

Wistron human rights due diligence management report

Report scope	Reporting period	Update date
Same as Wistron's 2023 Sustainability Report	Year 2023	2024/7/10

1. Human rights policy

Wistron Corporation (hereinafter referred to as Wistron) is committed to promoting human dignity and striving to create a good working environment for all our employees and suppliers, in order to allow them to live and work better. We abide by the UN Guiding Principles on Business and Human Rights, the ILO Tripartite Declaration of Principles, the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, the UN Universal Declaration of Human Rights, the UN Global Compact, and the Responsible Business Alliance Code of Conduct. Wistron implements human rights management through diverse international human rights initiatives, and discloses human rights management practices in the following pages to clearly convey Wistron's human rights commitments. Wistron has gradually promoted the Responsible Business Alliance (RBA) audit and certification in the operating locations around the world to ensure that the Company has a consistent work structure and adherence to standards in managing global human rights issues.

1.1 Scope of human rights policy

This human rights policy applies to the direct operating activities and products and services of all companies and organizations in the Wistron Group, and expands its influence and expects to drive stakeholders in the value chain, including employees, customers, suppliers, partners, and joint ventures. In addition, Wistron has established a supplier code of conduct based on this human rights policy and require suppliers to abide by it.

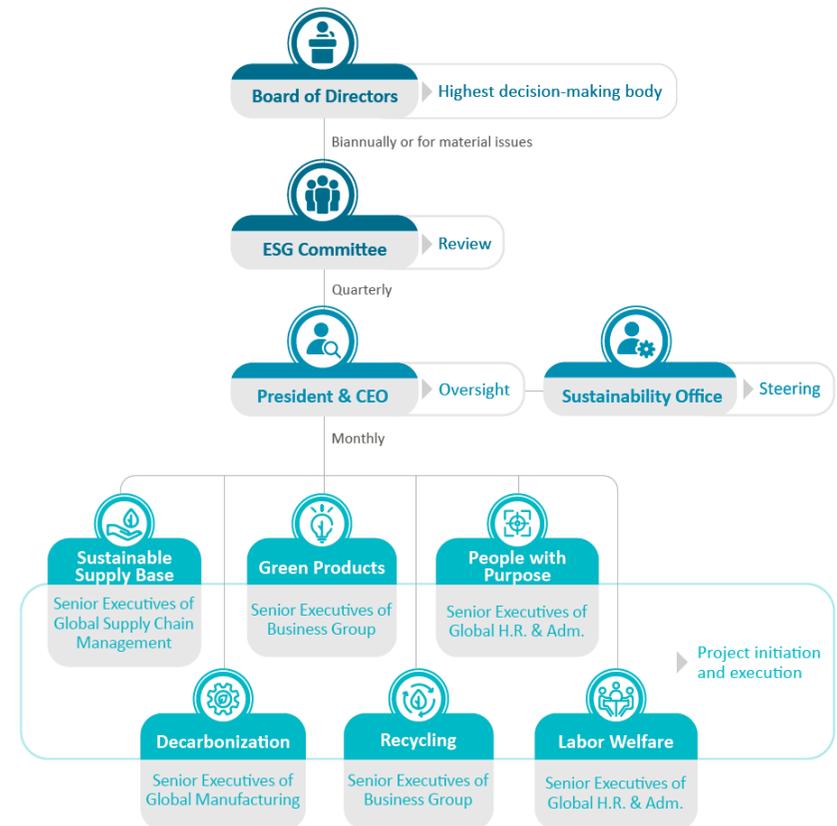
1.2 Human rights related policies

Policy	Summary	Download
Human Rights Policy	Respect for human rights is one of the core values of Wistron. Wistron adheres to the "UN Global Compact", "UN Universal Declaration of Human Rights", "UN Guiding Principles on Business and Human Rights", "ILO The Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, and the laws and regulations of the locations where we operate, and formulate and update human rights policies. Regarding the principles of protection, respect and remedy, we take actions consistent with the Responsible Business Alliance code of conduct and demonstrate a focus on human rights issues.	policy hyperlink
Sustainable Development Best Practice Principles	Wistron abides by relevant laws and regulations, protect the legitimate rights and interests of employees, comply with internationally recognized labor rights, ensure that human resources policies are not discriminatory in terms of gender, race, socioeconomic class, age, marital and family status, etc., in order to implement equality and fairness in employment, remuneration, benefits, training, evaluation and promotion opportunities. The Company shall also establish appropriate management policies and procedures to implement them, including: <ol style="list-style-type: none"> 1. Propose the Company's human rights policy or statement. 2. Assess the impact of the Company's operational activities and internal management on human rights, and formulate corresponding procedures. 3. Regularly review the effectiveness of human rights policies or statements. 4. When human rights are infringed, the procedures of handling related to the interested parties shall be disclosed. For cases that infringe labor rights, the Company shall provide an effective and appropriate grievance mechanism to ensure the equality and transparency of the grievance process. The grievance channel shall be concise, convenient and unobstructed, and the employee's grievance shall be properly responded to.	policy hyperlink
Conflict Minerals Statement	It is the responsibility of Wistron to ensure that tin (Sn), tantalum (Ta), tungsten (W), gold (Au) and cobalt (Co) contained in products supplied by our suppliers are presented in accordance with the "OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas", and to conduct supply chain due diligence to ensure that products supplied by suppliers do not directly or indirectly benefit armed groups that are violating human rights seriously.	policy hyperlink
Code of Conduct	<ol style="list-style-type: none"> 1. Wistron strictly protect the information of the Company itself and related suppliers and customers, and shall be obliged to keep it confidential unless it is authorized or regulated by law. Information that should be kept confidential includes all unpublished information that may be used by competitors or leaked to harm the Company or customers. 2. When using the information of the Company or suppliers and customers, it shall not violate the laws and the Company's confidential information protection policies and procedures. 	policy hyperlink
Privacy Policy	In order to implement the protection and management of personal information, Wistron has formulated a privacy policy with reference to the local regulations of the place where we operate and the relevant requirements of the EU General Data Protection Regulation (GDPR) as the highest principle of privacy protection, to ensure the rights of personal data subjects and reduce the possible impact of personal data incidents.	policy hyperlink

Supplier Code of Conduct	In order to ensure a safe working environment for employees in the supply chain (suppliers, contractors and service providers), employees are respected and dignified, the supply chain truly undertake relevant environmental responsibilities and abide by ethics in business operations, Wistron's supply chain shall be committed to protecting labor's human rights and respecting them in accordance with internationally recognized standards. This applies to all workers, including temporary workers, migrant workers, student workers, contract workers, direct employees, and any other type of workers.	policy hyperlink
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2 Human rights governance

Wistron strives to implement human rights management and incorporate it into our daily operations to ensure respect for human dignity and protection of human rights in all aspects of business operations. Our human rights governance consists of the board of directors, executive management and relevant organizational units. The board of directors and the ESG Committee (subordinate to the board of directors) are the highest decision-making bodies related to human rights issues. The main responsibilities are to formulate corporate social responsibility, sustainable development direction and goals, formulate relevant management policies and specific promotion plans, and track and review the implementation situation and effectiveness. The "Sustainability Office" under the "President & CEO" coordinates all business and professional units, including manufacturing, supply chain management, digital, finance, staff, technology, legal, human resources and other units, etc., and co-works with the "Labor welfare" team to publicize and implement the Company's human rights management goals.



