

wistron

2024 Sustainability Report

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From Vision to Vow: A Symphony of Sustainability for Wistron and Taiwan

The Wistron 2024 Sustainability Report unfolds like a meticulously painted scroll of Taiwan's vibrant ecology. Through the island's unique rhythms of life, we gently narrate our enduring commitment to co-existence and shared prosperity with this land we call home.

Our journey begins with the soaring wings of the **mountain hawk-eagle**, symbolizing Wistron's unwavering determination and original intent to pursue sustainable development. This strength is rooted in the united spirit of our employees, working hand in hand with a shared purpose. As **dolphins and whales** leap gracefully through the sapphire waves, they represent our agile, innovative mindset — harnessing the tides of technology, venturing into the unknown, and continuously infusing the company with fresh vitality. Through this, we thrive and expand beyond the horizons of sustainability.

Our deepest care for the environment is embodied by the **black-winged stilt** — a migratory visitor who has become a permanent resident. This transformation is a testament to Taiwan's improving ecological conditions, and a vivid example of Wistron's efforts in habitat protection and ecological balance — a powerful interpretation of the harmony between humanity and nature. At the heart of it all is a respect for diversity and inclusion. Like the **eastern grass owl** thriving in challenging plains, we are reminded of the importance of embracing individuality and fostering open communication. By doing so, we unite our collective wisdom and drive forward our shared path toward sustainability.

Steering us steadily ahead is the **black-faced spoonbill**, a symbol of outstanding corporate governance. With seamless collaboration and a spirit of excellence, it leads the Wistron team confidently into a sustainable future. Eventually, the tender image of a mother **pangolin** and her pup gently ties the chapters of this report together, much like an appendix that supports the core narrative. Meanwhile, the vivid brushstroke illustrations along the margins delicately capture Wistron's sustainability journey over the past year — each hue a footprint, each stroke a story.

This is more than just a report — it is a heartfelt declaration of Wistron's enduring dedication to this land, our efforts to protect the environment, and our aspiration to compose a harmonious symphony with all living beings. We invite you to join us and be the witness to a future full of life and resilience.


Mountain hawk-eagle


Dolphins and whales (Cetacean)


Black-winged stilt


Eastern grass owl


Black-faced spoonbill


Pangolin

About this Report

Editorial Policy and Compliance

Thank you for reading the Wistron Corporation (hereinafter referred to as Wistron) Sustainability Report. The Report has been published in Chinese and English, and is available on the ESG website for public access. We hope that the greater transparency in this report will provide all stakeholders with a better understanding of Wistron's practices and achievements in fulfilling our ESG targets & responsibilities in 2024.

The Report has been prepared in accordance with the 2021 GRI Standards released by the Global Reporting Initiative (GRI), the "Task Force on Climate-related Financial Disclosures, TCFD," "Sustainable Development Goals, SDGs," "Sustainability Accounting Standards Board, SASB" and "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies."

Scope and Boundary

The Report covers Wistron's economic, environmental, and social performances. Any changes and reasons for changes to data collection methods, calculations, information, and reporting boundaries will be detailed in the corresponding chapters. The Reporting Boundary includes Wistron Corporation, manufacturing subsidiaries, and investment/holdings businesses. New additions from the previous period are subsidiaries offering post-sales services. Relevant indicator baselines have been adjusted accordingly. Any discrepancies with the above reporting scope are noted in relevant sections.

※ Sustainability information disclosed accounts for 100% of the revenue in the consolidated financial statement

Reporting Period

The Sustainability Report for the preceding year is published by Wistron in the current year. The previous report was published in 2024 and the next report will be published in 2026. This report covers Wistron's ESG management policy, key issues, actions and performance for 2024 (January 1st ~ December 31st, 2024). The Report quantifies the performance to represent trends in the past several years. Any information dated after January 1st, 2025, will be noted in the text.



Internal Management

To strengthen the disclosure of corporate sustainability information, the Chairperson of the ESG and Information Security Committee (formerly the ESG Committee) is the publisher of this year's Sustainability Report. Comprised of the highest supervisors or senior managers of different units and the senior managers of the operating locations around the world, the "2024 Sustainability Information Management Committee" compiled the report and formulated the overall sustainability direction. The "2024 Sustainability Information Disclosure Team" was established under the committee to identify material sustainability issues, compile information from different departments, and define sustainability performance indicators. 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 verified by an independent third party, Bureau Veritas Certification (Taiwan) Co., Ltd., according to the standards AA1000AS:2018 / Type II / High Assurance, and the report information is compliant with the disclosure requirements of the GRI Standards. We also engaged KPMG Taiwan to provide independent assurance on financial data. ISO 9001/14001 /14064/50001/45001/20000/20400/27001 and other relevant international standards have been verified or examined.

Contact Us

If you have any questions, thoughts, or comments regarding the Report, please contact us through one of the following channels.

Sustainability Office
Email: ESG@wistron.com
Address: No. 158, Xingshan Rd., Neihu District, Taipei City 11469, Taiwan

ESGI

Sustainability Performance and Highlights

Environmental Protection

74.7%
Renewable energy ratio in electricity consumption

36%
of water consumption intensity reduction compared to 2022

11%
of waste intensity reduction compared to 2018

12,844.9 MWh
Total energy savings

A List
CDP Climate Change/ Water Security Questionnaire

Social Inclusion

NT$390 million
Total social investment amount

16.3%
Lower employee voluntary turnover rate compared to 2023

31.8%
of employee referrals

Best Employers Asia-Pacific 2025
Financial Times

CommonWealth Magazine Talent Sustainability Award
Top 100 in the Large Enterprise (Manufacturing Sector)

Corporate Governance

Top 5%
in the Listed Category of the Corporate Governance Evaluation for seven consecutive years

100%
Employee Code of Conduct Statement signing rate

12.8%
Increase in ratio of local procurements compared to 2023 (China / Vietnam plants)

10,742 tCO_2e
Carbon emissions reduced in partnership with suppliers

Taiwan Corporate Sustainability Awards
Taiwan's Top 10 Sustainable Model Enterprises Award
(Manufacturing Sector)

CommonWealth Magazine Excellence in Corporate Social Responsibility
No. 1 in the Large Enterprise (Manufacturing Sector)

Innovation Value

6,350 cases
Active and granted patents

11.6%
Increase in number of Green Technology Patents compared to 2023

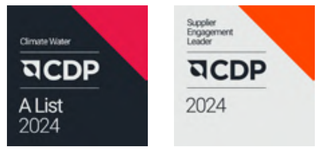
8.8%
Increase in R&D funding as percentage of revenue compared to 2023

9.4%
Packaging designed with recycled materials as percentage of revenue increased compared to 2023

Top 100 Global Innovators
for four consecutive years (2022-2025)

Awards and Recognitions

International sustainability assessment and recognition



2024 CDP Climate Change / Water Security Questionnaire A List (Leadership Level)

2024 CDP Climate Change Supplier Engagement Leader



S&P's Sustainability Yearbook 2025: Top 1% S&P Global CSA Score



2024 S&P Global Corporate Sustainability Assessment (CSA): World leading score in the Computers, Peripherals & Office Electronics industry category and constituent of the Dow Jones Sustainability Index (DJSI).



Ecovadis Sustainability Rating Gold Top 5% (98th percentile)



Time: World's Most Sustainable Companies 2025



Financial Times: Asia-Pacific Climate Leaders 2025



Financial Times: Best Employers Asia-Pacific 2025



ISS ESG Corporate Rating - Prime Status



ISS QualityScore – Environmental: Highest Ranking



ISS QualityScore – Social: Highest Ranking

Awards and Recognitions

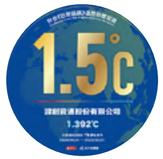
Domestic sustainability assessment and recognition



2024 CommonWealth Magazine - Excellence in Corporate Social Responsibility: No.1 in the Large Enterprise (Manufacturing Sector)



2024 CommonWealth Talent Sustainability Award - Top 100 in the Large Enterprise (Manufacturing Sector)



CommonWealth Magazine Temperature Rising Index for Pathways: Excellent (1.392° C)



Business Weekly: 2024 Top 100 Carbon Competitiveness



2024 Corporate Health Responsibility Award: Top 99 Healthiest Companies (Large Manufacturer)



2024 Harvard Business Review Digital Transformation Awards –Intelligent Management Transformation Award, Large Enterprise Category: Grand Prize and ESG Special Award



11th Corporate Governance Evaluation by the Taiwan Stock Exchange – Top 5% among all listed companies Top 10% among electronics companies with a market cap over NT$10 billion

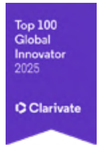


2024 Taiwan Corporate Sustainability Awards - Human Rights Practice and Development Leadership Award、Climate Leadership Award、Transparency and Integrity Leadership Award、Circular Economy Leadership Award、Information Security Leadership Award、Global Corporate Sustainability Awards (GCSA) Sustainability Report - Silver level



2024 Taiwan Corporate Sustainability Awards - Taiwan's Top 10 Sustainable Model Enterprises Award (Manufacturing Sector)、Sustainability Report Award: Electronic Information Products Manufacturing - Category 1 Platinum Level

Other international recognitions



Clarivate
2025 Top 100 Global Innovators



FTSE4Good TIP Taiwan Index Constituent
FTSE4Good Emerging Market Index Constituent
FTSE Emerging Market ESG Index Constituent

Message from the Management

Corporate Resilience A Core Competency in an Era of Change

The global industrial landscape is undergoing unprecedented transformation driven by the rapid development of artificial intelligence, rising trade tensions, and mounting geopolitical unrest. Against such backdrop, only enterprises with high agility and adaptability can adjust their operational strategies in real time and move forward with confidence. The cornerstone of which is corporate resilience —— the core of a company's sustainable operations.

To navigate the multifaceted challenges of the global landscape, Wistron has made digital transformation our central strategy, building robust, state-of-the-art infrastructure to respond swiftly to the changing landscape. Meanwhile, guided by the principle of “globalized management, regionalized services,” we are able to flexibly deploy both long- and short-chain supply models to ensure stability and efficiency in production and services, even under uncertain market conditions. This strong operational resilience is not only a core competitiveness of Wistron's but also the reason we maintain a leading position in the ICT industry: We continue to create added value for both customers and suppliers.

To further enhance our corporate resilience, we are advancing a vision of "Sustainability through Innovation," focusing on the application of smart, low-carbon, and circular technologies. We believe that technological services are more than solutions. More importantly, they are key to strengthening the resilience of our customers and suppliers. This transformation demonstrates that Wistron is breaking away from existing contract manufacturing and evolving into a technology service enterprise, as we remain rooted in cutting-edge innovation and aligned with future high-value markets.

Delivering sustainable technology services is a daunting challenge, but we believe it is our mission to lead the industry toward a more sustainable future.

Net-Zero Transformation Smart, Low-Carbon, and Circular Innovation

Net-zero is an essential step in our transformation journey. In 2024, Wistron’s science-based targets (SBTs) were approved by SBTi. We have pledged to achieve carbon neutrality across our operations by 2030 and net-zero emissions throughout our value chain by 2050. To realize these transition goals, we are enhancing the added value of our technology services through three key areas:

- **Smart Operation**

  Amid global business expansion, Wistron is focusing on "Smart Carbon Management" and "Optimizing Decarbonization Costs." Our Decarbonization Management Platform allows our operations teams to monitor real-time carbon emissions across global facilities. Using AI-developed modules for "Renewable Energy Optimization," we analyze data to develop the most effective decarbonization strategies, reducing costs while improving energy efficiency.

- **Decarbonization**

  We are implementing low-carbon manufacturing processes and smart energy-saving technologies, while proactively increasing our use of renewable energy to achieve low-carbon operations internally. In the meantime, we've also engaged in in-depth cooperation with suppliers on carbon management, working with 30 suppliers from 2023 onwards to promote low-carbon transformation. The suppliers took part in the WiZero (Wistron Zero Carbon Emission) smart manufacturing and low-carbon supply chain initiatives. These efforts are expected to reduce emissions by over 14,000 metric tons over two years, demonstrating both Wistron’s leader position in the industry and our commitment to driving decarbonization across the industry.

- **Circulatory**

  As global resources become increasingly scarce, Wistron is promoting the use of recycled materials and green recycling and reuse services that minimize consumption of natural capital. Through our Raw Materials Programs and Sustainable Procurement Guidance (ISO 20400), we have established a solid Sustainable Procurement Policy. Across all stages, from design and production to use and recycling, we are strengthening circular sustainability throughout the value chain, offering customers products and services that are both innovative and environmentally friendly.

Artificial Intelligence A Human-Centered Era of Smart Collaboration

AI is becoming a core driver in Wistron's technology services. Building on digitalization and automation, Wistron is advancing from "digital transformation" to "smart transformation," with a company-wide focus on strengthening AI capabilities and implementing innovation. Technologies such as generative AI and digital twins are significantly accelerating factory construction, improving production forecasting, and enabling swift responses to market shifts and customer needs. AI also facilitates seamless global collaboration and smart decision-making, further strengthening our resilience and optimizing operational efficiency.

While we acknowledge the ethical and technical challenges associated with the progression of AI, we embrace, with a proactive and open attitude, its transformative power as a core driver for innovation and productivity. This is because we believe that AI must be "human-centric," that it should be equipped with humanized thinking to empower employees and create value and potential through human-machine collaboration. At the same time, AI technologies will become a powerful tool for exploring the potential and uncovering potential, helping us as we confront even more unknown challenges.

We must ride the currents of AI technologies and leverage our strong foundation in the high-tech industry and cross-disciplinary innovation to explore the "unknown unknown," further leading the industry into a new era of intelligence and sustainability.

Talent Strategy Building a Diverse and Inclusive Global Team

While leveraging AI can significantly boost efficiency and mitigate workforce shortages, we recognize that the true driving force behind sustainable growth is talent cultivation and development. This is not only a major challenge for today’s enterprises but also Taiwan's key to maintaining its global competitiveness.

Diverse talent is the cornerstone of corporate innovation. Wistron actively promotes DEI (Diversity, Equity, and Inclusion) and fosters a global workforce with varied backgrounds, emphasizing the importance of cross-level training and hands-on experience. Meanwhile, we spotlight the cultivation of local management abroad, which can further strengthen our organizational responsiveness and support flexible and stable operations in a rapidly changing global market.

Regional Revitalization Strategy From Supporting Local Innovation to Powering Industrial Upgrading in Taiwan

Wistron is deeply committed to supporting the long-term development of Taiwan's economy. We hope the next generation will experience firsthand the unlimited potential of Taiwan’s innovative growth. To that end, Wistron supports micro-enterprises, invests in startups, and engages in SME industry platforms, providing resource matching and transformation/upgrade support across various stages of industrial development to drive consistent progress in our economic ecosystem.

- **Local Revitalization**
  In collaboration with the Taiwan Regional Revitalization Foundation, Wistron co-hosted the “Discover Taiwan’s New Power: Creating Local Wellbeing Through ESG” forum. We invited suppliers and value chain partners to explore how companies can form long-term partnerships with local teams to effectively support eco-friendly and socially impactful products and services to foster sustainable development in local economies and societies.
- **Youth Innovation**
  By investing in startups, providing testing and validation fields, and establishing startup accelerators, Wistron collaborates with startups to grow together. Guided by our commitment to“creating a better future for Taiwan,” we are dedicated to nurturing the next generation. These partnerships not only inject external innovation into Wistron but also help us take early steps in deploying ourselves in emerging industries, injecting growth momentum for Taiwan's economy.
- **Industrial Revitalization**
  As the pillars of Taiwan’s economy, SMEs often lack effective strategies to respond to disruptive innovations and unforeseen challenges, resulting in bottlenecks to their growth. Wistron recognizes this challenge and has established the Taiwan Renaissance Platform to provide business leaders with a diverse and open space for knowledge exchange, helping them to transform their traditional mindsets and explore innovative solutions. This can help SMEs overcome challenges, bolster their competitiveness, and lay a solid foundation for Taiwan’s long-term economic resilience.

Reaching New Heights

Global Recognition for Comprehensive Sustainability Performance

In 2024, Wistron received numerous honors worldwide for achievements in sustainability. These recognitions attest to our excellence and leadership in environmental protection, social inclusion, corporate governance, and innovation.

Wistron stood out in the 2024 Dow Jones Sustainability Indices (DJSI), achieving the highest score worldwide in the THQ Computers & Peripherals and Office Electronics industry and being selected as a component of both the Dow Jones Sustainability World Index and the Dow Jones Sustainability Emerging Markets Index, gaining international recognition for our sustainability efforts once again.

We were also named for the first time in TIME magazine's World's Most Sustainable Companies of 2024, ranking first among Taiwanese companies in the manufacturing and industrial production sector. The Financial Times recognized Wistron for the second consecutive year as one of the Asia-Pacific Climate Leaders in 2024. Additionally, Wistron received a Gold Medal from EcoVadis, placing us ahead of 98% of participating companies and demonstrating our robust sustainability management capabilities.

In Taiwan, Wistron was awarded first place in the large enterprise - manufacturing category of the CommonWealth Excellence in Corporate Social Responsibility Awards. We also made the Business Weekly Top 100 Carbon Competitiveness List for the third year in a row, one of the only 32 listed companies in Taiwan to receive such a recognition.

At the Taiwan Corporate Sustainability Awards (TCSA), Wistron earned six major distinctions: the Human Rights Practices & Development Leadership Award, Climate Leadership Award, Transparency & Integrity Leadership Award, Circular Economy Leadership Award, Information Security Leadership Award, and Silver for GCSA Sustainability Reports. In addition, we received the highest honors in both overall performance and sustainability reporting: Taiwan's Top 10 Sustainable Model Enterprises Award (Manufacturing) and Platinum Award in Sustainability Reporting for the Electronics and Information Manufacturing Category.

These achievements span environmental, social, and governance dimensions, highlighting our unwavering commitment to the pursuit of excellence and continuous innovation.

Altruism

Creating Positive Impact for Society and the Environment

As a leader in the ICT industry, Wistron firmly believes that humility and constant self-reflection are essential to driving the industry toward a sustainable future. Guided by the core management philosophy of "altruism", we view corporate resilience as the key to sustainable development. For Wistron, true resilience lies not only in responding to external challenges but in creating tangible added value for stakeholders and promoting holistic progress across society and the environment. Our ultimate goal is to enhance quality of life and generate lasting positive impacts.

Chairman &
Chief Strategy Officer
Simon Lin

President & CEO
Jeff Lin



Sustainability Highlights

Leveraging Smart Resilience

AI 360 Smart Operations Drive NT$450 Million in Value, Winning Grand Prize in the Intelligent Management Transformation in Large Enterprises Category from the Harvard Business Review Digital Transformation (Ding Ge) Awards

AI 360 Smart Operations Management

With the rapid development of artificial intelligence (AI), data analytics, and automation technologies, businesses worldwide are moving from “digital transformation” to “smart transformation.” At Wistron, we adhere to the transformation strategy of Decision Intelligence. With the “AI 360 Smart Operations Management Program", we have developed approximately 70 AI-driven innovations and applications by 2024, generating NT$450 million in financial benefits. This initiative earned us the First Prize in the Smart Transformation in Large Enterprises Category and the ESG Special Award at the 4th Harvard Business Review Digital Transformation Excellence (Ding Ge) Awards, underscoring our leadership in AI applications.

We are reshaping the ODM/OEM production model through AI, establishing an 80% AI + 20% human decision-making system that significantly boosts R&D and manufacturing productivity. In key areas such as PCB routing design, notebook mechanical design, and PCBA fixture design, AI auto-generates design proposals, enhancing work efficiency by up to 80%. This transformation is not about simply replacing traditional workflows with AI, but rather subverting the traditional ODM model and empowering employees to re-skill, enabling them to focus on higher-value innovation tasks and unlocking new growth potential for the company.

Merging AI-Driven DNA into Sustainable Development

At Wistron, we are leveraging AI to strengthen data-driven decision-making, revolutionizing operations management, and embedding AI-Driven DNA into our corporate culture and sustainability practices. Internal data shows that over 50% of employees use AI tools weekly, with satisfaction rates exceeding 80%, demonstrating the depth and effectiveness of AI integration in our operations. This transformation extends beyond hardware manufacturing, software development, and business operations to operational management and decarbonization transformations. We are driving ESG performance improvements through various AI tools, ensuring that AI technologies are applied meaningfully and deliver maximum value.

Amid changes across the global supply chain, the rise of new manufacturing hubs, and evolving ODM models, Wistron continues to embrace AI-driven technological innovation to enhance decision-making quality, optimize supply chain management, and strengthen operational resilience to ensure our competitive edge. Looking ahead, we will continue advancing AI innovation and applications while establishing sound AI governance and a secure, transparent technology platform. We aim to further integrate industry partners into the Wistron AI ecosystem and realize a vision of high-level AI-powered decision-making.

70
Innovation Cases

NT$ 4.5 M
Financial Benefits





Circuit Routing Design
PCB layout is the most labor-intensive and time-consuming part of designing circuit routing

Laptop Chassis Design
Laptop chassis designs are complex and require R&D experience and manual operations, often leading to inconsistent quality in designs

PCB Design
PCB fixtures are specialized, require complex design specs, and are labor-intensive and time-consuming to design

80%

Using generative AI, we automatically design and produce key components
With human-machine collaboration, we drastically increase R&D design efficiency

Building Low-Carbon Resilience

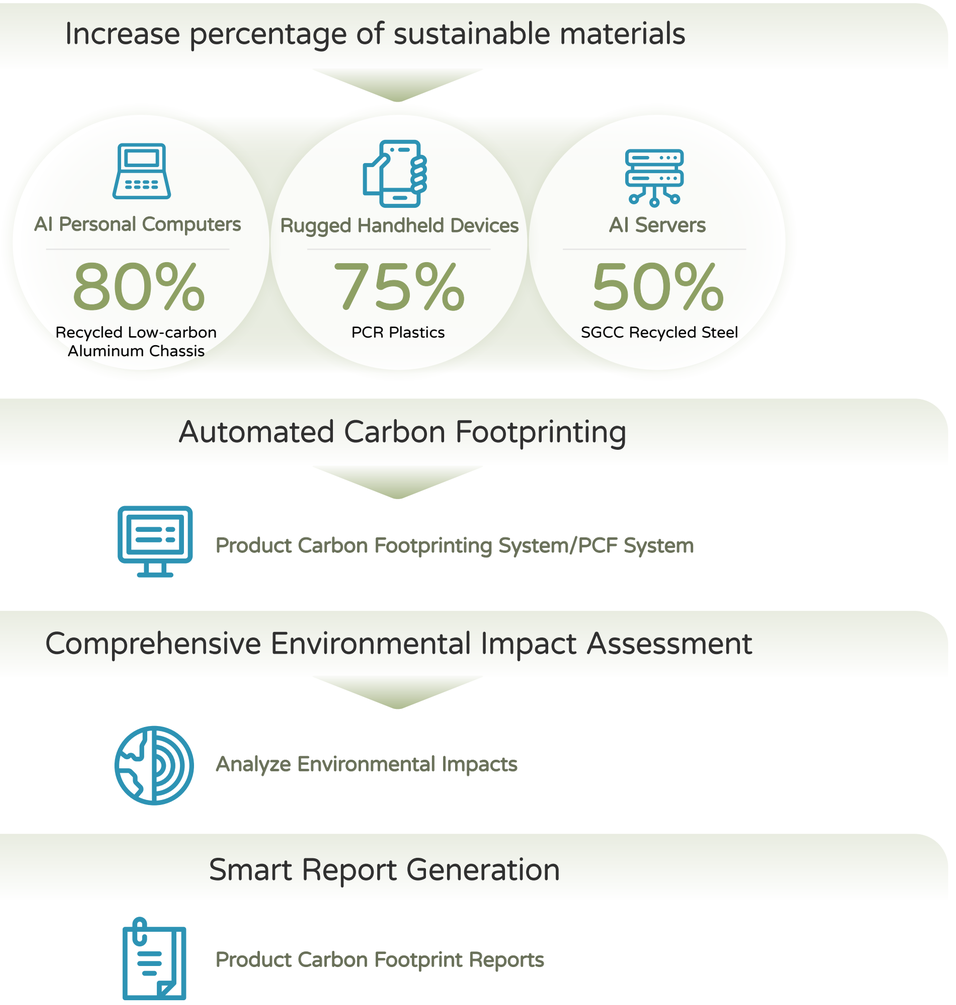
Increasing Applications of Sustainable Materials and Integrating Automated Carbon Footprinting to Drive Green Product Innovation

Circular Reuse & Diverse Designs Unlocks Future for Green Products

In the electronics industry, decarbonization and circularity cannot wait. Faced with the pressures of energy-intensive manufacturing and finite resources, the electronics industry is driven to increase the use of recycled materials, reduce energy consumption, lower carbon emissions, and extend product life cycles to minimize waste and resource dependency. In line with our environmental sustainability commitment, we are actively extending product life cycles through innovative design and resource circularity, setting a benchmark for green products. The new generation of 16-inch AI laptops features modular design and uses 80% recycled aluminum alloy for the chassis. This approach enhances assembly and repair efficiency while reducing reliance on virgin materials and carbon emissions. These practices have been extended to other product lines, such as rugged handheld devices made with 75% recycled plastic (which are EPEAT Gold certified) and AI server chassis made with 50% recycled steel, striking a balance between performance and environmental impact.

Data-Driven Low-Carbon Transformation: Upgraded Automated Carbon Footprint System

To further advance our recycling strategy, we developed our own Product Carbon Footprint (PCF) System, through which we completed carbon footprinting for 33 products across seven categories: Notebooks, Desktops, Monitors, AIOs, Handheld Devices, IPCs, and Servers in 2024. This system provides detailed analysis of emissions hotspots across product lines, providing accurate data for future decarbonization strategies. In addition, the PCF System has been upgraded to support impact assessments across 16 environmental footprint indicators, including climate change, fossil fuels and water consumption, and terrestrial and marine ecosystems. The system now offers a comprehensive view of our products' environmental impact. Additionally, it features a function for automatic report generation, producing reports immediately after assessments. This streamlines efficiency and enhances transparency in sustainability communications. Moving forward, Wistron will continue to expand product coverage and improve the efficiency and accuracy of our carbon footprint calculations.



Enhancing Career Resilience

Over Thousands of Employees Engage in Global Cross-domain Cultural Exchange and Women in Tech Empowerment

Global Inclusion: Fostering Cross-domain and Cultural Exchange and a DEI Workplace

Within a globalized economic landscape, international exchange is a critical element in fostering innovation and increasing competitiveness. With a team spanning 24 countries and regions, our employees bring rich cultural insights and diverse perspectives that inspire innovation and strengthen problem-solving. These collaborations strengthen workplace resilience and lay a strong foundation for Wistron in adapting to rapid market changes.

To promote a diverse, equitable, and inclusive (DEI) culture, Wistron launched a series of DEI courses and events at global locations in 2024, actively raising our employees' awareness of DEI and facilitating cultural exchanges. We also designed a multilingual “DEI 101” online micro-course to provide accessible fundamental knowledge. This was complemented with diverse interactive workshops to help employees better understand and appreciate the characteristics and values of different cultures through real interactions.

In addition, to familiarize employees with global Wistron locations, we also invited our Vietnam, India, and Malaysia peers to attend and share the workplace atmosphere and cultural perspectives of those from different backgrounds. During the event, we also organized cultural experiences with a local twist. For example, DIY workshops and tasting local cuisine to increase the culturally diverse experiences and understanding of employees. These measures allow Wistron's DEI efforts to align with overseas locations and demonstrate our unwavering commitment in facilitating cross-cultural exchanges and building an inclusive workplace.

Empowering Women in Tech: Building a Diverse, Inclusive Platform for Women’s Growth

The World Economic Forum’s Global Gender Gap Report 2024 shows that women account for just 30% of the workforce in tech companies, and only 10% in executive and technical roles. These figures highlight the incredible potential in promoting gender diversity and inclusion in the tech industry. It also reveals that greater female participation can generate more innovative opportunities and diverse perspectives for tech companies.

To support the personal growth and career development of female employees, in 2024, Wistron established our first employee resource group (ERG) - Women in Wistron (WiW), creating a support network for female Wistron employees to connect. We hope that the platform can provide an opportunity for peers to share their experiences and develop an interpersonal network, allowing women to unleash their potential and grow in their careers. In 2024, WIW held several events, including one launch event, two leadership lectures, and two mixers, attracting a total of 784 attendees.

In June 2024, we formally launched the WiW: Empowering Women in Wistron platform to share incredible women at Wistron and the latest news, including event information, recaps, and highlights. We also encourage employees to share, learn, and interact on the platform. As of the end of 2024, the platform has accumulated over 4,000 views, a testament to the outcomes of Wistron's efforts in DEI and supporting women grow.

Global Exchanges

1,258 ppl. in 10 sessions



Online Courses

6,376 people



Empowering Women in Wistron

> 4,000 ppl.



Women Empowerment Lectures

784 ppl. in 5 sessions



Enhancing Supply Chain Resilience

Wistron Leads Industry in Attaining ISO 20400 Sustainable Procurement Guidance

Sustainable Procurement Policy: We Believe Corporate Value Derives from Beyond Products, but Also Supply Chain Sustainability & Resilience

Wistron maintains close cooperation with suppliers from several countries around the world. In 2024, we established partnerships with 1,683 suppliers. This expansive cooperation network connects over hundreds of thousands of industry professionals, forming a sustainable supply chain ecosystem covering the three dimensions of environmental, social, and governance. As our business continues to grow, Wistron's responsibility to our supply chain continues to deepen as well. For more comprehensive management of supplier sustainability, Wistron obtained ISO 20400 “Advanced” certification for sustainable procurement in 2024, incorporating sustainability beliefs in Wistron's Sustainable Procurement Policy and processes through internally recognized standards.


SGS
WISTRON CORPORATION
ISO 20400: 2017
(Sustainable Procurement-Guidance)
Level 4 (of 5): "Advanced"

We firmly believe that only by fully integrating ESG considerations into procurement decisions can we achieve meaningful transformation across the supply chain. From raw material selection and manufacturing processes to shipping and recycling, sustainability criteria are incorporated at every stage of the procurement evaluation to raise sustainability awareness among suppliers. This not only helps reduce industry-wide carbon emissions and promotes resource circularity but also safeguards labor rights, ensures fair trade, and improves supply chain transparency.

Wistron’s Sustainable Procurement Policy identifies seven core dimensions that are key in managing a sustainable supply chain: organizational governance, human rights, labor practices, environment, fair business transactions, consumer concern, community engagement and development. For these core dimensions, Wistron further developed three major development strategies to facilitate a sustainable supply chain: 1.Optimize core competitiveness of strategic suppliers, 2.Deepen regional & Strategic cooperation, 3.Strengthen supply chain sustainable resilience. These three strategies aim to integrate sustainability ideals into supply chain management.

Building a Low-Carbon Supply Chain: "Big Leads Small" to Empower Suppliers in Developing Inventory & Decarbonization Capabilities

To achieve the climate change mitigation and adaptation goals set forth in our Sustainable Procurement Policy, Wistron completed data collection and analysis of supplier GHG inventories in 2024. The results revealed significant differences in suppliers’ capabilities in carbon accounting and decarbonization. In response, Wistron developed a tiered supplier management system, classifying suppliers based on their significance and carbon accounting capabilities, and then developing custom plans for different supplier tiers.

Wistron provides the necessary resources, experience sharing courses, and consulting support to help suppliers strengthen their carbon management capabilities, ensuring they gradually strive towards net zero These carbon empowerment strategies not only accelerate the decarbonization of the supply chain but also underscore Wistron’s leadership in sustainable procurement and net-zero transition, paving the industry's way for a more resilient and sustainable future.

Significant Suppliers	High Energy Consuming Materials Suppliers		Mature Carbon Inventory Suppliers
Develop Carbon Inventory Capabilities	Acquire External Verification	Low-carbon Transition Plan	Commit to SBTi
Provide online GHG inventory courses and assist with data confirmation	Obtain ISO 14064-1 GHG Inventory and ISO 50001 Energy Management System verification	Commission institutes to conduct energy conservation diagnosis, set verification mechanisms in place, and introduce digital carbon inventory systems	Encourage suppliers to join the SBTi and respond to CDP questionnaires
206 inventory completed	52 suppliers certified	10,742 tCO_2e in decarbonization	30 suppliers signed SBTi



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 Stakeholder Engagement
1.4.2 Process of Materiality Analysis



Mountain Hawk-Eagle

The mountain hawk-eagle is the most robust resident raptor in Taiwan. Due to its habitat in deep, primitive forests, it is rarely seen by the general public and is one of the rarest raptors in Taiwan. Wistron enhances public awareness and support for ecological protection through long-term conservation efforts.

1.1 Vision and Mission

Vision

Sustainability through Innovation

Mission

Trusted Innovation Partner for
Technology, Sustainability & Better Lives

Core Values

Customer Focus | Integrity

Innovation | Sustainability

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, spotlighting the environment, social, and governance. Through sustained efforts, we have established a comprehensive and differentiated ESG 6-pillar strategies: sustainable supply base, green products, recycling, decarbonization, people with purpose, and labor welfare to spearhead sustainable development in the industry.

Six Sustainability Strategies

- Decarbonization
- People with purpose
- Labor welfare
- Sustainable supply base
- Green products
- Recycling

Sustainability Aspects

- E Environment
- S Social
- G Governance
- I Innovation

Wistron Sustainability

The Sustainable Development Goals of the United Nations drive sustainable development at Wistron. In addition, we also developed six sustainability strategies and the deployment of localized ESG actions at all Wistron locations around the world. 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 2024 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 appointed the Board of Directors as the highest decision-making body to promote 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 roll-out.

ESG and Information Security Committee

The ESG and Information Security Committee (formerly the ESG Committee) is overseen by the Board of Directors and is composed of directors and at least one independent director (for member composition, please refer to 5.2.1 Functions of Board of Directors). The members elect one person to serve as the convener and chair of the meetings. 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. Five meetings were held in 2024. Key resolutions and further information can be found in section 5.2.1. To strengthen sustainable competitiveness and enhance information security management, the Board of Directors has resolved to rename the "ESG Committee" to the "ESG and Information Security Committee." Under this committee, two subcommittees have been established: the "ESG Executive Committee," composed of the President & CEO and the Chief Sustainability Officer; and the "Information Security Executive Committee," composed of the President & CEO, the Chief Infrastrcture Officer & Chief Technology Officer, and Chief Digital Officer & Chief Information Security Officer These committees are responsible for overseeing and managing the execution performance of various ESG and information security projects.



Sustainability Office

Wistron established the Sustainability Office in 2021 to spearhead and manage sustainable development across the company. A Chief Sustainability Officer was appointed in 2025 to roll outsustainability 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 incorporates past ESG performance actions to envision greater sustainable value creation for the future. This has led to six brand-new sustainability strategies, known as the ESG 6-Pillar strategies, that will drive Wistron's advancement in 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. Senior executives serve as Pillar Owners and guide each working group to roll out corresponding plans from the bottom up, ensuring a solid structural foundation for these strategies. ESG Executive Committee oversees progress across the sustainable strategies each month and reports achievements to the ESG and Information Security Committee at least once every 6 months.



Highest decision-making body — Board of Directors

Every 6 months
when material issues arise

Review — ESG and Information Security Committee

At least once every 6 months

Oversee / Manage — ESG Executive Committee
President & CEO
Chief Sustainability Officer

Monthly

Implement — Sustainability Office

Project kick-off & roll-out

Sustainable Supply Base	Decarbonization	Green Products	Recycling	People with Purpose	Labor Welfare
Senior manager of global supply chain management	Senior manager of global manufacturing	Senior managers of business groups	Senior managers of business groups	Senior managers of global HR & administrator	Senior managers of global HR & administrator

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

● above 95% ● 90%~95% ● below 90%

Strategy	2024 Actions	2024 Targets	2024 Achievements	Status	2025 Actions	2025 Targets	2030 Targets	2035 Targets	SDGs
Sustainable supply base	Optimize the supplier information management platform: Increase the comprehensive data registration rate of suppliers	>60%	100%	●	-	-	-	-	-
	Enhance the baseline data of carbon emissions for materials	Total completion: 80 suppliers	206 suppliers	●	Enhance the baseline data of carbon emissions for materials.	Coverage >67%	Coverage >85%	Coverage >90%	SDG13
	Suppliers with high energy-consuming material obtaining GHG external verification (ISO 14064-1)	70%	75.00%	●	Suppliers with high energy-consuming material obtaining GHG external verification (ISO 14064-1)	75%	85%	100%	SDG13
	Suppliers with high energy consuming material obtaining energy management system external verification (ISO 50001)	60%	65.38%	●	Suppliers with high energy consuming material obtaining energy management system external verification (ISO 50001)	65%	70%	80%	SDG13
	Supply chain decarbonization initiative	Achieve 4,000 tCO_2e in carbon reduction across the supply chain	10,742 tCO_2e	●	Decarbonization plans across the supply chain	Achieve 45,000 tCO_2e in carbon reduction across the supply chain	Achieve 180,000 tCO_2e in carbon reduction across the supply chain	Achieve 300,000 tCO_2e in carbon reduction across the supply chain	SDG13
Green products	Developing next-generation low-carbon NB products with increased proportions of sustainable materials	PCR > 37%	37.18%	●	Apply recycled materials to selected green products	PCR > 40%	PCR > 50%	PCR > 55%	SDG12
		Use packaging materials with >90% recycled materials	100%	●	-	-	-	-	SDG12
	Introducing sustainable materials into non-PC products	Introduce PCR plastics to handheld devices	Introduced PCR plastics to rugged handheld devices	●	Expand use of recycled materials	Introduce to a new product category	Introduce to two new product categories	Introduce to all product categories	SDG12
		Introduce 50% SGCC recycled steel to server products	Completed	●	Introduce 50% SGCC recycled steel to server products	> 50%	-	-	SDG12
	1. Development of environmental footprint calculation functionality 2. PCF Cooperation in Value Chain (Customers & Suppliers): Collaborate with customers to complete third-party verification of product carbon footprints for designated products	PCF 3.0	Completed 7 CRs and 22 function optimization projects	●	Update PCF 3.0 function/interface	% of components with primary data: >5%(selected product)	% of components with primary data: >20%(selected product)	% of components with primary data: >30%(selected product)	SDG17

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

above 95% | 90%~95% | below 90%

Strategy	2024 Actions	2024 Targets	2024 Achievements	Status	2025 Actions	2025 Targets	2030 Targets	2035 Targets	SDGs
Decarbonization	Increase renewable energy use	72.5%	74.74%	●	Increase renewable energy use	80%	100%	100%	SDG3
	Improve energy efficiency	Energy-saving technological upgrades reduced total electricity consumption by 2%	3.21%	●	Improve energy efficiency	Energy-saving technological upgrades reduced total electricity consumption by 2%	Energy-saving technological upgrades reduced total electricity consumption by 2%	Energy-saving technological upgrades reduced total electricity consumption by 2%	SDG11
	Internal Carbon Pricing Pilot	Internal Carbon Pricing Pilot	Completed the ICP closing report and will be rolling out ICPs at manufacturing locations and selected service locations starting from 2025	●	Internal Carbon Pricing Pilot	Internal carbon pricing management	Internal carbon pricing management	Internal carbon pricing management	SDG13
Recycling	Developing the Power related Post-Consumer Recycled (PCR) market	In 2024, increase PCR use to 55% of annual shipment	62.14%	●	Achieved PFAS-Free compliance with the new safety standards for Y2026 models in the PC, PC/ABS, and PC/ABS+Talc product series	Increase PCR use to 60% of annual shipment	1. 70% 2. Wistron Advanced Materials (Kunshan) plant achieves carbon neutrality	80%	SDG9
	1. Completion of pilot run for direct recycling, establishment of PD operation; achieve annual input weight of recycled lithium batteries 2. Establishment of equipment for black mass production and smart sorting of batteries	Annual processing weight of waste batteries reaches 300 tons (direct recycling, black mass, smart sorting)	8.15 metric tons	●	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. Completed pilot operations of the direct battery recycling production line	1. Expand capacity for direct recycling and battery black mass production 2. Deepen partnerships with North American lithium battery recyclers to expand lithium battery source 3. Establish hydro refinery process 4. Develop EV lithium battery discharging and dismantling technology 5. Establish a Carbon Credit system (CEC) for recycling lithium batteries	Continuously scale up the capacity and revenue of the lithium battery business	SDG11

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

● above 95% ● 90%~95% ● below 90%

Strategy	2024 Actions	2024 Targets	2024 Achievements	Status	2025 Actions	2025 Targets	2030 Targets	2035 Targets	SDGs
People with purpose	Transparency and communication	>80% attendance & >90% satisfaction in managerial townhalls	87% attendance 98% satisfaction	●	1. IDL Townhall Video Production & Promotion: Launched the Chinese/English video on Global Portal, produced multilingual versions, and promoted globally with CSOD 2. Eight managerial townhalls	>80% attendance >90% satisfaction	>80% attendance >90% satisfaction	-	SDG8
	Employer branding	Global employer brand strategy formulation (Global: Establish talent recruitment websites in 5 locations; Taiwan: 10% of new hires come from internal referral channels)	1. Launched global recruiting website in January 2025 2. Held four recruiting events, where we received 1,507 resumes and hired 351 new employees, with employee referrals accounting for 31.8% of new hires	●	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 3. Promote our brand through digital platforms and sign up to participate in one award	Taiwan: Ensure 20% of new hires are employee referrals	Taiwan: Ensure 20% of new hires are employee referrals	-	SDG8
		Regulations and process optimization (satisfaction >4.5/5)	Better-than-regulatory plans took effect on December 1, 2024	●	1. Gather internal and external information and analyze trends 2. Discuss 2025 optimization plans and collect employees' feedback 3. Spotlight senior managers 4. Roll out systems and track progress	Maintain satisfaction score for updated and new policies above 4.5/5	Satisfaction score above 4.5/5	-	SDG5
	Diversity, Equality & Inclusion	Implementation of DEI training programs (3,000 indirect employees in Taiwan participated)	1. Conducted 10 DEI events to 1,180 participants, with satisfaction score of 4.7/5 2. Launched DEI micro-courses in July 2024, training 6,376 participants with satisfaction score of 4.5/5	●	1. Global DEI Events: Plan and organize mixers in English around the theme of cross-cultural understanding and communication 2. DEI Learning Resources: Curate and promote monthly DEI learning resources focusing on self-expression, open-mindedness, and psychological safety	DEI Training Programs: Reach >30% of global indirect employees	Reach > 50%	-	SDG5
		Established 1 employee resource group	1. Established WiW ERG on March 8, 2024 2. Held 5 events for 784 participants 3. Launched the Women in Tech Platform in June 2024, which has accumulated 4,000 views	●	1. Leadership Development Events: Industry benchmark lectures, Wistron women in tech talks, personal growth/self-exploration lectures 2. Work Life Balance Events: WiW lectures and open calls for Wistron stories	1. Hold 6 events for 1,000 participants 2. Accumulate 10,000 views on the Women in Tech Platform	1. Hold 6 events for 2,000 participants 2. Accumulate 30,000 views on the Women in Tech Platform	-	SDG5

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

above 95% | 90%~95% | below 90%

Strategy	2024 Actions	2024 Targets	2024 Achievements	Status	2025 Actions	2025 Targets	2030 Targets	2035 Targets	SDGs
Labor welfare	Legal compliance (RBA / SR)	100% RBA Silver/ SR Pass	100% RBA Silver/ SR Pass	●	Legal compliance (RBA / SR)	100% RBA Silver/ SR Pass	100%	100%	SDG16
		3 locations achieve Factory of Choice (FOC) status	3 locations achieved Factory of Choice (FOC) status	●	Factory of Choice(FOC)	4 locations achieve Factory of Choice (FOC) status	6 locations achieve Factory of Choice (FOC) status	10 locations achieve Factory of Choice (FOC) status	SDG16
	Improving employee satisfaction: 1. Improving Employee Living Conditions 2. Counseling System and Employee Care	DL Satisfaction Survey: 3.70/5 1. Lifestyle Dimension: ≧ 3.48/5 2. Employee Care Dimension: ≧ 3.70/5	DL Satisfaction: 3.61/5 1. Lifestyle Dimension: 3.42/5 2. Employee Care Dimension: 3.74/5	●	Improving employee satisfaction: 1. Improving Employee Living Conditions 2. Physical and mental health 3. Good employee communication 4. Social inclusivity and charity events	DL Satisfaction Survey: ≧ 3.70/5 1.1. Lifestyle Dimension: ≧ 3.48/5 1.2. DL Retention Rate: (after six months of employment): ≧ 60% 2.1. Employee Care Dimension: ≧ 3.80/5 2.2. DL Retention Rate: (after six months of employment): ≧ 60% 3.1. Corp. DL Satisfaction Survey: "I received timely feedback when I provide suggestions to official company/ departmental channels or HR" ≧ 3.70 3.2. DL Retention Rate: (after six months of employment): ≧ 60% 4.1. Total amount of social investment: NT$6.55 million 4.2. ≧ 4 social participations	DL Satisfaction Survey: ≧ 4.00/5 1.1. Lifestyle Dimension: ≧ 3.50/5 1.2. DL Retention Rate: (after six months of employment): ≧ 60% 2.1. Employee Care Dimension: ≧ 3.80/5 2.2. DL Retention Rate: (after six months of employment): ≧ 60% 3.1. Corp. DL Satisfaction Survey: "I received timely feedback when I provide suggestions to official company/ departmental channels or HR " ≧ 3.80 3.2. DL Retention Rate: (after six months of employment): ≧ 60% 4.1. Total amount of social investment: NT$7.7 million 4.2. ≧ 6 social participations=	DL Satisfaction Survey: ≧ 4.00/5 1.1. Lifestyle Dimension: ≧ 3.50/5 1.2. DL Retention Rate: (after six months of employment): ≧ 60% 2.1. Employee Care Dimension: ≧ 3.80/5 2.2. DL Retention Rate: (after six months of employment): ≧ 60% 3.1. Corp. DL Satisfaction Survey: "I received timely feedback when I provide suggestions to official company/ departmental channels or HR " ≧ 4.0 3.2. DL Retention Rate: (after six months of employment): ≧ 60% 4.1. Total amount of social investment: NT$7.7 million 4.2. ≧ 6 social participations	SDG16
	Occupational health and safety: 1. Prevention and management of occupational injuries 2. Improvements in the health center	Incidence rate: 1.14‰	0.64‰	●	Occupational health and safety: 1. Prevention and management of occupational injuries 2. Improvements in the health center	Incidence rate: 1.14‰	Incidence rate: 1.14‰	Incidence rate: 1.14‰	SDG11

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

● above 95% ● 90%~95% ● below 90%

Strategy	2024 Actions	2024 Targets	2024 Achievements	Status	2025 Actions	2025 Targets	2030 Targets	2035 Targets	SDGs
Labor welfare	Strengthening the management of labor agencies	1. Gradually adopt risk self-assessment checklists in Asia-Pacific plants 2. Gradually adopt internal audit checklists in Asia-Pacific Plants 3. Adopt Global Manufacturing Labor Agency Management Platform in Asia-Pacific Plants: Completed risk self-assessment module in H1 & internal audit module in H2	1. Risk self-assessment checklist: 100% 2. Internal audit checklist: 100% 3. Global manufacturing labor agency management platform: 100%	●	Strengthening the management of labor agencies	No major incidents of labor or human rights violations by labor agencies 1.1. Roll out risk self-assessment and internal audit checklist to European and American plants in H1 1.2. Integrate and optimize onboarding/offboarding for suppliers 1.3. On-site supplier management and RBA training for service personnel at Asia-Pacific plants (Complete collection and evaluation in H1 and complete evaluation implementation in H2)	No major incidents of labor or human rights violations by labor agencies	No major incidents of labor or human rights violations by labor agencies	SDG16
	DL Career Path Development	Gradual implementation of three career paths and decoupled training systems at global locations; develop career promotion pathways	1. Training and development opportunities score: 3.6 2. Gradual adoption in global locations 3. Global location gradually implemented skill development programs and training materials; and currently launching training and assessments	●	DL Career Path Development	Training and development opportunities score: ≧ 3.7 * Inventory DL training across global locations and establish a Training Committee	Training and development opportunities score: ≧ 3.7	Training and development opportunities score: ≧ 3.8	SDG4
		Gradual adoption of DLT systems in global locations	DLT system adoption: 100	●	(Adoption based on plant needs)	(Adoption based on plant needs)	(Adoption based on plant needs)	(Adoption based on plant needs)	SDG4
	Universal and long-serving employee health check-ups	Health check-up rate: * Overall employee participation rate in health check-ups: 90% * Long-tenured employee participation rate in health check-ups: 95%	* Overall employee participation rate in health check-ups: 85% * Long-tenured employee participation rate in health check-ups: 89%	●	Return to regular operations	-	-	-	SDG3

1.4 Materiality and Impact

1.4.1 Stakeholder Engagement

Wistron has adopted the Global Reporting Initiative Standards (GRI Standards) and the AA1000 Stakeholder Engagement Standards as the framework to establish the procedures for identifying material topics for sustainable development. We rely on the five major principles – Dependency, Responsibility, Influence, Diverse Perspectives, and Tension - outlined in the AA1000 Stakeholder Engagement Standards (SES) to ensure effective communication with stakeholders. Stakeholders are classified into seven groups: Employees, Customers, Shareholders/Investors, Suppliers/Contractors, Government/Competent Authorities, Non-Profit Organizations/Communities, and Media. Our approaches and achievements with various stakeholders in 2024 are as follows:

Stakeholders

Employees



Stakeholders' Significance to Wistron

Wistron embraces a humanistic approach, attracting top talents globally. We prioritize comprehensive salary, benefits, training, and employee support systems to foster potential, boost performance, and pursue sustainability together.

