	38,192.05	44.10
Global	2,066.34	14.25	9,419.60	19.15	135,456.71	41.53	2,850,121.83	52.08

Note: Senior management includes managerial positions above the BU level.

Training Type	Onboarding Training		General Training		Management Training		Professional Training	
Region	Total Training Hours	Percentage	Total Training Hours	Percentage	Total Training Hours	Percentage	Total Training Hours	Percentage
Taiwan	206,433.07	25.12%	200,301.39	18.73%	21,536.07	27.04%	241,531.63	23.54%
China	399,708.99	48.64%	540,466.49	50.53%	47,617.28	59.78%	341,764.08	33.31%
Asia	176,345.84	21.46%	200,581.00	18.75%	6,528.96	8.20%	411,421.22	40.10%
Americas	29,634.32	3.61%	103,897.96	9.71%	2,281.82	2.86%	25,358.43	2.47%
Europe	9,583.71	1.17%	24,379.12	2.28%	1,685.21	2.12%	6,007.89	0.59%
Global	821,705.93	27.42%	1,069,625.96	35.69%	79,649.34	2.66%	1,026,083.25	34.24%

4.2.2 Key Strategic Talent Development

In today’s rapidly changing global landscape, Wistron firmly believes that “talent” is the cornerstone of corporate resilience, innovation-driven transformation, and the realization of sustainable goals. In the face of fast-evolving AI technologies, escalating trade tensions, and geopolitical uncertainties, we remain rooted in our core values while advancing our vision of “Sustainability through Innovation.” We strive to enhance employees’ innovation and resilience, with a particular focus on driving innovation in the journey toward net-zero transformation. At the same time, we continue to build employees’ digital competencies as we evolve from “digital transformation” toward “smart transformation.” Through developing global leadership and appreciating cross-cultural values, we aim to cultivate diverse and inclusive teams worldwide. Our goal is to empower talent to meet future challenges and grow alongside the Company. The following sections outline our actions and commitments in talent development strategy, training, and performance management.



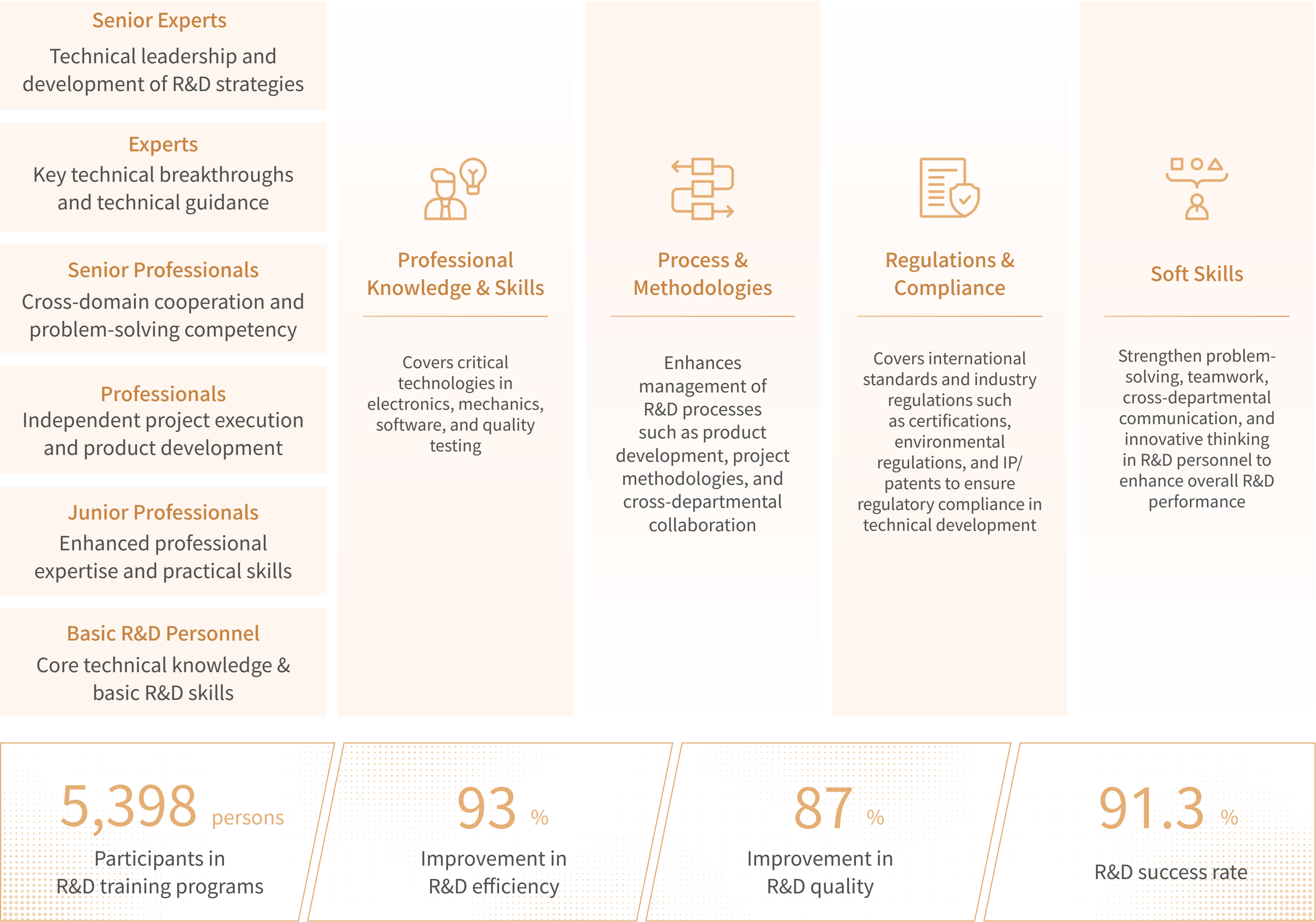
Talent Strategy I | Strengthen Business Innovation & Resilience

1-1 Establish R&D Learning Roadmap

At Wistron, “continuous innovation and forward-looking development” is at the core of developing R&D talent. An Education and Training Committee, composed of management, oversees the implementation of systematic learning and development programs to ensure that R&D employees have access to relevant and comprehensive learning resources throughout different technical domains and career stages. The training framework covers key technical domains, including hardware, mechanical engineering, software, and quality testing, while also integrating process management, regulatory requirements, and soft-skills development. This approach supports employees in building on their technical expertise and progressing toward advanced and expert-level capabilities.

In 2025, Wistron introduced more than 200 new professional courses, with a total of 5,398 training participants, representing a 68% increase compared with 2024. Total learning hours reached 22,325.05 hours, an increase of 28% year over year. By combining professional training programs with digital transformation initiatives and team coaching, R&D personnel contributed to the development of 81 AI-powered R&D projects by the end of 2025. These efforts resulted in a 93% improvement in R&D efficiency, an 87% improvement in R&D quality, and an R&D success rate of 91.3%. Rework and repeated modifications were significantly reduced, improving project execution efficiency while lowering unnecessary development costs. To promote continuous knowledge sharing and the dissemination of technical achievements, Wistron regularly hosts R&D technology and digital transformation sharing sessions, encouraging employees to exchange practical experience across projects and disciplines. In 2025, voluntary participation reached 940 attendees, a 44% increase over 2024, with an average satisfaction score of 4.46 out of 5.

Development Roadmap for R&D Talent



1-2 Nurture Sustainability Talent

Wistron continues to advance sustainability talent training initiatives, leveraging our ESG Sphere training, which adheres to the Six Sustainability Strategies (ESG 6-Pillar), including Sustainable Supply Base, Green Products, Recycling, Decarbonization, People with Purpose, and Labor Welfare. In 2025, we trained a total of 26,993 participants, which is a 52% growth from 2024. Participants engaged in 20,084.28 learning hours, a 127% increase from 2024, and reported a learning satisfaction of 4.2 (out of 5).

To accelerate the development of green manufacturing capabilities, Wistron focused its 2025 training efforts on carbon footprint management and decarbonization. Course topics included carbon footprint interpretation and international standards (ISO 14067), the EU Ecodesign for Sustainable Products Regulation (ESPR), SBTs and net-zero pathways, carbon management strategies and trends, and Wistron’s Product Carbon Footprint (PCF) system. These programs not only address global carbon management trends but also strengthen the Company’s overall carbon management capabilities.

Through the WiZero program, Wistron continues to advance company-wide decarbonization efforts, which are now well established across the organization. In mid-2025, we achieved multiple important milestones: completed carbon inventories at 23 supplier plants in Taiwan, jointly advanced 46 energy-saving and carbon-reduction projects with suppliers; introduced green electricity offsetting 15,121 metric tons of carbon emissions; achieved 5.14 million kWh of electricity savings through autonomous energy conservation; and successfully introduced 50% recycled materials into component applications. Wistron was also recognized with the 2025 Taiwan Corporate Sustainability Award (TCSA), further demonstrating its achievements in low-carbon transformation and sustainability governance.



[2025 TCSA \(Taiwan Corporate Sustainability Award\)](#)

1-3 Build Energy-saving & Waste Reduction Consensus

In support of its sustainability strategy, Wistron regards energy conservation and carbon reduction as key corporate responsibilities and continues to advance these efforts through structured training programs. In 2025, Wistron delivered professional training programs across its global operations covering energy management, water conservation, and waste reduction, reaching 47,904 participants, a 42% increase compared with 2024. Total learning hours reached 48,972.12 hours, representing 74% year-over-year growth.

Training covers three key areas: the ISO 50001 Energy Management System, which helps sites optimize energy efficiency; ISO 14064-1 greenhouse gas inventory and quantification, which strengthens carbon accounting and emissions reduction capabilities; and the UL 2799 Zero Waste to Landfill Standard, which promotes resource recycling and waste reduction while minimizing environmental impacts. Through these programs, Wistron continues to strengthen employee awareness of sustainability issues while supporting the implementation of smart energy management systems and data-driven monitoring mechanisms, ensuring that energy-saving and carbon-reduction performance remains measurable and continues to improve.

Key energy-saving results from manufacturing in 2025 included 12.5111 million kWh of electricity savings, 66,566.4 m³ of water savings, and a total of 1,432.73 metric tons of waste reduction (including recycling, waste reduction, and other efforts). All plants continue to enhance energy and resource efficiency while integrating climate risk governance and hazardous substance management to steadily advance our carbon and waste reduction goals, progressing toward resilient, low-carbon smart manufacturing.



1-4 Develop Quality & Operations Experts

Guided by a commitment to operational excellence and continuous improvement, Wistron continues to strengthen its global manufacturing and quality management capabilities. In 2025, the training model was comprehensively upgraded with the addition of online learning channels alongside existing classroom-based programs, providing employees with greater flexibility and convenience. This enables colleagues across global sites to tailor their learning schedules and formats to their needs, further strengthening collaboration across regions. The training framework covers four key areas: foundational quality training helps new employees quickly master standard processes and problem-solving techniques; quality expert programs focus on advanced topics to develop strong professional expertise and drive quality innovation; lean manufacturing training emphasizes process optimization and operational efficiency; and knowledge management programs promote knowledge sharing and experience transfer through structured systems and continuous improvement initiatives, fostering a culture of continuous learning.

In 2025, the program trained 3,186 participants, delivering a total of 7,580 learning hours, with an average participant satisfaction score of 4.7 (out of 5). By the end of 2025, Wistron’s expert talent pool comprised 369 manufacturing experts and 82 quality management experts. The impact of these programs has delivered measurable business value. Through continuous improvement initiatives, Wistron generated NT\$824.5 million in operational cost savings and reduced waste-related costs by a further NT\$35 million, helping minimize resource consumption. In addition, Wistron’s innovative integration of knowledge management and AI applications through its WiKM platform earned the Company the ISO Plus Awards – Knowledge Management Excellence Award for the third consecutive year in 2025, marking its third straight year of recognition.

Framework for Developing Quality & Operations Expert



Course Category	Learning Objectives	Course Topics
Foundational Quality Training	- Promote the adoption of fundamental quality management tools and problem-solving methodologies to enhance process stability and continuous improvement capabilities - Develop innovative thinking and business communication skills to strengthen proposal development and cross-functional collaboration	Seven Quality Management Tools (QC 7 Tools), Problem Analysis & Better Proposals, Inventive Problem Solving (TRIZ), Reports & Presentations
Lean Manufacturing Training	- Build understanding of core lean manufacturing principles and tools to improve production efficiency and resource utilization - Strengthen abnormality management and standardized work practices to support continuous improvement and cost optimization	Lean Production Principles, Process Optimization and Efficiency Enhancement, Single-Minute Exchange of Die (SMED), OEE (Overall Equipment Effectiveness) and Abnormality Management, Standard Operations and Error Prevention, etc.
Quality Expert Training	- Master international quality standards and six major quality tools to enhance process analysis and risk prevention capabilities - Strengthen data analysis and quality improvement techniques to ensure manufacturing process stability and continuous improvement	Quality Management System, Six Major Quality Tools (SPC, MSA, PFMEA), Process Risk Analysis and Prevention, International Quality Standards (IATF), etc.
Knowledge Management Training	- Master knowledge document structuring and content optimization techniques to enhance document management and presentation quality - Apply knowledge management tools and AI applications to promote cross-departmental knowledge sharing and innovation in the organization	Knowledge Management Strategy, Document Structuring and Content Optimization, File Management and Evaluation, AI Application in Knowledge Management, etc.

1-5 Establish a Manufacturing Talent Development Framework

Wistron continues to strengthen the professional capabilities of its global manufacturing workforce through the implementation of a Development Roadmap for Manufacturing Talents. Overseen by the training committee, the roadmap integrates training programs, performance indicators, and resource allocation to ensure alignment between talent development strategies, operational needs, and long-term workforce transformation goals. Tailored learning pathways have been developed for different job families, covering professional functions such as product testing, quality verification, equipment maintenance, warehouse systems, process management, and R&D technical support, with a total of 926 courses available. In addition to establishing consistent competency standards, the roadmap supports cross-functional capability development, helping employees adapt to evolving job requirements driven by manufacturing transformation and technological advancement while reducing skills gaps. Within this framework, the Skills Certification Program serves as a core development mechanism, enabling employees to advance through certification-based learning pathways aligned with technical complexity and professional depth. This approach enhances skill transferability and career flexibility while supporting long-term career development. In 2025, a total of 10,565 training participants completed 146,523.9 learning hours, while the retention rate for technical employees exceeded 70%, demonstrating a positive cycle between skills development, career support, and talent retention. These efforts further support sustainable manufacturing, low-carbon transformation, and Wistron’s long-term competitiveness.

Kirkpatrick’s Four-Level Training Evaluation Model Strengthen Business Innovation & Resilience				
Project	Target Trainees	Level 1 Reaction & Level 2 Learning	Level 3 Behavior	Level 4 Results
Establish R&D Learning Roadmap	Formal and contract employees	5,398 participants trained 22,325.05 learning hours	81 smart automation R&D projects developed 940 participants signed up for the RD Tech and Digital Transformation Sharing Sessions, a 44% increase in participation; average satisfaction score: 4.46	- Improved R&D efficiency by 93% - Improved R&D quality by 87% - Achieved a 91.3% R&D success rate
Nurture Sustainability Talent	Formal and contract employees	26,993 participants trained 20,084.28 learning hours - Satisfaction: 4.2	WiZero (Wistron Zero Carbon Emission) smart low-carbon manufacturing platform and low-carbon supply chain initiatives - Completed carbon inventories at 23 supplier plants - Collaborated with suppliers on 46 energy-saving projects - Successfully incorporated 50% recycled materials into components	- Offset 15,121 metric tons of carbon emissions through renewable energy adoption - Achieved 5.14 million kWh of electricity savings through internal energy conservation efforts - Received the 2025 Taiwan Corporate Sustainability Awards
Build Energy-saving & Waste Reduction Consensus	Formal and contract employees	47,904 participants trained 48,972.12 learning hours	N/A	- Saved 12.511 million kWh of electricity - Saved 66,566.4 m³ of water - Reduced waste by 1,432.73 metric tons
Develop Quality & Operations Experts	Formal employees	3,186 participants trained 7,580 learning hours - Satisfaction: 4.7	- Trained 369 experts in manufacturing - Trained 82 experts in quality management	- Saved NT\$824.5 million in operating costs - Saved NT\$35 million from material waste - Won the ISO Plus Awards Knowledge Management Excellence Award
Establish a Manufacturing Talent Development Framework	Formal employees	10,565 participants trained 146,523.9 learning hours	N/A	Retention rate: >70%

Talent Strategy II | Accelerate Smart Transformation and Implementation

In response to rapid changes in the industry landscape and intensifying market competition, Wistron's Chairman introduced Wistron's Dual Flywheel Digital Transformation Framework in 2018 and has continued to drive its implementation. By leveraging digital transformation to enhance organizational agility and responsiveness, while accelerating innovation and product delivery through digital technologies, Wistron is creating a sustainable cycle of innovation that supports its transformation from a traditional manufacturing company into a technology-enabled services enterprise. As AI technologies have matured, Wistron launched its proprietary large language model, Columbus, in 2024 and made it available company-wide. In 2025, the Company further expanded its AI capabilities by introducing self-service AI Agent development tools and generative AI applications, encouraging employees to share practical experiences and driving broader adoption across the organization. These efforts are reshaping how we work at Wistron and significantly improving operational efficiency.

2-1 Promote AI Platforms and Learning Programs

Wistron views digital and AI talent development as a key foundation for transformation. Guided by the principle of “replicable capabilities and verifiable applications,” the Company has established a digital learning roadmap covering foundational awareness, tool application, and professional and expert certification. To build foundational awareness, Wistron continues to promote digital microlearning through the Columbus platform and digital learning seminars, helping employees become familiar with AI applications in their daily work and encouraging organization-wide participation.

2-2 Strengthen AI Data Analytics and Application Capabilities

To strengthen tool adoption, Wistron continues to foster a data-driven culture through five core data tools—RPA, Power BI, Minitab, AutoML, and RapidMiner—and has introduced internally developed tools including Columbus, Agent Builder, and AI analytics applications to integrate data analytics and AI into everyday work. In 2025, Wistron delivered 12 training cohorts across 10 domestic and overseas sites, training 912 employees and bringing the cumulative number of data-driven talent within the Company to 6,236. To improve learning transfer, course design has shifted toward application-based scenarios and hands-on practice. As a result, employees trained in AI tools now account for 3.2% of indirect employees. Through project coaching, participants developed 23 AI use cases and embedded 1,079 Agent Builder applications on the Columbus platform across both management and production functions, contributing to an 8.3% improvement in office automation efficiency.



2-3 Advance AI Enablement and Project Deployment

To build professional skills and strengthen certification pathways, Wistron continues to cultivate key digital talent through the seven schools of its Digital and Analytics Academy (DnA Academy). In 2024, the Company further launched the AI Engineer Academy to deepen employees’ capabilities in AI model development and real-world project implementation. Through advanced overseas programs and the DE Bootcamp (Digital Transformation Modernization Program), the DnA Academy strengthens cross-regional collaboration and practical data governance capabilities. In 2025, the Academy trained 1,755 participants, achieved a 79% certification pass rate, and recorded an average satisfaction score of 4.7 (out of 5). Training outcomes were translated into 259 digital transformation use cases, while 78 internal trainers were developed to support a sustainable train-the-trainer model across the organization. The AI Engineer Academy covers AI fundamentals, data engineering, and model development processes. Built around a learning-to-deployment loop, the program requires participants to validate their learning through hands-on project implementation. In 2025, the Academy trained 251 participants and delivered 4,518 learning hours, supporting 75 AI projects. Of these, 29% were successfully deployed into operations. Several projects delivered measurable results, including a 75% reduction in design-generation effort, a 90% improvement in overall efficiency, and a 60% increase in automation rates. Selected projects were also recognized with Wistron’s Digital Transformation Excellence Project Award. Wistron continues to invest in intelligent transformation through transformation governance and active executive participation. By accelerating digital and AI talent development, building application platforms, and driving cross-functional projects, the Company is integrating digital and AI capabilities into its manufacturing, design, supply chain, and operational processes. The effectiveness of these transformation efforts is demonstrated through measurable project outcomes. In 2025, Wistron continued to receive international recognition and was awarded the Digital Transformation Excellence (Ding Ge) Award – Best Enterprise of the Year (Manufacturing Category) and selected as Top 100 Global Innovators for Four Consecutive Years.

Kirkpatrick’s Four-Level Training Evaluation Model Accelerate Smart Transformation and Implementation				
Project	Target Trainees	Level 1 Reaction & Level 2 Learning	Level 3 Behavior	Level 4 Results
Accelerate Smart Transformation and Implementation	Formal and contract employees	Digital-Driven Learning Programs 6,236 participants trained (2019–2025) DnA Academy 1,755 participants trained - Certification rate: 79% - Satisfaction: 4.7 (out of 5) AI Engineer Academy 251 participants trained 4,518 learning hours	Digital-Driven Learning Programs - Developed 23 AI use cases - Embedded 1,079 Agent Builder applications within Columbus DnA Academy 78 internal trainers cultivated - Rolled out 259 new projects AI Engineer Academy - Supported 75 AI projects - Project deployment rate: 29%	Fourth consecutive year of winning the Ding Ge Award Selected as a Top 100 Global Innovator by Clarivate for four consecutive years Digital-Driven Learning Programs - Improved office automation efficiency by 8.3% AI Engineer Academy - Reduced design-generation effort by 75% - Improved overall efficiency by 90% - Increased automation rates by 60%



The 5th Digital Transformation Excellence (Ding Ge) Award by Harvard Business Review



Wistron Selected as Top 100 Global Innovators for Four Consecutive Years

Talent Strategy III | Develop Global Leadership

3-1 Cultivate Key Global Leaders

Aligned with its business strategy and sustainability objectives, Wistron continues to invest in the development of strategic leadership talent. These programs help leaders strengthen visionary leadership capabilities amid globalization and technological transformation while reinforcing the Company’s long-term competitive advantage. In 2025, Wistron offered a range of external executive education programs for BU Heads and above. Through business case studies, cross-industry perspectives, and expert dialogues, participants expanded their strategic thinking and global outlook. A total of 8 senior executives participated, completing 576 learning hours, reflecting Wistron’s ongoing commitment to executive leadership development. At the same time, Wistron focused on three core management capabilities—“strategy execution, data-driven decision-making, and team motivation”. To strengthen these capabilities among department-level managers, the Company delivered 16 training cohorts through online, classroom, and live-streamed formats, while incorporating AI-powered analytics tools to enhance data-driven decision-making. AI-based applications were also incorporated to strengthen data-driven decision-making capabilities. The program adopted a Learn–Apply–Reflect learning cycle to help ensure that learning outcomes are translated into workplace practice. Following the program, nearly 70% of managers successfully applied strategy cascading techniques to align team goals. Participants also incorporated AI and data analytics into decision-making processes and adopted tools such as the Beach Ball Conversation and 3E Feedback Model to strengthen communication and feedback within their teams. In 2025, a total of 2,415 participants completed the program, achieving an average satisfaction score of 4.6 (out of 5). The average score for the 360-degree managerial competency assessment among mid- and senior-level managers also reached 4.6.

3-2 Shape a Performance Management Culture

To enhance management consistency and organizational effectiveness across global operations, Wistron redesigned its performance management curriculum in 2025 to emphasize managers’ roles and responsibilities in performance management and help them conduct effective goal setting and performance conversations. Through KPI alignment and goal cascading, the program supports alignment between individual, departmental, and organizational objectives. A blended learning approach was adopted, combining online learning to strengthen management knowledge with classroom sessions featuring case studies, peer discussions, and cross-departmental exchanges to reinforce practical application. In 2025, the performance management program was successfully expanded to 6 overseas operating sites, reaching 515 learners globally, a 50% increase compared with 2024. Total learning hours reached 1,938.5, representing a 35% increase year over year, while overall learner satisfaction reached 4.7 (out of 5). In addition, 29 local instructors were trained to serve as champions of Wistron’s performance culture. Overall, the redesigned program strengthened managers’ capabilities in goal setting, communication, and performance assessment. Through a structured and globally aligned training approach, performance management practices are becoming increasingly embedded in day-to-day leadership behaviors. In 2025, the performance communication completion rate reached 96.15%, demonstrating greater consistency in management practices and reinforcing a performance culture characterized by consistency, transparency, and employee engagement.

3-3 Strengthen Coaching Competency in Management

As organizations continue to transform and employee expectations become increasingly diverse, coaching-based leadership has become a critical management capability. Through its Coaching for Empowerment program, Wistron strengthens managers' coaching and leadership skills using a blended learning approach. Online learning follows a four-stage process of Assess–Learn–Practice–Evaluate, while classroom sessions incorporate peer discussions, case studies, and cross-department exchanges. Together, these elements help managers balance business objectives with employee development while fostering highly engaged and committed teams. Wistron also incorporates the KPIG framework to support structured conversations across different management scenarios. By embedding high-quality one-on-one communication into daily management practices, Wistron continues to cultivate a leadership culture that supports employee growth, drives performance, and strengthens organizational resilience. In 2025, Wistron continued to enhance the Coaching for Empowerment curriculum while ensuring effective implementation across different languages and cultural contexts. The program has now been rolled out to 17 overseas operating sites and has cultivated 131 local instructors, enabling knowledge transfer and program continuity across regions. During the year, 730 participants completed the program, accumulating 4,612.5 learning hours, with a global coverage rate of 76% and an average satisfaction score of 4.6 (out of 5). A total of 730 participants completed the training, with 4,612.5 total learning hours accumulated, a global coverage rate of 76%, and an average satisfaction score of 4.6 out of 5. Employee survey results showed an average satisfaction score of 4.5 for managers' day-to-day coaching and guidance, indicating that coaching-based leadership is becoming increasingly embedded in everyday management practices.



Kirkpatrick's Four-Level Training Evaluation Model Develop Global Leadership				
Project	Target Trainees	Level 1 Reaction & Level 2 Learning	Level 3 Behavior	Level 4 Results
Cultivate Key Global Leaders		Strategic Leadership Development 8 participants 576 learning hours Mid- and Senior-Level Leadership Development 2,415 participants - Satisfaction: 4.60	N/A	Proficiency score of 360-degree evaluation for managerial competencies of mid-to-senior executives: 4.6
Shape a Performance Management Culture	Formal employees	515 participants trained 1938.5 learning hours - Satisfaction: 4.7	29 lecturers trained globally	Performance communication rate: 96.15%
Strengthen Coaching Competency in Management		730 participants trained 4,612.5 learning hours - Satisfaction: 4.6	131 lecturers trained globally - Global coverage rate: 76%	Employee satisfaction score for daily support from management: 4.5



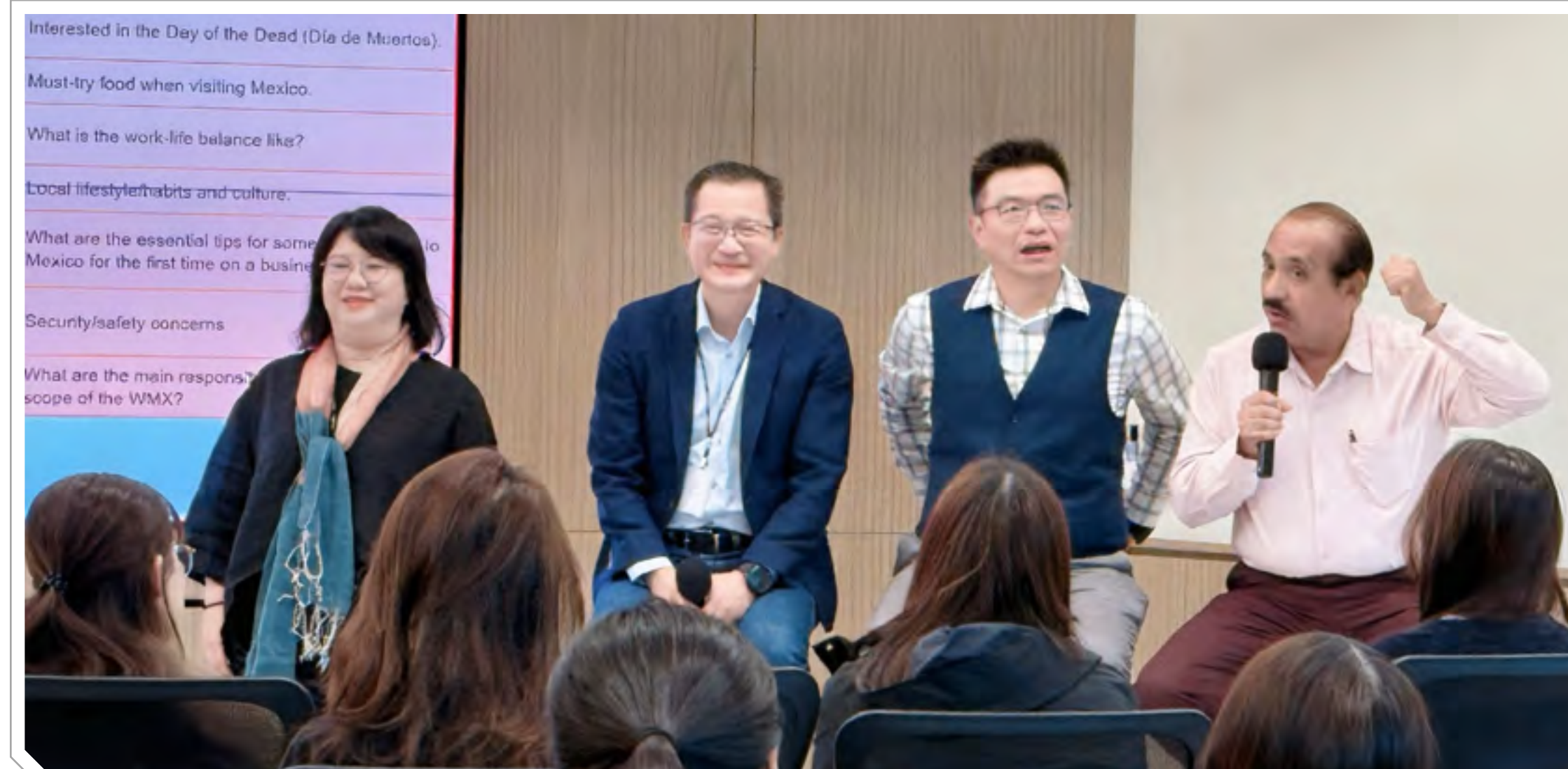
Talent Strategy IV | Foster Cultural Understanding and Inclusion

4-1 Create Cultural and Values Inclusion

Wistron is committed to deepening employees' understanding of the Company's vision, mission, and core values across its global workforce, while promoting an inclusive culture and fostering a highly cohesive organization. To help new employees integrate quickly, headquarters offers a series of onboarding programs, including Chairman Simon's Talk, the Core Values Experience Camp, and CEO Wi-Talk. These programs help employees gain a clear understanding of the Company's direction within their first six months and uphold Wistron's core values in their daily work. In 2025, we trained a total of 6,383 participants, who engaged in 9,604 learning hours and reported a learning satisfaction score of 4.6 (out of 5). During the year, Wistron launched its Overseas Train-the-Trainer Program, expanding the curriculum to three overseas sites and cultivating 37 local instructors. The Company also introduced multilingual online courses on its core values, making learning more accessible to employees worldwide. According to the 2025 global employee engagement survey, new employees within their first year gave a company alignment score of 90.2, an improvement over 88.1 in 2024.

To strengthen employees' sense of identity, cross-cultural communication, and inclusive collaboration, Wistron launched the DEI Learning Resources Initiative in 2025. The program combines online foundational learning with in-person activities designed to deepen engagement and application. The online curriculum is built around a growth mindset and incorporates structured communication tools and inclusive language principles to encourage effective communication and collaboration in cross-cultural settings. Offered in six languages across Wistron's global sites, the program reached 30,709 participants in 2025, with a 70% participation rate among indirect employees worldwide. Total learning hours reached 19,688, and the average satisfaction score was 4.5 (out of 5).

For in-person activities, Wistron organized three cross-regional cultural exchange events in Mexico, the Czech Republic, and the United States. Built around real workplace scenarios, these sessions enabled employees to share local cultural perspectives, communication styles, and collaboration practices, helping colleagues better understand the operating context and expectations of different sites. The three events attracted 539 participants, delivered 539 learning hours, and achieved an average satisfaction score of 4.7 (out of 5), reducing communication gaps in cross-border collaboration and strengthening trust and teamwork across Wistron's global operations.



4-2 Develop Global Mobility Talent

In today’s rapidly changing global market, adaptability and international mobility have become critical to corporate development. Wistron launched its Global Mobility Talent Program in 2022, leveraging the experience of mature manufacturing sites to systematically cultivate key Taiwanese talents with international mobility in support of global manufacturing capacity expansion and overseas site development. The program follows a three-year development cycle based on the 70-20-10 model, comprising 70% hands-on experience, 20% learning from others and coaching, and 10% formal training, ensuring comprehensive development in both professional expertise and leadership capability.

In 2025, the program entered its final stages, which focused on intensive preparation before overseas assignments. Participants completed job rotations based on business needs, undertook on-site assignments at destination locations, and joined pioneer teams responsible for production line setup and pilot production activities, earning strong recognition from management. As of 2025, the program achieved a 61% retention rate, with 88% of participants receiving performance ratings of “Good” or above. All participants successfully completed promotions and overseas assignments, achieving a 100% overseas deployment rate and strengthening Wistron’s global talent pipeline.

4-3 Enhance Global Language Proficiency

To support global operations and cross-regional collaboration, Wistron adopts a multilingual training framework that combines centralized planning with flexible local implementation. Language training is structured around two key pillars: Global English Training and Cross-Regional Local Language Training, with foundational and advanced learning pathways designed according to proficiency levels. English training includes an Online Business Meeting English Course designed to strengthen practical communication skills in meeting settings. In 2025, the program trained 5,071 participants, delivered 8,176 learning hours, and achieved an average satisfaction score of 4.5 (out of 5). In addition, a Customer Communication English Course was offered for frontline customer-facing employees. In 2025, the course trained 42 participants, delivered 816 learning hours, and achieved an average satisfaction score of 4.65 (out of 5). Pre- and post-assessments showed an average 21% improvement in participants’ language proficiency.

Cross-regional local language training covers Mandarin, Vietnamese, and other languages to help employees adapt to multilingual work environments. In 2025, the Beginners Mandarin Program trained 197 participants (9,003 learning hours; satisfaction score: 4.6), while the Advanced Mandarin Program trained 74 participants (3,303 learning hours; satisfaction score: 4.8). Vietnamese language training was delivered across different proficiency levels, reaching 766 participants, delivering 17,848 learning hours, and achieving a satisfaction score of 4.6 (out of 5). According to the 2025 Global Employee Engagement Survey, the score for the Work dimension reached 81.0, up from 80.7 in 2024, indicating that language training has helped improve cross-cultural communication and strengthen team collaboration.

4-4 Train Foreign Manufacturing Talent

As business continues to grow and Wistron’s global manufacturing presence expands, foreign manufacturing talent has become critical to maintaining production line stability and efficiency. In 2025, Wistron refined its program model by introducing a Mentorship Program and On-the-Job Task-Based Learning throughout the recruitment, training, and onboarding process. Under the guidance of experienced mentors, trainees gain hands-on experience in production environments and build practical knowledge of manufacturing processes, equipment operations, and quality standards through a learn-by-doing approach, enabling them to quickly reach the proficiency required for production roles.

In 2025, a total of 79 foreign manufacturing technicians obtained certification, achieving a 91% pass rate, and all were successfully deployed to production roles. From 2022 to 2025, Wistron cultivated a total of 204 foreign manufacturing technicians, gradually building a stable technical talent pipeline.

To support ongoing development, Wistron provides on-site coaching, cross-workstation rotations, and shift authorization opportunities, helping translate learning outcomes directly into stable team performance and enhancing factories’ ability to respond to fluctuations in demand and delivery requirements. Continuous career development support and employee care initiatives further strengthen employees’ sense of belonging and willingness to remain with the Company, enhancing the operational resilience of Wistron’s global manufacturing operations while reinforcing its commitment to diverse talent development.

Kirkpatrick’s Four-Level Training Evaluation Model Foster Cultural Understanding and Inclusion					
Project	Target Trainees	Level 1 Reaction & Level 2 Learning		Level 3 Behavior	Level 4 Results
Create Cultural and Values Inclusion	Formal and contract employees	Core Value Courses 6,383 participants trained 9,604 learning hours - Satisfaction: 4.6 DEI Online Learning Resources 30,709 participants trained 19,688 learning hours - Learning satisfaction: 4.5	DEI Cross-Regional Cultural Exchange 539 participants 539 learning hours - Learning satisfaction: 4.7	Core Value Courses 37 lecturers trained - Expanded to 3 overseas locations	Core Value Courses New hire alignment score reached 90.2 in 2025
Develop Global Mobility Talent	Formal employees	N/A		Retention rate: 61%	- Post-training promotion rate: 100% 88% of participants received performance ratings of Good or above
Enhance Global Language Proficiency	Formal and contract employees	Business Meeting English Program (All Employees) 5,071 participants trained 8,176 learning hours - Satisfaction: 4.5 Customer Communication English Program (Customer-Facing Employees) 42 participants trained 816 learning hours - Satisfaction: 4.65	Mandarin Language Training (Foreign Employees) 271 participants trained 12,306 learning hours - Satisfaction: 4.7 Vietnamese Language Training (Expatriate Employees) 766 participants trained 17,848 learning hours - Satisfaction: 4.6	Customer Communication English Program (Customer-Facing Employees) Pre- and post-assessments showed an average 21% improvement in language proficiency	Global Employee Engagement Survey: Work dimension score reached 81.0, up from 80.7 in 2024
Train Foreign Manufacturing Talent	Formal employees	Mentorship Program and On-the-Job Task-based Learning		79 foreign manufacturing technical talents certified Pass rate: 91%	79 employees successfully deployed to production roles following certification

4.3 Human Rights Management

4.3.1 Policies and Commitments

Wistron's [Human Rights Policy](#) underscores its support and compliance with international labor and human rights standards, such as the United Nations Universal Declaration of Human Rights, United Nations Guiding Principles on Business and Human Rights, International Labor Organization Declaration on Fundamental Principles and Rights at Work, Organization for Economic Cooperation and Development Guidelines for Multinational Enterprises, Responsible Business Alliance Code of Conduct, etc. The policy applies to all Wistron stakeholders, including the Company and our supply chain, partners, joint ventures, etc., and also clearly describes the content of human rights commitments and related management principles.

4.3.2 Human Rights Due Diligence

To ensure that its Human Rights Policy is effectively implemented across global operations, Wistron has established a human rights due diligence management cycle. The Company conducts annual due diligence on its own operating scope (such as employees, direct activities, products and services) to foster a consistent culture and standard of conduct throughout the Group, effectively manage and mitigate human rights risks, and respond to stakeholder expectations.

The first stage focuses on policy development and assessment, beginning with the establishment and review of the Human Rights Policy, followed by risk analysis and the identification of material topics to determine annual management priorities. The second stage focuses on implementation, translating policies into management procedures and practices and validating their effectiveness through on-site risk assessment activities, such as RBA VAP audits, self-assessments, and SAQs. The third stage focuses on review and improvement, consolidating implementation and assessment results into management review reports, developing corrective action plans for identified gaps, and continuously tracking progress. The final stage strengthens communication and transparency through training, grievance channel promotion, and public disclosure. The cycle then returns to the first stage, creating a continuous process of improvement.



For the supply chain, Wistron has established a Sustainable Supply Chain Audit Program to regularly audit and assess the operational risks of key suppliers. The scope covers five major sustainability topics: sustainability and operational risk management, sustainable supply chain management, environmental protection, human rights and labor protection, and occupational health and safety. To comprehensively assess the implementation of sustainability practices among suppliers, Wistron adopts a diversified assessment approach, including both desk assessments and on-site assessments. If a supplier receives an audit score below 80 points, Wistron will require the supplier to submit corrective actions for all identified non-conformities. Suppliers must complete the improvements and apply for re-audit within two months. Suppliers that fail the re-audit may not apply for another re-audit within six months. If audit findings are determined to potentially affect the quality of supplied materials, Wistron will immediately initiate an evaluation process to replace the material and/or supplier.

Based on the 2024 internal human rights risk assessment, Wistron targeted several major human rights issues in 2025 and required each site to formulate risk mitigation measures and regularly track progress toward relevant indicators. Focusing on human rights issues such as “at least 1 day off in 7 days,” “<60 total working hours per week,” “payroll accuracy,” “working hours management system audit pass rates,” and other human rights issues, we proposed 37 optimization measures across 27 sites.

Despite a continued increase in audited sites (from 25 sites in 2024 → 27 sites in 2025), the percentage of items rated as medium- or high-risk in 2025 remained below 1% across all indicators, demonstrating effective control and no significant anomalies. (Refer to the table below for consolidated data.)

The proportion of major human rights issues assessed as medium- to high-risk projects

Year	2023	2024	2025
Working hours: 1 day off in 7 days	0.16%	0.22%	0.16%
Working hours: weekly working hours < 60	0.40%	0.60%	0.57%
Wages & benefits: payroll accuracy	0.18%	0.21%	0.07%
Labor Management Systems: Working Hours Management System Audit Pass Rate	0.32%	0.60%	0.59%
Number of audits	76	146	151
Number of audited items	10,908	12,545	17,650

As a member of the global electronics industry supply chain, Wistron has complied with various domestic laws and international standards since our inception. Across global locations, Wistron has implemented various levels of human rights management measures and continues to promote Responsible Business Alliance (RBA) audit certification. Through regular communication on strategic directions and work outcomes, Wistron ensures a consistent management framework and compliance standards for addressing human rights issues globally (please refer to the [Wistron Human Rights Due Diligence Management Report](#)). In 2025, six plants—Hsinchu, Chongqing, Zhongshan, Vietnam, Czech Republic, and Mexico—completed the RBA VAP (Validated Assessment Program) and all plants received Silver or higher ratings. In total, 27 manufacturing and business service locations completed the Self-Assessment Questionnaire (SAQ). With consistent and sustained efforts from our colleagues, no major human rights violations occurred in any Wistron location worldwide in 2025.

Spotlight

Upholding the Spirit of RBA - 5 Plants Recognized with RBA FOC Certification

In 2025, Wistron’s Zhongshan plant, Zhongshan plant Linhai Branch, Malaysia plant, Chongqing plant, and Czech plant all obtained RBA Factory of Choice (FOC) One Star certification. Of the six plants that underwent RBA VAP audits, all received Silver or higher ratings, demonstrating Wistron’s commitment to human rights and labor rights.

Wistron joined the Responsible Business Alliance (RBA) in 2010 and has since continued to improve operations and management around sustainable development. Through RBA standards and local regulations review, communication with customers, internal risk assessment and audit, etc., we ensure that all operations are in compliance with related specifications. At the same time, we engage in external audits such as RBA VAP / Non-VAP, identify core problems, actively invest in improvements, and continue to work hard to create a safe and equitable workplace environment.



4.3.3 Human Rights Risks and Material Issues

Human Rights Risk Assessment

To address major human rights issues of stakeholder concern, Wistron initiates a thorough review of policies and internal regulations to ensure the comprehensiveness of management measures. Additionally, we set annual performance goals and regularly track progress of relevant work plans. Continuous adherence to the RBA framework guides daily operational audits, with responsible departments tasked to launch improvement plans for identified deficiencies to ensure that relevant human rights risks are effectively controlled and mitigated. In 2025, Wistron continued its human rights risk assessments, analyzing RBA audit reports completed between 2023 and 2025. Among all identified findings, 2.24% were classified as medium- or high-risk, with labor-related issues accounting for the majority at 71.82%. Key labor concerns, in order of importance, included “working hours,” “management systems,” and “young workers.” A summary of related risk mitigation and remedial measures is shown in the table below. For details, please refer to the [Wistron Human Rights Due Diligence Management Report](#). The mitigation and remedial measures listed in the table were collected and communicated through the global ESG action information platform. After reaching consensus and resolution, they were shared and rolled out across all Wistron sites. Progress is regularly reported to ensure relevant management principles and standards are implemented faithfully.

Risk Mitigation

Material Issue	Working hours	Labor management systems	Young workers
Description	To effectively manage employee work hours, Wistron has implemented proactive measures to ensure the physical and mental well-being of employees in daily operations.	To address labor-related management system issues, Wistron has introduced several enhancements to strengthen system-level risk control related to working hours.	Wistron’s human rights policy expressly prohibits the use of child labor, and Wistron has taken proactive actions to uphold human rights policies and guidelines in daily management and ensure the protection of the rights and interests of young workers.
Training	Wistron’s Human Rights Policy applies to all global operating sites. All new employees are required to complete the Corporate Sustainability and Social Responsibility (CSR) training course (which includes human rights-related topics). Relevant policies and procedures are published on the Company’s internal website and are available for employees to access at any time to ensure that all employees are aware of and understand these requirements.		
Communication	- Wistron respects the freedom and rights of all employees and has established an open platform for expressing opinions and problem reporting channels at all locations around the world to fully understand employees’ needs and expectations on issues such as working conditions and workplace environments. - Employees can express their suggestions or ask questions in confidence and without fear of retaliation.		
Systems	- Developed a working hour monitoring system that regularly generates reports and automatically alerts high-risk departments. HR personnel are also required to proactively intervene and coordinate improvement measures. - Implemented payroll management systems across global operations, with built-in rules to ensure wages and overtime pay are calculated and paid in accordance with local legal requirements. Headquarters also conducts regular remote payroll audits to ensure payroll processes at overseas sites are accurate and compliant.	- The production control department integrates production plans, legal requirements, and management standards to schedule compliant production and overtime plans. - A system was developed to help department supervisors monitor employees’ overtime status. Supervisors can quickly and instantly view employees’ overtime hours, and the system regularly generates reports to support supervisors in focusing on key management areas. - A comprehensive internal management mechanism and standard have been established across the plant. Mid- to senior-level managers regularly convene cross-departmental meetings to stay informed of each unit’s working hour status.	- Collaborate with local government authorities to verify the identity and information of new employees through official database platforms, preventing child labor and errors in age verification. Employment agencies are required to verify applicants’ identities and eligibility, while hiring managers receive regular training on minimum age requirements and legal restrictions prohibiting overtime and night work for underage employees. - Implemented the ISO 45001 Occupational Health and Safety Management System to systematically identify workplace hazards and risks, specifically those that may affect young employees. These efforts help prevent work-related injuries that could impact their physical and mental development and ensure the health and safety of all workers.

Other Major Human Rights Issues

Forced Labor

Wistron’s human rights policy strictly prohibits any form of forced labor, including human trafficking, coercion, slavery, and other forms of involuntary labor. Wistron has a major presence in Taiwan and other areas in Asia that are considered high-risk areas for forced labor. However, Wistron combats this by ensuring employee work contracts are formulated and signed in compliance with local laws and regulations. Employees have the right to terminate their labor contracts, and there are no restrictions beyond the terms of their contract that limit the relationship between employees and Wistron, such as withholding deposits or identity documents. Through the implementation of various human rights management measures, no instances of forced labor occurred in any of Wistron's locations in 2025. There were also no medium- or high-risk forced labor issues identified during the audit process.

Human Trafficking

Wistron’s Human Rights Policy strictly prohibits any form of forced labor, including human trafficking, coercion, slavery, and other forms of involuntary labor. As part of our internal controls, we have established the “Anti-Slavery and Human Trafficking Management Procedures,” which provide clear guidelines for personnel recruitment, hiring, task assignment, and company management activities, ensuring no use of prisoners, debt laborers, or other workers under forced constraints. Human resources units are responsible for verifying personnel files and work records; if any anomalies or suspicious cases are detected, they are immediately reported to the responsible supervisors and appropriate protective measures are taken. Our suppliers, contractors, joint ventures, and domestic and international labor agencies are also required to strictly comply with our Human Rights Policy and related management regulations. If any illegal activities are confirmed (through interviews, whistleblowers, media reports, or regulatory sanctions), Wistron will immediately terminate business relationships and report to the authorities.