2.1 Organization chart of governance

The "President & CEO" has jurisdiction over the "Sustainability Office" and 6 working teams. The "Sustainability Office" coordinates the implementation of various sustainable development plans by concerned professional departments, and ensures that the short, medium and long-term goals and work directions are in line with the organizational plan.

2.1.1 Organizational procedures

The members of the ESG Committee shall be appointed by the board of directors and the number of members shall not be less than 3. The members shall be composed of senior managers and independent directors of the Company and at least one independent director shall participate in the supervision, and the vice chairman of the Company shall be appointed as the chairman of the committee. The committee shall hold meetings at least twice a year, and may hold additional meetings when necessary. Among the 4 working teams subordinate to the ESG Committee, the social inclusion team is mainly responsible for arranging regular meetings to discuss management policies on major social issues and reporting major progress to the ESG Committee.

2.1.2 Roles and responsibilities of human rights governance

- Description of the operation mechanism of the social inclusion team:
 1. Generally a regular meeting is held every month to discuss the achievement of indicators on major issues in social aspects such as human rights, talent attraction and retention, human capital development, occupational safety, social participation and care, to timely propose improvement measures against unsatisfactory progress or problems, and to allocate resources to the promotion of various projects.
 2. When there is a specific important topic, the meeting frequency will be adjusted according to the group members' mastery of the topic. From the initial weekly meeting, as the topic develops, the frequency will be gradually adjusted to monthly or bimonthly meeting.
 3. Arrange regular meetings at the mid-term (July) and end-of-term (December) of each year to report the management status of various major issues to the ESG Committee, to discuss, evaluate and adjudicate whether relevant projects should continue to be promoted, or to revise the strategic direction and management policy of the committee.

2.1.3 Human rights training

For all new employees of Wistron's operating bases, whether direct or indirect employees, from the first day of employment, we implement education and training on human rights-related topics according to the new employee registration procedures established by each plant. The courses are created in the local official language. Considering the employee's work area and activity time, the courses are arranged flexible in a physical or online manner. We educate all employees about workplace sexual harassment and unlawful infringement, civil rights, cultural diversity, and corporate social responsibility, strive to better prevent human rights issues, and promote the employee human rights protections. We also value close communication with our employees to raise their awareness of human rights.

● Participants and subjects of Wistron training programs

Type of courses	Participant		Subject				Site													
	Indirect employees	Direct employees	Regulation	System	General concepts	Complaint channel	Neihu Head quarters/ Xizhi Office	Hsin-chu Plant	Kaoh-siung Opto-Electronics	Kun-shan Plant	Kun-shan Opt Plant	Wei-long Auto-motive Electronics	Wis-tron Advanced Materials	Che-ng-du Plant	Cho-ng-qing Plant	Zho-ng-shan Plant	Viet-nam Plant	Ma-laysia Plant	Cze-chia Plant	Mexi-co Plant
Corporate social responsibility	•			•	•	•	•	•				•			•	•	•	•		
RBA overview	•	•		•	•	•	•	•				•		•		•	•	•		•
CSR + RBA + business ethics	•	•		•	•	•						•	•					•	•	
NOM-035 (note1) (Mexico Plant only)	•	•	•	•	•	•														•

General administration	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
New recruit training	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Note 1: The Mexican Ministry of Labor and Social Welfare publishes official standards for the identification and prevention of psychosocial risk in the workplace.																				

3 Communication with stakeholders

3.1 Diversified communication channels

Our human rights stakeholders include our employees, suppliers, etc. We encourage them to participate in our human rights activities through multiple channels, both enterprise-wide and at the level of individual organizational units.

Employees		Suppliers	
Direct communication	Indirect communication	Direct communication	Indirect communication
<ul style="list-style-type: none"> ✓ Employee Relationship Promotion Committee ✓ President's mailbox ✓ Employee opinion mailbox ✓ Employee complaint hotline ✓ Employee seminars ✓ Counselor on-site interview ✓ New recruit training ✓ WeChat platform - Wistron WeChat services 	<ul style="list-style-type: none"> ✓ Company publications ✓ Company bulletin board ✓ Official company website 	<ul style="list-style-type: none"> ✓ Supplier conferences ✓ Supplier management 	

3.1.1 Employee communication

Wistron's global sites have set up employee relationship promotion committees, and regularly hold labor-management communication meetings which are attended by the top supervisors of each site and employee representatives of the unit, to conduct two-way communication on issues such as the Company's operation status and employees' opinions. The Employee Relationship Promotion Committees have set up dedicated websites, and the topics and records of each meeting will be published on the Company's portal within 7 days. The communication channels of each site are arranged as shown in the table below.

● Diverse communication topics

Topic	Audience	Channel	Site												
			Neihu Head-quarters/Xizhi Office	Hsin-chu Plant	Kao-hsiung Opto-Electronics	Kun-shan Plant	Kun-shan Opt Plant	Wei-long Automotive Electronics	Wis-tron Advanced Materials	Che-ng-du Plant	Cho-ng-qing Plant	Zho-ng-shan Plant	Viet-nam Plant	Ma-laysia Plant	Cze-chia Plan
Occupational safety & health	All employees	1. IDL all staff training 2. DL pre-job training 3. Culture wall 4. Training classroom 5. Company website 6. QR code	•	•	•	•	•	•	•	•	•	•	•	•	•
Employee rights	All employees	1. Workers' congress	•					•			•	•	•		
Prohibition of discrimination and sexual harassment	All employees	1. Company bulletin board 2. Company internal website 3. New recruit training 4. Email	•	•	•	•	•	•	•	•	•	•	•	•	•

Topic	Audience	Channel	Site													
			Neihu Head- quar- ters/ Xizhi Office	Hsin- chu Plant	Kao- hsiung Opto- Elec- tronics	Kun- shan Plant	Kun- shan Opt Plant	Wei- long Auto- motive Elec- tronics	Wis- tron Adv- anced Mate- rials	Che- ng- du Plant	Cho- ng- qing Plant	Zho- ng- shan Plant	Viet- nam Plant	Ma- laysia Plant	Cze- chia Plan	Mexi- co Plant
Culture diversity	All employees	1. Online training 2. Offline training			•			•	•					•		•
Communication skill	Supervisors	1. Training classroom						•						•		
Grievance mechanism	All employees	1. Company website 2. Company bulletin board 3. New recruit training	•	•	•	•	•	•	•	•	•	•	•	•	•	•
working hours	All employees	1. Pre-job training	•	•	•	•	•	•	•	•	•	•	•	•	•	•
ESG management system	IDL new recruit	1. Briefing room offline training	•			•	•	•				•	•			
RBA courses	IDL new recruit	1. Online training	•			•	•	•				•	•			
Civil rights	IDL new recruit	1. Online training		•				•	•					•		
Ethic management	All employees	1. Training classroom	•		•			•	•					•		
Leave management	All employees	1. Company bulletin board	•	•	•	•	•	•	•	•	•	•	•	•	•	•