Key Issues of Concern in 2024

- Occupational Health & Safety
- Talent Cultivation & Development
- Information Security & Privacy
- Talent Attraction & Retention
- Risk & Crisis Management

2024 Engagements & Outcomes	Communication Method and Channel	Communication Frequency
• Employee engagement: 78.1% (out of 100%) • Employee satisfaction: 55.0% (out of 100%)	IDL Engagement Survey DL Satisfaction Survey	• Engagement surveys for indirect employees are conducted once every 1~2 years • Satisfaction surveys for direct employees are conducted once every year
• Wistron Taiwan HQ received the "CommonWealth Talent Sustainability Award" (Large Manufacturing Enterprises category) • Wistron Taiwan HQ was listed as one of the "Best Companies to Work for in Asia" (Top 182) by the Financial Times • Wistron Taiwan HQ was selected as one of the "Top 100 DEI-Friendly Companies for the Senior Workforce" by Business Weekly and 104 Job Bank • Wistron Taiwan HQ received the "CommonHealth Corporate Health Responsibility Award" • Wistron's Malaysia Plant was selected as "Best Companies to Work for in Asia" in 2024 by HR Asia Magazine	Participation in third-party assessments	Ad hoc
• 8 communication sessions held around the world with a total of 479 participants and a satisfaction rate of 98%	Two-way communication between supervisors and key personnel	Annually
• 2,021 participants supported the global core value course and reported a 4.7 (out of 5) satisfaction score • 940 participants supported global core value campaigns and reported a 4.7 (out of 5) satisfaction score	Training, advocacy campaigns	Ad hoc
• All (100%) employees completed and signed our code of conduct training	Global online education and Training on code of conduct	Annually
• Average of 42 training hours for employees around the world	Onboarding training	When onboarding new employees
	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
• 92 labor-management communication meetings across global locations	Labor unions and Labor Safety Committee	Ad hoc



Stakeholders

Customers

Stakeholders' 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.

Key Issues of Concern in 2024

- Financial Performance
- Corporate Governance & Ethical Management
- Risk & Crisis Management
- Customer Relations
- Product R&D and Innovation

2024 Engagements & Outcomes	Communication Method and Channel	Communication Frequency
• Record-high gross profit margins in 2024 • Top 5% in the 11th Corporate Governance Evaluation • Semiannual risk calibration meetings were held with the Risk Management Team to review execution results • 2024 Customer Satisfaction Survey: 85.5% satisfaction • Wistron continues to invest in the research and development of green technologies. Among the patents obtained in 2024, there are a total of 48 patents related to green technologies for eco-friendly designs and manufacturing	Quarterly sales reviews	Quarterly
	Audits and visits	Ad hoc
	E-mail	Daily
	Project meetings	Weekly
	Satisfaction questionnaire	Annually
	Phone	Daily
	Documents	Ad hoc



Stakeholders

Shareholders / Investors

Stakeholders' 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.

Key Issues of Concern in 2024

- Financial Performance
- Corporate Governance & Ethical Management
- Risk & Crisis Management
- Customer Relations
- Product R&D and Innovation

2024 Engagements & Outcomes	Communication Method and Channel	Communication Frequency
1 Shareholders' Meeting	Shareholders' Meeting	Annually
17 Investor Conferences	Investor conference	Regularly and ad hoc
Participated in around 119 meetings and communicated with nearly 1,100 domestic and foreign investors in person or over the phone	Investor meetings	Regularly and ad hoc



Stakeholders

Suppliers

Stakeholders' 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.

Key Issues of Concern in 2024

- Sustainable Supply Chain
- Occupational Health & Safety
- Risk & Crisis Management
- Vision & Sustainability Strategies
- Customer Relations

2024 Engagements & Outcomes	Communication Method and Channel	Communication Frequency
• 1,150 green specifications and hazardous materials investigations • 468 suppliers evaluated for product quality, price, and delivery items • 575 companies were evaluated with the risk assessment procedure • 376 supplier sustainability audits were completed • A total of 427 companies in the group	Supplier green product management platform	Ad hoc
	Supplier sustainability performance evaluation	Monthly
	Risk identification	Annually
	Supplier sustainability audit	Annually
	Partner conferences	Annually



Stakeholders

Contractors

Stakeholders' 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.

Key Issues of Concern in 2024

- Customer Relations
- Information Security & Privacy
- Corporate Governance & Ethical Management
- Risk & Crisis Management
- Financial Performance

2024 Engagements & Outcomes	Communication Method and Channel	Communication Frequency
• Held 650 routine meetings with suppliers to ensure progress on track • Organized 315,064 environment inspections and safety checks • 3,606 relevant training sessions, drills, and construction safety briefings • 36 holiday/seasonal gifting or product launch events • 596 on-site audits • 18,752 instances of business confirmation, site hazard communication, and abnormality reporting • All vendors signed commitments	Routine meetings	Weekly / Monthly / Quarterly
	Daily inspections and maintenance	Daily / Monthly / Quarterly / Semiannually
	Occupation health and safety training	Monthly / Semiannually / Annually
	Project events	Ad hoc
	Onsite audits	Monthly / Annually
	E-mails / Phone / Written Correspondences	Regularly and ad hoc
	Commitment	Annually



Stakeholders

Government / Competent Authorities

Stakeholders' Significance to Wistron

Wistron complies with the laws and regulations of local governments and maintains communication with government agencies to create local employment opportunities and tax revenue.

Key Issues of Concern in 2024

- Corporate Governance & Ethical Management
- Vision & Sustainability Strategies
- Risk & Crisis Management
- Information Security & Privacy
- Climate Strategy and Energy Management
- Air Pollution and Waste

2024 Engagements & Outcomes	Communication Method and Channel	Communication Frequency
• Top 5% in the 11th Corporate Governance Evaluation • Published annual sustainability reports to enhance ESG disclosure and received the Sustainability Report Award for Electronic Information Products Manufacturing - Category 1 Platinum Level	Corporate Governance Evaluation	Annually
	Regularly update company website and information on Market Observation Post System	Monthly / Quarterly / Annually
	Annual Report and Financial Report	Quarterly / Annually



Stakeholders

Non-Profit Organizations / Communities

Stakeholders' 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.

Key Issues of Concern in 2024

- Social Engagement
- Vision & Sustainability Strategies
- Circular Economy
- Green Products
- Corporate Governance & Ethical Management
- Natural Ecosystems & Biodiversity

2024 Engagements & Outcomes	Communication Method and Channel	Communication Frequency
• Held 8 donation campaigns and encouraged colleagues to contribute NT$2.7M through voluntary small donations • Donated 1,586 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 4,000 participants, including employees and their families • 28 articles of event information on the Foundation website • 33 Foundation articles on natural and cultural information • 4 quarterly e-newsletters from the Foundation • 2 environmental education shorts by the Foundation	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
	Newsletters and event information	Regularly and ad hoc

Stakeholders

Media



Stakeholders' Significance to Wistron

Wistron maintains communication channels with the media to disseminate company information, foster our brand image, and engage more stakeholders.

Key Issues of Concern in 2024

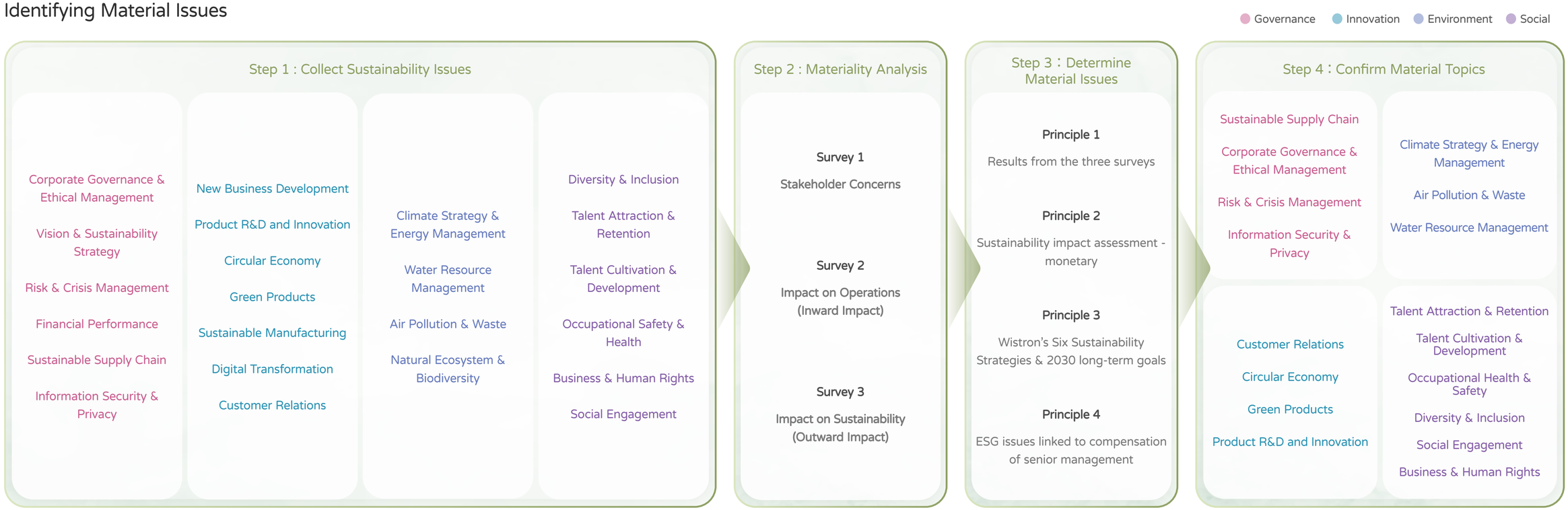
- Financial Performance
- Corporate Governance & Ethical
- Risk & Crisis Management
- New Business Development

2024 Engagements & Outcomes	Communication Method and Channel	Communication Frequency
Top 5% in the 11th Corporate Governance Evaluation	Press conferences	Ad hoc
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: • 1 press conference • 36 press releases • 5 media interviews	Monthly revenue press releases	Regularly
	Press releases of financial reports and board resolutions	Regularly
	Press releases of Shareholders' Meeting or investor conference	Regularly
	Press releases of major information related to operations	Ad hoc
	Press releases of showcase / awards	Ad hoc
	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

1.4.2 Process of Materiality Analysis

Wistron conducts an annual materiality analysis in accordance with the GRI Sustainability Reporting Standards and the AA1000 Stakeholder Engagement Standard (SES). The materiality analysis for the 2024 Sustainability Report follows a four-step process to identify material topics. The Company follows GRI Universal Standard 2021's GRI3: Material Topics 2021 while integrating the evaluation methodology of the impact on the economy, environment and society developed by Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts project and London Benchmarking Group (LBG) and incorporating European Financial Reporting Advisory Group (EFRAG)'s Double Materiality principles to build its impact-based materiality analysis process for identifying material issues. The process comprises four steps: collect sustainability issues, materiality analysis, determine material issues, and confirm material issues. The analysis result was signed off by the Board of Directors, identifying 17 sustainability issues as material topics for the 2024 Sustainability Report. These material topics have also been integrated into Wistron's Enterprise Risk Management (ERM) process to identify risk types, severity, and likelihood, and to formulate corresponding mitigation measures. The analysis results have been verified by a third-party assurance provider, Bureau Veritas Certification (Taiwan) Co., Ltd., in accordance with the GRI Standards and AA1000AS v3 Type 2 High Assurance Level. The third-party assurance provider issued an Assurance Report, confirming the defined boundaries and scope of information disclosure. The materiality analysis also serves as the foundation for setting Wistron's long-term sustainability goals. The materiality analysis process is as follows:

Identifying Material Issues



Step 1 : Collect Sustainability Issues

Wistron followed global sustainability trends and standards, including GRI Standards, UN SDGs, SA8000 Standard and the global risk reports by Responsible Business Alliance (RBA), Sustainability Accounting Standards Board (SASB), World Economic Forum (WEF), and European Sustainability Reporting Standards (ESRS as well as issues that major investment firms pay close attention to: DJSI, MSCI ESG Ratings, CDP, TCFD and other disclosure frameworks. Wistron also included material issues that are key to the industry along with the Company's business development strategies, objectives and stakeholder interaction and compiled a total of 23 issues. Certain issues were changed from 2023 to align with global trends: "Public Welfare and Charity" was expanded into "Social Engagement"; "Corporate Governance" and anti-corruption, anti-competitiveness, and anti-bribery issues were merged into "Corporate Governance & Ethical Management"; privacy rights were incorporated into "Information Security" and is now "Information Security & Privacy"; and, lastly, "Cross-domain Diverse Cooperation" was merged into "New Business Development."

Step 2 : Materiality Analysis

Considering both "dynamic materiality" and "double materiality" simultaneously, Wistron conducted its materiality analysis from 3 perspectives: internal/external stakeholder concerns, impact to the organization's operation and sustainable development impact. Regarding sustainable development impact, Wistron integrated both monetary and non-monetary valuation methods for impact assessment. Wistron applies the monetary valuation methods for its periodic sustainability impact evaluations; non-monetary valuation methods are implemented in the annual materiality analysis.

Survey 1 : Internal/external stakeholder concerns

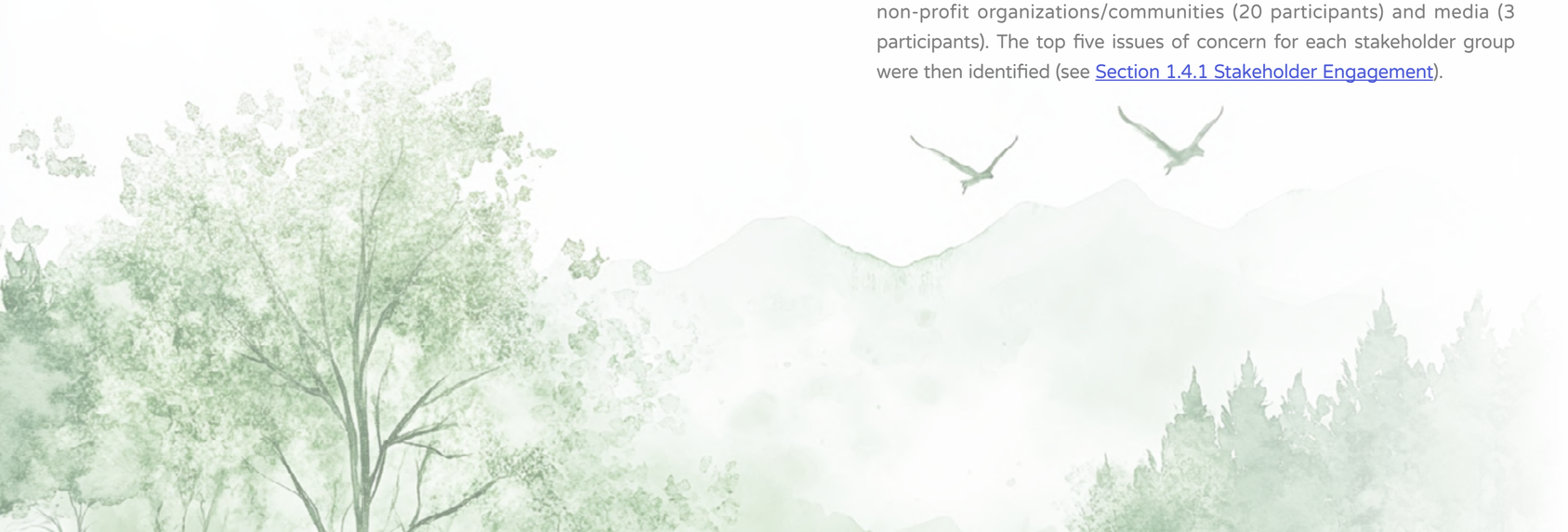
Wistron conducted questionnaires to survey seven types of internal/external stakeholders regarding their concerns towards ESG issues. A total of 532 stakeholders participated in the survey, including customers (30 participants), employees (168 participants), suppliers (257 participants)/ contractors (29 participants), shareholders/investors (19 participants), government/competent authorities (6 participants), non-profit organizations/communities (20 participants) and media (3 participants). The top five issues of concern for each stakeholder group were then identified (see Section 1.4.1 Stakeholder Engagement).

Survey 2 : Impact on operations (inward impact)

Wistron is committed to integrating sustainability into daily operations. A total of six executives participated in the survey, which measured the impact of each sustainability issue on factors of "revenue, employee cohesion, customer satisfaction, operational risk and brand image." Impact of each sustainability issue on the Company's operations was assessed from the perspective of financial materiality, with the issues' materiality being ranked accordingly.

Survey 3 : Impact on sustainability (outward impact)

Wistron invited a total of 27 managers and colleagues from our core ESG team to assess the sustainability impacts across the upstream, Wistron's own operations, and downstream value chains, using an Impact Valuation approach to identify positive and negative external impacts.



- **Definition of external sustainability impacts:** Wistron referred to methodologies from the Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts Project, and the London Benchmarking Group (LBG), among others. We also considered our business development strategy and operational practices in defining 20 Wistron-relevant external sustainability impacts related to the economy, environment, and human/human rights.
- **Inviting internal managers & colleagues to complete surveys:** Wistron invited 27 ESG project leads, liaisons, and managers to complete a survey evaluating each external impact across economic, environmental, and human/human rights dimensions. The evaluation considered perspectives such as the "actual and potential impact," the "remediability of the impact," and the "relevance of ESG issues to the given external impact," in order to identify significant impacts and corresponding sustainability issues.
- **Identification of 10 significant external impacts:** Based on survey responses, internal discussions, and definitions by managers and colleagues, Wistron identified 10 external sustainability impacts that are significantly relevant to the company. These were selected using threshold criteria that considered severity of impact (including scale, scope, and irremediability) and likelihood of occurrence. In the economic dimension, impacts include Wistron's products or technological R&D and innovation helps development and applications in industry technologies/customer products (positive); paying taxes or other fees to the government help support government infrastructure and social welfare (positive); increase in net income increases financial returns for investors (positive); and improper use of data or leaking customer's product information (negative). In the environmental dimension, impacts include green designs (energy-saving/renewable materials, recyclable products/reduce plastics) can help products generate environmental benefits in the use stage (positive); renewable energy, recycled water, and reusing water resources can avoid environmental externalities (positive); using energy and resources and generating pollution can impact human health and ecosystems (land, atmosphere, ocean, freshwater) (negative); using non-renewable materials will lead to resource scarcity or depletion (metal, minerals) (negative); GHG emissions lead to extreme weather events (negative); and purchasing leads to environmental impacts (air pollution, waste, water, GHGs) (negative).
- **Internal ESG issues and external sustainability impacts:** In accordance with the GRI 3: Material Topics, Wistron mapped the 10 identified external sustainability impacts to internal ESG practices and initiatives, allowing us to prioritize ESG issues based on their relevance and significance and to determine the material topics for disclosure.

Step 3 : Determine Material Issues

Wistron identified 17 material issues for the 2024 Sustainability Report based on the following four principles:

- **Principle 1:** Based on the survey analysis and results in Step 2 above, identify topics that are of concern to stakeholders, have an impact on operations, and have external impacts on sustainability;
- **Principle 2:** Refer to the results of the Wistron Sustainability Impact Analysis – Monetary;
- **Principle 3:** Consider relevance to Wistron's six major sustainability strategies and 2030 long-term sustainability goals;
- **Principle 4:** Link ESG issues to the compensation of senior managers.

Step 4 : Confirm Materiality Topics

Wistron reported the 17 identified material topics to the Board of Directors and confirmed their respective impacts across the upstream value chain, Wistron's own operations, and the downstream value chain. We then disclosed the management approach, risk descriptions, and other relevant information for each material topic in compliance with the disclosure requirements of standards such as the GRI Standards and SASB, thereby disclosing Wistron's material topics.

Wistron Sustainability Impact Analysis – Non- monetary

Governance Innovation Environment Social

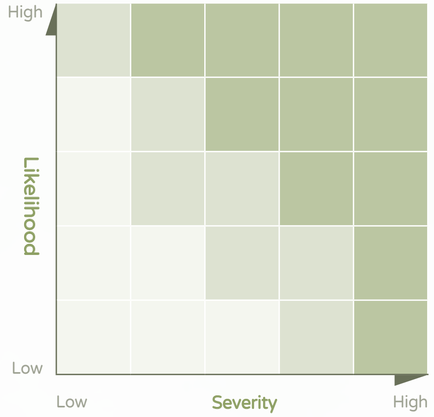
Define positive /negative impacts

20 Impacts

Impact	Positive	Negative
Economic	4	1
Environmental	2	4
Human Human Rights	6	3

Sources of impact:
1. Value-Balancing Alliance (VBA)
2. Harvard Business School's Impact-Weighted Accounts
3. London Benchmarking Group
4. Wistron Corporation

Significant impact analysis



Severity = (1) + (2) + (3)
1. Scale
2. Scope
3. Irremediability

Identification of 10 significant external impacts

No.	Item	Description
A1	+ Economic	Wistron's products or technological R&D and innovation helps development and applications in industry technologies/customer products
A2	+ Economic	Paying taxes or other fees to the government help support government infrastructure and social welfare
A3	+ Economic	Increase in net income increases financial returns for investors
A4	- Economic	Improper use of data or leaking customer's product information
B1	+ Environmental	Green designs (energy-saving/renewable materials, recyclable products/reduce plastics) can help products generate environmental benefits in the use stage
B2	+ Environmental	Renewable energy, recycled water, and reusing water resources can avoid environmental externalities
B3	- Environmental	Using energy and resources and generating pollution can impact human health and ecosystems (land, atmosphere, ocean, freshwater)
B4	- Environmental	Using non-renewable materials will lead to resource scarcity or depletion (metal, minerals)
B5	- Environmental	GHG emissions lead to extreme weather events
B6	- Environmental	Purchasing leads to environmental impacts (air pollution, waste, water, GHGs)

Note: The following 10 impacts were assessed as not significant: In the economic dimension, procurement practices generate industrial output in the upstream supply chain (positive). In the social and human rights dimension, inclusive hiring policies help avoid employment inequality (positive); payment of salaries and wage increases support decent living and well-being (positive); the company's increase in direct employment and job opportunities enhances employees' purchasing power (positive); increased procurement drives suppliers to create more employment opportunities, enhancing their employees' purchasing power (positive); employee training improves professional skills and employability (positive); social engagement or philanthropic resource contributions improve the community's environment or quality of life (positive); procurement demands lead to labor rights violations among upstream suppliers (negative); human rights impacts from violation of labor conditions in the production stage (negative); and work injuries to workers (negative).

Sustainability issues that affect significant impacts

Wistron ESG Issues	Associated Impacts	Count
Corporate Governance & Ethical Management	A2、A3、A4	3
Vision & Sustainability Strategies	A2、A3	2
Risk & Crisis Management	A4	1
Financial Performance	A2、A3	2
Sustainable Supply Chain	B1、B4、B5、B6	4
Information Security & Privacy	A4	1
Customer Relations	A1、A4	2
New Business Development	A1	1
Product R&D & Innovation	A1、A3、B1、B4	4
Circular Economy	B1、B2、B4	3
Green Products	A1、B1、B4、B5	4
Sustainable Manufacturing	B1~B6	6
Digital Transformation	A1、A4	2
Climate Strategy & Energy Management	A2、B2、B3、B4、B5	5
Water Resource Management	B2、B3、B6	3
Air Pollution & Waste	B2、B3、B5、B6	4
Natural Ecosystems & Biodiversity	B3、B4	2
Diversity & Inclusion	-	0
Talent Attraction & Retention	A3	1
Talent Cultivation & Development	A1	1
Occupational Health & Safety	A2	1
Business & Human Rights	-	0
Social Engagement	A2	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 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.

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.

- Across the 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.
- From our own 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 our 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 incidents among employees resulted in NT$2.2 million in social costs.
- In terms of 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 Topic	Input/Output of Operations	IRIS	Well-Being Changes (Outcome)	Impacts	Subjects	Impact Indicators		Impact Type			Currency Value (KNTD) 2022	2023	2024	Impact Level
Supply Chain	Sustainable Supply Chain	Input	Payments to suppliers	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 & compensation across supply chain	Job opportunities and	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	●●●●●○
				Global warming from rising GHG levels	Social cost of carbon	Environment	Environmental Externality：GHG emissions derived from the supply chain	(-)	Indirect	Long-term	Global	2,199,333	1,796,406	2,435,622	●●●○○
				Changes in air pollution levels in the atmosphere	Human health and ecological quality	Environment	Environmental Externality：Air pollution emissions derived from the supply chain	(-)	Indirect	Short-term	Regional	826,578	628,770	843,760	●●○○○
				Changes in pollution levels in water bodies	Human health and ecological quality	Environment	Environmental Externality：Wastewater emissions derived from the supply chain	(-)	Indirect	Short-term	Regional	5,158	4,622	6,184	●○○○○
				Air pollution from waste incineration	Human health and ecological quality	Environment	Environmental Externality：Waste disposal derived from the supply chain	(-)	Indirect	Short-term	Regional	22,721	18,221	24,692	●●○○○
								(-)	Indirect	Long-term	Global				

Note: For more details on the sustainability impact pathways and the assessment methodology, please refer to the Wistron ESG website.

Value Chain	ESG Topic	Input/Output of Operations		IRIS	Well-Being Changes (Outcome)	Impacts	Subjects	Impact Indicators		Impact Type			Currency Value (KNTD)			Impact Level
													2022	2023	2024	
Company operation	Talent Attraction & Retention	Input	Compensation & benefits	OI5887	Increases happiness through compensation higher than living	Job opportunities and purchasing power	Internal employees	Gross Value Added：Compensation & benefits	(+)	Direct	Short-term	Regional	49,854,942	47,428,235	50,358,619	●●●●●○
	Product R&D and Innovation	Input	New technology development	–	Drives industry technology development & Facilitates product success for customers	Industry's technical capabilities	Customer	Gross Value Added：New Technologies R&D	(+)	Direct	Short-term	Regional	–	–	25,971,402	●●●●●○
	Corporate Governance & Ethical Management	Input	Tax payments	FP5261	Supports government infrastructure and social welfare	Socio-economic development	Society	Gross Value Added：Tax payments	(+)	Direct	Short-term	Regional	5,844,034	6,218,517	9,501,665	●●●●○○
		Input	Depreciation and amortization	FP9573	Tangible and intangible assets drive the development of industry technology	Industry's technical capabilities	Supply Chain	Gross Value Added：Depreciation and amortization	(+)	Direct	Short-term	Regional	11,475,111	12,345,160	11,246,365	●●●●●○
		Input	Interest & leasing	FP1012	Strengthens drivers for economic growth	Quality of life & Purchasing power	Supply Chain	Gross Value Added：Interest & leasing	(+)	Direct	Short-term	Regional	7,642,396	10,290,403	10,265,632	●●●●●○
		Output	Net income	FP6510	Revenue growth generates returns for shareholders and investors	Quality of life & Purchasing power	Shareholder/ Investor	Gross Value Added：Net income	(+)	Direct	Short-term	Regional	11,162,451	11,471,616	17,445,591	●●●●●○
	Climate Strategy & Energy Management	Input	Non-renewable energy usage	OI1496	Global warming from rising GHG levels	Social cost of carbon	Environment	Environmental Externality：Social cost generated by GHG emissions	(-)	Direct	Long-term	Global	516,315	428,897	418,934	●●●○○○
		Output	GHG emissions	OI1479						Direct						
		Input	Renewable energy usage（Self-generation and self-consumption）	OI2496	Using renewable energy to mitigate global warming risks	Social cost of carbon	Environment	Environmental Externality：Avoiding the social cost of GHG emissions	(+)	Di-rect	Long-term	Global	214,804	200,508	243,286	●●●○○○
		Input	Renewable energy usage（Purchased）	OI3324												
		Output	GHG emissions avoided	OI5951												
	Water Resource Management	Input	Water withdrawal	OI0263	Reduction of water reserve increasing water scarcity risks	Human health & Natural resource stocks	Environment	Environmental Externality：Social cost generated by water resource depletion	(-)	Direct	Short-term	Regional	17,387	11,997	11,351	●●○○○○
		Input	Wastewater discharge	OI4015	Conserving water resources to mitigate water scarcity risks	Human health & Natural resource stocks	Environment	Environmental Externality：Avoiding social costs of water scarcity	(+)	Direct	Short-term	Regional	1,331	753	265	●○○○○○
		Output	Wastewater discharge	OI0386	Changes in pollution levels in water	Human health & Natural resource stocks	Environment	Environmental Externality：Social cost generated by wastewater disposal	(-)	Direct	Short-term	Regional	13,733	9,256	8,674	●○○○○○

Note: For more details on the sustainability impact pathways and the assessment methodology, please refer to the Wistron ESG website.

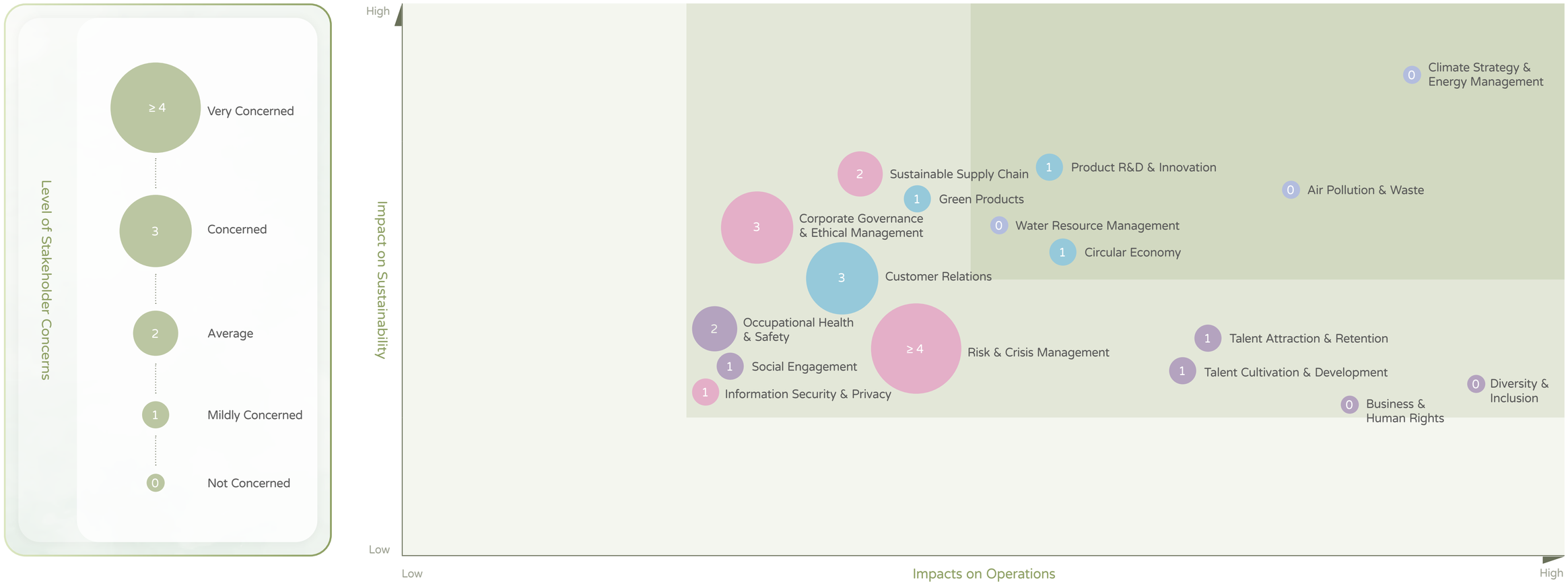
Value Chain	ESG Topic	Input/Output of Operations		IRIS	Well-Being Changes (Outcome)	Impacts	Subjects	Impact Indicators					Currency Value (KNTD) 2022	2023	2024	Impact Level
Company operation	Air Pollution & Waste	Output	Air pollution	–	Changes in air pollution levels in the atmosphere	Human health and ecological quality	Environment	Environmental Externality：Social cost generated by air pollution	(-)	Direct	Short-term	Regional	340	246	268	●○○○○
		Output	Waste	OI6192	Air pollution from waste incineration	Human health and ecological quality	Environment	Environmental Externality：Social cost generated by waste disposal	(-)	Direct	Short-term	Regional	5,770	3,958	6,032	●○○○○
					GHG emissions from waste incineration and burial	Social cost of carbon	Environment		(-)	Direct	Long-term	Global				
	Occupational Health & Safety	Output	Occupational accidents	OI3757	Physical and mental impacts on workers & medical expenses	Quality of life & Consumption of social	Internal employees	Social Externality：Social cost generated by occupational	(-)	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：Medical costs avoided from health promotion	(+)	Direct	Short-term	Regional	10,981	13,875	15,378	●●○○○
		Output	Number of employees with health risks	OI4061						Direct						
	Talent Cultivation & Development	Input	Training hours and funding	OI7877	Increases professional skills & employability	Professional knowledge and skills	Internal employees	Social Externality：Future income generated from employee training	(+)	Direct	Long-term	Regional	215,267	372,539	433,501	●●●○○
	Social Engagement	Input	Resources invested in social engagement	OI1619	Foster local community relations and improve quality of life	Local community relations	Society	Social Externality：Value of social investment	(+)	Direct	Long-term	Regional	–	–	398,525	●●●○○
Products and services	Customer Relations	Output	Product sales (amount)	PI1775	Increases output value by driving supply demand across industry chain	Socio-economic development	Customer	Social Externality：Output value for customers driven by product sales	(+)	Indirect	Short-term	Regional	571,055,005	529,721,394	694,911,693	●●●●●●
	Green Products / Circular Economy	Output	GHG emissions derived from product use	PD9427	Global warming from rising GHG levels	Social cost of carbon	Environment	Environmental Externality：Social cost of carbon derived from product usage	(-)	Indirect	Long-term	Global	–	–	9,578,976	●●●●○○
		Output	GHG emissions derived from end-of-life product disposal	PD9427	Global warming from rising GHG levels	Social cost of carbon	Environment	Environmental Externality：Social cost of carbon derived from end-of-life product disposal	(-)	Indirect	Long-term	Global	–	–	26,666	●●○○○○
		Input	Renewable raw material usage	OI4328	Mitigates environmental impacts from raw material extraction	Social cost of carbon	Environment	Environmental Externality：Using recycled materials in products to avoid social cost of carbon	(+)	Indirect	Long-term	Global	–	–	552,484	●●●○○○
		Input	Energy-efficient product	PI7623	Reduces GHG emissions with energy efficient products	Social cost of carbon	Environment	Environmental Externality：Energy-saving benefits of products to avoid social cost of carbon	(+)	Indirect	Long-term	Global	–	–	3,116,993	●●●●○○

Note: For more details on the sustainability impact pathways and the assessment methodology, please refer to the Wistron ESG website.

Determining Material Topics

Based on the screening principles outlined in Step 3 above, each issue was evaluated and ranked according to its level and breadth of impact. Ultimately, 17 material topics were identified and signed off by the Board of Directors. Of these, 28 align with GRI-specific topics, and 1 is Wistron-defined topic. In accordance with reporting requirements, internal data, information, and management approaches were collected and disclosed accordingly.