To proactively manage related human rights issues, Wistron has established human resources supply management measures and implements its labor supplier management framework based on four key principles:

- 1. Establish admission criteria: Legal compliance, regulatory compliance, and the absence of significant labor disputes are adopted as basic requirements for contracting with labor agencies.
- 2. Implement risk assessment and performance evaluation mechanisms: Regular evaluation procedures are conducted to monitor the service quality and management performance of labor agencies.
- 3. Conduct periodic audits: Labor suppliers are subject to regular on-site audits to verify compliance in daily operations. Wistron also provides guidance and support to enhance the regulatory knowledge of on-site management and service personnel.
- 4. Based on the three preceding evaluations and audit results, enforce exit mechanisms, rewarding high-performing suppliers while removing underperforming ones, thereby driving continuous improvement in compliance management.

Through proactive, comprehensive, and ongoing management measures, no cases of human trafficking occurred at any Wistron operating sites in 2025, nor were any medium- or high-risk human trafficking issues identified during audits.

Young Workers

Wistron’s Human Rights Policy expressly prohibits the use of child labor, and none of its major operating sites are located in regions considered high risk for child labor issues. Wistron has taken proactive actions to uphold human rights policies and guidelines in daily management and ensure the protection of the rights and interests of young workers. For example, during onboarding interviews, we work with government agencies to ensure that the age of applicants complies with legal requirements. We require labor agencies to verify the identity and qualifications of applicants, and include the quality of this verification process as a key item in service evaluations, serving as a critical factor in decisions regarding contract renewal or termination. We also regularly communicate with all hiring managers across plants to reinforce the legal minimum age for recruitment and regulations prohibiting overtime and night shifts for young workers. Through the implementation of various human rights management measures, the percentage of medium-to high-risk findings related to young workers in 2025 was 0.14% (same as 2024), indicating effective control.

Non-Discrimination

Wistron’s Human Rights Policy ensures equal employment opportunities for all individuals and prohibits all forms of discrimination. We are committed to evaluating employees based on competency and contributions to ensure equal rights and opportunities. To ensure Wistron’s supervisors and employees are conscious of corporate sustainability issues, the Company requires new employees to complete training courses such as “Corporate sustainability and social responsibility policy (including human rights policy)” and “Corporate sustainability course (basic)” that cover issues such as equitable recruitment, sexual harassment, human rights violations, discrimination, etc. The total training hours at all Wistron locations in 2025 reached 60,626 hours, with 96.9% of total employees trained. Relevant systems and regulations are announced on the Company’s internal website for employee access. Through consistent advocacy and efforts, no discrimination in violation of company policies occurred in any of Wistron's locations in 2025. There were also no medium- to high-risk anti-discrimination findings identified during audits.

Anti-Harassment

Wistron respects the freedom and rights of all employees and has established an open platform for expressing opinions and problem reporting channels at all locations around the world to fully understand employees’ needs and expectations on issues such as working conditions and workplace environments. Employees can express their suggestions or ask questions in confidence and without fear of retaliation. To address sexual harassment concerns, the Company has formulated independent management measures and incident handling procedures, set up dedicated reporting hotlines, mailboxes and other reporting channels, and ensured the privacy and personal safety of reporters through clear accountability regulations.

In addition, the Company organizes lectures from time to time to invite experts to share and promote issues concerning self-protection and rights. We also set up medical centers or invite doctors to regularly offer counseling services to our employees. Through a range of proactive and responsive measures, Wistron continues to foster a harassment-free workplace.

Year	2022	2023	2024	2025
Number of discrimination / harassment cases reported	7	5	6	7 *
Number of discrimination / harassment cases substantiated	3	1	0	0

Note:
One complaint was filed regarding the alleged unreasonable rejection of an external applicant at the Mexico site. Investigation found that the complainant was a former employee who had not been considered for re-employment due to unsatisfactory performance appraisal results in the relevant year. One employee in a Taiwan office reported that, prior to resignation, their supervisor had assigned an unusually heavy workload and created difficulties regarding leave arrangements. Following intervention and communication by the complainant’s second-level supervisor, the employee and direct supervisor were able to reach a consensus. One employee in a Taiwan office alleged unlawful dismissal. Investigation confirmed that the employee had committed serious violations of Wistron’s Ethical Corporate Management Best Practice Principles, Work Rules, and Personnel Management Regulations. The termination was therefore carried out in accordance with applicable labor laws. One report alleged that a male employee at Kaohsiung Opto-Electronics had harassed a female employee. Investigation found no evidence of intent to harass, and the female employee involved stated that she had not experienced discomfort as a result of the incident. The case was therefore closed. One supplier reported inappropriate conduct by a supervisor at a Taiwan office. Following communication between the supervisors of both parties, both parties reached a consensus. One complaint was filed regarding alleged inappropriate conduct by a security guard at the Hsinchu site. Investigation found no evidence of improper behavior. Following the case, the Company supplemented relevant training and reinforced disciplinary requirements. One complaint alleged inappropriate management practices by a supervisor at the Hsinchu site. Investigation determined that the complaint had been filed under another employee’s name without authorization, and the employee concerned did not wish to pursue the matter.

- Remedial measures:
- Disciplinary Measures: Carry out relevant discipline measures against wrongdoers.
 - Counseling: Proactively provide whistleblowers with counseling resources to ensure colleagues receive adequate care and assistance.
 - Promotion: To enhance employee awareness of our code of conduct and avoid similar violations, the Company has re-examined current training/advocacy measures and content and launched a new version of the training course in 2023. In the form of animation and short videos with examples, the code of conduct is introduced in a simple and easy-to-understand manner. In 2024, we translated the content into four new languages (bringing the total to ten languages). All employees are required to complete relevant learning activities within a certain time limit.



Freedom of Association

Wistron’s Human Rights Policy respects employees’ right to freedom of association and is committed to providing a channel and environment for expression of opinions. Employees can leverage organizations such as employee relationship promotion committees. Department representatives help colleagues express their opinions in meetings to safeguard employee welfare and workplace safety. None of Wistron’s major operating locations are considered high-risk for matters concerning freedom of association. The percentage of employees joining labor unions at Wistron’s global locations is shown in the table below. In 2025, the percentage of employees covered by collective bargaining agreements was 2.49%. For employees not covered by collective bargaining agreements, we negotiate working conditions and employment terms through labor-management meetings in accordance with local regulations. Furthermore, we maintain comprehensive and diverse communication channels to ensure that all employees are heard and action is taken.

Year	2022	2023	2024	2025
Union employees (%)	51.35%	51.53%	51.08%	51.47%

Living Wage

In 2023, the Company issued [Wistron’s Commitment to Living Wage](#), affirming that the compensation and benefits provided not only comply with local laws and regulations but also exceed the legal minimum wage. The Company conducts regular salary survey activities. Wistron uses the Anker living wage methodology to establish Wistron’s living wage calculation formula and data, mainly referring to [Cost of Living](#) and [MIT-Living Wage Calculator](#) and other methodologies. The calculation items include expenses such as food, clothing, housing, transportation and education, and the data are regularly confirmed and calibrated. All the actions aim to actively encourage the Company, suppliers, and contractors to meet living wage standards of various regions. For detailed information, please refer to the [ESG website](#).

Human Rights Concerns of Other Stakeholders

Suppliers/Contractors

Wistron has established a comprehensive supply chain sustainability management process, which consists of five major steps: adherence to sustainability norms, sustainability risk assessment, sustainability assessment, support for improvement and capacity building, and preference and exclusion mechanism. These steps ensure that suppliers comply with our supplier code of conduct. Through sustainability risk assessments, Wistron reviews suppliers for major incidents or legal violations related to social issues, such as breaches of labor rights, occupational safety, or forced labor, and evaluates potential negative social impact factors, including wages below living wage standards or adverse effects on local communities. In the 2025 supplier sustainability audit, 7% of non-compliance cases were related to “Human Rights and Labor Protection,” primarily involving issues of “communication management/anti-discrimination.” Key improvement measures included:

- 1. Adding tests and spot checks and requiring regular refresher training to ensure employees fully understand Wistron policies on anti-discrimination and communication channels.
- 2. Introducing employee satisfaction surveys and feedback channels, while strengthening privacy protection for employees and contractor whistleblowers.

Customers

In the area of products and customer engagement, Wistron’s material issues primarily concern corporate governance and ethical business practices. Potential risks include violations of environmental, health, and safety-related laws and regulations, as well as failures to implement preventive and detective compliance activities within the internal control system. Customers expect Wistron to align emergency response plans with international standards and regulatory changes across jurisdictions and to establish robust occupational safety management programs to reduce workplace risks for workers. The summary of Wistron’s risk mitigation and response measures is as follows:

- 1. Regular regulatory audits.
- 2. Implement international standards such as ISO 45001 and ISO 14001 for occupational health and safety and environmental management systems, with ongoing efforts to ensure effective operation.
- 3. Regular review of existing systems and personnel to enforce regular audits and encourage personnel to comply with regulations.
- 4. Provide training on emergency response procedures.
- 5. Establish emergency response management procedures.
- 6. Undergo third-party external audits for validation.

Community

With regard to communities, Wistron’s material issues are mainly related to social participation. Potential risks include failure to align site-level social investment with ESG policies and the lack of proper planning for community investment and charitable giving. Communities expect Wistron to fully integrate corporate resources to generate meaningful social impact. A summary of Wistron’s risk mitigation and response measures is as follows:

- 1. Implement a system for compiling information so that offices and factories worldwide may regularly upload and review community development investment plans and implementation results. Compiled information will then be reported in the annual ESG report.
- 2. Develop and implement charitable donation and sponsorship guidelines, ensuring adherence and regularly reviewing execution results.

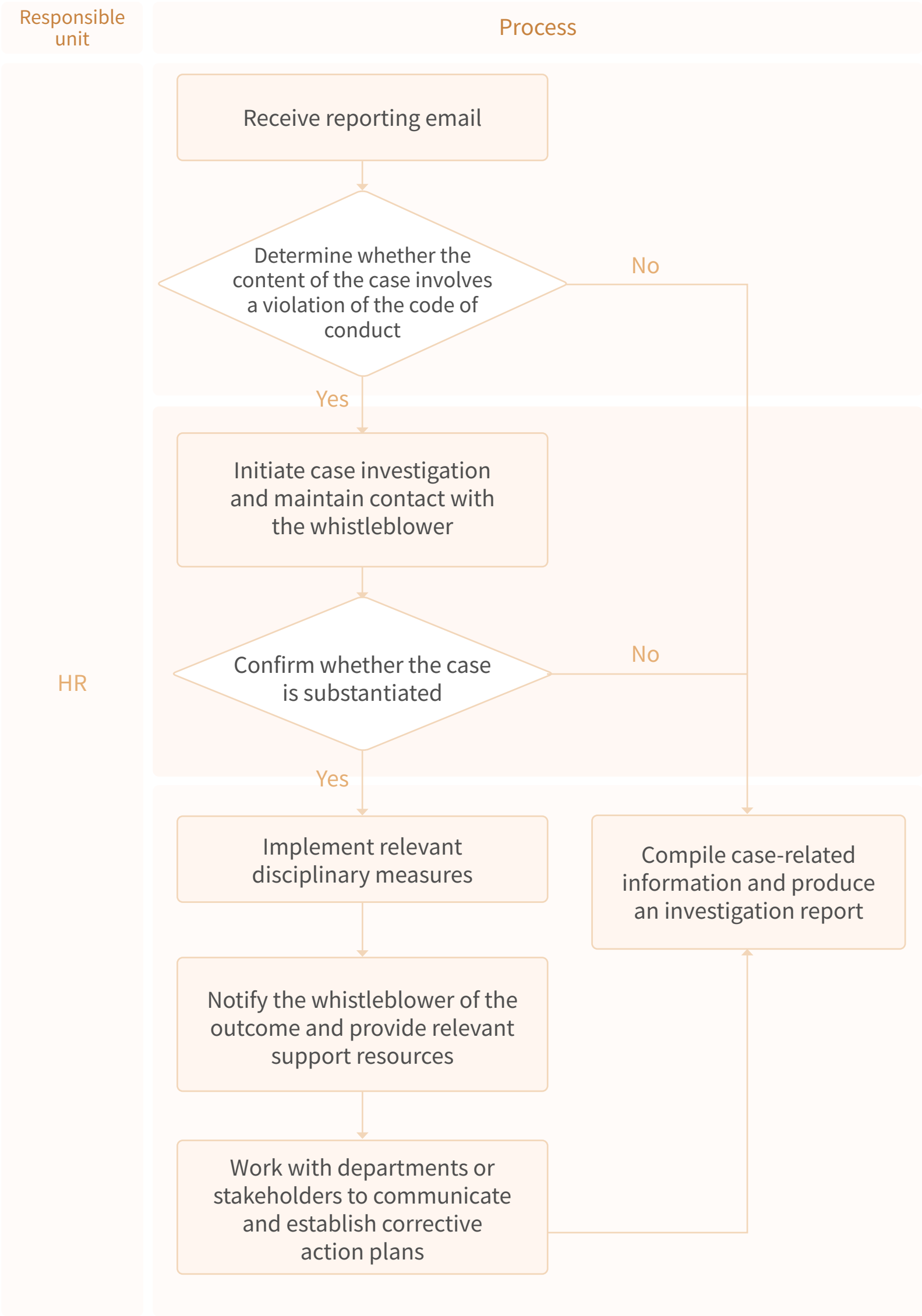
4.3.4 Open Communication Channels

Wistron respects employees’ freedom of expression and rights, and proactively establishes open communication platforms at various sites around the world to fully understand our employees’ needs and expectations in all aspects of the work environment. Employees can voice suggestions and requests or raise questions about the Company in confidence and without fear of retaliation.

Reporting System

To ensure transparent communication, Wistron encourages all employees and external parties to file reports through complaint channels and accepts anonymous complaints. A dedicated email address (ethic@wistron.com) is available for reporting violations of the company regulations. These cases are primarily handled by the Global Human Resources and Administration Division, with investigation and handling procedures outlined in the following diagram. An annual report on case handling is submitted to the Board of Directors, and the Audit Division is responsible for overseeing the investigation and resolution process. A total of 21 cases were reported in 2025, of which 13 were related to ethical management and eight were related to human rights protection (related data are compiled in the table below). After investigation by the responsible departments, we verified two ethical management cases and zero human rights cases. Disciplinary actions have been taken against the perpetrators.

Issue	Complaints Received	Complaints Filed	Complaints Substantiated	Complaints Resolved
Ethical Management	13	13	2	2
Protection of Human Rights	8	8	0	0
Environmental Protection	0	0	0	0
Total	21	21	2	2

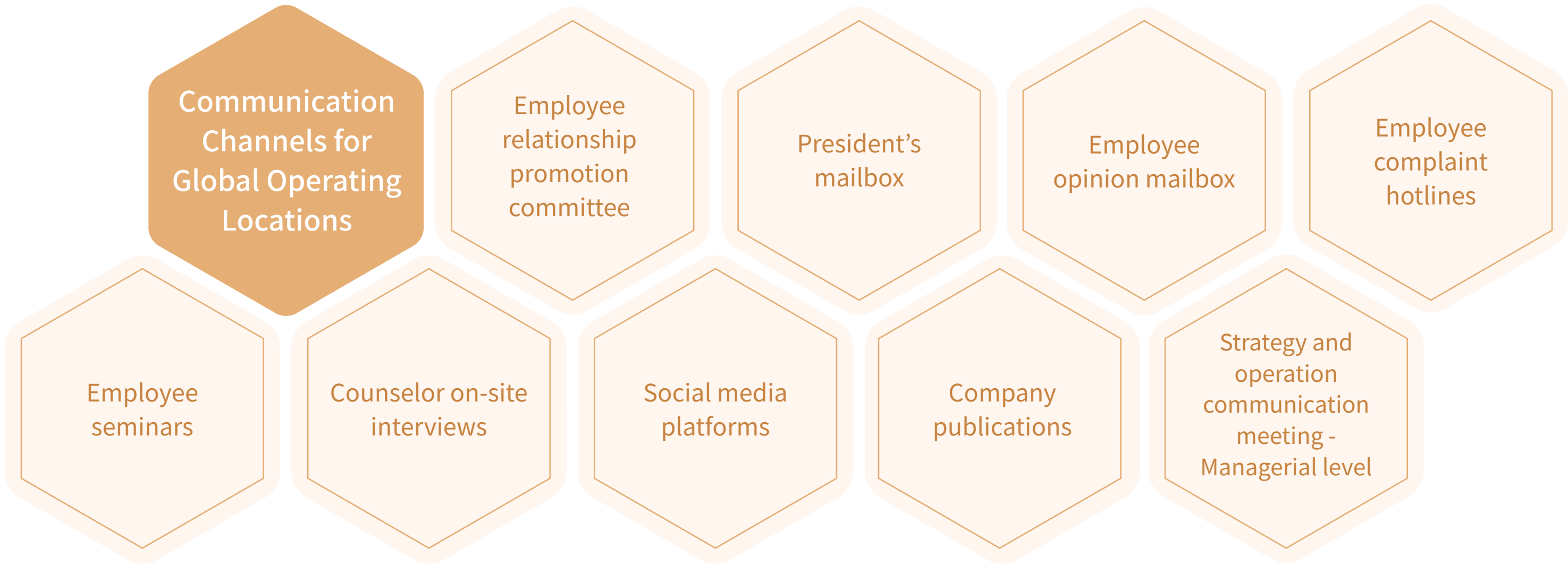


Communication Channels

In 2025, Wistron organized on-site activities for supervisory colleagues to communicate directly with the CEO and other senior managers. A total of ten sessions were held, with a total of 845 supervisors attending the meetings. The overall participation rate was 93%, and the participants were highly satisfied, reporting a satisfaction of 98%. Most colleagues expressed that such direct communication with senior management offers them a clearer understanding of the Company’s operating strategies and directions and that they look forward to more similar activities.

Wistron has set up employee relationship promotion committees in all offices and sites around the world and holds regular labor-management communication meetings with members of the top management of each office and site and employee representatives of each department. The committee conducts two-way communication on the Company’s operating conditions, employee opinions and other issues, and has also set up an exclusive website. The topics and records of each meeting are then published within 7 days. The corresponding operating specifications and measures will be separately announced by the respective responsible departments.

Wistron firmly believes in respecting employees and valuing their opinions, as it can encourage employees to put forward constructive opinions and continuously inject drivers for positive growth into the Company, helping us achieve common growth and share business results. Wistron will continue to strengthen the operational efficiency of various communication channels to ensure they are active, open, and effective.



4.4 Workplace Health & Safety

4.4.1 Employee Care and Benefits

Employees are the greatest asset of any company, and therefore, Wistron cares about creating a work environment filled with hope and life. In addition to work, we also aim for employees to have a balanced life, ensuring their physical and mental well-being. As such, the Company promotes employee well-being, healthcare, and a variety of diverse company activities to empower employees to enjoy a happy work life and a healthy life outside of work.

Wistron adheres to the ISO 45001 Occupational Health and Safety Management System to gain full understanding of workplace hazards and risks. Through assessing the impact on all relevant personnel within the Company (including employees, temporary staff, contractors, visitors, and others), we ensure that is made aware of related risks. This ensures that employees work in a healthy and safe environment.

Happy Work and Happy Life

Workplace wellness goes beyond physical and mental care, it also helps mitigate hidden risks. At Wistron, we have long been committed to promoting exercise and health management programs. From the moment a new employee joins, we ensure their well-being through regular health check-ups and ongoing care.

Wistron's offices and plants are known for offering a wide range of engaging employee benefits and activities that help balance work and life. These include travel subsidies, sports competitions, arts and cultural events, family days and parent-child activities, departmental gatherings, team-building events, and educational seminars.

In addition to supporting physical and mental health, Wistron implements various care programs across plants, such as flexible work arrangements and benefits exceeding legal requirements, to help employees achieve a work-life balance.

Employee Health and Safety

Wistron is committed to establishing a comprehensive health management system by providing employees with high-quality health examinations on a regular basis. Guided by the principles of preventive medicine, we help employees gain early insight into their health status while offering professional medical consultations and follow-up care. To support mental well-being, the Company also provides professional counseling services and on-site specialist consultations, helping employees manage work- and life-related stress while safeguarding their physical and mental health.



Employee Health Management

Wistron actively promotes health initiatives to enhance employees’ health awareness and knowledge. Health Centers have been established at office locations and are staffed with medical clinics and dedicated health management teams to provide comprehensive healthcare services. In addition to well-established emergency response and medical referral mechanisms, employees have access to routine health consultations. To further expand the scope of care, we have introduced on-site specialist consultation services covering ophthalmology, gynecology, urology, and nutrition counseling, bringing professional healthcare resources directly into the workplace.

Health Examination

Wistron has established a positive health management cycle built around four key elements: prevention, treatment, counseling, and education. Each year, healthcare teams from medical centers visit our sites to provide accessible health examination services. Through active promotion and outreach, the health examination participation rate in Taiwan reached 95.88% in 2025. Following the examinations, employees receive one-on-one consultations with physicians to review their results. For employees with significant health concerns, the Company proactively provides medical referral assistance and follow-up support, ensuring comprehensive health care and care.

Process Flowchart for Reporting Major Abnormalities

1. Health management personnel reach out to the employee.
2. Confirm preferred follow-up (self-management or follow-up at another hospital/return to the health check-up hospital).
3. Assist in scheduling appointments and monitoring the employee’s health conditions.

Item	Assessment Criteria	Recommendations	Notification Timeframe
Ultrasound	Based on the assessment of specialist physicians	Follow-up at the hospital outpatient clinic within one week	Same day of examination
Physical Exam			Same day of examination
Chest X-ray			Within 7 days
Laboratory	According to the five-level standards of the Health Management Department		Within 2 days

Wistron is committed to advancing workplace health and safety. In health management, we have implemented an internal cloud-based health care platform that uses automated analysis of hundreds of risk indicators to accurately and efficiently monitor the health examination data of nearly 10,000 employees, enabling preventive health care practices that exceed regulatory requirements. In emergency preparedness, we conduct hands-on CPR and AED training across our offices and manufacturing sites to strengthen employees’ first-aid capabilities and build a comprehensive workplace safety network.



Taiwanese Employee Health Check & Conditions in Taiwan

	2022	2023	2024	2025
Health Check Participants	9,859	10,691	10,767	11,292
Participation Rate	95.47%	97.39%	94.99%	95.88%
Number of Employees with High Blood Pressure, Blood Sugar & Cholesterol	2,142	3,099	2,947	3,290
Number of Employees with Obesity	2,449	2,689	2,695	2,970
Medical Assistance Recipients*	33	18	51	1,408

Note: In 2025, the scope of reported statistics was expanded to include emergency medical care, observation care, health consultations, and wound dressing services

Internal Healthcare Platform

At Wistron’s Taiwan locations, the Internal Healthcare Platform is used to conduct automated health risk screening. Employees with abnormal health indicators receive alerts and are contacted by health management specialists for consultations and medical guidance. For employees with major health conditions, the Company provides regular follow-up support and medical assistance over a period of three to six months. By combining smart systems with professional healthcare teams, Wistron supports employee health and serves as their greatest advocate.

Employee Health Campaign

Making Exercise a Daily Habit

Wistron received the Taiwan iSports Certification from the Sports Administration of the Ministry of Education and remains committed to promoting a culture of health and fitness. Internally, we provide fitness centers and offer a variety of classes, including yoga and cardio boxing. We also organize more than five ball-game tournaments each year, attracting nearly 1,500 participants. Externally, Wistron actively participated in nine sporting events in 2025, including road races, while providing comprehensive support such as dedicated rest areas and medical assistance. Participation in running-related activities alone reached nearly 1,700 employees, demonstrating the vitality and wellness of our workforce.

Year/Item	2022	2023	2024	2025
Running Event Participants (>10K)	900	940	1,300	1,450



Colleagues and family members participate in road runs



On-site health care center at a sports event

Team Activities to Build Department Cohesion

Wistron’s annual Power Team Building encourages managers and employees to take on challenges together. In addition to team roller challenges and team walking events, Wistron introduced team-based puzzle challenges that proved especially popular among younger employees. Environmental protection concepts were incorporated into the puzzle activities, allowing participants to gain a deeper understanding of sustainability while enjoying an engaging and interactive experience. The series attracted nearly 8,500 participants in 2025.



Team challenge featured role-playing and simulations

Club Diversity

Wistron is a strong advocate for employee clubs and provides annual subsidies of NT\$6,000 per club. For clubs participating in external competitions, Wistron provides up to NT\$25,000 in additional funding. Club offerings continue to diversify beyond cycling, hiking, running, and ball sports to include newer options such as diving and golf, providing employees with a wide range of opportunities to pursue personal interests and relieve stress.



Employees enjoying ball games

Corporate Events for Family Fun

To plant the seeds of sustainability, Wistron's WiEarth events place special focus on family participation. From marine education activities at the National Museum of Marine Science and Technology to ecological experiences such as Heping Island excursions and beach cleanups, employees and their families are encouraged to engage directly with environmental conservation initiatives. Participation reached a record high in 2025, with nearly 7,900 participants. These activities not only strengthened environmental awareness among employees but also created meaningful opportunities for family learning and shared sustainability experiences.

WiEarth Event



Roaming Heping Island



Mugwort sachet DIY at the Small Farmer Expo



Small Farmer Market at the Small Farmer Expo



Wistron Beach Cleanup



Sustainable Family Day: Fun at the National Museum of Marine Science and Technology



Wistron Earth Day Events

Wistron is committed to creating a workplace that is both lively and warm. In 2025, the Company invited 15,000 employees and their family members to gather at the Taipei Dome to enjoy an exciting baseball game together. Through this event, Wistron demonstrated its support for the development of domestic sports while creating opportunities for employees and their families to share memorable experiences, putting work-life balance into practice.



Thousands enjoying Wistron Family Day

Childbirth Benefits and Childcare Resources

Wistron actively promotes a family-friendly workplace through the Wistron Lecture Series, helping employees strengthen their knowledge of reproductive health and family care. During the year, seven themed seminars were held covering topics such as urinary health, blood sugar management, and parent-child communication. Spanning preventive health care and psychological support, these programs empowered employees to better care for themselves and their families. The series was popular among employees, attracting more than 1,000 participants and demonstrating Wistron's commitment to employee and family well-being.

Wistron is committed to protecting maternal health. Additional female-specific examination items are included in annual health checkups to support disease prevention and early screening. For pregnant employees, we provide enhanced care services and professional prenatal education programs to address pregnancy-related concerns and support women through a safe and healthy pregnancy.



Mobile screening service offered at our Taiwan office



Wistron pregnancy & childbirth support lectures

Family Care Resource

Wistron provides various flexible caregiving leave options in accordance with local customs and regulations. When employees have family members or relatives who are sick or experiencing significant incidents, they can take leaves based on their needs to reduce the caregiving burdens on their families.

In Taiwan, full-time employees enjoy 1 to 7 days of paid leave annually, which exceeds legal requirements. Employees can take leave to care for their families without having to provide supporting documents, offering them the convenience of being able to handle emergencies accordingly. In addition, to support employees in caring for newborns, Wistron provides newborn vaccination leave, enabling new parents to accompany their children to vaccination appointments as needed. In China, if an employee is the only child and their parents are hospitalized due to illness at the age of 60 or older, they are eligible to apply for 5 to 15 days of paid nursing leave. In the Czech Republic, employees are entitled to 9 days of family caregiving leave, while single parents are given 16 days. We also offer a long-term family caregiving leave of 90 days. As for daycare facilities, in 2022, the Czech plant established Wistron's first on-site daycare serving employee children aged 1 to 6 years. In 2025, 18 children enrolled in the daycare service. The Mexico site provides childcare services to support employees, ensuring that their children are properly cared for during their shifts. The service cares for an average of 35 children per day.

Maternity Incentive

Wistron provides employee care with maternity incentives that surpass industry standards, aiming to encourage more employees to start families.



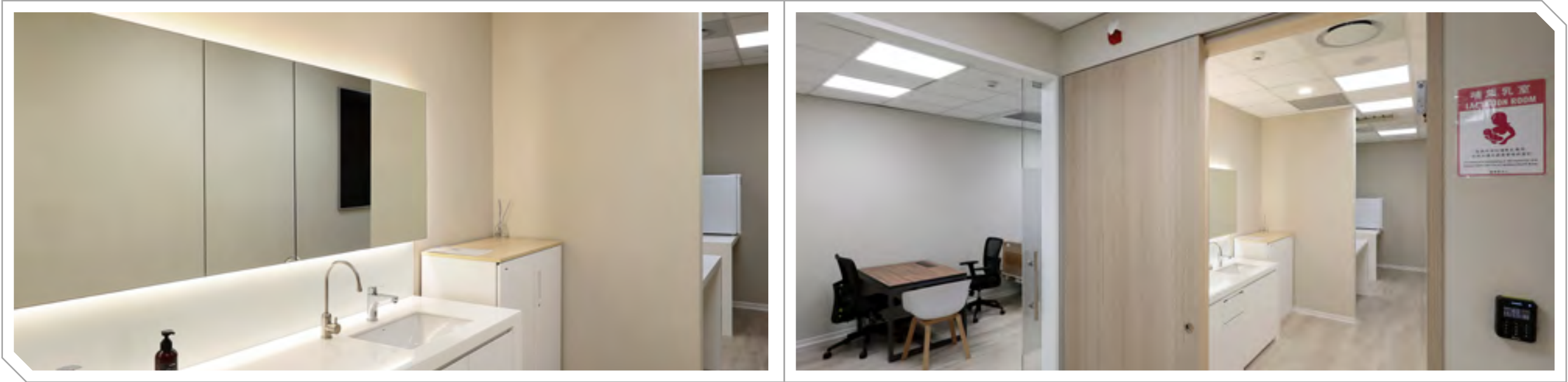
Childbirth Bonuses in Taiwan

Historical Childbirth Bonus Applications

	2022	2023	2024	2025
Applicants	261	268	266	213
Number of Births	266	273	277	214

Parental Leave Applications and Reinstatements

Wistron adheres to local regulations and designs corresponding paid maternity leave and paid parental leave policies. Eligible employees may apply for these leaves accordingly. In Taiwan, Wistron provides benefits that exceed statutory requirements, including nine weeks of paid maternity leave, eight days of paternity and prenatal appointment leave, and flexible parental leave. Employees may apply for these leave benefits either before or after childbirth, depending on their needs. Employees on paid parental leave are eligible for six months (approximately 24 weeks) of allowances and subsidies, which can be claimed by either or both parents. Wistron will reach out to employees about their intention to return 45 days prior to the completion of the parental leave. In 2025, Wistron launched flexible parental leave to meet short-term parenting needs. In Mainland China, regulations may vary by region. From 2022, we have begun implementing childcare leave, allowing parents to apply for 10 days of paid parental leave each year until their child reaches the age of three. In the Czech Republic, we provide a total of 28 weeks of maternity and parental leave in accordance with local regulations, along with an additional two weeks of paternity leave. In Mexico and Brazil, we provide approximately 12 and 17 weeks of maternity leave, respectively, along with five days of paternity leave.



All Wistron offices and plants across the world are equipped with breastfeeding rooms for Wistron mothers to continue to breastfeed their newborns after childbirth

Parental Leave Applications in 2025

Employees on Parental Leave	Taiwan		Czech Republic	
	Male	Female	Male	Female
Number of employees eligible for parental leave applications in 2025	545	350	1	42
Number of parental leave applications in 2025	25	80	1	42
Expected number of employees returned from parental leave in 2025 (a)	23	79	0	9
Actual number of employees returned from parental leave in 2025 (b)	16	57	0	5
Return rate in 2025: (b)/(a)	69.57%	72.15%	0.00%	55.56%
Actual number of employees returned from parental leave in 2024 (c)	14	66	0	2
Actual number of employees returned from parental leave in 2024 and have stayed on for at least one full year (d)	11	51	0	2
Retention rate in 2024: (d)/(c)	78.57%	77.27%	0%	100%

Flexible Work Hours

Wistron has established flexible working hour policies across regions and roles to allow employees to balance work and life. For indirect employees, flexible working hours are available in Taiwan, certain Chinese facilities, Japan, the Czech Republic, Mexico, and Brazil. For example, in Taiwan, employees are given half an hour to one hour of flexible work hours at the start and end of the workday. For direct employees, different shifts are provided for different roles. For instance, shift A is from 7 AM to 4 PM, and shift B is from 8 AM to 5 PM. Employees have different working hours based on the requirements of their tasks. In Czech Republic, Wistron provides part-time job opportunities for candidates or employees caring for young children or just returning from parental leave. This allows them to choose part-time positions and balance their responsibilities in their work and homes.

Comprehensive Retirement and Separation System

To support employees’ financial security after retirement and encourage long-term commitment during their employment, Wistron has established Employee Retirement Regulations in accordance with the Labor Standards Act and the Labor Pension Act. These regulations clearly define retirement eligibility, pension payment standards, and related application and payment procedures. In addition to contributing 6% of employees’ monthly salaries to pension accounts in accordance with the Labor Pension Act, Wistron has established a Labor Pension Reserve Supervisory Committee and makes monthly contributions to labor pension reserves in accordance with the Regulations for the Allocation and Management of Labor Pension Reserves. These reserves are deposited in dedicated accounts maintained with legally designated financial institutions under the name of the Labor Pension Reserve Supervisory Committee. Additional information on current separation and retirement practices is available on Wistron’s [ESG website](#).

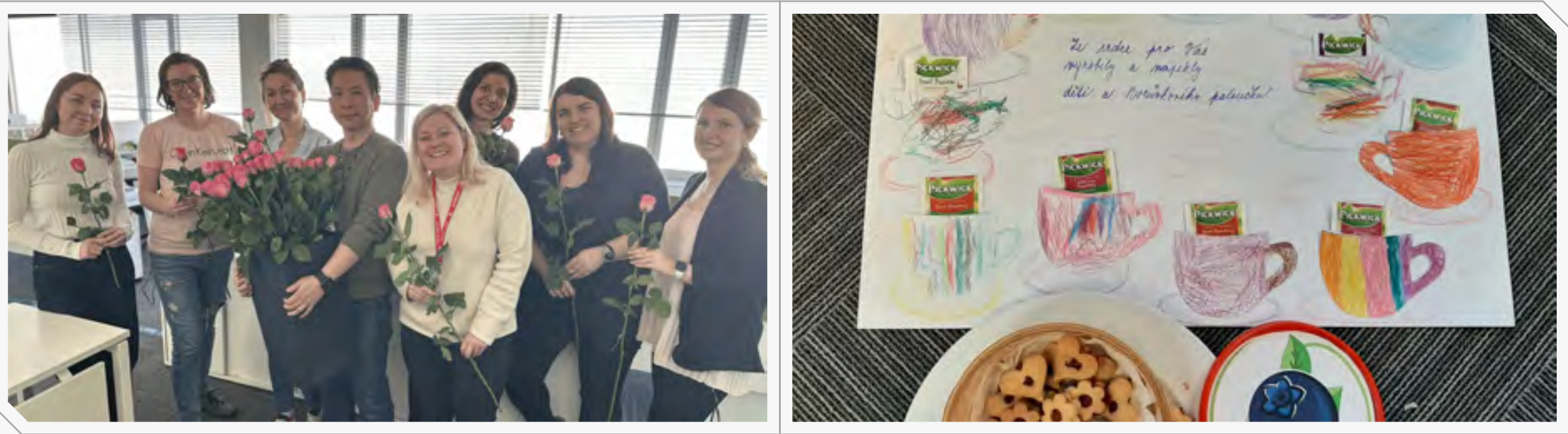
Spotlight

Wistron’s Czech Plant Supporting Families from Pregnancy to Back-to-Work

At Wistron, we understand that becoming a parent is one of life’s most important milestones. Our commitment to employee care extends beyond employees’ time at work and through different stages of life. As part of our broader employee well-being and work-life balance strategy, the Czech plant provides ongoing support throughout the entire journey—from maternity and parental leave to a successful return to the workplace.

Before employees begin their maternity leave, the Company prepares a care package for expecting parents as a gesture of care and congratulations. The package includes a variety of practical newborn essentials, such as diapers, changing mats, baby toothbrushes, bath thermometers, and soft baby clothing as a way of recognizing this important milestone in employees’ lives. During maternity and parental leave, employees who wish to remain connected with the Company may voluntarily receive newsletters, internal publications, and invitations to selected community activities. This approach allows employees to maintain an appropriate and flexible connection with the organization based on their individual preferences and circumstances.

When employees return to work, Wistron places particular emphasis on ensuring a smooth and respectful transition. Where operationally feasible, flexible working arrangements and part-time schedules are available to support employees as they re-enter the workplace. Nursing rooms are also provided to create a more family-friendly work environment. In addition, Wistron Czech operates an on-site kindergarten that is available to employees’ children aged one year and above, helping employees balance their family responsibilities with their professional



4.4.2 Occupational Health and Safety

Occupational Safety and Health Policy and Targets

As one of the leaders of the global ICT industry, Wistron strives to become a world-class enterprise by ensuring a healthy and injury-free working environment, reducing impacts and risks to stakeholders through the following commitments and actions. Through a top-down policy communication approach, we appoint dedicated units to supervise the occupational safety and health management of each site and carry out occupational safety and health management activities. In accordance with the Company's occupational safety and health policy, each plant sets its own performance targets. The overall goal of the Company is to achieve zero significant occupational incidents (where a significant occupational incident is defined as a fatal accident).

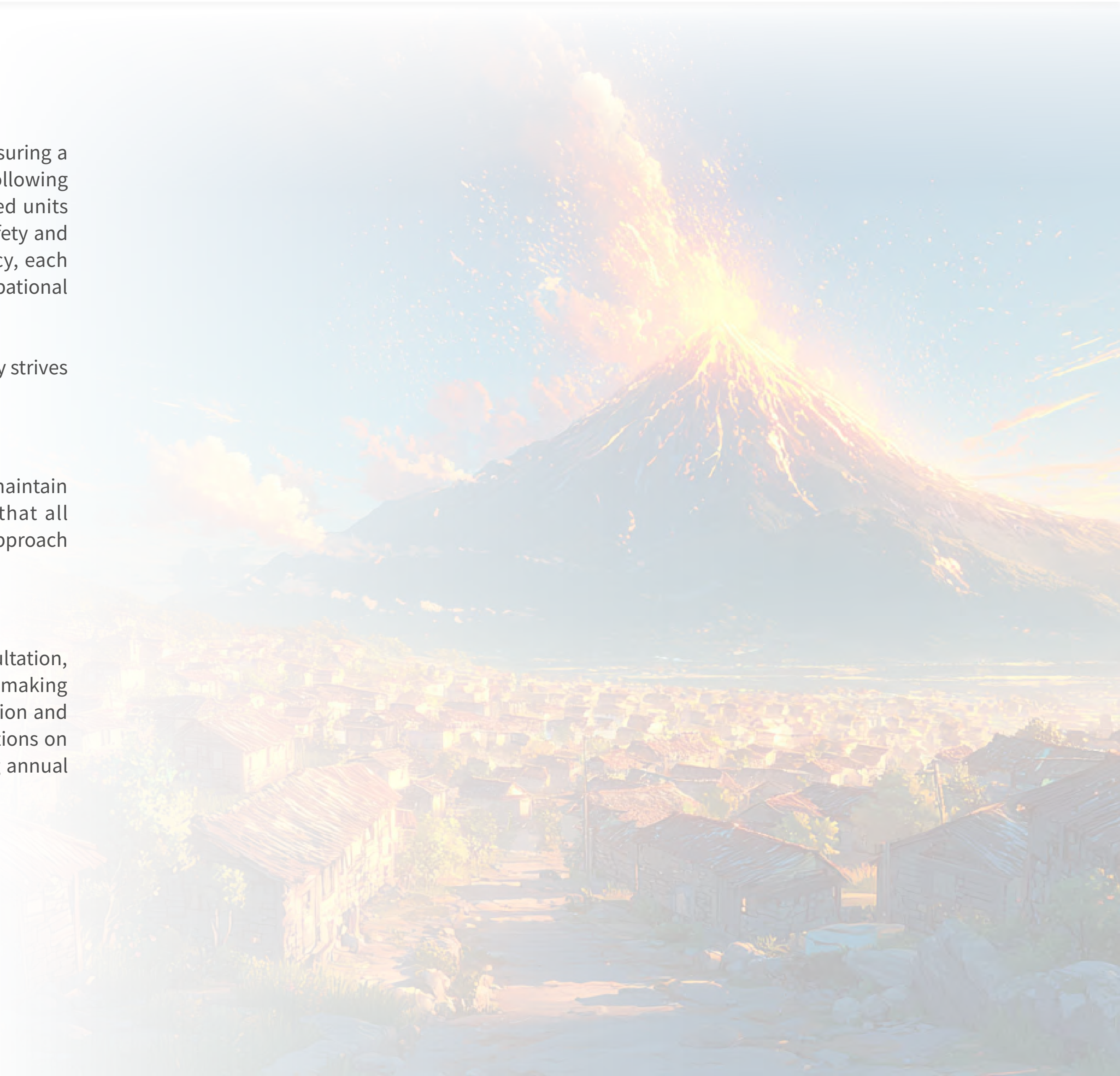
Wistron not only maintains a safe and healthy workplace environment for employees, but also continuously strives to identify and mitigate potential occupational safety and health risks.

OHS Management System

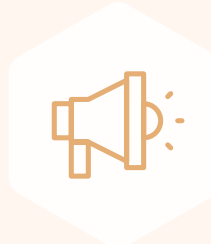
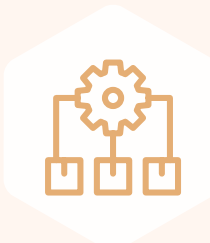
Wistron's plants leverage ISO 45001 OHS Management System (see our [ESG website](#) for certificates) to maintain effective operations. Through education, training, promotion, and drills, the Company ensures that all stakeholders have a clear understanding of their safety and health obligations and rights. This proactive approach aims to reduce and eliminate risks and impacts related to occupational safety and health.

Labor Safety Committee

All Wistron plants have established a Labor Safety Committee to facilitate communication, provide consultation, and respond to complaints. The members of the Committee include managers responsible for decision-making as well as labor representatives. They serve to provide communication channels for employee participation and consultation in occupational safety management systems. Employees can offer their thoughts or suggestions on occupational safety and health to department representatives who will share employee feedback during annual meetings, allowing our employees to communicate with senior executives through the Committee.



Occupational Safety and Health Measures

Hazard identification	Communication and engagement	Training and education	Protection measures	Health protection																		
 - Regular environmental hazards risk assessments to assess whether the operating procedures comply with regulations - The Company requires corrections for non-compliant procedures in accordance with legal requirements and tracks improvement through internal regulations	 - Labor Safety Committee - Internal communication, consultation, and complaint procedures	 - Safety and health education and training for new employees - Special hazard or first aid trainings for specific operators - Annual OHS Management System officer training program - Health seminars and speeches from experts to answer employees' health questions	 - Rigorous application and control regulations for specific operators (e.g., soldering, usage of chemicals, and loud environments) and formulation of corresponding control plans or measures according to risk assessment - Continuous improvement of occupational safety and health management systems - Require the use of personal protection equipment	 - Employee health check plan, including employees working at special positions (e.g., high-noise, dust, and X-ray, etc.) - Regular inspections of operational environments - On-site medical rooms, doctor visits, and counseling services																		
Emergency response	Supplier management	Internal audit																				
 - In 2025, a total of 12 courses has been arranged for multi-scenario escape and evacuation simulation drills (daytime/nighttime, earthquakes, and fire disasters) - In 2025, a total of 61 response drills has been arranged for infrastructure emergencies (fire safety and elevators) - In 2025, a total of 54 courses has been arranged for emergency first aid and responders training	 - When new suppliers are introduced, the Company verifies that they meet the basic requirements for occupational safety and health management system certification - Regular supplier audits include items on occupational safety and health management;	 - Regular internal audits at least once a year for timely improvement measures against non-conformities; audit reports provided to relevant management units - The right table summarizes the key audit findings and corresponding improvement priorities identified between 2022 and 2025:	<table><tr><th>Non-conformities</th><th>Operational Planning and Control</th><th>Emergency Preparedness and Response</th></tr><tr><td>Improvement Priorities</td><td>1. Inspection of engineering protective facilities 2. Hazard identification and elimination 3. Signage and labeling of routes/areas</td><td>1. Emergency drills 2. Employee awareness and training 3. Safety and Environmental Protection Month activities</td></tr><tr><td>2022</td><td>5</td><td>3</td></tr><tr><td>2023</td><td>36</td><td>7</td></tr><tr><td>2024</td><td>20</td><td>6</td></tr><tr><td>2025</td><td>26</td><td>13</td></tr></table>		Non-conformities	Operational Planning and Control	Emergency Preparedness and Response	Improvement Priorities	1. Inspection of engineering protective facilities 2. Hazard identification and elimination 3. Signage and labeling of routes/areas	1. Emergency drills 2. Employee awareness and training 3. Safety and Environmental Protection Month activities	2022	5	3	2023	36	7	2024	20	6	2025	26	13
Non-conformities	Operational Planning and Control	Emergency Preparedness and Response																				
Improvement Priorities	1. Inspection of engineering protective facilities 2. Hazard identification and elimination 3. Signage and labeling of routes/areas	1. Emergency drills 2. Employee awareness and training 3. Safety and Environmental Protection Month activities																				
2022	5	3																				
2023	36	7																				
2024	20	6																				
2025	26	13																				



Night-time emergency drill



Hazard awareness training

Education and Training on Occupational Safety and Health

To ensure employees fully understand Wistron’s occupational safety and health regulations and management system, and are equipped to respond to hazards and accidents, we conduct annual audits involving on-site inspections and verification activities. Additionally, all new employees are required to undergo general introductory education courses, such as Responsible Business Alliance (RBA) training. For employees in specific job positions where unique hazards may occur, Wistron will continue to provide tailored specialized training. This includes emergency rescue drills at the Hsinchu plant and energy response drills at the Zhongshan plant, which focus on strengthening employee safety awareness and validating the safety of the working environment. In 2025, a total of 271,712 individuals completed training, accumulating 276,382 training hours. Each plant conducts regular emergency response training to ensure familiarity with processes. This ensures the effectiveness of organizational disaster recovery mechanisms and reduces false alarms. In 2025, there were 54 reported cases. For historical data, please refer to the section on internal near-miss incidents.



Briefing on road safety



Inspection of ventilation devices

	2023	2024	2025
Training participants	200,106	153,659	271,712
Training hours	168,406	151,447	276,382



Emergency evaluation drill



ISO 45001 Annual audit

Spotlight

Strengthening Emergency Response Resilience at Wistron Malaysia to Protect Employees and Communities

In 2025, Wistron Malaysia conducted two rounds of annual emergency response drills to systematically evaluate the site’s emergency preparedness through a range of simulated scenarios. The exercises covered multiple high-risk situations, including labor disputes, chemical spills, fire incidents, full-building evacuations, search and rescue operations, and medical emergency response, comprehensively testing reporting procedures, response mechanisms, and cross-functional coordination.

One of the key scenarios focused on a labor strike. Site security and order were supported by the Royal Malaysia Police (Bandar Sultan Suleiman and North Klang), with additional assistance from the Light Strike Force (LSF), ensuring that the exercise was conducted under safe and controlled conditions. The Port Klang Fire and Rescue Department observed and assessed evacuation routes and firefighting response procedures throughout the exercise, providing professional recommendations for improvement. Meanwhile, the site’s Emergency Response Team (ERT) conducted live fire extinguisher demonstrations and on-site triage exercises to strengthen employees’ practical response capabilities and emergency medical awareness during the early stages of an incident.