3.1.2 Supplier negotiation

1. Supplier conferences: In the annual Wistron Group Partner Conference, the Company commends vendors who have outstanding performance in corporate sustainability and social responsibility, educates and trains suppliers, explain Wistron's corporate sustainability and social responsibility management policies, and provide complaint channels, hoping to achieve a sustainable business vision of friendliness, mutual benefit and common growth.
2. Supplier management: Wistron's supplier management strategy includes in addition to requiring the signing of social responsibility commitments, requiring suppliers to implement them according to the five major sustainability management system standards, implementing supplier CSR audit activities, and coaching suppliers to continuously improve ESG-related actions.



4 Grievance channels and mechanisms

4.1 Grievance channel

- Wistron employee communication and grievance channels for offices and plants across the world are summarized in the table below:

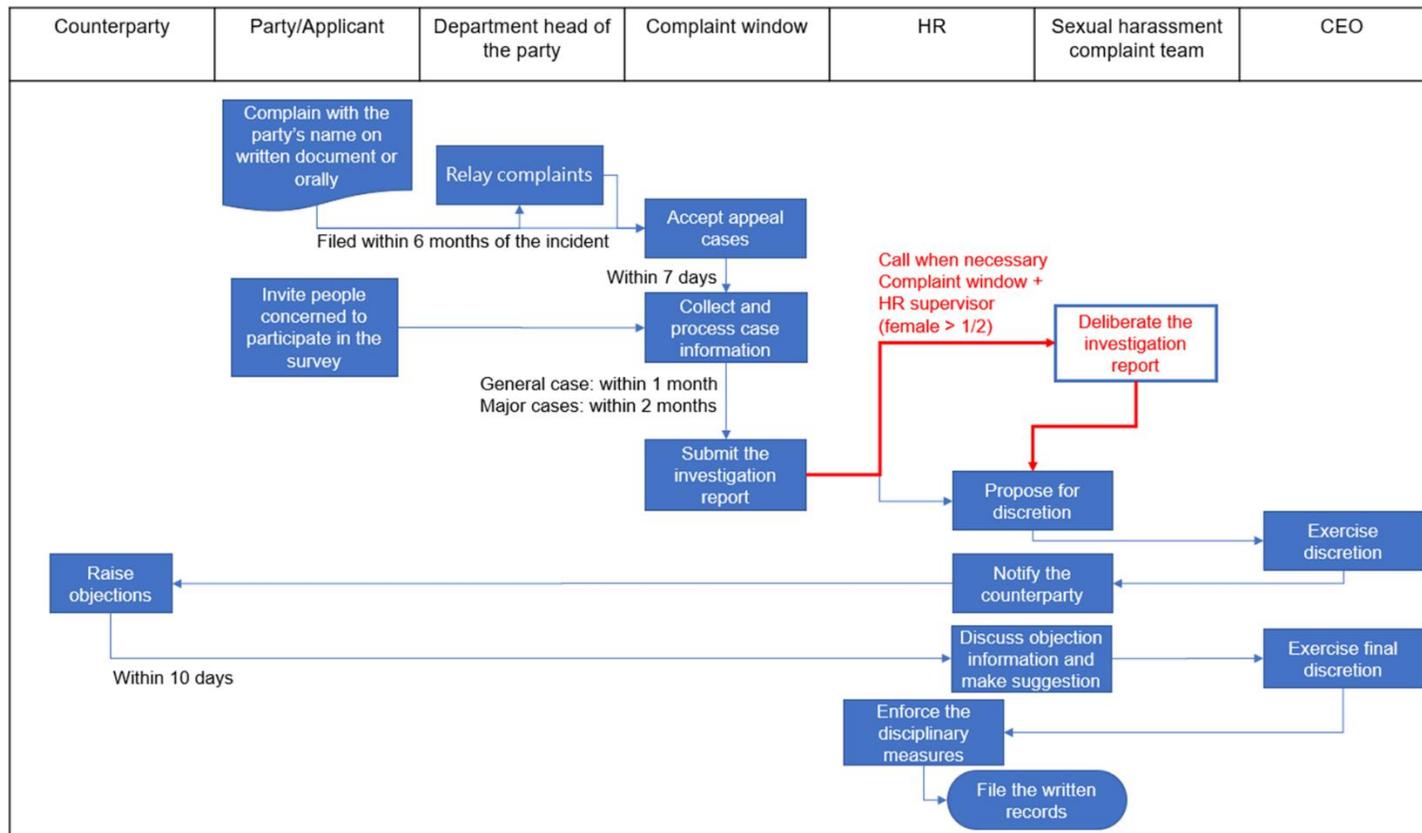
communication channel	Nei-hu Headquarters/Xizhi Office	Hsin-chu Plant	Kaoh-siung Opto-Electronics	Kun-shan Plant	Kun-shan Opt Plant	Wei-long Auto-motive Electronics	Wis-tron Advanced Materials	Che-ng-du Plant	Cho-ng-qing Plant	Zho-ng-shan Plant	Viet-nam Plant	Ma-laysia Plant	Cze-chia Plant	Mexi-co Plant
Employee relationship promotion committee	●	●		●	●	●	●	●	●	●	●	●	●	●
President's mailbox	●			●	●	●	●	●	●	●	●	●	●	●
Employee opinion mailbox	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Employee complaint hotline	●	●	●	●	●	●	●	●	●	●	●	●		
Employee seminars	●	●	●	●	●	●	●	●	●	●	●	●	●	
Counselor on-site interview			●	●	●			●	●	●	●		●	
Social media platform			●	●	●	●	●	●	●	●	●	●		
Company publications			●	●						●		●	●	●
Strategy and operation communication meeting	●	●	●	●	●	●	●				●	●	●	●

Note: The mark "●" in the table indicates that the communication channel has been established.

4.2 Grievance system and procedures

When Wistron employees encounter sexual harassment, bullying, etc., they may report by themselves or by their proxy through formal channels within the time limit. The complaint window will file a case to start the investigation process within 7 days. A preliminary investigation report will be submitted within 1 to 2 months depending on the severity of the case and be delivered to the responsible unit for discretion. When necessary, the Company will convene a special team for discussion to ensure that the result of the discretion is fair and reasonable. Before the implementation of disciplinary measures, the counterparty in the case may also raise objections to the discretionary result, in order to avoid misjudgment and damage to their rights and interests due to information asymmetry.