Wistron Materiality Matrix



Wistron Material topics Ranking

Ranking	2024 Material Issues	Changes from 2023	Impact to Organizational Operations	Level of Stakeholder Concerns	Sustainability Impact (Non-monetary)	Sustainability Impact (Monetary)	Six Sustainability Strategies (ESG 6-Pillar)	Senior Manager Compensation	Results
1	Circular Economy	↑	●●	●	●●	●●	●	●●●	11
1	Talent Attraction & Retention	↑	●●	●	●	●●●	●	●●●	11
3	Green Products	↑	●	●	●●	●●	●	●●●	10
4	Climate Strategy & Energy Management	↓	●●●	-	●●●	●●	●	●●●	12
5	Sustainable Supply Chain	↓	-	●●	●●	●●●	●	●●●	11
6	Product R&D and Innovation	↓	●●	●	●●	●●●	-	-	8
6	Customer Relations	↓	-	●●	●●	●●●	-	●	8
6	Air Pollution and Waste	-	●●●	-	●●	●	-	●●	8
9	Occupational Health & Safety	↓	-	●●	●	●	-	●●●	7
10	Water Resource Management	↑	●	-	●●	●	-	●●	6
10	Talent Cultivation & Development	↑	●●	●	●	●●	-	-	6
12	Corporate Governance & Ethical Management	↓	-	●●	●●	●●●	-	-	7
13	Social Engagement	↓	-	●	●	●●	-	-	4
14	Risk & Crisis Management	↓	-	●●●	●	-	-	-	4
14	Diversity & Inclusion	↓	●●●	-	-	-	●	-	4
14	Business & Human Rights	↑	●●●	-	-	●	-	-	4
17	Information Security & Privacy	↓	-	●	●	-	-	-	2

Note：

1. ● Represents impact level
2. Prioritize the number of dimensions and then rank them according to the results of the six evaluation items

Wistron Materiality & Corresponding Disclosure Items

2024 Material Issues	GRI Topics	SASB Topics	Chapter / Section
Circular Economy	Materials (301)/ Waste (306)	TC-ES-410a.1/ TC-ES-440a.1	2.2.2 Green Products 2.2.4 Circular Economy 3.4.3 Waste Management
Green Products	Energy (302) / Customer Health and Safety (416) / Marketing and Labeling (417)	TC-ES-440a.1	2.2.2 Green Products 2.2.3 Product Life Cycle Assessment 5.2.3 Legal Compliance
Talent Attraction & Retention	Market Presence (202) / Employment (401)	-	4.1.1 Global Talent Recruitment 4.1.3 Talent Retention 4.4.1 Employee Care and Benefits
Climate Strategy & Energy Management	Economic Performance (201) / Energy (302) / Emissions (305)	-	2.2.2 Green Products 3.2.1 Climate and Nature Governance Strategies 3.3.1 Energy Usage 3.3.2 Greenhouse Gas Emissions 3.3.3 Reduction Actions and Results 3.4.2 Air Pollution Control
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	5.4.2 Supply Chain Sustainability Management
Product R&D and Innovation	Energy (302)	-	2.1.1 Product Design and Development 2.2.2 Green Products
Customer Relations	Customer Privacy (418)	-	5.3.2 Information Security/Cybersecurity & Privacy Protection
Air Pollution and Waste	Emissions (305) / Waste (306)	TC-ES-150a.1	3.4.2 Air Pollution Control 3.4.3 Waste Management

Wistron Materiality & Corresponding Disclosure Items

2024 Material Issues	GRI Topics	SASB Topics	Chapter / Section
Water Resource Management	Water and Effluents (303)	TC-ES-140a.1	3.2.1 Climate and Nature Governance Strategies 3.4.1 Water Resource Management
Talent Cultivation & Development	Training and Education (404)	-	4.1.3 Talent Retention 4.2.1 Global Talent Development Policy 4.2.2 Key Strategic Talent Development
Occupational Health & 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
Corporate Governance & Ethical Management	Economic Performance (201) Anti-corruption (205) Anti-competitive Behavior (206) Public Policy (415)	-	3.2.1 Climate and Nature Governance Strategies 4.5.1 Social Investment 5.1.2 Products and Services 5.2.1 Functions of Board of Directors 5.2.2 Ethical Management 5.5.1 Operational Achievements and Future Outlook
Risk & Crisis Management	Wistron's own topics	-	5.3.1 Enterprise Risk Management
Diversity & Inclusion	Market Presence (202) Diversity and Equal Opportunity (405) Non-discrimination (406)	-	4.1.1 Global Talent Recruitment 4.1.2 Diversity and Inclusion 4.1.3 Talent Retention 4.3.2 Human Rights Risks and Material Issues 5.2.1 Functions of Board of Directors
Information Security & Privacy	Training and Education (404) / Customer Privacy (418)	-	5.3.2 Information Security & Privacy Protection
Social Engagement	Indirect Economic Impacts (203) / Local Communities (413)	-	4.5.1 Social Investment 4.5.2 Social Influence
Business & Human Rights	Labor/Management Relations (402) / Non-discrimination (406) / Freedom of Association and Collective Bargaining (407) / Child Labor (408) / Forced or Compulsory Labor (409) / Security Practices (410)	-	4.3.2 Human Rights Risks and Material Issues 4.3.4 Open Communication Channels

Wistron Double Materiality Analysis

Governance Innovation Environment Social

Material Issues	Organizational Operations Impact (Financial Materiality)					Sustainable Development Impact (Impact Materiality)									
	Revenue	Customer Satisfaction	Operational Risk	Employee Cohesion	Brand Image	Positive: Industrial technology development	Positive: Taxation supports infrastructure	Positive: Higher net income increases financial returns to investors	Negative: Improper data usage leaking customer information	Positive: Green designs generate environmental benefits	Positive: Renewable energy and recycled water usage	Negative: Resource consumption causes impact to human bodies	Negative: Non-renewable energy usage	Negative: GHG emissions lead to extreme weather events	Negative: Procurements lead to environmental impacts
Corporate Governance & Ethical Management							●	●	●						
Risk & Crisis Management									●						
Sustainable Supply Chain										●			●	●	●
Information Security & Privacy									●						
Customer Relation						●			●						
Circular Economy			●	●						●	●		●		
Green Products				●		●				●			●	●	
Product R&D and Innovation			●	●		●		●		●			●		
Climate Strategy & Energy Management	●	●	●	●	●		●				●	●		●	●
Air Pollution & Waste	●	●	●	●	●						●	●		●	●
Water Resource Management					●						●	●			●
Talent Attraction & Retention		●	●					●							
Talent Cultivation & Development		●	●			●									
Occupational Health & Safety							●								
Diversity & Inclusion	●	●	●	●											
Social Engagement							●								
Business & Human Rights	●	●	●	●	●	●									

Note：● Material impact of ESG on organizational operations or sustainable development

Material Topics and Their Relationship to the Value Chain

● Governance ● Innovation ● Environment ● Social

Dimension	Material Topics	Importance to Wistron	Internal		Upstream			Upstream
			Wistron	Subsidiary	Parts	Consumable	Equipment	Customers
Governance	Corporate Governance & Ethical Management	Integrity management forms the cornerstone of corporate sustainability. Wistron adheres to both domestic and international regulations, upholding high standards of self-discipline to honor the trust of our shareholders and maintain the highest standards of ethical conduct in all business dealings, thereby promoting a fair and just business environment	●	●				
	Risk & 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 our customer's demand, we've horizontally integrated the industrial chain, leveraging our procurement influence to assist suppliers to improve in five major aspects, including labor, health and safety, environment, ethics, and management			●	●	●	●
	Information Security & 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 Value	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 quality of life	●	●				●
	Circular Economy	Provide green recycling services from cradle to cradle, utilize environmentally friendly materials, reduce plastic usage, embody the concept of 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	Core competitiveness of an enterprise is rooted in sustainable and close partnerships with customers. Wistron further strengthens customer trust with its corporate sustainability and social responsibility management systems	●	●	●	●		●

Note: ● represents the source of impact

Material Topics and Their Relationship to the Value Chain

● Governance ● Innovation ● Environment ● Social

Dimension	Material Topics	Importance to Wistron	Internal		Upstream			Upstream
			Wistron	Subsidiary	Parts	Consumable	Equipment	Customers
Environmental Protection	Climate Strategy & Energy Management	In response to the global challenges posed by climate change, Wistron is making strides towards low-carbon transformation targets, actively managing climate-related risks and opportunities to strengthen operational resilience. We have set carbon reduction targets in accordance with international standards and is working to introduce energy saving and carbon reduction measures to minimize carbon footprint and enhance operational competitiveness.	●	●	●	●	●	●
	Water Resource Management	Most of Wistron's product manufacturing processes are assembly focused and therefore do not require the use of large amounts of water. Water resources management mainly involves day-to-day water conservation, practical water recycling and wastewater management. Water use data is also collected for regular monitoring of water quality and water usage. Water-saving activities are implemented periodically to promote water resource protection.	●	●	●	●	●	
	Air Pollution & 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 Inclusion	Diversity & Inclusion	A culture of diversity and inclusion creates positive impact for the organization. Wistron adopts humanistic core values and welcomes diverse, international talents. We promote gender equality and hire local talents for managerial positions to promote the localization of human resource management.	●	●				
	Talent Attraction & 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 employee's performance and inspire pride in employees as Wistron members.	●	●				
	Talent Cultivation & Development	To assist employees to develop in their functions, Wistron provides multiple learning channels and training systems to boost organizational competitiveness in response to market challenges.	●	●				●
	Occupational Health & Safety	Employee health and workplace safety are the foundation for the sustainable development of enterprises. Wistron complies with international standards to create a work environment that allows workers to feel at ease and ensures optimal operational performance.	●	●				
	Business & 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.	●	●	●	●	●	●
	Social Engagement	Wistron focuses on two major aspects in its public welfare efforts: "environment" and "humanities," and work with public welfare partners who share the same philosophy on diverse projects. Externally, we participate in public initiatives and seek to exert our influence in policymaking.	●	●				

Note: ● represents the source of impact

Material Topics and Risk Management

Governance Innovation Environment Social

Risk Type	Description of Risk	Mitigation Measures	Severity	Frequency	Relevant Material Issue
Compliance	Violation of environmental, health, and safety-related regulations (non-compliance with environmental and occupational safety laws)	1. Regular regulatory audits 2. Develop occupational safety, health, and environmental policies and management systems in accordance with international standards, namely ISO 45001 and ISO 14001	3	2	• Corporate Governance & Ethical Management • Occupational Health & Safety
Strategy	Sustainability-related investment projects result in negative ESG impacts or controversy	Project management teams conduct risk control procedures both before and after investing	3	2	• Corporate Governance & Ethical Management • Risk & Crisis Management
Compliance	Failure to implement preventive and detective internal controls for legal compliance	Regular review of existing systems and personnel to address and enforce regular audits and encourage personnel to comply with regulations	3	2	• Corporate Governance & Ethical Management • Risk & Crisis Management
Strategy	Failure to establish a risk mitigation response plan	Develop and implement response plans to reduce risks	2	1	• Risk & Crisis Management
Strategy	Board fails to identify and assess risks; senior managers fail to propose risk mitigation plans	The Audit Committee assists the Board of Directors in fulfilling its risk management responsibilities, with the Board approving the company's risk management policies and related regulations. A Risk Management Team is established under the Audit Committee, comprising heads of each department as members. The Team collaborates with relevant operational units to implement effective risk management	3	2	• Corporate Governance & Ethical Management • Risk & Crisis Management
Operational	Suppliers fail to implement a comprehensive decarbonization plan	1. Inventory supplier's carbon emissions 2. Review supplier's decarbonization plans 3. Set emission reduction targets for suppliers	3	2	• Sustainable Supply Chain • Climate Strategy & Energy Management
Operational	Suppliers fail to comply with CSR standards, including work hours affected by COVID-19, overseas labor, human rights concerns, etc.	1. CInclude CSR review into supplier assessments 2. Regularly conduct supplier SAQ reviews 3. Develop dynamic supplier management system	4	2	• Sustainable Supply Chain • Business & Human Rights
Operational	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. Use CSR audits to verify information security processes and risk assessments 3. Implement data classification and protection policies (confidential information protection measures)	3	3	• Sustainable Supply Chain • Information Security & Privacy • Risk & Crisis Management

Note:
1. Severity: Classified from level 1 to five, which is Insignificant, Minor, Moderate, Major, and Critical based on the degree of potential impact in property loss, business continuity, corporate reputation, environmental and social impact, and human casualties
2. Likelihood: 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. The company conducts annual risk assessments from a macro perspective of overall business development. After multiple internal discussions, it was determined that the topics of “green products” and “circular economy” are considered “development opportunities” under our current operating context, rather than potential risk items. Therefore, they were not included in this year’s ERM risk inventory.

Material Topics and Risk Management

Governance Innovation Environment Social

Risk Type	Description of Risk	Mitigation Measures	Severity	Frequency	Relevant Material Issue
Strategy	Decline in product or service capabilities, resulting in client's selecting other agents	1. Regular employee training (on laws, product updates, and OEM requirements) 2. Continue to acquire OEM certification to enhance technical capability 3. Obtain OEM solution partner status to acquire new clients and retain existing ones	3	1	• Product R&D and Innovation • Customer Relations
Strategy	Failure to meet customer requirements in the cooperation process. For example, transferring production lines, R&D support, etc.	1. Host weekly meetings with customers to confirm all tasks are in progress 2. Regularly communicate with management at customer companies to ask whether any improvements are required 3. Analyze root causes and develop prevention strategies in the event of customer complaints	2	1	• Product R&D and Innovation • Customer Relations
Compliance	Client-designed products infringe on third-party patents, leading to lawsuits	1. Upon legal notice, liaise directly with client legal teams per contract terms and begin discussions on soliciting related litigation fees and guarantees 2. Provide regular legal training to prevent unintentional legal violations 3. Verify patent violations during quotation process if product requires new technologies	5	2	• Product R&D and Innovation • Customer Relations • Information Security & Privacy
Operational	Employees lack awareness of privacy and data protection laws, leading to personal data leaks	1. Establish and publish privacy policies 2. Company-wide awareness campaigns to ensure employees understand and follow privacy regulations 3. Privacy training courses to increase employee knowledge of privacy rights 4. Set up whistleblowing channels (phone/email)	3	2	• Information Security & Privacy • Talent Cultivation & Development
Operational	Lack of comprehensive information security management systems for third-party vendors	Implement the published and updated "Third-party Information Security Management Guidelines" to strengthen information security management and control among suppliers across various stages, including supplier selection, tiered management, and regular security risk reviews	3	3	• Information Security & Privacy • Sustainable Supply Chain
Strategy	Lack of clear AI governance framework, structure, management processes, and protection mechanisms	1. Review applicable regulations, international guidelines, adopted standards, and client requirements 2. Enhance AI lifecycle risk management	4	3	• Information Security & Privacy
Operational	Lack of innovative thinking may hinder business growth over the next three to ten years	1. Establish new business and forward-looking units; asses new technologies to adopt; and draft white papers to be reviewed quarterly and updated annually 2. Convert innovative technologies into intellectual property; a dedicated team was established in 2018 to promote related efforts	3	2	• Product R&D and Innovation

Note:
1. Severity: Classified from level 1 to five, which is Insignificant, Minor, Moderate, Major, and Critical based on the degree of potential impact in property loss, business continuity, corporate reputation, environmental and social impact, and human casualties
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Material Topics and Risk Management

Governance Innovation Environment Social

Risk Type	Description of Risk	Mitigation Measures	Severity	Frequency	Relevant Material Issue
Compliance	Insufficient supply of renewable energy and certificates. Due to increased production capacity at our sites, Scope 2 emissions have risen. Failure to procure sufficient renewable energy may thus hinder our emission reduction targets or fall short of customer expectations	1. Assess and plan the actual renewable energy demand for each facility 2. Collaborate with third-party providers to purchase required renewable energy	2	3	• Customer Relations • Climate Strategy & Energy Management
Compliance	Droughts & floods	1. Implement water management and daily water conservation measures 2. Set short-, mid-, and long-term goals and incorporate them into routine performance evaluations to effectively reduce water use per unit of revenue 3. Implement water recycling and wastewater management 4. Conduct scenario simulations and risk assessments for droughts and floods 5. Work with local water suppliers to implement special water supply mechanisms during droughts, in order to maintain plant operations	3	1	• Climate Strategy & Energy Management • Water Resource Management
Compliance	Improper waste disposal, recycling, or scrapping	1. Implement waste sorting at the source 2. Engage certified professional waste processors for proper handling 3. Declare waste in compliance with related laws and conduct regular audits 4. Require waste transport vehicles to be equipped with GPS tracking systems	3	4	• Air Pollution & Waste • Sustainable Supply Chain
Operational	Failure to foster a diverse, equitable, and inclusive (DEI) workplace, leading to incidents of discrimination or harassment	1. Dynamically adjust management mechanisms in accordance with legal requirements 2. Implement DEI policies, conduct anti-harassment /DEI training to raise awareness 3. Establish a grievance platform and designate dedicated personnel to handle and follow up with grievances	3	4	• Diversity & Inclusion • usiness & Human Rights • Talent Cultivation & Development
Strategy	Lack of employee understanding or alignment with corporate vision and mission, leading to weak adoption of core values	1. Create a dedicated page on our official website to communicate the company's vision, mission, and core values, and provide corresponding employee training Host orientation programs such as the Core Values Workshop and Wi Talk sessions led by the CEO to promote management philosophy and values 2. Organize core value experiences to deepen employees' understanding and alignment 3. Integrate core value indicators into the performance management system to assess employee's behavioral alignment with company values	2	2	• Talent Attraction & Retention • Talent Cultivation & Development
Operational	Lack of comprehensive employee communication channels	1. Multiple employee communication channels have been established at headquarters and all office/factory sites 2. A global employee portal has been launched to deliver consistent and critical operational information	3	2	• Talent Attraction & Retention

Note:
1. Severity: Classified from level 1 to five, which is Insignificant, Minor, Moderate, Major, and Critical based on the degree of potential impact in property loss, business continuity, corporate reputation, environmental and social impact, and human casualties
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Material Topics and Risk Management

Governance Innovation Environment Social

Risk Type	Description of Risk	Mitigation Measures	Severity	Frequency	Relevant Material Issue
Strategy	Intensified demand and competition for talent in Taiwan's tech sector due to global economic shifts, especially for international professionals, leads to greater recruiting challenges	1. Develop industry-academia collaboration programs to cultivate required skills and offer internships, enabling direct employment upon graduation 2. Strengthen employer branding and corporate image to attract suitable talents	3	2	• Talent Attraction & Retention • Diversity & Inclusion
Operational	Employees unfamiliar with codes of ethics or conduct, leading to violations such as bribery, discrimination, or harassment	1. Establish and announce ethics policies and codes of conduct and ensure employees are familiar with these guidelines 2. Conduct annual employee training and signing on codes of conduct 3. Establish grievance handling and resolution procedures	3	3	• Talent Attraction & Retention • Talent Cultivation & Development • Business & Human Rights
Operational	Training and development programs not aligned with organizational goals	1. Define managerial competencies and provide corresponding training 2. Continuously improve onboarding and compliance training programs 3. Provide courses on industry-specific technologies, digital transformation, and ESG in response to trends 4. Develop training blueprints by business group and job function based on identified needs 5. Continue to develop self-development learning resources	3	3	• Talent Cultivation & Development
Compliance	Failure to implement workplace safety measures as communicated, increasing the risk of incidents	Set up diverse reporting channels： 1. Implement holiday patrol and incident reporting by electrical mechanical personnel and security staff 2. Conduct regular emergency response drills (first aid, fire safety)	3	3	• Occupational Health & Safety • Talent Cultivation & Development
Compliance	Emergency response procedures not updated in line with international standards or local regulations; OSH plans remain incomplete	1. Provide training on emergency response procedures 2. Establish emergency response management procedures 3. Undergo third-party external audits for validation	2	3	• Occupational Health & Safety • Corporate Governance & Ethical Management
Compliance	Overtime hours exceed the limit prescribed by labor law (46 hours/month)	HR monitors weekly overtime hours and reminds departments to enforce proper labor management	2	3	• Business & Human Rights • Corporate Governance & Ethical Management

Note:
1. Severity: Classified from level 1 to five, which is Insignificant, Minor, Moderate, Major, and Critical based on the degree of potential impact in property loss, business continuity, corporate reputation, environmental and social impact, and human casualties
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Material Topics and Risk Management

Governance Innovation Environment Social

Risk Type	Description of Risk	Mitigation Measures	Severity	Frequency	Relevant Material Issue
Compliance	Failure to review recruitment practices in light of regulatory changes; lack of communication and training on legal risks during hiring	1. Standardize recruitment processes and adopt a unified recruitment platform, with SOPs for each stage 2. Regularly review recruitment and hiring policies for legal compliance 3. Provide regular training on common hiring mistakes and legal risks to enhance employer awareness and skills	2	3	• Business & Human Rights • Talent Attraction & Retention • Talent Cultivation & Development
Strategy	Social investment at each site not linked to ESG policies	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	1	1	• Social Engagement
Strategy	Lack of well-planned social investment and donation efforts, resulting in missed opportunities to amplify corporate social impact through resource integration	Develop and implement charitable donation and sponsorship guidelines, ensuring adherence and regularly reviewing execution results	1	1	• Social Engagement

Note:
1. Severity: Classified from level 1 to five, which is Insignificant, Minor, Moderate, Major, and Critical based on the degree of potential impact in property loss, business continuity, corporate reputation, environmental and social impact, and human casualties
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2. Innovation Value

Management Approach

2.1 Promoting Innovation & Growth

2.1.1 Product Design and Development
2.1.2 AI-Driven Digital 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

2.3.1 Product Quality
2.3.2 Customer Satisfaction



Cetacean

Cetaceans are marine mammals. There are many species of dolphins and whales in the waters around Taiwan, with about 30 species recorded. Larger ones are called whales, and smaller ones are called dolphins. Wistron has been raising public awareness and support for ecological conservation through long-term conservation work.

Management Approach

above 95% | 90%–95% | below 90%

Topic	Strategy	2024 Targets	2024 Results	Status	2025 Targets	2030 Targets
Customer Relations	Increase customer satisfaction	> 85% satisfaction ratio from customer satisfaction surveys	85.5%	●	≥ 86%	≥ 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	The number of active and granted patents is around 6,350 Added 5.91% new patent applications and released 5.98% 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 > 89%	94.82%	●	>90%	The ratio of patented technologies and products apart from computers, tablets, and servers > 50%; The ratio of patent countries other than Taiwan, China, and the U.S. > 10%
	Foster patent asset activation, e.g. transactions, licensing-out, or monetization	Participate in patent related projects, e.g. patent pools or organizations	Participated in 1 patent related project	●	Participate in 1 or more patent related projects	Participate in 4 or more patent related projects; Annual growth of patent asset activation, monetization, and/or generated benefits
Green Products	Hazardous Substance Free (HSF)	100% compliance with Hazardous Substance Free standards and customer requirements	100%	●	100%	100%
Green Products	Improve environmental benefits of products	Percentage of products 100% compliant with customer requirements for local energy labels	100%	●	100%	100%

2.1 Promoting Innovation & Growth

2.1.1 Product Design and Development

As a leader in the IT industry, Wistron has always upheld Innovation as a core philosophy, embedding innovation and sustainability into product design and development. We actively develop a diverse range of products to solidify our leadership position in the industry. 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	2021	2022	2023	2024
R&D investments (NT$100M)	208	250	239	260
R&D funding as percentage of revenue (%)	2.4	2.5	2.8	2.5
R&D personnel (number of people)	5,350	6,330	5,850	4,740
Percentage of R&D personnel per total employees (%)	8.5	13.4	13.9	10.7

Wistron’s Integrated Design Services



In order to reduce our environmental impact and achieve sustainable development, Wistron continues to invest in the research and development of green technologies. Among the patents obtained in 2024, there are a total of 48 patents related to green technologies for eco-friendly designs and manufacturing. Green technologies not only enhance our products’ added value but also reduce environmental impacts through innovative technologies, creating a better world for our society.

Environmentally Friendly



The services range from industrial design, electronic, software, mechanical and function testing, reliability testing services, and environmental considerations for packing development.

Integrated Design Services for Various Products



According to the characteristics of the information and communication product, heat transfer, vibration, emission frequency, energy consumption, structure, and reliability design services are developed to ensure that the products can pass global or regional market quality assurances.

International Certification for Products



When designing and developing products, we introduce life cycle assessments, the use of recycled materials, and modular designs to implement the circular economy.

Green Design Concepts



In addition to investing a large amount of research and development funds, we are also actively strengthening our R&D manpower and capabilities to expand our R&D portfolio. Encouragement for employees to invest in innovative research.

Large Investments in R&D and Innovation

R&D Incentive System and Performance

To maintain our competitive edge in innovative technologies, Wistron issued the "Wistron Invention Reward Regulation" to encourage employees to innovate. The regulation provides incentives at different stages such as proposals, patent application, patent grant, and technology licensing. An annual patent award ceremony is held to stimulate innovative energy and enhance R&D competitiveness.

In 2024, Wistron allocated a large amount of resources to new technologies, new products, and new businesses, aiming to enhance the quality and value of our patents. We actively apply for patents directly related to the company's R&D future and business development, particularly in areas such as 5G+AI applications, smart health care, in-vehicle information and communication systems, cloud technology services, and liquid cooling technologies. This is to establish a robust global patent portfolio and enhance Wistron's competitiveness in related fields.

Award	2021	2022	2023	2024
Number of patent award winners	237	248	238	237
Number of patent applications	386	608	484	376
Number of granted patents	401	414	383	430

Note：Wistron was named one of the Top 100 Global Innovators ™ by Clarivate in 2024 and one of the Top 10 Innovation Momentum Companies in Taiwan by LexisNexis in 2024

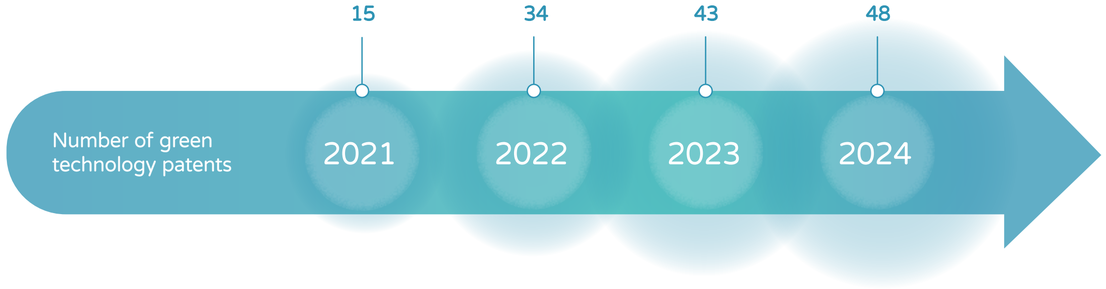
2024 Patents Granted & Ratio by Country

Country	Taiwan	China	USA	Others
Number of granted patents	156	89	90	95
Ratio of granted patents	36.3%	20.7%	20.9%	22.1%

Encouraging Green Technologies

In order to reduce our environmental impact and achieve sustainable development, Wistron continues to invest in the research and development of green technologies. Among the patents obtained in 2024, there are a total of 48 patents related to green technologies for eco-friendly designs and manufacturing. Green technologies not only enhance our products' added value but also reduce environmental impacts through innovative technologies, creating a better world for our society.

Wistron's Green Technology Patents



Green Technology Patent Achievements in 2024

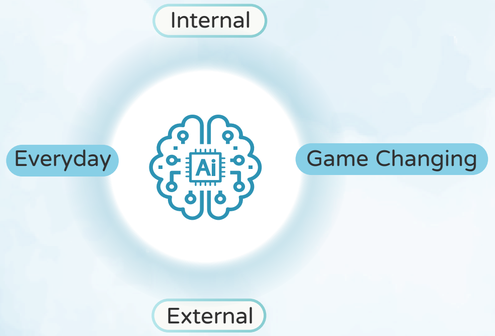
Patent Title	Patent Number	Patent Technology
Cooling system and cooling device	US12029007	The cooling system structure in this invention reduces the amount of heat transfer fluid used inside the container compared to traditional methods.
Power device configuration method and electronic device	TWI840215	This invention controls power devices based on adjustable parameters, effectively achieving energy savings and improving energy efficiency.
Equipment parameter recommendation method, electronic device, and non-transitory computer-readable recording medium	TWI833604	This invention recommends equipment parameters based on predicted total exhaust volume and energy-saving principles, which can effectively reduce power consumption and lower factory costs.

2.1.2 AI-Driven Digital Transformation

In today's industries, AI is undoubtedly the focus. According to a McKinsey & Company survey, 75% of the world's top CEOs recognize AI's impact on businesses. However, the World Economic Forum notes that 70% of enterprises remain in the exploratory phase when applying AI. This is largely because most companies approach AI with a fragmented mindset, lacking a comprehensive strategy across organization, process, technology, and talent. To fully realize AI's synergistic potential, companies must adopt a comprehensive multi-dimensional perspective.

Wistron operates 25 global locations and employs nearly 50,000 people, with a broad scope of business. In the face of global supply chain shifts and the rise of new manufacturing hubs, we are building on our foundation of digitization and automation to evolve from "digital transformation" to "smart transformation." Our entire workforce is dedicated to strengthening core AI capabilities to meet market changes and customer needs, enabling seamless global collaboration and intelligent decision-making, and enhancing our organizational resilience and smart operations.

Guided by a vision of innovation and sustainability, Wistron is establishing a top-down unified AI development framework across the company, investing in the latest technologies for research and application. This not only drives a transformation in operational management but also embeds AI into Wistron's DNA, making it a part of our daily operations. Through the AI 360 Project, we have accumulated approximately 70 AI innovation use cases from 2022 to 2024, generating NT$450 million in financial benefits and helping Wistron maintain a competitive edge.



Building a Decision Intelligence Environment to Accelerate Operational & Management Transformation

- Embedding an AI-driven DNA into the company culture
- Positioning Wistron as a "technology service" enterprise with AI as a core competitive advantage

Through the implementation of the "AI 360 Project," we aim to establish a loop of continuous AI-driven innovation within Wistron—turning today's game-changing breakthroughs into tomorrow's everyday norm.

Three Core Pillars + Four Innovation Strategies

In an era of digital transformation and AI-driven innovation, Wistron is committed to building smart operations management to enhance competitiveness and create long-term value. We promote AI development and applications under the guiding principles of Three Core Pillars: "Unified Vision, Holistic Insight, and Comprehensive Consideration," while advancing four innovation strategies: "Organization, Process, Technology, and Talent," all with a strong emphasis on safety and performance.

Three Core Pillars

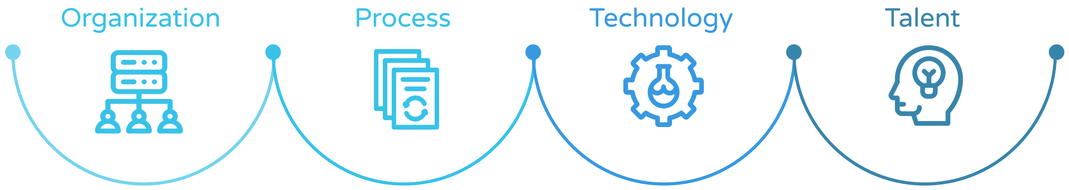


Top-down leadership by senior executives combined with bottom-up cross-department co-creation

Integration of inside-out and outside-in perspectives

Emphasis on both the business value of AI and ethics and safety

Four Innovation Strategies



Establish a cross-functional AI Center of Excellence (CoE) led by top executives

Define a management process from AI Lab (innovation pilot) to AI Factory (scalable deployment) and implement robust AI governance to ensure responsible AI aligns with corporate governance

Collaborate with global benchmarks, stay on top of cutting-edge trends, and build Wistron's proprietary AI platform

Develop AI competencies across all levels, from the CEO to front-line employees, and create the new role of AI Business Partner (AI Biz Partner)

Innovation and Differentiation

Wistron's key to successful AI adoption lies in our willingness to break away from traditional approaches, inspiring all employees to dream boldly while formulating clear strategies to achieve innovation and differentiation. We actively explore AI opportunities, advancing from traditional AI toward generative AI, with a firm focus on our goals for the next three years to ensure steady progress in our innovation journey.

Yesterday

Expand into six major domains of traditional AI and use AI Engineering to develop the Wistron Model Management Platform.

Today

Work with industry powerhouses to develop Wistron's exclusive generative AI platform.

Tomorrow

Progress towards 80% AI and 20% human for Decision Intelligence.

Driving Innovation with Technological Breakthroughs

In-house Development of Wistron GPT for Smart Corporate Applications

- Developed the generative AI platform "Columbus," capable of accurately answering Wistron-specific questions and integrated with 28 proprietary knowledge bases
- Provides two core services:
  (1) General smart Q&A "Assistant"
  (2) Domain-specific "Online Virtual Expert"
- Columbus enables automatic system integration and task execution, minimizing manual operations
- Incorporates multimodal capabilities (voice, image, etc.) and AI agent functionalities

Generative AI Enables Smart Output for Complex Product Design - A Breakthrough for the ODM/OEM Industry

- AI auto-generation of circuit board schematic drawings
- AI auto-generation of key mechanical structure drawings
- AI auto-generation of test programs and PCBA jigs

Driving Process Innovation with Refined Approaches

A Comprehensive Strategic Framework for AI-Driven Virtual-Physical Integration

- With diverse talent and partnerships with benchmark enterprises like NVIDIA, Wistron applies a virtual-first approach in new factory planning, focusing on four key areas: efficiency, quality, resilience, and sustainability as we break free from past experiences.
- Establishes holistic virtual-physical integration thinking, significantly transforming the decades-old mindset of OEM/ODM operations
- Drastically increase efficiency and reduce significant costs

Dedicated AI Biz Partner Teams Identify Opportunities Beyond Fragmented Thinking

- Established the role of AI Biz Partner to:
  (1) Monitor external trends
  (2) Map internal end-to-end processes
  (3) Deploy AI technologies and embed applications across business processes
- Designed the AI Lab to AI Factory mechanism:
  (1) AI Lab focuses on innovation and validation
  (2) AI Factory handles application and scaling
- Manages the AI use case lifecycle to create a positive loop of innovation–validation–re-innovation, driving end-to-end (E2E) operations management

Panorama of AI Impact

Since 2022, Wistron has implemented approximately 70 AI projects. By driving advancements across organization, processes, technology, and talent, Wistron has successfully achieved smart management within a large and complex operational system, creating significant value for both the company and our customers.

AI-Driven Transformation of Work

Wistron employees actively embrace AI technology, which has brought forth innovative and efficient work models. Our self-developed generative AI platform, Columbus, integrates 28 proprietary business knowledge bases to enhance response accuracy. We also conduct monthly satisfaction and usage analyses to drive continuous improvement. Additionally, we have promoted the use of AI-powered coding tools and plan to expand adoption to 80% of our software developers. Empowered by these AI tools and mindsets, Wistron is gradually shifting from a work model of 20% AI + 80% manual effort to 80% AI + 20% manual effort in key areas, significantly improving overall efficiency at Wistron.

Embedding AI into Wistron's DNA

Wistron is committed to embedding AI thinking into the daily habits of every employee, enabling a deep cultural transformation. From the outset, we established a clear goal and determination to operate independently and have implemented systematic measures to drive comprehensive AI integration.

By introducing and standardizing structured approaches, Wistron has built a collaborative ecosystem comprising the AI CoE (Center of Excellence), AI Biz Partners, AI Lab (for innovation and experimentation), and AI Factory (for deployment and scaling). This ecosystem facilitates deep integration of AI with business functions, ensuring that AI continuously and sustainably drives business development.

In just a short time, Wistron successfully transitioned from external support to internal autonomy and has operated maintained reliable AI operations for nearly two years. Today, teams across business units are able to respond to challenges with an AI-first mindset, demonstrating Wistron's resolve and success in AI applications and reforming workplace culture. Notable outcomes include software developers regularly using Copilot for code generation and review, and the company-wide "Low Code / No Code – Citizen Data Scientist" program having completed its 10th cohort with over 800 participants trained. A wide range of AI-related activities continue to evolve and expand, gradually establishing an AI-driven DNA throughout the organization.



Empowering ESG with AI

Environment (E)

Amid global business expansion, Wistron has committed to achieving carbon neutrality by 2030 and is focusing on "Smart Carbon Management" and "Optimizing Decarbonization Costs." Our efforts in carbon reduction have been recognized with numerous accolades. Wistron developed its own Decarbonization Management Platform, enabling Decarbonization Pillar team to quickly calculate emissions and monitor carbon data across global sites. Through a visualized dashboard, we manage global energy usage and implement energy-saving measures, realizing a closed-loop management system. In addition, our "Renewable Energy Optimization" AI module formulates the most effective carbon reduction strategies and energy procurement decisions, reducing costs while improving energy efficiency.

The platform can forecast annual energy usage through AI models, enabling precise demand planning and supporting procurement decisions for renewable energies across facilities. The renewable energy optimization module also provides the best-cost procurement recommendations for renewable energy through 2030, serving as a basis for negotiations with suppliers. Furthermore, the system issues early warnings of contract shortfalls starting in 2026, helping us proactively plan long-term renewable energy strategies.

- AI-estimated Annual Renewable Energy
- Future Carbon Emission Simulation

Social (S)

Centered on the "Wicare" philosophy, Wistron is committed to sustainable talent development, fostering a culture of innovation and testing, transformative thinking, and talent cultivation and development. Our aim is to build a comprehensive and fulfilling workplace and to become a top employer for multinational and young talents. By integrating AI into HR technology and collaborating with our AI Biz Partners, we have identified multiple AI application opportunities and incorporated them into our 3-year HR roadmap. AI analytics assist HR units in gaining deeper insights into human capital data, conducting forecasts and pattern analysis to improve decision-making and identify risks and opportunities throughout Wistron. We also enhance our recruitment process through Columbus (Wistron's self-developed generative AI platform) which enables managers to automatically generate job descriptions and interview question banks, significantly increasing recruitment efficiency. In addition, we developed a generative AI-powered smart employee assistant capable of quickly answering common queries related to recruitment, leave, benefits, administration, and company policies, further enhancing operational efficiency.

- Smart job function assessment system
- Generative AI-supported training plans
- AI generated job descriptions for recruitment

Governance (G)

In addition to complying with legal requirements and corporate bylaws, Wistron has established robust governance policies to protect shareholder rights, strengthen board functions, respect stakeholder interests, and improve transparency. We have also enhanced information transparency through information security governance, adopting top-tier security frameworks to ensure information protection.

On the governance front, Wistron has leveraged AI to cover a broad scope. Upon internal discussions, we've decided to leverage AI to enhance information security response, support awareness campaigns, and increase governance transparency. We have also mapped out AI use cases and opportunities in this field. By integrating internal information security knowledge into the Columbus platform, we built a "Information Security Policy Assistant" to help improve employee understanding of internal information security standards. We also implemented AI Agent technologies such as the Security Agent’s abnormal login detection, which autonomously analyzes, identifies, and responds to incidents, reducing response time by 94% (from 4 hours to just 13.5 minutes). Using AI as a starting point for information security defense, Wistron enhances employee awareness and protects information security for both the company and its partners, while planning to extend AI applications into other areas of corporate governance.

- Security AI agent for better responses
- Use AI to strengthen information security awareness
- Use AI to strengthen transparency of information security and governance

Digital Transformation in Patent Strategy

Wistron is committed to R&D and innovation. In addition to patent portfolios for emerging technologies, our digital transformation team has filed a total of 131 patent applications since 2021, safeguarding the outcomes of our technological innovations.

The use of AI in energy-related applications has also become an emerging trend. From the perspective of factory energy usage, AI technology is leveraged across three dimensions to achieve sustainable and efficient energy utilization:

(1) Equipment: AI provides suggestions and support with energy consumption optimization by adjusting operational parameters, improving maintenance routines, and replacing outdated equipment. Several related patents have been filed, including "Energy-Saving Prediction Method for Electricity Usage," "Smart Recommendations for Equipment Replacement Based on Energy Efficiency," and "Smart Recommendations for Maintenance Equipment."

(2) Management: AI supports the custom establishment of energy baselines and enables proactive alerts, real-time adjustments, and future scenario simulations. These capabilities allow effective comparisons between actual energy usage and baselines, providing effective suggestions for adjustments and optimization.

(3) Strategy: To achieve Wistron's 2030 carbon neutrality target, AI assists in evaluating the cost-performance of renewable energy around the world, integrating strategy, cost, and carbon reduction goals. The optimization technology supports scenario modeling and simulation to inform renewable energy deployment and risk assessments. To protect these innovations, Wistron has filed patents such as "Optimization and Recommendation System for Renewable Energy Procurement."

To realize our sustainability strategy and guided by an altruistic business philosophy, Wistron strives for continuous growth while ensuring our operational strategies account for our social and environmental impacts. As such, our vision is to achieve "Sustainability through Innovation", in which we integrate AI technologies into our long-term patent strategy as part of our comprehensive approach to sustainability planning and deployment.

Strengthening AI Governance with Responsible AI

The emergence of generative AI has brought immense opportunities, boosting productivity and creativity across organizations. At the same time, Wistron remains mindful of the associated risks and continues to enhance our AI governance mechanisms. Our goal is to ensure that AI delivers maximum value with minimal risk through a responsible AI approach.

To bolster AI governance, in 2024 Wistron focused on four key areas:

1. Research on Regulations, Standards, and Global/Domestic Trends
We've conducted in-depth studies on AI-related regulations, including the EU Artificial Intelligence Act, the U.S. Executive Order on the Safe, Secure, and Trustworthy Development and Use of Artificial Intelligence, and Taiwan's AI Product and System Evaluation Guidelines. In parallel, we examined global standards and frameworks such as the NIST AI Risk Management Framework and ISO 42001 AI Management System. These efforts ensure that our governance mechanisms align with international standards and emerging global trends.

2. Process Control Enhancements
We reviewed current AI use cases across model management, development and operations, and data governance, and incorporated information security principles and mechanisms into operational procedures.

3. Seed Employee Training
We designated key personnel to undergo external training on the ISO 42001 AI Management System. This multi-role participation helps foster a shared vocabulary and effective communication across project teams, enabling efficient project execution.

4. Initial Design of the Wistron AI Governance Framework
Based on our external research and internal assessments, we developed the foundation of Wistron's AI governance framework, which is structured around four pillars: organization, talent, processes, and tools.

Looking ahead to 2025, we aim to further optimize the structure of our AI Center of Excellence (AICoE), establish more detailed governance standards and operational guidelines, and define maturity benchmarks for AI governance. These efforts will ensure that AI governance at Wistron fully aligns with our broader corporate governance requirements.

AI Sustainability and Future Roadmap

The journey from digital transformation to AI development is one of continuous evolution. To strengthen Wistron's core AI competitiveness and accelerate our transition into a technology service enterprise, our 2024 focus is on driving more E2E game-changing use cases. These efforts emphasize advancements in generative AI, particularly multi-modal capabilities and AI Agents, as well as virtual-physical integration. We are actively shaping the next chapter of AI at Wistron by deepening AI adoption across internal operations and fostering a robust AI ecosystem through partnerships with internal and external partners to strengthen our cooperation with customers, suppliers, and tech leaders.

To ensure smooth execution, we conduct weekly progress reviews, host monthly exchanges with the Chief Infrastructure Officer (CIO) & Chief Technology Officer (CTO) and the Chief Digital Officer (CDO) & Chief Information Security Officer (CISO) for strategic guidance, and hold quarterly executive briefings with the President and business group heads to align on major directions. This ensures that AI applications play a long-term and critical role in Wistron's long-term development as we advance on a sustainable path grounded in truth, goodness, and beauty, with AI as a catalyst for meaningful change.



2.1.3 Startup Investments

Matchmaking & Investment: Innovating and Investing in the Future with External Partners

Wistron has long cultivated external innovation. Since 2010, we have actively participated in startup activities and investment, collaborating with a wide range of startup partners. These efforts include co-developing entrepreneurial talent with the Epoch Foundation, jointly launching Wistron Lab@Garage+, and supporting the AAMA program, all in service of advancing an innovation ecosystem.

Years of exploration and experience have taught us that investing in startups is a long-term endeavor. Synergies with the Wistron Group are only possible when startups demonstrate reliable and consistent profitability. With this in mind, we formally established our Wistron Corporate Venture Capital (CVC) Office in 2021. Led by experienced investment managers, the office focuses on early-stage startup investment with financial return as the priority, while actively seeking long-term strategic opportunities aligned with the Wistron Group's five to ten year growth outlook.

Horizontal and vertical integration of existing businesses, capacity expansion, and investments across new business value chains remain under the purview of individual business groups, as illustrated in Chart 1.