Through these scenario-based and hands-on exercises, Wistron effectively validated evacuation routes, communication systems, and cross-functional coordination mechanisms, enhancing overall response efficiency while reducing the potential risk of injuries and property loss. Collaboration with local police and fire authorities also helped ensure that emergency response measures considered the protection of surrounding communities, further strengthening the resilience of both the site and the broader area in responding to emergencies and disasters.



Hazardous Substance Management

Trained and qualified professionals are tasked with overseeing the management of hazardous chemicals used in manufacturing processes. Comprehensive controls are in place for the procurement, handling, storage, and use of hazardous chemicals. In 2025, environmental initiatives at manufacturing sites focused primarily on reducing environmental impacts through planned process improvements. In addition, annual occupational safety and health training programs provide operational training, emergency response procedures, and knowledge development. Safety Data Sheets (SDSs) are prominently displayed for easy reference, enabling personnel to respond effectively in the event of an emergency.

Workplace Hazard Identification and Risk Assessment

Trained and qualified personnel are responsible for conducting task-related hazard identification and applying quantified risk factors as the basis for risk assessment. Following review by the occupational safety and health management unit, risk levels are established, and operational controls and improvement objectives for hazard risks are defined. These are tracked regularly within the occupational safety and health management system to ensure potential occupational hazards are consistently eliminated from the workplace. In the event of an immediate and dangerous emergency during any operation, employees are authorized to assess the situation based on the severity of the danger present and then determine whether to cease operations or take necessary protective measures before evacuating without adverse consequences. In 2025, Wistron continued to manage this occupational safety risk indicator (facility incident rate $\leq 1.14\text{‰}$) as a medium- to long-term performance target. Through planned training programs and periodic inspection mechanisms, the Company effectively monitored and tracked site indicators on a monthly basis to reduce the likelihood of risk occurrence, and no related risks were identified in 2025. Most medium-to-high-risk items involve injuries caused by improper actions during routine operations involving mechanical equipment. To mitigate these risks, employees receive additional training to ensure the proper use of personal protective equipment and to review work procedures, thereby reducing the likelihood of incidents.

Risk level	Work Category	Control Measures
Medium / High	General operations (manufacturing processes/equipment), hazardous operations (e.g., hot work)	Training, inspections, emergency drills, and workflow reviews
Low	General operations (daily office work)	Training, inspections, emergency drills

Spotlight

AI Application Enhances OHS Management

Wistron’s Zhubei AI facility has advanced its occupational health and safety management through the deployment of an AI-powered Personal Protective Equipment (PPE) image recognition system. Upgrading PPE management from a supporting tool into a core workplace safety strategy. This approach transforms PPE compliance from a process dependent on manual inspections into a management mechanism that is predictable, traceable, and measurable.

Traditional manual inspections are often constrained by time, staffing resources, and blind spots within operational environments, making comprehensive coverage difficult to achieve. These challenges become particularly evident in high-risk settings involving frequent contractor access, simultaneous operations across multiple areas, and activities related to chemical handling, high-voltage testing, and logistics operations. The AI image recognition system provides continuous automated monitoring and quantitative data analysis and can effectively address the limitations of conventional inspections, making it one of the most cost-effective occupational safety improvement initiatives currently in place.



Voluntary Reporting of Near-Miss Incidents

Wistron has SOPs in place for near-miss incidents, such as fires, power outages, or earthquakes. They are reported to the responsible units in accordance with the Incident Response and Investigation Management Procedures to verify whether an incident has occurred, conduct investigations, track events, and promote safety and health. Where no significant property damage or casualties have occurred, the event is recorded in the near-miss incident log, submitted for approval, and retained for reference. The Company analyzes the causes, formulates corrective and preventive measures, evaluates the effectiveness of these measures, and continues to monitor improvement efforts.

To minimize delays in communication, Wistron continues to strengthen its digital communication platforms through AI applications, including Columbus, Wistron’s internal knowledge platform. By integrating a smart assistant module, the platform provides employees with Q&A services. Additionally, internal communication procedures are in place to facilitate quick reporting of any emergencies or near-miss incidents.

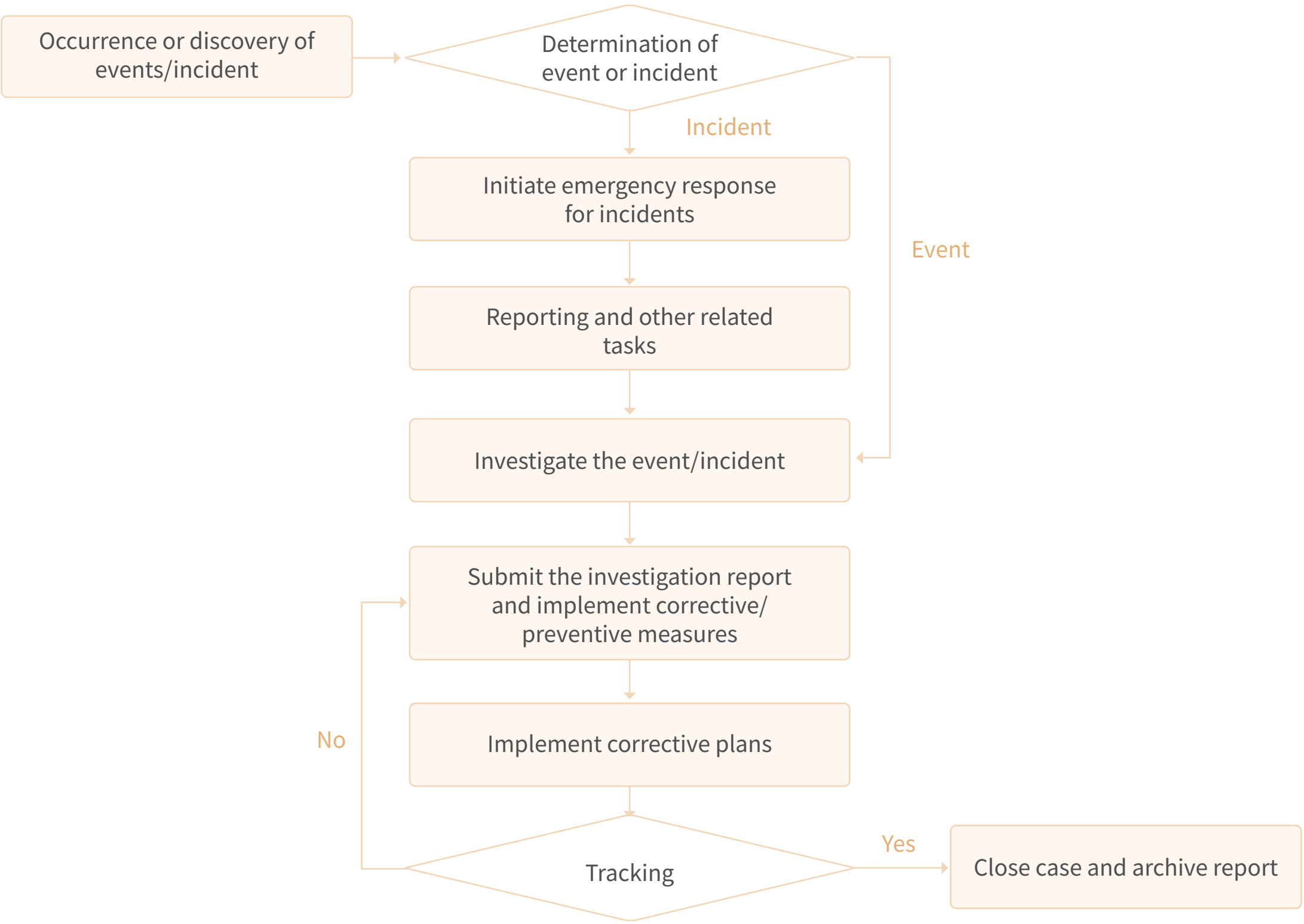
In 2025, there were a total of 54 near-miss incidents. The majority of near-miss incidents were caused by equipment and facility malfunctions or negligence, such as false fire alarms. Prompt action and subsequent measures were taken to verify the functionality of related equipment and enhance inspection procedures, respectively. Specific maintenance precautions are also included to prevent similar incidents in the future.

Near-miss incidents by region	2022	2023	2024	2025
Taiwan	6	20	19	18
Asia (excl. Taiwan)	109	22	15	23
Europe & Americas	183	9	24	13
Total	298	51	58	54

Note: Statistics cover employees only.

Accident Investigation

When an employee or a contractor experiences a work safety incident, Wistron will investigate the incident and track progress in accordance with the Accident Response and Investigation Management Procedures. Then, we will determine damage conditions and occupational injuries based on the accident. After the accident investigations are completed, the Company is required to submit the results and carry out response measures for the designated supervisory unit to oversee and track to reduce losses and prevent similar situations in the future.



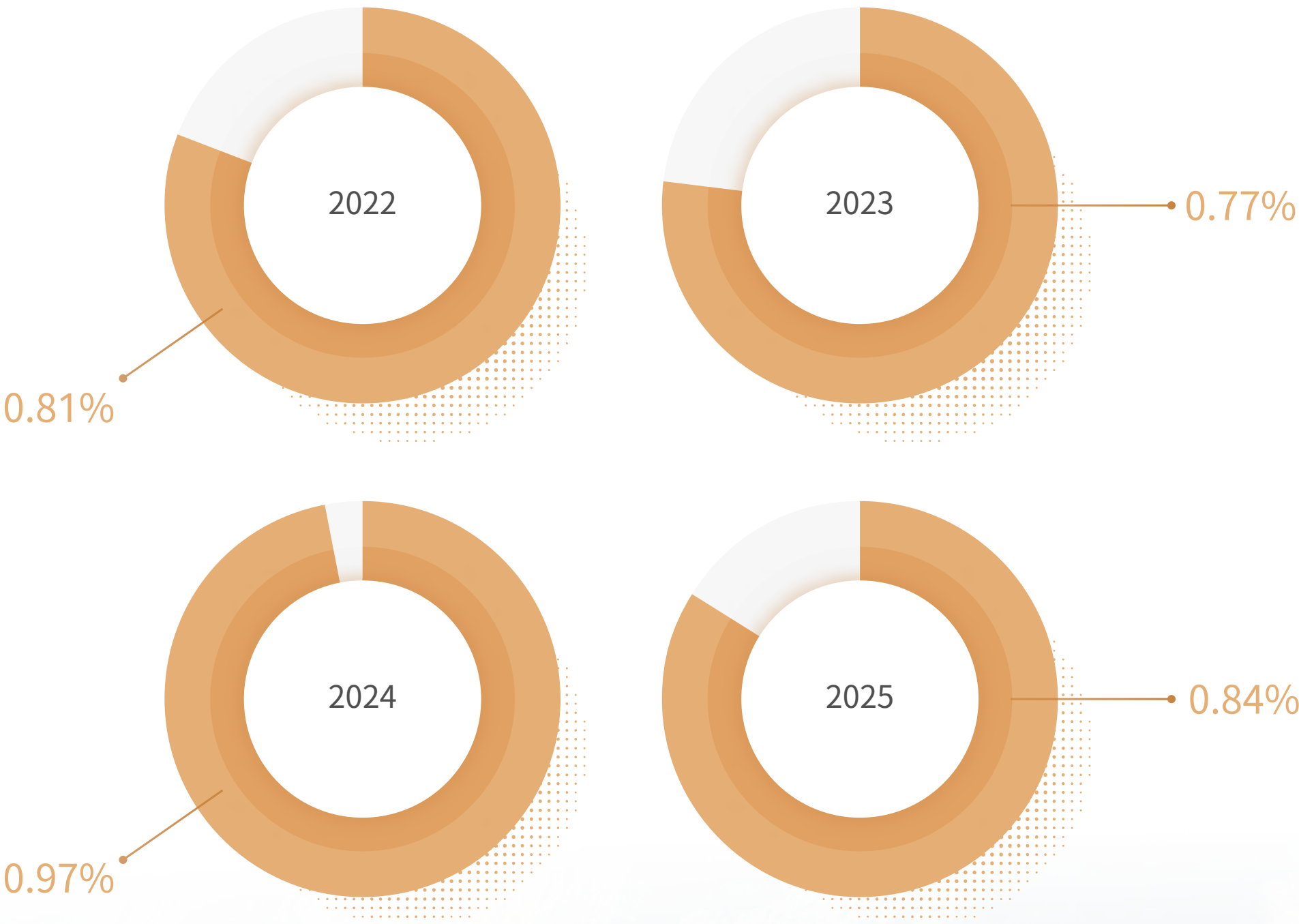
Occupational Disaster Statistics

Wistron identifies occupational safety and health issues with potential risks by analyzing data on occupational hazards and injuries, which guides the formulation of specific action plans to improve workplace safety and reduce work-related injuries. Work-related injury statistics for Wistron employees and non-employee workers in 2025 are shown in the table below. Each plant reports detailed information on work injuries by month, as well as monitoring and tracking by designated personnel to ensure they stay informed about work injury management.

The tables below are compiled based on legal reporting requirements, with a focus on recording injuries. The definition of severe occupational injuries follows government regulations. We have not received any reports on occupational diseases. In terms of managing non-employee workers, all Wistron plants comply with local regulations in managing on-site personnel and subcontractors. Through vendor selection and contractor management, Wistron assesses and standardizes operational standards for suppliers to achieve our expected results from OHS management systems. In 2025, no significant violations (defined as violations with $\geq$ NT\$1M fines) occurred in the management of subcontractors.

In 2025, the lost workday rate among employees in Taiwan increased compared with the previous year, primarily because employees were unfamiliar with traffic routes and commuting patterns following the relocation of the Hsinchu/Hukou sites, resulting in a higher number of commuting-related traffic accidents. Administrative units continued to strengthen communication on traffic safety through bulletin boards and introduced safety awareness sessions and traffic-reduction measures (such as shuttle bus services). In Asia (excluding Taiwan), the lost workday rate decreased compared with the previous year. Most occupational injuries were minor injuries, and the Company responded by reviewing standard operating procedures and strengthening foundational training. In Europe and the United States, the lost workday rate increased compared with the previous year, primarily due to mechanical injuries caused by improper handling. In response, Wistron strengthened employee training, reviewed standard operating procedures, and ensured that employees properly wore protective equipment to prevent injuries.

Employee Absence Rate



Note:

- 1. Absence Rate: Number of absent days/Number of days to work*100; The number of days to work: refers to the number of working days. The number of working days is the sum of the total annual working days of each plant around the world.
- 2. Absent days include work injuries and sick leave (sick leave excludes leave taken due to the pandemic).
- 3. 100% coverage rate achieved annually.

Employee Occupational Injury Statistics

Disabling Injuries Statistics	Taiwan				Asia (excl. Taiwan)				Europe & Americas			
	Year	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024
Total Work Hours	22,693,604	23,387,274	24,500,263	26,870,760	102,076,209	65,965,432	67,207,272	88,710,468	17,697,391	5,195,678	8,337,833.3	11,632,325
Main Injuries Category	Traffic accident /Falls	Traffic accident	Traffic accident /Falls	Traffic accident /Falls	Traffic accident	Machine-related injury	Machine-related injury	Machine-related injury /Sprains	Machine-related injury	Machine-related injury	Machine-related injury	Machine-related injury /Sprains
Number of work-related injury cases	75	73	73	126	43	21	20	58	30	18	97	87
Occupational Injury Rate	0.66	0.62	0.60	0.94	0.08	0.06	0.06	0.13	0.34	0.69	2.33	1.47
Number of Severe Occupational Injury Cases	0	0	0	0	0	0	0	0	0	0	0	0
Severe Occupational Injury Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Occupational Disease Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lost Days Percentage	4.73	6.85	4.74	9.56	3.53	4.97	3.03	2.23	0.69	12.59	16.89	24.59
Total Number of Work-Related Fatalities	0	0	0	0	0	0	0	0	0	0	0	0

Note:

1. Occupational injury rate (IR): (Number of occupational injury incidents/total work hours) * 200,000 (Calculation for light injuries: Only Czech/Malaysia/Mexico/Philippines/U.S. Plants include light injuries in their IR, all other plants exclude light injuries).

2. Severe occupational injury rate IR: (Number of severe occupational injury/total work hours) * 200,000 (Calculation for severe injuries :the complete loss or loss of function of any part of the body in the accident ,exclude the number of fatalities.)

3. Occupational Disease Rate (ODR): (Total occupational disease cases/total work hours) * 200,000.

4. Lost Day Rate (LDR): (Number of lost days due to work-related injuries/total work hours) * 200,000 (All sites calculate lost days based on scheduled working days).

5. In the Czech Republic, employees may visit doctors during work hours (unlimited visits covering journey time as well), and they may also stay at home to rest for a longer period of time when sick.

6. Scope: All full-time employees.

7. According to corporate ESG information disclosure regulations and the definition of relevant occupational accident data of TWSE, the percentage of occupational accidents is 0.054%.

Occupational Injuries – Non-employee Workers

Disabling Injuries Statistics	Taiwan				Asia (excl. Taiwan)				Europe & Americas			
Year	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Number of People	190	221	233	303	2165	1718	1779	683	648	234	479	761
Total Work Hours	394,284	421,882	483,986	587,413	6,750,594	3,709,626	3,294,392.9	2,763,113	205,123	606,000	1,037,094.0	1,601,200
Main Category of Occupational Injury	None	None	None	Traffic accident	Fall injuries	Pinch	Machine-related injury	Machine-related injury	Falls	Cut	Machine-related injury	Cut
Number of work-related injury cases	0	0	0	1	5	1	3	9	1	1	6	18
Occupational Injury Rate	0	0	0	0	0.15	0.05	0.18	0.65	0.98	0.33	1.16	2.25
Number of Severe Occupational Injury Cases	0	0	0	0	0	0	0	0	0	0	0	0
Severe Occupational Injury Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Occupational Disease Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lost Day Rate	0	0	0	1.36	0.83	0.02	0.61	0.80	68.75	0.17	18.90	2.57
Total Number of Work-Related Fatalities	0	0	0	0	0	0	0	0	0	0	0	0

Note: Scope of the number of people in the survey as of December 31: Work personnel of plants: security guards, cleaners, kitchen/cafeteria personnel, and others (long-term on-site operators and specialists)

4.5 Social and Cultural Care

Guided by its corporate vision of “Sustainability through Innovation,” Wistron is committed to integrating sustainability into both business operations and employees’ daily lives. To advance this vision, the Company established the Sustainability Office in 2022, led by senior management to oversee Six Sustainability Strategies (ESG 6-Pillar). Progress is regularly reported to the ESG and Information Security Committee of the Board of Directors, demonstrating a strong top-down commitment. Leveraging our core strengths in technology and R&D, we drive sustainability initiatives through innovation while encouraging employees and their families to participate in a wide range of activities, embedding sustainability into the Company’s culture.

4.5.1 Social Investment

Aligning with the Sustainable Development Goals (SDGs)

Wistron, based on the “Business Reporting on the SDGs” report published by the United Nations and GRI, identifies seven sustainable development goals as relevant to Wistron’s sustainability vision and philanthropic strategy through the SDGs’ five-step process. In terms of philanthropic strategy, we prioritize focusing on several SDGs, including SDG 1: No Poverty, SDG 3: Good Health and Well-being, SDG 4: Quality Education, SDG 6: Clean Water and Sanitation, SDG 9: Industry, Innovation, and Infrastructure, SDG 15: Life on Land, and SDG 17: Partnerships for the Goals. We strive to apply innovative technologies to actively promote various sustainability goals.

Wistron Foundation

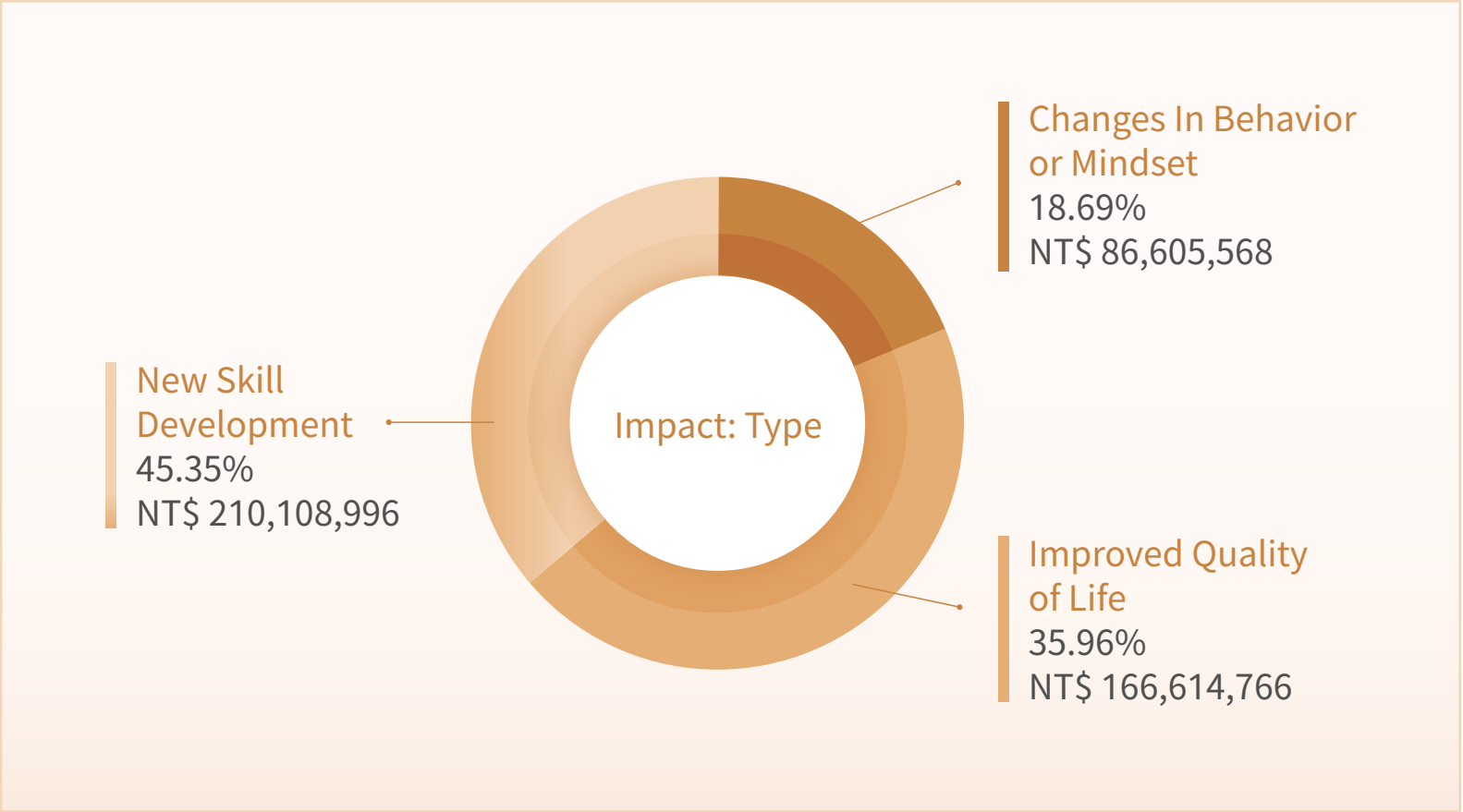
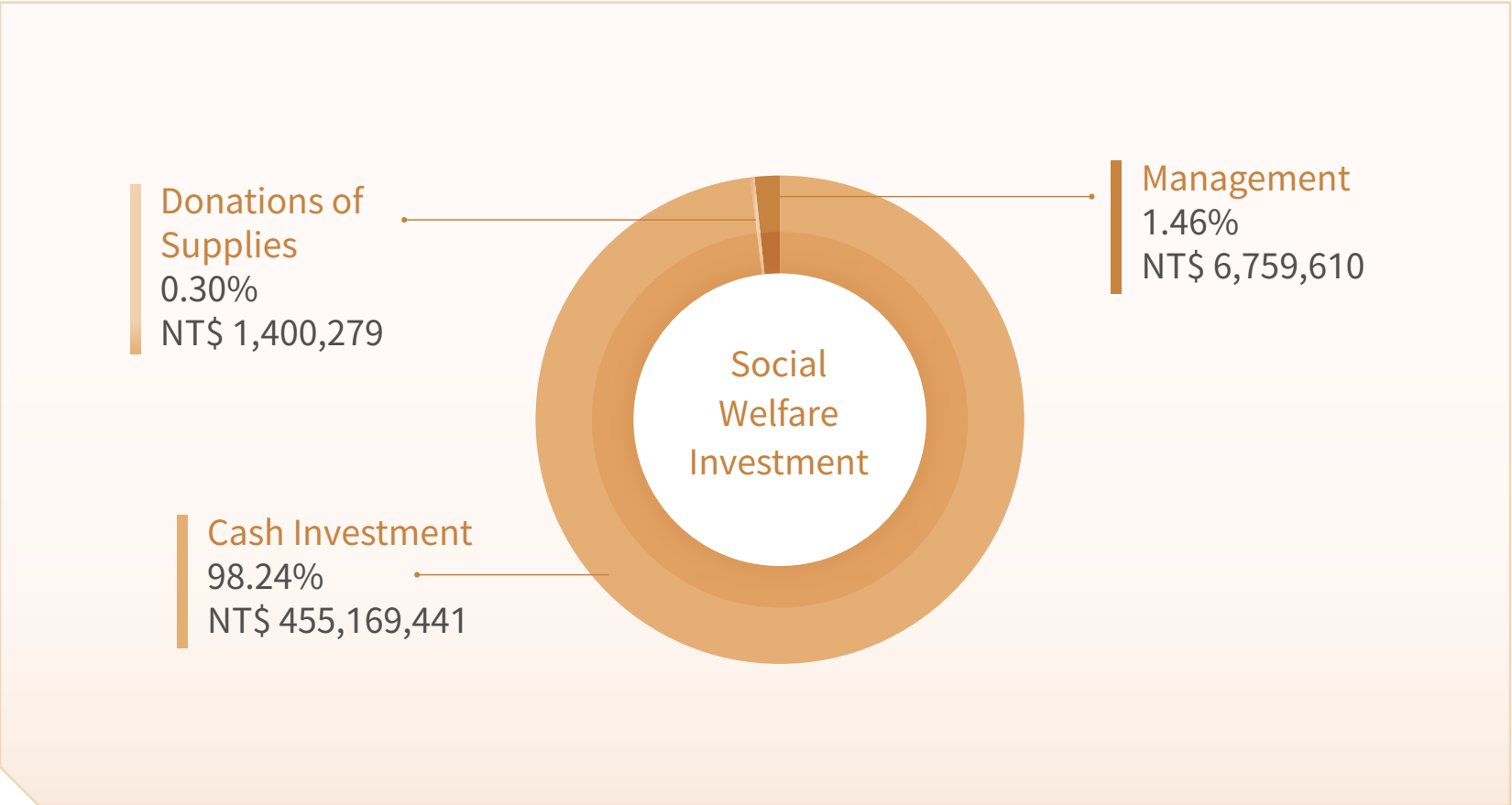
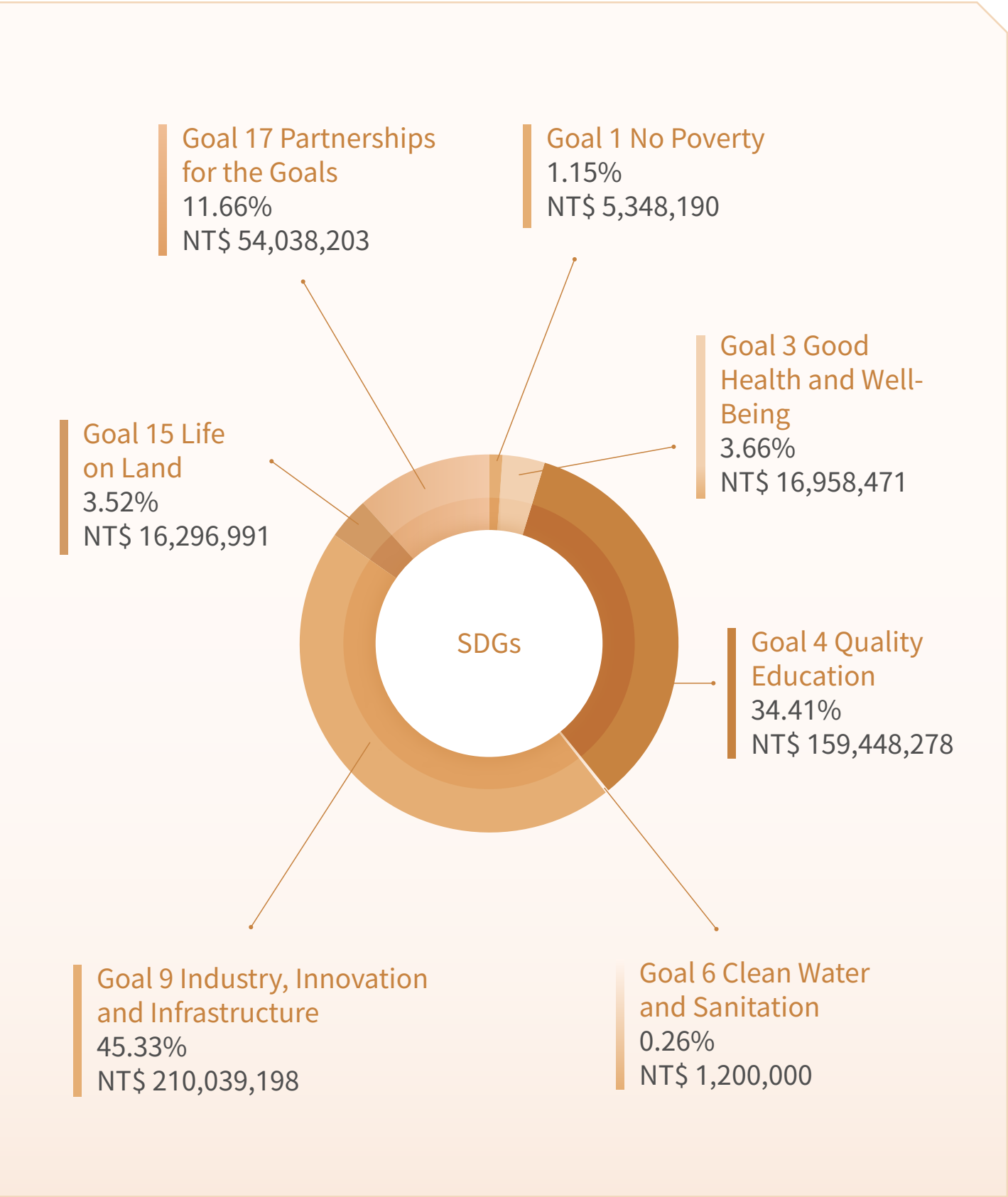
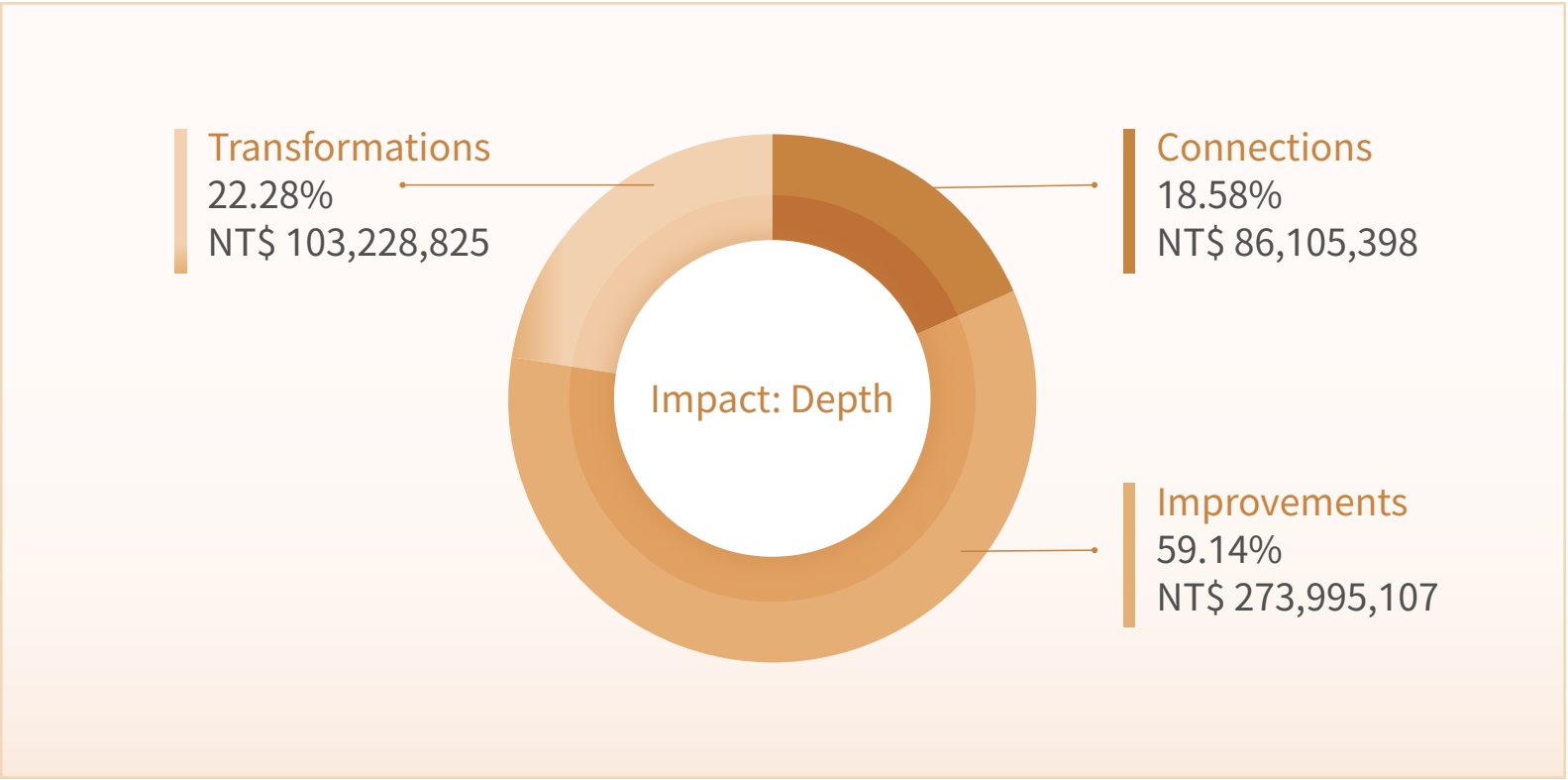
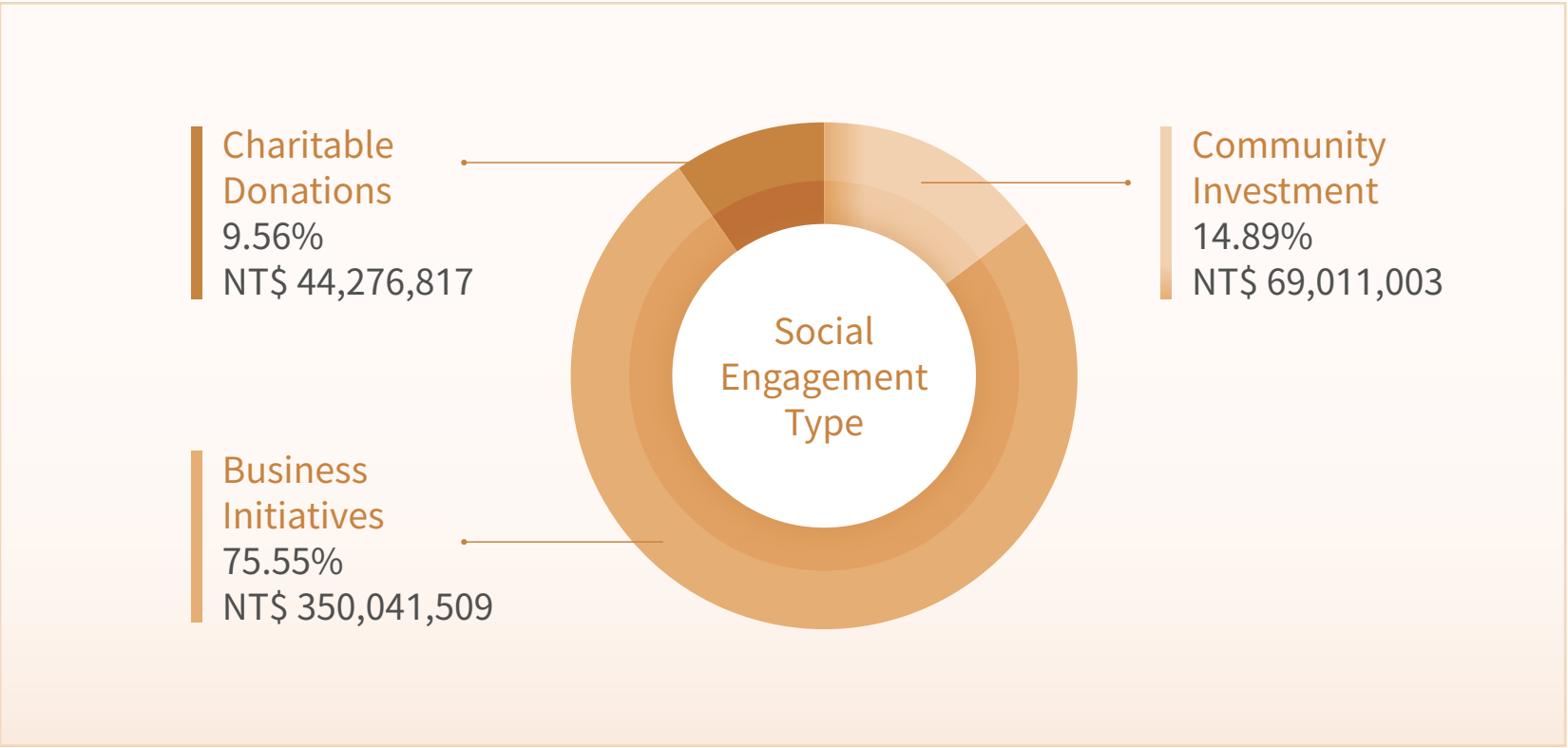
Since its establishment in 2010, the Wistron Foundation has focused on “environmental sustainability” and “humanistic development” as its strategic core, embodying the philosophy of “mutual benefit through altruism.” The Foundation is committed to fostering harmony between people and nature by strategically partnering with like-minded charitable organizations and promoting long-term, diverse collaborations in the fields of environmental protection and cultural enrichment. Our key areas of focus include “habitat conservation” and “humanistic education.” We also leverage innovative media, such as high-quality documentaries and radio programs, to amplify our social influence. To ensure alignment with the Foundation’s mission, we have established a sound governance mechanism and regularly report project plans and implementation results to the Board of Directors. In 2025, we successfully launched over 29 projects, demonstrating our strong commitment to sustainable development.



Social Influence

- Wistron advances social inclusion through long-term planning and company-wide engagement:
- Investment Scale: Total social investment reached NT\$463,329,330 in 2025.
 - Diverse Scope: Covering industry-academia cooperation, startup engagement, Foundation initiatives, and charitable efforts by employees.
 - Strategic Objective: Supporting partners in charity through effective resource allocation and long-term engagement, while advancing sustainability and common good.

NT\$ 463,329,330 Social Investments



Employees Impacts

Guided by its vision of “Sustainability through Innovation,” Wistron upholds four core values: Customer Focus, Integrity, Innovation, and Sustainability. We actively respond to societal needs by partnering with volunteers and stakeholders to protect the environment while strengthening collaboration among industry, government, academia, and research institutions. Employees are encouraged to apply their professional expertise and R&D capabilities to create positive social impact. Through these efforts, we hope that every Wistron employee is empowered to transform personal values into a force for social good.

In environmental conservation, the Wistron Foundation integrates internal volunteer resources to promote the Wistron volunteer program. In 2025, the Foundation organized ten working holiday activities. Volunteers committed to ecological conservation efforts at Shuanglianpi in Yuanshan Township, Yilan County. Their tasks included building shelters, removing invasive species, rehabilitating endangered aquatic plants, and managing eco-friendly farmlands. The Foundation also supported freshwater fish restoration and waterbird habitat conservation initiatives at Guandu Nature Park in Taipei. In addition, volunteers participated in the Guandu International Nature Art Festival, where 52 employee volunteers collaborated to create The Floating Pulse, a six-meter-tall land art installation. In total, 276 volunteer participations were recorded throughout the year, contributing 2,204 volunteer hours and demonstrating Wistron employees’ commitment to environmental sustainability.

Key Roles of Employees in the Three Major Focus Areas for Philanthropy

Direction	Focus Areas	Employees’ Role		Method
Culture	 Digital Literacy	1. Professional Mentors: Contribute expertise to support talent development 2. Technology Innovation Advocates: Advance the upgrade of key technologies 3. Application Partners: Collaborate in technology development and validation 4. Cross-sector Resource Integrators: Facilitate project cooperation and implementation		1. Knowledge Transfer: Engage experienced employees as corporate mentors to transform industry expertise into learning resources 2. Industry-Academia Co-creation: Strengthen partnerships with research institutions to jointly develop key industry technologies 3. Technology Validation: Provide technical resources and testing environments to support feasibility studies and validation activities 4. Startup Empowerment: Coordinate industry-academia projects, integrate resources, and assist startups with commercialization
	 Culture and Social Welfare	1. Sustainability Advocates: Promote a culture of sustainability 2. Community Engagement Participants: Expand social impact through charitable initiatives 3. Frontline Volunteers: Participate directly in volunteer service activities		1. Cultural Internalization: Incorporate sustainability and educational topics into corporate activities, making them part of everyday life for employees and their families 2. Collective Engagement: Mobilize employees through company-wide initiatives and employee welfare committees to maximize social impact 3. Leading by Example: Encourage employees to actively participate in volunteer service activities
Environmental	 Natural Capital	1. Environmental Stewards: Contribute manpower to conservation initiatives 2. Environmental Education Ambassadors: Participate in ecological tours		1. Habitat Restoration: Mobilize employee volunteers to support local conservation and habitat restoration efforts 2. Environmental Education: Organize ecological learning experiences for employees and their families to foster environmental awareness through engaging and interactive activities

Goals & Visions of the Six Major Charity Spotlights

Direction	Focus Areas	Focus	Method	Goals/Vision	SDGs
Culture	 Digital Literacy	Technological Innovation	- Strengthen technological application through mid-to-long-term industrial partnership - Enhance patent quality through technology verification and development - Leverage AI to improve technical quality and applications	- Improve Wistron’s technical capabilities through innovative technologies - Improve social welfare through technology applications - Realize smart life blueprint	
		Talent Cultivation	- Collaborate with industry to cultivate future industry talents - Provide diverse learning platforms and educational resources - Deepen cooperation with campuses to offer development resources	- Eliminate education-job gaps - Elevate young students’ global perspectives and provide more exchange opportunities - Develop potential talents and technologies	
	 Culture and Social Welfare	Culture Enhancement	- Promote cultural activities to enhance cultural literacy - Invest in after-school tutoring programs for children in remote areas and vulnerable communities - Provide support and specialized training for teachers in diverse experimental education fields, and enhance educational equipment and facilities - Retain and cultivate NGO professionals	- Provide diverse humanities education to the general public via visual and multimedia means - Enhance learning resources and opportunities for underprivileged families/communities in remote areas - Expand educators’ perspectives and develop more diverse specialized curricula - Encourage employees to practice sustainability in their daily lives	
		Culture and Care	- Donate income from charity sales through bulk purchases in cooperation with charity organizations - Encourage employees to participate in voluntary charity projects - Implement community outreach initiatives	- Create a sustainable and beautiful life with green purchasing power - Minimize gap in social resources and implement social investments - Increase participation to become a seed for corporate sustainable management	
Environmental	 Natural Capital	Natural & Ecological Conservation	- Adopt and manage habitats for conservation and maintenance - Collect environmental data via tracking, investigation and monitoring for conservation efforts - Prevent and remove invasive species - Advocate environmental stewardship via volunteer training - Conserve and restore wild/endangered flora and fauna	- Preserve and maintain habitat integrity and biodiversity - Reduce pollution from hazardous industrial waste - Expand habitat protection effects with conservation efforts - Instill conservation values to cultivate sustainability awareness in next generation	 
		Environmental Education	- Organize environmental education campaigns, curricula and activities - Establish environmental learning communities to raise public awareness - Maintain and repair environmental education facilities - Produce and promote quality ecological documentaries - Host teacher workshops with ecology documentaries to strengthen education	- Produce and promote quality documentaries/radio programs - Enhance environmental literacy to fostering sense of environmental stewardship - Use visual media to raise public awareness	

Commercial & Social Benefits of the Six Major Charity Spotlights

Focus Areas / Motivation	Focus	Project	Commercial Benefits	Social Benefits	Investments	Percentage	
 Digital Literacy Utilizing the Company’s core innovative and R&D technologies, in conjunction with the longstanding collaboration mechanisms established with academia, industry, government, and research organizations, we collectively nurture technological talents and expedite the development timelines for emerging technologies. By focusing on issues related to smartification and healthcare, we effectively apply our technological innovations and bolster our R&D capabilities, thereby creating new opportunities for business growth	Technological Innovation	International Industry-Academia Cooperation 1. MIT CSAIL 2. MIT VE 3. R&D program with Purdue University Smart Healthcare and Advanced AI Technologies 1. Smart Healthcare Industry-Academia Alliance: AI-driven contactless physiological monitoring and remote command center development 2. Research and development of contactless physiological signal interpretation technology combining millimeter-wave radar and AI 3. Large (multimodal) language models tailored to enterprise needs	Green Energy and Smart Manufacturing 1. Green smart manufacturing 2. Collaborative research project: Implementation of an Intelligent Yield Management (IYM) System in SMT Processes 3. Warpage simulation analysis before and after reflow soldering 4. Smart Grid Integrated Dispatch Solution (II) 5. Development of key materials and integrated systems for freshwater/seawater-compatible AEM electrolyzers Communication Technology • UAV baseband transceiver Startup Community and Ecosystem • Asia America Multi-Technology Association: Taipei Cradle Program	Technology development: Through collaboration with leading universities (e.g., NTU, NCKU, MIT, Purdue University), Wistron introduces advanced technologies (e.g., AI, smart manufacturing, and advanced thermal solutions) to accelerate product development and process optimization Strengthening industry-government-academia networks: By actively participating in local semiconductor initiatives and government forums in overseas locations such as Mexico, Wistron enhances access to policy support and utility infrastructure resources as well as influences in the local business community	Drives industry technology development: Investments in open-source edge computing, smart grids, and green smart manufacturing contribute to the sustainable and innovative development of industries, supply chains, and society Addressing societal needs: Initiatives such as AI-driven contactless physiological monitoring apply technological innovation directly to improving healthcare quality and public well-being	218,153,418	47.08%
	Talent Cultivation	Industry-Academia Co-Creation and Advanced Technical Talent Cultivation 1. Wistron-NYCU Joint Innovation Center for Intelligent and Green Energy Industries: JCAG Industry-Academia Master’s Program and Credit Programs 2. Collaboration with NTU College of Electrical and Computer Engineering for an AI leadership alliance 3. Seedling Program Industry-Academia Training Hubs and Infrastructure 1. NYCU Joint Innovation Center for Intelligent and Green Energy Industries JCAG Building Acquisition (Zhiyuan Building Room 132) 2. NYCU Joint Innovation Center for Intelligent and Green Energy Industries JCAG Equipment	Innovation, Entrepreneurship, and Future Leader Cultivation 1. YEF Program (Epoch School) 2. Garage+ Incubation Program 3. Epoch-IT Program Annual Fee International Academic Partnerships • MIT Industrial Liaison Program (ILP) Sports Talent and Corporate Social Responsibility • Wistron Ladies Open	Builds a talent pipeline: From vocational education partnerships to master’s programs with leading universities, Wistron develops a stable pipeline of job-ready talent to support its mid-to-long-term R&D and manufacturing capabilities Enhances employer brand: By sponsoring incubation programs and campus outreach initiatives, Wistron strengthens its reputation among younger generations as a company that values talent and invests in education	Bridges the education-to-job gap: By participating directly in internship programs and curriculum development, Wistron helps students acquire skills aligned with market needs Promotes quality education: By providing scholarships and internship opportunities, Wistron provides students from diverse backgrounds with access to fair and high-quality education resources	171,585,962	37.03%

Commercial & Social Benefits of the Six Major Charity Spotlights

Focus Areas / Motivation	Focus	Project	Commercial Benefits	Social Benefits	Investments	Percentage
 Culture and Social Welfare With “Sustainability through Innovation” as our guiding vision, Wistron recognizes the vital role of community and philanthropic partners as key stakeholders in our operations. We actively participate in community affairs, demonstrating our commitment to community care and humanitarian concerns. We establish long-term cooperative mechanisms with philanthropic organizations to support their causes	Culture Enhancement	Diversity and Experimental Education - Cixin Waldorf Teacher Training - Cixin Waldorf High School New Building Project - Junyi Experimental High School - Sustainable Co-learning Initiative in Hualien and Taitung - Intergenerational Education Initiative Humanities and Arts Promotion - U-Theatre: Taiwan Culture in Europe - Guandu International Nature Art Festival - Hualien-Taitung Documentary: “All Things to All” Public Welfare and Social Sustainability - Little Beaver Scholarship Program - Anti-Drug Education Programs in Outlying Islands and Remote Areas - Reading Companionship and Tutoring for Disadvantaged Children in Xizhi - Support for Underprivileged Children’s Tutoring Services - Super Carpenter’s Storage Cabinet Initiative: Supporting Post-disaster Recovery in Guangfu Township, Hualien	Strengthens Brand Equity: Supporting high-quality cultural, artistic, and humanities initiatives helps enhance the Company’s cultural identity and brand value Enriches Employee Perspectives: Humanities lectures and cultural engagement inspire creativity and broaden employees’ perspectives, contributing to an innovative workplace culture	Advances Diverse Education: Supporting experimental education and rural co-learning platforms contributes to a more diverse and sustainable future for education in Taiwan	32,827,013	7.09%
	Culture and Care	Small-amount donation program - Charity sale - Holiday donation program - Implementing community outreach initiatives	Positive Corporate Reputation: Ensures strong relationships with local organizations and nonprofit partners	Encourage Voluntary Donations and Contributions from Employees: Employees contributed approximately NT\$1.6 million through these initiatives Local Revitalization Collaboration: Projects prioritize procurement from local revitalization organizations, while internal communications help raise awareness and promote their initiatives	9,353,590	2.02%

Commercial & Social Benefits of the Six Major Charity Spotlights

Focus Areas / Motivation	Focus	Project	Commercial Benefits	Social Benefits	Investments	Percentage
 Natural Capital Through ongoing collaboration with our partners, we invest in environmental and ecological protection, fostering a balanced and harmonious relationship between humanity and nature. Our aim is to achieve mutual benefits for both people and the environment, promoting coexistence and prosperity	Natural & Ecological Conservation	Wildlife Rescue and Species Conservation - Wildlife Rescue and Conservation Program - Program to Monitor the Impact of Free-Roaming Cats and Dogs on Wildlife - Raptor Environmental Education and Conservation Rescue Project - Cetacean Health and Transboundary Conservation Research Project - Shuanglianpi Endangered Aquatic Plant and Native Fish Restoration Program Critical Habitat Restoration and Management - Long-Term Promotion Plan for Shuanglianpi Habitat Restoration - Guandu Nature Park Moon Pond and Waterbird Breeding Habitat Conservation Project - Longqi Natural Landscape Conservation Project Environmental Monitoring and Land Stewardship - Monitoring and Investigation of Soil and Water Pollution and Industrial Waste - Long-term Monitoring and Advocacy Program for Beach Litter Sustainable Living - Tainan Parks, Trees and Urban Project - Shennong Sustainable Living Project	Employee Volunteers (incl. family members): 152 colleagues & 129 relatives/friends	Raises Public Awareness: - Through radio programs, documentaries, photography exhibitions, and other media platforms, Wistron helps increase public awareness of and engagement with local culture, ecological conservation, and social issues - In 2025, a total of 1,677 environmental education activities were conducted, reaching 36,688 participants, while 152 employees took part in environmental volunteer activities	20,909,347	4.51%
	Environmental Education	Environmental Advocacy and Outreach 2025 National Geographic Taiwan Photo Contest - Ecological Radio Program – The Voice and Harmony of Taiwan 14th WildViewTaiwan Film Festival in association with Wildscreen: Ecological and Environmental Education Promotion Program in the Hualien-Taitung Region - Chi Po-lin Foundation Environmental Education Project - Nature and Humanities Series Events for Technologists Ecological Documentaries and Outreach - Ecological Documentary - Seven Ages of A Man - Ecological Humanities Documentary - Fly! Mountain Hawk-Eagle - Ecological Humanities Documentary - Wild Road - Documentary Outreach Project - Good Morni MIT: High School Promotion Project			10,500,000	2.27%

4.5.2 Social Influence

Spotlight 1 : Technological Innovation



- Provide advanced computing resources to strengthen academic research infrastructure
- Deepen industry-academia cooperation to cultivate top AI talent
- Support forward-looking research and accelerate technology commercialization



With the advent of the generative AI era, training large-scale models requires substantial investment in computing infrastructure. Due to funding constraints, academic and research institutions often lack access to sufficient high-performance computing resources, limiting research progress. This not only widens the technology gap between academia and industry, but also significantly affects the pace of advanced AI talent development and the accumulation of practical experience.