● Grievance Procedures



4.2.1 Communication and publicity of grievance system

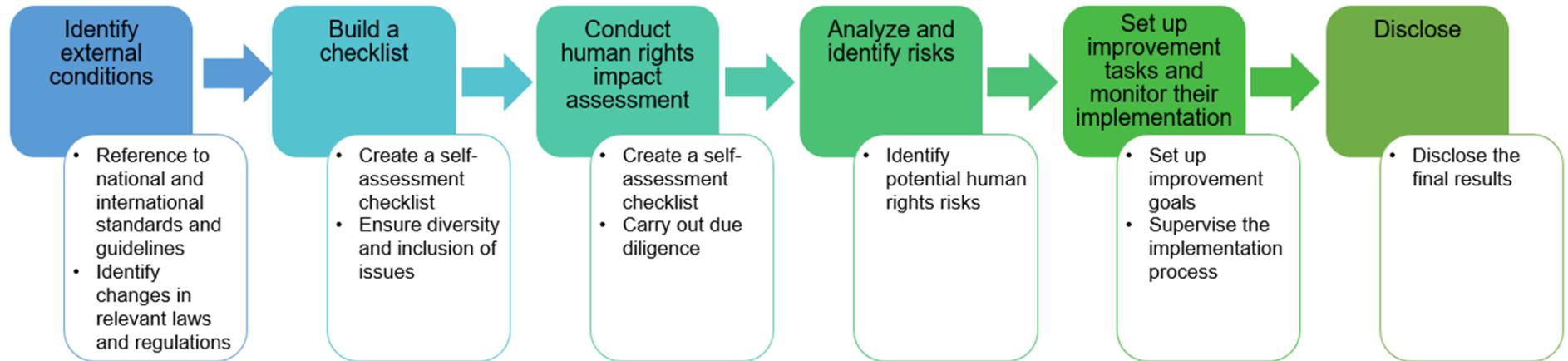
Two-step publicity of complaint & communication	Audience	Publicity measures		Publicity frequency
Step 1: Introduction to complaint & communication channels	All employees	Company internal website		Aperiodic courses
Step 2: Publicity of the complaint process	All employees	New recruit training	Company internal website	Day-to-day publicity

5 Human rights risk management system

Wistron conducts human rights impact assessments at all operating bases to systematically review our policies, procedures and plans on human rights issues, identify potential human rights issues at each operating base, and propose improvement measures.

5.1 Identification of human rights issues

5.1.1 Identification process of human rights issues



5.1.2 Identification of major human rights issues

Major human rights issues	Affected subject	Geographic area	Risk description (hazardous - occurrence)
Working hours	Mainly direct employees	Zhongshan Plant: major Chengdu Plant: priority Chongqing Plant: priority Hsinchu Plant: major	<ol style="list-style-type: none"> The cases such as working more than 36 hours of overtime per month, more than 60 hours per week, more than 7 consecutive days of attendance, getting off work late, and employees are required to arrive at the production line in advance without being paid still exist in some plants and departments. For relevant audit deficiencies, in addition to not meeting the RBA standards, it may also be disclosed by NGOs or concerned by local authorities. In addition to being punished by fines, it may also damage the Company's goodwill and affect talent recruitment activities and employee turnover. Overwork will increase the chance of work-related injury or even death. Employee's productivity decreases with excessive hours worked.

Wages and benefits	All employees	Chengdu Plant: major Chongqing Plan: major	<ol style="list-style-type: none"> 1. The cases such as the social insurance payment was not calculated based on full salary in the past, the salary paid to employees was lower than the legal minimum wage, the overtime rate was lower than the legal minimum standard, and overtime wages were not paid according to the legal requirements for overtime work during holidays, failure to pay wages in full and on time, improper detention of employee wages, etc. still exist in some plants or departments. 2. For relevant audit deficiencies, in addition to non-compliance with local regulations and RBA standards, administrative penalties may also be imposed. 3. Employees who do not agree with the Company's salary and welfare system will reduce job satisfaction, which affects department management and incentive effects, and increases employee turnover. 4. In more serious cases, there may be public complaints by employees, collective strikes, etc., which may lead to economic losses such as factory shutdown and customer downgrades, and also damage the Company's image.
Occupational injury and illness	All employees Third-party employees	Chengdu Plant: major Chongqing Plan: major Zhongshan Plant: major	<ol style="list-style-type: none"> 1. Examples of potential work-related injuries and occupational illness in some factories and departments are as follows: <ol style="list-style-type: none"> (1) When the equipment is abnormal or malfunctioning, the employees handle it improperly. (2) A traffic accident occurs on the way to and from get off work. (3) Not wearing adequate protective equipment when working in dusty environment. (4) When the employee suffers a minor injury, the delay in treatment leads to aggravation of the condition (5) The factory concealed work-related injury incidents, and employees who were injured or suffered from occupational diseases could not receive corresponding compensation. 2. An industrial accident will cause physical injury to the employee, and may lead to death in severe cases. 3. Long-term neglect of workplace health protection may lead to occupational illness. In severe cases, it may lead to permanent disability in all or part of the body. 4. When an employee is injured, dies or suffers from an occupational illness, in addition to the relevant treatment, care and compensation costs, the Company may also be subject to administrative penalties, which will damage the Company's image.
Sexual harassment	All employees Woman	All plants	<ol style="list-style-type: none"> 1. All sites may have management deficiencies related to sexual harassment issues, such as: <ol style="list-style-type: none"> (1) Do not take any action in response to the incident of harassment or bullying, or respond to the problems or experiences of employees in a passive manner. (2) There is a lack of effective channels for reporting problems, such as dedicated hotlines, emails, or related employee complaint channels work ineffectively. (3) Not providing adequate security to ensure that whistleblowers are not threatened, intimidated, or retaliated. (4) The Company did not regularly conduct publicity and training on relevant issues and complaint channels to demonstrate that the Company attached importance to it. 2. Relevant management deficiencies may impact employees' trust in the Company and even affect their willingness to stay.

			3. When the deficiency reaches a certain level, it may further escalate into a dispute, which will expose the Company to the risks of investigation by the competent authority, punishment, compensation, and damage to its corporate image.
Young workers	Direct employees Children	Chengdu Plant: priority Chongqing Plan: major	<ol style="list-style-type: none"> 1. Some factories and departments employ underage workers during peak seasons and arrange for them to work overtime or night. Or the labor agencies may entrain or misdeliver (with forged documents) child labor. 2. Due to the immature minds of young workers, special protection is required in accordance with the law to avoid damage to their physical and mental health or even work-related injuries, which will jointly and severally make the Company face related costs for treatment, care, compensation and other expenses. 3. In addition to failing to meet RBA standards, relevant audit deficiencies may also be subject to administrative penalties for violating local labor laws and may face rectification requirements from the competent authority. 4. When the deficiency reaches a certain level, it may lead to the Company being required to stop production, customers cancelling the orders, and the operational risks such as huge compensation.