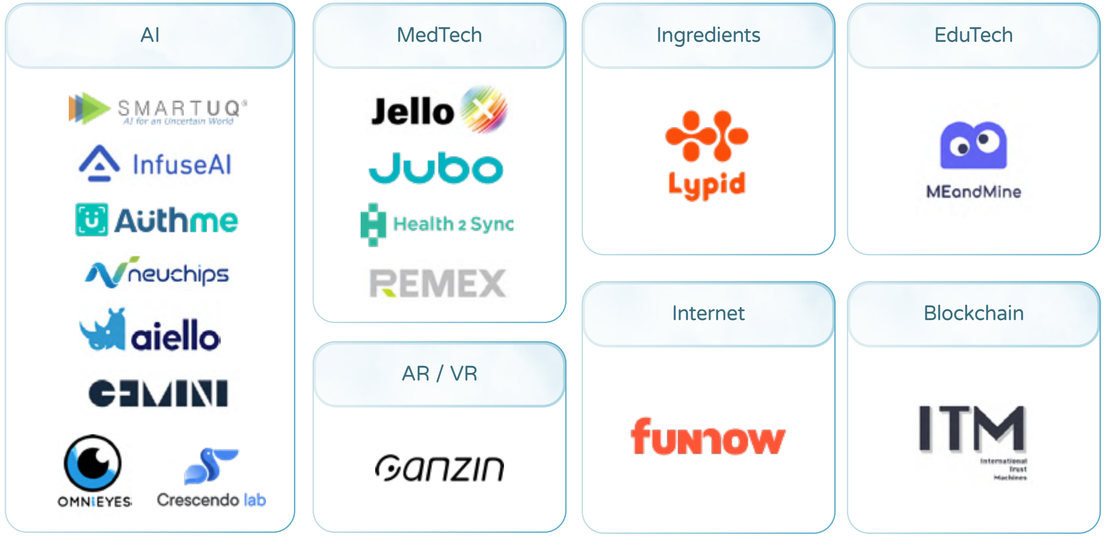
0	1	2	3	4	5	6
Angel	POC-Proof of Concept	PMF-Product Market Fit	Scalable Biz Model	Growing Business	Getting IPO-Ready	IPO

Vertical and horizontal integration or capacity expansion of existing businesses

Decision-making: Business Groups - Known Future
Building a complete value chain for new business development

Decision-making: New Business Groups - Unknown Future
Exploring and shaping the Group's long-term business development
Decision-making: CVC

As of the end of November 2024, the Wistron CVC has successfully supported 19 early-stage startups. The distribution of these investments is shown in Chart 2.



Throughout this period, the Wistron CVC also partnered with AppWorks to launch the Wistron Accelerator, drawing on AppWorks' decade-long expertise in startup development. AppWorks oversees recruitment and operations, while Wistron contributes our global experience in the ICT industry and end-to-end ecosystem integration. The goal is to help Taiwanese startups scale rapidly and to co-create viable solutions alongside Wistron. This collaboration also positions the Wistron Group to seize growth opportunities beyond our current business lines over the next decade.

The Wistron Accelerator runs two batches per year, targeting startups in six innovative domains: AI, IoT, Cloud, Cyber Security, Education, and MedTech. To deliver a better collaborative experience, participating startups are encouraged to have completed product development and experience in user engagement. Accepted startups benefit from both the AppWorks community and exclusive access to potential partnerships with the Wistron Group, accelerating their path to market validation.

As of the seventh batch, the Wistron Accelerator now has 37 alumni across ten countries, producing a wide range of

collaboration models, including co-developing solutions for clients, applying their technologies in Wistron businesses, integrating their solutions into Wistron's product offerings, and engaging in operational or technical consultations.

Post-Investment Management: Building the Founders Club Community

The entrepreneurial journey is filled with challenges. As such, the Wistron CVC hosts a Founders Club twice a year. These gatherings, held as networking events and dinners, bring together startup founders from our investment portfolio to share success stories, learn from past setbacks, and forge a collective path forward. Each Founders Club session is carefully curated around themes that reflect the broader landscape and startup trends, offering practical insights and inspirations tailored to founders' needs.

Take the seventh session as an example. Recognizing that startups often struggle to recruit and retain financial talents during critical growth stages, Wistron CVC invited Dien Chang, a senior financial expert from urCFO, and CPA Yvette Chien from KPMG to lead a discussion on "Financial Talent for Different Stages of Corporate Growth." The session offered deep insights into financial management strategies across growth phases and shared how startups can strike the right balance between business expansion and financial health, empowering founders to build more resilient and long-standing enterprises. The event fostered an open and lively atmosphere, where founders candidly exchanged strategies, lessons, and insights, embodying the Founders Club spirit where entrepreneurs are never alone!





The event also welcomed middle and senior managers from Wistron Corporation, Wiwynn, Wistron NeWeb Corporation, Wistron ITS, 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 Group 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 Hazardous Substance Management 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

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.

2024 Raw Material Usage

Raw Material	Total Usage (ton)	Recycle material Use Ratio (%)
Plastic	14,546.25	44.30
Aluminum	865.98	9.60
Steel / Iron	14,818.27	7.15
Copper	437.88	1.48
Cobalt	19.36	0
Nickel	20.74	0
Lithium	0.56	0
Titanium	0.03	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

Reducing the Negative Environmental and Social Impacts 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:



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.



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



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

Establishing Traceability and Certification of Sustainable Materials

Since 2022, Wistron has gradually developed a traceability and certification system for materials, taking stock of sustainable materials each year to learn more about our own use of sustainable materials. For some post-consumer recycled (PCR) plastic, we trace back to the raw material suppliers. For metals, we trace back to the smelter. We then obtain certification from suppliers on the material's percentage of recycled materials, including ISO 14021 (recycled material percentage verification), EN 15343 (recycled plastics percentage verification), or SCS Global Services' Recycled Content Certification Standard. The help of third-party verification ensures the reliability and traceability of sustainable material across our supply chain.

Sustainable Materials Targets and Cooperation

To reduce the use of raw materials on our environment, we are committed to increasing the percentage of recycled materials in our products. In our product design stage, the greatest challenge confronting our R&D team is ensuring product function and a quality exterior. As such, we collaborated with our PCR plastic subsidiary - Wistron Advanced Materials - to analyze the properties of PCR plastics and develop design standards, gradually introducing PCR plastics into selected products.

We established and publicly disclosed short-, medium-, and long-term targets and progress to target (see 1.3 Goals of the Six Sustainability Strategies (ESG 6-Pillar)), revenue percentage of products using PCR materials to hardware, and percentage of hardware products made with PCR plastics by year. In addition to plastics, the Wistron R&D team also collaborates with metal casting raw material factories to batch verify materials and use the same parameters to compare differences between properties of metals using various percentages of recycled materials. To ensure the quality of volume production, we have set acceptance standards for incoming materials and applied these experiences to various production lines.

From green sustainable materials design and verification, we have gained valuable experiences that now comprise an invaluable Wistron database on innovative materials. This continues to drive sustainable development and is an important R&D asset to Wistron in the field of product design, quality, and material management.

Sustainable Materials Training

To ensure colleagues responsible for sustainable materials are equipped with relevant knowledge and understanding, we have gradually developed and launched related courses. Currently available courses include:

- **Sustainable Materials Management, Operations, Planning & Design:** This course provides an overview of global landscapes, the development of circular economy, sustainable materials management, and material flow analysis, as well as real case studies on recycling and reuse.
- **Recycling 101:** This course gives an overview of PCR materials and its development as well as the recycling process and basic information on electronic waste disposal.
- **PCR Materials Certification 101:** This course provides information on PCR materials, including the pros and cons of PCR materials, safety of electronic products, UL Yellow Card, and relevant flame-retardancy testing standards.



2.2.2 Green Products

Wistron follows the framework of ISO9001 and QC080000 management system 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 2024, green product practices and achievements across each life cycle stage are as follows:



Raw Materials

Recycled Materials Usage

80% recycled aluminum was introduced into AI notebook products, 50% recycled steel into AI servers, and 75% recycled plastics into rugged handheld devices GLF project's recycling or renewable material ratio is 39.11%

Product Safety

In 2024, a total of 10 banned substance and 297 controlled substances were added to Wistron's Hazardous Substances Control Guidelines

Manufacturing

Greenhouse Gas Management

Every year, Wistron conducts greenhouse gas inventories to monitor carbon emissions. We also use renewable energy and energy-saving measures to reduce carbon emission

Modular Designs

Completed four modular component designs in collaboration with customers (for notebook computers/display panel modules/acoustic modules/ keyboard modules/RF modules)

Compliance with environmental regulations

All product lines are 100% in compliance with customer needs and the requirements of various regional environmental protection laws and regulations, energy consumption labels and safety regulations. At the same time, there are no violations of regulations and voluntary standards on product information labeling.

Distribution

Sustainable Packaging Design

Launched plastic packaging program for notebook computers produced in collaboration with customers, using 100% recyclable recycled materials for packaging

Product Use

Energy-Efficient Products

In complying with customer requirements, in 2024, 100% of Wistron product were compliant with Energy Star standards, with annual savings of 634,044,046 kWh / 2,282,558,567,220,000J and a reduction of 313,217,759 kgCO2e. Considering its service life, energy saving benefit of the product is 3,931,535,970 kWh / 14,153,529,491,316,000J with a reduction of 1,942,178,769 kgCO2e.

Extending Product Life

Introduced modular and easy-to- disassemble/recycle designs.

Environment Label

In 2024, Wistron's products that have helped brand customers secure environmental protection labels account for 100% of hardware revenue.

Waste Recycling

Waste Reduction

In the product design phase, circular economy principles such as waste reduction, recycling, and reuse are incorporated, with a priority given to the use of recycled and environmentally friendly materials. In 2024, 100% products exported to the EU were fully compliant with WEEE requirements

Wistron adheres strictly to import regulations or directions across all countries and have a historical passing 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

Number of Products to Obtain Important Environmental Protection Labels in 2024

Label name	Product Type and Quantity
Taiwan Green Mark	127 personal computer products (including 83 laptop computers, 31 desktop computers, and all-in-one computers), 11 monitor products, and 2 servers and network-attached storage devices obtained the Taiwan Green Mark
China Environmental Labeling	343 personal computer products (including 158 laptop computers, 58 desktop computers, and all-in-one computers), 120 monitor products, and 7 servers and network attached storage devices obtained the China Environmental Labeling
U.S.A EPEAT	515 personal computer products (including 292 laptop computers, 95 desktop computers, and all-in-one computers), 120 monitor products, 1 smart phone and handheld devices, and 7 servers and network attached storage devices obtained the U.S.A EPEAT
TCO Certification	325 personal computer products (including 164 laptop computers, 44 desktop computers and all-in-one computers) and 117 monitor products obtained TCO certification
US Energy Star	626 personal computer products (including 332 laptop computers, 121 desktop computers and all-in-one computers), 167 monitor products, and 6 VoIPs obtained US Energy Star certification

Product Safety Management and Guidelines

In order to ensure that raw materials are free from hazardous substances, in compliance with international environmental protection regulations and customer regulations on hazardous substances, Wistron has formulated "Wistron Hazardous Substance Management Regulations" and "Control Operation Procedures for Products Containing Hazardous Substances" by following the IECQ QC080000 management framework. We have developed Product Lifecycle Management (PLM) and Green Product Management (GPM) on our own to confirm that all parts and packaging materials used in products must comply with international environmental protection regulations and customer regulations on hazardous substances.

Currently, Wistron has 10 banned substance and 297 regulated substances. Wistron re-examines regulations and customer standards every six months to amend Wistron regulations for compliance with raw material regulations and customer specifications. 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	2021	2022	2023	2024	2025
Banned Substances	10	10	10	10	Regulatory plan: • Continuously monitor and collect the latest reporting requirements related to PFAS under the U.S. Toxic Substances Control Act (TSCA) • Implement controls in accordance with updates to customer specifications and changes in international regulations
Regulated substances	285	297	304	297	

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 diisobutyl phthalate (DIBP)

Use of Product and Packaging Materials

Historical Use of Product Materials and Packaging Materials (Volume)

	2021	2022	2023	2024
Product material usage volume (t)	238,388	219,161	176,360	161,377
Packaging material usage volume (t)	78,979	76,947	57,361	52,619
Percentage of renewable materials (%)	33.1%	35.1%	32.5%	32.6%
Non-renewable material usage volume (t)	159,409	142,214	118,999	108,758
Percentage of non-renewable materials (%)	66.9%	64.9%	67.5%	67.4%

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 materials.
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

Wistron's Hazardous Substance Management Regulations

In accordance with international environmental protection regulations and customer environmental protection requirements, Wistron has formulated "Hazardous Substance Management Regulations" 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: Include substances of concern that have yet been banned. We collect information on the usage status as the basis of evaluation for future reduction schedule or new bans.
4. Halogen-free or low-halogen product regulated items: Halogen-free or low-halogen regulations for specific products are introduced in response to 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

- Invention and innovation reward scheme
- Project tracking system (PTS)
- 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
- SAP 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 impact on the environment of various inputs and outputs in the process of product or service life cycle. In addition, the evaluation results are applied to the commodity, manufacturing or service stages so we can consistently deliver eco-friendly products. In 2024, Wistron complied with ISO 14040 and 14044 life cycle assessment standards to assess laptop computers and docking stations. The system boundaries have been defined as cradle to grave, which includes raw material, manufacturing, distribution, use, and end of life stages. The LCA analysis tool is used to conduct computational analysis to obtain the environmental impact assessment results and carbon footprint of the product. Currently, products that have completed LCA analysis account for 23.49% of Wistron's total revenue.

Wistron established a standard operating procedure for product life cycle assessment. Our colleagues are trained through e-learning classes, and we established an LCA analysis team to continue to strengthen the knowledge and capabilities of our product life cycle assessment. In addition, Wistron's Product Carbon Footprint System (PCF System) was officially launched in January 2023. It obtains product-related information by connecting Wistron's internal systems, allowing for rapid calculation of carbon footprint and significantly reducing the manual work time for life cycle assessment. The system also enables carbon emission hotspot analysis to assist the product development team in developing low-carbon products. In 2024, Wistron collaborated with customers on two docking station products that successfully obtained third-party verification certificates for product carbon footprint (PCF) under ISO 14067, marking the first successful case of using Wistron's PCF system to pass third-party PCF verification.

Also in 2024, Wistron completed product carbon footprint calculations for 33 products across seven major product categories, including notebooks, desktops, monitors, AIOs, handheld devices, IPCs, and servers, via our PCF system. These accounted for 4.01% of Wistron's total revenue.

Carbon Footprint Analysis of Each Life Cycle Stage

Unit $kgCO_2$

Product Scope	Raw Materials	Manufacturing	Distribution	Product Use	End of Life	Total Carbon Emissions
Laptop computer (14 inches) (Chongqing Plant)-A	88.71	4.32	0.85	64.83	0.89	159.59
Laptop computer (14 inches) (Chongqing Plant)-B	63.76	5.32	0.05	76.02	1.15	146.31
Laptop computer (16 inches) (Chengdu Plant)-C	96.24	12.63	40.46	31.29	2.13	182.75
Laptop computer (16 inches) (Chengdu Plant)-D	105.70	5.39	37.95	40.35	2.17	191.56
*Docking station (Chongqing Plant)-E1	24.79	0.66	1.81	24.46	0.51	52.23
*Docking station (Vietnam Plant)-E2	24.70	4.00	0.37	25.90	0.51	55.48
*Docking station (Chongqing Plant)-F1	29.08	1.40	7.26	67.89	0.62	106.24
*Docking station (Vietnam Plant)-F2	28.96	5.30	0.37	62.86	0.63	98.109

Note:
In 2024, docking stations acquired third-party assurance statement for ISO 14067 product carbon footprint

Results of Environmental Impact Assessment

Impact Category	Unit	Environment Impact Results			
		Laptop computer (14 inches) (Chongqing Plant)-A	Laptop computer (14 inches) (Chongqing Plant)-B	Laptop computer (16 inches) (Chengdu Plant)-C	Laptop computer (16 inches) (Chengdu Plant)-D
Climate change	kg CO_2 eq	164.764	151.476	186.060	195.038
Ozone depletion	kg CFC-11 eq	0.00000843	0.00000592	0.00001970	0.00002070
Ionizing radiation	kBq U-235 eq	11.525	8.690	26.754	30.986
Photochemical ozone formation	kg NMVOC eq	0.578	0.517	0.705	0.716
Particulate matter	kg $PM_{2.5}$ eq	0.00001075	0.00001031	0.00000814	0.00000826
Human toxicity, non-cancer	CTUh	0.00000820	0.00000722	0.00001010	0.00001060
Human toxicity, cancer	CTUh	0.00000015	0.00000013	0.00000020	0.00000023
Acidification	mol H^+ eq	1.101	0.990	1.281	1.306
Eutrophication, freshwater	kg P eq	0.112	0.080	0.130	0.144
Eutrophication, marine	kg N eq	0.272	0.250	0.321	0.320
Eutrophication, terrestrial	mol N eq	2.206	1.976	2.648	2.649
Ecotoxicity, freshwater	CTUe	8,734.198	6,754.625	8,801.973	9,117.374
Land use	Pt	639.689	523.400	797.983	814.410
Water use	m^3	76.140	803.020	1,784.468	1,192.247
Resource use, fossils	MJ	1,785.152	1,557.300	2,451.303	2,638.328
Resource use, minerals and metals	kg Sb eq	0.023	0.015	0.025	0.026

Note: Starting from 2024, adopted Environmental Footprint (EF) for environmental impact assessment methodology

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 aims 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. Since 2013, Wistron's green resources business has been providing brand customers with green recycling and circular services, implementing a closed-loop cradle-to-cradle system and seizing opportunities arising from climate change to maximize the benefits of the circular economy.

Recycling Business Group's Achievements

Item	2021	2022	2023	2024
Disposal of electronic waste (t)	7,300	4,660	4,360	4,319
PCR plastics shipping volume (t)	26,288	21,577	18,035	20,176
Reduction in use of new plastics (t)	11,131	11,047	9,471	12,586
Recycling BG's total revenue (NT$1M)	1,468	1,145	997	1,009
Invested costs	137	136	126	196

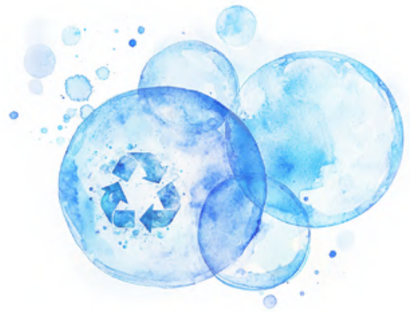
Note: Total revenue from green resources business = Wistron GreenTech Texas revenue + Wistron Advanced Materials (Kunshan) Co., Ltd. revenue

Electronic Waste

In 2024, Wistron GreenTech Texas processed approximately 4,319 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. Beginning in 2025 Q1, the system is expected to handle approximately 1,000 metric tons of waste lithium batteries annually, producing around 400 metric tons of black mass along with by-products such as copper, aluminum, and plastics, thereby contributing to resource circularity. The recovered black mass will be refined into cathode materials or processed using hydrometallurgy to extract valuable metals, enhancing the value of recycled products. Wistron also plans to collaborate with OEM customers to apply its lithium battery black mass processing technology, addressing challenges related to the safe and efficient recycling of end-of-life lithium batteries and the mitigation of fire or explosion risks.

Meanwhile, Wistron GreenTech Texas has also reactivated its hydrometallurgical refining equipment to process black mass materials from lithium batteries. In 2024, Wistron partnered with Chung Yuan Christian University and National Yunlin University of Science and Technology on industry-academia collaboration projects to experiment with hydrometallurgical extraction of lithium, cobalt, nickel, and manganese from black mass using various acidic and alkaline agents. Pilot hydrometallurgical refining tests are scheduled to begin in the second half of 2025 at the Texas facility, aiming to diversify recycled products and meet broader application and market demands.



Eco-friendly PCR Materials

In 2024, our shipments of post-consumer recycled (PCR) eco-friendly materials reached 20,176 metric tons, with 12,586 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 57,665 metric tons of CO_2e emissions reduced. As of 2024, Wistron has obtained a cumulative total of 21 UL Yellow Cards for products . Applications of recycled plastics have also expanded from monitors, desktop computers, and televisions to include routers, servers, mouses, 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).



Category	2024 Shipments (t)	2024 PCR Addition Amount (t)	2024 PCR Addition Ratio (%)	2024 Carbon Emission Reduction (tCO_2e)
Recycled ABS Series	12,907	9,049	70	34,700
Recycled PC/ABS Series	3,474	1,684	48	14,791
Recycled HIPS Series	1,527	1,247	82	4,050
Recycled PC Series	916	481	53	3,644
Recycled Marine Material Series	147	125	85	481
Others	1,205	0	0	0
Total	20,176	12,586	62	57,665

Raw Materials and Technological Innovations

In the past ten plus years, 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 ℃ 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	PCR PC/ABS+Talc for NB Housing	In 2024, Wistron Advanced Materials began applying 50% PCR materials in notebook chassis.
	Recycled Metals	In 2024, 80% recycled aluminum was introduced into AI notebook products, 50% recycled steel into AI servers, and 75% recycled plastics into rugged handheld devices.
Technological Technology	Lithium Battery Recycling	In 2024, installation and testing of black mass production equipment recycled from waste lithium batteries were completed, with a capacity expected to reach approximately 1,000 metric tons of waste lithium batteries annually starting from Q1 of 2025. In 2024, battery sorting technology was developed to enable preliminary size-based sorting of batteries with different chemical compositions, allowing for more accurate and efficient battery recycling.

Green Products

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 the recycling electronics and refining recycled plastics, continuing to cooperate with customers on PCR plastics for various products. In 2024, Wistron's shipped products using PCR plastics accounted for 61.8% of our total product revenue, representing an increase of 2.2% compared to the previous year. This proves that Wistron's green brand continues to be recognized by the international market.

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: 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 2024, packaging designed with recycled materials as percentage of revenue reached 76.7%.



Percentage of PCR plastics revenue to product revenue

61.8 %



Packaging designed with recycled materials as percentage of product revenue

76.7 %

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

Product Type	2021	2022	2023	2024
Laptop computer	85.6%	90.9%	93.1%	94.3%
Desktop Computers & All-in-One (AIO) Computers	68.4%	81.6%	88.3%	73.5%
Monitors	96.5%	94.2%	94.1%	96.1%
Servers & NAS	0.1%	0.3%	3.1%	13.4%
Voice over Internet Protocol (VoIP)	3.8%	4.3%	5.5%	15.0%
Keyboard Modules	--	--	--	86.2%

Note:
1. Keyboard modules included in scope starting 2024
2. Percentage of PCR plastics revenue by product category = Revenue from projects using recycled materials in that product category / Total revenue of that product category

Key Performance Indicators of Green Products (%)

Item	2021	2022	2023	2024
Percentage of products requiring WEEE compliance	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	56.8%	48.1%	70.1%	76.7%
Percentage of products that use recycled plastic materials	45.8%	39.2%	59.6%	61.8%

Note
1. 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
2. EPEAT equivalents include the Taiwan Green Mark, China Environmental Labelling, and TCO
3. Performance rate = Revenue from compliant projects / Total Wistron revenue

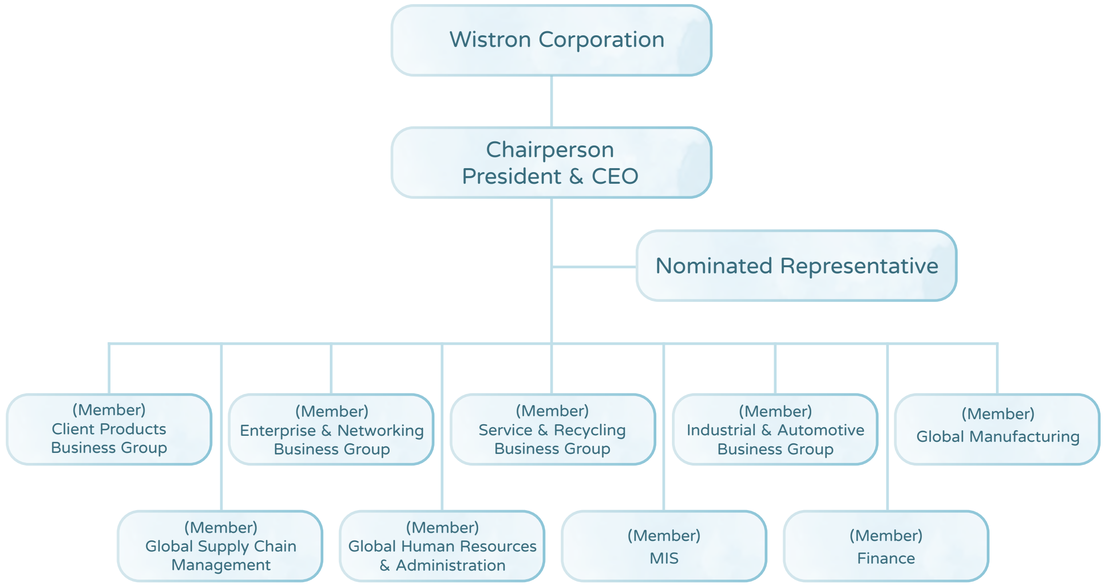


2.3 Pursuit of Quality

2.3.1 Product Quality

Wistron not only focuses on product quality, but also continues to leverage years of design and manufacturing experience to win the trust of customers with complete product testing and strict quality control. The goal of Wistron's quality policy is to "deliver zero-defect and competitive products and services to customers on time."

Wistron has established a 'Quality and Hazardous Substance Process Management System Implementation Committee', chaired by the President and CEO. Each business unit have steering committees to implement the relevant requirements of quality and hazardous substance management in their respective units.



As a global leader in technology services, Wistron provides innovative ICT products, services, and systems, adhering to the implementation of the ISO 9001 quality management system and the IECQ QC080000 hazardous substance process management system. Throughout the service process from product research and development to manufacturing, Wistron meets the quality standards required by customers, establishes optimization and improvement mechanisms, continuously improves product quality, and achieves customer satisfaction. In 2024, Wistron had zero instances of product recalls.

Wistron provides new employees with foundational training on ISO 9001 and IECQ QC080000 standards to ensure they can apply quality management system requirements in their daily work. Employees are required to undergo regular refresher training to update and strengthen their knowledge. The company has developed an effective training program tailored to employees' roles (e.g., R&D, product management, manufacturing, quality, procurement, etc.) and professional development goals. These training courses cover a wide range of topics, including but not limited to regulatory requirements, technical skills, workplace safety, and customer service. Customized courses are arranged to meet the specific needs of different positions and departments, ensuring comprehensive and effective training. In 2024, quality-related training totaled 3,707 hours for existing employees and 1,739 hours for new employees.

Wistron conducts internal audits annually, developing annual audit plans based on company needs and regulatory requirements. The internal audit process includes five key steps: planning, preparation, execution, reporting, and follow-up. All Wistron locations (Xizhi, Neihu, Hsinchu, Zhongshan, Kunshan (China), Chongqing (China), Chengdu (China), Malaysia, Vietnam, the Czech Republic, and Mexico) have successfully pass third-party verification for ISO 9001:2015 and IECQ QC080000:2017 each year. In addition, the Hsinchu and Zhongshan locations are certified to ISO 13485, and Wistron Automotive Electronics (Kunshan) and Kaohsiung Opto-Electronics are certified to IATF 16949. Wistron remains committed to continuous improvement and strengthening the effectiveness of our quality management systems.



STEP 01
Audit Planning
Plan and define scope, departments, processes, or systems for audit

STEP 02
Audit Preparation
Select auditor with related knowledge and experiences, ensure their independence and subjectivity, and offer necessary training

STEP 03
Audit
Randomly inspect related records and documents, assess their authenticity, and ensure the accuracy and system of audit records

STEP 04
Audit Report
Describe in details all non-compliance, including description of the problem, root cause, relevant standards, and audit evidence

STEP 05
Audit Tracking
Report non-compliances in audit reports, establishing corrective and protective measures

Quality Verification and Testing

In order to meet the quality requirements of our customers, Wistron's products must pass related quality inspections and tests to ensure that the products meet specifications and customer quality requirements before starting mass production. Quality tests include function verification, compatibility verification, reliability verification, environmental specifications and requirements, and DFx (design for manufacture/assembly/testing / service) requirements. In the early periods of design and development, we use risk assessments and the Lessons Learned database to jointly and continuously improve product design capabilities, ease of production, and product quality with Wistron plants.

To enhance product design and quality, reduce production costs, and generate customer-recognized values, Wistron's product development process includes planning, design,production pilot run, and mass production, ensuring our products meet customer demands in the design phase. We've also introduced a digital transformation project to automate and standardize design verification. Design problems are avoided in the front-end design to reduce the time and cost of the R&D unit's debugging on the back-end and repeated testing on the verification end.

Process for Product Development

01 Planning
- Confirm product specs & development schedule
- Assemble project team
- Green product design & review

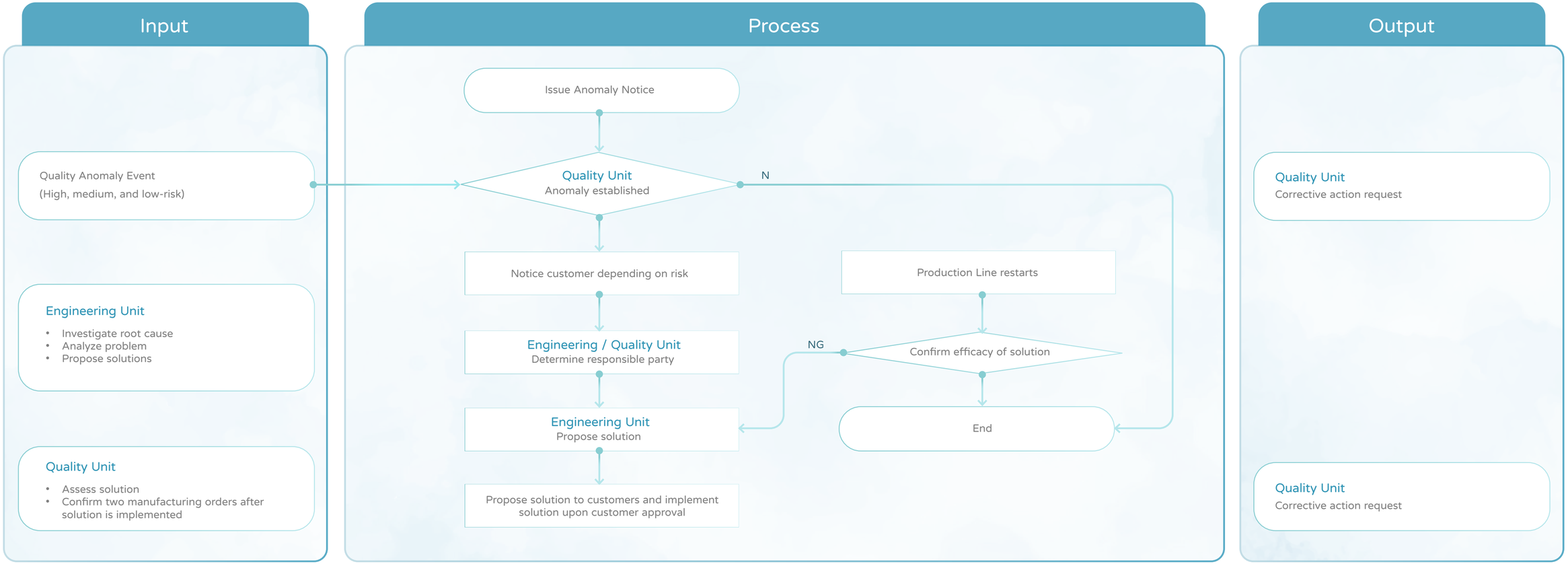
02 Design
- Risk assessment & Lessons Learned database
- Design failure mode and effects analysis
- DFX

03 Production Pilot Run
- Ensure product functions, compatibility, and reliability comply with requirements
- Test failure mode and effects analysis
- Verify product's feasibility and yield
- Approve product components
- Mean Time Between Failures

04 Mass Production
- First article inspection
- Open box audit
- Continue to mitigate annual failure return and improve yield

Abnormality Management

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 the 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.

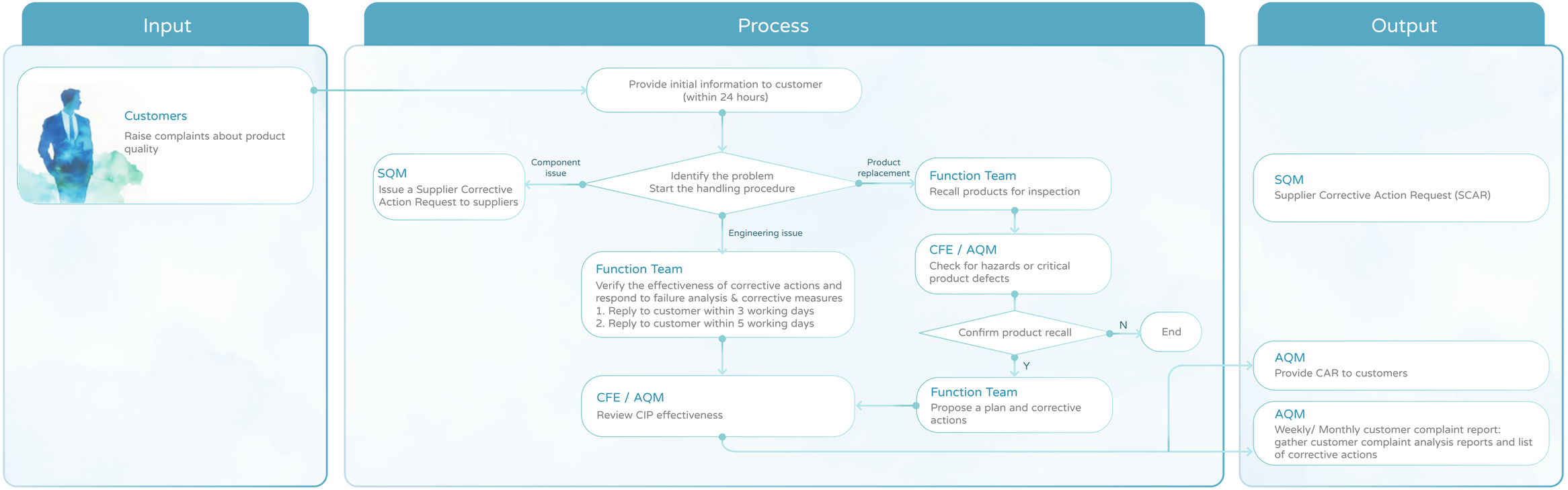


Mechanism for Handling Quality-related Complaints

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

- **Rapid Response:** Upon receiving a customer complaint, we provide 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 Resolution:** A complete failure analysis report is submitted within five working days, accompanied by both short-term and long-term corrective actions to prevent recurrence.
- **Continuous Improvement:** For each RFQ (Request for Quotation) or SOW (Statement of Work) received, we establish customized project teams tailored to the industry and specific requirements, ensuring that standardized processes are continuously optimized to 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 has established diverse and effective communication channels, such as phone, email, and customer meetings, to promptly respond to customer questions and needs. We analyze customer feedback to identify root causes and implement improvements, continuously optimizing our product offerings and striving to deliver products and services that exceed expectations. Our goal is to be a trusted and reliable partner to our customers.

Driving Customer Satisfaction

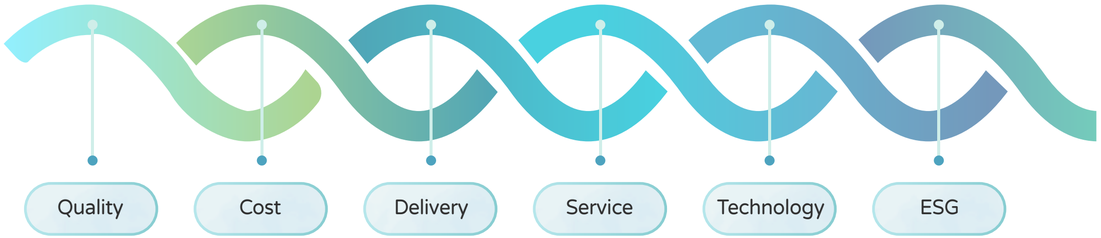
Wistron conducts a Quarterly Business Review (QBR) with customers to learn about our customers demand and listen to their opinions. In response to customer suggestions, we provide concrete and feasible solutions, working continuously to improve our cooperation.

Through strict quality control and ongoing technological innovation, Wistron is committed to enhancing the customer experience. In 2024, these efforts were recognized by certain customers. We received the Lenovo Perfect Award and the HP Recognition Award for portable devices, and the Cisco Best ODM/JDM Partner of the Year award for our server products. Wistron will continue to adopt a customer-centric approach, striving for excellence across all business domains and creating value for global customers.

Surveys and Comprehensive Improvement

Customer satisfaction is the cornerstone of business success. It not only strengthens loyalty but also drives sustainable revenue growth. Wistron regularly issues customer satisfaction surveys through our internal system to proactively gather customer feedback. These surveys assess six key areas: quality, cost, delivery, service, technology, and ESG performance, and provide in-depth customer feedback and needs that serve as a foundation for business groups to improve service quality. In 2024, the customer satisfaction rate was 85.5%, exceeding the annual target of 85%.

Customer Satisfaction Survey



Customer Satisfaction rate (%)

Item	2021	2022	2023	2024
Annual Customer Satisfaction Survey Customer Satisfaction rate (%)	- (Note)	83.3%	85.7%	85.5%

Note: Starting from 2022, Wistron has issued satisfaction surveys to all customers (100% coverage)

Customer Communication





3. Environmental Protection

Management Approach
3.1 Environmental Management System
3.2 Climate and Nature Management
3.2.1 Climate and Nature Governance Strategies
3.2.2 Management of Climate and Water Risks and Opportunities
3.2.3 Climate Goals
3.2.4 Nature and Biodiversity
3.3 Energy and GHG Management
3.3.1 Energy Usage
3.3.2 Greenhouse Gas Emissions
3.3.3 Reduction Actions and Results
3.4 Mitigation of Environmental Impacts
3.4.1 Water Resource Management
3.4.2 Air Pollution Control
3.4.3 Waste Management



Black-winged Stilt

The black-winged stilt is a common winter visitor and an uncommon resident bird in Taiwan. Its most notable feature is its extremely long legs, which are red. The plumage from the head to the neck varies, with some being entirely white and others having black around the eyes, head, and nape. The forehead is white, and the beak is long and pointed. Wistron enhances public awareness and support for ecological protection through long-term conservation efforts.

Management Approach

above 95% | 90%~95% | below 90%

Topic	Strategy	2024 Targets	2024 Results	Status	2025 Targets	2030 Targets
 Climate Change and Energy Management	1. Improve energy efficiency 2. Improve renewable energy consumption	Reduce absolute GHG emissions by 22.5% compared to 2022	-33.9% GHG emissions: 68,194.78 (tCO_2e)	●	-33.8%	Carbon neutrality (Scope 1 + Scope 2)
		Achieve 72.5% of renewable energy	74.7% 1. On-site solar power generation: 18,057.5 MWh 2. Power Purchase Agreement (PPA): 70,058.6 MWh 3. Renewable Energy Certificates (RECs): 211,295.8 MWh	●	80%	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	-36% Total water withdrawal: 2,487.96 (million liters)	●	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 8% compared to 2018	-11% Waste generation: 38,297.99 (tons)	●	-10%	-20%

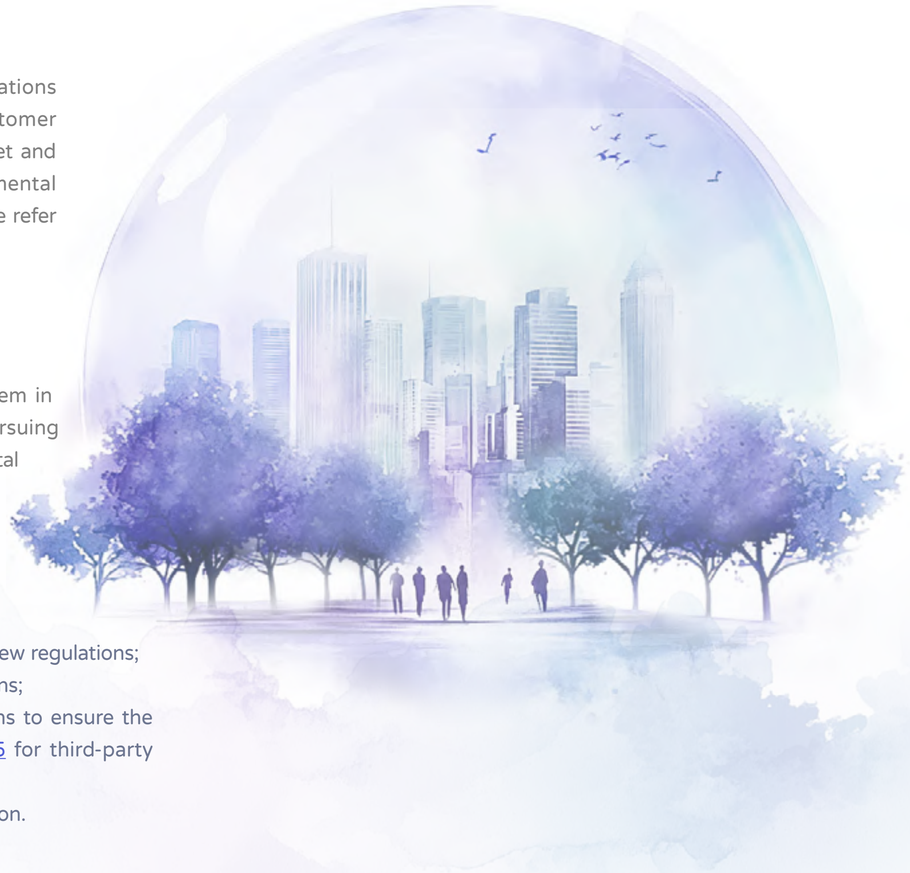
3.1 Environmental Management System

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 minimizing our environmental impact through effective environmental management and taking proactive measures to preserve natural resources.

Our environmental strategies and initiatives encompass the implementation of environmental management systems, climate and nature-related risk assessments, energy and GHG management, and efforts to mitigate the environmental impact of water use, air pollution, and waste. We believe that through continuous improvement and innovation, we can contribute meaningfully to environmental protection while supporting business growth.

Environmental Policy

Wistron is committed to abiding by environmental and energy regulations associated with our activities, products and services, as well as customer requirements in order to achieve our set goals and targets or attain meet and exceed regulatory targets. We actively support government environmental protection policies and continue to mitigate and prevent pollution. (Please refer to the company website for our full Environmental Policy）.



Environmental Management Policies

Wistron has adopted the ISO 14001 Environmental Management System in all global operations to satisfy local regulatory requirements while pursuing business performance. We seek to satisfy the requirements in environmental protection regulations of local governments; effectively reduce environmental impacts of business activities and improve environmental management performance to attain our ultimate goal of sustainable development. Environmental management approaches include:

- Staying informed on international environmental issues and trends;
- Conducting regular legal compliance checks to ensure alignment with new regulations;
- Setting environmental targets and developing corresponding action plans;
- Conducting annual internal audits and external third-party verifications to ensure the effective operations of our management systems (see Appendix 6.5 for third-party verification details);
- Encouraging employee participation and providing training and education.

Environmental Complaint Channels

To ensure communication channels for environmental complaints, Wistron has a Stakeholder Communication Section on the company's official website for stakeholders such as customers, employees, shareholders, suppliers, government agencies, non-profit organizations, and the media. Any environmental complaints received through such channels are addressed and responded to in accordance with related procedures.

Environmental Education and Advocacy

Wistron seeks to enhance employee awareness of environmental protection. Every plant organizes safety and environmental protection campaigns every year and uses promotions, contests, and activities to encourage employees to participate and learn more about the importance of environmental protection.

Compliance with Environmental Laws and Regulations

In 2024, Wistron had zero violations of environmental laws or regulations. We will continue to focus on changes in environmental laws and regulations in various countries, update and implement internal procedures and regulations, periodically organize legal compliance training, and include the training in the annual internal training plan to ensure the legal and regulatory compliance of every aspect of the company's operations and align with our stakeholders' expectations.