As a global leader in the ICT and AI server industry, Wistron not only provides cutting-edge hardware manufacturing capabilities, but also sees itself as a driver of the AI ecosystem. Through equipment donations and technical support, we help bridge resource gaps in academia with corporate resources, serving as a strong supporter of frontier research and fostering a virtuous cycle of mutual benefit between industry and academia.

Donating advanced AI computing infrastructure to accelerate academic research and talent development

Empowering Computing: Donating the Latest Generation of AI Server Clusters to Establish HPC Environments

Wistron recognizes that AI development is largely dependent on robust computing power. To address the shortage of advanced computing resources available to academia, Wistron launched a program to donate advanced AI servers with the latest GPU architecture to top academic institutions. This significantly enhances on-campus AI computing and big data processing capabilities, allowing faculty and students to seamlessly connect with forward-looking technologies worldwide and focus on the research and development of forward-looking fields such as large language models (LLM) and generative AI, building a solid academic AI infrastructure for Taiwan.

Frontier Research: Overcoming Hardware Limitations to Accelerate Interdisciplinary AI Innovation

With Wistron’s donation of advanced computing resources, research teams are no longer constrained by hardware limitations, allowing model training times that previously required weeks to be significantly reduced. This investment has supported and accelerated a wide range of interdisciplinary AI research applications, including precision medical imaging analysis, drug discovery simulation, smart manufacturing algorithms, and climate change forecasting. By expanding access to computing capacity, Wistron helps academia overcome previously insurmountable technical barriers and generate research outcomes with greater international impact.

Talent Cultivation: Connecting Academic and Industry Resources to Strengthen Taiwan’s AI Industry Competitiveness

Wistron’s donation program extends beyond a simple hardware transfer, and acts as a long-term investment in talent cultivation. By providing students with access to industry-grade computing environments, the program enables hands-on experience with advanced AI infrastructure, cloud architectures, and big data processing technologies during their studies. Combined with technical exchanges and practical collaboration opportunities with Wistron experts, the initiative helps narrow the skills gap. With the program, we hope to cultivate AI engineers with practical experience to inject endless innovation momentum into Taiwan’s AI industry chain.

Spotlight 2 : Talent Cultivation

Our Actions

- Cultivate AI industry talents through industry-academia cooperation
- Provide diverse learning platforms and educational resources
- Deepen cooperation with campuses to offer development resources

The Problems
We Aim to Solve

- Closing the education-job gap
- Equipping talents with an international perspective and platform

Our Role

Wistron is committed to talent development by integrating internship opportunities with extensive industry resources. We provide a platform for young students to grow, helping diverse talents broaden their horizons and strengthen their professional capabilities.

Expanding international perspectives | Cultivating future industry talents

Industry-Academia Collaboration: Leading the Industry & Creating a New Model for Industry-Academia Collaboration Through the AIoT Smart Manufacturing R&D Center

Wistron partnered with Southern Taiwan University of Science and Technology to establish the AIoT Smart Manufacturing R&D Center, setting a benchmark for industry-academia co-creation. In addition to donating nearly NT\$4 million to build an advanced smart production-line environment, Wistron assigned managers to teach and mentor students, introducing real-world industry needs directly into the classroom. By integrating key AI and IoT technologies, we aim to minimize the skills gap mismatch to achieve our strategies of adding value to technologies and sharing resources. This collaboration demonstrates Wistron’s commitment to talent cultivation and ensuring R&D results are directly connected to the market. This allows us to cultivate job-ready smart manufacturing talents and create a win-win scenario for industry upgrades.

Global Connections: Wistron Ladies Open’s Leads the Ladies European Tour

In 2025, Wistron continued to collaborate with the Ladies European Tour (LET) and offered a staggering prize pool of US\$1 million, drawing 108 pro golfers from Taiwan and beyond. The most exciting moment of the Open was undoubtedly the long-awaited return of Taiwan’s legendary golfer Tseng Yani. While having endured a lull in her career, Tseng embodied an unyielding sportsmanship and has continued to inspire many to pursue their dreams. Wistron has maintained a presence in the golfing community since 2006 and aimed to offer a stage of international caliber. We hope to support golfers as they challenge themselves while also showcasing Taiwan’s strength and power to the world.



Spotlight 2 : Talent Cultivation

Future Talents: Partnering with NYCU to Build a Science and Technology Talent Hub in Southern Taiwan

Wistron is actively seeking industry-academia co-creation and has invested NT\$954 million to build the Wistron Building at NYCU's Tainan campus, creating a new paradigm for industry-academia cooperation. The building will serve as a critical R&D hub in Southern Taiwan for AI, semiconductor and green energy technologies. This amplifies the industry cluster effect at the Shalun Smart Green Energy Science City but also demonstrates Wistron's long-term commitment to talent cultivation. By building an advanced domain for innovation, we're committed to reducing the skills gap mismatch and injecting endless innovation momentum for Taiwan's high-tech industries.

Workplace Adventures: Encouraging Youth to Learn about Careers & Strengthening Industry-Academia Connections

To bridge the gap between classroom learning and the workplace, Wistron's Vietnam site organized corporate visits for students, using age-appropriate learning experiences to help young people gain an early understanding of career opportunities. Programs are tailored to different educational stages. Introductory visits are arranged for younger students (below senior high school) to build basic awareness of industries and occupations, while more advanced career exploration and skills-sharing activities are provided for senior high school students preparing to enter the workforce. Guided by Wistron employees, students gain insights into daily work through real-life case sharing, games, and simulated workplace experiences. Wistron will continue to work with local schools and communities to provide diverse learning opportunities and support young people at different stages of their development.



Spotlight 3 : Culture Enhancement

Our Actions

- Collaborate with charity organizations and educational institutions to conduct diverse specialized teacher training programs, experimental education, and curriculum-related projects
- Provide tutoring and support for children in remote areas and underprivileged communities
- Develop and implement social and emotional learning (SEL) educational materials
- Deliver drug prevention education and awareness programs
- Support tours by high-quality arts and cultural organizations

The Problems
We Aim to Solve

Without stable, diverse, and adaptive educational resources, it is difficult to achieve equal access to education, particularly in rural and economically disadvantaged areas, or in situations of intergenerational caregiving. It is therefore essential to reconsider the goals of education to ensure learning is not confined or rigid.

Our Role

The Foundation has long been committed to promoting innovative education and enhancing humanistic literacy. In collaboration with professional nonprofit organizations, we provide educational equipment and specialized teacher training in diverse experimental education fields to broaden educators' perspectives. We actively engage in educational initiatives for children in remote and underprivileged communities, offering tutoring, care, support, and SEL resources to provide them with more learning opportunities. Additionally, we strive to create a more diverse range of humanistic educational materials to offer alternative educational possibilities.

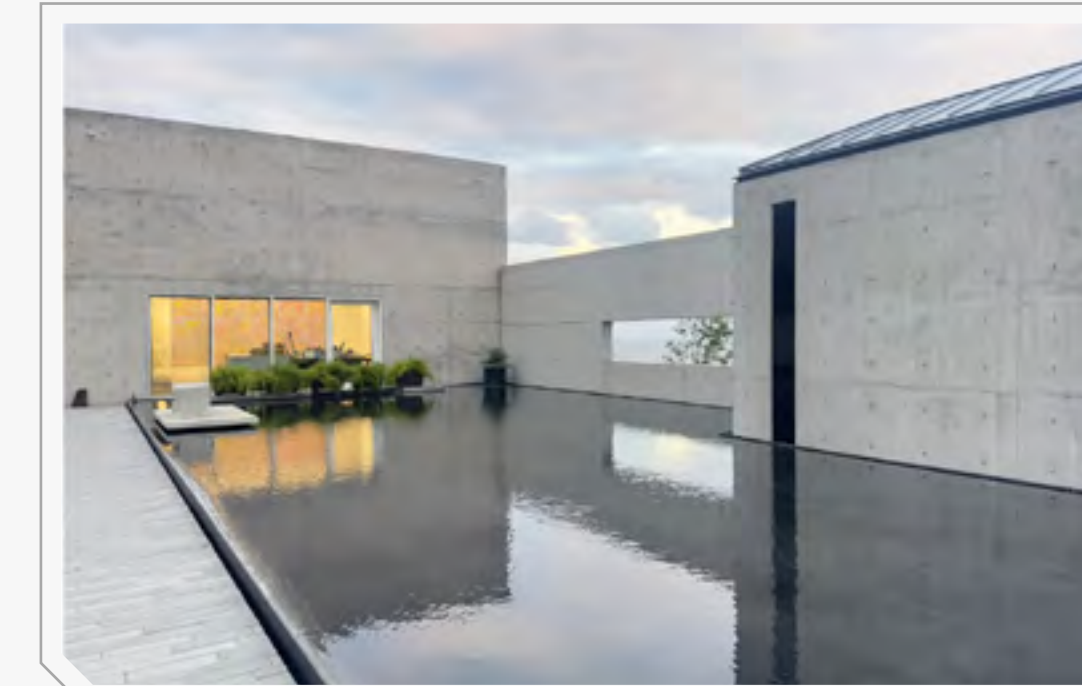
Expanding Educational Influence Through Diverse Partnerships

The Wistron Foundation hopes to transform lives through education. By offering humanities education, the Foundation seeks to provide equitable and diverse education resources to children, ensuring they remain competitive throughout their lives and possess the strength to move through life. We believe that education is more than a transfer of knowledge but, more importantly, a way to shape values and character.

In 2025, the Foundation implemented eight humanities education projects in collaboration with a diverse range of professional non-profit organizations. These included Waldorf teacher training, intergenerational education, and high school merger projects with the Anthroposophy Education Foundation; sustainable development initiatives in Hualien and Taitung with the Alliance Cultural Foundation; after-school tutoring programs for disadvantaged children with the Boyo Social Welfare Foundation and Taipei Glory Church; Anti-Drug Education Programs in offshore islands and rural communities with Taiwan Drug Free World Association; and the Little Beaver Scholarship Program with the Chengzhi Education Foundation and MEandMine. Collectively, these initiatives benefited 8,622 participants in 2025 as they continue to expand the impact of education.



Spotlight 3 : Culture Enhancement



Advancing Waldorf Education and Building a Robust Learning System

Since 2010, the Foundation has supported the Cixin Waldorf School through campus development and teacher training initiatives, strengthening professional development systems for educators and supporting the expansion and integration of the Dongshan and Su'ao campuses. The Foundation also promotes intergenerational education by advocating for shared learning between older and younger generations and creating nature-based living spaces. At the same time, it has strengthened early childhood education initiatives that reinforce the core values of family education, demonstrating that investment in early education can generate long-term benefits for individuals, families, and future generations while contributing to a healthier society. After years of effort, we have assisted in the establishment of a full Waldorf education system covering ages 0 to 18. In 2025, 541 teachers participated in teacher certification and professional development programs. The Foundation also hosted the inaugural ITEF Waldorf Asia-Pacific Teacher Education Conference to deepen international exchange. A total of 158 educational activities were held, attracting 4,376 participants, including: 94 educational support activities (2,135 participants); 29 lifelong learning activities (661 participants); and 35 family-school-community engagement activities (1,580 participants).

Supporting Hualien and Taitung Through Education and Global Exposure

Over the past 15 years, the Foundation has partnered with the Alliance Cultural Foundation to advance three key visions in Hualien and Taitung: education, arts and culture, and local revitalization. This includes supporting the Junyi School of Innovation as an education hub dedicated to transforming rural education and fostering students' confidence and independent thinking. To date, Junyi has sent off 40 students abroad to pursue further education. Since opening in March 2025, the Paul Chiang Art Center has welcomed more than 100,000 visitors. Moving forward, the park aims to serve as an international cultural hub, attracting artists and visitors from around the world while showcasing the cultural richness of eastern Taiwan through art. In November 2025, Wistron supported the Paul Chiang Arts and Cultural Foundation's Corporate Exhibition Program and hosted In Search of Light: Paul Chiang's Life Journey for Art at Wistron AI Park, creating opportunities for employees to experience art within a technology-focused environment and bringing a moment of warmth in their busy lives.

Spotlight 3 : Culture Enhancement

Supporting Tutoring Programs for Disadvantaged Children

Since 2012, the Foundation has partnered with the Boyo Social Welfare Foundation to offer after-school tutoring programs in rural communities by integrating educational support, social work services, and graduate tracking mechanisms. In 2025, 17 tutoring centers were established, serving 59 townships and 2,412 students. Tracking shows that 16-25 year-old graduates earn an average monthly salary of NT\$37,194, indicating that education investment has substantively promoted self-reliance and upward mobility out of poverty. The Foundation has also supported after-school learning programs offered by Taipei Glory Church since 2011. In 2025, the program provided stable learning and mentoring support to 47 children, helping build confidence and hope for the future.

Little Beaver Scholarship Program: Remote Education × SEL

As technology poses challenges, underprivileged students in remote areas often experience lack of emotional support when compared to their urban counterparts. Since 2022, the Wistron Foundation has partnered with MEandMine, the Chengzhi Education Foundation’s KIPP Inspired Schools in Taiwan, and Teach for Taiwan (TFT) to implement the Little Beaver Scholarship Program, bringing Social and Emotional Learning (SEL) into rural education settings through a systematic and data-driven approach. A total of 14 schools participated, benefiting 375 students. The Ministry of Education also acknowledges the importance of SEL and declared 2025 as the beginning of social and emotional learning in Taiwan with the launch of the first phase of its five-year plan to advance social and emotional learning in Taiwan.

Anti-Drug Education in Remote Areas & Islands: Teaching Children to Say No to Drugs

According to Taiwan’s High Prosecutor’s office, around 70,000 people used illegal drugs in 2023, with the number of users rising each year. Drug-impaired automotive accidents also continue to rise in numbers but, more concerningly, there is a growing presence of drugs in schools. In 2024 the Foundation collaborated with the Taiwan Drug Free World Association on the Anti-Drug Speaker Training and Outreach Program for Youth in Offshore Islands and Remote Areas to train anti-drug speakers to speak at schools and communities in remote areas and offshore islands in Taiwan. In 2025, the program organized eight training sessions for speakers aimed at children in remote areas and trained 212 speakers. Additionally, 82 anti-drug sessions were organized, reaching 4,397 participants.

The humanities are an expression of culture. Our focus is on leveraging education to shape cultures with value and character because education truly does make a difference. Moving forward, the Wistron Foundation will continue to leverage the collective strength of education, aesthetics, and communities to build a replicable and scalable education support model to create a more resilient and culturally rich future for the coming generations.



Through social and emotional learning materials, the Foundation empowers children to become better adults.

Spotlight 4 : Culture and Care

Our Actions

- Strengthen collaboration with non-profit organizations and groups
- Encourage employees to participate in voluntary charity projects
- Organize philanthropic events
- Support communities

The Problems We Aim to Solve

Many domestic non-profit organizations and charitable groups struggle with uneven resource allocation. In response to these disparities, many organizations require additional resources and support.

Our Role

We leverage our corporate influence to sustain ongoing collaborations with charitable organizations and offer support. By harnessing the power of bulk purchasing, Wistron encourages voluntary donations and contributions from employees through corporate culture promotion and themed campaigns. Furthermore, through the organization of charitable projects, Wistron creates opportunities for resources to be shared with more deserving recipients.

Truth, Kindness & Beauty: A Virtuous Cycle

Company-Wide Participation: Diverse Charitable Efforts & A Culture of Giving

Wistron actively connects with small and medium-sized social welfare groups lacking in resources to provide support. We not only provide corporate donations but also educate employees on social needs through monthly awareness campaigns on topics such as elderly individuals living alone, rare diseases, healthcare in remote areas, and disadvantaged families. In addition, we leverage internal digital platforms to simplify donation processes, significantly increasing convenience and willingness to donate. With enthusiastic support from employees, we have successfully transformed goodwill into tangible benefits, working together to shape a culture of support and common good.

Supporting Charities: Introducing Philanthropy into Everyday Life

Wistron is committed to making philanthropy part of everyday life through three key approaches:

- Supporting the Arts: Each year, Wistron hosts “charity art exhibitions” and “Spring Couplets Charity Sales” to support art education in remote areas, drawing support from thousands of employees.
- Celebrating Holidays: We host charity donations each year for Dragon Boat and Mid-Autumn festivals. Employees donate Wistron gift boxes to social welfare organizations and also purchase charity gift sets launched by social welfare organizations to both assist disadvantaged communities and support social enterprises.
- Recycling Resources: We regularly organize donation drives for used clothing, shoes, bags, and toys, extending the life of unused items while promoting resource sustainability and responsible consumption.



Spotlight 4 : Culture and Care



Library of Love: Donating Books to Remote Areas to Ensure Greater Access to Reading Resources

This year, Wistron continued to support the “Library of Love” donation campaign and successfully achieved the goal of renewing the book boxes at Fusing Elementary School in Hsinchu County. By pooling together support from employees, we were able to offer students in remote areas new reading materials. Beyond renewing books, the initiative promotes the circulation and sharing of knowledge, helping children broaden their horizons through reading and narrowing urban-rural educational gap.



AI-powered Picture Books: Broadening Horizons & Advocating for Digital Equality

Wistron’s Hsinchu site partnered with the Ministry of Education’s Ruro platform to implement the AI Co-learning Program, connecting government, corporate, and school resources to strengthen digital literacy among students. In 2025, the Hsinchu site delivered an eight-hour AI Technology and Sustainability Literacy Program for 55 students at Neiwan Elementary School and Dongguang Elementary School in Hsinchu County. The curriculum combined introductory AI applications with topics such as climate change, ecological conservation, and local culture, guiding students to create environmentally themed storybooks using generative AI. Teachers participated throughout the program and subsequently incorporated their learning into other subjects, encouraging interdisciplinary learning and supporting the integration of digital tools into everyday teaching.



Community Partnership Program: Supporting Inclusive Growth

Wistron’s Zhongshan site supports the Zhongshan Municipal People’s Government’s High-Quality Development Initiative for Counties, Townships, and Villages by establishing a long-term partnership with Zhangwu Community in the Torch Hi-tech Industrial Development Zone through a dedicated community partnership project. The project integrates corporate, government, and community resources to improve the community and support inclusive development by first understanding local needs. Since 2024, the Zhongshan site has been collecting and compiling community feedback and organized various community care initiatives for different groups. For example, visiting older adults during the Double Ninth Festival, organizing home appliance cleaning events, hosting safety patrols, and offering floral arrangement and childcare lessons. Beyond social welfare initiatives, the Zhongshan site also contributes resources to improve community facilities and environments such as greenery and landscape, family-friendly spaces, accessibility facilities, and public lighting to create a safe, friendly, and public space conducive to community interactions. Wistron will continue to collaborate with governments and communities to integrate sustainability and inclusion into the community’s daily life.

Spotlight 4 : Culture and Care

Our Actions

- Plan internal activities with charity partners
- Invite employees and their families to personally participate in Wistron’s long-term charity projects
- Incorporate education into leisure activities to integrate sustainability concepts into daily life

The Problems We Aim to Solve

Encourage employees to embody sustainability in their daily lives, actively responding, and integrating it into their everyday routines.

Our Role

Wistron collaborates with longstanding philanthropic partners to co-design a range of diverse cultural activities. These activities aim to involve employees in experiences related to art education, environmental conservation, ecological harmony, and other relevant topics, encouraging both employees and their families to actively participate.

Supporting WiEarth:
Nearly 8,000 Participants Embrace WiEarth’s New Sustainability Experience

To plant the seeds of sustainability, Wistron’s WiEarth events place special focus on family participation. From the marine education at “Fun at the Marine Science Museum” to the ecological experiences of “Roaming Heping Island” and “Beach Cleanup,” we invite employees and family members to step outside, personally experiencing the importance of environmental sustainability and integrating these concepts into employee activities. Participation reached a record high in 2025, with nearly 8,000 participants taking part across the series. These initiatives not only strengthened environmental awareness among employees and their families, but also created meaningful opportunities for families to learn together while providing tangible support to local revitalization partners.



Spotlight 4 : Culture and Care

Event	Highlights and Outcomes
Earth Day Events	Introduced sustainability and plastic reduction challenges to encourage employees to incorporate environmentally friendly practices into their daily lives.
Sustainable Family Day: Fun at the National Museum of Marine Science and Technology	Combined immersive puzzle-solving experiences with marine education and invited local organizations to host a community marketplace, attracting nearly 4,000 participants.
Small Farmer Expo: DIY Experiences	Partnered with local revitalization organizations to offer a handmade mugwort sachet workshop, promoting festive culture through hands-on experiences.
Small Farmer Expo: Small Farmer Market	Showcased locally sourced products at Wistron offices and established group-buying , helping employees connect with local revitalization stories and initiatives.
Sustainable Family Day: Roaming Heping Island	Partnered with the Heping Island team in Keelung to provide in-depth environmental tours and cultural experiences, attracting 2,700 participants over the two-day event.
Wistron Beach Cleanup	Mobilized employees and family members to clean beaches along Taiwan’s northern coast, removing a total of 1,147 kilograms of waste.



Spotlight 5 : Natural & Ecological Conservation

Our Actions

- Conduct ecological surveys and monitoring, raptor toxicology testing, and surveys of free-roaming dogs and cats
- Promote native plant conservation trials and develop rapid screening tools for wildlife pathogens
- Implement wildlife rescue, rehabilitation, and post-release monitoring
- Investigate and track illegally discarded waste
- Collaborate with nonprofit organizations for ecological conservation, habitat protection, species adoption, and ecological restoration through scientific surveys and monitoring

The Problems
We Aim to Solve

- Habitat degradation and the invasion of alien species are posing a threat to biodiversity
- Improper disposal of hazardous waste has resulted in food security crises and significant environmental pollution

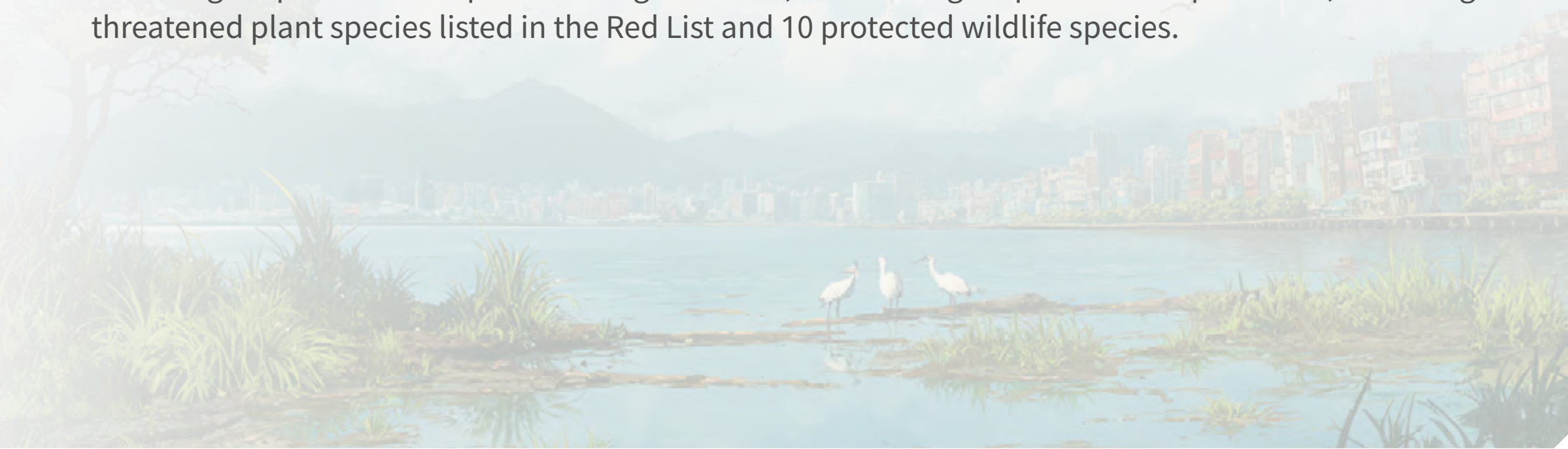
Our Role

Habitat preservation has consistently been a key focus for the Wistron Foundation. Through sustained partnerships with various professional philanthropic organizations, we support a range of environmental conservation projects. Beyond financial contributions, we invest in training skilled personnel to conduct ongoing environmental monitoring and research. Additionally, we undertake habitat adoption initiatives to facilitate ecological restoration and conservation efforts. Our goal is to mitigate the impacts of environmental hazards on ecosystems and collectively enhance our commitment to environmental stewardship.

Advancing Biodiversity Conservation Through Scientific Research and Collaboration
 Investing in Habitat Conservation and Restoration & Long-term Commitment to the Environment

Since its establishment, the Wistron Foundation has embraced a philosophy of altruism and maintained a long-term commitment to habitat conservation. To protect habitats, the Foundation supports the Long-term Promotion Plan for Shuanglianpi Habitat Restoration led by The Society of Wilderness for 16 years, helping protect the natural floating-island ecosystem and restore aquatic plant communities in Shuanglianpi. It has also supported the Taiwan Homeland Protection Project and Tainan Parks, Trees & Urban Project implemented by Tainan Community University, by tracking 15 years of illegal industrial waste dumping, managing ecological habitat in the century-old Tainan Park for 13 years, and contributing to conservation efforts for 9 years in the Longqi Badlands. In partnership with the Wild Bird Society of Taipei, the Foundation has supported the Moon Pond and Waterbird Breeding Habitat Conservation Project, maintaining key waterbird habitats and freshwater fish restoration areas within Guandu Nature Park for four years. Collectively, these initiatives have protected 29.83 hectares of habitat.

Beyond financial support and employee volunteers, the Foundation places strong emphasis on ecological expertise and scientific monitoring. Through ongoing ecological research and field surveys, habitat changes are continuously tracked, while expert meetings are convened to review findings and refine conservation strategies on a rolling basis. In 2025, 96 ecological surveys were conducted, a Shuanglianpi wetland expert meeting was held, and 53 target species were protected, including 19 threatened plant species listed in the Red List and 10 protected wildlife species.

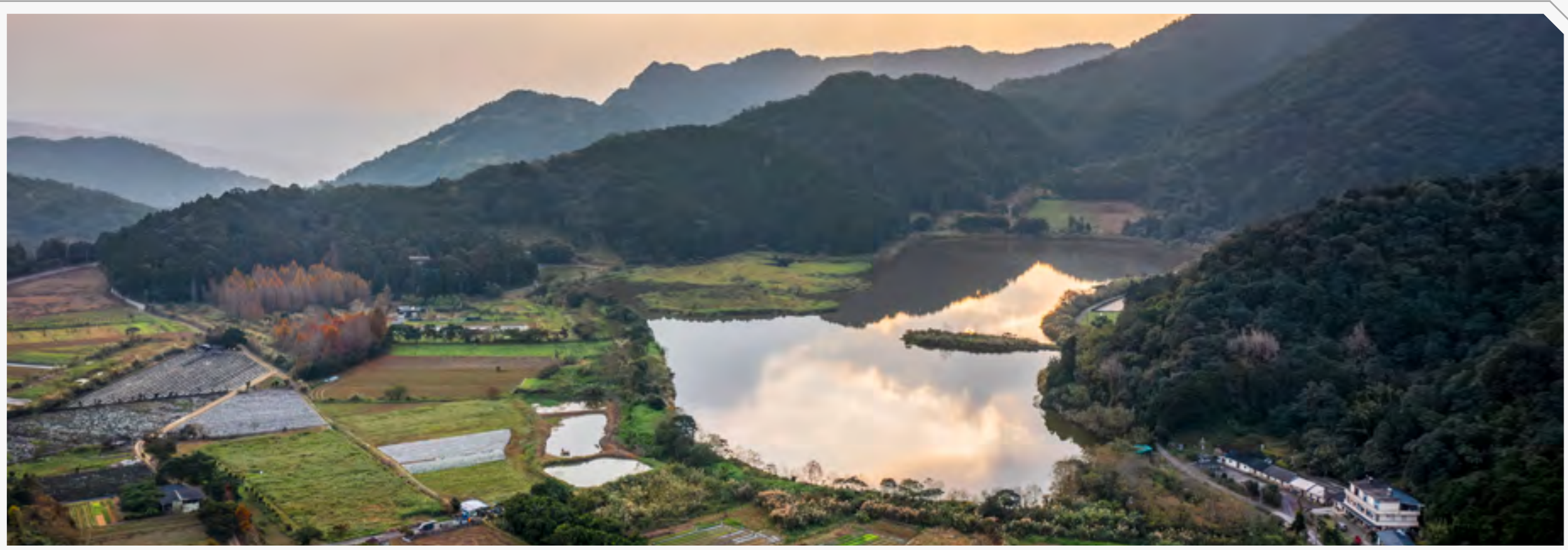


Spotlight 5 : Natural & Ecological Conservation

Advancing Wildlife Rescue Across Land and Sea & Supporting Conservation Through Scientific Research

In addition to protecting habitat integrity, the Foundation has increasingly focused on wildlife health and the impacts of human activities on individual animals. Since 2021, the Foundation has supported wildlife rescue and conservation programs led by WildOne Wildlife Conservation Association and the Raptor Research Group of Taiwan. In 2025, a total of 842 wild animals were rescued, including 406 protected species, with 339 animals successfully released back into the wild following rehabilitation. Data accumulated by wildlife rescue organizations indicate that injuries caused by dog and cat attacks have increased steadily in recent years. In response, the Foundation partnered with WildOne to launch a three-year Free-Roaming Dog and Cat Survey program. Through population surveys and community interviews, the project examines the causes of free-roaming dog and cat populations and provides evidence-based recommendations for local government policy and environmental education efforts. The approach has also been extended to the Longci Niupu Badlands Nature Reserve, where scientific data have helped build community consensus and encourage stronger management measures for free-roaming dogs, reducing pressure on local pangolin populations.

In 2025, the Foundation expanded its wildlife rescue efforts into marine conservation by supporting Professor Wei-Cheng Yang and the NTU Conservation Medicine Laboratory in the Cetacean Health and Transboundary Conservation Research Project. In addition to rescuing stranded cetaceans, the project utilizes accumulated physiological sample data to investigate the causes of strandings and develop a rapid screening tool for cetacean morbillivirus, a disease that can significantly affect cetacean immune systems. The tool provides conservation practitioners with a rapid, accurate, and cost-effective diagnostic method, helping address information gaps often encountered in rescue operations due to resource and technical limitations.



The Shuanglianpi wetland is surrounded by farmland. Partnering with local farmers to promote eco-friendly farming practices is one of the Foundation’s key conservation initiatives to help improve water quality



The Foundation supports the creation of nesting islands at Guandu Nature Park, providing breeding habitat for Black-winged Stilts (Photo courtesy of Chih-Ming Chiang, volunteer of the Wild Bird Society of Taipei)

Spotlight 5 : Natural & Ecological Conservation

Supporting International Academic Exchange and Sharing Experiences & Technologies

The Foundation also extends the impact of its conservation programs through international collaboration. In 2025, the Foundation sponsored the 13th Asian Raptor Research and Conservation Network (ARRCN) and 7th Taiwan Raptor Symposium. As the first in-person gathering since the pandemic, the event brought together 323 participants from 16 countries, with 53 presentations covering topics such as population ecology, genetic research, and conservation initiatives from across the world. Results from WildOne’s Free-Roaming Dog and Cat Survey program were also presented at the Wild Animal Rescue Network Asia (WARN Asia) Conference in November 2025, sharing Taiwan’s experience with representatives from 47 rescue and conservation organizations across 19 countries. Through the cetacean conservation program, the Foundation also collaborated with conservation partners in the Philippines and Malaysia, sharing Taiwan’s cetacean morbillivirus rapid-testing technology to support the conservation of migratory cetacean species that cross national boundaries.

The Foundation believes that long-term commitment is essential to sustainable conservation outcomes. By supporting ecological expertise, scientific research, and international collaboration, it continues to advance habitat conservation, wildlife rescue, and wildlife health research. Through science-based approaches and local partnerships, the Foundation seeks to deliver meaningful and measurable conservation outcomes.



Lin Si-Min, Chair of the Organizing Committee for the 13th Asian Raptor Research and Conservation Network (ARRCN) and 7th Taiwan Raptor Symposium, introduces the conservation partnership between the Wistron Foundation and the Raptor Research Group of Taiwan



The Foundation supports cetacean conservation projects that share cetacean disease diagnostic technologies with international conservation partners

Spotlight 6 : Environmental Education

Our Actions

- Partner with non-profit organizations to implement long-term environmental education programs for different age groups
- Support and promote quality ecological audiovisual projects

The Problems We Aim to Solve

Limited public environmental literacy and awareness, and lack of environmental stewardship and commitment to sustainability.

Our Role

The Foundation has long been committed to advancing environmental education through medium- and long-term project support, ensuring that conservation efforts are sustained and systematic rather than isolated sponsorships. By integrating corporate resources and employee volunteer participation, the Foundation also strengthens the implementation capacity and professional development of its nonprofit partners, transforming environmental education and ecological conservation into meaningful action while continuing to expand their social impact. Continuing to expand the social impact of environmental sustainability.

Conservation in Action: Building Environmental Awareness Through Lifelong Learning

The key to environmental sustainability lies in transforming awareness into action. Through lifelong and diversified learning initiatives, the Wistron Foundation has long promoted environmental education while supporting high-quality audiovisual projects that document Taiwan’s ecology and cultural heritage. These efforts deepen public understanding of and connection with nature, demonstrate the Company’s long-term commitment to conservation, and expand the social impact of environmental sustainability.

- Promoting Environmental Education Across All Age Groups and Extending Project Impact
The Foundation works with professional non-profit partners to advance a wide range of conservation projects, including wildlife rescue and rehabilitation, habitat management, and ecological research. At the same time, environmental education is promoted through age-appropriate programs and diverse participation opportunities, strengthening environmental awareness and inspiring conservation action. In 2025, a total of 1,677 environmental education activities were held, reaching 36,688 participants.



Volunteers remove invasive species and plant aquatic vegetation at Moon Pond in Guandu Nature Park, a habitat adopted by the Foundation, helping maintain ecological balance



Volunteers construct ecological floating islands at Shuanglianpi to support the restoration of endangered aquatic plant species

Spotlight 6 : Environmental Education

- Internal Employee Programs Inspire Engagement with Environmental and Social Issues

To strengthen employees' understanding of ecological conservation and humanities-related issues, Wistron has organized the nature and humanities series events for technologists since 2011. Through lectures, special exhibition tours, birdwatching experiences, ecological documentary screenings, and other activities, employees and their families are encouraged to engage with nature and culture. In 2025, 10 themed activities were held, attracting 663 participants.

- Wistron Volunteer Working Holidays: Strengthening Environmental Awareness

Since 2014, Wistron has organized volunteer working holidays to encourage employees to participate in environmental conservation efforts. In 2025, the Foundation partnered with the Society of Wilderness to support habitat restoration at Shuanglianpi, organizing four volunteer working holidays with 80 participants. Three additional volunteer working holidays were held at Guandu nature park, where 103 volunteers helped remove invasive species and plant aquatic species. Since 2023, the Foundation has further expanded its habitat conservation efforts by integrating ecology and landscape art through support for the Guandu International Nature Art Festival. Employees volunteered for the environmental art installations Ascending Blessings (2023), Ascending Home (2024), and the Floating Pulse (2025). Over the past three years, 135 volunteers have participated, combining artistic expression with ecological action and strengthening awareness of sustainability.

Quality Audiovisual Content: Documenting Taiwan's Ecology and Culture through Images and Sounds.



Wistron volunteers visit the Forest Bond exhibition at the Chi Po-Lin Museum



Artist Kuei-Chih Lee led 52 Wistron employee volunteers in creating the six-meter-tall environmental art installation: The Floating Pulse

Spotlight 6 : Environmental Education

Quality Audiovisual Content: Documenting Taiwan's Ecology and Culture through Images and Sounds

- Supporting Ecological Documentaries and Theatrical Promotion**

Since 2011, the Foundation has invested in the production and promotion of ecological documentaries, supporting 17 films over the past 15 years, including Beyond Beauty: Taiwan from Above; Fly, Kite Fly; Secrets of The Pangolin: The Crisis; Night Hunters: Taiwan Grass Owls; Good Morni MIT, and Caring for Black-faced Spoonbill. In 2025, the Foundation served as the exclusive sponsor of the theatrical release of Seven Ages of A Man, a documentary by pioneering nature photographer Jen-Hsiu Hsu, continuing to promote ecological conservation through visual storytelling.

- Supporting IC Broadcasting's Radio Program: The Voice and Harmony of Taiwan**

Since 2020, the Foundation has partnered with IC Broadcasting to produce The Voice and Harmony of Taiwan, a radio program that promotes conservation. The program has been shortlisted for the Global Chinese Language Sustainable Journalism Awards for four consecutive years, receiving both Excellence and First Prize recognitions. It was also nominated for the 59th Golden Bell Awards in the Educational and Cultural Radio Program category. In 2025, 53 episodes were produced, reaching an audience of more than 670,000 listeners. Since its launch, the program has produced 283 episodes and accumulated a total audience reach exceeding 4.3 million listeners.

- 2025 National Geographic Taiwan Photo Contest**

Since 2022, the Foundation has partnered with National Geographic to revive the Taiwan Photo Contest and introduced a dedicated Ecology and Environment category. The 2025 competition attracted a record-breaking 16,060 entries submitted by 3,213 professional and amateur photographers. The awards ceremony featured a keynote presentation by internationally renowned photographer Christian Ziegler, titled Jungle Spirits: A Trip Round the World's Tropical Forests. During his visit to Taiwan, he also traveled to Alishan Mountain to photograph endangered salamanders and other rare wildlife species, helping bring Taiwan's conservation achievements to an international audience through the lens of world-class nature photography.







5. Corporate Governance

Management Approach

5.1 Corporate Governance

5.1.1 Board Operations

5.1.2 Ethical Management

5.1.3 Legal Compliance

5.2 Risk Management

5.2.1 Enterprise Risk Management

5.2.2 Information Security / Cybersecurity and Privacy Protection

5.2.3 Intellectual Property

5.3 Moving Toward a Sustainable Supply Chain

5.3.1 Supply Chain Management Framework and Overview

5.3.2 Supply Chain Sustainability Management

5.3.3 Conflict Minerals Management

5.4 Operating Capability

5.4.1 Operational Achievements and Future Outlook

5.4.2 Tax Policy

5.4.3 Policy Influence

Technology Clusters: Pyramid City Mission

Introduce Responsible AI (RAI) to address AI opportunities and challenges, and demonstrate a reliable and resilient sustainable management system.