5.2 Due diligence

5.2.1 Due diligence process

- For the Wistron human rights due diligence process, please refer to the following description and the figure below:



1. Formulation (revision) of human rights policy: After the human rights policy is first formulated and promulgated, the Company will continue to evaluate whether to revise the policy according to the operation of the management cycle every year, in order to make it more in line with the changes in the business environment and the organization's strategies and goals.

2. Human rights risk analysis: Analyze the management results of major human rights issues, human rights audit reports, and other data, to confirm the Company's current risk distribution of various human rights issues.
3. Identification of major human rights issues: According to the risk distribution of human rights issues, the Company gives focus to relatively high-risk issues, set management goals, allocate resources, and plan corresponding mitigation and remedial measures.
4. Remedial measures are launched, and management procedures and measures are revised: implement mitigation and remedial measures and evaluate whether the connotation of relevant internal management systems, procedures, and measures is consistent with the management objectives of major human rights issues.
5. Human rights risk audits: use the RBA management structure to audit the management and operation of various human rights issues, and require immediate improvement for major deficiencies.
6. Generating management review report: compile the management results of major human rights issues, human rights audit reports and other information, and summarize the results of the annual human rights management and the items to be improved.
7. Implementation and tracking of improvement plans: carry out relevant improvement plans according to the review results of the management review report, and continue to track the effectiveness and achievement.
8. Education and training/grievance channels publicity/public disclosure of relevant information: carry out education and training on human rights-related topics for internal employees, suppliers and other stakeholders, publicize the grievance channels, and publicly disclose the implementation of the Company's human rights management, in order to ensure that the channels for the communications between the Company and all parties are effective and smooth.

5.3 Human rights risk assessment

5.3.1 Own Operations - Methods of human rights risk assessment

Through the RBA external and internal audit procedures, identify existing or potential risks and assess the degree of impact they may cause.

1. Scope: including five categories, such as: labor, occupational safety, environment, ethics, and management system.
2. Data collection: collect relevant data by means of on-site observation, operation record review, etc.

- Rating method: according to the basic and additional requirements specified by each item, as well as the situation described by the item, grades such as inapplicable, minor, major, and priority will be given according to the actual frequency and severity.

- Definition of risks**

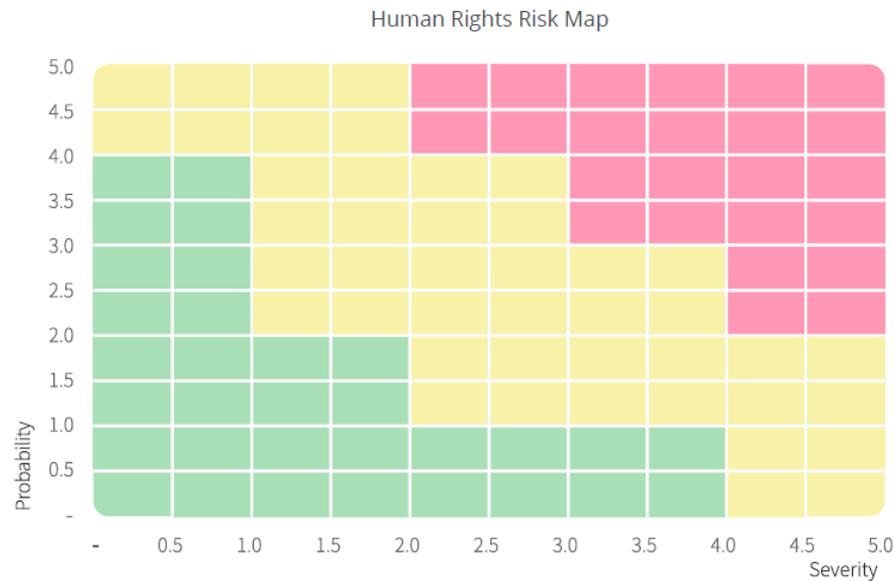
- Likelihood/probability of occurrence (please refer to the table below): qualitative or quantitative ratings are based on the average of all sites.

Probability				
Degree	Level	Description qualitative	Description_quantitative_1	Description_quantitative_2
1	very low	seldom	<10%	less than one time per year
2	low	sometimes	10%~30%	more than one time every half year
3	medium	often	30%~70%	more than one time every quarter
4	high	usually	70%~90%	more than one time every month
5	very high	almost always	>90%	more than one time every week

- Severity: choose a scale (scale, scope, remendability) according to the nature of the issue.

Severity				
Degree	Level	Scale	Scope	Remendability
1	insignificant	Minimal impact on physical and mental health and safety	No negative impact on stakeholders	Can be restored or eliminate its influence within 1 year
2	minor	Minor impact on physical and mental health and safety: Minor injury or illness (no lost working hours)	Impact on a certain part of the stakeholders in specific groups	Takes 1 to 3 years to restore or eliminate its influence
3	moderate	Moderate impact on physical and mental health and safety: Injury requires rehabilitation (with loss of working hours)	Impact on the majority of stakeholders in specific stakeholder groups	Takes 3 to 5 years to restore or eliminate its influence
4	major	Serious impact on physical and mental health and safety: cause physical and mental disabilities	Impact on majority stakeholder groups	Takes 5 to 10 years to restore or eliminate its influence
5	extreme	Significant impact on physical and mental health and safety: cause death	Impact on all stakeholder groups (communities, employees, suppliers...)	Unlikely to restore or eliminate its influence

3. Human Rights Risk Matrix



● Data sources

1. RBA VAP: Each plant arranges an external third-party to conduct RBA compliance assessment according to the needs of operations and customers.
2. RBA SAQ: Each plant conducts a self-assessment on a regular basis every year, and uploads the assessment results to the RBA official website for future reference.
3. RBA self-inspection: Each plant conducts self-inspection on a monthly basis, and uploads the evaluation results to the Company's internal management platform.

5.3.2 Supply Chain - Methods of human rights risk assessment

To understand the risk related to sustainability in the supply chain, Wistron distributed the Self-Assessment Questionnaire (SAQ) to all our tier 1 suppliers and non-tier 1 suppliers. The suppliers must describe their implementation of the 5 major sustainability issues (sustainability and operational risk management, supply chain and operation continuation, environmental protection, human rights and

labor security, and occupational safety and health) in the questionnaire, and provide related evidence, such as management system certification or related documents. The supplier self-assessment result will be used as reference for future sustainability risk management. The response rate for the SAQ among tier 1 suppliers was 100% in 2023. The response rate among critical non-tier 1 suppliers was also 100%.

5.3.3 Joint Venture - Methods of human rights risk assessment

Wistron has established the Human Rights Policy to demonstrate our support and compliance with international labor standards and key global standards. The policy expressly specifies all stakeholders of the Company as the applicable targets, including the joint ventures. In 2021, Wistron formulated the "Code of Conduct" to establish shared values and a shared culture for joint venture partners. Every year, Wistron conduct the due diligence process of human rights risks of joint venture companies that are required to treat and respect human rights of employees. We investigate potential issues of the environmental, health, safety, and labor practices of potential JV partners from their response questionnaire or human rights assessment in sustainability report publicly.