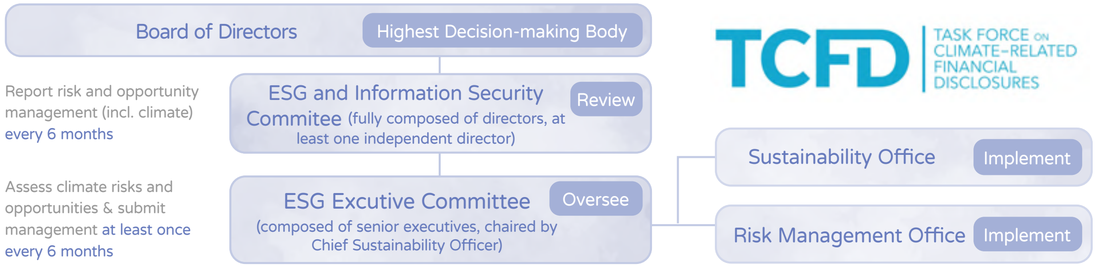
3.2 Climate and Nature Management

3.2.1 Climate and Nature Governance Strategies

As a citizen of the world, Wistron is actively supporting global net zero trends by taking climate action and aligning with international standards to increase the transparency of our climate governance. To effectively manage climate risks and opportunities, Wistron communicates with stakeholders on climate issues, leveraging an international framework - the Task Force on Climate-related Financial Disclosures (TCFD). In 2021, Wistron officially signed on as a TCFD Supporter. In addition to climate-related disclosures, we have also established risk and opportunity metrics and targets to continuously enhance management and disclosure quality. Our internal management processes include annual reporting of climate-related management indicators and response actions to the Board through the Corporate Sustainability Committee.

The Board serves as the highest governance body for climate change, water resources, biodiversity, and nature-related matters. It is responsible for steering overall execution strategies and supervising senior management in managing climate- and nature-related risks and opportunities, as well as monitoring key performance indicators. As a functional committee serving directly under the Board, the ESG and Information Security Committee comprises 100% of directors and includes one independent director. The ESG Executive Committee, established under the ESG and Information Security Committee, is co-chaired by the President & CEO as well as the Chief Sustainability Officer and is responsible for overseeing and managing sustainability issues. In 2022, in line with the group's decision, we formally adopted Enterprise Risk Management (ERM) mechanisms, integrating operational and sustainability risks and opportunities in compliance with the company's "Risk Management Policy and Procedure." Under the mechanism, the Risk Management Office and Sustainability Office will regularly review sustainability risks and opportunities as well as response measures in the environmental, social, and corporate governance dimensions. This includes but is not limited to our progress in climate change, water resources, biodiversity, and nature-related issues, as well as identification of and response measures to emerging risks. In particular, the Chief Sustainability Officer will report to the ESG and Information Security Committee on sustainability-related issues (incl. climate, water, species, and nature) at least twice annually.

The Risk Management Team conducts an annual comprehensive assessment and analysis of various risk scenarios, including those related to climate, for risk identification, risk analysis, risk evaluation, risk response and monitoring, and risk reporting and disclosure. Units responsible for risks are required to assess the identified risk scenarios, propose improvement plans based on the residual risk levels after evaluation, and develop risk response and adaptation strategies, which are incorporated into the annual enterprise risk management report. For the identified material climate- and nature-related risks, corresponding Key Risk Indicators (KRIs) are to be established in accordance with Wistron's risk management process to enable real-time tracking and monitoring. This systematic approach ensures that senior management can continue to maintain oversight of climate- and nature-related issues and targets.



To promote sustainability strategies, we have established dedicated task-based teams for four out of Wistron's Six Sustainability Strategies: "Sustainable Supply Base," "Green Products," "Recycling," and "Decarbonization." The teams integrate global units across the group to promote sustainability and net-zero projects, covering the entire value chain, from supply chain management to Wistron operations to customer collaboration, thereby comprehensively strengthening the company's sustainability resilience to address future challenges. The Sustainability Office, under the President & CEO, is responsible for integrating and rolling out the Six Sustainability Strategies. 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 6 months, the Office also reports to the ESG and Information Security Committee as well as the Board on related progress and future plans.

For our annual identification and analysis of climate risks and opportunities, we also offered training and climate workshops this year, taking the opportunity to bring in third-party professional mapping data and geographic information systems (GIS). Several physical climate scenarios were also applied, including SSP1-RCP2.6, SSP2-RCP4.5, SSP3-RCP7.0, and SSP5-RCP8.5. Using four-time horizons - short term (1-3 years), medium term (3-5 years), long term (5 years and beyond), and up to the end of the century - we conducted scenario analyses of physical climate risks our locations and supplier locations 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. See the 2024 Wistron Climate and Nature Report for Wistron's climate- and nature-related management, achievements, and efforts.

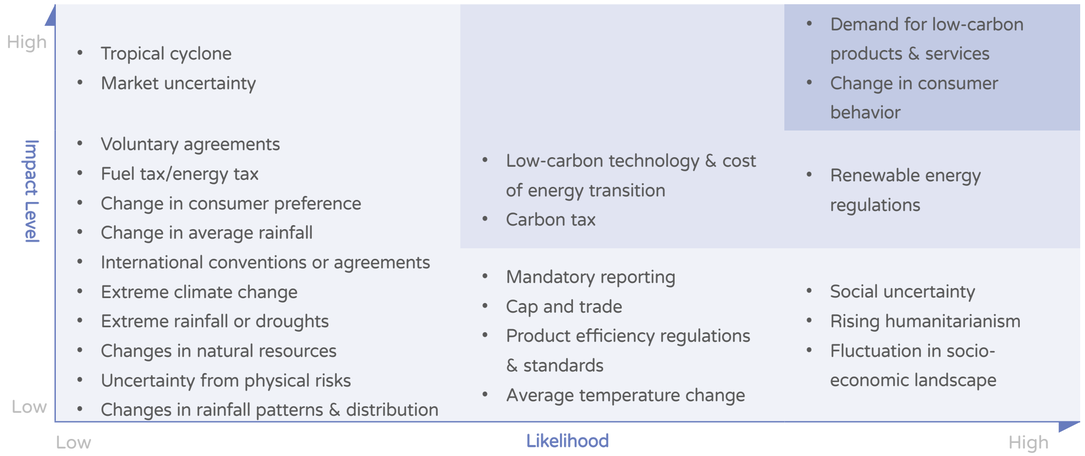
3.2.2 Management of Climate and Water Risks and Opportunities

As our world advances toward sustainability, the role of corporations is no longer limited to economic growth. We must take the initiative in addressing risks and opportunities presented by climate change. As a leading player in the global Electronics Manufacturing Services (EMS) sector, Wistron fully recognizes the profound impacts of climate change on our operating environment, supply chain stability, and customer demand. 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 have 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. At Wistron, we also refer to the TCFD framework and risk items on CDP's climate change and water safety surveys. Each year, we conduct site-specific identification of transition and physical risks at all operating sites and factories around the world. All results are then sent to headquarters for compilation and analysis of the scale and scope of global impacts, which then guide corresponding strategies and actions. In line with our ERM risk management procedures, we also use a Risk Map to help analyze the likelihood and impact level of any potential risks and emerging risks. Across a timeline from the reporting year to the end of this century, we assess short-, medium-, and long-term risks (short-term: 1-3 years; medium-term: 3-5 years; long-term: 5-10 years) and opportunities, based on factors such as asset lifespan, potential climate risks, and operational sectors and regions. This evaluation covers potential threats to our future operations (including upstream and downstream activities and our own operations). We then assign risk and opportunity ratings, identify their priorities, and present the results in a risk and opportunity matrix. Climate risks include transition risks such as existing regulations, emerging regulations, litigations, markets, goodwill, and technologies, while physical risks include immediate and long-term physical risks. Opportunities associated with climate and water risks include resource efficiency, energy sources, products and services, and market and resilience. Those identified as medium or high risk are listed as significant risks that require prevention measures and mitigation plans. See the 2024 Wistron Climate and Nature Report for detailed assessment of water risks and opportunities.

Climate Risk Matrix



Climate Opportunity Matrix



Management of Climate Risks & Opportunities

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 approximately NT$100-300 billion.	Enhance supply chain partners' understanding of low-carbon raw materials by developing a series of ESG training programs. Communicate cost differences based on technical knowledge. Continue investing in R&D to ensure PC products meet the latest ES standards.	2024 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 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 are no management measures implemented, total revenue of non-low-carbon products may drop by approximately NT$20 billion.	Earmark R&D expenses for supporting customers in obtaining environmental labels such as Energy Star, EPEAT, TCO, Taiwan Green Mark, and China Environmental Labeling.	2024 low-carbon product R&D cost to assist customers obtain environmental labels: approx. NT$2-3 billion.
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 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%)	(>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.	2024 costs for on-site generation, renewable energy PPAs, and I-REC procurement: approx. NT$60 million.

Management of Climate Risks & Opportunities

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 consultant and internal labor costs. 2. Increase the share of renewable energy	External consulting and implementation cost 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.	Plan to implement process optimization (hardware and software upgrades) and energy-saving measures in 2025.	Capital investment for process optimization across global locations: approx. NT$0.5-1.0 million.

Management of Climate Risks & Opportunities

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%)	Revenue from products using recycled materials increased by approx. NT$104 billion. Green certificates acquired from investing in green energy funds has reduced costs by approx. NT$ 1.33 million. Adoption of new energy-efficient technologies has reduced product 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. 2024 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 competitveness Stable supply chain	High	Long-term	Certain (>99%)	2024 revenue from low-carbon products: approx. over NT$400 billion, 20%-30% increase from the previous year. As market demand continues to rise for products made from recycled materials, future revenue is expected to continue rising 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$3-3.5 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 purchased renewable energy to reach 80% renewable energy use in 2025, easing power market supply-demand pressure.	Own Operations	Lower carbon costs Investment opportunities	Midium-High	Short-term	Certain (>99%)	Renewable energy PPA contract price difference in 2024: approx. NT$60 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.

Management of Climate Risks & Opportunities

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%)	2024 revenue from low-carbon products: approx. over NT$400 billion, 20%-30% increase from the previous year. 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.	2024 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.	2024 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.	2024 investments in low-carbon product R&D: NT$2-3 billion.

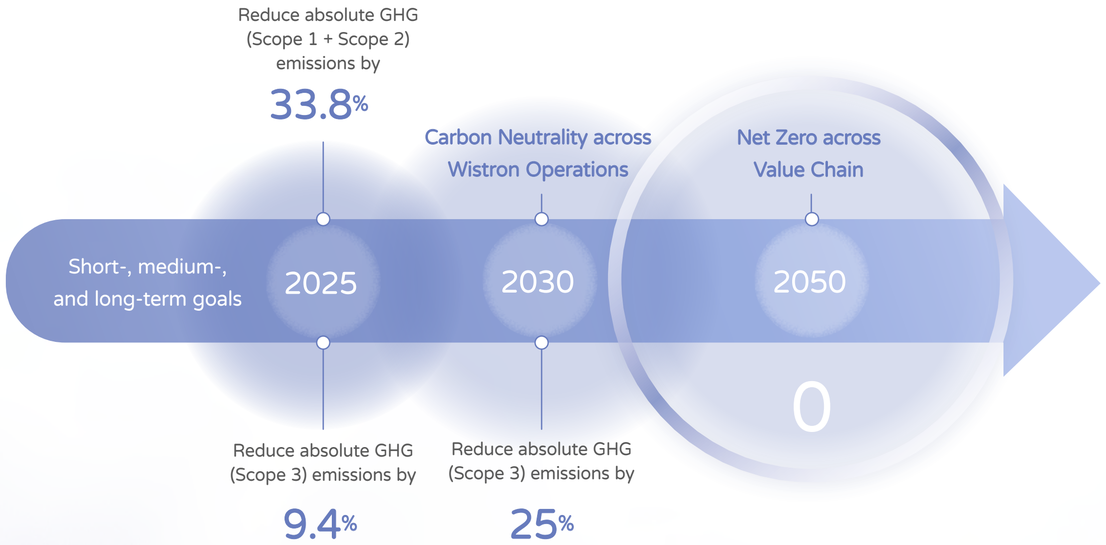
3.2.3 Climate Goals

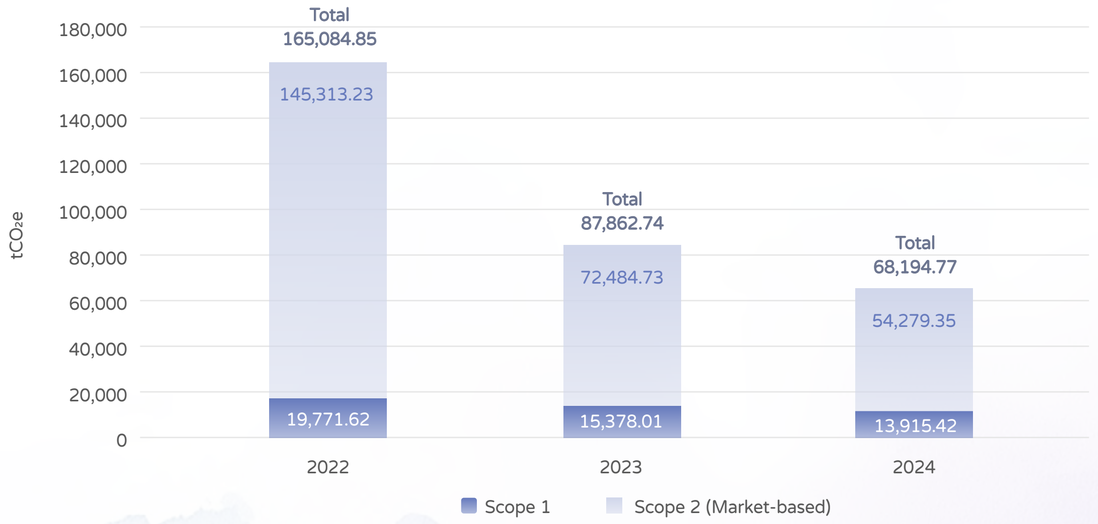
Science-based targets (SBT)

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

In April 2024, Wistron's science-based targets were approved by the 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 are committed to achieving carbon neutrality across Wistron's operations by 2030 and net-zero emissions across the entire value chain by 2050. To such ends, we have set near- and long-term targets:

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





Decarbonization Strategies and Achievements

By setting SBTs, we demonstrate our concern and commitment to global climate change issues and the transition to a low-carbon economy. To enforce decarbonization efforts, we continue to increase our use of renewable energy, improve energy efficiency, develop low-carbon products, and adopt internal carbon pricing mechanisms, aligning our efforts with the 1.5°C emissions reduction pathway. In 2024, direct emissions and indirect energy emissions (market-based) from Wistron's global operations amounted to 68,194.78 tCO_2e, marking a 22.4% reduction from 2023 and 58.7% reduction from the base year. This was mainly driven not only by the implementation of energy-saving and technical improvement projects at global locations, but more importantly, by aggressive efforts to increase our use of renewable energy through the installation of solar power facilities, signing PPAs with green energy providers, and purchasing renewable energy certificates (RECs).

Total Scope 3 emissions have been reduced by 8.2% from the base year, while Category 1 (purchased products and services) and Category 11 (use of sold products) emissions were reduced by 5.8% from the base year. To reduce emissions from purchased goods and services, we adopted a two-pronged approach. On one hand, we developed a PCF System to identify carbon hotspots from products and components, assisting our R&D team to continue reducing product carbon emissions to further enhance the low-carbon efficiency of our procurement strategies. On the other hand, we collaborated with our supply chain partners to promote decarbonization initiatives, inviting 30 major suppliers to participate in the WiZero (Wistron Zero Carbon Emission) platform and low-carbon supply chain project. These initiatives include carbon inventory, decarbonization information sharing, and technical counseling to help our supply chain partners progress towards science-based emission reduction targets. Since the launch of WiZero in June 2023 to the end of 2024, the initiative has achieved a cumulative emissions reduction of 10,742 tCO_2e, surpassing the target of 8,000 tCO_2e set for 2024. For decarbonization across use of sold products, we continue to collaborate with customers to develop low-carbon products - from opting for low-carbon raw materials to designing high-performance, durable, and easy-to-repair products - to reduce energy use and product replacement frequency throughout the use stage. This can ultimately reduce GHG emissions across the product life cycle.

Beyond decarbonization initiatives within the supply chain, we've also invested heavily in Beyond Value Chain Mitigation (BVCM) activities, collaborating with external professional partners on developing forest carbon sink projects and acquiring SBTi-approved carbon quotas through project developments, direct investments, or market acquisition. In addition, we will be assessing potential investments in carbon removal technologies to offset residual emissions that cannot be eliminated, gradually progressing towards our vision for a net-zero future.



3.2.4 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, minimalization, 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 support the Global Goal for Nature and continue to spotlight our ecological environment, respect the ecological balance, and protect endangered species, Wistron started developing methodologies and indicators to assess our reliance and impact on nature and biodiversity. In addition, we also developed related work goals. We are committed to becoming Nature Positive by 2050. In the meantime, we have also set codes of conduct for suppliers to prevent biodiversity loss and deforestation. The code covers topics such as environmental protection, banning of 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)

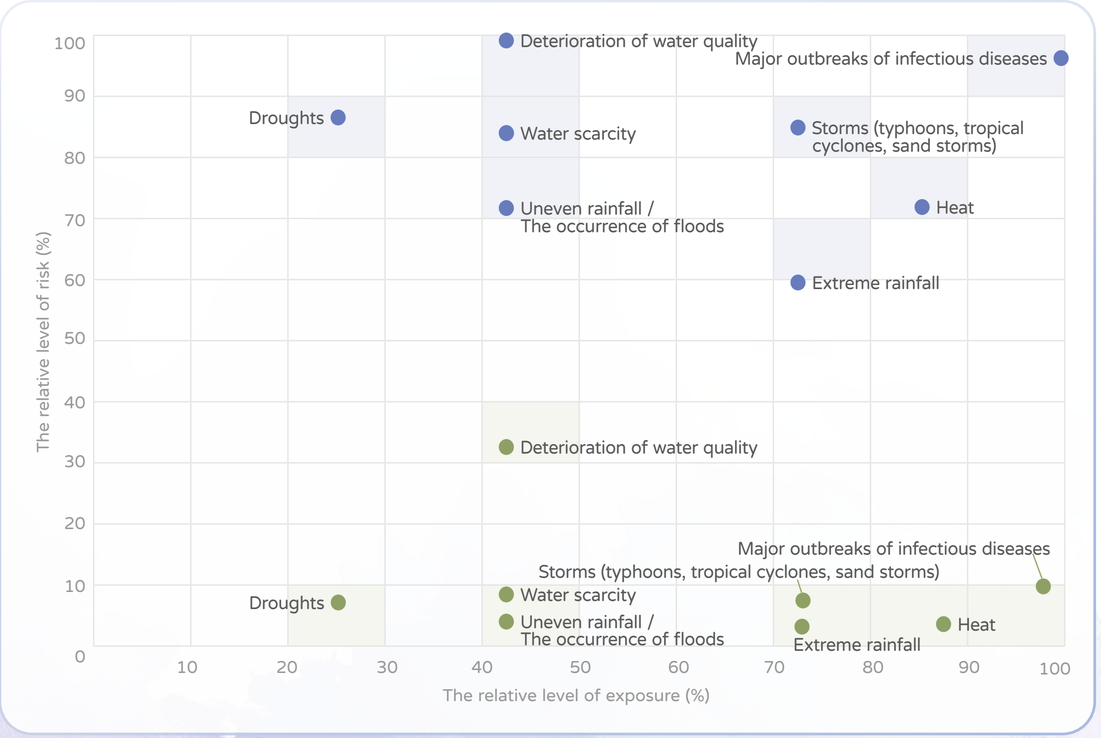
To enhance climate- and nature-related financial disclosures, Wistron has adopted the Taskforce on Nature-related Financial Disclosures (TNFD) framework and incorporated the LEAP (Locate, Evaluate, Assess, Prepare) approach to systematically identify, assess, and manage nature-related risks and opportunities.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

Steps	Locate The interface with nature	Evaluate Dependencies & impacts	Assess Risks & opportunities	Prepare To respond & report
Description	Identify areas of business operations	Assess dependencies & impacts	Assess nature-related risks & opportunities	Nature-related risk disclosure
Scope	Supply Chain & Wistron Locations	Supply Chain & Wistron Locations	Supply Chain & Wistron Locations	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

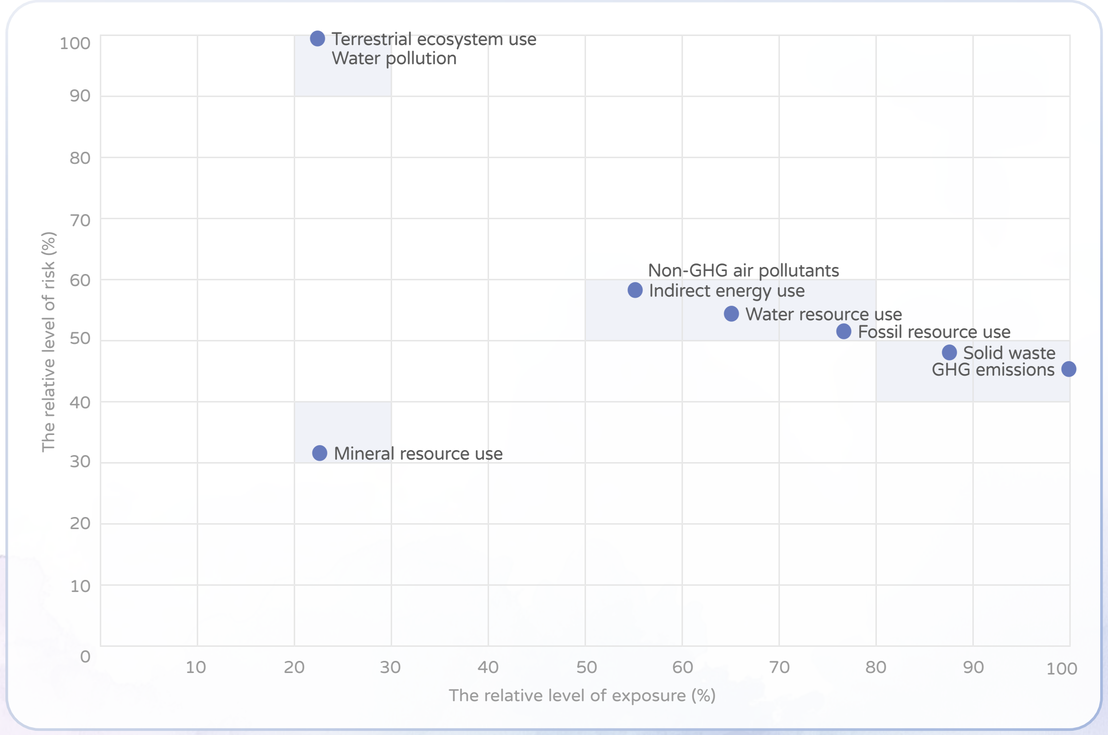
Dependency and Impact on Nature

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 scientific basis for mitigation and adaptation strategies. We will continue to adopt a data-drive approach to strengthen our organizational resilience and ensure both business development and ecological protection. Wistron's dependencies before adaptation efforts are listed below:

Natural Dependence (Disaster) Materiality Matrix



The significance of natural impact categories



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): (1) Reduce unnecessary cleaning periods (2) 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): (1) Water conservation signs in bathrooms or scheduled flushing period (2) 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): (1) Tap into water reserves (2) Adjust shifts to reduce 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

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 (℃)	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

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 include 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 n 2030) that are tracked and monitored at each step. By assessing post-adaptation risks and exposures, Wistron is able to identify major natural impacts and disclose existing metrics and measurable units. For items where metrics and targets have not yet been established, we plan to conduct internal planning to exert better control of our impacts on natural systems and strengthen our resilience amidst sustainability transformations.

Impact Drivers	Sub-categories	Description	Indicators	Unit	Management (Mitigation) Approach	2024 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 energies like 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. 72.5% renewable energy use 2. Increase energy efficiency by 2%	1. 100% renewable energy use 2. Increase energy efficiency by 2%
Climate change	GHG emissions	Production processes generate GHG emissions (Scope 1 + Scope 2), and GHG emissions is now a topic of concern to customers.	GHG emissions	tCO_2e	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 22.5% from 2022	Carbon neutrality (Scope 1 + Scope 2)

Impact Drivers	Sub-categories	Description	Indicators	Unit	Management (Mitigation) Approach	2024 Targets	2030 Targets
Pollution	Non-GHG air pollutants	General air pollutants (NOx, SOx, $PM_{2.5}$, VOCs, etc.) are byproducts of production processes.	Legal Emissions of Air Pollutants	Metric tons	1. ptimize production processes and efficiency 2. Replace activated carbon regularly per environmental requirements 3. Monitor and control exhaust emissions per regulations, including: • 1: Industrial emissions • 2: 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	100% compliance with regulatory requirements	
	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 8% from 2018	Reduce waste intensity by 20% from 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 deliveries and employee safety at work	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) 1. Reduce unnecessary cleaning periods 2. 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): 1. Water conservation signs in bathrooms or scheduled flushing period 2. Strengthen internal mechanisms for reporting changes in water levels and response measures and raise employee awareness of water conservation - Red Alert (Rotate water supply): 1. Tap into water reserves (prepare water tankers & emergency water tanks; contact local authorities, water utility companies, and plants for emergency water sources; etc.) 2. Adjust shifts to reduce 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
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 (℃)	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
Storm mitigation services	Storms (typhoons, tropical cyclones, sand storms)	Taiwan and Southern China is often subject to typhoons, which leads to typhoon days, halted production, and financial losses.	Acute	Operating costs, capital expenditures	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
Biological control services - Disease control services	Major outbreaks of infectious diseases	Manufacturing sites are vulnerable to fast-spreading, highly infectious diseases, which poses risks to business continuity, including workforce shortages and production delays, which indirectly impact revenue.	Acute	Operating revenue & Operating costs	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

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: (1) Flood detention facilities, rainwater retention ponds, floodgates/barriers, etc. (2) 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 energies like 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_2e	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: • 1: Industrial emissions • 2: 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 72.5% renewable energy use by 2024
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 22.5% by 2024 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	Researching new renewable energies 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 recycling rate for packaging materials and gradually reduce waste generation 3. Acquire Zero Waste to Landfill certifications

Nature-based Solutions (NbS)

As global environmental challenges intensify, corporations shoulder increasing responsibility to support ecosystem conservation and restoration. Guided by our core values - 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 mitigating climate change, restoring ecosystems, and generating both social and economic value. More importantly, we "integrate these efforts into daily life in a way that is seamless and approachable," helping employees understand, practice, and support these major issues in their everyday actions.

To deepen employee engagement and awareness, we organize nature conservation volunteer activities that include professional guided tours for our employees and their families. Whether it is beach cleanups, tree planting, or biodiversity tours, these experiences not only strengthen family bonds but also allow participants to connect with nature and understand the urgency and value of conservation. As such, we introduced the ISO 50001 Energy Management System to ensure systematic management of energy. With our effective management system and real-time energy dashboard, Wistron works to identify and analyze energy-intensive hotspots, using results to develop energy projects.

Improved Forest Management (IFM) Project

Wistron has partnered Taiwan's forestry industry to promote Nature-based Solutions (NbS), leveraging natural carbon sink programs to generate various positive environmental and ecological impacts. Through scientific afforestation and 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.



WiEARTH Activities

In celebration of Earth Day 2024 and in response to the theme “Planet vs. Plastic,” Wistron's Sustainability Office launched a series of innovative and inspiring activities centered around the concept of Nature-based Solutions aimed to deepen employees’ understanding of sustainability and actions to reduce plastic use. Activities included expert-led workshops, conservation volunteer events, eco-tours, DIY crafts, ecological experiences, exhibitions, quizzes, and beach cleanups.

The beach cleanup activities take colleagues and their families to Taiwan's coastal areas to clean up plastic waste and debris, witness firsthand the impact of plastic pollution on marine ecosystems, and learn waste reduction strategies. This was not only a tangible initiative to protect the environment but also an opportunity to raise awareness and promote collaboration through education. We also hosted an exhibition that focused on “The Impact of Plastic on the Planet,” using interactive displays and data to highlight the severity of plastic pollution and the importance of reduction. There were also quiz competitions, where employees were tested to reinforce their understanding of plastic reduction and biodiversity.

DIY sessions taught employees how to repurpose recycled materials into eco-friendly products, such as reusable food storage bags and natural cleaning agents, helping to incorporate plastic reduction into daily life. The eco-tours and hands-on experiences guided employees to explore natural carbon sinks, biodiversity, and plastic pollution solutions, enhancing understanding of environmental sustainability. Through these diverse activities, we aimed to inspire action and transform our sustainability values into tangible actions, joining forces to create a better future for our planet







Replacing Petrochemical Cleaners at Taiwan Locations

Wistron believes in sustainability and actively strives to protect ecosystems and forest circularity. To such ends, we have completely phased out traditional petrochemical cleaners in our Taiwan plants and offices, replacing them with eco-friendly hand soap and dishwashing liquid made from wood vinegar extracted from campus tree pruning carbonization. Up until April 2025, our procurement volume of wood vinegar products has reached 2,596 liters, equivalent to approximately 2 tons of wood, showcasing tangible results in promoting environmental sustainability. This initiative not only eliminates the negative impacts of petrochemical cleaners on our environment, but also supports sustainable forestry management and resource circularity, aligning with our commitment to the future and our environment. In collaboration with REWOOD, Wistron has converted our belief in forest sustainability into daily practices, injecting the aroma of forests and water into every bottle of wood vinegar hand soap and dishwashing liquids to achieve a perfect blend of nature and life. We believe that such actions are not only conducive to environmental conservation, but also conveys our respect for nature and green homeland. Wistron invites all employees to cherish this land and exist in harmony with nature. Let us join hands as we journey to sustainability and create a better future for our planet.

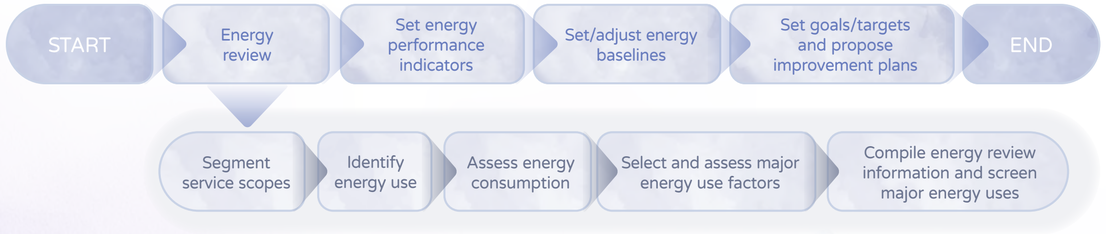


3.3 Energy and GHG Management

3.3.1 Energy Usage

Electricity constitutes the majority of Wistron's energy consumption, with minimal fossil fuel use accounting for the remaining energy usage. Therefore, increasing energy efficiency and renewable energy ratio has become important energy management strategies at Wistron. As such, we introduced the ISO 50001 Energy Management System (see Appendix for third-party verification) to ensure systematic management of energy. With our effective management system and real-time energy dashboard, Wistron works to identify and review energy-intensive hotspots, using results to develop energy projects. We regularly convene energy project meetings and follow up on related progress and results. We seek to continue to improve energy efficiency through the exchange of information between plants.

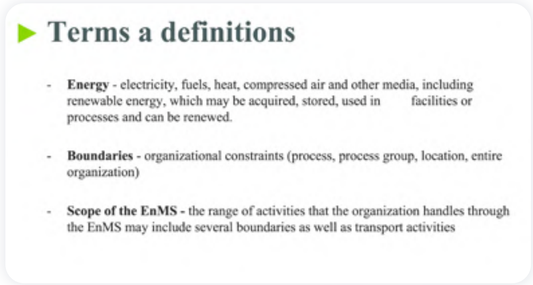
The energy review process is conducted annually in accordance with the ISO 50001 Energy Management System. Each year, we review the types and amounts of energy used within the defined boundaries. By utilizing smart meters and energy management dashboards, we identify significant energy uses and establish or adjust energy baselines for these significant energy uses. We also set or revise corresponding energy performance objectives, propose improvement plans, implement energy-saving actions, and track performances. In the event of significant changes to facilities, systems, or processes, energy baselines and targets are updated accordingly.

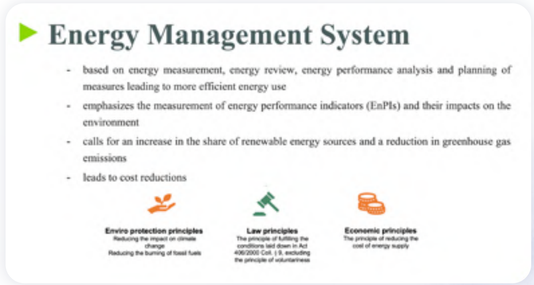


Energy Management Training

To support global sustainability trends, Wistron is committed to ESG actions. For energy management, we've adopted a two-pronged approach of promoting energy conservation projects and advocating for energy conservation. By implementing energy management measures and encouraging employees to take part in energy conservation activities, we form a company-wide consensus to contribute to environmental protection.

- Company-wide Advocacy:To meet our 2% energy conservation goal, we have produced energy conservation campaign videos and promoted them across Wistron plants, hoping to internalize energy conservation and decarbonization awareness in all our employees, awaken their concern for decarbonization and climate change, and advocate for low-carbon, energy-saving, and eco-friendly practices. We hope to collectively conserve resources to reach our goal of environmental protection.
- Professional Training: Wistron's HQ, offices, and manufacturing locations have all adopted ISO 50001 Energy Management System to enforce energy management and energy conservation. For employees requiring training, we provide on-site, in-person training as well as e-learning sessions depending in their organization and duties.
- Energy Conservation Highlights: Wistron's Decarbonization team, under our ESG 6 Pillars, regularly collects energy conservation highlights across Wistron locations and shares success stories from time to time, rolling out particularly successful energy conservation plans to ensure energy management and increase energy efficiency.





Energy Usage Breakdown and Energy Performance Indicators

Energy Usage

Type			Unit	2021	2022	2023	2024
Electricity	Self-generation and self-consumption of renewable energy		kWh	6,889,549.45	9,283,177.44	15,505,112.16	18,057,459.46
			GJ	24,802.38	33,419.44	55,818.40	65,006.85
	Purchased renewable energy	Renewable Energy Certificate (REC)	kWh	202,817,000.00	251,871,000.00	190,275,000.00	211,295,776.00
			GJ	730,141.20	906,735.60	684,990.00	760,664.79
		Power Purchase Agreement (PPA)	kWh	0	0	46,593,574.36	70,058,610.77
			GJ	0	0	167,736.87	252,211.00
	Purchased non-renewable energy		kWh	187,514,768.52	139,036,892.46	127,282,175.10	101,182,537.73
			GJ	675,053.17	500,532.81	458,215.83	364,257.14
Percentage of renewable energy in electricity consumption			%	52.79	65.26	66.47	74.74
Heating			kWh	1,299,377.78	1,065,600.00	1,009,519.47	1,970,635.56
			GJ	4,677.76	3,836.16	3,634.27	7,094.29
Diesel			kWh	1,174,909.65	3,513,601.27	682,250.29	982,642.10
			GJ	4,229.67	12,648.96	2,456.10	3,537.51
Gasoline			kWh	3,315,532.56	2,857,433.43	2,150,481.66	2,215,909.56
			GJ	11,935.92	10,286.76	7,741.73	7,977.27
Natural gas			kWh	29,994,111.16	29,949,755.08	19,035,761.80	19,265,304.64
			GJ	107,978.80	107,819.12	68,528.74	69,355.10
Liquefied petroleum gas			kWh	529,856.82	0	0	0
			GJ	1,907.48	0	0	0
Cooling			kWh	0	3,436,463.37	1,613,091.74	2,584,074.56
			GJ	0	12,371.27	5,807.13	9,302.67
Total non- renewable energy consumption			MWh	223,828.56	179,859.75	151,773.28	128,201.10
Total renewable energy consumption			MWh	209,706.55	261,154.18	252,373.69	299,411.85
Percentage of renewable energy in total energy consumption			%	48.37	59.22	62.45	70.02

Note：

1. Percentage of renewable energy in electricity consumption: (Self-generation and self-consumption of renewable energy + Purchased renewable energy) ／ Total electricity consumption
2. Energy consumption outside of the organization (Scope 3): 66,337.22 GJ

Energy Performance Indicators

Type	Unit	2021	2022	2023	2024
Electricity consumption per unit revenue	MWh/NT$1B	616.11	587.06	574.31	581.68

Note: 2024 performance indicators are based on energy use/Wistron Group revenue from Wistron and subsidiaries listed in consolidated financial statements (excl. Wiwynn and its subsidiaries)



Spotlight

Green Commitment, Sustainability and Prosperity – Wistron Czech Plant Participates in Brno, Czech Republic's 2030 Goal of 40% Carbon Emission Reduction

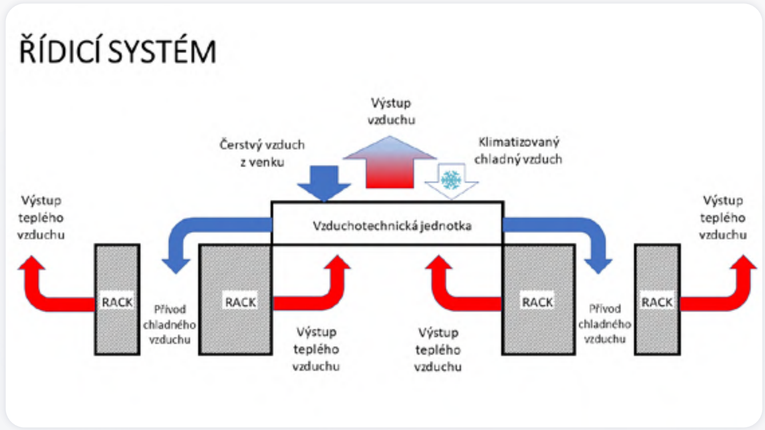
Wistron Czech Plant has committed to supporting Brno City's sustainability plan and formally signed a memorandum of understanding to assist the city in completing its 2030 goal to reduce emissions by 40%. Through ten tangible actions and measures, Wistron's Czech Plant will be increasing energy efficiency, promoting renewable energy use, optimizing resource recycling and waste management, facilitating green transportation, and raising employee and community awareness of environmental protection. These efforts have been praised by local governments and related agencies, successfully securing silver accreditation and demonstrating our commitment and success in sustainability and decarbonization initiatives. In the future, Wistron will continue to deepen environmental protection strategies toward a greener and more sustainable future.













3.3.2 Greenhouse Gas Emissions

Confronted with the challenges of global climate changes, corporations must reduce GHG emissions. Suppose GHG emissions continue to increase, it will lead to risks such as increasing green costs (e.g., carbon taxes or fees), inability to meet customer demands, and failure to achieve carbon reduction targets. As a comprehensive technology service provider in the ICT industry, Wistron's initiatives in low-carbon manufacturing and green products and services will directly impact our competitiveness in the market. As such, we have set ambitious climate targets and established short-, medium-, and long-term decarbonization pathways. Beyond that, all locations are required to implement various energy conservation and decarbonization action plans each year to strive to reduce absolute GHG emissions.

Starting from 2010, Wistron has gradually developed our GHG inventory capacity and disclosed annual GHG emissions. In 2024, Wistron Group and subsidiaries in our consolidated financial reports have all completed GHG inventory reports in compliance with ISO 14064-1 standards. These reports have been verified by third-party assurance agencies, confirming the comprehensiveness and transparency of our disclosures.



Scope 1 and Scope 2 GHG Emissions

GHG Emissions (tCO_2e)

Scope		2021	2022	2023	2024
Scope 1	Stationary combustion	5,777.74	6,906.61	3,898.56	3,948.24
	Mobile combustion	861.94	711.85	554.70	643.30
	Processes emissions	57.80	21.00	0	0
	Fugitive emissions	13,375.41	10,768.52	10,924.75	9,323.88
Subtotal		20,072.89	18,407.97	15,378.01	13,915.42
Scope 2	Location-based	287,909.87	287,251.13	246,984.18	236,657.11
	Market-based	125,696.18	84,764.43	72,484.73	54,279.35
Total	Location-based	307,982.76	305,659.10	262,362.19	250,572.54
	Market-based	145,769.07	103,172.40	87,862.74	68,194.78

Note：

1. Electricity emission factors: The emission factor was 0.494 kg CO_2e per kWh for Taiwan in 2023; 0.7703 kg CO_2e per kWh for Eastern China in 2023; 0.5959 kg CO_2e per kWh for Southwest China in 2023; 0.7738 kg CO_2e per kWh for Southern China in 2023; 0.34 kg CO_2e per kWh for the Czech Republic in 2024; 0.438 kg CO_2e per kWh for Mexico in 2023; 0.774 kg CO_2e per kWh for Malaysia in 2022; 0.6592 kg CO_2e per kWh for Vietnam in 2024; 0.412 kg CO_2e per kWh for Singapore in 2023; 0.6935 kg CO_2e per kWh for the Philippines in 2021; 0.438 kg CO_2e per kWh for Japan in 2023; 0.3360 kg CO_2e per kWh for Texas in 2024; 0.0426 kg CO_2e per kWh for Brazil in 2024; 0.376 kg CO_2e per kWh for Turkey in 2022; 0.951 kg CO_2e per kWh for India in 2022; and 0.1988 kg CO_2e per kWh for California in 2024.
2. According to operational control approach, the Scope 1 + Scope 2 data of subsidiary companies with an equity ownership of less than 50% is excluded
3. Wistron has no direct emissions and removal-related emissions from Land Use, Land Use Change and Forestry, LULUCF
4. In 2024, direct GHG emissions from biomass were approximately 0.51 metric tons of CO_2e
5. Global Warming Potential (GWP) refers to the Sixth Assessment Report (AR6) of the IPCC
6. Figures for other years were tallied according to the disclosure boundaries from respective sustainability reports

GHG Emissions by Type (tCO_2e)

Categories	2021	2022	2023	2024
CO_2	294,470.89	294,864.04	251,426.33	241,223.83
CH_4	9,023.87	7,726.00	5,266.48	4,993.00
N_2O	50.43	26.70	18.86	20.40
NF_3	0	0	0	0
HFC	4,437.57	3,042.36	5,650.52	4,335.31
PFC	0	0	0	0
SF_6	0	0	0	0
total	307,982.76	305,659.10	262,362.19	250,572.54

GHG Emissions Performance Indicators (kilotons of CO_2e / NT$1B)

Type		2021	2022	2023	2024
GHG emissions per unit-revenue	Location-based	0.48	0.45	0.40	0.36
	Market-based	0.23	0.15	0.13	0.10

Note：

1. 2024 performance indicators are based on energy use/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

Scope 3 GHG Emissions

Wistron has initiated a comprehensive inventory and assessment of Scope 3 emissions to understand emission from our own operations and various activities between the upstream and downstream. This also provides opportunities for Wistron to engage with suppliers and customers for a full inventory and assessment for Scope 3 emissions. The results of the inventory indicate that hotspots in the upstream is centralized in purchasing products and services, while the downstream is use of sold products.

With Scope 3 inventory, we can strengthen supply chain management for new opportunities to develop lower carbon electronic parts with our suppliers. As for the energy use of downstream customers' products, we will also strengthen the energy efficiency of products with customers. This means that Wistron can work with the upstream and downstream together to reduce greenhouse gas emissions and expand the influence of our climate strategies to ultimately achieve our vision of building a low-carbon supply chain.