Management Approach

● Above 95% ● 90%-95% ● Below 90%

Topic	Strategy	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Corporate Governance & Ethical Management	Improve performance in global sustainability assessment	1. Maintain a top-tier ranking in the top 5% among listed companies in the Corporate Governance Evaluation 2. Maintain or improve strong performance in ESG ratings 3. Achieve at least 20% representation of directors of different genders on the Board 4. Link executive officer compensation to ESG performance indicators 5. Increase the attendance rate of individual directors at each term to 80%	1. Ranked in the top 5% of listed companies in the Corporate Governance Evaluation 2. Maintained or improved strong performance in ESG ratings 3. Achieved 20% female representation on the Board 4. Established linkage between executive officer compensation and ESG performance indicators 5. All directors achieved an individual attendance rate of 100% in 2025	●	1. Maintain a top-tier ranking (top 5% among listed companies) in the Corporate Governance Evaluation 2. Maintain or improve strong performance in ESG ratings 3. Achieve at least 20% representation of directors of different genders on the Board 4. Link executive compensation to ESG performance indicators 5. Ensure individual director attendance rates reach at least 80% per term	1. Maintain a top-tier ranking in the top 5% among listed companies in the Corporate Governance Evaluation 2. Maintain or improve ESG ratings and performance 3. Achieve at least one-third representation of directors of different genders on the Board 4. Link executive compensation to ESG performance indicators 5. Ensure individual director attendance rates reach at least 80% per term
	Implement employee training to strengthen the Code of Conduct and foster a culture of integrity and ethical business practices	Achieve a 100% signing rate of Code of Conduct Statement	100%	●	100%	100%
Risk and Crisis Management	Regularly identify the risk appetite for all levels of the Company	1. Establish a global Key Risk Indicator (KRI) dashboard to enhance proactive risk monitoring and early warning capabilities 2. No material risk events involving amounts over NT\$100 million occurred under the enterprise risk management system	0 case(s)	●	1. Integrate risk databases, incorporating risk assessment questionnaires covering sustainability, climate, and anti-corruption-related risks 2. Conduct risk sensitivity analyses and stress testing 3. Continue to manage and mitigate the likelihood of significant risk events that could affect the Company, defined as events involving property losses exceeding NT\$100 million	Continue to manage and mitigate the likelihood of significant risk events that could affect the Company, defined as events involving property losses exceeding NT\$100 million
		Conduct regular self-assessments of internal controls and achieve a reliability coefficient $\geq$ 95%	ICS (Internal Controls Self-assessment) 99.94% (1H) ; 99.84% (2H) ICE (Internal Controls Evaluation) 99.98%	●	Conduct regular self-assessments of internal controls and achieve a reliability coefficient $\geq$ 95%	Conduct regular self-assessments of internal controls and achieve a reliability coefficient $\geq$ 95%

Management Approach

● Above 95% ● 90%-95% ● Below 90%

Topic	Strategy	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Corporate Governance & Ethical Management	Establish a regulatory compliance system and regularly review domestic and international regulatory changes relevant to operations to ensure all business activities comply with applicable laws and regulations	Employees No material violations of laws (fines exceeding NT\$1 million)	Employees No material violations of laws (fines exceeding NT\$1 million)	●	Employees No material violations of laws (fines exceeding NT\$1 million)	Employees No material violations of laws (fines exceeding NT\$1 million)
		Shareholder/Securities Related Matters 1. Complied with all regulations without incurring any penalties 2. Closely monitor regulatory or policy changes issued by competent authorities and adjust internal management practices accordingly	Shareholder/Securities Related Matters 1. Complied with all regulations without incurring any penalties 2. Closely monitored regulatory and policy changes issued by competent authorities and adjusted internal management practices accordingly. 3. Completed compliance training for all internal managers	●	Shareholder/Securities Related Matters 1. Complied with all regulations without incurring any penalties 2. Closely monitor regulatory or policy changes issued by competent authorities and adjust internal management practices accordingly 3. Regulatory compliance training for all internal managers	Shareholder/Securities Related Matters 1. Complied with all regulations without incurring any penalties 2. Closely monitor regulatory or policy changes issued by competent authorities and adjust internal management practices accordingly
		Environmental Health and Safety 1. Stay up to date with regulatory developments, remain compliant, and incur no major penalties (fines exceeding NT\$1 million) 2. Regularly conduct EHS (Environment, Health, and Safety) regulatory identification and adjust internal procedures in a timely manner	Environmental Health and Safety 1. Stayed up to date with regulatory developments, remain compliant, and incur no major penalties (fines exceeding NT\$1 million) 2. Regularly conduct EHS (Environment, Health, and Safety) regulatory identification and adjust internal procedures in a timely manner	●	Environmental Health and Safety 1. Stay up to date with regulatory developments, remain compliant, and incur no major penalties (fines exceeding NT\$1 million) 2. Regularly conduct EHS (Environment, Health, and Safety) regulatory identification and adjust internal procedures in a timely manner	Environmental Health and Safety 1. Stay up to date with regulatory developments, remain compliant, and incur no major penalties (fines exceeding NT\$1 million) 2. Regularly conduct EHS (Environment, Health, and Safety) regulatory identification and adjust internal procedures in a timely manner
		Customer/Supplier/Litigation/Patent/ Trademark Achieve 95% digitalization of contract and intellectual property asset management; continuously monitor international regulatory trends and customer needs to respond and adapt accordingly	Customer/Supplier/Litigation/Patent/ Trademark contract and intellectual property asset management digitalization reached 95%	●	Customer/Supplier/Litigation/Patent/ Trademark Achieve 100% digitalization of contract and intellectual property asset management; continuously monitor international regulatory trends and customer needs to respond and adapt accordingly	Customer/Supplier/Litigation/Patent/ Trademark In addition to the digitalization of contracts and intellectual property asset management, as well as the continuous monitoring of international regulatory trends and customer needs for timely responses and adjustments, big data analytics will also be applied to the database to serve as a strategic reference for future planning
Information Security/ Cybersecurity & Privacy	Establish an updated information security/cybersecurity system and mechanism to ensure information security for the Company and its customers	The facility passed the customer information security compliance assessment. Certification rate:100%	100%	●	100%	100%
		100% of the facility has obtained ISO/IEC 27001 certification coverage	100%	●	The headquarters office and all manufacturing facilities have achieved 100% ISO 27001 certification and continue to maintain their validity through regular updates	The headquarters office and all manufacturing facilities have achieved 100% ISO 27001 certification and continue to maintain their validity through regular updates

Management Approach

● Above 95% ● 90%-95% ● Below 90%

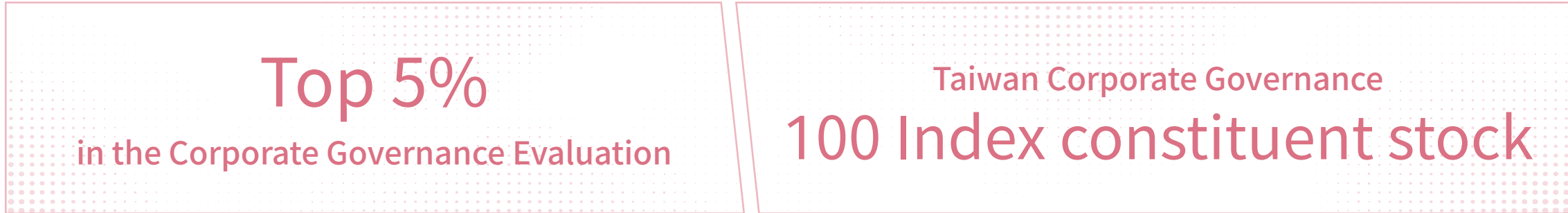
Topic	Strategy	2025 Targets	2025 Results	Status	2026 Targets	2030 Targets
Supplier Sustainability Management	Strengthen Supply Chain Sustainable Resilience	Risk identification 1. Tier 1 suppliers' compliance rate:100% 2. Critical non-tier 1 suppliers' compliance rate:100%	Tier 1 suppliers' compliance rate 100% Critical non-tier 1 suppliers' compliance rate 100%	●	Risk identification 1. Tier 1 suppliers' compliance rate:100% 2. Critical non-tier 1 suppliers' compliance rate:100%	Risk identification 1. Tier 1 suppliers' compliance rate:100% 2. Critical non-tier 1 suppliers' compliance rate:100%
		Ratio of sustainability audit on high-risk suppliers:100%	100%	●	100%	100%
		Improvement and guidance of audit deficiency for high-risk suppliers NCR completion rate:100%	100%	●	100%	100%
Supplier Sustainability Management	Deepen Regional & Strategic Cooperation ¹	Machinery and materials in the China Site >98%	98.05%	●	> 98%	> 98%
		Machinery and materials in the Vietnam site >50%	54.24%	●	> 55%	> 70%
	Signature of Major Statements	100% Declaration signing rate of the Supplier Code of Conduct for tier 1 suppliers	100%	●	100%	100%
		100% Declaration signing rate of the “Declaration of Non-use of Conflict Minerals”	100%	●	100%	100%
	Optimize Strategy Supplier Core Competitiveness	Greenhouse gas reduction and water source inventory coverage >67%	90.11%	●	>90%	>90%
		Suppliers with high energy consuming material obtaining GHG external verification (ISO 14064-1): ≥ 75%	96.15%	●	≥ 70% of critical materials suppliers	≥ 85%
		Suppliers with high energy consuming material obtaining energy management system external verification (ISO 50001): ≥ 65%	82.69%	●	100%	100%

Note :

1. Optimize the regional supply chain: The percentage of local procurement is based on Wistron’s key manufacturing sites at major operational locations, including five major facilities in mainland China and one in Vietnam, and reflects purchases made from suppliers within those respective regions.

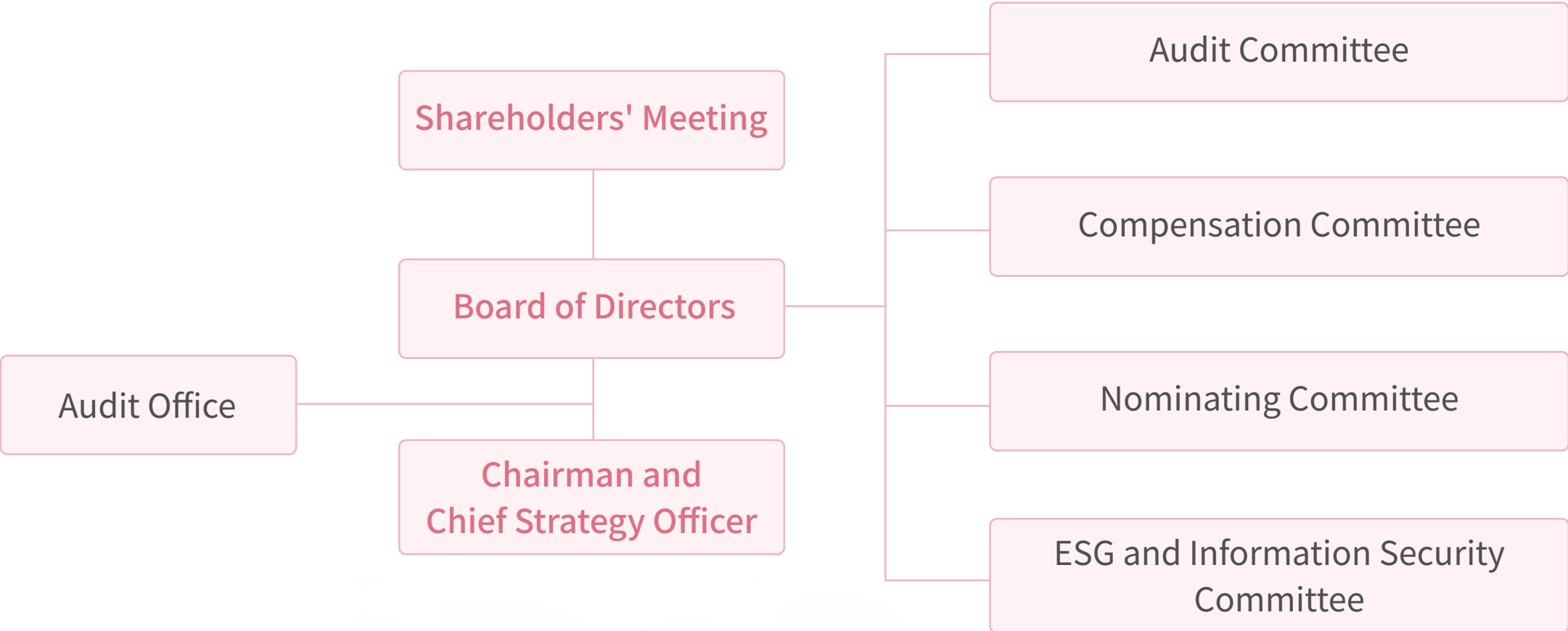
2. Signing rate of the “Declaration of Non-use of Conflict Minerals” excludes logistics providers.

5.1 Corporate Governance



Wistron believes that sound corporate governance is the foundation of corporate sustainability. The Company is committed to establishing an effective governance framework based on principles of protecting shareholder rights, strengthening Board functions, respecting stakeholder interests, and enhancing information transparency. In accordance with Article 277 of the Company Act, amendments to the Articles of Incorporation must be approved by shareholders at a general meeting, ensuring their participation in major corporate decisions. The scope of directors’ responsibilities is not subject to limitation, as stipulated by relevant provisions of the Company Act. Wistron continuously implements various policies and mechanisms to enhance governance quality, maximize shareholder value, and ensure sustainable operations.

5.1.1 Board Operations



The Board of Directors serves as Wistron’s highest governing body, responsible for overseeing the management team to ensure compliance with applicable laws and regulations while enhancing information transparency. Leveraging their professional expertise, board members provide strategic guidance on major decisions to prevent the implementation of policies that could undermine the Company’s value. They also emphasize the cultivation of a culture rooted in integrity and ethical conduct, fulfilling corporate responsibilities to support sustainable operations and protect shareholder interests. The management team also regularly reports to the Board of Directors on the Company’s operational status, development strategies, and key sustainability- and risk-related matters, including updates on sustainability initiatives and progress, the implementation of ethical business practices, information security measures, material topics, stakeholder engagement, and the operation and implementation of risk management activities. This helps maintain smooth and effective communication between management and the Board. For details of Board-management communications and significant resolutions, please refer to the [Company’s Annual Report](#). In compliance with governance guidelines, the Board of Directors convenes at least once per quarter and held a total of nine meetings in 2025. The average attendance rate among board members reached 100%, surpassing Wistron’s requirement of an annual attendance rate of at least 80%.

Functional Committee

To strengthen the Board’s supervisory function and enhance management effectiveness, Wistron has established four functional committees under the Board: the Audit Committee, the Compensation Committee, the Nominating Committee, and the ESG and Information Security Committee (formerly the Sustainability Committee). The operational status of each functional committee is detailed in the table below. For further information, please refer to [Wistron's Annual Report](#).

Committee	Function	Members	Attendance rate (excl. proxy)	Major Resolutions
Audit Committee	Oversees the fair presentation of Wistron’s financial statements; the appointment, dismissal, independence, and performance of Certified Public Accountants; the effective implementation of internal controls; compliance with applicable laws and regulations; and the control of existing or potential risks.	Independent Director Mr. Chien-Hsin Chuang Independent Director Mr. Jack Chen Independent Director Mr. S.J. Paul Chien Independent Director Ms. Pei-Pei Yu Independent Director Ms. Mei-Ling Chen	100%	• Annual & quarterly financial statements • Major investment and CapEx • Major loans, endorsements & guarantees • Risk management reports
Compensation Committee	Establishes and periodically reviews the policies, systems, standards, and structures for performance evaluation and compensation of directors and managers, and regularly evaluates and sets the compensation for directors and managers.	Independent Director Mr. S.J. Paul Chien Independent Director Mr. Jack Chen Independent Director Ms. Pei-Pei Yu	100%	• Recommendations on director remuneration • Recommendations on performance bonuses & salary adjustments for managers • Recommendations on percentage of management salary to employee remuneration
Nominating Committee	Selects and reviews qualified candidates for directors, managers, and members of Board committees, and establishes and periodically reviews the structure and functioning of Board committees.	Independent Director Ms. Pei-Pei Yu, Chairman Mr. Simon Lin Independent Director Mr. Jack Chen Independent Director Ms. Mei-Ling Chen	100%	• Recommendations on changes in management appointments • Established the CEO Succession Plan • Organized training for directors
ESG and Information Security Committee *	Formulates the direction and objectives for corporate social responsibility, sustainability, and information security, and oversees related policies, implementation plans, and performance.	Director, President & CEO Mr. Jeff Lin Director Philip Peng Independent Director Ms. Mei-Ling Chen	100%	• Reviewed progress to sustainability targets & set future goals • Established the Corporate Governance Policy, Information Security Policy, and the Anti-Corruption and Anti-Bribery Policy • Revised Wistron’s Code of Conduct, ESG and Information Security Committee Charter, Sustainable Development Best Practice Principles, Sustainability Report Preparation and Assurance Management Guidelines, and Sustainability Information Management Guidelines • Work reports from the Sustainability Office and Information Security Executive Committee • Reported on ethical management, material sustainability topics and stakeholder communication • Completed GHG inventory and verification for all subsidiaries

Note: On April 2, 2025, the Company’s ESG Committee was renamed to ESG and Information Security Committee. The composition of committee members was also revised, replacing senior executives and independent directors with board members, and requiring the participation of at least one independent director.

Composition and Diversity of the Board of Directors

In accordance with the [Articles of Incorporation](#), the Company shall have seven to nine directors, each serving a three-year term. A candidate nomination system is adopted, and directors are elected by the shareholders’ meeting from a list of nominated candidates to safeguard shareholders’ rights and interests. The Company has stipulated a Board diversity policy in Article 20 of its [Corporate Governance Best Practice Principles](#), stating that the composition of the Board should consider multiple aspects, including gender, nationality, culture, professional background, and industry experience. For specific management objectives and progress regarding board member diversity, please visit our [website](#).

Wistron’s Board of Directors currently consists of nine members, all of whom are highly respected professionals with extensive experience in the industry. Following the re-election upon the expiration of their term in 2024, the average board tenure is nine years. Two members (22%) also serve as company executives, and five seats (56%) are held by independent directors, all of whom meet the independence requirements set forth in the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies,” and have not exceeded the three-term limit. The Board also includes two female directors, accounting for 22%. For information on the procedures related to the election of Board members, please visit Wistron’s [website](#). In addition, none of the Company’s directors concurrently serve as directors at more than four other publicly listed companies. Comprehensive information on each Board member—including educational and professional background, concurrent positions in other companies, attendance records, and other relevant details—is disclosed in the [Company's annual report](#) and on its [official website](#).

The Chairman of the Board is elected by the Board of Directors and serves as the leader of the Board internally and the Company’s representative externally. To uphold the Board’s intent and enhance decision-making efficiency, the Chairman also serves as the Chief Strategy Officer, responsible for strategic planning, development, implementation, and long-term corporate growth. In the event of any proposals involving conflicts of interest, the Chairman abstains from participation in accordance with the principle of avoidance.

Director Training and Performance Evaluation

To enhance directors’ knowledge and competencies in areas such as regulations, economics, environment, social issues, and risk management, the Company arranges annual training courses for Board members. In 2025, Board members underwent an average of nine hours of training, covering topics such as “Current Global Economic Trends and the Implications of the Trump Administration’s New Policies,” which explored recent developments in the global economy and the impact of Trump-era policies on trade systems and exchange rate movements, and “Cybersecurity Governance and Management in a Geopolitical Context,” which helped directors understand cybersecurity operational risks and international cybersecurity strategies amid geopolitical developments, thereby supporting the formulation of cybersecurity governance policies. In addition, to ensure regulatory compliance, the Company also provided an online training course on insider trading prevention regulations for all directors and managers.

To ensure effective corporate governance and enhance the performance of the Board of Directors, Wistron conducts annual performance evaluations of the Board and its functional committees in accordance with the [Rules for Board of Directors and Functional Committee Performance Assessments](#). These evaluations encompass key areas, including legal compliance, corporate governance, risk management, and sustainable development goals, to ensure that the Board and its committees fulfill their responsibilities across all ESG dimensions. The evaluation results serve as a basis for determining compensation and for the continuous enhancement of the Board’s operations and effectiveness. In 2025, performance evaluations were conducted for the Board of Directors, Audit Committee, Compensation Committee, Nominating Committee, and ESG and Information Security Committee. Upon completion of the scoring and analysis, the performance evaluation scores for the Board of Directors and its functional committees were 99.83, 99.80, 100, 100, and 100, respectively. All results were rated as “Exceeds Standards” and have been reported to the Board and each respective committee. In addition, the Company commissions an external professional independent organization or team of external experts and scholars to conduct a Board performance evaluation at least once every three years. In 2025, the Company engaged the Corporate Governance Association to carry out an external evaluation of the Board. The results provided positive affirmation regarding the Board structure, interaction and communication between the management team and the Board, ESG achievements, and talent development and succession planning.

For detailed information on the Company’s director training and Board performance evaluation reports, please refer to the [Company's annual report](#) and on its [official website](#).

Conflicts of Interest Management

For agenda items that may involve conflicts of interest for Directors or the legal entities they represent, compliance with Article 15 of the Rules and Procedures of Board of Directors Meetings is required. In such instances, Directors must disclose the relevant details of the conflict during the meeting. If their participation in discussions or voting may compromise the Company’s interests, they are required to abstain and recuse themselves. Additionally, they are prohibited from exercising voting rights on behalf of other Directors. If a Director’s spouse, relatives within the second degree of kinship, or a company under the Director’s control has a vested interest in the meeting agendas, the Director is considered to have a personal interest in the matter.

For details on the execution of director recusals from conflict-of-interest agenda items in 2025, concurrent directorships held by Board members, cross-shareholdings with suppliers or other stakeholders, the existence of controlling shareholders, and information on related parties, their relationships, transactions, and outstanding balances, please refer to the [Company's annual report](#).

Compensation Policy for the Board of Directors and Senior Executives

The compensation for the Company’s directors includes remuneration and business execution expenses. In accordance with Articles 11 and 16 of the Articles of Incorporation, director remuneration is allocated from an amount not exceeding 1% of the Company’s annual profit. Reasonable compensation is granted based on the Company’s operating results and the individual director’s contribution. All payments are made in accordance with the Guidelines for Director and Functional Committee Remuneration and are subject to prior approval by the Compensation Committee and the Board of Directors. To strengthen the alignment between director compensation and sustainability performance, the Company has established the ESG and Information Security Committee, which regularly incorporates sustainability issues into the Board’s meeting agendas and decision-making processes. For directors who concurrently serve as the President & CEO, sustainability-related performance indicators have been included as key performance metrics. Additionally, the Company’s annual Board performance evaluations incorporate “sustainable strategy implementation and sustainability performance” as one of the assessment criteria, reinforcing director involvement in the Company’s sustainable development efforts and serving as a reference for determining remuneration.

The compensation package for senior executives/managers includes remuneration, retirement and pension benefits, holiday bonuses, and employee remuneration (in the form of cash or stock). Among these, bonuses, compensation (cash/stock), and stock options are variable components and represent the primary portion of executive remuneration. Senior executives are also entitled to legally mandated insurance and retirement plans. The compensation of senior executives/managers is based on individual performance and is reviewed and assessed by the Compensation Committee. Recommendations are submitted to the Board of Directors for approval prior to execution.

Linking Incentive Systems and Sustainable Performance

To encourage senior executives, key professional talent, and all employees to focus on long-term, comprehensive performance and achieve sustainable business objectives, Wistron has progressively incorporated the objectives of its ESG 6-pillar and key performance indicators related to material sustainability issues into the short- and long-term incentive compensation mechanisms for the President & CEO, senior executives, and business unit heads since 2022. This approach links sustainability performance with overall business performance and ensures that sustainability considerations are effectively integrated into corporate operational decision-making. In 2026, sustainability-related performance indicators for the President & CEO cover the governance, environmental, and social dimensions. For governance, the focus is on a sustainable supply base. Beyond supporting suppliers in strengthening their decarbonization capabilities, collaborative action plans have been advanced across the supply chain to drive collective progress. For environmental issues, the indicators address climate change through the increased use of recycled and renewable materials in green products, expansion into waste battery recycling, and greater adoption of renewable energy across global operations. These efforts contribute to carbon emissions reduction, alignment with the Science Based Targets initiative (SBTi), and achievement of the 1.5° C target pathway. For the social dimension, the indicators focus on reducing occupational disasters and increasing employee engagement. The relevant sustainability performance indicators are assigned to the responsible executive officer for each pillar of the ESG 6-pillar strategy, as well as to the corresponding business unit heads, who are tasked with developing and implementing the indicators.

Sustainability Performance Indicators			President & CEO	Business Unit Managers (Including main BG head)	Executive Officers (including heads of the ESG 6-pillar working groups)
Governance	Sustainable Supply Chain	Strengthen decarbonization efforts across the supply chain to increase carbon reductions	3%	15%	10%
Environmental	Green Products/ Product Development and Innovation	Increase revenue generated from products containing recycled or renewable materials	4%	15-20%	25%
	Circular Economy	Increase the shipment of recycled plastics and commercialize battery recycling solutions	1%	30%	5%
	Climate Strategy and Energy Management	Reduce electricity intensity	–	10-15%	10%
		Increase use of renewable energy	10%*		
	Water Resource Management	Reduce water usage intensity	–		
Social	Waste	Reduce waste generation intensity	–		
	Talent Attraction and Retention	Increase employee engagement and reduce turnover rate	1%	10-15%	5%
	Occupational Health and Safety	Reduce occupational injuries and increase employee satisfaction	2%	10-15%	5%

Note: 4% for the President & CEO and 6% for the Chief Sustainability Officer.
Presented on a weighted basis

5.1.2 Ethical Management Policies and Organization

To establish a unified set of values and culture across all personnel, Wistron has adopted a [Code of Conduct](#), approved by the Board of Directors, as the highest standard of behavior for all employees of the Company, its subsidiaries, and joint ventures in which the Company holds significant impact. This Code serves as a guiding framework for all business activities. The global human resources and administrative departments hold primary authority and responsibility for implementing this Code, as well as establishing necessary procedures to ensure compliance.

To uphold ethical business practices, Wistron has established the [Code of Ethical Conduct](#), the [Ethical Corporate Management Best Practice Principles](#), and the [Corporate Governance Best Practice Principles](#). These policies require all employees to fully understand and comply with professional ethical standards, respect and strictly adhere to confidentiality agreements with clients, and refrain from accepting gifts or special treatment without proper cause. Wistron also engages customers, suppliers, business partners, and other stakeholders to promote a shared understanding of and commitment to the Company’s core values of integrity. The implementation status of integrity management is reported and reviewed annually by the Global Human Resources and Administration Division to the Board of Directors, the highest management body, at the end of each year.

Anti-Corruption Risk Management and Due Diligence

To ensure the transparency and effectiveness of its anti-corruption risk management mechanisms, Wistron has established a Board-approved [Anti-Corruption and Anti-Bribery Policy](#), which expressly prohibits all forms of bribery and improper benefits. The Company has also established reporting, investigation, and internal control mechanisms to prevent corruption risks and uphold business integrity. In addition, Wistron launched a project in 2025 to implement the ISO 37001 Anti-Bribery Management System. The initial certification scope covers supply chain management-related processes at the corporate headquarters. The Company passed external verification in June 2026 and plans to strengthen its culture of compliance through annual external surveillance audits.

In 2025, Wistron conducted anti-corruption and anti-bribery risk assessments across all global operating sites (100% coverage). Among 28 identified risk categories, two medium- to high-risk categories were identified: Supplier Management and Designated Supplier Procurement Management. To mitigate and effectively control potential corruption and bribery risks, the Company developed and implemented three action plans.

Internally, the Company identifies Treasury Management & Corporate Communications, Global Supply Chain Management, and Administration Services as potential high-risk areas. These departments are subject to internal audit or periodic job rotations. Additionally, managerial staff in these functions are required to attend external training programs offered by professional institutions to enhance their understanding of legal compliance.

Externally, before establishing business relationships with agents, suppliers, customers, or other partners, the Company assesses the legality of their business practices, the presence of integrity-related policies, and any history of unethical conduct. During the course of business, Wistron communicates its integrity management policy and related internal regulations in accordance with internal procedures. Contract terms include requirements to comply with Wistron’s anti-corruption policies, which cover reasonable and transparent payment terms, the handling of misconduct, and violations related to commissions, kickbacks, or other improper benefits. Wistron maintains a firm stance against offering, promising, requesting, or accepting any form of improper advantage, whether directly or indirectly. If unethical behavior is identified, business dealings are immediately terminated, and the entity is blacklisted.

Personnel Risk Assessment and Due Diligence Process

Step & Stage	Description	Risk Rating/Actions
1 Classification and preliminary assessment 2 Action by risk level 3 Risk mitigation and review	- Responsible unit compiles personnel list for all departments - Conduct stage one assessment according to job-related risks, reputation, and conflict of interest	Stage 1 Assessment Determine preliminary risk level
	- Determine risk level of all personnel based on preliminary assessment results - Low Risk: Review once every five years - Medium/High Risk: Initiate stage two of the due diligence process, which includes in-depth review of government or business relationships and records of unusual conduct	Low risk Review once every five years Medium/High risk Initiate stage two of the due diligence process
	- High-risk personnel are required to complete advanced training and sign a Code of Conduct acknowledgment - The responsible unit shall review the effectiveness of risk controls - For those where risk is deemed unmanageable, terminate employment or suspend promotions	Actions for high-risk personnel Training & signing of a Code of Conduct acknowledgment Review by responsible unit; termination or suspension of promotion where risk is deemed unmanageable

Business Partner Risk Assessment and Due Diligence Process

Step & Stage	Description	Risk Rating/Actions
1 Supplier classification and screening	- Identify supplier’s operational status - Based on transaction amount, frequency, and technical importance, label significant suppliers - Distinguish between Tier-1 suppliers and non-Tier-1 suppliers (customer-designated or indirect suppliers)	Significant suppliers Tier-1 vs. non-Tier-1
2 Risk assessment	- Significant Tier-1 suppliers are rated on five dimensions: Company background, reputation, delivery, government relations, and transaction procedures - Identify risk level (low, medium, or high) based on rating	Five dimensions → Classification as low, medium, or high risk
3 Due diligence	- Medium-risk vendors: General due diligence - High-risk vendors: Enhanced due diligence - If general due diligence reveals poor reputation or unusual government relations, upgrade to high-risk	Medium risk General due diligence High risk Enhanced due diligence
4 Risk mitigation and review	- Implement mitigation measures such as awareness campaigns, training, signing of commitment letters, or audits - Assess the effectiveness of mitigation measures in controlling risks - The responsible unit shall review the effectiveness of controls and conduct regular reviews	Mitigation measures Awareness campaigns, training, commitment letters, audits Regular review by responsible unit

Commitment and Support

To ensure that all personnel fully understand relevant regulations and expectations, Wistron continuously implements education, training, and awareness programs. All members of the Board of Directors signed the Code of Conduct Acknowledgment Form, and dedicated training sessions on the prevention of insider trading have been arranged to reinforce their corporate governance responsibilities in upholding integrity. For all new employees, the Company requires reading and signing the [Code of Conduct](#) Acknowledgment Form and completing an online ethics training course. In 2025, both the acknowledgment and training completion rates reached 100%. For existing employees, annual training on the Code of Conduct, including anti-corruption, anti-bribery, and anti-competitive practices, is mandatory for all personnel across all facilities. In 2025, the training completion rate for all employees was also 100%, reflecting Wistron’s strong commitment to promoting a culture of integrity.

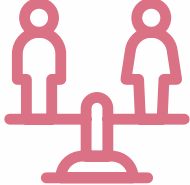
Code of Conduct Training and Acknowledgment

Item	2022	2023	2024	2025
Code of Conduct Signing Rate (%)	100%	100%	100%	100%
New Employee Training Coverage Rate (%)	100%	100%	100%	100%
Regular Training Coverage Rate for All Employees (%)	100%	100%	100%	100%
Training Completion Rate for All Employees (%)	100%	100%	100%	100%

Category	Code of Conduct Training Rate	Taiwan	Overseas
Years of Service	New Employees	3,785 (100%)	8,992 (100%)
	Current Employees	13,618 (100%)	33,035 (100%)
Employment Type	Direct employees	7,320 (100%)	31,786 (100%)
	Indirect employees	10,083 (100%)	10,241 (100%)
Location	Administrative	6,998 (100%)	27 (100%)
	Manufacturing	10,405 (100%)	42,000 (100%)

Whistleblowing and Disciplinary Measures

Internal and external stakeholders are encouraged to contact the Global Human Resources and Administration Division for any questions regarding the Code of Conduct. For different categories of issues, Wistron has also established reporting and inquiry channels (as shown in table below) to communicate with internal and external stakeholders.

Category	 Ethical Management	 Workplace Equality	 Employee Feedback	 On-site Inquiries	 Regulations & Safety
Channel	Reporting channel for corruption & ethics; President & CEO mailbox	Sexual harassment reporting channel; discrimination and harassment hotline	Employee suggestion box; QR code suggestion box; HR e-suggestion box	Employee hotline; employee relations specialists; employee representative meetings	Privacy protection hotline; emergency hotline; whistleblowing
Medium	Email, hotline, website	Hotline, extension line, email, written report	Physical suggestion box, QR code form, mobile application	Extension line, face-to-face communication, in-person meeting	Extension line, written report, email
Relevant Topics	Business ethics, corruption, violation of ethical conduct, human rights protection, environmental protection	Sexual harassment, workplace bullying, discrimination, unfair treatment	Labor relations, workplace environment, personal rights, feedback on management	Work arrangements, frontline management, psychological counseling, inquiry on salary and benefits	Violations of Wistron’s Privacy Policy, occupational safety and health, and emergency situations
Target	Internal employees & external stakeholders (i.e., suppliers, customers etc.)	Internal employees	Internal employees	Internal employees	Internal employees & external stakeholders
Responsible Unit	Office of the President & Global Human Resources and Administration	Human Resources Department, Grievance Committee	Human Resources Department, Administration Department	Human Resources Department (employee relations), Labor Union/Labor Relations Committee	Legal/compliance departments, work safety departments

Institutionalizing a Culture of Integrity through the Grievance and Reporting System

Wistron encourages all employees and external stakeholders to report unethical conduct or violations of business ethics through its whistleblowing channels. The Company is committed to maintaining the confidentiality of whistleblower identities and report contents to ensure whistleblowers are protected from any form of retaliation or unfair treatment. The Company enforces a zero-tolerance policy toward any violations of the Code, including retaliation against whistleblowers, and will take disciplinary action in accordance with the [Code of Conduct](#).

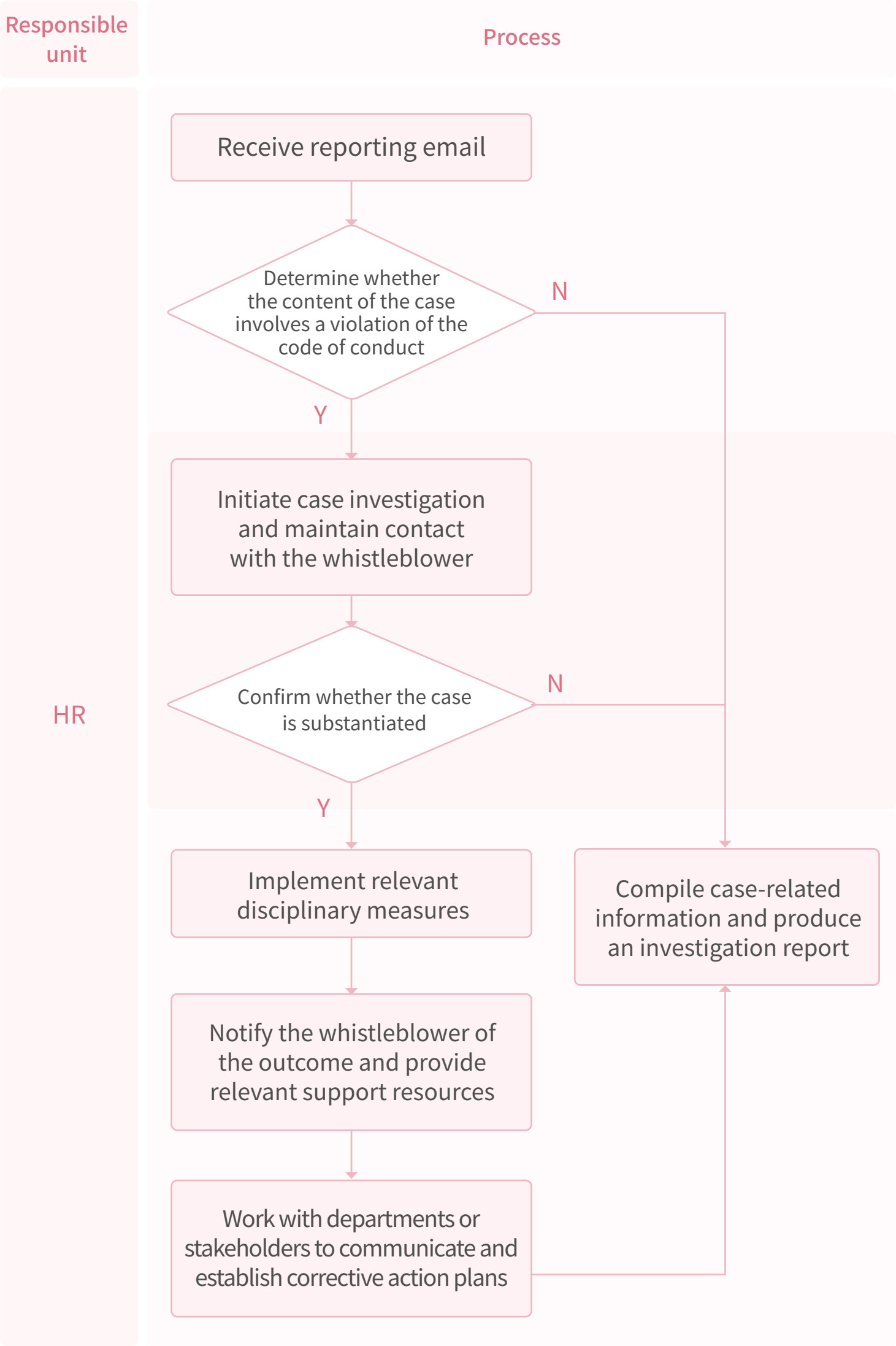
To ensure employees are familiar with the whistleblowing channels and related mechanisms, Wistron includes relevant information in onboarding and Code of Conduct training. The Company also promotes awareness through public information boards and the internal website, educating employees on when and how to report, available reporting channels, processing procedures, and whistleblower rights. This fosters a proactive culture of integrity and strengthens the Company’s whistleblowing system.

The Company maintains dedicated email and reporting platform channels for whistleblowing and grievance reporting. Cases involving violations of the Code of Conduct are primarily handled by the Global Human Resources and Administration Division, with investigation and handling procedures outlined in the diagram on the next page. A quarterly summary of case-handling progress is reported to the Independent Directors, and an annual report on case handling is submitted to the Board of Directors. The Audit Division is responsible for overseeing the investigation and resolution process.

Code of Conduct Reports / Number of Substantiated Cases		2022	2023	2024	2025	
		Number of Substantiated Cases			Number of Reports	Number of Substantiated Reports
Business Ethics and Operations	Corruption and Bribery	0	0	0	3	1
	Conflicts of Interest	0	0	0	0	0
	Fair Trading	0	0	0	0	0
	Money Laundering or Insider Trading	0	0	0	1	0
	Trade Secrets	0	1	1	0	0
	Privacy/Personal Data Protection	0	0	0	0	0
	Other (Political Contributions, Charitable Contributions, and Social Engagement)	0	0	0	9	1
	Total Number of Business Ethics and Operational-Related Cases	0	1	1	13	2
Protection of Human Rights	Discrimination	0	0	0	1	0
	Harassment/Misconduct	3	1	0	6	0
	Occupational Health and Safety	0	1	0	1	0
	Total Number of Human Rights–Related Cases	3	2	0	8	0
Environmental Protection	Total Number of Environmental Protection–Related Cases	0	0	0	0	0
Total		3	3	1	21	2

Note: One corruption case was substantiated through report investigations between 2022 and 2025. However, there were no confirmed convictions or administrative sanctions for corruption during this period.

Summary of 2025 Grievances & Reports: Investigation and Outcomes



Category	Location/Case Details/Summary of Investigation	Outcome
Corruption and Bribery	HQ/Procurement Allegation that a supplier colluded with a Wistron buyer for improper gain → No substantiating evidence found	Closed
	HQ Allegation that a supervisor accepted bribes from an equipment supplier in exchange for providing tender information → No substantiating evidence found	Closed
	Chongqing Site Supervisor falsely reported bonus payments → Substantiated	Major demerit & reassignment
Money Laundering or Insider Trading	Taiwan Office Employee suspected of insider trading → Reported allegations were inconsistent with findings	Closed
Other	HQ Insufficient transparency regarding the procurement of data center equipment → Responsible contact informed and project status communicated to the supplier	Closed
	Kunshan Site Outstanding payment dispute related to electrostatic garment transactions from 2004–2005 → No relevant internal records available and the complainant was unable to provide supporting evidence	Provisionally closed
	Texas Site Alleged non-compliance with SOPs → Investigation found no evidence supporting the allegation	Closed
	Allegation that a contract worker falsified information during the recruitment process → No current employee matching the reported circumstances was identified	Closed
	HQ Allegation that Wistron used unauthorized software → Usage was found to be compliant with licensing requirements	Closed
	Hsinchu Site Recycling contractor suspected of infringing upon Wistron’s interests → Insufficient key evidence to substantiate the allegation	Provisionally closed
	Texas Site Suspected non-compliance involving contractor-supplier relationships and material handling procedures → Insufficient critical evidence to substantiate the allegation	Provisionally closed
	Chongqing Site Employee stole and sold company property for personal gain → Substantiated	Dismissed & handed over to the police
	Malaysia Site Employee reported for applying and paying unreasonable facility fees of factory registration → No evidence of non-compliance was identified	Closed
Discrimination	Mexico Site Alleged unreasonable rejection of an external applicant → Complainant was a former employee who was not eligible for rehire due to unsatisfactory performance	Closed
Harassment/ Misconduct	Taiwan Office Supervisor assigned excessive workloads and obstructed leave arrangements before an employee’s departure → Resolved through intervention and communication by secondary management	Closed upon resolution
	Taiwan Office Employee alleged unlawful dismissal → Investigation confirmed that the employee had committed serious violations of the Code of Conduct and other company regulations; dismissal procedures were compliant	Closed
	Kaohsiung Opto-Electronics Male employee alleged to have harassed a female employee → Investigation found no intent to harass, and the female employee stated that no inappropriate conduct had occurred	Provisionally closed
	Taiwan Office Supplier allegation of bullying by Wistron supervisor → Resolved through communication between both parties’ management teams	Closed upon resolution
	Hsinchu Site Complaint regarding poor attitude by a security guard → None was identified; additional training and discipline imposed afterward	Strengthened training
	Hsinchu Site Allegation of improper management practices by a supervisor → Investigation determined the complaint had been filed under another employee’s name without authorization; the employee concerned did not wish to pursue a complaint	Closed
Occupational Health and Safety	Hsinchu Site Employee failed to comply with designated smoking area requirements → Additional no-smoking signage installed, security patrols strengthened, and plant-wide announcements made	Strengthened management measures

Key Issues in Ethical Management

Anti-Competitive Practices

Integrity in business is a fundamental corporate social responsibility. Wistron has established the [Ethical Corporate Management Best Practice Principles](#), requiring all employees to conduct business activities in accordance with fair competition laws. Employees are prohibited from engaging in price-fixing, bid rigging, production or quota restrictions, or market sharing and allocation practices based on customers, suppliers, geographic areas, or types of business. Wistron strictly adheres to all applicable laws in business operations and incorporates topics related to fair trade into Code of Conduct training to ensure that all employees understand relevant regulations. From 2022 to 2025, the Company has not been penalized by authorities for anti-competitive conduct or monopolistic practices, and monetary losses due to lawsuits related to anti-competition laws were zero.

Political and Charitable Contributions

Under the Company’s Code of Conduct, all political contributions—direct or indirect—by employees to political parties or politically active organizations or individuals must comply with the following principles:

1. Comply with applicable laws and regulations; contributions may not be used to seek business or transactional advantages. Any legitimate political donations made in Wistron’s name, regardless of amount, must be approved by the Chairman.
2. Employees may not, without authorization, make political contributions on behalf of the Company.
3. Company property, facilities, or work hours may not be used for any political activities.

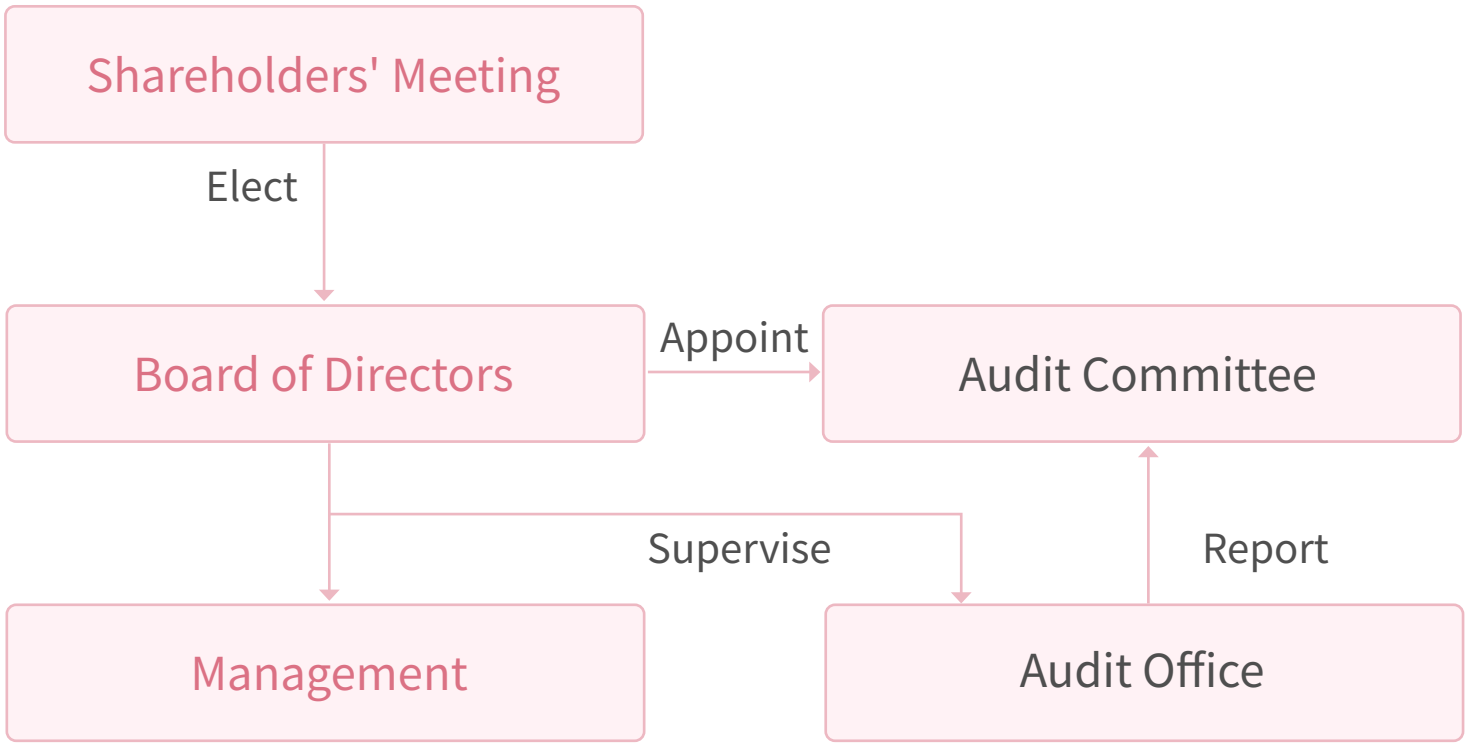
From 2022 to 2025, the Company did not make any political contributions. However, Wistron respects employees’ freedom of political expression and encourages them to fulfill their civic responsibilities.

In terms of public welfare and charitable giving, all donations and sponsorships are governed by internal management regulations, which strictly prohibit disguised bribery or personal gain. These rules ensure compliance with anti-corruption standards and legal requirements.

Internal Control and Internal Audit

Internal Audit Organization

Wistron’s Board of Directors has established an Audit Committee composed entirely of independent directors, supported by an independent internal Audit Department that reports directly to both the Board and the Audit Committee. The Head of Internal Audit not only regularly attends and reports at Audit Committee and Board meetings, but may also report directly to the Chairman and the Audit Committee as necessary to ensure audit independence and communication.



Note: The Internal Audit Department is staffed with qualified and competent audit professionals.

Audit Objectives

Through risk assessments, system reviews, and on-site inspections, the Internal Audit Department assists various departments in identifying opportunities for process improvement and securing their cooperation in implementing self-improvement initiatives. These efforts help enhance overall business performance and create greater value for shareholders and stakeholders.

Audit Operations

At the end of each year, the Internal Audit Department conducts a risk assessment based on changes in the operating environment, regional characteristics of subsidiaries, future business strategies, and the results of prior audits. Based on this assessment, the department prepares the annual audit plan for the following year, which is submitted to the Audit Committee for review and then approved by the Board of Directors for implementation. If circumstances change during the execution of the audit plan, adjustments are made as needed, subject to approval by the Board of Directors.

Monthly	Quarterly
Audit findings are reported in writing to the Audit Committee; matters requiring clarification are communicated separately when necessary.	1. Key audit findings are reported to senior management and presented to the Board of Directors. 2. External auditors (CPAs) are invited to present findings from their review of financial statements and engage in two-way communication with independent directors, as well as the heads of finance and internal audit.

Audit Management of Subsidiaries

In consideration of local legal requirements and the operational nature of each subsidiary, Wistron supervises and guides subsidiaries to establish appropriate control measures for oversight and management as needed. All subsidiaries are included within the scope of internal audits. Audit activities are carried out based on risk assessment results. For any internal control deficiencies or irregularities identified by the Internal Audit Department, thorough communication is conducted with the audited units, which are required to propose specific and effective corrective measures. The Internal Audit Department continues to follow up on these issues until full resolution is achieved.

Self-Assessment of Internal Controls

Wistron’s internal control system is designed by management in accordance with the “Regulations Governing the Establishment of Internal Control Systems by Public Companies” and approved by the Board of Directors, with consideration of the Company’s overall operations.

The internal control system consists of key components and control activities intended to reasonably ensure the achievement of the following objectives:

1. Operational effectiveness and efficiency
2. Reliability, timeliness, transparency, and regulatory compliance of reporting
3. Compliance with applicable laws and regulations

The internal control system adopts a digital platform for self-assessment operations. The President & CEO supervises and encourages all internal departments and subsidiaries to conduct self-assessments on their internal controls at least once per year. The Internal Audit Department reviews these self-assessment reports, together with the status of improvements to any deficiencies or irregularities previously identified through audit activities. This comprehensive review forms the primary basis for the Chairman and the President & CEO to assess the overall effectiveness of the internal control system and to issue the Internal Control System Statement.

The Internal Audit Department conducts evaluations in accordance with the “Internal Auditing Implementation Rules” to assess the adequacy of the internal control system and the effectiveness of its implementation in day-to-day operations. Both ongoing and project-based audits are conducted, encompassing all internal operations and subsidiaries of the Company. Based on the results of risk assessments, the Internal Audit Department develops an annual audit plan, which is reviewed and approved by the Board of Directors and subsequently implemented. Monthly audit reports are reviewed by the Audit Committee, and identified deficiencies are continuously tracked until corrective actions are completed. On a quarterly basis, the Head of Internal Audit attends Audit Committee and Board meetings to report audit findings. Through the effective implementation of the internal control system, Wistron did not identify any material internal control deficiencies in 2025.