5.4 Performance tracking

5.4.1 Performance tracking on major human rights issues

- Performance of major issues in the plants

Topic	Major issue	廠區情況													
		Neihu Head-quarters/ Xizhi Office	Hsinchu Plant	Kao-hsiung Opto-Elec-tronics	Kunshan Plant	Kunshan Opt Plant	Weilong Auto-motive Elec-tronics	Wistron Advan-ced Materials	Chengdu Plant	Chong-qing Plant	Zhong-shan Plant	Vietnam Plant	Malaysia Plant	Czechia Plant	Mexico Plant
Work-ing hours	1 day off every 7 days	low risk	low risk	low risk	low risk	low risk	low risk	low risk	low risk	high risk	high risk	low risk	low risk	low risk	low risk
	Protection of statutory leave rights	low risk	low risk	low risk	low risk	low risk	low risk	low risk	low risk	high risk	low risk	low risk	low risk	low risk	low risk
	Less than 60 total working hours every week	low risk	medium risk	low risk	low risk	low risk	low risk	low risk	low risk	high risk	high risk	medium risk	low risk	low risk	low risk
Wages and benefits	Remune-ration accuracy	low risk	low risk	low risk	low risk	low risk	low risk	low risk	low risk	medium risk	medium risk	low risk	low risk	low risk	low risk
Young workers	Health and safety protection of young workers	low risk	low risk	low risk	low risk	low risk	low risk	low risk	low risk	high risk	medium risk	low risk	low risk	low risk	low risk

● Improvement measures

Major issue	Measures
1 day off every 7 days	<ol style="list-style-type: none"> 1. System alert: for employees who have been on duty for more than 6 consecutive days on the previous day, system automatically sends alert emails. 2. Applying on the system: applications that exceed the working hour indicators will not be submitted. 3. HR initiating actions: HR unit takes the initiative to advise when an abnormality is found. 4. Supervisor meeting: report the continuous attendance list in the site supervisor meeting every week, and request the departments to arrange employee rotation in time. 5. Electronic billboard: display the number of people who have attended more than 6 consecutive days. 6. Restriction of access: when the employees' consecutive attendance reaches 22 days, the access control will be switched off and the plant area will not be accessible for them.
Protection of statutory leave rights	<ol style="list-style-type: none"> 1. Policy promotion: Reaffirm the Company's leave policy and ensure that all employees understand the relevant policy content through internal documents, training, manuals, etc. 2. Leave planning: Each department is required to arrange employee leave plans in advance to take into account both employee leave rights and production capacity scheduling plans. 3. Convenient procedures: Establish a standardized and convenient leave application procedure and platform to ensure that management can handle and respond in a timely manner. 4. System optimization: Facilitate employees to check their leave balance at any time, and regularly remind employees to pay attention to their personal legal leave rights.
Less than 60 total working hours every week	<ol style="list-style-type: none"> 1. System alert: for employees who have been on duty for more than 60 hours in a week on the previous day, system automatically sends alert emails. 2. Applying on the system: applications that exceed the working hour indicators will not be submitted. 3. HR initiating actions: HR unit takes the initiative to advise when an abnormality is found. 4. Supervisor meeting: report the overwork list in the site supervisor meeting every week, and request the departments to arrange employee rotation in time. 5. Electronic billboard: display the number of people who have been on duty for more than 60 hours in a week. 6. Restriction of access: when the employees' consecutive attendance reaches 22 days, the access control will be switched off and the plant area will not be accessible for them.
Remuneration accuracy	<ol style="list-style-type: none"> 1. Check list: go through the check list items after the monthly payroll computation is finished. 2. Cross-check: after the payroll computation is finished, assign two payroll staffs to conduct cross-check and then submit the report to the supervisor for review. 3. Employee feedback: after the salary settlement is completed, the related problem reported by the employees will be responded to and solved immediately. 4. List of problems: after the monthly salary settlement is completed, collect the salary differences reported by employees, agencies, competent authorities, and banks, and solve them immediately to avoid recurrence. 5. Keeping records: The above records and processing results need to be kept and reported to the HR responsible supervisor every month.

<p>Health and safety protection of young workers</p>	<ol style="list-style-type: none"> 1. Regular training: conduct traffic safety publicity once a year. 2. Training for new employees: instruct new employees in the safety and hygiene training courses to enhance the safety awareness of them. 3. The injured employee is required to apply to the police station for a collision diagram of the traffic accident within seven days after the incident to confirm the driving route and impact location. 4. Set up a task force: cooperate with overseas sites to implement the "Human Error" project, ask each unit to send a representative, and arrange for experts to conduct training. 5. Risk assessment: when conducting the ISO 45001 risk assessment, all activities within the unit should be assessed authentically. 6. Regular inspection: regularly inspect workshop equipment / personnel / environment and immediate dispose of potential safety hazards. 7. Multi-channel publicity: push EHS content via WeChat public account every two weeks; monthly videos and posters are produced for safety publicity; arrange annual safety and green month activities; LED display board, etc. 8. Equipment improvement: equipment managers improve the configuration of safety facilities such as machine fool-proofing.
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5.4.2 RBA assessment results

From 2021 to 2023, all of Wistron's 14 plants around the world have completed at least one RBA audit activity, with a total of 224 audit activities. According to the audit results, a total of 562 items were rated as medium and high risk, accounting for 2.02%. Among all the items with medium and high risk, "labor" accounts for the vast majority, accounting for 80.96%. Among the items with medium and high risk in the category of "labor", the issue of "working hours" accounted for the majority, accounting for 61.32%. Among the items with medium and high risk in the category "working hours", "less than 60 total working hours every week" accounts for the vast majority, accounting for 49.82%.