Scope 3 GHG Emissions (tCO_2e)

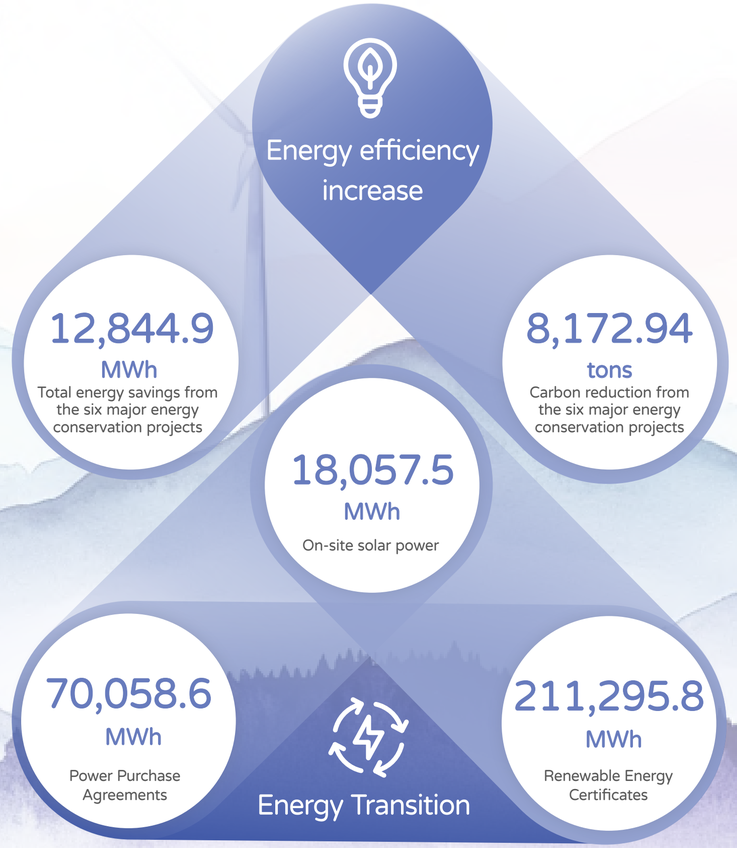
Categories	2021	2022	2023	2024
Purchased products and services	14,049,499.30	8,799,153.89	6,159,131.36	10,202,175.19
Capital products	142,632.13	212,272.50	117,910.07	238,785.07
Fuel- and energy-related activities	76,107.22	115,676.19	23,725.74	15,310.33
Upstream transportation and distribution	21,134.68	5,908.96	5,318.92	31,205.21
Waste generated in operations	4,215.71	5,250.28	2,994.69	3,164.38
Business travel	1,027.22	3,717.40	5,773.32	6,791.93
Employee commuting	18,156.21	27,044.06	21,865.61	22,945.24
Upstream leased assets	5,666.65	11,771.15	7,687.32	2,944.31
Downstream transportation and distribution	278,700.73	107,135.93	100,163.21	96,185.40
Processing of sold products	-	364,125.89	2,757,505.90	329,714.74
Use of sold products	-	8,110,743.67	5,946,570.69	5,729,372.52
End-of-life treatment of sold products	-	206,303.77	16,233.45	15,949.54
Downstream leased assets	20,206.67	57,178.74	23,900.20	6,534.72
Franchises	-	-	-	-
Investment	1,524,232.97	181,195.32	1,432,619.42	21,794.65
Total	16,141,579.49	18,207,477.75	16,621,399.91	16,722,873.23

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

3.3.3 Reduction Actions and Results

With increasing energy efficiency, low-carbon processes and innovative energy conservation, energy transitions, and internal carbon pricing, Wistron is promoting GHG reduction efforts. For the roll out of energy management and energy conservation projects, Wistron has invested people, resources, and financial resources as well as assembled Energy Project Teams in all plants; the teams are composed of units responsible for plant engineering affairs or related matters. They convene regular energy management meetings and review the plant's energy and project progress. The plants also share information on the effectiveness and their experiences in each project with each other.



Increase Energy Efficiency

Wistron's energy-saving project is divided into six categories, including air conditioning systems, compressed air systems, green lighting, management, production, and others. As of the end of 2024, Wistron saved a total of 12,844.9 MWh of electricity, which reduced carbon emissions by 8,172.94 tCO_2e. Our carbon reduction was equivalent to the annual CO_2 absorption volume of 21 Daan Forest Parks, which can absorb 389 tons of carbon annually.

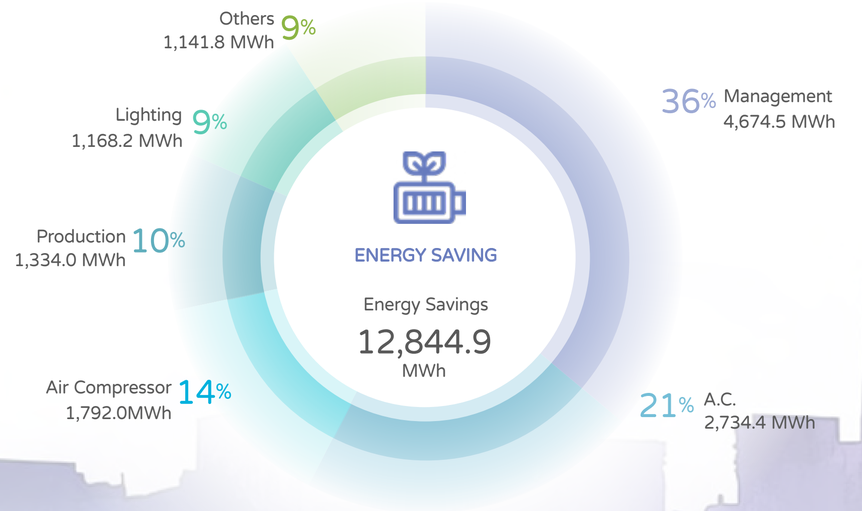
2024 Achievements in Energy Conservation

Item	Target Area	Main Project(s)	Annual Energy Savings (MWh)	Annual Energy Savings (GJ)	Carbon reduction (tCO_2e)
1	Air conditioning (A.C.) system	A.C. system upgrades for energy efficiency A.C. energy conservation management	2,734.37	9,843.72	1,603.39
2	Air compression system	Air compression system upgrades for energy efficiency Air compression system settings management	1,792.01	6,451.22	1,229.17
3	Manufacturing	Process optimization testing	1,334.03	4,802.51	651.26
4	Management	Idle optimization and integration	4,674.48	16,828.13	3,370.83
5	Green lighting	Intelligent lighting system (more energy-saving LED lamps)	1,168.15	4,205.35	682.74
6	Others	Reduction of inefficient power consumption	1,141.84	4,110.61	635.55
7	Renewable energy	Renewable energy use	299,411.85	1,077,882.65	182,377.76
	Total		312,256.72	1,124,124.20	190,550.70

Low-Carbon Manufacturing and Energy Saving Innovations

With the 2030 carbon neutral goal in mind, Wistron is proactively driving real carbon reduction in addition to increasing renewable energy use. We are also investing in low-carbon manufacturing processes and smart energy conservation technologies to improve energy efficiency and achieve our energy conservation goals. All sites carry out energy-saving projects to practice low-carbon production. Such projects target six dimensions: air conditioning, air compressor, manufacturing, management, green lighting and others. We hope the projects can help us introduce smart energy management systems and strengthen management and database. Diversified solutions have also been drawn up to realize low-carbon manufacturing and energy-saving innovations.

Under long-term efforts to roll out energy-saving actions, Wistron's plants have achieved remarkable carbon reduction across the six energy-saving dimensions mentioned above. Air-conditioning and air compressor power consume the most energy in Wistron manufacturing sites. As such, carbon reduction efforts seek to target these two energy consumption hotspots through taking stock of hardware equipment and diagnosing energy use. The goal of effective management is achieved through the introduction of smart energy conservation technology, combined with AI and IoT control technology in addition to replacing old energy-intensive equipment. In 2024, we saved 12,844.9 MWh of electricity. Wistron will continue to commit to low-carbon innovative manufacturing with the help of smart solutions. We are combining digital platforms and virtual factories to realize the vision of sustainable management through energy management, intelligent repair and maintenance systems, and cold-water systems.



Low-Carbon Manufacturing/ Energy Saving Initiatives

Air conditioning: The main function of air conditioning equipment is to maintain a constant temperature and humidity in production areas, ensuring the long-term normal operation of production equipment. Energy conservation in A.C. systems are mainly through:

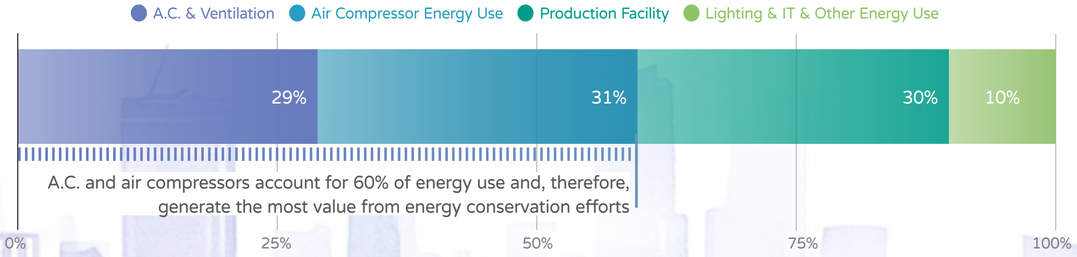
1. Energy Conservation Retrofitting: Installing energy conservation and regulation systems and adjusting A.C. hours for public and manufacturing areas. In addition, adjusting the temperature of chillers, without compromising production and employee work, to conserve chiller energy consumption. Beyond daily conservation efforts, production and facility units also collaborate to install smart A.C. units to account for production activities. For example, ensure A.C. systems are linked to production lines so that A.C. systems are turned on or off according to production status.
2. Energy Conservation Management: Wistron's manufacturing locations are our main energy users. As such, plants will review idle spaces occasionally and ensure that A.C. systems are turned off in idle spaces or reallocate production lines to ensure A.C. systems are used in areas with human activity and reduce resource waste.

Air Compressors:

1. Energy Conservation Retrofitting: Facility and production units will diagnose energy use and install pressurizers to air compressor pipelines in relevant production zones. The goal is to reduce loading on main air compressor pipelines without changing its pressure, while also reducing energy use from air compressors.
2. Settings Management: Adjust pressure values according to production needs to reduce unnecessary air compressor use and conserve energy.

Production: Production units will assess energy conservation projects and use smart synchronized control systems and program optimization to carry out production-related energy conservation measures.

Management: Manufacturing locations will regularly integrate production plans for central management, thereby reducing energy waste.



Energy Transition

Extreme weather has become the new norm. Major international companies have joined the 100% renewable energy, RE100, initiative to support the use of renewable energy to reduce carbon emissions and slow down global warming. In response to the global trend of renewable energy, Wistron is actively promoting energy transformation. The renewable energy strategy prioritizes the establishment of self-consumption solar power generation, actively expanding solar power generation capacity at global operational sites, and making diversified use of idle spaces. The company also maintains deep partnerships with local renewable energy providers and has signed renewable energy purchase agreements and procured renewable energy certificates. In 2024, Wistron actively deployed renewable energy, with an actual self-consumption power generation of 18,057.5 MWh. The company also had a total of 70,058.6 MWh of renewable energy purchased through agreements and procured 211,295.8 MWh of renewable energy certificates. The renewable energy accounted for 74.7% of the total electricity in 2024, actively increasing the usage rate of renewable energy in global factories, service locations, and offices while reducing GHG emissions. The company aims to integrate the concept of green manufacturing into its business operations.

Internal Carbon Pricing

With countries around the world implementing carbon regulations, Wistron is also launching decarbonization strategies in response. We have developed an internal carbon pricing (ICP) to calculate budgetary requirements for internal decarbonization efforts as a way to drive energy efficiency and contribute to decarbonization funds. This can also help us achieve climate-related strategies and targets, address carbon-related regulations, and reduce climate-related risks in the long-term.

For 2024, we've selected our plants in Hsinchu and Zhongshan as pilot sites for ICP. In addition, we've developed the rules and mechanisms for internal carbon pricing, adopting the Internal Carbon Fee model as our mechanism. Targets will be set for each business group's Scope 1 and 2 emissions, with carbon fees being calculated according to progress to target. Set in reference to the World Bank's suggested WB2C target price range, our ICP is 100 USD/ tCO_2e. In 2025, we will roll out ICP to more manufacturing and service locations and develop a digital platform to manage progress to target, automating all carbon fee calculations and providing BG heads with decarbonization achievements across all locations. This contributes to our long-term target of group-wide ICP roll-out.



3.4 Mitigation of Environmental Impacts

3.4.1 Water Resource Management

Wistron's product processes are largely assembly-based, with service locations mainly responsible for repairs and storage. As such, Wistron operations have little demand for water use. Aside from some plant facilities, such as kitchens or cooling towers, most water use derives from domestic water consumption. Upon assessment, Wistron plants and service locations are largely situated in industrial parks, while Wistron offices are largely located in metropolitan areas. As such, water sources are mainly tap water provided by local water providers. Our water use is singular in nature and considerably small in quantity. In other words, Wistron operations do not pose significant environmental impacts to local water resources and their ecosystems.

Nevertheless, Wistron still actively collects water consumption data and regularly monitors water quality and consumption conditions. We organize water conservation campaigns from time to time for the purpose of protecting water resources. In addition, we have committed to adhere strictly to local water regulations and launched ISO 14001 Environmental Management Systems to systematically manage water-related concerns. Through management measures such as "enforcing water management and water conservation" and "implementing water recycling and wastewater management," we have been able to reduce water consumption intensity in 2024 by 36% from 2022, far exceeding our goal of 13%.



This was achieved by first taking stock of high-risk areas for water resources based on an evaluation of the water stress indicators of our global operations and then implementing preventive measures based on the water resource management strategy. Dedicated units in different plants are responsible for water resource management, plan formulation and implementation, regular monitoring, resolution of irregularities, data analysis, and continuous improvements. In line with our principle of using best available technologies for water efficiency, we give priority to water-efficient equipment, and use energy-efficient panels to monitor water consumption and improve water use efficiency.

Regarding wastewater management, Wistron strictly adheres to local regulations to ensure compliance with effluent discharge standards. Related measures at manufacturing locations include:

- Industrial wastewater from the Zhongshan Opt Park is treated directly by a third-party wastewater treatment company.
- Kaohsiung Opto-Electronics Inc. separates process wastewater into non-chemical reusable wastewater and chemical-containing production wastewater. The non-chemical wastewater is discharged into the cooling water tower after passing through a sand tank and undergoing UV sterilization for reuse. The chemical wastewater and the wastewater discharged from the cooling water tower are discharged into the neutralization tank for pH adjustment before flowing into the wastewater treatment unit.
- Vietnam Plant collects and sends wastewater to a separation tank, where it is screened and filtered before being sent to a regulation tank to adjust the flow, quality, and concentration. Anaerobic microorganisms are used to decompose the organic matter in the wastewater. The biologically treated wastewater is converted into microbial sludge, which is then recycled back to the anaerobic tank. The treated wastewater is sent to a clarification tank to separate the activated sludge. Chemical disinfection using substances such as chlorine, ozone, or ultraviolet light is used to kill pathogenic microorganisms. The treated wastewater, which now meets regulatory standards, is directed into the discharge tank and then discharged to the discharge point according to the regulations of the industrial park.

Domestic wastewater, which are collected through industrial park pipelines and delivered through the sewage system to the wastewater treatment plant for processing and discharge. It is not directly discharged to natural bodies of water. To monitor the effluent quality, Wistron regularly inspects the water quality to ensure that the effluent meets regulatory requirements and does not affect the ecological environment of natural water bodies and habitats. In 2024, we achieved our goal of zero pollution leaks and environmental complaints.

Wistron takes a proactive approach by managing water resources in advance and installing water recycling systems. In addition, we disclose water sources, water bodies receiving the effluent, wastewater treatment unit, and water quality data to ensure compliance with local effluent quality standards.

Water Quality and Effluent Management

Item		Neihu HQ Xizhi Office	Hsinchu Plant	Kaohsiung Opto-Electronics Inc.	Kunshan Plant Wistron Automotive Electronics Plant	Kunshan Opt Plant	Zhong-shan Plant	Chengdu Plant	Chong-qing Plant
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 Sewage Treatment Plant	Linhai Industrial Park Wastewater Treatment Plant	Southwest Airport Industrial Development Zone Phase 6 Sewage 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

Water Quality and Effluent Management

Item		Mexico Plant	Czech Plant	Malaysia plant	Vietnam plant
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 Standard	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

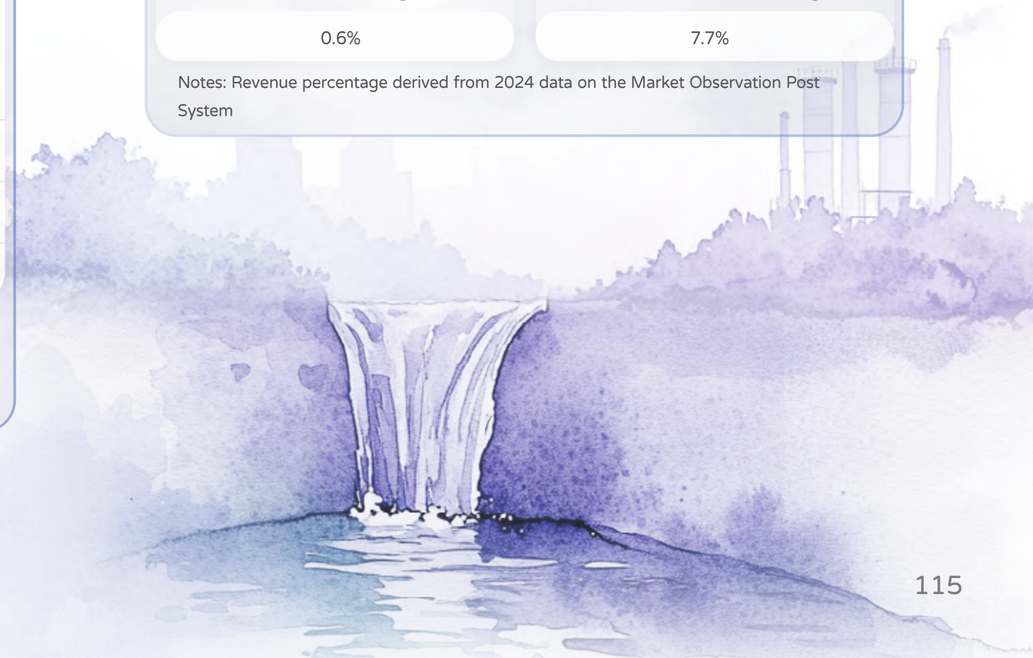
According to the World Resources Institute (WRI) Aqueduct tools, Wistron's locations in Jiangsu Province (China) and Mexico are categorized as having "extremely high" baseline water stress. These high-stress regions account for approximately 7.7% of Wistron's total water withdrawal.

Water Consumption in High Water Stress Regions

Region	Jiangsu Province (China)	Chihuahua (Mexico)
Plants	Wistron Automotive Electronics Plant	Mexico Plant
Water Withdrawal(M^3)	85.70	106.07

Revenue Percentage (%)	Water Withdrawal Percentage (%)
0.6%	7.7%

Notes: Revenue percentage derived from 2024 data on the Market Observation Post System



Water Consumption (million cubic meters)

Type	2021	2022	2023	2024
Total Water Withdrawal	4.09	3.81	2.63	2.49
Total Water Discharge	3.23	3.02	2.03	1.95
Total Water Consumption	0.86	0.79	0.60	0.54
Recycled & Reused Water	0.37	0.29	0.16	0.06

Note: 2024 target for total water consumption was 0.81 million cubic meters

Water Source (million liters)

Type	2021	2022	2023	2024
Tap Water	3,990.63	3,812.36	2,629.45	2,487.44
Fresh Surface Water	0.17	0.12	0.18	0.52
Fresh Groundwater	99.24	-	-	-
Total	4,090.04	3,812.48	2,629.63	2,487.96

Water Usage Performance Indicators

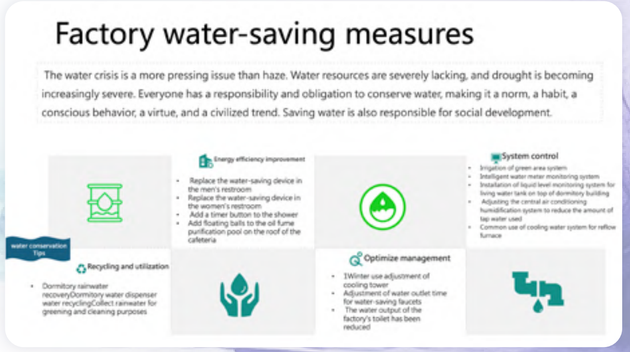
Type	Unit	2021	2022	2023	2024
Water Usage per Unit-revenue	kilotons of water/ NT$1B	6.3	5.6	4.0	3.6
Water Recycling Rate	Percentage (%)	8.9	7.7	6.3	2.3

Note:
1. 2024 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

Water Management Training

While Wistron processes are mainly assembly-based and does not require a significant amount of water, we have still decided to establish clear water targets. In addition to water conservation initiatives, we also offer the following water management training:

- Company-wide Campaigns: We use water 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.
- Water Conservation Highlights: In addition to company-wide video campaigns, Wistron also regularly shares successful water conservation projects to promote related actions. Sharing case studies can showcase success stories and encourage employees to work together toward water targets.





3.4.2 Air Pollution Control

Gas emissions from Wistron's production process consist mostly of hot air, tin fume, and volatile organic compounds (VOCs) from the isopropyl alcohol used for cleaning. According to internal SOPs, the gas should be collected in the ducts for adsorption from waste gas treatment equipment before being emitted. The Company passes regular waste gas sampling inspections to ensure compliance with regulatory requirements.

Isopropanol waste liquid is all stored in a specific area, and then handed over to an external qualified processor for disposal and transportation. Wistron performs inventory and management of VOC-containing substances to ensure that all related task operators are equipped with personal protection equipment (PPE) and related ventilation devices while handling and storing these substances. These measures ensure the health and safety of our employees while also reducing the potential negative impacts of VOCs on the environment. Nitrogen oxides (NOx) and sulfur oxides (SOx) are only emitted from Wistron plants when generators are used and fuel is incinerated in the process. The generators are only activated in the event of emergencies (e.g., power outages) and are not regular sources of emissions. Therefore, they are not listed as the main sources of emissions.

In addition, Wistron has listed Ozone Depleting Substances (ODS) as a controlled hazardous substance, strictly requiring suppliers to avoid the use of ODS in their deliverables to Wistron. Suppliers are required to issue declarations and statements proving that their materials are compliant with Wistron regulations.

Emissions of Volatile Organic Gases (metric tons)

Categories	2021	2022	2023	2024
Isopropyl alcohol	72.32	147.95	123.25	109.14
Ethanol	63.43	59.37	24.06	42.85
Ethylene glycol monobutyl ether	7.81	14.80	7.46	5.88
Ethanolamine	1.48	3.38	1.53	2.94
Others (those < 1% of total)	7.54	9.64	14.27	24.60
Total	152.59	235.15	170.57	185.40



3.4.3 Waste Management

Wistron is committed to avoid banned substances or materials and actively promotes waste reduction, recycling, and reuse. Any materials and suppliers we work with are rigorously and carefully screened, and we continue to pursue technical improvement or eco-friendly materials. We abide by environmental and customer regulations related to our activities, products, and services to attain, or even exceed set goals. Waste management at Wistron consists of "consistent waste classification and reduction" and "recycling and reuse." We comprehensively evaluate and check the generation and flow of waste and toxic substances through sound waste and hazardous substance management, minimizing waste as much as possible through recycling. By adopting practices such as source reduction, recycling, and reuse, we identify waste types and opportunities for reduction, ensuring appropriate recovery, utilization, and disposal to mitigate environmental impact. Strong management over waste and hazardous substances can help reduce the impact and burden on the environment, but also enable Wistron to create niches in business operations with improved material usage and lowered operating costs, helping us achieve sustainability.

Three Core Principles of Waste Management:

- Waste Review: Assess production processes and analyze waste generation points at each step of production. Then, confirm waste disposal according to regulatory requirements.
- Reuse & Recycle: Leverage the review process to identify opportunities to reduce waste. Also, develop a comprehensive recycling system to ensure waste can be effectively recycled and reused. Lastly, explore ways to reuse waste, e.g., apply waste materials to other production stages or develop new products using waste materials.
- Monitoring & Assessment: Continue to monitor and collect data on waste generation and processing. Also, regularly assess the impact of waste reduction measures to uncover opportunities for improvement.

Investing or Developing Innovative Carbon Reduction Technologies

- Product Design

  Wistron is dedicated to product research, design, manufacturing, and services. 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 aims 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. 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.

- Product Manufacturing - End-of-Life Management

  The ESG teams at Wistron's manufacturing locations are actively driving in-plant waste reduction and management through the following measures:

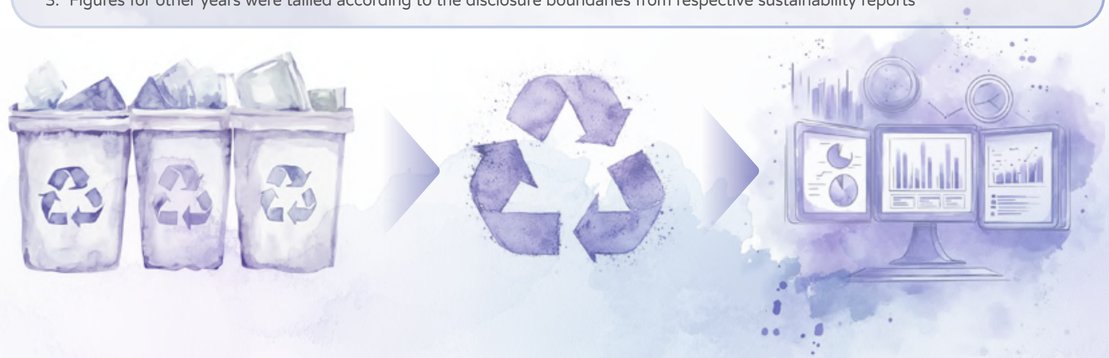
  1. Engage with waste treatment vendors and prioritize those with Zero Waste to Landfill accreditation to increase water recycling or reuse, thereby raising our recycling rate.
  2. Assess and adopt waste reduction technologies:
     - Work with R&D personnel in plants to uncover source reduction opportunities, e.g., optimizing the use of sheet materials to reduce waste trimmings.
     - Actively reach out to suppliers to adjust packaging specifications or methods to reduce packaging from raw materials.

Waste Management Performance Indicators

Type	Unit	2021	2022	2023	2024
Waste per unit-revenue	kilotons of waste output/ NT$1B	0.061	0.059	0.048	0.056
Non-hazardous waste output per unit-revenue	kilotons of waste output/ NT$1B	0.059	0.057	0.046	0.054
Hazardous waste output per unit-revenue	kilotons of waste output/ NT$1B	0.002	0.002	0.002	0.002

Note：

1. Given the report's disclosure boundaries, waste intensity in 2018 has been adjusted to 0.062 kilotons / NT$1B
2. 2024 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



Waste Generation (metric tons)

	Disposal Method	2021	2022	2023	2024
Non-hazardous	a. Reuse	238.07	232.67	491.15	346.00
	b. Recycling	35,533.31	35,058.21	27,818.53	32,879.68
	c. Replaced with alternative raw materials	-	-	-	-
	d. Landfill	562.67	1,506.32	1,127.89	1,370.04
	e. Incinerate (w/ energy recovery)	1,670.37	2,300.53	1,154.75	1,356.36
	f. Incinerate (w/o energy recovery)	255.31	-	32.00	45.97
	g. Other treatment	-	-	-	873.45
Subtotal		38,259.73	39,097.73	30,624.32	36,871.51
Hazardous	h. Temporary storage	-	-	-	-
	i. Transported to external treatment facilities - Recycle	-	-	669.17	948.92
	j. Transported to external treatment facilities	1,043.50	1,205.56	533.92	477.56
Subtotal		1,043.50	1,205.56	1,203.09	1,426.48
Total	Total waste generated (d.+e.+f.+g.+h.+j.)	3,531.85	5,012.41	2,848.56	4,123.38
	Total waste recycled/reused (a.+b.+c.+i.)	35,771.38	35,290.88	28,978.85	34,174.61

Waste Reduction

Wistron's commitment to waste reduction involves implementing source reduction alongside resource classification and recycling plans. Recycling areas have been established in both plant facilities, service locations, and offices to reduce waste. Recyclable waste including waste metal, packaging materials, plastic, paper, and batteries generated in plants is collected and transported external recycling companies in accordance with regulations.

Through waste classification and recycling, we have reduced operating costs associated with waste disposal while aligning with international waste reduction trends. Special waste such as chemical solvents (isopropyl alcohol, fluxes, thinners, etc.), lubricating oil, solder paste, and dross are temporarily stored in designated areas after classification and labeling before delivery to government-certified waste disposal companies for processing, with regular audits from Wistron to monitor the final destination of the waste.

To reduce waste more effectively, Wistron shifted the waste treatment target to "waste intensity reduction" starting from 2021. Using 2018 as the base year, we strive to reduce waste generation intensity (waste generation per unit revenue) by 2% each year – which means an 8% reduction by 2024, 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 2024, Wistron recycled, reduced, and reused 1,848.56 metric tons of waste, reducing waste intensity by 11% from 2018 levels and exceeding our target of 8%. We also obtained three Platinum and one Gold Zero Waste to Landfill certifications. At Wistron, we continue to expand our zero-waste mission, sharing our experiences in zero landfill waste certification with overseas plants to realize our commitment to sustainable management.

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

- **Reuse:** Analyze opportunities for waste reuse and collaborate with suppliers to promote reuse of packaging materials. For example, reusing pallets, plastic boxes/packaging materials, or cardboard boxes in plants.
- **Recycle:** Engage with waste treatment vendors to increase waste recycling rates. For example, plastics, waste cardboards, kitchen waste, etc.
- **Repurpose:** Repurpose waste materials into other materials.

Circular Economy and Waste Management Training

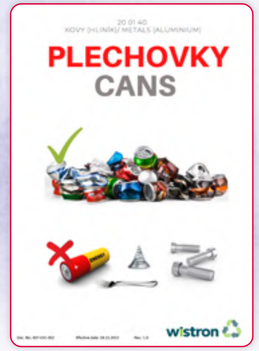
Incorporating waste management into employee training is an important Wistron directive for raising employee's responsibility and awareness to our environment. Through systematic training, we can help employees understand the basic principles and best practices of waste management, thereby effectively increasing waste conversion and fulfilling our core value of circular economy. Integrating circular economy and waste conversion is an important part of Wistron's environmental efforts. Through diverse methods such as in-person training, e-learning, and workshops, we offer comprehensive education on topics including waste separation and treatment, waste reduction, environmental impacts, regulatory compliance, actual practices, and case studies. These efforts can raise our employee's environmental awareness and help us achieve tangible progress toward water management targets.













Waste Recycling Rate (%)

	Item	2021	2022	2023	2024
Non-hazardous	Reuse	0.6	0.6	1.5	0.9
	Recycle	90.4	87.0	87.4	85.9
	Replaced with alternative raw materials	0.0	0.0	0.0	0.0
	Incinerate (w/ energy recovery)	4.3	5.7	3.6	3.5
Hazardous	Recycle	-	-	2.1	2.5
Total		95.3	93.3	94.7	92.8

Spotlight

Wistron Drives Resource Circularity and Promotes UL2799 Zero Waste to Landfill to Fulfill Environmental Sustainability and Move Towards a Circular Economy with a Green Future Vision

Measures and achievements in waste reduction and resource circularity:

1. Zero Waste to Landfill

Since 2022, Wistron has implemented the UL 2799 Zero Waste to Landfill certification at manufacturing plants. This process encompasses waste flow inventory, data analysis, waste reduction initiatives, and collaboration with suppliers to achieve Zero Waste to Landfill. In 2023, Wistron's plants in Zhongshan, Chengdu, and Chongqing received Platinum and Gold certification, respectively, and have since maintained a valid certificate each year. In 2024, the Hsinchu Plant received its first Platinum (and highest) Zero Waste to Landfill certification, achieving the highest standard of 100% conversion rate (including 8% incineration recycling rate). In the future, Wistron will continue to build a positive circular economy loop and strive to achieve our sustainability goal of full waste conversion.

Through the UL 2799 Zero Waste to Landfill program, we are promoting comprehensive waste management practices across global manufacturing locations:

- Waste Disposal Process: Establish standardized procedures for waste handling and disposal.
- Implementation of Waste Classification: Ensure proper waste labeling and classification methods, and standardize waste container markings within the plant to facilitate accurate waste flow recording.
- Recording of Waste Flow: Use reliable tools to measure waste weight and regularly track waste production, ensuring accurate documentation and adherence to waste quantification metrics.
- Management of Waste Suppliers: Continuously monitor suppliers' waste disposal processes to ensure consistency with our waste management commitments.
- Waste Management Education: Provide comprehensive employee training and actively promote correct waste management practices.

2. Material Flow Cost Accounting

Material Flow Cost Accounting (MFCA) is a green management tool that considers both our environment and economy. Its main function is to assess the relationship between a product's input (raw materials and energy), output (product and waste) with its costs, with the goal of helping industries understand potential financial impacts of resource and energy use. The tool is capable of analyzing material and cash flow, and can serve as a basis for decision-making within an organization. In 2024, our Hsinchu Plant adopted the ISO 14051 Material Flow Cost Accounting method and acquired third-party verification. The plant leveraged MFCA to review efficiency of raw material, energy and resource use of specific products, uncovering opportunities for waste reduction and energy conservation throughout production processes. In the future, we intend to share these experiences to other Wistron plants in the hopes of optimizing resource use, reducing environmental impacts, and decreasing costs across all Wistron plants.

3. Outstanding Enterprise Award for Waste Reduction & Circular Economy

Starting in 2020, Wistron's Hsinchu Plant restarted volume production to pursue revenue growth and optimize waste management processes. The plant is actively promoting measures such as source reduction, resource circularity, repurposing, and recycling. In addition, the plant is also upgrading facilities and optimizing parameters to decrease chemical usage. In 2024, we actively rolled out circular economy measures, adopted UL2799 Zero Waste to Landfill standards, and participated in government campaigns. As a result, we were awarded the honor of Outstanding Enterprise in Waster Reduction and Circular Economy Performance - Excellence Award in 2024. In the future, Wistron will continue to collaborate with internal and external stakeholders to jointly fulfill our commitment to environmental protection.









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



Eastern Grass Owl

The eastern grass owl has a heart-shaped face, resembling a halved apple. From a distance, its face looks like a monkey's, which is why it is often called the "Monkey-faced Owl." Taiwan is home to a subspecies of the eastern grass owl, which is the only owl species in Taiwan that resides in plains and grasslands rather than forests. It is commonly found in agricultural areas and low hills. Wistron enhances public awareness and support for ecological protection through long-term conservation efforts.

Management Approach

above 95% | 90% - 95% | below 90%

Topic	Strategy	2024 Targets	2024 Results	Status	2025 Targets	2030 Targets
Business and Human Rights	Implement the company's human rights policy Satisfy regulatory requirements	No fines over NT$ 1 million at any global sites	0	●	0	0
Occupational Health and Safety	Value employees' health and safety and commit to providing a safe work environment	Incident rate per thousand persons< 1.14 Note: 1. Excluding off-site traffic accidents 2. Expanding coverage to additional locations	0.64	●	≦ 1.14 Note: 1. Excluding off-site traffic accidents 2. Expanding coverage to additional locations	≦ 1.14 Note: 1. Excluding off-site traffic accidents 2. Expanding coverage to additional locations
Talent Attraction and Retention	Create a quality work environment and increase employee retention	Global IDL employee turnover rate <15 %	8.97%	●	<15%	< 12%
		IDL Engagement >68%	78.1%	●	68% Note: Expanding coverage to additional locations	70%
		Satisfaction of direct employees 3.7/5	3.60/5	●	3.7/5	4.0/5
Talent Cultivation and Development	Promote corporate digital transformation and create organizational competitive advantages	Cumulative cultivation of key digital talents >1,500 persons	1,568 persons	●	-	-
		Average training hours for Taiwan headquarter management positions >18 hours	23.94 hours	●	> 20 hours	> 30 hours
Social Engagement	Environment and humanity /social care	Total amount of social investment: NT$230 million	NT$387 million (incl. NT$56.45 million from Foundation)	●	NT$230 million (incl. NT$50 million from Foundation)	NT$250 million
	Strengthen diverse cooperation in tech	Industry-academia-government collaboration projects: 22 cases	29 cases	●	22 cases	30 cases

4.1 Talent Attraction and Retention

To support Wistron's expansion into different regions and businesses, we continue to recruit and cultivate multinational mobile talents, providing employees with broader opportunities and a suitable environment, allowing them to unleash their potential, find meaning in the workplace, and experience fulfilment. In 2024, Wistron received the CommonWealth Talent Sustainability Award and Financial Times Best Companies to Work for in Asia, demonstrating that our efforts in talent sustainability have received international and domestic recognition. At Wistron, we aim to better the employee experience, demonstrate that we value our employees, and maintain Wistron's connection with the environment and society. We also continue to cultivate a sustainability culture, promote green innovation, and build the best workplace for workers.

We uphold humanistic values as we seek to create a humane working environment, following international labor rights standards and local legal regulations and avoiding judgments based on factors such as gender, age, nationality, race, religion, gender identity, politics, or marriage to provide diverse, dignified, and equal employment opportunities.

4.1.1 Global Talent Recruitment

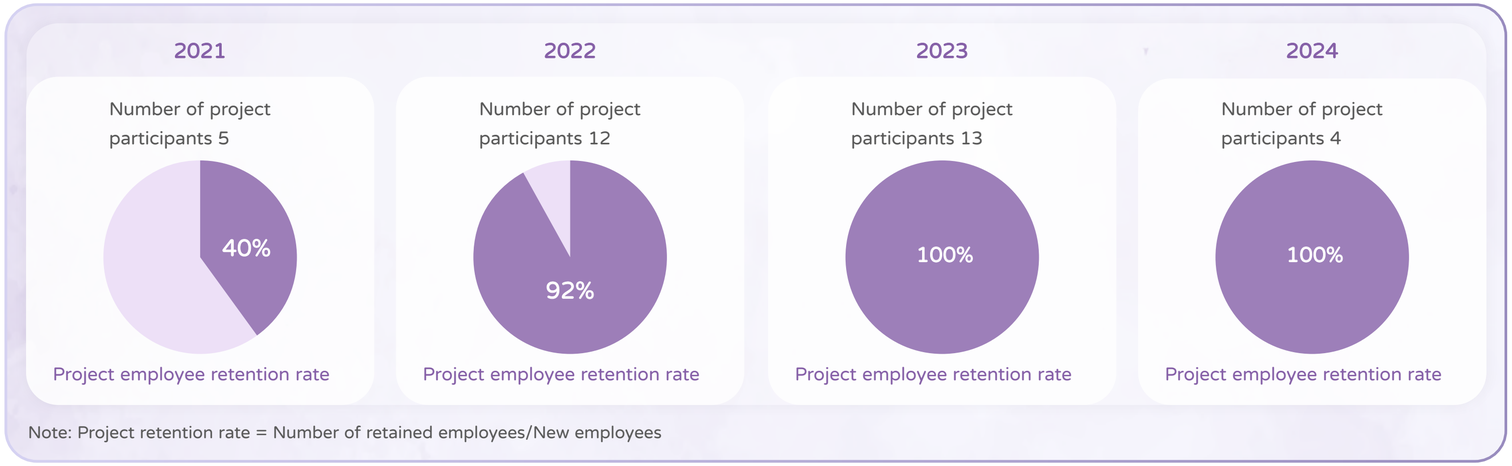
Attract Global Talent

Wistron is committed to maintaining diverse recruiting channels. In 2024, we recruited through diverse channels, including job search platforms, social media platforms, on-campus recruiting events, industry-academia cooperation and internships, and headhunters. In an era where the AI industry is rapidly developing, we must actively recruit high-potential talents with related backgrounds. Internally, we must also encourage employees to recommend talents to comprehensively strengthen our business's competitive edge in the industry. In 2024, Wistron welcomed 34,976 new employees. The demographic of our new employees reflects the nature of our industry, with most being under the age of 30, in non-managerial positions, and male.

Wistron started a new talent recruitment plan in 2021 and has been holding the "MPT (Mobility Potential Talent) global talent reserve plan" for four consecutive years. MPT aims to cultivate all-around talents with global vision and interdisciplinary skills through the cross-site rotation and training mechanism, fast-tracking career development, and regular one-on-one coaching. These will help those MPT talents accumulate real-world experience quickly. Since its implementation, the plan has been cultivating more and more interdisciplinary talents year after year. In 2024, it has cultivated a total of four mobility talents and a cumulative total of over 34 talents throughout the years. After training, these talents have become key to Wistron Global operation and have been placed in our offices in Kunshan, China, Malaysia, and India to support our operations. In 2024, the MPT program expanded to include Vietnam, Mexico, and the US. Wistron aims to develop further interdisciplinary talents and enhance collaborations between headquarters and overseas offices, ensuring projects receive support from local supervisors. Consequently, such training and talent development program have significantly improved their retention rates of MPT talent.



Mobility Potential Talent Program



Note: Project retention rate = Number of retained employees/New employees

New Employee Retention

Wistron has its long history of coaching culture to align with its vision of Sustainability through Innovation and the commitment to Talent Sustainability. It helps new employees quickly adapt to the company and understand their roles and responsibilities, enabling them to efficiently complete tasks. Mentors are responsible for guiding new employees in completing tasks and to meet expectations as new employees, as well as providing resources and support accordingly. Wistron provides them with a new employee onboarding welcome pack and a welcome letter on their first day one working at Wistron. The new employee care program starts after the employees join the company, with questionnaires for one week, one month, and three months. The design of the new employee survey is closely aligned with aspects of employees' everyday life after joining the company. This year, most of the feedback received centered around transportation planning, equipment availability, leadership style, and job responsibilities. In response, we conducted follow-up interviews and addressed employee concerns through open communication channels and targeted measures to gauge new employees' job satisfaction and adaptation. The average satisfaction score for the survey exceeded 4.26 across all categories.

To support the continuous growth of new employees, Wistron has developed a range of new employee training courses, both virtual and physical. These courses are designed to familiarize new employees with Wistron's core values, beliefs, and basic industry knowledge. Additionally, Wistron organizes "Core Values Workshop" both domestically and internationally, which allow employees from different departments across the globe to learn about and apply the company's core values in their respective roles. Furthermore, new employees have the opportunity to participate in the CEO seminar-"Wi-talk" , where they can directly engage with the CEO. During these seminars, the CEO shares Wistron's vision and missions, fostering a stronger connection and communication between the CEO and the workforce. This continuous engagement ensures that Wistron's core values become an integral part of the company's DNA for all employees.





Item	2021	2022	2023	2024
Total number of new employees	155,226	84,044	36,095	34,976
Recruitment rate (%)	247%	164%	85.75%	79.07%
Average hiring costs per new hires	NT$7,143	NT$10,532	NT$4,983	NT$6,414

Note:
Recruitment Rate = New employees in the current year/total number of employees in the current year
Average hiring costs per new hires =recruitment cost/total number of new hires. In light of production capacity adjustments across the globe, Wistron has seen a drop in the number of new employees worldwide, mainly due to the decrease of seasonal hiring. As a result, the average recruitment cost for 2023 has decreased.