2025 Achievements

Through effective implementation of internal controls,
no major internal control deficiencies found.

5.1.3 Legal Compliance

Wistron has established a comprehensive set of internal operational procedures in accordance with relevant regulations governing public companies. The Company continuously monitors regulatory updates from competent authorities and promptly adjusts internal policies as needed, requiring all subsidiaries within the Group to comply and ensure lawful operations.

In addition, the management team closely monitors domestic and international policies and regulations that may affect the Company’s financials and business operations. In response, the Company not only adjusts its risk management procedures accordingly but also promptly updates related training programs to reflect the latest regulatory requirements. The Training Center is responsible for coordinating these programs and engaging internal and external professional instructors. Training initiatives include, but are not limited to, onboarding programs, compliance training for managers and legal personnel, and company-wide compliance education. Post-training evaluations, such as exams or surveys, are conducted to ensure learning effectiveness. Through continuous education and training, the Company strengthens employees’ legal awareness and professional capabilities, ensuring compliance with applicable regulations in customer interactions.

Regarding legal compliance, in 2025, the Company did not incur any fines exceeding NT\$1 million per case that would have a material impact on operations due to violations of applicable laws or regulations (on topics including but not limited to product safety, marketing, communications, and business ethics).



5.2 Risk Management

Wistron adheres to a philosophy of sustainable operations. Through the establishment, implementation, and maintenance of proactive risk management mechanisms, the Company continuously monitors internal and external issues and environmental changes. It conducts operational impact analyses and develops effective and flexible responses to address challenges. Regular self-assessment and ongoing improvements enhance the Company’s resilience, fulfilling its commitment to uninterrupted operations and safeguarding the best interests of customers and stakeholders. Additionally, Wistron effectively manages operational risks and fosters a risk-aware culture through continuous optimization of education and training, performance management, risk assessment, early warning notifications, and public disclosures.

5.2.1 Enterprise Risk Management

Risk Governance Structure

Wistron adheres to the principles outlined in ISO 31000 – Risk Management Guidelines and adopts the “Three Lines of Defense” framework to systematically assess and manage potential risks that could impact business operations. With active involvement from the Board of Directors, the Company ensures comprehensive risk governance. In 2023, the Board of Directors approved the [Risk Management Policy and Procedures](#), which formally integrates risk management into operational activities and daily management processes to achieve the Company’s risk management objectives.

Board Oversight Responsibilities

The Board of Directors is the highest supervisory body for risk management at Wistron. It is responsible for approving risk management policies and related guidelines, ensuring effective implementation of the risk management framework. To fulfill its supervisory duties, the Board authorizes the Audit Committee to assist in overseeing the risk management mechanisms and their implementation. The Audit Committee reviews the effectiveness of risk management operations annually, provides recommendations for improvement, and reports to the Board to ensure strategic goals are met and stakeholder interests are protected.

Three Lines of Defense Framework

Wistron adopts the Three Lines of Defense model to establish a multi-level, structured risk control mechanism that enhances internal controls and corporate governance. Responsibilities are clearly defined and coordinated across the organization to improve overall risk management effectiveness:



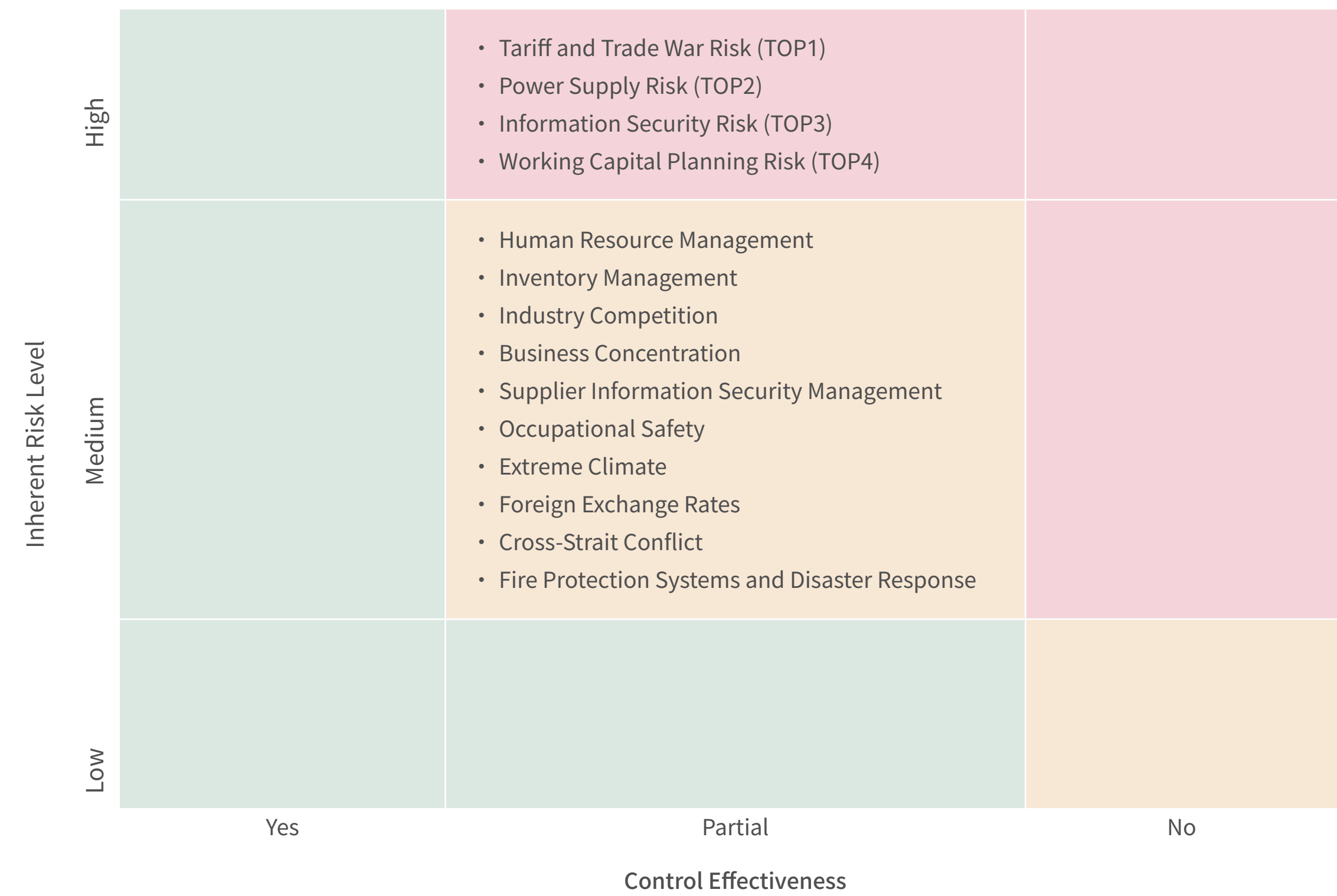
Risk Management Procedures

Wistron has established a comprehensive risk management process encompassing the following stages: risk identification, risk analysis, risk evaluation, risk response and monitoring, and risk reporting and disclosure. This systematic approach enables the Company to effectively identify, assess, and respond to various types of risks, ensuring business continuity and optimal allocation of resources. Each year, the Risk Management Team requests the respective risk management working groups to evaluate and discuss potential and emerging risks based on indicators such as likelihood of occurrence, severity of impact, and effectiveness of existing controls. The results are regularly reported to the Audit Committee and the Board of Directors.



Risk Identification

In 2025, the Risk Management Team conducted a risk assessment using structured questionnaires, taking into account the likelihood of occurrence, severity of impact, and effectiveness of existing controls. A total of 14 key medium-to-high-level risks were identified. Among these, four annual risks were assessed with a residual risk level of T – Take Immediate Action (requiring immediate remediation), and 10 were rated as I – Improve Controls (requiring improvements to controls or response measures).



- Monitor Assurance (Safe zone; maintain current controls)
 - Improve Controls (Moderate risk; improve controls or response measures)
 - Take Immediate Action (Severe risk; take immediate action)
- Top 4 risks selected after senior-level approval
 - A total of 23 effectively controlled risks fall within the green area

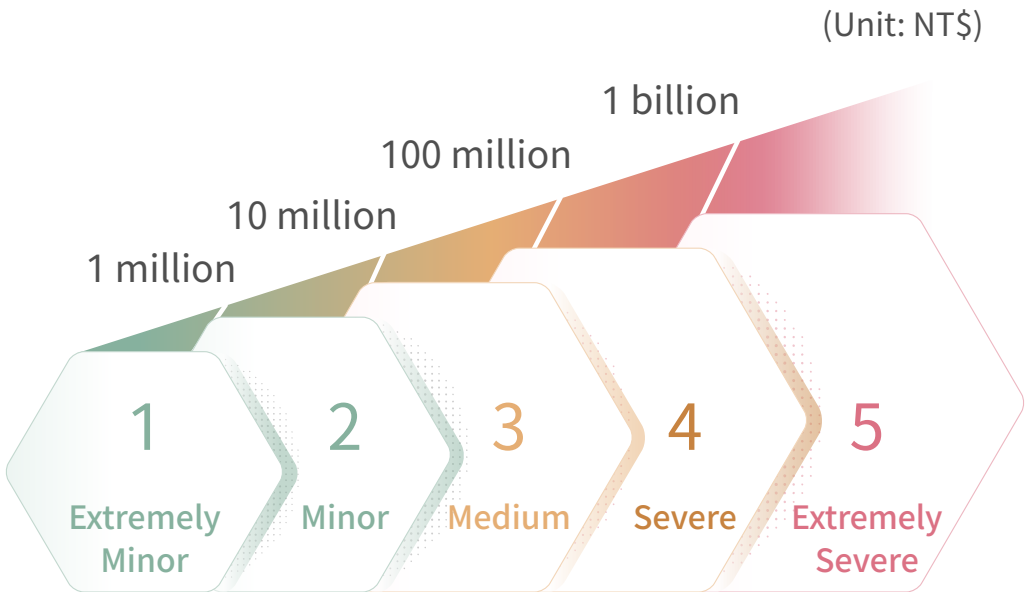
Risk Sensitivity Analysis and Stress Testing

To strengthen the Company’s risk awareness, the Company regularly conducts sensitivity analyses and stress tests on significant risks that may affect its operations. Through risk sensitivity analyses, Wistron is able to quantify the financial impacts of various risks. Additionally, stress testing allows Wistron to assess its resilience through extreme scenarios by simulating extreme risks and volatility. Through these analyses and tests, the Company is able to more comprehensively assess, manage, and respond to a wide range of risks, thereby ensuring stable operations and supporting sustainable development.

Types of Risk	Scenario Analysis	Results of Sensitivity Analysis and Stress Testing
Foreign Exchange Risk	The Company’s exchange rate risk primarily arises from foreign-currency-denominated cash, accounts receivable, borrowings, accounts payable, and other assets, which may result in foreign exchange gains or losses upon conversion. The major foreign currency exposures are in USD and CNY.	Based on the position calculation as of December 31, 2025, if the New Taiwan Dollar appreciates or depreciates by 2% against the U.S. dollar and Chinese yuan, the Company’s 2025 net income after tax would change by approximately NT\$1 billion, reaching a level classified by the Company as having an extremely significant impact.
Interest Rate Risk	Interest rate risk is assessed based on the Company’s total outstanding liabilities and their remaining maturity.	Based on total liabilities as of December 31, 2025, a change in interest rates of ±300 basis points would affect the Company’s 2025 net income after tax by approximately NT\$1 billion, which would constitute an extremely significant impact as defined by the Company.
Geopolitical Risk	In the event of escalating geopolitical tensions affecting production sites in Taiwan and Mainland China, the Company estimates potential business interruption losses by simulating factory shutdown durations.	If a production halt extends to 30 days, the resulting business interruption loss would exceed NT\$1 billion, reaching the Company’s threshold for an extremely significant impact.

Risk Appetite

The Risk Management Team defines the Company’s annual risk appetite based on strategic objectives and the balance between risk and return. Once approved by the Audit Committee and the Board of Directors, the defined risk appetite is communicated and implemented across all business units. Risk appetite is categorized into five levels, each corresponding to a defined range of potential financial loss. These levels are linked to specific preventive and mitigation measures, ensuring that all critical risks are effectively managed.



Risk Prioritization, Response, and Monitoring

Senior management and the Risk Management Team convene semiannual risk meetings to regularly review the implementation results of risk management activities and discuss and prioritize the risks facing the Company. Following assessment, Wistron identified the top three risks for 2025: tariff and trade war risks, power supply risks, and information security risks. For the risks identified above, the responsible units develop corresponding risk response action plans. Following review and confirmation by the respective unit heads, these plans are incorporated into the Audit Committee’s and Board of Directors’ regular risk governance process for identification, monitoring, and review.

Types of Risk	Description of Risk	Mitigation Measures	Assessment Method
Geopolitical Risk	With the return of tariff policies under the Trump 2.0 era and the accelerated push for “Made in America,” global supply chains face increasingly severe challenges. The US government continues to threaten higher import tariffs to encourage the reshoring of manufacturing activities and strengthen domestic production capacity.	1. Regularly review geopolitical issues relevant to the company’s operations or those of its business partners’ locations. 2. Regularly evaluate the impact of internal and external environmental factors, and adjust production capacity accordingly to ensure optimal allocation based on customer demand. This approach reduces reliance on any single region, mitigates geographic risks, and enhances production flexibility. 3. Promote production automation to enhance manufacturing efficiency and adaptability to changing environments, thereby mitigating the operational impact of geopolitical risks.	The return of tariff policies under the Trump administration has accelerated implementation of the “Made in America” agenda, causing significant disruptions to global trade dynamics. These measures aim to reduce U.S. trade deficits with other countries and, through tariff policies, encourage other countries to renegotiate their trade agreements with the U.S. At the same time, as the U.S. continues to promote “Made in America,” companies seeking access to the U.S. market may need to invest locally. Such policies expose businesses to potential tariff costs, as well as the challenges of establishing and operating manufacturing facilities in the U.S. Failure to adjust production footprints in a timely manner or strengthen R&D and automation capabilities could result in significant financial impacts, including increased tariff and production costs, with potential losses estimated to exceed NT\$1 billion.
Power Supply Risk	The rapid growth of AI technologies requires substantial power resources. Insufficient power supply affecting either the Company or its customers could adversely impact Wistron operations.	1. Establish dedicated extra-high-voltage substations. 2. Deploy backup power infrastructure (e.g., fuel cells and generators). 3. Strengthen coordination with government authorities and power suppliers to ensure supply stability and secure priority access where applicable.	As artificial intelligence (AI) technologies continue to advance, power supply has become increasingly important to the Company's operations. High-performance computing, large language model training, and data center operations that AI requires all depend on reliable and efficient power infrastructure. Insufficient power supply may directly disrupt product testing processes and delay delivery schedules, leading to customer dissatisfaction and potential business losses to competitors, thereby affecting revenue and market share. Beyond affecting operations, unstable power supply may result in substantial financial losses arising from production interruptions, testing delays, and reputational damage, all of which may have profound impacts on Wistron’s long-term development. If not effectively managed, the potential financial impact could exceed NT\$1 billion, posing significant risks to the Company’s operational stability and ability to scale.
Operational disruptions caused by cybersecurity risks	The absence of a fully implemented Zero Trust cybersecurity framework limits visibility into the overall maturity of Zero Trust adoption. In addition, insufficient AI governance structures, organizational responsibilities, management processes, and protection mechanisms increase the risk of improper use or leakage of sensitive information.	1. Enhance Zero Trust cybersecurity defenses by implementing multiple initiatives based on scope and criticality. 2. Enhance AI governance mechanisms by implementing a range of AI governance initiatives based on scope and criticality. 3. Prohibit the use of USBs entirely, with usage permitted only through formal approval procedures. 4. Prohibit the use of external email systems.	In recent years, rapid advancements in generative AI technologies have provided hackers with increasingly sophisticated tools for malicious attacks. Social engineering tactics have evolved significantly, and the scope of attack continues to broaden. Generative AI eliminates language barriers and reduces grammatical errors in phishing emails and fraudulent messages, making them appear more credible. In addition, hackers may use generative AI to automatically collect target information and conduct highly personalized whaling attacks directed at senior executives. These developments make employee awareness training alone insufficient as a risk mitigation measure. If such incidents occur, the Company could face ransomware losses exceeding NT\$1 billion, along with negative domestic and international media coverage that may have adverse impacts on Wistron.

Emerging Risk Management

Since 2020, Wistron has annually referenced the latest external risk insights—such as the World Economic Forum’s Global Risks Report—to systematically identify emerging risks through four key procedures: understanding the industry context, conducting risk assessments (including identification, analysis, and evaluation), implementing risk treatment, and performing ongoing monitoring and review. By broadly gathering professional insights from management, Wistron proactively identifies potential emerging risks, formulates appropriate mitigation measures, and reports to the Audit Committee and the Board of Directors on a regular basis to ensure the Company can implement forward-looking response strategies.

Based on the Risk Management Team’s latest assessments conducted between the end of 2025 and early 2026, Wistron has identified war-related risks, potential overinvestment in AI infrastructure risks, AI infrastructure bottleneck risks, and tariff policy risks as its key emerging risks. The Company will continue to closely monitor the development trends and potential impacts of these risks to ensure that its risk management and control measures remain forward-looking and adaptive.

Internal and External Audits of Enterprise Risk Management

Wistron has established a robust internal and external audit mechanism to ensure the effectiveness and compliance of its risk management system. For internal audits, the Audit Department is responsible for developing the annual audit plan and conducting audits in accordance with risk-based principles, while reviewing the compliance and effectiveness of risk management activities. Audit results and recommendations for improvement are reported regularly to the Board of Directors and the Audit Committee. In addition, Wistron engages a qualified third-party professional institution every two years to assess the design and implementation effectiveness of its risk management system. The results of these assessments are incorporated into improvement plans to ensure alignment with international standards and the continuous enhancement of the system. Findings from both internal and external audits are reviewed by senior management and regularly reported to the Audit Committee and the Board of Directors. Through ongoing monitoring and oversight mechanisms, the Company further enhances the long-term effectiveness and resilience of its risk management system.



Shaping a Risk Management Culture

Wistron places strong emphasis on fostering risk awareness across all levels of the organization. In addition to conducting company-wide training on risk-related topics, Wistron integrates risk management into daily operations by aligning it closely with performance evaluation indicators to embed risk culture into the corporate culture.

Incentive Mechanisms for Risk Management

Wistron has established differentiated performance evaluation standards for employees at various levels, incorporating key risk indicators, such as human capital management and information security, into the scope of performance assessments to ensure the effective implementation of risk management.



Wistron closely integrates risk management with performance evaluation, with a particular focus on the management outcomes of specific risk areas such as human capital, to ensure effective control and continuous improvement of related risks. For senior executives, the Company has incorporated management indicators such as employee engagement/satisfaction, turnover rate, and occupational injury rate into annual performance objectives. Through these measurable performance targets, the Company ensures the stability and engagement of its human capital. Moreover, the Company regularly assesses results in these areas, and the achievement of related performance indicators serves as a key basis for determining compensation. This approach reinforces a positive feedback loop between risk management performance and incentive outcomes.

Wistron incorporates information security and cybersecurity as a key risk area in its performance evaluation framework to ensure accountability and proactive management. For example, in the area of human capital, management indicators for mid-level and junior managers are cascaded from senior executives and allocated based on departmental responsibilities. These include specific metrics such as “employee engagement/satisfaction,” “turnover rate,” and “work injury rate,” and are subject to regular performance evaluations. Through this top-down breakdown of indicators and performance monitoring, Wistron ensures that accountability for human capital management is effectively implemented at all organizational levels.

Wistron is committed to integrating information security risk controls into its performance appraisal framework to ensure that risk awareness is fully embedded at every level of the organization. To reduce the impact of information security risks on business operations, the Company conducts employee training programs and simulated social engineering exercises to strengthen awareness and alertness. Additionally, violations of information security and cybersecurity policies by departmental employees are factored into the performance appraisal indicators of department heads. Individual violations are directly reflected in each employee’s performance appraisal rating, reinforcing accountability and promoting a culture of security awareness.

To encourage all employees to actively participate in risk management, the Company has established an incentive mechanism aligned with its risk management objectives by incorporating the identification, reporting, and mitigation of significant risks into its performance evaluation and reward system. Employees who proactively identify potential risks that may affect operations, safety, quality, information security, or other significant risk events in the course of their daily work, and who promptly report such risks, propose effective mitigation measures, or contribute to reducing the likelihood or impact of those risks, are eligible for recognition and rewards, including financial incentives, provided that their contributions are assessed to have generated tangible risk management benefits.

Based on employees’ contributions to risk management—including the proactive identification of risk factors and recommendations for risk mitigation measures—the Company provides both non-financial recognition and financial rewards in accordance with the Employee Rewards and Disciplinary Regulations. By linking risk management performance with employee performance evaluations and incentive programs, the Company encourages employees to embrace the principle of “identify early, report early, and mitigate early.” Through fostering a strong risk-aware culture, the Company aims to minimize the potential impact of risks on its operations.

In addition, for significant risk issues identified by the Company, such as human capital and information security, relevant risk management indicators are incorporated into the performance evaluation criteria for managers at different organizational levels. Through the integration of performance assessments and financial incentive mechanisms, the Company encourages management to continuously promote risk mitigation initiatives, ensuring that significant risks are effectively managed while further strengthening the Company’s resilience and long-term sustainable development.

Risk Management Training

In accordance with Article 16 of the Company’s Corporate Governance Policy, Wistron provides annual risk management training for all members of the Board of Directors. The training covers the Company’s risk management principles and is designed to continually strengthen the Board’s risk management capabilities. All Board members completed risk management training in 2025.

In addition, Wistron has embedded risk management throughout its employee training framework, not only to enhance risk awareness across the workforce but also to strengthen organizational resilience and competitiveness. In 2025, the Company adopted a variety of training methods covering employees at all levels—from frontline personnel to senior management—across both Wistron and its subsidiaries. The program was designed to comprehensively enhance employees’ risk management capabilities and practical application skills. Through this annual and systematic training program, a total of 44,253 participants were recorded across global operations, representing 7,376 cumulative training hours.

Training content covered a broad range of topics, including risk management fundamentals, the development and application of risk management frameworks, emerging risk identification, and function-specific risk management case studies. Course content was closely aligned with practical business needs, ensuring that employees not only understand risk management concepts but are also able to apply them effectively in their day-to-day responsibilities.

As the global business environment continues to evolve rapidly, risk management has become a core competency for all employees, extending beyond individual functions and departments. Accordingly, the training program emphasizes the principle of “from awareness to action,” encouraging all employees to actively contribute to the shaping of a risk management culture. Looking ahead, Wistron will continue to enhance its training programs by incorporating additional risk management topics and emerging risk trends, ensuring that employees maintain a forward-looking mindset and a high level of risk awareness in an increasingly dynamic external environment, thereby supporting the Company’s long-term sustainability.

Integrating Risk Criteria into Product and Service Development

Wistron incorporates risk criteria across all stages of product and service development to systematically assess the severity of potential impacts, ensuring quality and regulatory compliance. During the development phase, Failure Mode and Effects Analysis (FMEA) and a “lessons learned” database are used to assess potential risks. In the design phase, factory personnel are involved to ensure that designs meet Design for Excellence (DFX) requirements. In the production phase, defective products are analyzed and corrective actions are implemented to reduce manufacturing risks. In the verification phase, product functionality, compatibility, and reliability are tested to ensure compliance with international and environmental standards.

Risk Reporting Mechanism

In addition to actively promoting employee awareness of risk, Wistron has clearly defined its organizational structure and role responsibilities, ensuring that all employees are integrated into the risk management framework. Employees can report potential risks through various channels, including the “President’s Mailbox,” “Employee Opinion Box,” “Employee Complaint Hotline,” and “On-site Interviews with Production Line Counselors,” to help mitigate the impact of internal and external risks. The Company has also revised its “Implementation Guidelines for Employee Rewards and Penalties” to recognize employees who propose effective risk mitigation, occupational safety, health, or environmental improvement initiatives. Recognition methods include verbal commendations, written acknowledgments, and formal awards, all of which encourage active participation in risk management efforts.



Business Continuity and Emergency Response

Wistron is committed to establishing a robust Business Continuity Plan (BCP) to ensure strong operational resilience and safeguard employee and customer interests in the face of various emergency events. To achieve this, we actively conduct a wide range of emergency response drills across our global manufacturing sites. Key features of our approach include:

- 1. Comprehensive risk coverage:** Our drills encompass a broad spectrum of scenarios, including natural disasters (e.g., earthquakes and typhoons), human-caused incidents (e.g., fires and terrorist attacks), biosafety events (e.g., epidemic prevention and control), chemical spills, and utility disruptions involving water and power systems. In addition, as we are in the digital age, contingency plans have been established for telecommunications and network outages, workforce shortages, and labor disputes.
- 2. Combination of practical drills and tabletop exercises:** Each site adopts a dual-track approach consisting of both practical drills and tabletop exercises based on its geographic conditions and nature of operations. For example, most sites conduct at least one live drill annually for natural disasters and fire emergencies. Under specific scenarios (pandemics, chemical and waste spills, and occupational injury prevention), certain sites also conduct enhanced annual training programs to ensure emergency response procedures are fully embedded in daily management practices.
- 3. Resilience of critical resources:** To strengthen supply chain resilience, we conduct simulations involving material shortages and supply disruptions, enhancing the Company’s ability to allocate resources and maintain operations during periods of extreme market volatility.

To further enhance organizational resilience, in addition to conducting BCP exercises for various scenarios, Wistron has clearly defined post-disaster recovery responsibilities across departments to ensure employee safety is protected immediately following an incident and that production and services can be restored as quickly as possible.



5.2.2 Information Security/Cybersecurity and Privacy Protection

Wistron upholds the mission of building a resilient, secure, and trustworthy enterprise, regarding information security as a fundamental pillar supporting sustainable operations and digital transformation. The Company continues to implement comprehensive information security management mechanisms to safeguard the integrity, availability, and confidentiality of all information processing, while strengthening the security of information systems, devices, and network environments to mitigate potential operational risks. To enhance organizational cybersecurity resilience, Wistron regularly conducts information security drills and training, reinforcing employees’ awareness of security risks and their capacity to respond effectively. Through these measures, the Company progressively establishes a multi-layered, systematic information security protection framework.



In February 2018, Wistron achieved ISO/IEC 20000-1:2011 certification for its Information Service Management System. This certification reflects the Company’s commitment to delivering high-quality IT service management and complying with internationally recognized IT management standards, ensuring that its Information Technology Infrastructure Library (ITIL)-based operations meet expected performance standards. Wistron subsequently completed the transition to ISO/IEC 20000-1:2018 in January 2021, concurrently optimizing its information service management system and related processes to further strengthen IT governance capabilities and enhance overall service performance. The current certification, obtained in 2024, is valid until February 22, 2027.

- ISO/IEC 20000 changes the approach to implementing internal or outsourced IT services. Implementation Benefits:
- Achieved international best practices in IT management
 - IT service delivery is aligned with business objectives
 - Integration of personnel, processes, and technologies to support company objectives
 - Utilization of control measures for evaluation and maintenance of consistent service quality
 - Compatibility between ISO/IEC 20000 and the Information Technology Infrastructure Library (ITIL) facilitates continuous improvement efforts



In August 2017, Wistron achieved certification for the ISO/IEC 27001:2013 Information Security Management System, adopting the Plan-Do-Check-Act (PDCA) management model in accordance with the standard. The Company conducts at least one internal audit and one external third-party audit annually, and undergoes recertification every three years to ensure the continued effectiveness of its information security management mechanisms—demonstrating a long-term commitment to information security. In 2024, Wistron successfully obtained SGS certification and fully updated its certification to ISO/IEC 27001:2022. The certificate is valid until August 22, 2026.

- Wistron’s headquarters (located in the Neihu and Hsichi office areas), the Hsinchu plant, and all overseas manufacturing plants have obtained ISO/IEC 27001:2013 verification for critical infrastructure and essential information systems necessary for continuous operations. In 2022, all manufacturing plants achieved ISO/IEC 27001:2013 certification, covering 100% of the facilities.
- In August 2024, Wistron’s headquarters (Neihu and Hsichi offices), Hsinchu site, and all overseas manufacturing sites completed the full transition to the ISO/IEC 27001:2022 certification. Coverage rate reached 100%.

Note: Sites sharing a data center do not have independent certification.

Information Security Policy, Responsible AI (RAI) Systems Policy and Organization

To implement and uphold governance over information security and AI, Wistron ensures that critical information assets are managed with confidentiality, integrity, and availability in mind, and that AI systems operate in a compliant, secure, and reliable manner. These measures aim to meet applicable regulatory requirements and achieve RAI practices, thereby gaining customer trust, fulfilling commitments to shareholders, and ensuring the continuous operation of key business functions for sustainable management.

To strengthen the Company’s long-term competitiveness and enhance information security governance, Wistron’s Board of Directors approved the renaming of the Sustainability Committee to the ESG and Information Security Committee on April 2, 2025. Under this committee, an Information Security Executive Committee was established, led by the President & CEO and the Chief Digital & Information Security Officer as its highest-level executive sponsors, demonstrating the Company’s commitment to both information security and Responsible Artificial Intelligence (RAI). The committee oversees the implementation of the Company’s information security and RAI governance frameworks, technical standards, and operational practices. Wistron appointed the Chief Information Officer (CIO) as the Management Representative and the Head of the Information Security Governance Division as the Executive Secretary to coordinate the Company’s information security and RAI initiatives. Wistron has established an Information Security Policy and a Responsible Artificial Intelligence Systems Policy as the foundation for its management framework, protecting the information assets of employees, customers, suppliers, and business operations while supporting the Company’s sustainable development.

Information Security Policy

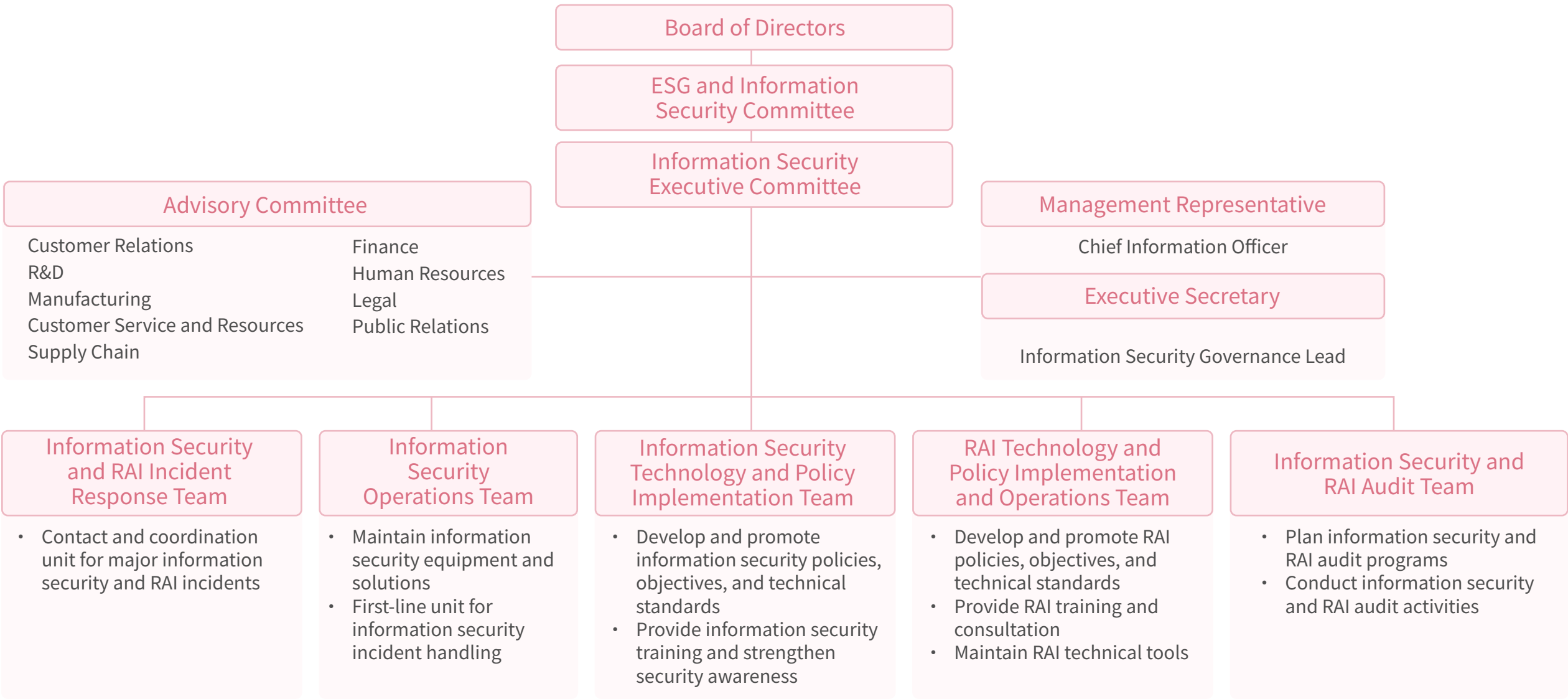
To protect information related to Wistron’s products and services, prevent unauthorized access, modification, use, or disclosure, mitigate losses caused by natural disasters, and ensure the timely availability of complete and usable information, the Company is committed to information security management. This commitment is intended to safeguard the confidentiality, integrity, and availability of the Company’s critical information assets, comply with applicable laws and regulations, earn customer trust, fulfill commitments to shareholders, and ensure the continuity of critical business operations. For further details, please refer to Wistron’s [Information Security Policy](#).

Responsible AI (RAI) Systems Policy

To ensure Wistron’s AI products and services and address the opportunities and challenges presented by AI, the Company has established a RAI Systems Policy to govern core RAI principles such as security, equity, stability, and reliability through the AI life cycle of planning, design, development, testing, and deployment. Wistron ensures compliance with related regulations and, thereby, secures customer trust, fulfills its commitment to shareholders, and supports Wistron’s sustainability, guaranteeing the operations of important company functions. For details, please refer to the [Responsible AI Systems Policy](#)

Information Security Executive Committee Structure

The Information Security Executive Committee convenes on a quarterly basis. Ad hoc meetings may be convened when necessary, and members of the teams are required to attend. The meeting agenda includes information security and RAI incident reports, the report from each team on the implementation of their affairs, issues that require the cooperation of different units, other related suggestions, and extemporaneous motions. The Information Security Committee held four meetings in 2025, and the Management Representative reported to the Board of Directors in December on the implementation status of information security and RAI initiatives.

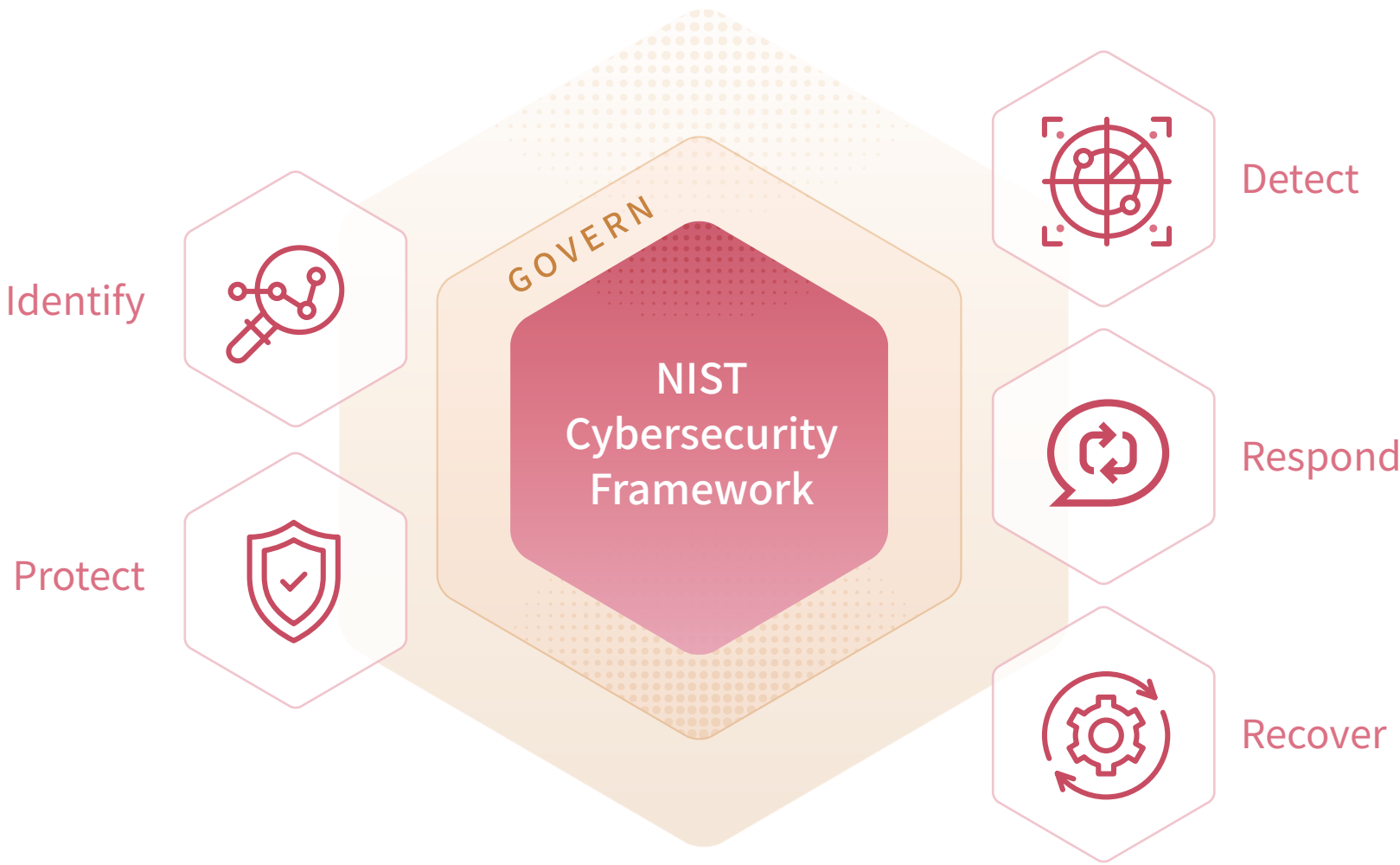


Information Security Management Strategies

To address information security risks arising from the rapidly evolving internal and external environments, Wistron has established a dedicated information security organization responsible for the planning and implementation of information security policies, as well as cybersecurity risk management. Through its overall governance framework, the Company systematically reviews and strengthens its information security management practices to enhance its ability to respond to cybersecurity threats and improve organizational resilience.

Wistron’s information security management encompasses three key domains: information technology security, operational technology security, and cloud security. Through the establishment and continuous enhancement of comprehensive internal information security management mechanisms, the Company strengthens system protection, data security, and operational stability, thereby reducing the potential impact of cybersecurity incidents on business operations. At the same time, the Company actively participates in cybersecurity intelligence-sharing platforms, including the High-Tech Cyber Security Alliance and the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC), to stay informed of security alerts, threat intelligence, and vulnerability information in a timely manner and proactively deploy protective measures. These efforts strengthen the Company’s overall cybersecurity capabilities and enhance the effectiveness of its risk management and control measures.

Wistron utilizes the Cybersecurity Framework (CSF) 2.0 stipulated by the National Institute of Standards and Technology (NIST) and its six core functions—Govern, Identify, Protect, Detect, Respond, and Recover—to assess overall cybersecurity maturity, develop its cybersecurity roadmap, prioritize initiatives, allocate resources, and implement continuous improvement plans. Information security/cybersecurity is based on the Zero Trust Architecture (ZTA), which requires that every user, device, and application must undergo identity authentication and obtain authorization before accessing network systems or assets. The scope of information security/cybersecurity protection will be further extended to cloud cybersecurity (including public cloud and private cloud) and operational technology (OT) cybersecurity. We will also introduce related cybersecurity standards and assessment models, such as Cybersecurity Capability Maturity Model (C2M2), CSA Consensus Assessments Initiative Questionnaire (CSA CAIQ), and ISO/IEC 62443. As such, we assure that our overall cloud cybersecurity and operational technology cybersecurity defense capabilities will be further strengthened in the future. In response to emerging risks associated with generative AI, Wistron continues to strengthen its AI governance framework by incorporating RAI principles and integrating them with existing cybersecurity governance structures and protection mechanisms. The Company is establishing a comprehensive governance system covering accountability frameworks, policy requirements, and automated monitoring mechanisms. Through ongoing training and practical implementation, Wistron continues to enhance organizational capabilities to support digital transformation while realizing its vision of innovation and sustainability, ultimately building a resilient, secure, and trustworthy enterprise environment.



Information Security/Cybersecurity Operation Measures

- Identify stakeholder groups associated with the information security/cybersecurity management system and regularly verify the needs of stakeholder groups for the information security management system (incl. customer demands for information security).
- Carry out social engineering drills and information security training for our employees to fully increase their information security awareness.
- Establish comprehensive and clear operating procedures to institutionalize the operations of the information security management system.
- Perform regular risk assessments to identify high-risk items and invest appropriate resources to reduce or transfer risks.
- Use tools and technologies to achieve timely and effective identification, defense, detection, adaptability, and recovery.
- Establish operating procedures for response and recovery in the event of information security/cybersecurity anomalies with the aim of rapid isolation of information security incidents, elimination of threats, and reduction of the scope and extent of impact.
- Perform regular disaster recovery exercises for key applications to ensure their effectiveness.
- Perform regular annual internal and external audits each year to review the entire management system and ensure normal operation and continuous improvement.
- Pay attention to new information security developments and technologies, and update defense or management practices to effectively block new forms of information security threats and reduce risks to operations.

Information Security Management Plan

Information Security Management and Audit Mechanisms

In order to protect the Company’s intellectual property (including confidential information) and confidential customer information, Wistron has conducted multiple self-assessments and external third-party audits annually since 2017. For self-evaluations, we follow the NIST Cybersecurity Framework (CSF) and ISO/IEC 27001 standards. For external third-party audits, we comply with ISO/IEC 27001 standards and our customers’ information security requirements. These audit activities aim to ensure the effectiveness and continuous improvement of information security measures, while also strengthening internal information protection mechanisms. To support business unit development and strengthen industrial control system (ICS) security, Wistron’s headquarters and Kunshan site have successfully obtained multiple international automotive cybersecurity certifications, including ISO/IEC 21434 and TISAX. These achievements demonstrate industry-leading automotive cybersecurity capabilities and further enhance the Company’s competitive advantage in automotive information security.

Wistron actively reinforces internal control mechanisms through self-assessments conducted by operational units, in conjunction with audits by the Information Security Governance Office and the Audit Department, as part of a three-line defense. This ensures the effective implementation and continuous improvement of information security measures across all sites.

In 2025, operating units conducted reviews of the computerized information systems cycle and its 11 sub-cycles through the Internal Control System (ICS) in July and December. The comprehensive self-assessment covered information systems and security policies, organizational design, and the effectiveness of control design and implementation. During the same period, the Information Security Governance Office conducted internal audits in accordance with the Information Security Internal Audit Management Procedures, reviewing the implementation and compliance status of information security policies and operating procedures across global operations. The audits were completed with no material non-conformities identified. In May, the Audit Office conducted a review in accordance with the “Internal Audit Implementation Guidelines,” focusing on information systems and security risks. The audit assessed the appropriateness of internal control systems, the implementation of general operating procedures, and specific audit projects. No major internal control deficiencies were found.

Since 2023, Wistron has received the Taiwan Corporate Sustainability Award (TCSA) Information Security Leadership Award for three consecutive years. In 2025, the Company also received the Automotive Cybersecurity Management Excellence Award from SGS Taiwan, demonstrating the Company’s exemplary role and leadership position in information security management across the industry.

Software Development Security

In order to control the security of the software development lifecycle (SDLC) and achieve “shift left” security to thereby reduce the operational costs associated with application security and maintenance, Wistron has adopted the DevSecOps (Development, Security, and Operations) mechanism. This approach enhances collaboration among the development, operations, and information security teams. Additionally, Wistron has adopted the DevSecOps Maturity Model (DOSMM) from the non-profit organization OWASP (Open Web Application Security Project) to assess the overall maturity of software development practices. This ensures that the software released meets predefined information security maturity standards. Furthermore, the incorporation of Software Composition Analysis (SCA) technology into the development workflow enhances the security quality of the software.

Data Protection Policy

In accordance with its Data Protection Policy, Wistron is comprehensively strengthening control over governance, technologies, and processes. The Policy covers both confidential business information and personal data. For confidential business information, Wistron applies classification management, strict access controls, encryption, and Non-Disclosure Agreement (NDA) requirements to prevent unauthorized disclosure of operational and technical information. For personal data, Wistron complies with GDPR, Taiwan’s Personal Data Protection Act, and applicable local regulations, conducting inventory management, minimizing data collection, limiting processing to specified purposes, and managing access permissions. Endpoint and gateway Data Loss Prevention (DLP) tools are deployed across email, endpoint devices, cloud services, and storage platforms to identify sensitive information and block high-risk activities. Through monitoring, audits, and key performance indicators, Wistron continues to enhance governance maturity.

Information Security Risk Management for the Supply Chain

In terms of supplier information security management, Wistron follows the Information Vendor Risk Management (VRM) process to classify and tier vendors, assessing their information security management life cycle from the perspectives of security, risk, and privacy. The life cycle covers the procurement phase (tier assessment, risk score assessment, contract), ongoing third-party risk management (risk score assessment and remediation), and the eventual offboarding.

A total of 306 vendors were identified in 2025. Vendors were classified into tiers based on risk factors such as the importance of the services they provide, their relevance to customers and revenue, and their ability to directly access the Company’s network environment and confidential information. Vendors are classified into three tiers, with Tier 1 and Tier 2 vendors—those with higher risk levels—required to meet Wistron’s information security assessment standards based on their respective levels of risk tolerance. Our risk score assessment identified 12 vendors that comply with Wistron’s information security standards.

Strengthen Information Security Awareness among Employees

To strengthen employee awareness of information security/cybersecurity, Wistron actively promotes cybersecurity education and training programs. Through a combination of online and in-person courses, the Company covers topics such as general information security awareness, the “Information Security/Cybersecurity Essentials” series, and phishing email identification and prevention, helping employees understand fundamental security concepts and practical applications. In 2025, a total of 19,702 training completions were recorded, amounting to 10,930 training hours. Additionally, disciplinary actions were taken for 43 incidents involving violations of information security policies, reinforcing the importance of information security.

To further enhance the professional capabilities of its cybersecurity team, Wistron encourages employees to participate in security conferences and related training programs. In 2025, 187 information security and secure software development personnel completed 5,050 hours of professional training. The training covered six core cybersecurity courses, five secure software development courses, and various international certification programs, including EC-Council CEH (Certified Ethical Hacker), CISSP (Certified Information Systems Security Professional), CISM (Certified Information Security Manager), CISA (Certified Information Systems Auditor), and CompTIA certifications. These programs have not only strengthened the team’s technical expertise but also enhanced its ability to address a wide range of cybersecurity threats, thereby improving the Company’s overall defense capabilities. The implementation of this program aims to ensure that Wistron remains equipped to meet rapidly evolving cybersecurity challenges, safeguard its information assets, and increase employees’ awareness and responsiveness to information security/cybersecurity risks, maintaining a competitive advantage in the field.

Spotlight

TCM Information Security Professional Development Program

To enhance overall information security/cybersecurity management and respond to increasingly complex cybersecurity challenges, Wistron launched the Talent Competency Model (TCM) in 2021 to ensure that its cybersecurity personnel possess the necessary skills and knowledge. Based on workforce assessments, the program defines four key roles—Security Governance, Security Engineering, Security Analysis, and Secure Software Development—each with five competency levels. Annual capability assessments are conducted to inform targeted development and advancement plans, ensuring that talent continues to evolve in line with advancements in the cybersecurity field. By 2025, a total of 88 employees—including 28 dedicated cybersecurity personnel—had joined the program, demonstrating Wistron’s strong commitment and continued investment in cybersecurity talent development.