● RBA assessment results of Wistron

Year	Number of plant	Number of RBA audits	Proportion of medium and high risk issues in RBA audit programs																
			2.02%				Medium and high risk issues - labor												
			Medium and high risk issues - environment	Medium and high risk issues - management system	Medium and high risk issues - ethic	Medium and high risk issues - health and safety													
2021~2023	14	224	6.23%	2.67%	1.60%	8.54%	80.96%												
							Labor - wages and benefits	Labor - young workers	Labor - others	Labor - management system	Labor - working hours								
							13.85%	14.07%	2.86%	7.91%	61.32%								
											Working hours - 1 day off every 7 days	Working hours - adequate and detailed records	Working hours - less than 60 total working hours every week	Working hours - Employees are entitled to statutory breaks, holidays and leaves, including sick leave or maternity leave					
											19.71%	29.03%	49.82%	1.43%					

Counts																			
Year	Number of RBA audits	Number of plant	Medium and high risk issues - major	Medium and high risk issues - priority	Subtotal of RBA audit items	Medium and high risk issues - health and safety	Medium and high risk issues - labor	Medium and high risk issues - environment	Medium and high risk issues - management system	Medium and high risk issues - ethic	Labor - wages and benefits	Labor - young workers	Labor - others	Labor - management system	Labor - working hours	Working hours - 1 day off every 7 days	Working hours - adequate and detailed records	Working hours - less than 60 total working hours every week	Working hours - Employees are entitled to statutory breaks, holidays and leaves, including sick leave or maternity leave
2021	66	9	94	74	5,610	15	153				18	28	2		105	24	34	47	0
2022	82	11	158	50	11,290	22	161	18	3	4	25	17	9	1	109	14	47	48	0
2023	76	14	146	40	10,908	11	141	17	12	5	20	19	2	35	65	17	0	44	4
2021~2023	224	14	398	164	27,808	48	455	35	15	9	63	64	13	36	279	55	81	139	4

Ratio																			
Year	Number of RBA audits	Number of plant	Medium and high risk issues_major	Medium and high risk issues_priority	Proportion of medium and high risk issues in RBA audit programs	Medium and high risk issues - health and safety	Medium and high risk issues - labor	Medium and high risk issues - environment	Medium and high risk issues - management system	Medium and high risk issues - ethic	Labor - wages and benefits	Labor - young workers	Labor - others	Labor - management system	Labor - working hours	Working hours - 1 day off every 7 days	Working hours - adequate and detailed records	Working hours - less than 60 total working hours every week	Working hours - Employees are entitled to statutory breaks, holidays and leaves, including sick leave or maternity leave
2021	66	9	55.95%	44.05%	2.99%	8.93%	91.07%	0.00%	0.00%	0.00%	11.76%	18.30%	1.31%	0.00%	68.63%	22.86%	32.38%	44.76%	0.00%
2022	82	11	75.96%	24.04%	1.84%	10.58%	77.40%	8.65%	1.44%	1.92%	15.53%	10.56%	5.59%	0.62%	67.70%	12.84%	43.12%	44.04%	0.00%
2023	76	14	78.49%	21.51%	1.71%	5.91%	75.81%	9.14%	6.45%	2.69%	14.18%	13.48%	1.42%	24.82%	46.10%	26.15%	0.00%	67.69%	6.15%
2021~2023	224	14	70.82%	29.18%	2.02%	8.54%	80.96%	6.23%	2.67%	1.60%	13.85%	14.07%	2.86%	7.91%	61.32%	19.71%	29.03%	49.82%	1.43%

5.5 Mitigation and remedial measures

Stakeholder	Issue	Mitigations	Remedial measures
Employees (Own operations)	Working hours	<ol style="list-style-type: none"> 1. Training: all Wistron global operating locations are required to abide by the "Wistron Human Rights Policy", and each new employee must complete the "Corporate Sustainability and Social Responsibility CSR" (including human rights-related topics) course, and the relevant system will be announced on the Company's internal website for employees to browse it at any time to ensure that all employees know and understand. 2. Communication: Wistron respects the freedom and rights of all employees, and has established an open platform for expressing opinions in all operating locations around the world, so as to fully understand the needs and expectations of employees on issues such as working conditions and working environment. Employees can fully express their suggestions or ask questions about the Company without fear of retaliation. 3. System: we develop a working hour monitoring system, which regularly output weekly reports and automatically alert high-risk departments, and HR synchronously takes the initiative to intervene and coordinate relevant improvement measures. 	<ol style="list-style-type: none"> 1. System adjustment: the system send attendance report every day to confirm whether there is any abnormal situation. 2. Compensation: the system send attendance reports every day. When there is an abnormal situation. HR will take the initiative to confirm with the department and assist employees to solve the problem. 3. Punishment: we daily announce the departments who violated the attendance regulations on the electronic billboards.
	Wages and benefits	<ol style="list-style-type: none"> 1. Training: all Wistron global operating locations are required to abide by the "Wistron Human Rights Policy", and each new employee must complete the "Corporate Sustainability and Social Responsibility CSR" (including human rights-related topics) course, and the relevant system will be announced on the Company's internal website for employees to browse it at any time to ensure that all employees know and understand. 2. Communication: Wistron respects the freedom and rights of all employees, and has established an open platform for expressing opinions in all operating locations around the world, so as to fully understand the needs and expectations of employees on issues such as working conditions and working environment. Employees can fully express their suggestions or ask questions about the Company without fear of retaliation. 3. System: <ol style="list-style-type: none"> (1) Social Responsibility Management System (SA8000/RBA) 	<ol style="list-style-type: none"> 1. System adjustment: Check whether the agency's salary payment is consistent with the Company's internal calculation results and request a financial suspension of payments in case of exceptions. 2. Compensation: <ol style="list-style-type: none"> (1) After the monthly salary settlement is completed, collect related problems reported by employees, agencies, competent authorities, and banks, and solve them immediately to avoid recurrence. (2) Employees can report and resolve issues related to wages and benefits through channels such as the Employee Relationship Promotion Committee, the employee complaint hotline, and the employee opinion mailbox.

		<p>Wistron complies with the Responsible Business Alliance (RBA) guidelines and Social Accountability 8000 (SA8000), continues to improve employee rights and benefits, and gradually promotes RBA audit certification at operating locations around the world to ensure that the Company manages global human rights issues with a consistent work structure and standards.</p> <p>(2) We develop a salary audit system, which regularly output monthly reports and automatically alert abnormal cases. HR will actively carry out relevant communication or improvement measures according to the system audit results.</p>	<p>3. Punishment: According to the seriousness of the circumstances, the person responsible for the incident shall be punished in accordance with the relevant regulations of the Company.</p>
Young workers		<p>1. Training: all Wistron global operating locations are required to abide by the "Wistron Human Rights Policy", and each new employee must complete the "Corporate Sustainability and Social Responsibility CSR" (including human rights-related topics) course, and the relevant system will be announced on the Company's internal website for employees to browse it at any time to ensure that all employees know and understand.</p> <p>2. Communication: Wistron respects the freedom and rights of all employees, and has established an open platform for expressing opinions in all operating locations around the world, so as to fully understand the needs and expectations of employees on issues such as working conditions and working environment. Employees can fully express their suggestions or ask questions about the Company without fear of retaliation.</p> <p>3. System:</p> <p>(1) Cooperate with local competent authorities to check the identity information of new employees through the official database platform to avoid accidental employment of child labor or wrong employee age information.</p> <p>(2) Occupational health & safety (ISO 45001)</p> <p>(3) Wistron fully understands the hazards and risks in the workplace, which will affect all workers within the Company's premises, especially for young workers. Based on the prevention of personal injury and impact on health and safety, Wistron ensures that employees are in a healthy and harm-free working environment through the implementation of occupational health and safety management system.</p>	<p>1. System adjustment: Require the labor agencies to confirm the identity of the job applicants and to issue relevant reports and supporting documents.</p> <p>2. Compensation:</p> <p>(1) After newcomer's registration, provide relevant information to cross-check with the competent authorities to further confirm the authenticity of the employee's identity.</p> <p>(2) Employees can report and resolve issues related to labor rights through channels such as the Employee Relationship Promotion Committee, the employee complaint hotline, and the employee opinion mailbox.</p> <p>(3) A Worker Safety Committee is set up in each plant. In the event of any emergency, non-compliance or false alarm, etc., employees can report, resolve and track the results of the relevant cases at any time.</p> <p>3. Punishment:</p> <p>(1) According to the seriousness of the circumstances, the person or department responsible for the incident shall be punished in accordance with the relevant regulations of the Company.</p> <p>(2) Incorporate the management performance of this issue into the service evaluation of the labor agency as a key indicator for contract termination or renewal.</p>