New Employee Demographics		2021	2022	2023	2024
Gender	Male	116,203	59,860	26,972	23,505
	Female	39,023	24,184	9,123	11,471
Age	<30	117,318	63,700	26,537	25,963
	30-50	37,756	20,023	9,415	8,831
	>50	152	321	143	182
Region	Taiwan	2,280	3,248	1,157	3,195
	China	150,584	72,974	27,353	23,763
	Asia	-	1,099	6,895	6,250
	Europe	201	297	178	215
	Americas	2,161	6,426	512	1,553

		2021	2022	2023	2024
Internal Hire Rates		52.95%	69.68%	84.95%	76.29%
Gender	Male	34.86%	41.40%	55.75%	50.68%
	Female	18.09%	28.28%	29.21%	25.61%
Age	<30	20.98%	29.51%	37.82%	25.28%
	30-50	29.81%	32.29%	45.68%	47.56%
	>50	2.16%	7.88%	1.46%	3.45%
Management Level	Management Level	14.41%	23.56%	11.42%	12.98%
	Non-management Level	38.54%	46.13%	73.54%	63.31%

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

Campus Partnering and Talent Acquisition

To actively cultivate technology talent and facilitate early industry connections for students, Wistron is committed to diversifying its engagement with campus talent through various avenues. This includes campus recruiting activities, professional and career lectures sharing, internship programs, scholarships, and industry-academia collaborations.

Channels	Method	2024 Outcomes
Campus Internship (Future Stars)	Observed student performance during summer internships 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.	No. of Interns: 18 No. Signed: 7 Signing Rate: 39%
Campus Internship (Wistron Hsinchu Dream Project)	Students took elective courses related to job skills during the school year and explored hands-on experience at factories in their senior year. Outstanding candidates were offered full-time positions upon graduation.	No. of Interns: 21 No. Signed: 13 Signing Rate: 62%
Campus Internship (Semester/Academic Year Internships)	Collaborated with universities to provide internship and industry training opportunities during the school year to develop talent for the tech industry. Performance was evaluated during the internship, with top performers encouraged to transition into full-time roles to develop a stable talent pipeline.	No. Required: 57 No. of Interns: 46 Fill Rate: 81%
Campus Talks	Invited department heads to share industry outlooks and career advice in classrooms, providing opportunities for face-to-face interaction between students and executives.	Sessions: 7 Total Participants: 620 Satisfaction: 4.62
Industry-Academia Master's Programs for Taiwanese Students	To align academic learning with industry needs and cultivate high-level professionals, Wistron partnered with universities to design and launch industry-based master's programs to further bridge the education-job gap.	1. Southern Taiwan University of Science and Technology Credit Program: 40 students 2. Southern Taiwan University of Science and Technology Industry-Academia Master's Program: 27 students 3. National Sun Yat-sen University Spring Industry Master's Program: 14 students 4. National Yang Ming Chiao Tung University Industry Master's Program: 15 students 5. Feng Chia University Industry Master's Program: 2 students
Industry-Academia Master's Programs for International Students	In response to globalization, Wistron collaborated with universities to co-develop interdisciplinary modular courses to train global professionals and offer employment opportunities upon graduation.	National Kaohsiung Normal University International Industry Master's Program: 3 students Minghsin University of Science and Technology International Industry Master's Program: 4 students

Wistron prioritizes direct engagement with students on campus, hosting a total of seven sessions of “Campus Talks” in 2024 at universities across Taiwan. These cover industry prospects and offer valuable career advice, providing students with the opportunity to interact face-to-face with company leaders. Over 600 students have participated in these sessions. Additionally, Wistron offers diverse internship programs like "Future Star," "Dream with Wistron" and "Academic Semester/Year Internships" creating over hundreds of internship opportunities annually. By participating in these internships, students gain practical insights into their career options and a deeper understanding of the technology industry. Nearly 400 students have taken advantage of these internship programs in the past four years, with outstanding interns given priority consideration for future positions.

Furthermore, Wistron actively collaborates with leading domestic and international universities through industry-academia collaboration projects. In 2024, Wistron established industry master programs with institutions such as National Sun Yat-sen University, National Yang Ming Chiao Tung University, Southern Taiwan University of Science and Technology, and Feng Chia University. Additionally, Wistron launched industrial master programs in partnership with National Kaohsiung Normal University and Minghsin University of Science and Technology. These programs provide scholarships, internships, and job opportunities, aiming to cultivate talent with global mobility.

Local Recruitment

Wistron upholds the concept of hiring talents based on meritocracy and actively hires and trains elite talents from different countries. Wistron continues to set "hiring local talents in leadership role" as a key goal in the annual performance evaluation of each site each year. In response to local manpower needs, each site launches different recruitment strategies to meet such local leadership hiring goal.

In addition to the continuous increase in local job opportunities, Wistron offers competitive salaries to employees and passes on operation and management knowledge through training. This aims to develop the managerial capabilities of local talents and goes beyond basic job skills. The proportion of local talents holding managerial positions in China has been increasing year by year. In Vietnam sites, where factory establishment and operation are being carried out, Wistron plans to gradually increase the recruitment of local management talents in the future.

Percentage of Local Management Hire

Item	Region	2021	2022	2023	2024
Percentage of managerial roles	Taiwan	99.8%	99.6%	99.6%	99.7%
	China	87.8%	89.4%	91.4%	95.2%
	Asia	-	57.8%	24.4%	26.6%
	Europe	90.6%	87.5%	88.4%	85.1%
	Americas	67.3%	84.5%	77.3%	78.2%
Percentage of senior management ranked department manager and above	Taiwan	99.8%	99.8%	99.7%	99.7%
	China	66.9%	71.4%	76.5%	85.8%
	Asia	-	37.9%	12.5%	21.1%
	Europe	83.3%	84.2%	85.0%	77.4%
	Americas	69.4%	71.3%	60.5%	78.0%

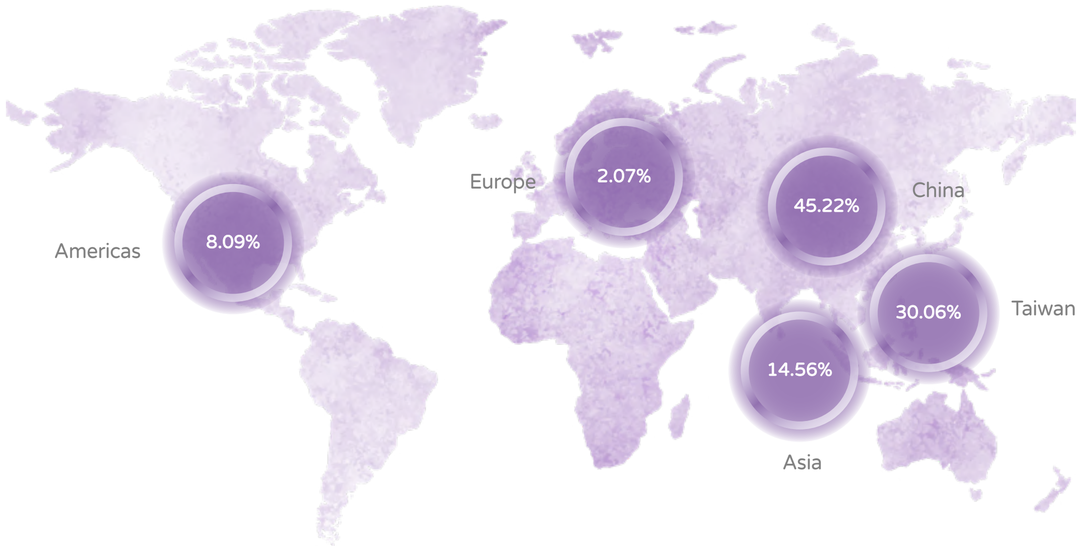
Note:
1. Local talents refer to employees of local nationality. U.S. plants are not allowed to disclose worker nationality in compliance with local regulations. As such, the Americas field only discloses figures from Mexico and Brazil.
2. For 2022, the Asia region refers to the Malaysia site, while for 2023-2024, the Asia region includes both the Malaysia and Vietnam sites.

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 aimed at creating an ideal workplace to promote diverse environment and encouraging employees to unleash their full potential and enjoy a long fulfilling career at Wistron.

Employee Demographic

Wistron continues to recruit diverse talents from around the world. The following chart shows our employee demographic as of the end of 2024. 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 sustainable development at Wistron



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

Employee Demographic

Employee Demographic		Male		Female		Other (non-binary or did not disclose)	
		Number of People	Percentage	Number of People	Percentage	Number of People	Percentage
Age	<30	11,094	25.08%	6,886	15.57%	0	0
	30-50	14,501	32.78%	9,529	21.54%	0	0
	>51	1,443	3.26%	781	1.77%	0	0
Job type	Management	2,678	6.05%	924	2.09%	0	0
	Professional	24,360	55.07%	16,272	36.79%	0	0
Location	Taiwan	8,208	18.56%	5,087	11.50%	0	0
	China	12,873	29.10%	7,131	16.12%	0	0
	Asia	3,615	8.17%	2,827	6.39%	0	0
	Europe	438	0.99%	477	1.08%	0	0
	Americas	1,904	4.30%	1,674	3.78%	0	0
Contract Type	Non-fixed-term	17,181	38.84%	11,297	25.54%	0	0
	Fixed-term	9,857	22.28%	5,899	13.34%	0	0
Full-Time/ Part-Time	Full-time	27,020	61.08%	17,135	38.74%	0	0
	Part-time	16	0.04%	56	0.13%	0	0
	Non-guaranteed hours	2	0%	5	0.01%	0	0
	Total	27,038	61.12%	17,196	38.88%	0	0

Note:
1. Management refer to individuals who hold managerial positions, including entry-level, middle-level, and senior-level managers. Professionals are non-managerial indirect and direct employees.
2. 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.
3. 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.
4. A total of 3,212 non-formal employees were hired, including dispatched workers, project-based contractors, on-site vendors, and consultants.

Nationality	% of Total Employees	% of Management Positions
China	45.93%	41.64%
Taiwan	23.76%	48.61%
Philippines	7.74%	1.05%
Vietnam	6.53%	0.33%
Mexico	5.06%	2.00%
Malaysia	4.65%	1.28%
Czech Republic	1.54%	1.61%
Not Disclosed	2.34%	-
Others	2.46%	3.48%

Note: For some plants in the Americas, nationalities cannot be disclosed according to local regulations. Other categories include employees from 26 other countries, including Brazil, Myanmar, and Nepal.

Diverse Workforce

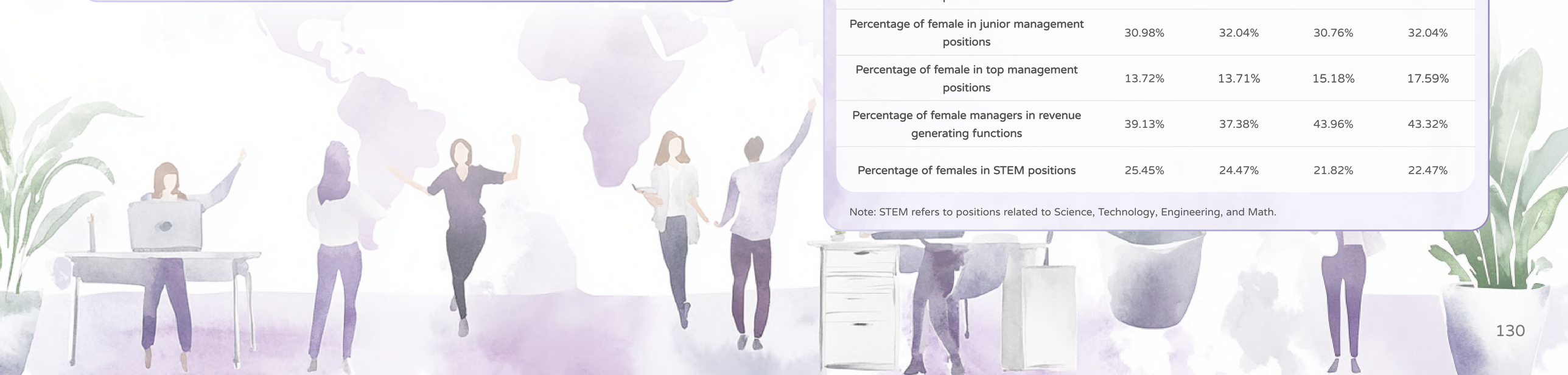
To build a diverse and friendly workplace, Wistron continues to spotlight our employee demographic, hoping to use data to close the gap and accelerate growth drivers.

Female Employees

Efforts toward mitigating the gender gap include a new female director in 2024, which increases the total to two female directors at 22.2%. To further accelerate the advancement of women in the technology industry, our goal for 2030 is to reach 27% female management, 24% women in STEM, and 40% female employees as part of our efforts to help women in tech unleash their potential.

Item	2021	2022	2023	2024
Percentage of female employees	31.78%	36.67%	36.87%	38.88%
Percentage of female in management positions	24.94%	24.80%	24.71%	25.65%
Percentage of female in junior management positions	30.98%	32.04%	30.76%	32.04%
Percentage of female in top management positions	13.72%	13.71%	15.18%	17.59%
Percentage of female managers in revenue generating functions	39.13%	37.38%	43.96%	43.32%
Percentage of females in STEM positions	25.45%	24.47%	21.82%	22.47%

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



Women in Wistron（WiW）

Wistron supports Employee Resource Groups (ERGs) as a platform for employees with shared backgrounds to connect and engage, while encouraging broader participation and understanding among employees. On March 8, International Women's Day, Wistron launched its first ERG - Women in Wistron (WiW). The ERG focuses on two key pillars to support women growth and learning: leadership development and work-life balance. In 2024, WiW held five seminars and networking events, attracting a total of 784 participants.

Leadership Lectures

To strengthen the cultivation and legacy of female leaders, we invite industry-leading female leaders to engage with Wistron managers, share personal career experiences, and encourage women to raise their hands.





Empowering Women in Wistron website

We leverage an internal exchange platform to facilitate co-learning and growth. On the platform, we have event photos and information and also feature stories of women in Wistron, demonstrating their resilience in maintaining work-life balance and helping more employees to learn more about WiW and related issues. The platform has already reached 4,000 views.



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 actively promote the employment of individuals with disabilities who possess the necessary abilities for the job and strive to create a work environment that accommodates their specific needs. In Taiwan, we have accessibility bathrooms, elevators, and ramps. In the Neihu office, we have redesigned an accessibility entrance for employees in need.

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 Czech plant, sign language interpretation is provided for all official events and training sessions, along with essential health checkups. 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 2024, employees with disabilities accounted for 0.87% of all global Wistron employees.

Percentage of Employees with Disabilities	
2021	0.84%
2022	1.00%
2023	0.98%
2024	0.87%



Accessibility entrance on the right at our Neihu office

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.

Vision: Talent Sustainability

Mission: Create the best place to work

Strategies and Actions

- Enforce equality policies and establish systems beyond regulatory standards
- Cultivate an awareness of diversity and inclusion
- Localized support measures

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 their recruitment, payroll, and promotion. We also enforce policies against discrimination and harassment and report that were zero cases of major violations in 2024. In Taiwan, recognizing employees' needs for family care and stability, we further enhanced its leave and parental support policies in 2024 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 offers a variety of diversity and inclusive learning resources, including DEI seminars and unconscious bias training, starting with the leadership team to deepen their understanding of DEI concepts and global trends. At the Taiwan headquarters, an online general education course on unconscious bias was launched to build foundational awareness and help all employees integrate DEI principles into their daily work. In 2025, the initiative will be further expanded to Wistron locations around the world.



Localized support measures

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

- The Hsinchu and Chongqing plants offer Filipino and Halal meal options, respectively, to honor the customs and needs of employees from diverse backgrounds.
- The Zhongshan plant hosted a women's health seminar featuring expert speakers to raise awareness of physical and mental well-being and empower women. On International Women's Day, the Chengdu plant provided free health checkups for female employees to support their overall wellness.
- The Czech plant organized an age diversity workshop to explore communication challenges related to age in the workplace and encourage intergenerational collaboration.







Employee Diversity and Inclusivity 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 2024, 86.5% of employees appreciated Wistron's diversity and inclusion efforts. Surveys in the past three years show that Wistron has made great strides in the DEI dimension.

DEI Survey Ratings

2022	2023	2024
80.3%	86.3%	86.5%

4.1.3 Talent Retention

Compensation Policy



As part of Wistron's commitment to our Six Sustainability Strategies, including Labor Welfare, and in support of our living wage pledge, 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. Wistron regularly participates in salary surveys and reviews economic indicators at our various operating locations to ensure pay levels remain competitive. We believe that every employee has the right to earn a living wage that not only meets basic needs but also allows for discretionary spending.

Wistron is committed to pay equity 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 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. The salary conditions at major Wistron regions are detailed in the following table. The number, average salary, and median salary for non-executive full-time employees in Taiwan can be found on the Market Observation Post System.

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 the company's operational achievements and individual performance evaluation results, the higher the proportion of variable compensation in the overall salary structure. The performance evaluation 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.

Entry-Level Wage to Local Minimum Wage Note 1

Region	Taiwan	China	Asia	Europe	Americas
Percentage	1.1	1.6	1.5	1.5	2.1

Note:
1. Local Minimum Wage taken from local minimum wage regulations as of December 2024
2. Wistron adopts an equal remuneration policy, where salaries are not differentiated based on gender
3. Salary of entry-level staff refers to the monthly fixed salary of employees at the lowest level in each region

Compensation by Gender

Item	Level	2024 (Female : Male)
Fixed Salary	Senior managers	0.95 : 1
	Management Level	0.96 : 1
	Non-management Level	1.01 : 1
Annual Salary	Senior managers	0.99 : 1
	Management Level	0.96 : 1
	Non-management Level	1.02 : 1

Long-Term Incentives

Measures	Scope
Wistron offers an " Employee Stock Ownership Trust" (ESOT) program. Under the provisions of the Shareholders' Meeting 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 stocks that will be held and managed by a financial institution in the stock ownership trust account.	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. In order to achieve fair, just, and reasonable performance management, Wistron implements a phased approach globally to promote multi-dimensional assessments. We also implemented a new performance management system. At the end of 2024, Wistron rolled out a unified performance management platform across all global locations, allowing for other individuals to be invited to provide feedback on the employee's work and competencies, offering the supervisor multi-dimensional reference for their assessment. In 2024, 100% of employees regularly underwent evaluations.

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 enhancement in our employees and, therefore, our departments. This initiative reflects Wistron's commitment to employee development, ensuring we remain competitive in a dynamic market.



Flow



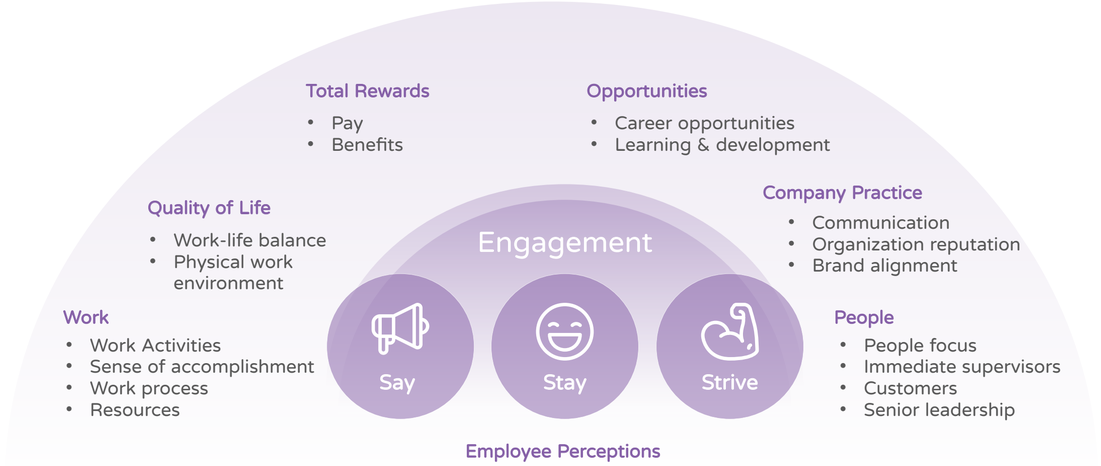
Measure	Frequency	Method
Management by objectives (MBO)	Twice a year	Every year, Wistron organizes an annual kick-off meeting to explain the operational goals of the company for the next year to all managers. Direct managers then communicate the goals to the employees to reach a consensus. The goal is 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 evaluations 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.
Group assessment	Twice a year	1. During the annual performance appraisal, the President will determine and allocate performance rating ratios for each business unit 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.
Agility assessment	Ongoing	Agile development teams set OKRs (Objectives and Key Results) based on their target goals. Depending on project requirements, teams provide daily progress updates and conduct frequent weekly check-ins throughout the project cycle. Supervisors also ensure ongoing and flexible communication to stay updated about 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've surveyed the opinions of all employees from all plants/departments around the world (with a coverage of 100%) through a census conducted every one or two years. The goals, results, and analyses are then publicly disclosed the goals. In order to ensure the reliability and referability of the statistical analysis results, the effective questionnaire response rate target for each survey is set at more than 80%. In order 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.

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.

In 2024, the company-wide survey response rate was 65.6%, with 78.1% from indirect employees and 55.0% from direct employees. All evaluation results showed slight improvements compared to the previous year. Among these, indirect employees exhibited the highest increase in the "giving it all" dimension, rising by 1.4%, while direct employees saw the largest increase in the "employee care" dimension, which rose by 7.1%. Regarding the 2024 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.



2024	Survey participants	Responses	Response rate	Survey results	Note
Indirect employees	17,885	15,750	88.1%	78.1%	Engagement
Direct employees	19,804	18,717	94.5%	55.0%	Satisfaction
Total	37,689	34,467	91.5%	65.6%	-

Year	Survey participants	Responses	Response rate	Survey results
2024	37,689	34,467	91.5%	65.6%
2023	38,105	35,672	93.6%	63.8%
2022	45,048	41,053	91.1%	62.4%
2021	44,232	38,929	88.0%	63.1%

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

Factor	Wistron employee engagement survey questions			
	Main Dimension	Secondary Dimension	Example Questions	2024 Survey Results
Job Satisfaction	Employee behaviors	Say	I will tell others that Wistron has a good working environment and working conditions.	75.2%
	Work	Work activities	I think the current job content is suitable for me.	81.0%
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).	92.0%
	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.	81.6%
	Work	Sense of accomplishment	I can feel a sense of achievement in my current job.	76.7%
Stress	Quality of life	Work-life balance	I can maintain a moderate balance between my current work and personal life.	77.2%
	Work	Work activities	I can accept the current work intensity and overtime requirements.	79.7%

Employee Turnover

In 2024, the turnover rate for Wistron's indirect employees was 8.97%, which translates to an average monthly turnover rate of 0.75%. 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 57% of the total employee count at the end of 2024. Consequently, the overall turnover rate for Wistron is significantly influenced by the turnover of direct employees. For more detailed statistics on employee turnover in 2024, please refer to the attached appendix.

Number of new hires recruited globally **34,976 people**

Voluntary turnover rate (IDL) **8.97 %**

Reducing Employee Turnover Rate

In the current competitive talent landscape, retaining excellent employees and improving employee retention rates are crucial for the sustainable development of a company. 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.

Scope	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 routine 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.
Indirect employees	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 has optimized employee benefits to enhance employees' sense of recognition and belonging. In 2024, we increased childbirth incentive subsidies and implemented leave policies that exceed legal requirements, extending the duration of maternity leave, prenatal examination leave, paternity prenatal examination leave, and paternity leave, as well as introducing a new "Flexible Parental Leave." • A transparent communication channel has been established, 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.

Scope	Challenge	Solutions
Direct employees	Employees experience decreased morale due to factory environmental noise, prolonged standing, or repetitive tasks, which affect their willingness to work.	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. Additionally, through regular psychological counseling services, Wistron assists employees in managing stress, anxiety, and other emotional challenges, helping them maintain sound mental health and meet their psychological and emotional needs.

Wistron utilizes various activities and initiatives to enhance employee engagement and satisfaction. The company believes that these measures will help reduce employee turnover, maintain team stability, and lay a solid foundation for the company's long-term development. Moving forward, Wistron will continue to optimize these programs to ensure that employees have more opportunities for growth and development within the company.

Employee Turnover Statistics		2021	2022	2023	2024
Total Turnover (%)		27.92%	50.57%	35.25%	27.43%
Voluntary Turnover (%)		19.09%	38.87%	27.27%	22.82%
Total Turnover (%)	Male	26.46%	54.35%	35.79%	28.70%
	Female	31.05%	43.98%	34.32%	25.44%
Voluntary Turnover (%)	Male	19.24%	41.51%	28.19%	24.91%
	Female	18.77%	34.26%	25.70%	19.55%
Total Turnover (%)	<30	31.96%	69.02%	51.38%	41.02%
	30-50	22.70%	34.14%	24.35%	18.34%
	>50	12.41%	9.11%	15.89%	15.74%

Employee Turnover Statistics		2021	2022	2023	2024
Voluntary Turnover (%)	<30	21.68%	53.11%	41.56%	36.56%
	30-50	15.94%	26.24%	17.94%	14.27%
	>50	4.91%	5.98%	5.17%	4.23%
Total Turnover (%)	Taiwan	18.40%	15.49%	14.98%	13.43%
	China	29.32%	63.84%	44.12%	38.72%
	Asia	-	-	41.00%	28.53%
	Europe	48.32%	23.90%	13.29%	12.57%
	Americas	29.80%	57.49%	47.21%	18.11%
Voluntary Turnover (%)	Taiwan	14.49%	14.08%	9.39%	8.21%
	China	19.57%	48.77%	36.11%	33.63%
	Asia	-	-	23.72%	26.64%
	Europe	32.65%	3.41%	3.15%	3.83%
	Americas	23.61%	48.52%	43.77%	14.70%
Total Turnover (%)	Direct employees	31.55%	71.77%	49.46%	39.07%
	Indirect employees	19.33%	19.42%	16.20%	11.57%
Voluntary Turnover (%)	Direct employees	19.76%	55.61%	40.23%	32.99%
	Indirect employees	17.50%	14.26%	9.91%	8.97%

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

4.1.4 Human Resource Technologies

Wistron initiated its digital transformation journey in 2014 and has been cultivating digital talents systematically and applying digital technologies across various business domains. HR technologies refer to the utilization of digital tools to better automate talent acquisition, utilization, development, and retention. Data analysis and AI technology can help the HR department better understand the company's human capital, predict and analyze data, which can help the HR department better manage decision insights and trends and thus identify the company's risks and opportunities more effectively. In the future, Wistron will focus on building a comprehensive talent development and skill management system. By tracking employee skills, planning employee individual development, integrating and recommending courses, the company can better identify employees with great potential, develop excellent leaders, and continue to drive employee growth with the help of data analysis and machine learning.

Data Visualization

Wistron leverages modern visualization tools (such as Power BI), combined with automated data integration and aggregation, to transform key HR metrics into intuitive and easily understandable dashboards, providing real-time data insights and decision support for managers and the human resources team.



Process Automation

Wistron conducts process re-engineering for periodic and repetitive manual tasks and implements Robotic Process Automation (RPA) technology to unify and standardize similar workflows, significantly reducing the time spent on repetitive manual operations and enhancing internal HR operational efficiency.

2019-2020

Data Visualization and Process Automation

Initial digitalization efforts focused on single-point projects to enhance work processes. These initiatives utilized data visualization to deliver real-time insights, providing a critical foundation for informed decision-making, while RPA (Robotic Process Automation) was introduced to replace routine, manual repetitive tasks.

2021-2023

Digitalized Recruitment and Generative AI Applications

The headquarters initiated an integrated HR digitalization, transitioning from single-point solutions to a fully integrated recruitment process, delivering one-stop services, and progressively rolling out these initiatives to overseas plants.

2024 Global HR Data Audit Systematization

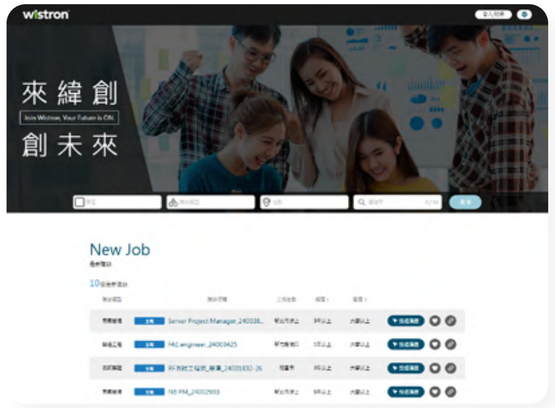
HR established a global standardization framework by incorporating overseas user requirements from the initial stages of system development, and created globally consistent management processes and review standards.

2025

Comprehensive Talent Development and Skills Management System

Digitalized Recruitment

Wistron has established a one-stop recruitment system by streamlining and integrating complex workflows across multiple systems. Officially launched in Taiwan at the end of 2022, this system not only consolidates internal and external talent pools but also enables HR supervisors to effectively monitor the entire recruitment process, reducing candidate selection time by approximately 41%. Wistron continues to optimize the system and has rolled out the system to our Vietnam plant in 2024. Starting in 2025, we plan to gradually adopt the system across other overseas locations, paving the way for the completion of a fully digitalized global recruitment blueprint.



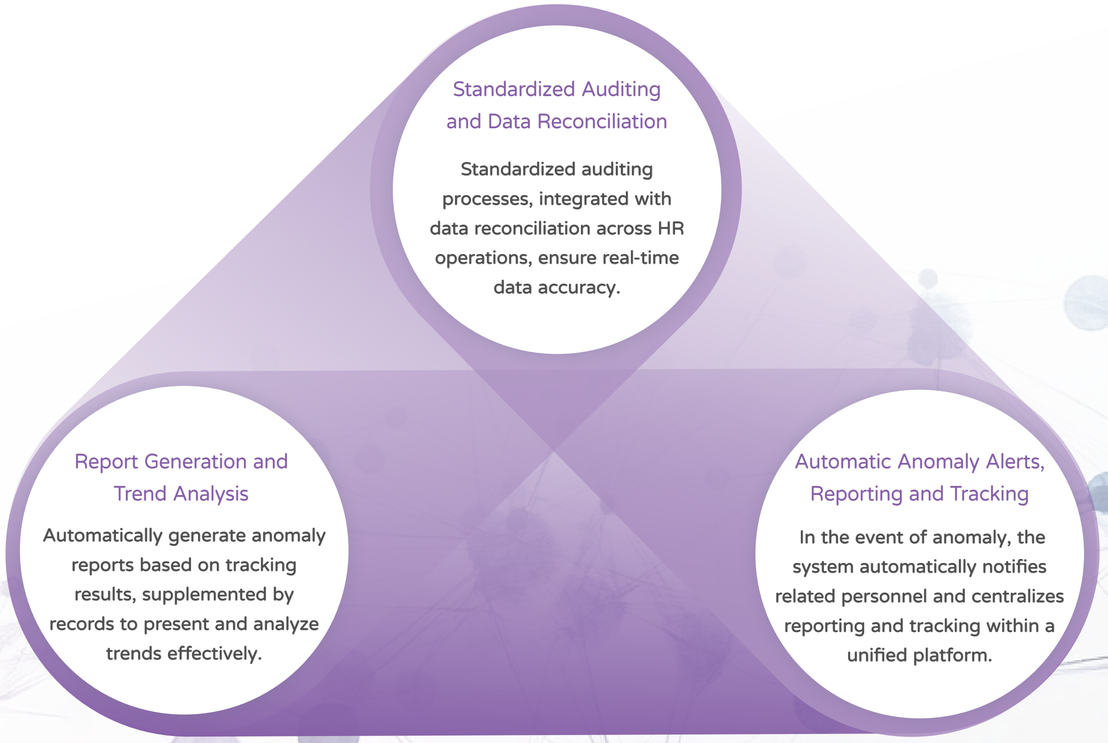
- Since its launch in November 2022, the system has accumulated over 272,000 uses, with 30,287 candidates completing registration and 22,401 comprehensive resumes collected.
- User satisfaction among Wistron management reached 8.19 (out of 10), while candidate satisfaction was rated at 9.72 (out of 10).

Application of Generative AI

Wistron has integrated Generative AI (Gen AI) technology into its recruitment processes. Beyond streamlining the creation of job descriptions through AI-assisted job requisition forms, the technology was further applied in February 2024 to enhance recruitment interviews. By analyzing candidate resumes and aptitude test results, Gen AI generates customized interview question banks, helping interviewers formulate more comprehensive questions, significantly improving interview efficiency.

Global HR Data Audit Systematization

To achieve global data compliance and strengthen corporate governance, Wistron has developed a standardized, globally applicable HR data audit system with the goal of achieving “real-time global data compliance.“ This system has integrated existing data validation tools while standardizing validation processes and logic. It covers data reconciliation across all HR operations, and is equipped with an anomaly alert mechanism. This ensures that both headquarters and sites can maintain data accuracy, promptly identify anomalies, and efficiently report, clarify, and track resolution progress. By enabling effective communication and automating management tools, the system provides real-time visibility into global audit results and trends, improving management efficiency and reducing operational risks.



4.2 Human Capital Development

Guided by an altruistic management philosophy, Wistron actively embraces challenges and pursues continuous innovation to address of future change. 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 the company 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.



Since launching our global learning platform in 2021, we have achieved 100% roll-out across 30 global locations by 2024, with over 22,000 users and more than 7,000 training sessions assigned annually. Through the implementation of a global learning platform, Wistron encourages active learning among employees and resource sharing. This helps us establish a common global language and facilitate knowledge transfer. In 2024, Wistron invested a total of NT$99 million in talent development worldwide, with an average training cost of NT$2,183 per employee; the total training hours for employees worldwide reached 1,913,150 with an average of 42.15 hours per employee.

2024 Training Outcomes

Total Employee Training Expenses	Average Employee Training Expenses	Employee Total Training Hours	Average Employee Training Hours	Average Learning Satisfaction
NT$99M	NT$2,183	1.91M hours	42.15 hours	4.66

2022-2024 Training Expenses

Year		2022	2023	2024
Total employee training expenses		NT$135 million	NT$98 million	NT$99 million
Average employee training expenses		NT$2,857	NT$2,348	NT$2,183
Total employee training hours	Direct	2.7 million hours	1.31 million hours	1.36 million hours
	Indirect	400,000 hours	410,000 hours	550,000 hours
	Total	**3.1 million hours**	**1.72 million hours**	**1.91 million hours**
Average employee training hours	Direct	96 hours	54 hours	51 hours
	Indirect	21 hours	23 hours	29 hours
	Average	**66 hours**	**41 hours**	**42 hours**

Note: Training expenses are denominated in New Taiwan Dollars (NTD)

Global Employee Training Hours

Employee Type	Female Employees		Male Employees		Others	
Region	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours
Taiwan	83,912.85	16.49	161,736.93	19.68	-	-
China	445,351.21	59.86	864,585.65	64.97	-	-
Asia	85,671.88	29.75	151,233.36	40.86	1.00	1.00
Americas	37,637.55	21.00	49,833.73	24.13	22.73	3.79
Europe	17,582.93	37.33	15,576.74	37.35	3.25	3.25
Global	670,156.42	37.92	1,242,966.41	44.86	26.98	3.85

Note: The "Others" column include non-binary or undisclosed data

Employee Type	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	2,029.86	16.24	6,560.68	19.02	29,131.67	26.34	207,927.57	17.72
China	254.3	28.26	2,859.54	42.68	75,502.16	52.32	1,231,320.86	64.04
Asia	127.54	25.51	823.5	39.21	13,752.71	45.54	222,202.49	35.53
Americas	141.88	17.74	845.09	26.41	8,238.32	34.47	78,268.72	21.84
Europe	50.71	25.36	160.74	32.15	2,688.32	37.34	30,263.15	37.41
Global	2,604.29	17.48	11,249.55	23.94	129,313.18	40.9	1,769,982.79	42.54

Note: Senior management includes managerial positions above the BG level

Employee Type	Production		Non-Production	
Region	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours
Taiwan	60,569.95	14.37	185,079.83	20.36
China	1,061,434.24	74.47	248,502.62	38.27
Asia	151,043.60	33.73	85,862.64	40.85
Americas	64,885.40	21.42	22,608.61	27.11
Europe	23,021.68	38.24	10,141.24	35.46
Global	1,360,954.87	51.20	552,194.94	29.36

Employee 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	43,315.51	18%	101,181.08	41%	20,056.14	8%	81,097.05	33%
China	483,638.23	37%	381,885.51	29%	26,566.93	2%	417,817.41	32%
Asia	115,555.53	49%	41,068.56	17%	3,809.44	2%	75,059.71	32%
Americas	10,028.18	11%	61,001.12	70%	883.19	1%	15,581.52	18%
Europe	9,140.75	28%	17,263.67	52%	486.16	1%	6,175.95	19%
Global	661,678.20	35%	602,399.94	32%	51,801.86	3%	595,731.64	31%

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 development 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.

Wistron's Talent Development Strategies

Strengthening Business Innovation & Resilience
- Establish R&D Learning Roadmap
- Nurture Sustainability Talents
- Build Energy-saving & Waste Reduction Consensus
- Develop Quality & Operations Expert

Advancing Digital Applications and Practices
- Cultivate Key Digital Talents
- Promote Data-driven Culture

Developing Global Leadership
- Cultivate Key Global Leaders
- Shape a Performance Management Culture
- Strengthen Coaching Competency in Management

Fostering Cultural Understanding and Inclusion
- Create Cultural and Values Inclusion
- Develop Global Mobility Talents
- Train Foreign Manufacturing Talents

Strengthening Business Innovation and Resilience

Establish R&D Learning Roadmap

To ensure the R&D team remains innovative and aligned with emerging technological trends, Wistron has developed a structured learning roadmap tailored for various types of R&D talent. Led by a training committee composed of R&D managers, we have built a systematic training mechanism to equip engineers with the necessary knowledge and skills at every stage of their career. Empowered by digital tools, this framework facilitates the implementation and delivery of technology transformation initiatives. The learning roadmap covers key domains such as hardware, mechanical engineering, software, and quality testing. Training content is mapped to different career levels and spans technical expertise, standardized processes, regulatory and compliance knowledge, and soft skills development. This ensures that engineers, ranging from basic R&D personnel to senior experts, receive targeted training to support technological innovation for better product competitiveness. In 2024, a total of 1,753 R&D personnel underwent training, with a cumulative 16,069.28 learning hours. By applying their acquired knowledge in tandem with digital transformation programs and team-based coaching, R&D staff developed 71 fully intelligent automation projects as of 2024. These initiatives led to a 50% increase in automated design rates, a 90% first-pass test rate, and a 50% reduction in bug counts. To further drive technological innovation, Wistron regularly organizes R&D Technology and Digital Transformation Sharing Session, where R&D personnel are encouraged to participate and share their project experiences. In 2024, a total of 455 R&D personnel signed up and participated in the sessions, marking a 156% increase over 2023. Overall participant satisfaction averaged 4.3 out of 5.



Development Roadmap for R&D Talents

	Professional Knowledge & Skills	Process & Methodologies	Regulations & Compliance	Soft Skills
Senior Experts Technical leadership and development of R&D strategies	Covers critical technologies in electronics, mechanics, software, and quality testing	Enhances management of R&D processes such as product development, project methodologies, and cross-departmental collaboration	Covers international standards and industry regulations such as certifications, environmental regulations, and IP/patents to ensure regulatory compliance in technical development	Strengthen problem solving, teamwork, cross-departmental communication, and innovative thinking in R&D personnel to enhance overall R&D performance.
Experts Key technical breakthroughs and technical guidance				
Senior Professionals Cross-domain cooperation and problem-solving competency				
Professionals Independent project execution and product development				
Junior Professionals Enhanced professional expertise and practical skills				
Basic R&D Personnel Core technical knowledge & basic R&D skills				

Nurture Sustainability Talent

To enhance sustainability talent training, we leverage our ESG Sphere training, which adheres to the six pillars of sustainability strategies (Sustainable Supply Base, Green Products, Recycling, Decarbonization, People with Purpose, and Labor Welfare) to create a comprehensive learning roadmap. In 2024, we trained a total of 17,731 participants, who engaged in 8,849.46 learning hours and reported a learning satisfaction of 4.3 (out of 5). A key focus was on carbon-related expertise, which included ISO 14067:2018 International Standard for Product Carbon Footprint, Carbon Footprint Calculation and Interpretation, Emission Reduction Targets and Net Zero Strategies, and Smart Low-Carbon Technology Applications. These programs helped employees gain a deeper understanding of the complexity of carbon emissions and their environmental impact, enabling the integration of sustainability knowledge into daily work. Beyond offering extensive sustainability learning resources, Wistron ensures knowledge is translated into actionable outcomes through project implementation and optimization. In 2024, we promoted the WiZero (Wistron Zero Carbon Emission) platform and low-carbon supply chain initiative, aiming to develop low-carbon products, promote sustainable circular reuse, and introduce low-carbon recycled materials. Standards for design and inspection were also established, alongside the development of a product carbon footprint management platform. In addition to WiZero, Wistron implemented a range of carbon reduction initiatives in 2024, achieving a total reduction of 8,172.9 metric tons of carbon. The company's emission reduction targets and roadmap have been certified by the Science Based Targets initiative (SBTi), and Wistron has been recognized for three consecutive years among the Business Weekly Top 100 Carbon Competitiveness List.







Note: 2024 Business Weekly Top 100 Carbon Competitiveness List

Build Energy-saving & Waste Reduction Consensus

As Wistron advances global sustainability initiatives, we recognize that energy conservation and carbon reduction are responsibilities shared by all. As such, in alignment with our corporate sustainability strategy, we have developed training programs across all global sites focusing on energy conservation, water efficiency, and waste reduction. In 2024, these programs trained a total of 33,655 participants, accumulating 28,205.28 hours of learning. By raising green awareness and translating it into action, we have strengthened our ability to quantitatively manage sustainability outcomes and environmental benefits. Wistron has implemented digital monitoring systems, including smart energy management platforms and optimized resource allocation, to enhance the effectiveness of energy-saving and carbon reduction measures across our plants. Key energy-saving results from manufacturing included 12.845 million kWh in electricity savings, 182,664.8 m^3 of water saved, and 1,848.56 metric tons of total waste reduction (including recycling, waste reduction, and other efforts). All plants continue to enhance energy and resource efficiency to steadily achieve our carbon and waste reduction goals, progressing toward resilient, low-carbon smart manufacturing.

Develop Quality & Operations Experts

To achieve operational excellence and continuous improvement, Wistron launched a series of global training programs aimed at strengthening our talent pool in manufacturing and quality management. The programs cover four main training categories: Foundational Quality Training, Quality Expert Training, Lean Manufacturing Training, and Knowledge Management Training. Foundational Quality Training helps new employees resolve common quality issues, Lean Manufacturing Training focuses on improving productivity, and Quality Expert Training helps employees break through to the next level of complex quality issues. We also leverage Knowledge Management Training to manage and share experiences, developing a systematic and structured system to manage knowledge documents and using improvement plans to facilitate knowledge sharing and applications.

In 2024, a total of 6,080 employees participated in these programs, with 10,254 total training hours and an average satisfaction score of 4.5. Through these efforts, Wistron successfully developed 371 manufacturing experts and 71 quality experts, building a highly skilled and professional workforce. These programs not only enhanced internal capabilities but also significantly contributed to operational cost savings. In 2024, Wistron achieved NT$1.0213 billion in operational cost savings through training and improvement measures, and NT$134.3 million in waste reduction-related savings. These results demonstrate the value of our systematic training and knowledge management approach in achieving operational excellence, while laying a strong foundation for Wistron's sustainable development.