Social Engineering Drills

To educate employees on information security/cybersecurity, the Company provides e-Learning resources and holds social engineering exercises every six months on phishing email simulations, reviews of employee information security awareness, and information security education and training. In addition, the Company publishes cybersecurity e-newsletter every month to enhance our employees’ awareness and vigilance of cybersecurity. The e-newsletter covers latest cybersecurity trends and recent major cybersecurity events at home and abroad. To mitigate information security/cybersecurity risks and minimize its potential impacts, employee violations against our Information Security Policy will result in penalties according to the “Implementation Guidelines for Employee Rewards and Penalties” and be factored into their performance evaluations.

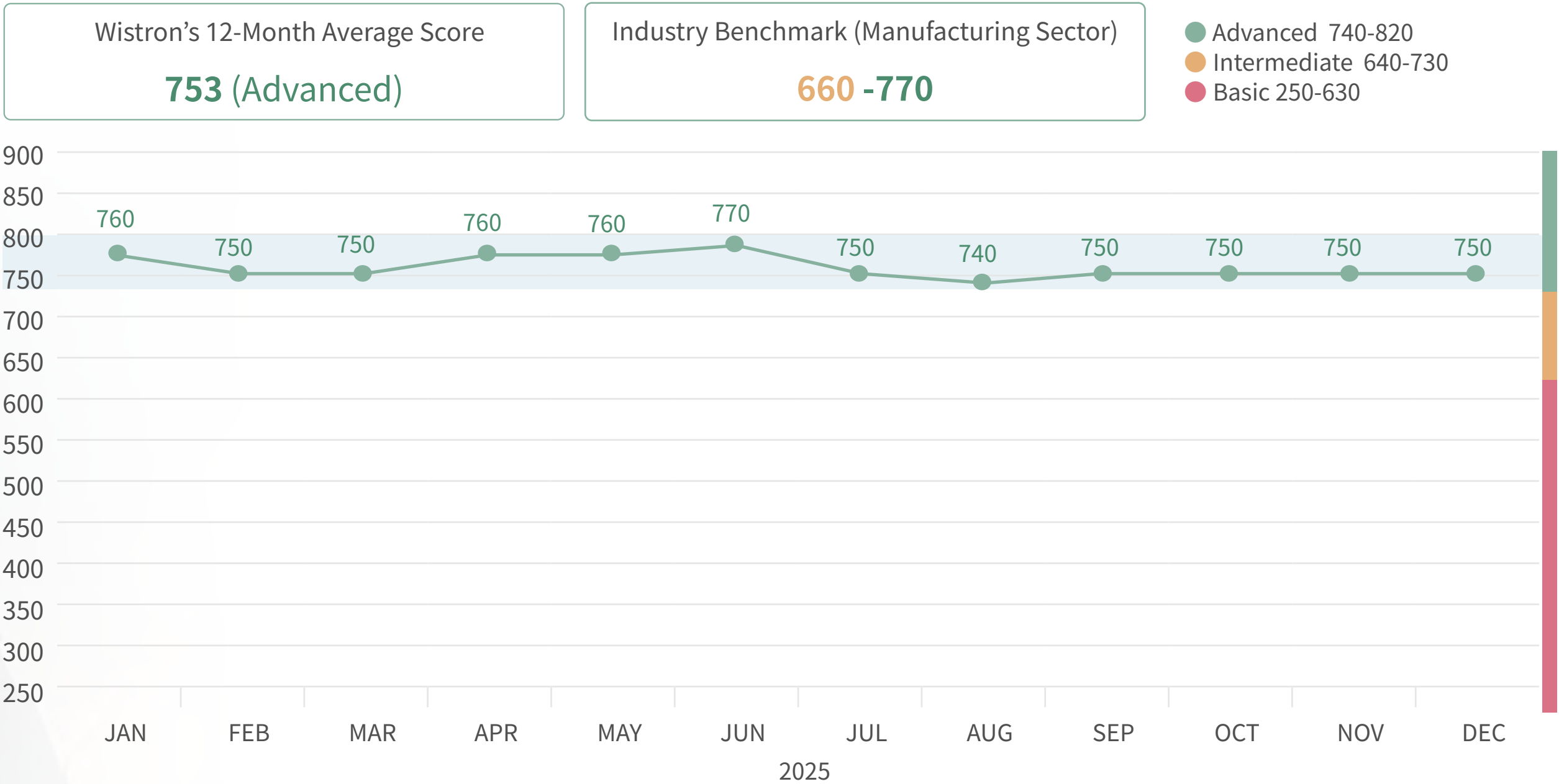
2022-2025 Phishing Click Rates from Social Engineering Drills at Wistron

Initiatives	Objectives		2022	2023	2024	2025
Social engineering drills every six months	<15% phishing click rate from social engineering drills	H1	9.3%	7.4%	7.8%	7.4%
		H2	10.2%	8.2%	12.6%	11.9%

Vulnerability Detection for Networks and Systems

Apart from monthly internal vulnerability scans, Wistron entrusts a third-party professional organization to conduct network and system penetration tests each year to protect Wistron’s corporate and personal information and prevent losses caused by leaks, theft, destruction, other human factors, or natural disasters. These tests reduce the impact of human factors or natural factors on the Company’s operations. The purpose of the tests is to understand and evaluate the status of the organization network environment and system security and verify the current information security protection safety rating and effectiveness to resolve vulnerabilities, improve operations, and strengthen system security. In 2021, we introduced red team drills, where external information security teams simulated attacks on the Company and attempted to achieve specified goals without affecting the Company’s operations. The red team drills allow us to comprehensively review our services and networks for any vulnerabilities and human errors in deployment. Moreover, we checked the integrity of identification, protection, detection, and response mechanisms from our information security maintenance and response team. In 2025, Wistron achieved an average score of 753 in its third-party cybersecurity assessment. Through external evaluations, the Company is able to promptly identify, address, and strengthen vulnerabilities in its networks and services.

2025 Wistron Corporation Third-Party Cybersecurity Assessment Results



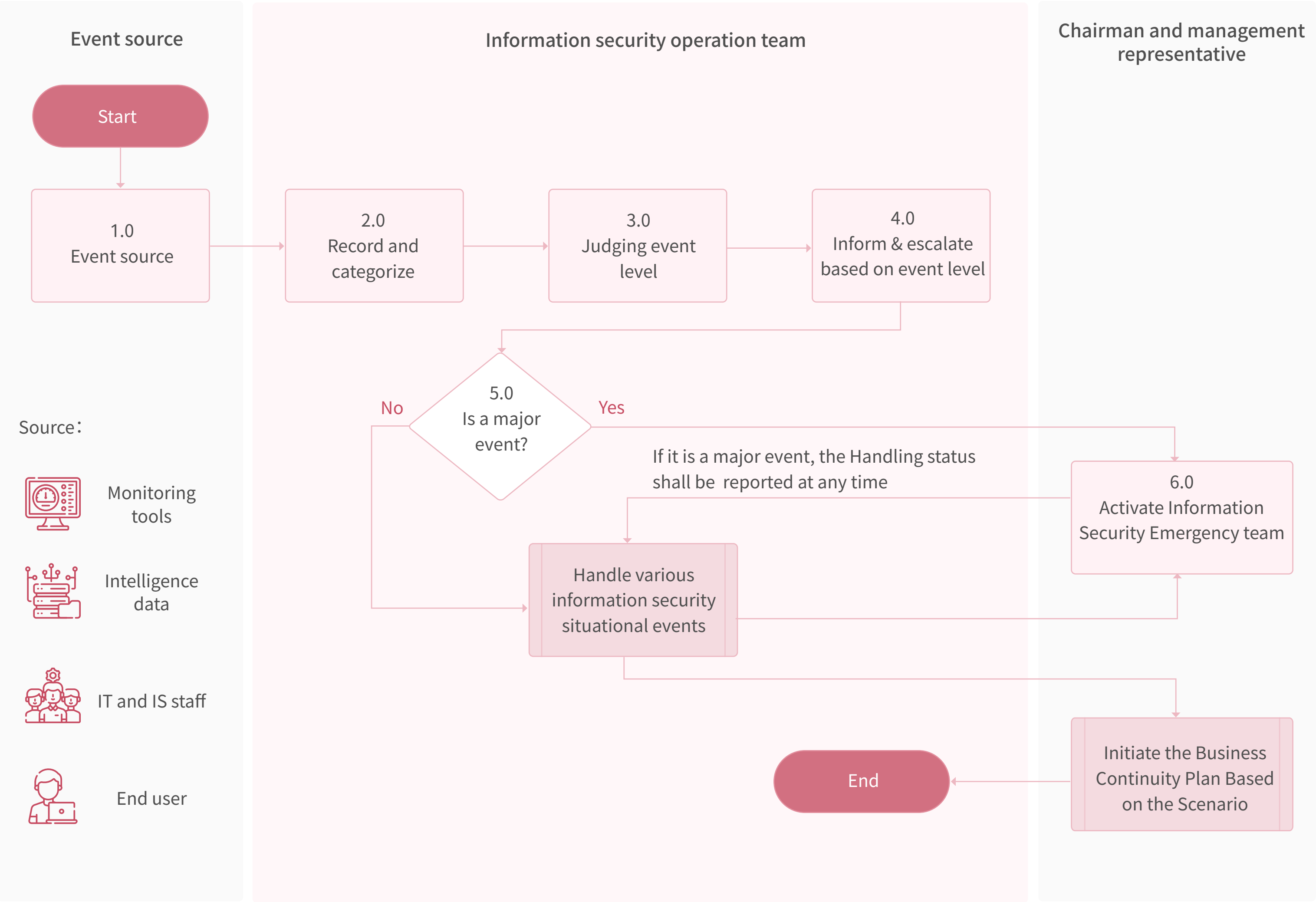
Information Security Alerts and Incident Management

To ensure the effectiveness of information security/cybersecurity management and enable prompt handling of security incidents, vulnerabilities, or suspicious activities, Wistron has established a comprehensive information security escalation process. This allows employees to immediately report issues and activate response mechanisms upon detection. Employees can report suspicious activities, vulnerabilities, or information security incidents to the appropriate personnel through various channels, including internal platforms such as the local IT Helpdesk, reporting systems, or by directly contacting the Information Security team. This process ensures that every security incident receives timely attention and appropriate response measures without delay.

To strengthen digital resilience and support sustainable operations, Wistron continues to enhance its information security governance framework by implementing the Advanced Persistent Threat (APT) system and maintaining round-the-clock cybersecurity protection through its Security Operations Center (SOC). The SOC integrates the expertise of internal information security professionals and external cybersecurity specialists to provide 24/7 real-time monitoring and threat detection, enabling comprehensive visibility into the Company’s cybersecurity posture. This approach facilitates the early identification of potential risks and minimizes the potential impact of cybersecurity incidents on operations, customers, and stakeholders.

With respect to information security incident management, Wistron has established a systematic and tiered response mechanism in accordance with its Information Security Incident Management Procedures. This structured process ensures that information security incidents are promptly addressed and effectively controlled. Through continuous feedback mechanisms, the Company further strengthens its protection capabilities and enhances organizational resilience against digital risks, thereby supporting operational stability and the achievement of its long-term sustainability objectives.

Information Security Event Management Process



Business Continuity Management and Disaster Recovery Drills

To ensure the continuity of operations and critical business functions while minimizing the impact of major disaster events on key information systems, Wistron has established a comprehensive Information Security Business Continuity Plan. This plan is designed to address various unexpected situations and ensure the rapid and effective recovery of critical application systems in the event of information security/cybersecurity incidents or natural disasters, thereby preventing operational disruptions. According to the plan, Wistron conducts at least one test every six months through tabletop exercises simulating the Business Continuity Plan or Cybersecurity Incident Response Plan. These drills simulate potential cyber threats or disaster scenarios to verify the feasibility of the response plan. Through these regular tests, Wistron is able to effectively identify potential vulnerabilities, enhance response capabilities, and reduce the risk of operational disruption. In addition to drills, Wistron conducts at least one annual backup data restoration test to verify the readability of backup data, the availability of storage media, and the feasibility of recovery procedures for critical assets. These tests ensure that all data can be successfully restored within the designated timeframe, thereby reducing system recovery time and safeguarding business continuity.

The global IT center also selected 27 backup storage media for seven key functional systems and databases in 2025. Recovery testing was successfully completed for the backup data. The annual global computer center disaster recovery drills revealed that the maximum tolerable data loss time during disasters (Recovery Point Objective, RPO) is 1.85 hours. After a disaster occurs, the maximum tolerable information service recovery time (Recovery Time Objective, RTO) is 20.50 hours. The results of the drills in the last four years have met the Company’s targets.

Strategy	Objectives	2022 Results	2023 Results	2024 Results	2025 Results
Annual disaster recovery simulations for key applications and systems to ensure continued operations and the uninterrupted provision of Company services.	RPO of SC2 Services ≤ 4 hours	0.9 hours	1.0 hours	0.6 hours	1.85 hours
	RTO of SC2 Services ≤ 24 hours	18.83 hours	22.11 hours	19.22 hours	20.50 hours

Note:
1. RPO: Recovery Point Objective (maximum tolerable data loss time in the event of a disaster)
2. RTO: Recovery Time Objective (maximum tolerable time to restore information services after a disaster)

Mitigate Information Security Risks with Information Security Insurance

In 2021, Wistron purchased global information security insurance policies as a group. Apart from mitigating risks, we also hope to further receive the help and resources of external information security experts through the international insurance market, leveraging their preventative solutions to strengthen existing information security/cybersecurity measures so that we may respond to growing information security threats and achieve corporate sustainable management.

Information Security Incidents in Past Four Years

From 2022 to 2025, with the exception of two material information security incidents in 2024, the Company did not experience any incidents involving the leakage of confidential information that affected the personal data of customers or employees, nor did it incur any related regulatory fines or penalties. In 2024, Wistron experienced two major information security incidents. The first occurred on March 25, when a fire at the Hsinchu site in Taiwan caused a server room power outage. The second occurred on October 4, when the Company’s official website was subjected to a Distributed Denial-of-Service (DDoS) attack. In both cases, relevant defense mechanisms were immediately activated. There were no significant impacts on Company operations, and no personal data or internal documents were compromised.

Number of information security violations and fines/year	2022	2023	2024	2025
Information security or network security violations (no. of cases)	0	0	2	0
Data leak incidents (no. of cases)	0	0	0	0
Information security violations that involve customer information (no. of cases)	0	0	0	0
Number of customers and employees affected by the data leak	0	0	0	0
Amount of fines for information security/cybersecurity or network security related incidents (NTD)	0	0	0	0

Privacy Protection

To implement personal data protection and management, Wistron formulated its [Privacy Policy](#) with reference to the laws and regulations of the jurisdictions in which it operates, and in alignment with the relevant requirements of the European Union’s General Data Protection Regulation (GDPR) as the highest guiding principle for privacy protection. The Policy applies to all Wistron personnel, subsidiaries, and joint ventures over which Wistron has significant influence, as well as suppliers, contractors, external consultants, and other third-party partners. The Policy outlines clear specifications and requirements for the use and protection of personal data, as well as related matters. All internal personnel and third-party partners are required to strictly adhere to the Policy to ensure the security of personal data and protect the rights and interests of relevant stakeholders.

Wistron incorporates privacy and personal data protection into its Enterprise Risk Management system and promotes related management actions in accordance with the [Risk Management Policy and Procedure](#) to reduce operational risks and potential impacts. In addition, the internal control department conducts an internal audit project every six months through the Internal Control System (ICS) to review the collection, processing, and transfer of personal data, ensuring that all operations comply with local regulations and internal Code of Conduct.

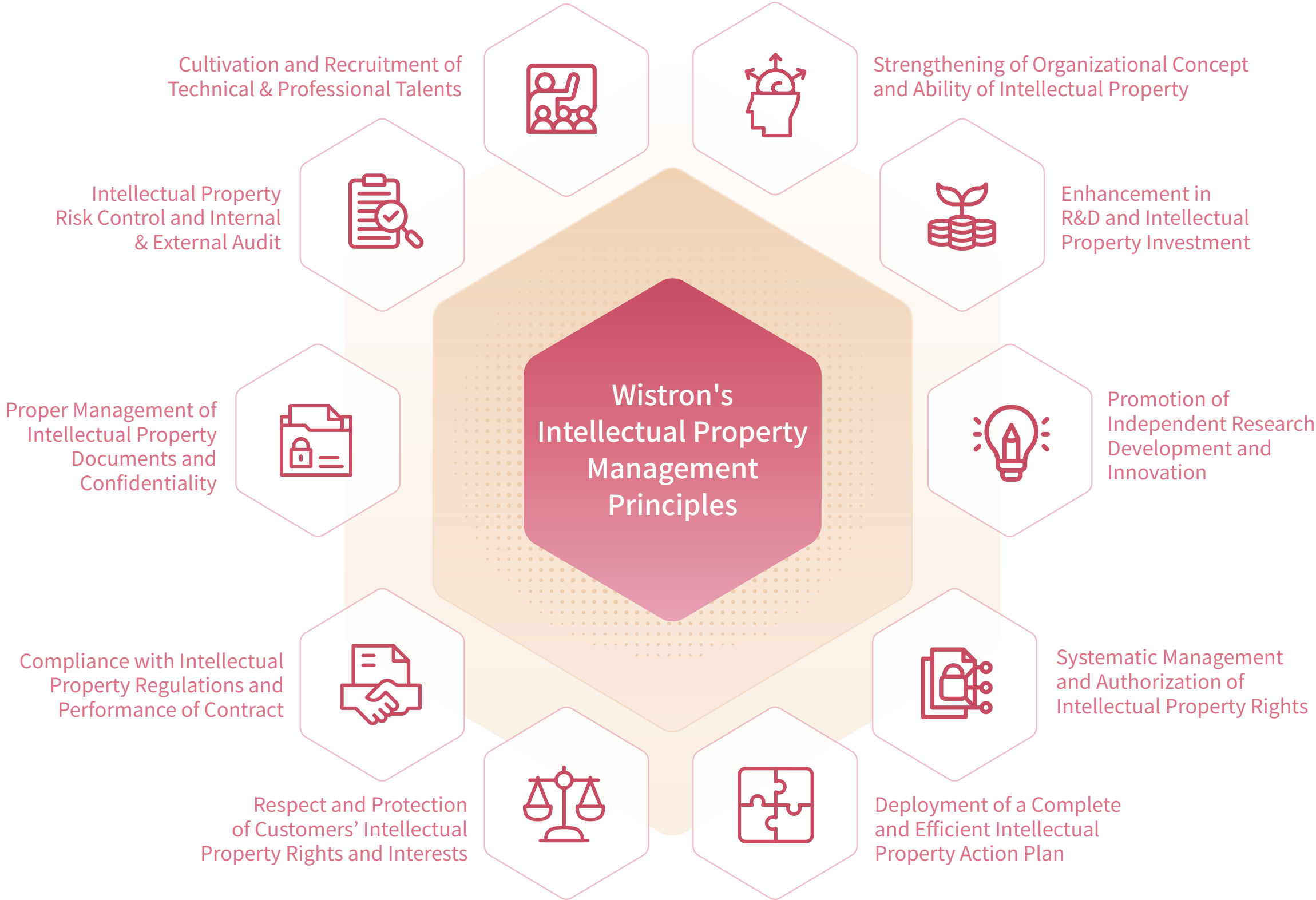
Wistron has established complaint channels for privacy-related incidents. If anyone discovers or suspects a violation of privacy rights or a breach of the Policy, they may report the issue through the Privacy Protection Hotline at (02) 6616-9999 ext. 25740 or via email at ethic@wistron.com. We adopt a zero-tolerance policy toward privacy violations. Any individual found in breach of this Policy will be subject to disciplinary action in accordance with the relevant provisions of the [Code of Conduct](#), ensuring the rigor of personal data management procedures.

To strengthen privacy awareness, Wistron promotes its Privacy Policy and emphasizes its importance across global operating sites through internal electronic bulletin boards, emails, physical notices, and other communication channels. In addition, since 2024, Wistron has provided the “Privacy and Data Protection Awareness” training to all employees across 31 global operating sites in nine languages. In 2025, a total of 18,389 employees completed the training, achieving a 100% coverage rate and further strengthening employee awareness of and compliance with personal data management practices.

“Strictly guarding customer confidentiality and upholding the principle of integrity” is Wistron’s core commitment to customer privacy. We strictly adhere to our Privacy Policy and ensure that customer data is never used for secondary purposes (0%), safeguarding the confidentiality of all information. From 2022 to 2025, Wistron has not received any privacy-related complaints or penalties from regulatory authorities or external parties, demonstrating our rigorous management and consistent implementation of personal data protection practices.

5.2.3 Intellectual Property

Wistron places strong emphasis on the management of intellectual capital. Through its comprehensive intellectual property management policy, the Company strengthens its R&D capabilities, promotes high-value-added innovative products and technical services, and enhances manufacturing efficiency and quality. These efforts enable Wistron to build a forward-looking intellectual property portfolio (IP Portfolio) that further strengthens its competitive advantage. In the future, Wistron will continue to implement its consistent intellectual capital management plan by aligning it with the Company’s strategic considerations and operation objective of “Sustainability through Innovation” to ensure the timely creation, effective management, and flexible utilization of intellectual property rights.



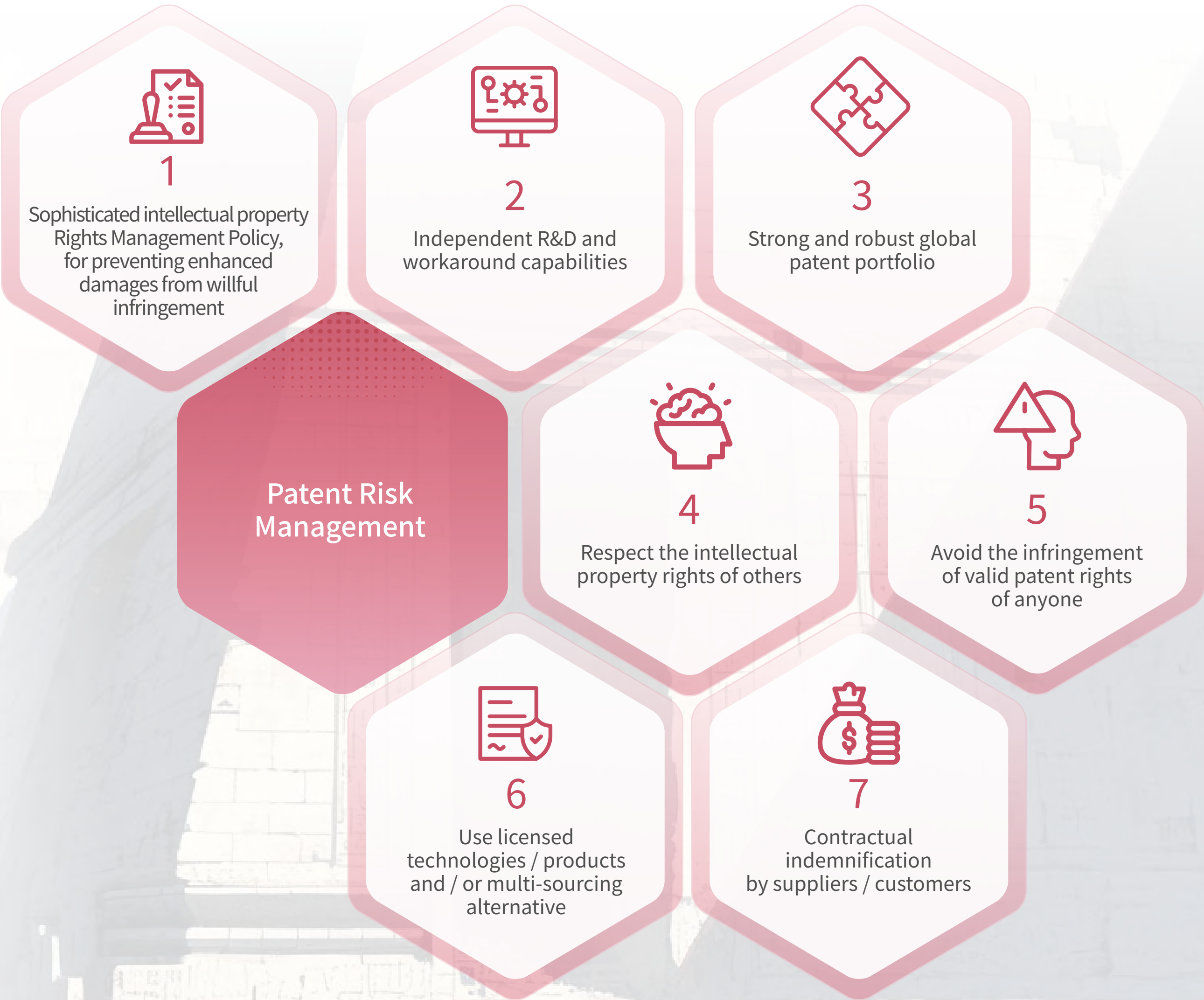
Patent Portfolio Management

Wistron is committed to building a robust and efficient global patent portfolio. Through a clearly defined patent strategy, the Company ensures that its technological achievements are fully protected while safeguarding the interests of its customers. To date, Wistron holds over 6,500 multinational patents. This strong patent portfolio enhances technological competitiveness and secures a market advantage for its innovations.

In terms of patent management, Wistron integrates its overall corporate strategy and business development objectives to actively drive innovation and patent deployment, ensuring the maximization of patent value. The patent team works closely with the R&D departments through brainstorming sessions, patent big data analysis, and proposal review mechanisms to identify high-quality ideas and generate goal-oriented invention proposals. Additionally, the team applies over 300 evaluation criteria to rigorously review patent specifications, ensuring that every patent meets high-quality standards. The end-to-end process—from invention proposal, patent search, claim scope design, drafting and translation, filing strategy, and response, to post-grant maintenance and management—is designed to ensure that Wistron’s patent assets maintain long-term competitive advantages.

To strengthen the professional capabilities and patent knowledge of patent professionals, Wistron has strengthened internal training, offering the Patent Classroom among other professional courses. Over 1,323 participants completed and passed tests for courses launched in 2025, with total hours amounting to around 700 hours, confirming that Wistron has developed a systematic learning mechanism. Wistron has established an incentive system for inventive contributions. Through a reward and public recognition mechanism, it motivates employees to actively engage in innovation, further enhancing the quality and market competitiveness of Wistron’s products and technical services.

In terms of patent quantity and quality management, Wistron continues to pursue independent innovation and patent development, while also engaging in patent acquisition, investment, expiration-related cancellations, divestitures, and selective non-maintenance to optimize the patent portfolio. With a consistent evaluation framework, Wistron maintains comprehensive oversight of patent coverage, quality, and market value. The Company also uses benchmarking metrics provided by third-party assessment institutions to compare its portfolio with competitors and industry leaders, further enhancing patent competitiveness and maximizing the commercial value of its patent portfolio.



Trademark Management

Trademarks are a vital representation of Wistron’s products and services. A well-planned trademark strategy reinforces the Company’s brand image and ensures long-term brand resilience. Wistron currently holds registered trademarks in 37 major countries across five continents, establishing a comprehensive global trademark presence.

Sustaining a brand is a direct reflection of a company’s commitment to long-term corporate sustainability. To effectively manage its trademarks, Wistron has established a dedicated trademark team, which works directly with international law firms to manage trademark affairs. This approach helps control trademark-related costs and provides timely access to first-hand information across different jurisdictions. The Company’s current trademark management priorities include:

- 1. Apply for trademark registration in alignment with business development plans and systematically deploy trademark portfolios.
- 2. Conduct trademark clearance searches before any public use to avoid infringement of others’ trademark rights.
- 3. Monitor trademarks globally to prevent counterfeiting or unauthorized use of Wistron’s brand.
- 4. Evaluate the current usage of trademarks and exclude those that no longer provide economic value.

Through a rigorous and systematic trademark management framework, Wistron has not faced any trademark infringement disputes since its establishment. To further strengthen its trademark management system, Wistron officially adopted the credible Taiwan Intellectual Property Management System (TIPS) in 2023, with certification valid through December 31, 2026.

Protection of Trade Secrets and Confidential Information

Trade secrets and confidential information are important intellectual assets for Wistron. We use various control mechanisms to ensure the protection of trade secrets and confidential information. Apart from maintaining our competitive advantage, these protected assets can drive innovation and ensure our customers’ rights. No substantiated complaints concerning the loss of customer data in 2025.

To protect confidential information of both Wistron and its customers, the Company utilizes cloud-based digital tools—such as encryption mechanisms, identity authentication, and access authorization features within Microsoft Office 365—to safeguard sensitive corporate documents. Meanwhile, we require confidential information and trade secret protection training for all new employees to ensure that employees fulfill our confidentiality commitments to our customers.

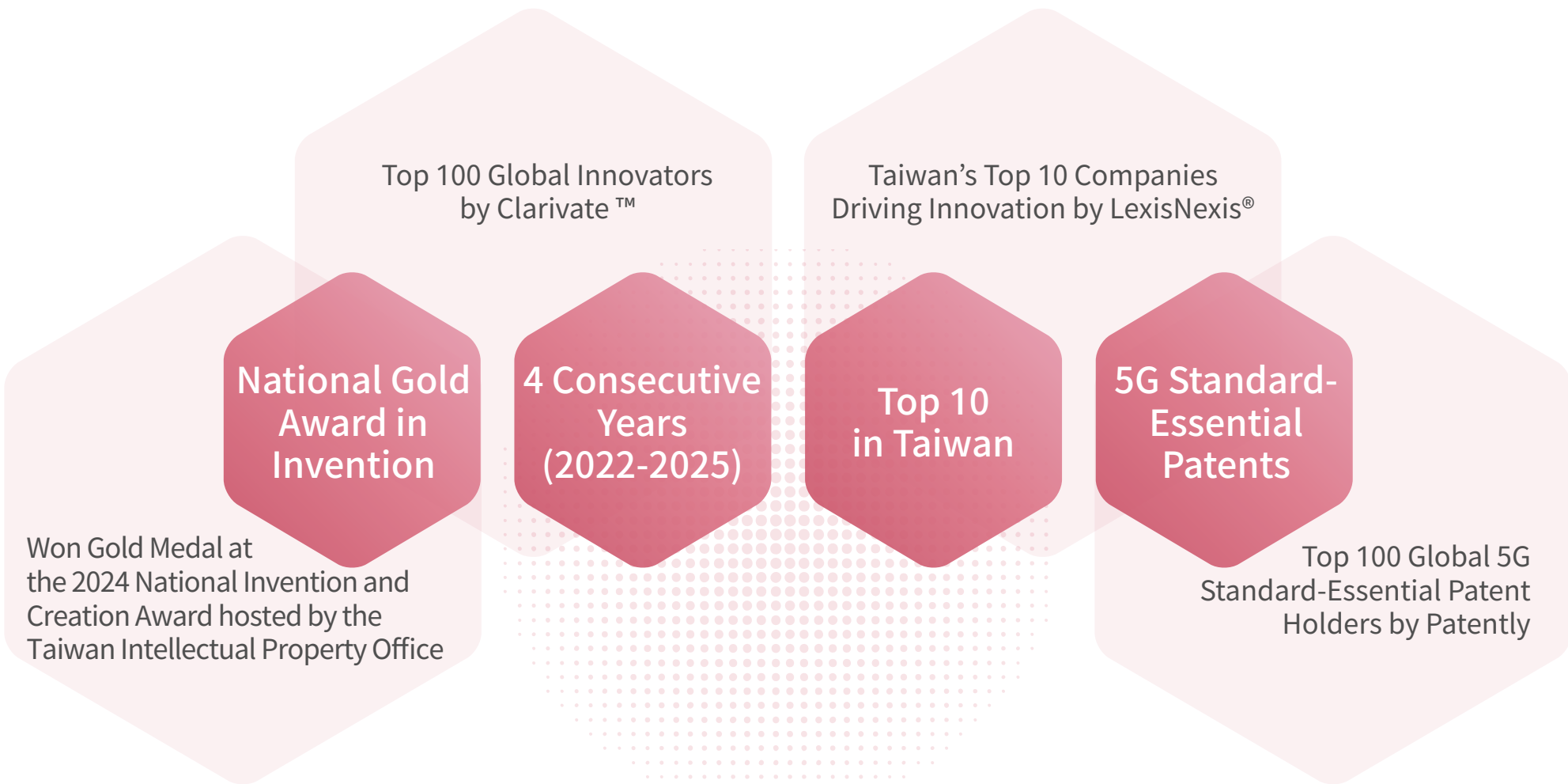
We have signed confidentiality agreements with our customers and related suppliers, requiring both parties to protect confidential information. Over the past five years, customer information has been handled exclusively by designated departments. Specific procedures are in place for contract execution and document access, and archive rooms are equipped with access control and surveillance systems, thereby reducing the risk of improper disclosure and information leakage. We have also joined the Taiwan Association for Trade Secrets Protection to continue tracking changes to related laws and the industry.

Status of Intellectual Property Risk Management Policy Implementation

Since 2020, Wistron has implemented its Intellectual Property Rights Management Policy. The key implementation actions in 2025 are outlined below and were reported to the Board of Directors on December 19, 2025:

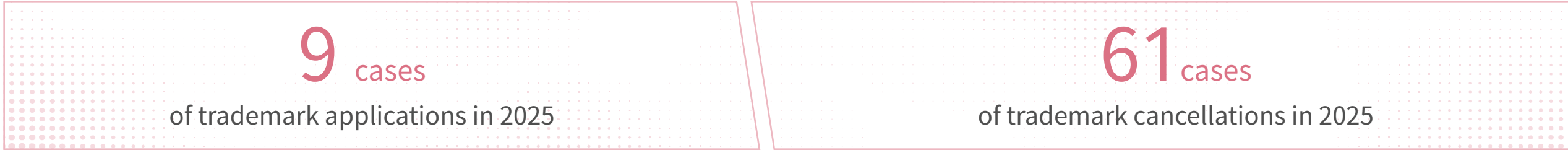
Global Patent Portfolio Optimization and Greater Competitiveness

Wistron continues to focus on enhancing technology quality and patent value. Each year, the Company conducts a comprehensive evaluation of its existing patent assets, eliminating outdated or lower-value patents (including expirations, cancellations, sales, or selective non-maintenance). At the same time, Wistron actively revitalizes its patent portfolio by participating in domestic and international patent programs and filing strategically valuable patent families. Currently, according to comprehensive indicators, Wistron’s comprehensive patent portfolio rank among the industry leaders and has steadily improved to surpass those of leading international enterprises. Key achievements in 2025 are as follows:



Global Trademark Monitoring and Portfolio Optimization

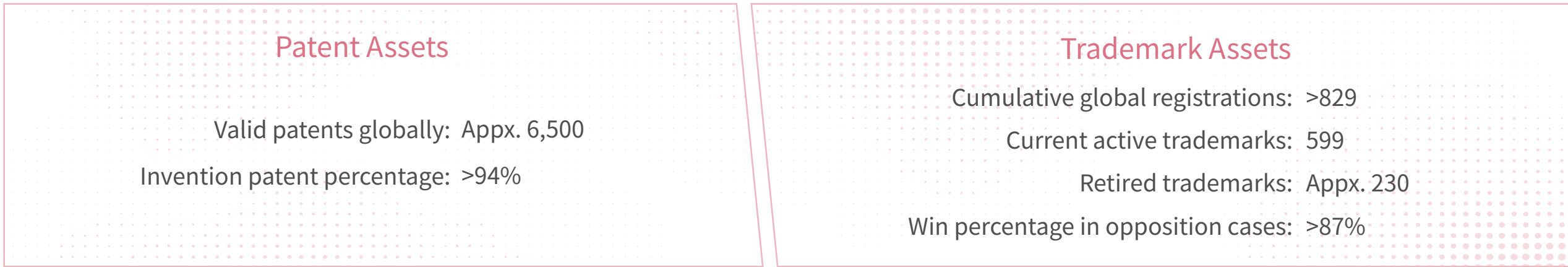
Wistron has always attached great importance to protecting its own intellectual property rights while respecting the intellectual property rights of others. Before any trademark is officially used externally, a clearance process is conducted to assess the risk of potential infringement. In addition, Wistron utilizes a global trademark monitoring system to track the use and applications of trademarks by others across various countries, helping to prevent counterfeiting and unauthorized association. In 2023, the Company obtained certification under the Taiwan Intellectual Property Management System (TIPS), which is valid for a three-year period (2024–2026). For expired trademarks, the Company evaluates the need for renewal based on actual business conditions and excludes those that no longer provide economic value. In 2025, no third-party applications for identical or confusingly similar trademarks were identified; therefore, no trademark oppositions were initiated during the year.



Protection of Trade Secrets and Confidential Information

To safeguard the Company’s and customers’ confidential information, Wistron has obtained ISO/IEC 27001 Information Security Management System certification and implemented comprehensive management measures across policy, technology, and personnel levels:

- Conduct social engineering simulation exercises every six months to enhance employees’ awareness of phishing
- New employees are required to complete training on confidential information and trade secret protection
- Leverage encryption mechanisms, identity authentication, and access authorization features within Microsoft Office 365 to safeguard sensitive corporate documents
- Regularly perform software audits using System Center Configuration Manager (SCCM) to ensure license compliance
- Confidentiality agreements are signed with all customers and suppliers, requiring mutual protection of confidential information



To enhance the Company’s brand image and brand trust, Wistron has established the following intellectual property management policies and objectives:



5.3 Moving Toward a Sustainable Supply Chain

Suppliers are key partners in Wistron’s operational and sustainability efforts. We regard the supply chain not only as an integral part of business operations but also as a critical driver for achieving our sustainability goals. Accordingly, Wistron has designated sustainable and responsible procurement as one of its Six Sustainability Strategies (ESG 6-Pillar), fully integrating it into procurement decision-making and management processes. Guided by risk management, competitive advantage, and cost optimization, we systematically steer suppliers to continuously enhance their performance across environmental, social, and governance (ESG) dimensions in accordance with the ISO 20400 sustainable procurement principles and the Responsible Business Alliance (RBA) Code of Conduct. Since 2024, Wistron has embedded the aforementioned international standards and sustainability principles into its procurement policies and strategies. Centered on the six core subjects of social responsibility—organizational governance, human rights, labor practices, fair operating practices, consumer issues, and environmental protection—Wistron promotes the implementation of its sustainability goals through a systematic supplier management process and cross-functional collaboration. From 2025, Wistron has actively promoted the adoption of UL2799 Zero Waste to Landfill (ZWTL) practices among suppliers. This initiative reduces waste generation, enhances recycling and reuse, and minimizes the environmental impacts of incineration or landfill disposal, thereby improving the overall environmental performance and sustainability resilience of the supply chain.



5.3.1 Supply Chain Management Framework and Overview

Sustainable Supply Chain Strategy

Wistron values collaboration and mutual growth with its suppliers. Building on its Sustainable Procurement Policy and in response to customer expectations, Wistron has developed a comprehensive sustainable supply chain strategy. This strategy focuses on optimizing the core competitiveness of strategic suppliers, deepening regional strategic collaboration, and strengthening supply chain resilience. By implementing these strategies, Wistron enhances suppliers’ competitiveness in terms of technology, resources, and market adaptability. Regional cooperation further increases the supply chain’s agility and efficiency, ultimately enabling the establishment of a more stable, flexible, and resilient sustainable supply chain system in an increasingly dynamic global market environment.

Sustainable Supply Chain Strategy



Governance Structure

Sustainable Supply Chain Management Organization

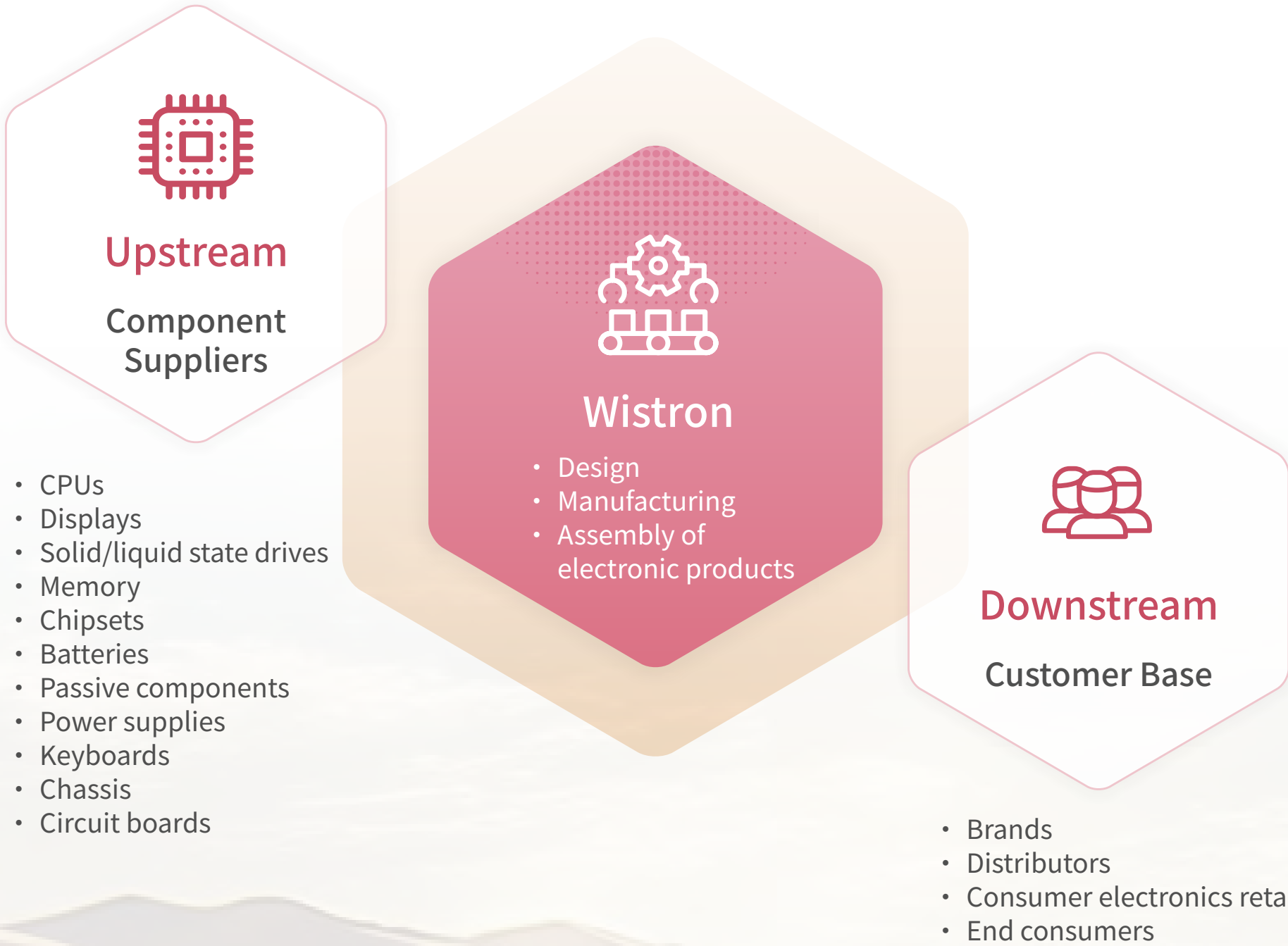
To ensure the comprehensiveness and effectiveness of sustainable supply chain management, Wistron designates the Board of Directors as the highest decision-making body for sustainable supply chain governance. The Board regularly oversees the progress and outcomes of various sustainability initiatives to ensure that all decisions and actions align with the Company’s long-term development goals. Through its functional committee—ESG and Information Security Committee—the Board reviews the work of the Sustainable Supply Base (one of the ESG 6-pillar strategies) twice a year to ensure the proper implementation of all sustainable supply chain management systems. In addition, the ESG Executive Committee tracks the execution progress and performance outcomes of each sustainable supply chain project on a monthly basis.



Wistron Value Chain

Wistron is a leading company in the global ICT (Information and Communications Technology) industry, with a long-standing focus on the design, manufacturing, and assembly of electronic products. Positioned centrally within the overall industry value chain, Wistron connects upstream suppliers of diverse components and critical materials with downstream international brands and end customers, establishing a highly integrated and stable framework for industry cooperation.

By continuously monitoring market trends and customer technology requirements, Wistron effectively integrates upstream and downstream resources, promotes cross-domain and cross-process collaboration, and further enhances overall supply chain efficiency, while strengthening product R&D, manufacturing flexibility, and market responsiveness.



Supply Chain Overview

As a key supplier of information technology products to the global market, Taiwan plays a vital role in the ICT industry. Rooted in Taiwan with a global outlook, Wistron leverages its strong technical capabilities to provide customers with comprehensive hardware and software solutions, along with one-stop system integration services. Wistron’s main suppliers fall into four major categories: electronic parts, mechanical parts, maintenance repair operation (MRO), and logistics suppliers. In 2025, Wistron engaged in transactions with 1,617 suppliers. To enhance management efficiency and strengthen collaboration with key partners, suppliers are categorized into tiers, enabling more focused and in-depth supplier management.

2025 Supplier Distribution by County/Region

	Total Number of Suppliers	Percentage of Purchase Amount (%)
Taiwan	513	58.54
China	859	31.96
Asia Pacific	134	4.39
Americas	73	3.42
Europe	22	0.19
Others	16	1.50
Total	1,617	100

With ongoing supply chain restructuring and adjustments to Wistron’s manufacturing sites, the supply chain has been reconfigured to ensure greater flexibility, reduce risks, and enhance supply chain stability. Tier 1 suppliers are those who have conducted more than six transactions per year and accounted for over 90% of the annual transaction amount. In 2025, there were 421 tier 1 suppliers. Based on transaction share and strategic importance, 232 of these were further identified as significant tier 1 suppliers¹.

Note :

1. Significant tier 1 suppliers: Including critical suppliers – high percentage of turnover (top 80% of annual transaction amount); ability of technology pioneering; the only source of supply is irreplaceable; high-risk suppliers - SAQ score below 80.
2. Significant non-tier 1 suppliers: (1) Agency transaction with SAQ score below 80 (Potentially high-risk suppliers); (2) The upstream supplier of the customer's designated trading supplier.