Occupational injury and illness		<ol style="list-style-type: none"> 1. Training: all Wistron global operating locations are required to abide by the "Wistron Human Rights Policy", and each new employee must complete the "Corporate Sustainability and Social Responsibility CSR" (including human rights-related topics) course, and the relevant system will be announced on the Company's internal website for employees to browse it at any time to ensure that all employees know and understand. 2. Communication: Wistron respects the freedom and rights of all employees, and has established an open platform for expressing opinions in all operating locations around the world, so as to fully understand the needs and expectations of employees on issues such as working conditions and working environment. Employees can fully express their suggestions or ask questions about the Company without fear of retaliation. 3. System: <ol style="list-style-type: none"> (1) Social Responsibility Management System (SA8000/RBA) Wistron complies with the Responsible Business Alliance (RBA) guidelines and Social Accountability 8000 (SA8000), continues to improve employee rights and benefits, and gradually promotes RBA audit certification at operating locations around the world to ensure that the Company manages global human rights issues with a consistent work structure and standards. (2) Occupational health & safety (ISO 45001) Wistron fully understands the hazards and risks in the workplace, which will affect all workers within the Company's premises. Based on the prevention of personal injury and impact on health and safety, Wistron ensures that employees are in a healthy and harm-free working environment through the implementation of occupational health and safety management system. 	<ol style="list-style-type: none"> 1. System adjustment: <ol style="list-style-type: none"> (1) Implement the employee health check plan. (2) Regularly inspect the working environment. 2. Compensation: <ol style="list-style-type: none"> (1) Set up a medical room or arrange for doctors to be stationed on a regular basis, and provide psychological counseling services. (2) Arrange health lectures, invite experts to give speeches, and answer employees' health care related questions. (3) A Worker Safety Committee is set up in each plant. In the event of any emergency, non-compliance or false alarm, etc., employees can report, resolve and track the results of the relevant cases at any time. 3. Punishment: According to the seriousness of the circumstances, the person or department responsible for the incident shall be punished in accordance with the relevant regulations of the Company.
Sexual harassment		<ol style="list-style-type: none"> 1. Training: all Wistron global operating locations are required to abide by the "Wistron Human Rights Policy", and each new employee must complete the "Corporate Sustainability and Social Responsibility CSR" (including human rights-related topics) course, and the relevant system will be announced on the Company's internal website for employees to browse it at any time to ensure that all employees know and understand. 2. Communication: Wistron respects the freedom and rights of all employees, and has established an open platform for expressing 	<ol style="list-style-type: none"> 1. System adjustment: Regularly review and revise the sexual harassment prevention measures of each plant, as well as related complaints, punishments and whistleblower protection measures. 2. Compensation: <ol style="list-style-type: none"> (1) Employees can report and solve relevant problems through channels such as the employee complaint hotline and the employee

		<p>opinions in all operating locations around the world, so as to fully understand the needs and expectations of employees on issues such as working conditions and working environment. Employees can fully express their suggestions or ask questions about the Company without fear of retaliation</p> <p>3. System:</p> <p>(1) Social Responsibility Management System (SA8000/RBA) Wistron complies with the Responsible Business Alliance (RBA) guidelines and Social Accountability 8000 (SA8000), continues to improve employee rights and benefits, and gradually promotes RBA audit certification at operating locations around the world to ensure that the Company manages global human rights issues with a consistent work structure and standards.</p> <p>(2) Establish independent management measures and incident handling procedures for sexual harassment issues, set up dedicated complaint hotlines, mailboxes and other channels for reporting issues, and ensure the privacy and personal safety of whistleblowers through clear accountability specifications.</p>	<p>opinion mailbox.</p> <p>(2) Set up a medical room or arrange for doctors to be stationed on a regular basis to provide services related to psychological counseling.</p> <p>(3) Arrange lectures to invite experts to give speeches, publicize and answer questions related to self-protection and rights protection of employees.</p> <p>3. Punishment: According to the seriousness of the circumstances, the person or department responsible for the incident shall be punished in accordance with the relevant regulations of the Company.</p>
Suppliers (Value chain)	<p>Human and labor rights protection</p> <p>Occupational safety and health</p> <p>Climate and environment</p>	<p>1. Training:</p> <p>(1) Conduct supplier trainings in the annual Wistron Group Partner Conference.</p> <p>(2) Wistron has produced its own supplier code of conduct video and put it up on the supplier management system platform, and required suppliers to complete online training courses and tracked their learning status.</p> <p>2. Communication: In the annual Wistron Group Partner Conference, the Company commends vendors who have outstanding performance in corporate sustainability and social responsibility. At the same time, we explain Wistron's corporate sustainability and social responsibility management policies, and provide complaint channels, hoping to achieve a sustainable business vision of friendliness, mutual benefit and common growth.</p> <p>3. System:</p> <p>(1) Since Wistron became a member of the Responsible Business Alliance (RBA) in 2010, it has fully supported the RBA's vision and goals to ensure that working conditions of its own and the electronics supply chains are safe, labor is respected, and business activities are in compliance with environmental</p>	<p>1. System adjustment: Adjust the supplier management system in a timely manner according to human rights issues.</p> <p>2. Compensation: Evaluate suppliers according to RBA five major aspects of management standards, and conduct on-site audit and certification at the supplier's manufacturing location. If the supplier has a score of lower than 80 points in the audit results, the Company will ask the supplier to propose improvement measures for discrepancies found. The supplier is required to complete the improvements for the discrepancies, report back, and file a re-audit application within two months. If the supplier were unable to pass the re-audit, it may not file another application within six months.</p> <p>3. Punishment: When the problems found in the supplier audit will affect the quality of the supplied materials, they will be replaced with other materials / suppliers.</p>

		<p>regulations and business ethics. Wistron is committed to using RBA's methods and tools appropriately in its global operations, and supports and encourages its first-tier suppliers to follow the same guidelines.</p> <p>(2) Wistron requires suppliers to sign the code of conduct statement to ensure the implementation of global sustainability and RBA-related norms.</p>	
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