2025 Tier 1 Suppliers by Category

	Total Number of Suppliers	Percentage of Purchase Amount (%)
Electronic parts	168	59.06
Mechanical parts	200	35.76
Maintenance, Repair, and Operation (MRO)	39	2.92
Logistics	14	2.26
Total	421	100

2025 Suppliers by Classification

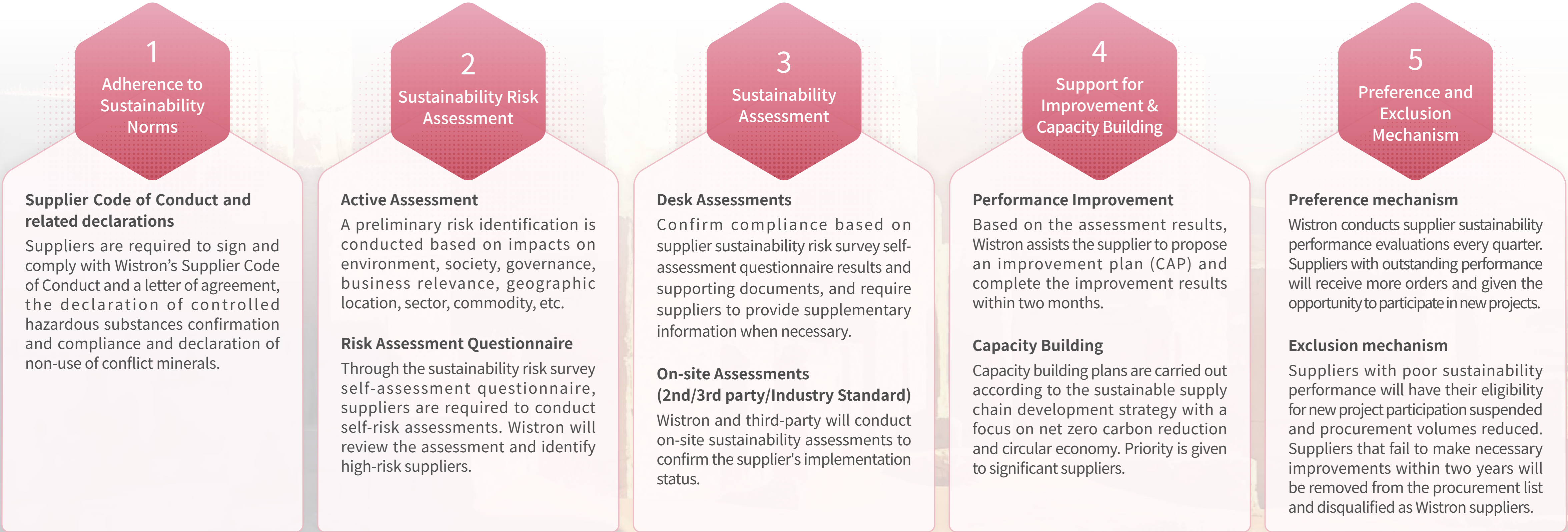
	Total Number of Suppliers	Percentage of Purchase Amount (%)
Tier 1 suppliers	421	95.40
Significant tier 1 suppliers	232	88.56
High-risk suppliers	12	-
Non-tier 1 Suppliers	90	-
Significant non-tier 1 suppliers	51	-

To gradually reduce overall supply chain risks, we expanded our management scope to include non-tier 1 suppliers, identifying 90 such suppliers. Among them, 51 were further defined as significant non-tier 1 suppliers² and incorporated into our risk control measures to ensure stable supply chain operations.

5.3.2 Supply Chain Sustainability Management

Wistron has established a comprehensive sustainable supply chain management process that consists of five core steps: adherence to sustainability norms, sustainability risk assessments, sustainability assessment, corrective actions and capability building, and the implementation of reward and exclusion mechanisms. This mechanism is designed to ensure that every supplier complies with Wistron’s Code of Conduct and sustainability requirements, while effectively mitigating potential ESG-related risks. Through regular and comprehensive risk assessments and audits, Wistron not only monitors suppliers’ implementation but also provides professional guidance to help suppliers develop and execute targeted improvement action plans. In addition, through long-term collaboration and capability-building initiatives, Wistron supports suppliers in continuously enhancing their performance across environmental, social, and governance (ESG) dimensions. These efforts not only improve the overall sustainability performance of suppliers, but also strengthen Wistron’s leadership and influence within the global supply chain, ensuring the steady advancement of the entire value chain toward sustainability.

Sustainability Management Process



Compliance with Sustainability Standards

Supplier Code of Conduct

In advancing corporate sustainability, Wistron recognizes the critical impact of supply chain management on both society and the environment. To this end, Wistron has established a Supplier Code of Conduct as a foundation for supplier action in sustainability practices. This Code is aligned with the Responsible Business Alliance (RBA) Code of Conduct and the United Nations Guiding Principles on Business and Human Rights, covering five core areas: labor rights, health and safety, environmental protection, ethics, and management systems. The Code also includes specific requirements related to biodiversity, the prevention of deforestation, and land conservation, aiming to holistically enhance the sustainability of the supply chain. Wistron also incorporates the level of supplier compliance with the Code as a key evaluation criterion in procurement decisions to ensure alignment between supply chain partners and the Company’s sustainability goals.

In 2025, 100% of Wistron’s Tier-1 suppliers signed the Supplier Code of Conduct, demonstrating their full recognition of and commitment to Wistron’s sustainability standards. In addition, depending on the supplier category, Wistron further required the signing of the letter of agreement, the declaration of controlled hazardous substances confirmation and compliance, and the declaration of non-use of conflict minerals, all of which also achieved a 100% signing rate. These measures have not only strengthened Wistron’s governance capabilities within the supply chain but also promoted a shared commitment among partners to uphold higher standards of social and environmental responsibility.

Signing of the Supplier Code of Conduct

Year		2025 Performance	2025 Objectives
Tier-1 suppliers	Number of suppliers required to sign	421	-
	Percentage of signed suppliers (%)	100%	100%
New Suppliers	Number of suppliers required to sign	43	-
	Percentage of signed suppliers (%)	100%	100%

Supplier Integrity Management

Wistron is committed to building a responsible supply chain of the highest standards. Through its [Supplier Code of Conduct](#), the Company establishes clear behavioral norms and standards for its partners. All suppliers are required to complete training courses on Wistron’s anti-corruption policies, with a 100% completion rate. In addition, Wistron reinforces its commitment to ethical business practices and integrity during the annual supplier conference. The Company also maintains dedicated whistleblowing and grievance channels exclusively for suppliers, which are managed primarily by the Global Supply Chain Management unit. In 2025, there were no supplier-reported cases, and no contracts were terminated due to misconduct or corruption.



Sustainability Risk Assessment

In order to assess sustainability risks within the supply chain, Wistron conducts a two-phase risk investigation on suppliers. Through varying requirements at different stages, we aim to evaluate suppliers’ESG performance and identify potential risks within the supply base. The first phase focuses on comprehensive risk screening, while the second phase further identifies high-risk suppliers. For high-risk suppliers identified through the assessment process, Wistron initiates an assessment procedure, combining professional guidance with support to help suppliers develop and implement improvement plans. This approach enables effective control at the source of risk and helps reduce overall sustainability risks within the supply chain.

Active Assessment | Target: All Suppliers

To identify potential risks within the supply chain, Wistron conducts preliminary assessments and screening of suppliers. The evaluation covers multiple dimensions, including environmental, social, and governance (ESG) performance, business relevance, country or region of operation, industry type, and commodity characteristics. Through this process, suppliers with potential risks are preliminarily identified and brought under management to reduce overall supply chain risk.

Factor	Content
Environmental	- Review major negative events or illegal records related to environmental issues, including but not limited to excessive hazardous substances, air pollution emissions, water pollution emissions, improper disposal of waste and toxic substances, etc. - Evaluate potential negative impact factors related to environmental issues, such as high carbon emissions, non-local procurement leading to increased energy consumption and resource waste, etc.
Social	- Review major negative events or illegal records related to social issues, such as violations of labor rights or occupational safety, forced labor, etc. - Evaluate potential negative impact factors related to social issues, such as the disclosure of negative reports involving the living wage or impact on local communities.
Governance	- Review major negative events or illegal records related to governance issues, including corporate fraud, bribery or false financial reports, etc. - Evaluate potential negative impact factors related to governance issues, such as insufficient operational soundness or anti-competitive behavior.
Business relevance	For critical business categories, we conduct a preliminary assessment based on procurement amount and consideration of the irreplaceability of products and the pioneering nature of industry technologies.
Country/Region	Based on the location of the supplier, we include regional and high-risk country controls and consider geopolitics , conflicts, and risk identification of high-risk countries.
Sector	Based on industry and business attributes, we evaluate the resource intensity and labor requirements of service processes or those involving specific concerns.
Commodity	Based on product attributes and raw material composition, we seek to have comprehensive understanding of any potentially hazardous substances or high-energy-consuming materials.

Risk Assessment | Assessment Scope: Tier 1 and Non-Tier 1 Suppliers

To comprehensively understand the sustainability risks of existing suppliers, Wistron distributes a Sustainability Risk Self-Assessment Questionnaire to both Tier 1 and non-Tier 1 suppliers, requiring them to provide supporting documentation to gain deeper insights into their sustainability risks and management practices. The questionnaire covers five key sustainability dimensions: sustainability and operational risk management, supply chain and continuity of operations, environmental protection, human rights and labor protection, and occupational safety and health. Through this mechanism, Wistron is able to identify and manage sustainability risks across the supply chain and mitigate potential risks.

Suppliers with a score of less than 80 are defined as high-risk suppliers. In 2025, a total of 12 high-risk suppliers were identified. According to the results, the main sustainability risk factors in 2025 were concentrated in the areas of environmental protection and sustainability and operation risk management. In order to effectively mitigate the impact of these risk factors, Wistron will prioritize greenhouse gas inventory and certifications (ISO 50001 and ISO 14064-1) for critical and high-energy-consuming material suppliers. Other identified risk factors will be listed as items requiring guidance for remediation through assessment and improvement programs.

Dimension	Risk factors	Countermeasures
Environmental protection	Energy conservation and carbon reduction mechanisms for energy management have not been implemented (ISO 50001)	Engaged high-energy-consuming material suppliers to obtain ISO 50001 certification
	Uncertified greenhouse gas inventory certification management (ISO14064-1)	Engaged high-energy-consuming material suppliers to obtain ISO 14064-1 certification
	No statistics on Scope 3 greenhouse gas emissions generated by products or services	Engaged high-energy-consuming material suppliers in Scope 3 greenhouse gas inventory
	No statistics on Scope 1 greenhouse gas emissions generated by products or services	Engaged high-energy-consuming material suppliers in Scope 1 greenhouse gas inventory
Sustainability and operational risk management	Response plan management for business continuity has not been implemented	List as items requiring guidance for remediation

Sustainability Assessment

To comprehensively assess the implementation of sustainability practices among suppliers, Wistron adopts a diversified assessment approach, including both desk assessments and on-site assessments. On-site assessments are further categorized into 2nd party assessments, 3rd party assessments, and assessments conducted in accordance with industry standards. Wistron has also established annual targets and a long-term goal for 2030, providing clear direction for promoting sustainability in the supply chain over both the short and long term, thereby enabling continuous progress toward these objectives.

Category	Assessment Format	Approach	Scope	No. of Assessments in 2025	2025 Targets	2030 Targets
Desk	Desk assessments	Distribute self-assessment questionnaire on sustainability risks and request supporting materials	511 tier 1 and non-tier 1 suppliers	511	Conduct desk assessments for all significant suppliers	Conduct desk assessments for all suppliers (incl. tier 1 & non-tier 1)
On-site assessments	2nd party assessments	On-site assessments and review operations are performed by Wistron for significant tier 1 suppliers, and by tier 1 suppliers or consultants for non-tier 1 suppliers	283 significant tier 1 suppliers and significant non-tier 1 suppliers	168	Conduct on site assessment for all significant suppliers	Conduct on site assessment for all significant suppliers
	3rd party assessments	Third-party verification		3		
	Industry Standard	Assessments based on RBA standards		112		
	Total number of on-site assessments			283	100%	100%

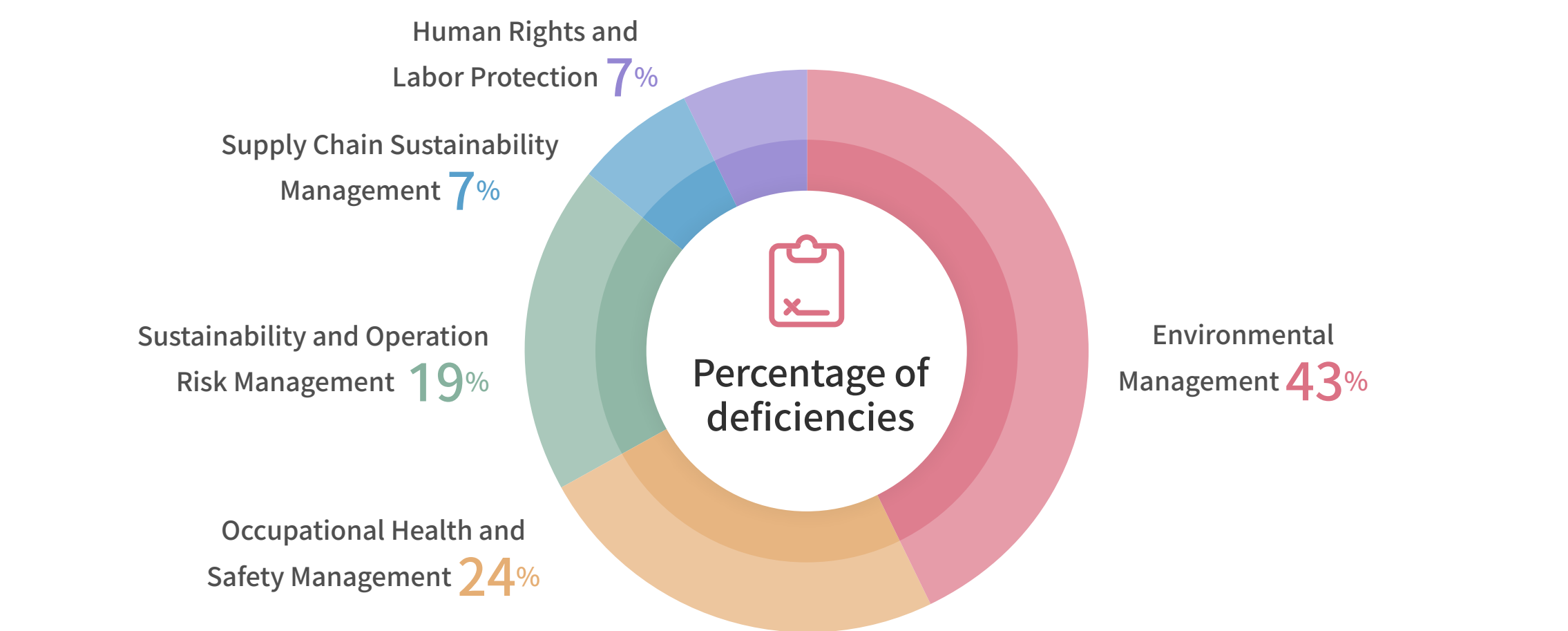


Corrective Action/Improvement Plans

To enhance the sustainability performance of suppliers, Wistron provides counseling measures for deficiencies identified in assessments, including on-site and remote support to assist suppliers in developing and implementing improvement plans. If the supplier is unable to complete the improvements within two months, they may submit another assessment application for a second assessment to confirm the implementation of the improvement plan. However, if a supplier fails to pass the second assessment, they must wait six months before reapplying. During this period, Wistron will evaluate the feasibility of using alternative materials or consider replacing the supplier. If immediate substitution is not feasible due to urgent supply requirements, the replacement will proceed once an alternative is in place. For suppliers unable to meet improvement requirements within two years, Wistron will gradually reduce procurement volume until the partnership is terminated or the supplier is disqualified. In 2025, all assessed suppliers completed the required improvements within the specified timeframe, and no partnerships were terminated due to non-compliance.



Note: Includes 12 High-risk suppliers



Supplier Assessment Corrective/Improvement Actions

Dimension	Topic	Corrective/Improvement actions
Sustainability and operation risk management	Business Continuity Management/ Sustainability Disclosure	- Develop an annual schedule for BCP exercises, ensuring critical personnel are trained, and record outcomes with subsequent improvement measures. - Systematically consolidate and document existing business continuity and risk management materials. - Establish verifiable operational continuity capabilities to enhance client trust, meet specific customer or contract requirements, and reduce the risk of major operational disruptions.
Supply chain sustainability management	Supplier selection	- Establish standardized supplier scoring criteria and selection procedures, complemented by training to ensure procurement processes align with sustainability requirements and standards. - Integrate sustainability factors such as energy, carbon, and water management into supplier selection criteria to progressively enhance maturity of ESG management across the supply chain. - Ensure all procurement, quality assurance, and supply chain personnel clearly understand and correctly implement ESG requirements to improve sustainability performance of the overall supply chain.
Environmental management	Energy management/ Greenhouse gas management	- Develop and implement carbon emission control procedures, clearly defining departmental responsibilities, reduction methods, and implementation steps, with monitoring, recording, and audit mechanisms to ensure enforceability and continuous improvement. - Publish annual energy-saving and emission-reduction targets and implementation plans, specifying indicators, responsibilities, timelines, and resources, with tracking and reporting mechanisms for performance evaluation and improvement.
Human rights and labor protection	Communication channel/Non-discrimination	- Increase post-training assessments and random checks, establishing a regular retraining system to ensure employees understand anti-discrimination policies and communication channels. - Enhance employee satisfaction surveys and feedback channels, while strengthening privacy protection for employees and external complainants.
Occupational safety and health	Occupational safety and health/ Compliance management	- Establish and improve safety operating procedures, implement hazard identification and risk control measures to reduce accidents and occupational illnesses, ensuring workplace safety and employee health. - Set standards for equipment placement and signage, inspect fire safety equipment and locations, and audit on-site equipment periodically.

Driving Supplier Excellence with Sustainability Performance

To encourage suppliers to implement sustainable practices and enhance their sustainability performance, Wistron conducts sustainability performance evaluations of suppliers and implements a preference and exclusion mechanism in accordance with relevant management procedures.

Preference mechanism	Exclusion mechanism
Suppliers with outstanding sustainability performance ratings receive higher order allocations, and are granted opportunities to participate in new projects. They are also recognized and honored as Outstanding Suppliers during the annual Partner Conference.	Suppliers with poor sustainability performance will have their eligibility for new project participation suspended and procurement volumes reduced. Suppliers that fail to make necessary improvements within two years will be removed from the procurement list and disqualified as Wistron suppliers.
2025: 10 suppliers received an Outstanding Supplier Award and 8 suppliers received more Wistron orders for outstanding sustainability performance	2025: 1 supplier was placed on the exclusion list due to poor sustainability performance after recurring non-conformities were identified following an RBA audit and implementation of a CAP

Supplier Sustainability Evaluation

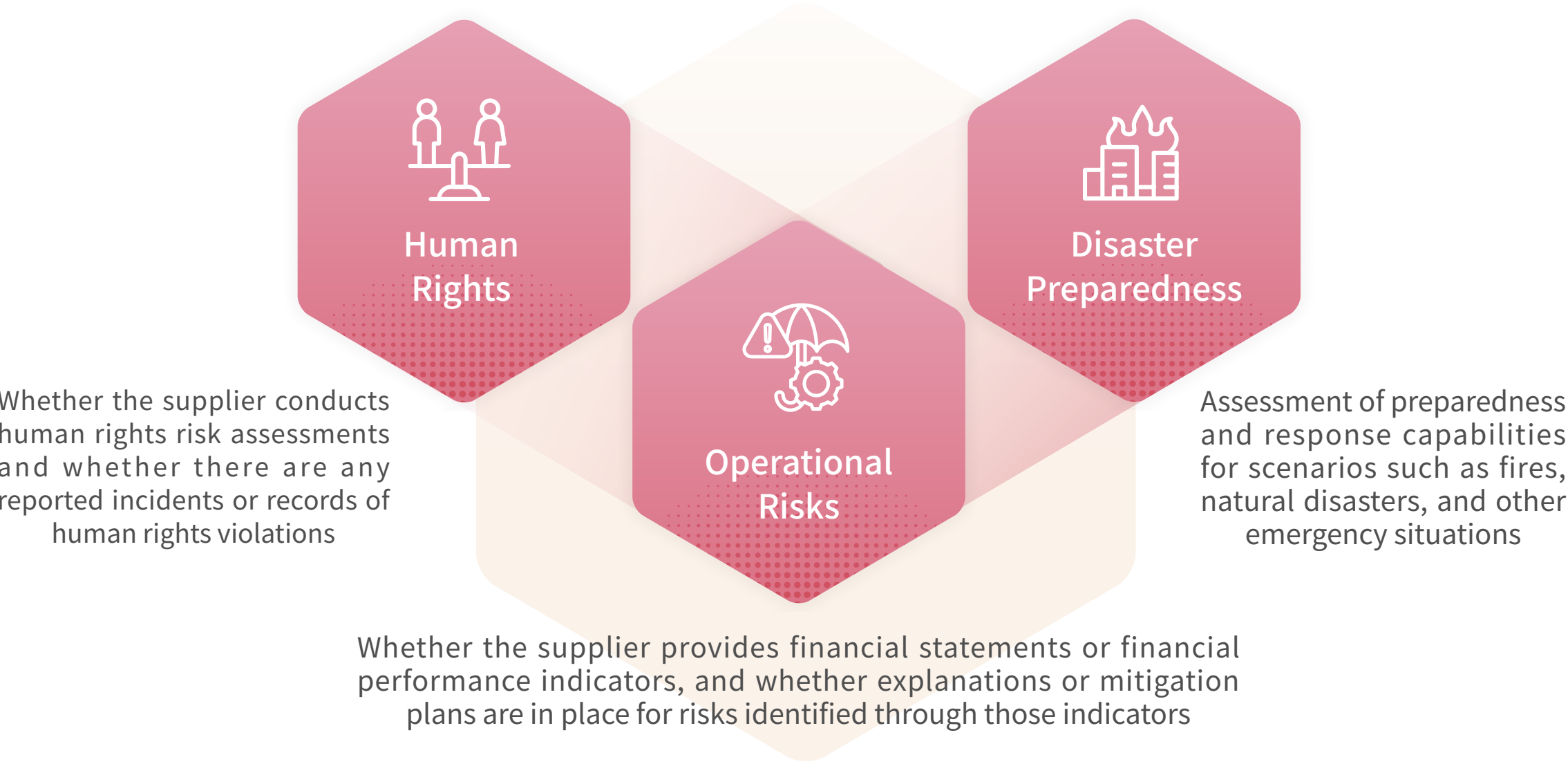
Wistron has set ESG evaluation thresholds for new and existing suppliers. Those applying to be Wistron suppliers are required to sign a Code of Conduct and pass the following four certifications:



Scope	Assessment Tool	ESG Weighting	ESG Assessment Criteria
New suppliers	Supplier quality system evaluation form	13.33%	Responsible Business Alliance (RBA) Code of Conduct, labor standards, health and safety, environmental standards, business ethics, and management systems
Existing suppliers	Supplier performance evaluation including quality, technology, cooperation, delivery capability, price, and ESG performance	20%	Quarterly review of ESG sustainability activity, ISO 14064-1 certification annual review, ISO 50001 certification annual review, annual ESG audit score, and major missing events of ESG sustainability on-site assessment

ESG Risk Management and Mitigation Plans

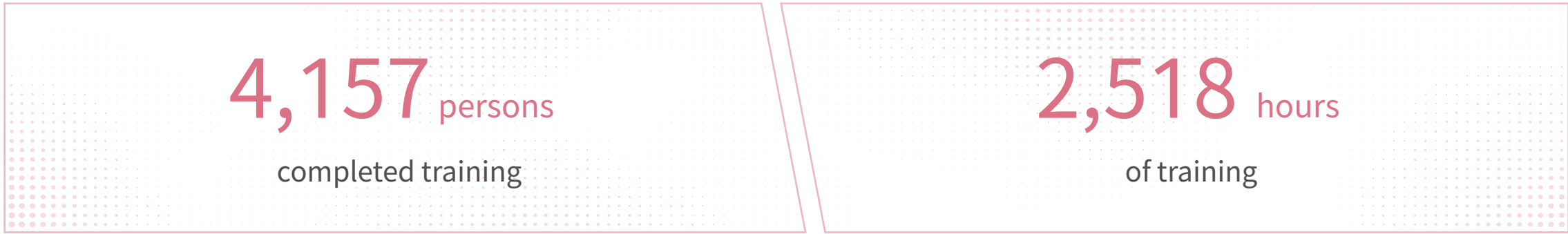
In addition to the existing supplier performance evaluation framework, Wistron incorporates ESG risk management and mitigation plans into supplier assessments, covering three key risk areas:



Capacity Building

Buyer Education Training

To ensure procurement staff (including personnel from buyers, logistics, quality assurance, and other supply chain-related departments) fully understand supplier management and sustainability processes, as well as their roles, Wistron implements systematic training to enhance employees’ expertise in ESG topics. The training covers fundamental human rights issues such as the prohibition of forced labor (including servitude, debt bondage, and human trafficking) and gradually strengthens professional capabilities needed for sustainability management for Wistron’s business scope. Through this training, employees are equipped to drive sustainable supply chain strategies and ensure effective implementation in daily operations and interactions with suppliers. In 2025, Wistron continued to collaborate with the ESG Sphere Course Review Committee to develop a series of ESG-related training modules. A total of 4,157 employees completed the training, amounting to 2,518 hours of learning.



Supplier Education Training

To support suppliers in adopting ESG-aligned strategies and actions in their operations—and to strengthen the overall resilience and sustainability of the supply chain—Wistron continues to offer relevant training through its online supplier education platform. These courses aim to enhance suppliers’ awareness of sustainable development principles and reinforce partnerships with suppliers. In 2025, in addition to the annual mandatory course on the Supplier Code of Conduct, Wistron added two new mandatory courses—RBA Standards on Prohibition of Forced Labor and ISO 37001 Anti-Bribery Management Systems. The former supports suppliers in understanding the importance of RBA human rights issues, while the latter ensures suppliers recognize the key role of ethical management in earning customer trust and advancing sustainability competitiveness. A total of 421 tier 1 suppliers completed online training, representing a 100% training completion rate.

Existing	New
Annual Course on Supplier Code of Conduct Covers Wistron’s core requirements	ISO 37001 Anti-Bribery Management Systems Covers the importance of ethical management in advancing sustainability competitiveness RBA Standards on Prohibition of Forced Labor Helps suppliers recognize the importance of RBA human rights issues

Partner Conference/Sustainability Sharing Forum/Lectures

In 2025, Wistron focused on the theme of “Make an Impact,” hosting its annual Partner Conference, ESG sharing sessions, sustainability lectures, and various events to strengthen supplier awareness over sustainability and resilience, enhance ESG capabilities, and deepen sustainability partnerships across the supply chain.

Events	Scale	Description
Sustainability Sharing Forums	302 supplier participants	Focused on carbon reduction targets and performance tracking, EPEAT and PFAS management strategies, ISO 37001 anti-bribery, ISO 20400 sustainable procurement, zero-waste-to-landfill initiatives. Case sharing included measurement and verification case studies of energy savings and carbon reduction from lighting and HVAC system upgrades from three benchmark suppliers. Promoted Wistron’s sustainability management, anti-corruption policies, greenhouse gas inventory, and water risk management. Also highlighted industry cases of significant losses from bribery and corruption to raise awareness among suppliers.
Supplier Sustainability Evaluation Lecture	94 participants from 48 suppliers	Held on August 26 and September 2 at Zhongshan and Chongqing sites, respectively. Covered ESG policies, sustainable procurement requirements, and performance evaluation criteria. Conducted training on prohibition of forced labor. Included interactive ESG board game Wi-Thrive to enhance engagement and deepen understanding of sustainability topics.



Establishing A Segmented Supplier Carbon Management Promotion Strategy

Starting from 2021, annual greenhouse gas inventory results from suppliers are collected. Upon analysis, it was found that suppliers exhibit varying degrees of capability in carbon inventory and reduction. Consequently, a classification management system has been implemented, categorizing suppliers based on their level of significance (determined by factors such as revenue and material substitutability) and carbon inventory capabilities. Tailored project plans are provided to suppliers in different categories, along with necessary assistance resources, experience-sharing courses, and consulting resources, to ensure their progressive advancement towards carbon neutrality. In 2025, suppliers were encouraged to adopt renewable energy, particularly solar power, optimize manufacturing processes, and improve energy efficiency through facility and equipment upgrades, thereby reducing carbon emissions.

Category		Carbon management strategies for suppliers		
Level of supplier significance	I	• Conduct greenhouse gas inventory and factory-side self-inventory		
	II	• Third-party verification for scope 1 and scope 2 GHG inventory • Scope 3 GHG inventory • ISO 50001 energy management system certification for high-energy-consuming material suppliers • Establish a carbon reduction project with an annual reduction of 4.2%		
	III	• Third-party verification for scope 1+2+3 GHG inventory • ISO 50001 energy management system certification for high-energy-consuming material suppliers • Join the SBTi commitment or set up a 4.2% annual carbon reduction project		
Level of supplier significance	High	II	II	III
	Medium	I	II	III
	Low	I	I	II
		Low	Medium	High
Supplier's Carbon Inventory Capabilities				

Building Supplier Carbon Management Capabilities

Wistron conducted a comprehensive inventory of Scope 3 greenhouse gas emissions, with results indicating that upstream raw material procurement accounts for the highest share of emissions. In response, Wistron launched a carbon management capacity-building program tailored to different categories of suppliers. The program covers carbon inventory training, verification mechanism enhancement, the introduction of Science Based Targets (SBTi) initiative emission reduction targets, and collaborative carbon reduction projects. In 2025, Wistron initiated four carbon management projects and engaged in in-depth collaborations—lasting over six months—with 352 suppliers (including 227 significant suppliers), continuously enhancing the carbon management capabilities of supply chain partners and jointly advancing emission reduction targets.

Category	Project	Cooperative partner-Significant Suppliers	Details	Benefits & Impacts
I	Carbon inventory capacity building plan	Tier-1 suppliers	- Support suppliers in building carbon accounting capabilities - Collect supplier carbon inventories to complete supply chain emission data	- Completed carbon inventory data and sustainability survey for 352 suppliers - Coverage (by procurement amount): 90.11%
II	High energy consuming material suppliers' verification program	High energy consuming material suppliers	Since 2022, we have been consistently expanding our categories, selecting critical high energy-consuming material suppliers to promote ISO 14064-1 and ISO 50001 certification	Out of the 52 suppliers selected for promotion, 50 attained ISO 14064-1 certification, while 43 achieved ISO 50001 certification
		High energy consuming material suppliers	Wistron joined government-led low-carbon transition initiatives by leveraging the “big leads small” approach, collaborating with 30 suppliers in total. Among them, Wistron worked closely with 7 suppliers to establish carbon reduction mechanisms and promote low-carbon practices. These efforts included sharing energy-saving technology improvement strategies, commissioning research institutes to conduct supplier energy audits and diagnostics, and establishing project verification mechanisms for energy conservation and carbon reduction. Technical support was also provided to promote industrial energy efficiency improvements and carbon management tools	- We collaborated with seven suppliers to jointly propose energy-saving improvement projects, resulting in a cumulative reduction of 14,344 tCO₂e. - Completed carbon inventory and sustainability data surveys for 23 suppliers, serving as a foundation for subsequent evaluation and project analysis - Completed the Energy Conservation & Decarbonization Handbook to promote decarbonization among suppliers and extend our influence
			Encourage suppliers to conduct energy conservation and decarbonization projects	14 suppliers launched energy conservation and decarbonization projects - Total projects: 60/ Total carbon reduction: 43,476 tCO₂e
III	SBTi initiative commits to promote	Suppliers with high carbon inventory maturity	Collaborate with customers to target and encourage suppliers in high energy consuming industries to participate in SBTi and respond to CDP questionnaires	41 suppliers have joined SBTi & 120 suppliers have completed CDP questionnaires

Supplier Circular Economy Capacity Building Project

Amidst the global push for a circular economy, Wistron remains committed to safeguarding natural life and forests by fostering communication and collaboration with suppliers. This focus enables the fulfillment of biodiversity and non-deforestation pledges, while also encouraging suppliers to obtain Zero Waste to Landfill certification, and simultaneously reducing the Earth’s environmental burden. Furthermore, it enhances suppliers’ sustainability awareness and capabilities to adapt to evolving sustainability trends.

Supplier Partnership Projects	Details	Qualitative Benefits	Quantitative Benefits
Integrated Resource Utilization (waste diversion/recycling/ scrap repurposing)	- Eliminates cost of waste disposal - Lower waste transportation & disposal fees: Waste to incinerators/landfills significantly reduces from waste diversion (recycling/reuse), directly reducing costs of waste transportation and disposal - Lower waste disposal fees: Recycling generally costs less than waste disposal - Revenue from resource recovery and sales of renewable resources: Generate non-operating income by diverting and selling recyclable materials with residual value (paper, metals, and selected plastics) which were previously disposed (without sorting) - Scrap repurposing program: Convert irregular scrap materials into value-added products by cutting and assembling them into standard paperboard; processing them into cushioning pads, dividers, and small-sized cartons; and shredding unusable scraps for use as recycled paper feedstock	Environmental Benefits - Reduced landfill disposal: Diverts waste from landfills, reducing land use requirements and pollution risks - Lower carbon emissions: Improves resource recovery and conversion efficiency, contributing to the reduction of Scope 3 greenhouse gas emissions - Advances the circular economy: Extends material life cycles through reuse and recycling, reducing demand for virgin raw materials Economic Benefits - Lower waste management costs: Optimizes waste handling processes and reduces treatment and disposal expenses - Enhanced brand value: Achievement of UL 2799 certification enables suppliers to demonstrate environmental performance publicly and strengthen ESG performance	- Waste recycled and reused: 4,465t - GHG emissions avoided through Zero Waste to Landfill initiatives: 3,925 tCO₂e - Direct economic benefits from suppliers: NT\$18.5M - Number of key suppliers obtaining UL 2799 certification: 20 suppliers
Manufacturing Circularity (wood pallets, regrind materials, and turntables)	Closed-loop pallet system (including repairing damaged pallets for reuse and reducing landfill disposal costs), reprocess and reuse plastic regrind materials, and closed-loop PE turntables		
Process Waste Reuse for Tool Production	Use metal/plastic scraps to replace raw materials for tool production	Management Benefits - Standardized management processes: UL 2799 provides clear classification and calculation standards, supporting the establishment of consistent waste management systems - Greater transparency and stakeholder trust: Third-party audits and certification help demonstrate sustainability commitments to investors, customers, and the broader public	

KPIs for Supplier Sustainability

- 1. Supplier audits and support: 283 significant suppliers were audited and 100% of them implemented corrective actions within the designated time for any deficiencies found;
- 2. Supplier training: 100% of the 232 significant tier 1 suppliers completed mandatory online courses (Supplier Code of Conduct, RBA Standards on Prohibition of Forced Labor, and ISO 37001 Anti-Bribery Management);
- 3. Supplier capacity building in carbon management and circular economy projects: Promoted carbon management to 227 significant suppliers and circular economy to 20 suppliers through six months of in-depth collaboration, with a capacity building success rate of 81.98%;

Wistron provided support to significant suppliers for the implementation of corrective action against deficiencies found in audits as well as education and training for capacity building with carbon management and circular economy projects, with a 100% coverage rate.

KPI		2025 Performance	2025 Targets
Corrective Action/Improvement Plans		100% (No. of significant suppliers: 283)	100%
Supplier Education Training		100% (No. of significant tier 1 suppliers: 232)	100%
Capacity Building	Carbon Management	227 significant suppliers	81.98%
	Circular Economy	20 significant suppliers	

Green Supply Chain Management

A green, transparent, and circular supply chain encompasses all the essential elements of a modern sustainable supply chain. Wistron’s green supply chain management covers the following:

- Green Design: Incorporates RoHS standards (Restriction of Hazardous Substances) at the design stage to ensure environmental compliance. Wistron products comply 100% with RoHS and REACH regulations across all countries and 100% of suppliers have signed supplier hazardous substance declarations.
- Green Procurement: In accordance with green design requirements, priority is given to procuring green materials, including products and suppliers with green label and energy-efficiency certifications, to reduce environmental impacts.
- Green Manufacturing: Partners with low-carbon suppliers to implement carbon reduction strategies and promote sustainable production. In 2025, 21 suppliers participated in carbon reduction projects, with 20 suppliers achieving Zero Waste to Landfill certification.
- Green Packaging: Reduces and reuses packaging materials while ensuring reliability. Prioritize suppliers with Forest Management (FM) and Chain of Custody (CoC) certifications for shipping materials to ensure sustainable sourcing. 100% of Wistron’s key packaging suppliers are FSC-certified.
- Green Transportation: Utilizes low-emission, energy-efficient, and smart logistics solutions to support carbon reduction. In 2025, the Vietnam site reduced truck trips by 6,164, reducing trips by 1.29 million kilometers and approximately 76% of emissions.
- Green Recycling: Promotes the use of sustainable materials. Low-carbon notebooks contain 40.2% PCR material, and 96% of packaging materials are recyclable or reusable; while server products utilize 90% recycled steel (SGCC).

These measures ensure that every stage of the green supply chain helps mitigate environmental impacts and supports the company’s progress toward sustainable development goals.

5.3.3 Conflict Minerals Management

To achieve responsible and sustainable procurement practices, Wistron has established a conflict minerals policy and a responsible mineral sourcing management process. Wistron is committed to conducting due diligence on suppliers in accordance with the Organization for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent internationally recognized due diligence framework. Wistron is committed to cooperating exclusively with smelters and refiners that comply with global standards and strictly prohibits the procurement of tantalum, tin, tungsten, gold (3TG), and cobalt from conflict-affected or high-risk areas, thereby preventing any direct or indirect contribution to human rights violations or armed conflicts in these regions.

Key Practices:

1. Establish and implement a responsible minerals sourcing management process in accordance with the guidance and tools developed by the Responsible Minerals Initiative (RMI); and encourage suppliers to establish internal policies, implement mineral source traceability mechanisms, and monitor their supply chain.
2. Utilize RMI reporting templates (CMRT/EMRT) and Wistron's internal SQP (supplier questionnaire platform) to systematically conduct due diligence, data collection, and audits. Suppliers are required to disclose the sources of minerals used in their products and sign the Conflict Minerals Statement. In 2025, all 407 Tier-1 suppliers completed the declaration process, achieving a 100% declaration rate¹.
3. Conduct annual reviews of smelter and refiner lists based on the latest RMI conformant smelters list to ensure continued compliance with international standards, regulatory requirements, and customer expectations.
4. Apply the Reasonable Country of Origin Inquiry (RCOI) process and reference the RMI's list of conformant smelters or refiners (SORs) to trace mineral origins, identify countries of origin, and support risk assessment activities.
5. Management of conflict mineral use uncovered from supply chain: If not mandatory, Wistron will require suppliers to halt procurement of the conflict mineral in question and switch to RBA-compliant sources (non-conflict or recycled) and provide related evidence. If mandatory, Wistron will ask suppliers to propose a phase-out plan or improvement plans to gradually reduce risks.
6. Wistron has begun incorporating recycled minerals with equivalent material properties, including recycled copper, into certain products to gradually reduce reliance on virgin minerals that may pose conflict mineral risks.

Note: Since 2023, Wistron has labeled its product packaging with "CMRT-Free" to clearly demonstrate its commitment to not using conflict minerals; signing rate of the "Declaration of Conflict Mineral-Free" excludes logistics providers.



5.4 Operating Capability

5.4.1 Operational Achievements and Future Outlook

Wistron drives industry transformation through technological innovation. In the face of intense global market competition, we optimize production processes, enhance manufacturing efficiency and product quality, and reduce environmental footprint through automation, digital transformation, and Digital Twin technologies. To address climate change and carbon reduction challenges, we actively adjust business models, expand investment in advanced technologies and the circular economy, and promote resource circulation and full lifecycle management. To mitigate the impact of geopolitical risks, Wistron continuously expands production sites and dynamically allocates capacity based on customer demand. We also assess internal and external environmental changes to strengthen supply chain resilience. By embedding sustainability into our corporate strategy, we transform environmental and social challenges into opportunities for innovation and growth, aiming to generate long-term, cross-generational sustainable impact.

Wistron’s consolidated revenue in 2025 was NT\$2.2 trillion. The net operating profit was NT\$78.6B. The net profit after tax was NT\$27.4B. The revenue and profit increased from 2024 and the net profit after tax reached a 10-year high.

Financial Performance Indicators for the Past 4 Years

Unit: NT\$1M

Year/Item	2022	2023	2024	2025
Net revenues	984,619	867,057	1,049,256	2,186,523
Operating income	27,472	27,390	38,980	78,553
Net profit after tax	11,162	11,472	17,446	27,408

Note: Refer to [Appendix 6.2](#) for the complete financial performance list.

5.4.2 Tax Policy

The Wistron Board of Directors serves as the highest decision-making and supervisory body for the Company’s tax affairs. It is responsible for approving tax strategies and regularly reviewing their implementation to ensure that tax policies are closely aligned with the Company’s business objectives and sustainability strategies. The Board-approved [Tax Policy and Management Guidelines](#) serve as the foundation for the Company’s tax governance. The Company adopts a reasonable tax management structure to ensure an appropriate tax burden in all key operating countries. This approach aims to support social and economic stability and promote the sustainable development of the Company’s operations.

Tax Information in the Past Two Years

Unit: NT\$1,000

Item	2024	2025	Average
Net profit before tax	39,975,476	76,257,264	58,116,370
Income tax expenses	9,339,245	18,484,761	13,912,003
Effective income tax rate (%)	23.36	24.24	23.94
Income tax paid	5,559,333	13,807,719	9,683,526
Cash tax rate (%)	13.91	18.11	16.66

Note: Please refer to Wistron’s [2025 Consolidated Financial Report](#) for related information.

Income Tax Paid (received) in Various Regions Between 2024 and 2025

Unit: NT\$1,000

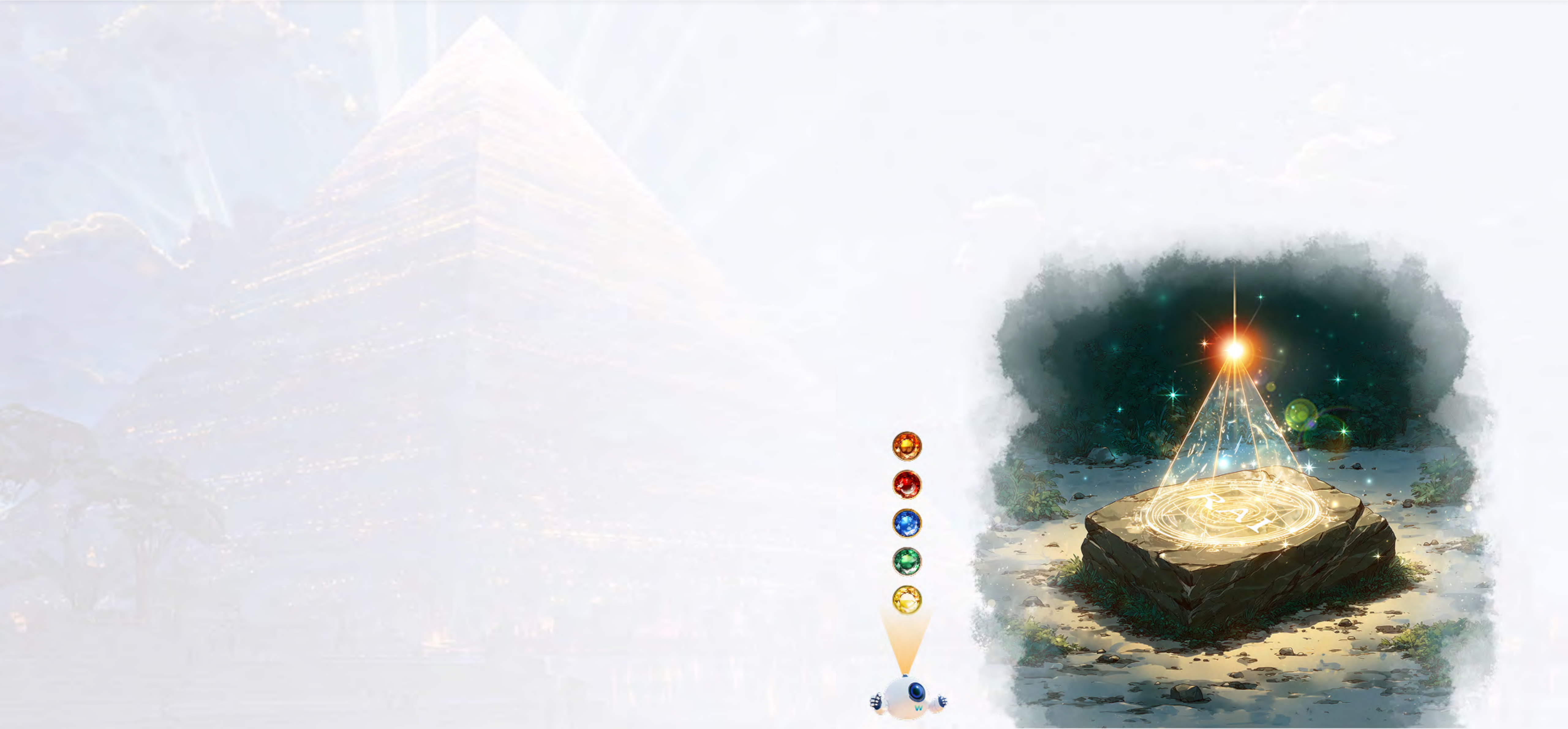
Year	2024		2025	
Region	Amount	Percentage (%)	Amount	Percentage (%)
Asia	4,938,960	89	11,392,312	83
Americas	741,271	13	2,277,280	16
Europe	(120,898)	(2)	138,127	1
Total payment	5,559,333	100	13,807,719	100

5.4.3 Policy Influence

Wistron actively builds close collaborations with cross-industry and interdisciplinary groups and organizations, engaging deeply as a member to expand platforms for dialogue and broaden the scope of participation. Through collaboration with these organizations, Wistron stays informed of the latest international trends and developments, supporting the Company’s continued development. In 2025, Wistron participated in the following organizations and associations:

Category	Organization or Trade Association
Innovation	• Taiwan Electrical and Electronic Manufacturers’ Association • Taipei Computer Association • The Allied Association for Science Park Industries (ASIP) • Taiwan Industry-Academia Research for Collaboration-Integration-Development Association
Medical	• Taiwan Assistive Technology and Long-Term Care Industry Association
Others	• Regular member of the Responsible Business Alliance (RBA) • Member of the Gap of Learning & Field • Member of the CommonWealth Sustainability League • Member of the Business Council for Sustainable Development of the Republic of China (BCSD Taiwan) • Epoch Foundation







6. Appendix

6.1 Workforce Statistics

6.2 Overview of Financial Performance

6.3 Environmental Management Performance

6.4 ISO Management Systems and Certifications

6.5 GRI Content Index

6.6 SASB and Sustainability Disclosure Indicators

6.7 Climate-related Information

6.8 Independent Assurance Statement

Gaia's Core: Heart Mission

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

6.1 Workforce Statistics

Employee Turnover Statistics

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

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

Human Capital Return on Investment

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

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



6.2 Overview of Financial Performance

Unit: NTD million

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

Debt-to-Capital Ratio

Unit: NTD million

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

Note: Includes current portion of long-term debt.

Profitability Analysis Table

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

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

6.3 Environmental Management Performance

Energy Performance Indicators

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

Note:

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

GHG Emissions by Type (tCO₂e)

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

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

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

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

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

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

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



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

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



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

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



Water Usage Performance Indicators

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

Note:

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

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

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

Waste Management Performance Indicators

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

Note:

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

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

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

6.4 ISO Management Systems and Certifications

ISO 14001 Environmental Management System Certification

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

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

ISO 50001 Energy Management System Certification

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



6.5 GRI Content Index

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

Universal Standard

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

Universal Standard

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

Universal Standard

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

Topic Standards

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

Topic Standards

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

Topic Standards

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

Topic Standards

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

Topic Standards

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

Topic Standards

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

Topic Standards

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

6.6 SASB and Sustainability Disclosure Indicators

SASB Indicators

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

Sustainability Disclosure Indicators for Listed Companies: Computers and Peripherals

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

6.7 Climate-related Information

TCFD Recommendations

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

Implementation of Climate-related Information

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



Information of Greenhouse Gas Inventory

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

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

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

Information of Greenhouse Gas Assurance

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



6.8 Independent Assurance Statement



INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of Wistron Corporation

Introduction and objectives of work

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

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

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

Scope of work

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

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



Reporting Criteria

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

Limitations and Exclusions

Our work was subject to the following exclusions:

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

The following limitations should be noted:

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

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

Responsibilities

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

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

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



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

Assessment Standard

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

Summary of work performed

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

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

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

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

Our findings

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

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



Alignment with the principles of AA1000 AccountAbility Principles (2018)

Inclusivity

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

Materiality

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

Responsiveness

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

Impact

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

Key areas for ongoing development

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

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

Statement of independence, impartiality and competence

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

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



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

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

Bureau Veritas Certification Taiwan

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3 JUNE 2026

Technical Reviewer:

Verifier:



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wistron®

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