Framework for Developing Quality & Operations Expert

Lean Manufacturing Training
Improve manufacturing efficiency, raising quality and reducing costs

Quality Expert Training
Make breakthroughs in advanced quality issues

Foundational Quality Training
Enhance overall quality management and problem-solving competency

Course Category	Learning Objectives	Course Topics
Foundational Quality Training	• Learn the principles of quality design and key quality tools to enhance product and process quality	QC Tools, Problem Analysis & Solving, The Seven QC Tools (basic, new, and simplified), etc.
Lean Manufacturing Training	• Understand the core principles and tools of lean manufacturing to improve production efficiency and reduce errors. • Learn about operational transformation and manufacturing process analysis using systems thinking to drive lean management.	Lean Management, The Seven IE Tools, Overall Equipment Effectiveness (OEE), etc.
Quality Expert Training	• Master advanced quality improvement tools and the full process of setting goals, analyzing current status, identifying root causes, executing countermeasures, and tracking effectiveness. • Apply quality tools and advanced problem-solving frameworks systematically to analyze and resolve issues with innovative solutions.	APQP (Advanced Product Quality Planning), DOE (Design of Experiments), NUDD Risk Assessment, FMEA (Failure Modes and Effects Analysis), TRIZ (Theory of Inventive Problem Solving), etc.
Knowledge Management Training	• Learn to create structured knowledge documents, improve presentation quality, and design and implement internal knowledge management strategies. • Promote knowledge flow and innovation within the organization through practical exercises and coaching.	Knowledge Management, Knowledge Application, Knowledge Document Writing, Topic Structuring

Kirkpatrick's Four-Level Training Evaluation Model

Project	Level 1 Reaction & Level 2 Learning	Level 3 Behavior	Level 4 Results
Establish R&D Learning Roadmap	• 1,753 participants trained • 16,069.28 learning hours	• 71 smart automation R&D projects developed • 455 participants signed up for the RD Tech and Digital Transformation Sharing Sessions, a 156% increase in participation; average satisfaction score: 4.3	• Increased automated design rate by 50% • Increased single-test pass rate to 90% • Reduced the number of bugs by 50%
Nurture Sustainability Talent	• 17,731 participants trained • 8,849.46 learning hours • Satisfaction: 4.3	• Promoted the WiZero (Wistron Zero Carbon Emission) smart low-carbon manufacturing platform and low-carbon supply chain initiatives	• Reduced carbon emissions by 8,172.9 metric tons • SBTi certified • Ranked in the Business Weekly Top 100 Carbon Competitiveness List (2022–2024)
Build Energy-saving & Waste Reduction Consensus	• 33,655 participants trained • 28,205.28 learning hours	N/A	• Saved 12.845 million kWh of electricity • Saved 182,664.8 m3 of water • Reduced waste by 1,848.56 metric tons
Develop Quality & Operations Experts	• 6,080 participants trained • 10,254 learning hours • Satisfaction: 4.5	• Trained 371 experts in manufacturing • Trained 71 experts in quality management	• Saved NT$1.0213 billion in operating costs • Saved NT$134.3 million from material waste

Advancing Digital Applications and Practices

Cultivate Key Digital Talent

Wistron continues to invest in the growth and development of digital project teams. Since the establishment of the Digital and Analytics Academy (DnA Academy) in 2019, we have systematically promoted the development of key digital talent through structured training programs and competency assessments. These programs cover methodologies, case studies, and scenario-based simulations to help employees integrate digital transformation technologies and tools into business processes, enhancing decision-making efficiency and fostering innovation. In 2024, the certification pass rate reached 89%, with an average satisfaction score of 4.7 (out of 5). To date, we have trained a total of 1,568 key digital talents and successfully applied digital technologies across 296 completed projects. We also developed 65 internal trainers and customized Spanish-language digital transformation courses to meet the needs of non-Mandarin-speaking regions, further strengthening the foundation of Wistron's global digital transformation strategy. These initiatives have also helped us secure the Gartner Eye on Innovation Awards for Advanced Manufacturing's inaugural award for the Asia-Pacific region and the Ding Ge Awards for three consecutive years.

Promote Data-driven Culture

Wistron actively promotes a data-driven culture by integrating five core data tools, Power BI, Minitab, RapidMiner, AutoML, and RPA, into our training programs. In 2024, we delivered 19 training sessions and 7 seminar events, covering ten locations around the world and reaching 1,498 participants in total. With the widespread adoption of data skills, employees have significantly improved their analytical capabilities, using data insights to support business decisions, enhance operational efficiency, and strengthen risk management. Data application has been deeply embedded into various business functions, from R&D and manufacturing to supply chain and business processes. Wistron has achieved significant achievements in quality enhancement, process optimization, and innovation. These efforts have led to 300 new data-driven projects, 9,150 hours saved annually through automation and intelligent analytics, and NT$33.04 million in estimated business benefits.







Note:

1. Wistron was awarded the Gartner Eye on Innovation Awards for Advanced Manufacturing's inaugural award for the Asia-Pacific region for using digital twin technologies to build a factory of the future.
2. List of award winners of the 2nd Digital Transformation Excellence (Ding Ge) Award by Harvard Business Review in 2024

Kirkpatrick's Four-Level Training Evaluation Model

Project	Level 1 Reaction & Level 2 Learning	Level 3 Behavior	Level 4 Results
Cultivate Key Digital Talent	• Certification rate: 89% • Learning satisfaction: 4.7 • 1,568 participants trained (2019–2024)	• Digital technologies applied to 296 successful projects • 65 internal trainers cultivated	• Winner of Gartner Eye on Innovation Awards for Advanced Manufacturing's inaugural award for the Asia-Pacific region • Three consecutive years of winning the Ding Ge Award
Promote Data-driven Culture	• 1,498 participants trained • 19 training sessions and 7 seminars completed • Coverage across 10 domestic and overseas sites	• Rolled out 300 new projects	• Annual time savings of 9,150 hours • NT$33.04 million in value generated

Developing Global Leadership

Cultivate Key Global Leaders

In response to the challenges posed by rapidly evolving global market and technological advancements, Wistron has launched the Global Leaders Development Program (GLD) as part of our long-term strategic approach to strengthen organizational resilience and future competitiveness. The program systematically cultivates high-potential mid- to senior-level managers through a structured development path. For the program, senior managers nominate managers with development potential, who then formulate Individual Development Plans (IDP). The program adopts the "70-20-10" learning model, incorporating 70% on-the-job project experience, 20% coaching from senior managers, and 10% learning resources, to build a personalized and competency-aligned growth path. Participants undergo a 360-degree pre-assessment to understand their strengths and competencies needing improvement. Under the guidance of their coaches, they set corresponding goals, focusing on improving three core competencies: driving execution, data-driven decision-making, and team motivation. During the hands-one experience phase, each participant undertakes challenging project tasks, such as achieving KPIs, cross-department collaboration, or strategy implementation, to strengthen their application and demonstration of leadership behaviors. The program also provides support mechanisms, including monthly face-to-face mentoring by senior managers across levels to deepen reflection and action adjustments. HR also organizes regular community exchanges, bringing in external perspectives and management resources, encouraging participants to learn and collaborate across departments, and supporting both theoretical and practical learning needs. At the end of the program, participants present their personal development journey and behavioral changes in a final presentation, and conduct self-review and reflection using both qualitative and quantitative indicators against their initial goals. In 2024, a total of 71 high-potential managers received training, with an IDP completion rate of 97%, retention rate of 97%, and promotion rate of 31%. In addition, the 360-degree competency post-assessment showed a 63% improvement rate, reflecting the program's substantial impact on individual leadership effectiveness and its long-term contribution to the company's talent development strategy.



Shape a Performance Management Culture

To strengthen global operational consistency and management effectiveness, Wistron has established a standardized series of performance management courses to help supervisors understand how to set challenging and measurable work goals. Through high-frequency and constructive communication mechanisms, the program promotes alignment on goals and continuous improvement. Wistron adopts a blended learning model. Online learning follows a four-step structure of "Test – Learn – Practice – Evaluate," enabling supervisors to gradually and effectively internalize management skills. In in-person sessions, participants further enhance their practical skills through scenario-based exercises, peer discussions, and guided conversations, while also building cross-departmental management perspectives. In 2024, the performance management course series was successfully expanded to four overseas operation sites, and 13 local instructors were trained to serve as seed promoters of Wistron's performance culture. A total of 260 participants received training worldwide, with total learning hours reaching 855.5. Overall satisfaction with the training reached 4.7 (out of 5), reflecting supervisors' high recognition of the course design, content, and practical value. To ensure that the performance management system is effectively implemented in actual managerial behavior, Wistron conducts annual performance communication survey interviews as a basis for evaluating implementation results. The 2024 survey showed that the performance communication interview rate reached 96.38%, demonstrating that performance dialogues have become part of daily management practices, effectively fostering a performance management culture and a positive cycle for talent development.

Strengthen Coaching Competency in Management

Amid organizational transformation and increasingly diverse employee needs, supervisors must possess strong communication and coaching capabilities to build highly engaged and committed teams. Wistron continues to promote the "Coaching for Empowerment" training program to help supervisors balance task-oriented and individual-oriented needs while mastering coaching skills. In 2024, this program was successfully expanded to 14 overseas locations, and 93 local trainers were trained to enhance alignment with local cultures and management practices. A total of 787 participants completed the training, with 4,975 total learning hours accumulated and an average satisfaction score of 4.7 (out of 5). To track the actual application of what was learned, Wistron uses a coaching satisfaction survey as a performance measurement mechanism. The 2024 survey results showed that the average satisfaction score for daily coaching by supervisors was 4.48, indicating that coaching behaviors learned through the training have been effectively integrated into daily management practices. Additionally, the 360-degree managerial competency assessment yielded an average score of 4.6, reflecting a significant improvement in leadership effectiveness. This institutionalized and localized training program has become a key strategic pillar for promoting the growth of Wistron's global supervisors, strengthening organizational resilience, and enhancing team cohesion. It also lays a solid foundation for the company's pursuit of sustainable development and a high-performance culture.

Kirkpatrick's Four-Level Training Evaluation Model

Themes	Level 1 Reaction & Level 2 Learning	Level 3 Behavior	Level 4 Results
Cultivate Key Global Leaders	• Community mentoring and training sessions: 504 participants • 1,508 learning hours	• 71 high-potential managers trained • IDP pass rate: 97%	• Retention rate: 97% • Promotion rate: 31%
Shape a Performance Management Culture	• 260 participants trained • 855.5 learning hours • Learning satisfaction: 4.7	13 internal facilitators cultivated globally	Performance communication rate: 96.38%
Strengthen Coaching Competency in Management	• 787 participants trained • 4,975 learning hours • Learning satisfaction: 4.7	93 internal facilitators cultivated globally	• Employee satisfaction score for daily support from management: 4.48 • Proficiency score of 360-degree evaluation for managerial competencies: 4.6











Fostering Cultural Understanding and Inclusion

Create Cultural and Values Inclusion

Wistron is committed to deepening employees' understanding of the company's vision, mission, and core values, thereby fostering a stronger sense of team cohesion across our global workforce. To this end, a series of onboarding courses were introduced at headquarters for new employees, including Chairman Simon's Talk, the Core Values Workshop, and CEO Wi-Talk. These programs help new hires grasp the company's strategic direction within their first six months and experience how core values are applied in daily work, enabling them to naturally integrate into the company culture and working style. In 2024, we trained a total of 2,496 participants, who engaged in 11,292.1 learning hours and reported a learning satisfaction of 4.7. To expand these efforts, Wistron also launched a Global Seed Facilitator Program, extending the training to 5 overseas locations and successfully developing 57 local facilitator. In addition, multilingual versions of the core values online learning courses were produced to allow employees worldwide to learn wherever, whenever. According to the 2024 global employee engagement survey, new employees within their first year gave a company alignment score of 88.1, an improvement over 85.7 in 2023, and notably higher than the overall average of 86 across all employee groups.

In addition, to enhance employees' cross-cultural and English communication skills, Wistron held 10 DEI (Diversity, Equity, Inclusion) English workshops in 2024, with 1,258 voluntary participant enrollments and a total of 1,047.7 learning hours. The workshops received an average satisfaction score of 4.7 (out of 5). These workshops helped participants improve their English communication abilities through simulated meetings, situational exercises, and cultural interviews. Employees were able to rapidly strengthen their cross-cultural communication skills, gain an understanding of cultural differences, linguistic taboos, and communication etiquette, and avoid misunderstandings or friction arising from cultural gaps. The program enhanced multicultural awareness and improved communication efficiency.





Develop Global Mobility Talent

In today's rapidly changing global market, adaptability and international mobility have become critical to corporate development. To meet this need, Wistron has launched a Global Mobility Talent Training program to cultivate a new generation of Taiwanese employees with cross-cultural adaptability and build a talent pool prepared for global mobility. This program adopts a phased coaching approach to support employees' progressive learning and development. Training topics cover a wide range of areas, including digital tools, project scheduling, factory operations strategy, and soft skills. In addition to classroom sessions, regular development interviews and progress reports with plant-level managers are conducted to help participants gradually build both professional and leadership capabilities. In 2024, the program trained 1,509 participants, with a total of 2,902 learning hours. Following the training, 100% of participants received promotions, and 87% were rated as high performers, highlighting the program's effectiveness in enhancing employees' professional skills and leadership potential.

As part of our global strategy, Wistron has built a multilingual workforce across multiple countries. In addition to English language training, we also promote regional language programs. For example, Wistron's Vietnam locations have invested in both Mandarin and Vietnamese language training. Participants are placed in classes based on their language proficiency and progress through diverse learning activities and regular assessments to ensure steady improvement. In 2024, 354 employees participated in Vietnamese language training, with a total of 13,408 learning hours and a satisfaction score of 4.5 (out of 5). For Mandarin language training, there were 32 participants, with 1,502 learning hours and a satisfaction score of 4.6 (out of 5). According to the 2024 employee engagement survey at the Vietnam plant, employees who had participated in language training gave a score of 5.25 for the work dimension, a significant 107% improvement from 4.88 in 2023, demonstrating that language training effectively enhances communication and work efficiency.





Train Foreign Manufacturing Talent

With rapid business growth and global expansion, the supply of skilled technical personnel has become a critical factor affecting production efficiency. To address the shortage of technical talent and ensure efficient and stable production operations, Wistron launched the "Foreign Manufacturing Talent Technical Training Program," aimed at cultivating high-potential foreign technical employees. The program focuses on enhancing their professional skills, language proficiency, and management potential, with the ultimate goal of developing a pipeline of foreign supervisory talent capable of full-line operations. For the program, we selected high-potential Wistron employees who meet the training plan's criteria and provided systematic training, including professional theoretical knowledge courses and practical skills. In addition to Mandarin language classes, the program includes equipment operation training and automation process projects. Participants who complete the program and pass the evaluation are promoted to technician roles, propelling them closer to foreign supervisor roles. In 2024, the program trained 1,056 participants, delivering a total of 2,240 learning hours, with an average satisfaction score of 4.5 (out of 5). Following the program, the retention rate of foreign technical talents who received training reached 92% in 2024. The program has effectively enhanced the professional capabilities and workplace adaptability of foreign technical employees. In addition to addressing labor shortages and improving production line efficiency, it has also had a positive impact on employee retention, strengthening participants' sense of identity and belonging within the company.





Kirkpatrick's Four-Level Training Evaluation Model

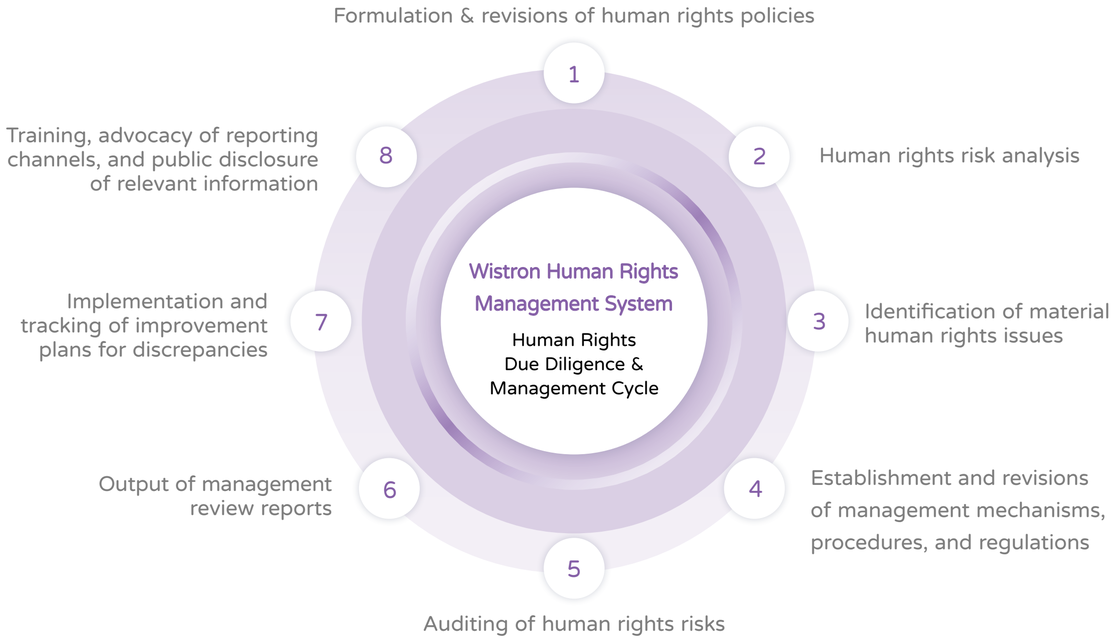
Project	Level 1 Reaction & Level 2 Learning	Level 3 Behavior	Level 4 Results
Create Cultural and Values Inclusion	**Core value courses** • 2,496 participants trained • 11,292.1 learning hours • Learning satisfaction: 4.7 **DEI English workshop** • 1,258 voluntary participants trained • 1,047.7 learning hours • Learning satisfaction: 4.7	**Core value courses** • 57 internal facilitators trained • Expanded to 5 overseas locations	**Core value courses** • New hire alignment score reached 88.1 in 2024
Develop Global Mobility Talent	**Global talent mobility training** • 1,509 participants trained • 2,902 learning hours **Global language training: Vietnamese / Mandarin** • Vietnamese: 354 participants, 13,408 learning hours, satisfaction: 4.5 • Mandarin: 32 participants, 1,502 learning hours, satisfaction: 4.6	**Global talent mobility training** • Job proficiency score: 3.87 (out of 5)	**Global talent mobility training** • Post-training promotion rate 100% • 87% achieved high-performance ratings **Global language training: Vietnamese / Mandarin** • In Vietnam plants, employee engagement in job performance increased by 107%
Train Foreign Manufacturing Talent	• 1,056 participants trained • 2,240 learning hours • Learning satisfaction: 4.5	154 participants passed evaluations	92% retention rate for trained foreign talents

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 effective implementation of human rights policies in all Wistron locations around the world, we established a human rights due diligence management procedure (shown in figure above) in 2020. Starting from 2021, we have conducted annual due diligence for the Company's own operating scope (such as employees, direct activities, products and services). A complete management cycle is implemented every year in order to establish a consistent culture and behavioral standards for the entire group that effectively manage and reduce human rights risks and truly respond to company policies and the expectations of all stakeholders.

Based on the 2023 human rights risk assessment, Wistron targeted several major human rights issues in 2024 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," "protection of young workers," and other human rights issues, we proposed 40 optimization measures across 25 sites.

In comparison to the proportion of items rated as medium-to-high risk in RBA audits, all indicator ratios in 2024 remained below 1%, demonstrating effective control and no significant anomalies, even with a substantial increase in audited sites (from 9 sites in 2023 to 25 sites in 2024). (Refer to the table below for consolidated data.)

Medium or High-Risk Major Human Rights Issues

Year	Working hours: 1 day off in 7 days	Working hours: weekly working hours < 60	Wages & benefits: payroll accuracy	Labor: young workers	Number of audits	Number of audited items
2023	0.16%	0.40%	0.18%	0.17%	76	10,908
2024	0.22%	0.60%	0.21%	0.14%	146	12,545

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 2024, five plants - Hsinchu, Chengdu, Zhongshan, Vietnam, and Malaysia - successfully completed the RBA VAP (Validated Assessment Program) and all received Silver or higher ratings. In total, 25 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 locations around the world in 2024.

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 2024, Wistron continued its human rights risk assessments, analyzing RBA audit reports from 2022 to 2024. Among all identified deficiencies, approximately 2.07% were classified as medium or high risk, with labor-related issues comprising the majority at 73.47%. Key labor concerns, in order of importance, included "working hours," "management systems," and "wages and benefits." A summary of related risk mitigation and remedial measures is shown in the table below. For details, please refer to 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.

Material Issue	Working hours	Management systems	Wages and benefits
Risk Mitigation	To effectively manage employee work hours, Wistron has implemented proactive measures to ensure the physical and mental well-being of employees in daily operations. Examples include:	To address labor-related management system issues, Wistron has introduced several enhancements to strengthen system-level risk control related to working hours. Examples include:	Regarding the issue of salary calculation accuracy, Wistron has taken a number of improvement measures to fully protect employees' salary and benefit rights at the daily management level. Examples are as follows:
	Zhongshan Plant: Used personnel system to set up a management and control mechanism of “at least 1 day off in 7 days” and “max. 60 hours per week” and develop a work hour verification platform based on RBA standards. Attendance data from the previous month is uploaded before the 10th of each month to confirm actual compliance. The actual compliance rate in 2024 exceeded 99%.	Chongqing Plant: The production control department integrates production plans, legal requirements, and management standards to schedule compliant production and overtime plans.	Zhongshan Plant: Ensure accuracy through multi-level inspections, such as work checklists, cross comparisons between system and manual calculations, and cross-comparisons with the previous month’s data. Also, HQ will then use self-developed remote audit systems to check the accuracy of the previous month's data before the tenth of each month. The actual accuracy rate in 2024 exceeded 99%.
	Malaysia Plant: Used a facial recognition access control system to regulate entry for employees who have worked continuously for more than the specified number of days; used robotic process automation to regularly report and track cases of abnormal working hours. The actual compliance rate in 2024 exceeded 96%.	Zhongshan Plant: 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.	Malaysia Plant: Uses automatic robots to report attendance records and requires all corrections to be completed within 3 days. They also increased the proportion of direct labor using their HR Applications to over 90%, enabling workers to immediately check the accuracy of their attendance data. The actual accuracy rate in 2024 exceeded 99%.

Material Issue	Working hours	Management systems	Wages and benefits
Risk Mitigation	Chengdu Plant: The production management department proactively schedules attendance plans based on orders to ensure compliance with “1 day off in 7 days” and “max. 60 hours per week” standards. The plan is combined with robotic process automation to regularly report and track abnormal working hours. The actual compliance rate in 2024 exceeded 99%.	Chengdu Plant: 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.	-
	Kaohsiung Opto-Electronics: The personnel system automatically issues warnings for abnormal cases such as consecutive workdays, overtime on rest days, etc., and automatically notifies employees of their remaining leave hours at the beginning of each month to encourage them to arrange timely breaks for their physical and mental well-being. The actual compliance rate in 2024 was 100%.	-	-

Spotlight

Upholding the Spirit of RBA - 3 Plants Recognized with RBA FOC Certification

In 2024, Wistron's plants in Zhongshan, Malaysia, and Chongqing all obtained RBA Factory of Choice (FOC) One Star certification. All five plants that underwent RBA VAP audits received silver or above ratings, a testimony to 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。







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. 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 forced labor or occurred in any of Wistron locations in 2024. 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 control, 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 policies 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. In 2024, no cases of human trafficking occurred at any Wistron locations, 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 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 underage workers. Through the implementation of various human rights management measures, the proportion of medium- to high-risk findings related to young workers in 2024 was 0.14%, down from 0.17% in 2023, 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 2024 reached 44,620 hours, with 87.4% 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 locations in 2023. There 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	Number of discrimination / harassment cases reported	Number of discrimination / harassment cases filed
2021	0	0
2022	7	3
2023	5	1
2024	6 *	0

Note:
One Malaysia plant employee reported unfair bonus distribution; the issue was resolved through communication and mutual agreement. One report alleged discrimination by current management at the former India plant. As Wistron no longer has jurisdiction, the complainant was advised to contact the local company representative. One Czech plant employee reported that their contract was not renewed due to religious discrimination; however, an investigation found that the non-renewal was performance-related. One Taiwan office employee was reported to have engaged in dating fraud, but investigations revealed that the perpetrator is not in fact a Wistron employee. One Taiwan office employee reported verbal bullying from their supervisor, but investigations revealed that the report was not factual.
The company's response for handling filed cases is summarized as follows:

- Carry out relevant discipline measures against wrongdoers.
- Proactively provide whistleblowers with counseling resources to ensure colleagues receive adequate care and assistance.
- 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. In global operating locations, employees can leverage organizations such as labor unions and employee relationship promotion committees. Department representatives help colleagues express their opinions in meetings to safeguard employee welfare and workplace safety. The percentage of employees joining labor unions at Wistron's global locations is shown in the table below. In 2024, the percentage of employees covered by collective agreements was 9.98%. For employees not covered by collective 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	2021	2022	2023	2024
Union employees (%)	49.4%	51.35%	51.53%	51.08%

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 surveys 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.

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 2024 supplier sustainability audit, 8% of non-compliance cases were related to "Human Rights and Labor Protection," primarily involving issues of "working hour management/ anti-discrimination." Key improvement measures included: 1. Establishing diversified monitoring mechanisms to ensure working hour arrangements comply with legal requirements; Providing training on working hour systems for employees and managers to promote a balanced approach to work and life. 2. Organizing anti-discrimination training and incorporating it into our annual training plans to ensure all employees understand and are aware of related issues; Maintaining training records to facilitate the tracking of implementation progress and effectiveness.

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. A 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, environmental policies, and management systems, with ongoing efforts to ensure effective operation
3. Regular review of existing systems and personnel to address and 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 are as follows:

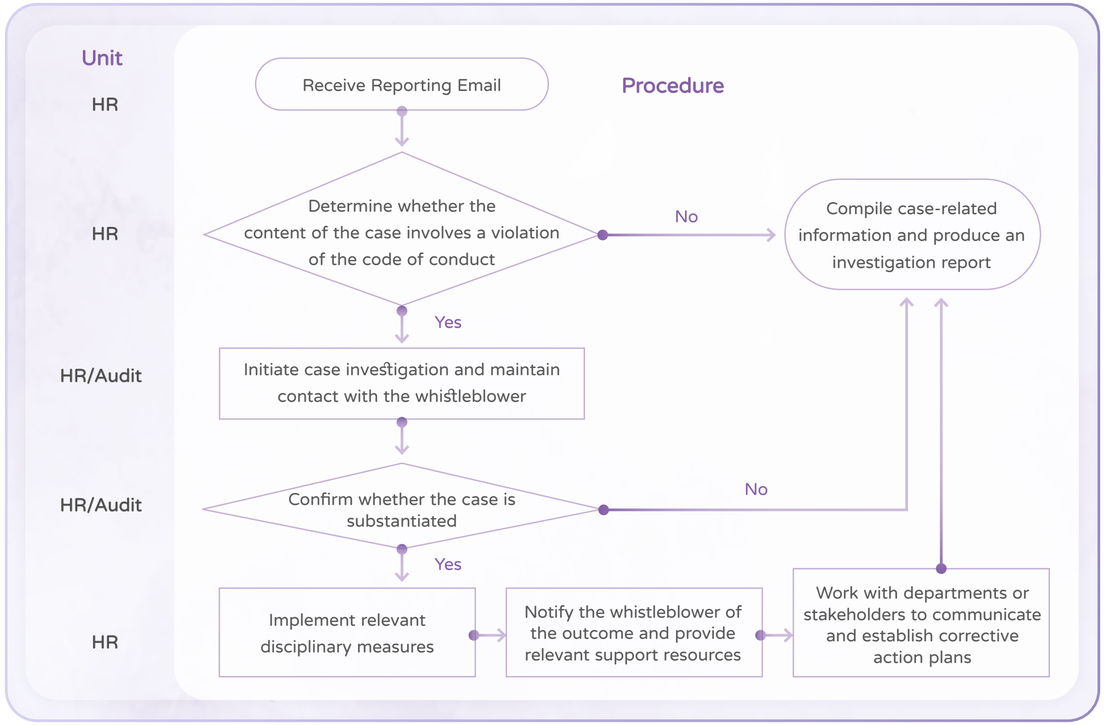
1. Implement a system for compiling information so that offices and factories worldwide may regularly upload and review community development investment plans and implementation results. Compiled information will then be reported in the annual ESG report
2. Develop and implement charitable donation and 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 19 cases were reported in 2024, of which 12 were related to ethical management and seven were related to human rights protection (related data are compiled in the table below). After investigation by the responsible departments, we verified one ethical management case and zero human rights cases. Disciplinary actions have been taken against the perpetrators.



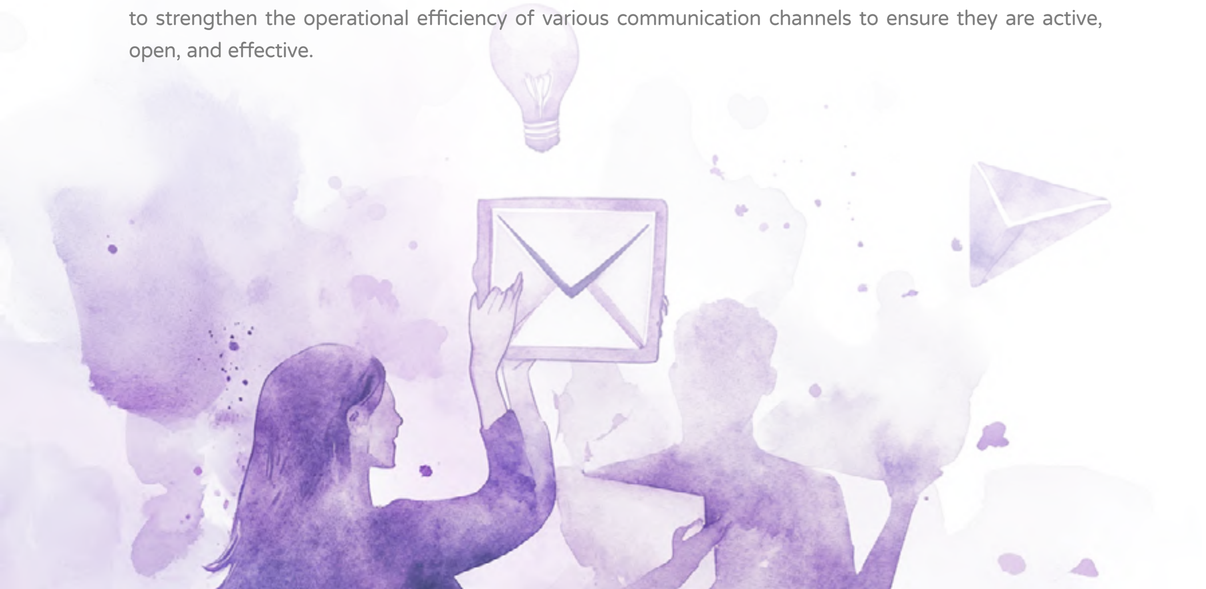
Issue	Complaints Reported	Complaints Received	Complaints Filed	Complaints Resolved
Ethical Management	12	12	1	1
Protection of Human Rights	7	7	0	0
Environmental Protection	0	0	0	0
Total	19	19	1	1

Communication Channels

In 2024, Wistron organized on-site activities for supervisory colleagues to communicate directly with the CEO and other senior managers. A total of eight sessions were held, with a total of 479 supervisors attending the meetings. The overall participation rate was 87%, 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 of 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 managers 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.



Communication Channels of Wistron Global Locations

Communication channel	Taiwan HQ	Manufacturing - Taiwan	Manufacturing - China	Manufacturing - Asia-Pacific, Europe & Americas	Service - China	Service - Asia-Pacific, Europe & Americas
Employee relationship promotion committee	V	V	V	V	V	V
President's mailbox	V		V	V	V	V
Employee opinion mailbox	V	V	V	V	V	V
Employee complaint hotlines	V	V	V	V	V	V
Employee seminars	V	V	V	V	V	V
Counselor on-site interviews		V	V	V	V	V
Social media platforms	V	V	V	V	V	
Company publications	V	V	V	V	V	V
Strategy and operation communication meeting - Managerial level	V	V	V	V	V	V

Note: "V" indicates that communication channels are established

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 Management

Wistron regularly organizes health campaigns and established a health center and medical room in the office area, serviced by the health management team. They provide emergency medical treatment and health consultation services. In 2024, they assisted with medical services 51 times. Additionally, we introduced specialized medical consultations, offering opportunities to consult with ophthalmologists, gynecologists, urologists, nutritionists, etc.

Employee Health and Safety

Wistron provides employees with regular health check-up services to help identify potential health issues early and offers relevant medical advice and follow-up care. The company has established psychological counseling and specialist medical consultation services to assist employees in managing work-related stress and personal issues, thereby safeguarding their mental health.



Health Examination

Wistron's health management team divides "Employee Health Management" into four management processes: risk prevention and monitoring, treatment, counseling, and education and training. Their goal is to establish a positive health management cycle. Every year, we offer comprehensive health check-ups to help our employees monitor their health. We invite medical professionals from medical centers to visit various offices and plants to deliver convenient health checks. In 2024, Wistron organized a two-month long company-wide health examination campaign. Through internal promotion and personalized reminders, our participation rate in Taiwan exceeded 94.99%.

After completing the annual health checkups, health management personnel at each office and plant coordinate consultation services, with professional physicians providing one-on-one review sessions of the examination reports. For employees with significant abnormal findings, we offer medical referral assistance and subsequent medical advice, demonstrating genuine care for each employee's health.

Process Flowchart for Reporting Major Abnormalities

Health management personnel reaches out to employee → Confirm preferred follow-up (self-management or follow-up at another hospital/return to the health check-up hospital). → 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

In addition to providing employee health check-up benefits that exceed regulatory requirements, Wistron also offers follow-up management and improvement programs. As the number of annual health check-ups increases, the main challenge lies in finding more efficient ways to help employees detect potential illnesses early on. Therefore, Wistron launched a cloud-based E-healthcare platform to regularly import health check-up data and establish a comprehensive database of over hundreds health risk indicators. With automated analysis and matching processes, it can efficiently manage the health of our massive workforce of over 10,000.

Health check participants in Taiwan

10,767 people

Health check participation rate in Taiwan

94.99 %

Employee Health Check & Conditions in Taiwan

項目	2021	2022	2023	2024
Health Check Participants	8,863	9,859	10,691	10,767
Participation Rate	89.85%	95.47%	97.39%	94.99%
Number of Employees with High Blood Pressure, Blood Sugar & Cholesterol	2,270	2,142	3,099	2,947
Number of Employees with Obesity	2,181	2,449	2,689	2,695
Medical Assistance Recipients	23	33	18	51

Internal Healthcare Platform

At our Taiwan office, we have established an Internal Healthcare Platform. When an employee exhibits health concerns, the system automatically adds them to a reminder list, and designated personnel send detailed health reminder emails specifying which health indicators exceed standard risk thresholds. Health managers regularly follow up through phone interviews and one-on-one consultations, encouraging employees to seek medical care and providing personalized health advice.

Employees suffering major illnesses are reminded of regular follow-up visits every three and six months and offered assistance with medical arrangements. This initiative not only demonstrates our commitment to employee health but also reflects our company's human-centered care. In today's fast-paced work environment, we are dedicated to providing every employee with a reliable health support system, helping them maintain both physical and mental well-being as they pursue their career development.

Employee Health Campaigns

Making Exercise a Daily Habit

Wistron has earned the Ministry of Education's Sports Administration's Taiwan iSports Certification for our active efforts in encouraging employees to participate in sports. Each year, the company organizes over five ball game tournaments and attracts nearly 1,500 participants. Additionally, we provide well-equipped fitness centers and exercise classes such as yoga, boxing aerobics, dance aerobics, and Tai Chi, enabling employees to maintain their physical fitness and overall well-being.

This year, Wistron participated in ten running events, including the highly challenging orienteering races. In addition to offering convenient group registration channels, on-site dedicated rest areas and medical personnel were arranged to ensure comprehensive support and safety for employees and their families. In 2024, nearly 1,300 employees participated in long-distance runs of ten kilometers or more, representing an increase of almost 40% compared to last year.

Year/Item	2021	2022	2023	2024
Running Event Participants (>10K)	420	900	940	1,300



The Kin-Ball event attracted nearly 280 participants



We encourage our colleagues to challenge themselves in marathons

Team Activities to Build Department Cohesion

Wistron encourages employees to participate in team competitions, annually hosting the “Power Team Challenge” to motivate unit supervisors to join together. This year, the Taiwan office organized activities such as “Team Dominoes,” “Team Bocce,” and the popular “Live Escape Room." These activities, which align with the company’s cultural values, help teams deepen their understanding of Wistron history and culture while completing challenges. A total of 224 departments registered for the event series, with approximately 3,000 participants.





Employees learn about Wistron's company culture through team activities

Club Diversity

Wistron provides employee clubs with an annual activity subsidy of NT$6,000 and an additional NT$25,000 per year for non-regular activity expenses related to participation in external competitions. Besides long-established clubs such as cycling, hiking, running, and ball sports, newer clubs like diving and golf have recently been established, offering employees a diverse range of club options.





Employees enjoy ball games

Sustainable Corporate Events for Family Fun

In 2024, Wistron's events integrate environmental protection and sustainability themes, planning employee activities throughout the year. Embracing the spirit of Earth Day, the Taipei office centered efforts around the theme "WiEarth" and launched a year-long series of activities starting April 22. These include "Plastic-Free Living Week," encouraging the use of eco-friendly products; the marine conservation campaign "Wistron Beach Cleanup," which attracted nearly 800 participants; as well as engaging educational events such as the "Plastic Reduction Trio Online Activity," "Little Wistron Explorers," and the "Walk with Wistron" ESG board game challenge. These initiatives aim to cultivate sustainability awareness in everyday life.





For Family Day, the themes were "Fun Water Park" and "Carbon Exploration Park," which integrate marine conservation and energy-saving/carbon reduction topics. Through these warm and joyful activities, participants take concrete actions to support sustainability together. Additionally, the "Sustainable Family Day," held in partnership with local revitalization enterpreneurs, aims to embed sustainability concepts into the daily lives of every employee.





Thousands enjoying our Family Day

Themes

- Plastic-Free Living Week
- Marine Conservation & Beach Cleanup
- Trivia Quiz
- Little Wistron Explorers
- Fun Water Park
- Carbon Exploration Park
- Sustainable Family Day
- Guandu International Nature Art Festival Workshop
- Guandu Working Holiday
- ESG Board Games
- Environmental Workshops

Childbirth Benefits and Childcare Resources

The company regularly holds health seminars to help female employees stay attentive to their physical health throughout their busy work schedules. Additionally, during the annual health screenings conducted at Taiwan office locations, specialized check-up items designed specifically for female employees enable early detection and prevention of potential health issues. To provide more comprehensive care for pregnant employees, the company offers dedicated courses that address various questions and challenges encountered during pregnancy, serving as a trusted companion to support them through their pregnancy journey.



Mobile screening service offered at our Taiwan office



Wistron pregnancy & childbirth support lectures

Maternity Incentive

Wistron provides employee care with maternity incentives that surpass industry standards. In December 2024, the company once again increased the birth incentive amounts for each childbirth, aiming to encourage more employees to start families.

Childbirth Bonuses in Taiwan

First Birth	Second Birth	Third Birth
NT$72,000	NT$84,000	NT$96,000

Historical Childbirth Bonus Applications in Taiwan

	2021	2022	2023	2024
Applicants	265	261	268	266
Number of Births	272	266	273	277

Parental Leave Applications and Reinstatements

Wistron adheres to local regulations and designs corresponding paid maternity leave and paid parental leave policies, which includes maternity leave, personal care assistance and paternity leave, and flexible parental leave benefits that exceed legal requirements.Eligible employees may apply for these leaves accordingly. In Taiwan, we provide leave benefits that exceed legal requirements, which includes nine weeks of paid maternity leave, 8 days of personal care assitance (P.C.A.) and paternity leave, and flexible parental leave before or after childbirth. After childbirth, employees can apply for paid parental leave in compliance with the law. 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. Starting in 2024, Wistron offers 30 days of flexible parental leave to meet employees' short-term childcare needs. In China, regulations may vary by region. From 2022, we have begun implementing parental 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 5 days of paternity leave.



Parental Leave Applications in 2024

Employees on Parental Leave	Taiwan		Czech Republic	
	M	F	M	F
Number of employees eligible for parental leave applications in 2024	746	388	0	49
Number of parental leave applications in 2024	18	76	0	49
Expected number of employees reinstated in 2024 (a)	16	77	0	7
Actual number of employees reinstated in 2024 (b)	13	61	0	2
Reinstatement rate in 2024: (b)/(a)	81%	79%	-	29%
Actual number of employees reinstated from parental leave in 2024 (c)	14	53	0	8
Actual number of employees reinstated from parental leave in 2023 and have stayed on for at least one full year (d)	12	41	0	2
Retention rate in 2023: (d)/(c)	86%	77%	-	25%

In addition, each location held its first Family Day in 2024 to promote parent-child interaction. The Czech plant established Wistron's first on-site daycare in 2022, providing exclusive childcare services for employees' children aged 1 to 6 years; in 2024, a total of 23 children were enrolled. Meanwhile, the Zhongshan plant launched a parental training program this year to offer relevant knowledge and skills, with over 30 Wistron employees and their family members participating.





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

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 request leaves based on their needs to reduce the caregiving burdens on their families.

In Taiwan, full-time employees enjoy seven 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 China, if an employee is the only child and their parents are hospitalized due to illness at the age of 60, they are eligible to apply for 5-15 days of paid nursing leave. In the Czech Republic, employees are entitled to nine days of family caregiving leave, while single parents are given 16 days. We also offer a long-term family caregiving leave of 90 days.

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 the flexibility to adjust their 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.

4.4.2 Occupational Health and Safety

Occupational Safety and Health Policy and Targets

As a leading technology service provider in the global ICT industry, Wistron strives to become world-class enterprise by ensuring a healthy, injury-free environment, reducing the impact and risk on stakeholders via the following commitments and actions. In addition to policy advocacy, 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 places great importance on maintaining a safe and healthy workplace environment for employees and continuously strives to identify and mitigate potential occupational safety and health risks.

Occupational Safety and Health Management System

Wistron's plants leverage ISO 45001 Occupational Health and Safety 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	• 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
Communication and engagement	• Labor Safety Committee • Internal communication, consultation, and complaint procedures
Health protection	• 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
Training and education	• Safety and health education and training for new employees • Special hazard or first aid trainings for specific operators • Annual Occupational Safety and Health Management System officer training program • Health seminars and speeches from experts to answer employees' health questions
Emergency response	• In 2024, a total of ten courses have been arranged for multi-scenario escape and evacuation simulation drills (daytime/nighttime, earthquakes, and fire disasters) • In 2024 a total of 53 response drills have been arranged for infrastructure emergencies (fire safety and elevators) • In 2024, a total of 25 courses have been arranged for emergency first aid and responders training
Protection measures	• 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
Supplier management	• 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. In 2024, WHQ/ WIH adopted the ISO 20400 Sustainable Procurement Guidance
Internal audit	• Regular internal audits at least once a year for timely improvement measures against non-conformities; audit reports provided to relevant management units. • In cases involving personnel-related deficiencies, hazard identification and elimination processes are implemented, alongside strengthened awareness campaigns and training programs.

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, tailored specialized training is provided. This includes emergency rescue drills at the Hsinchu plant and emergency response drills at the Zhongshan plant, which focus on strengthening employee safety awareness and validating the safety of the working environment. In 2024, a total of 153,659 individuals completed training, accumulating 151,447 training hours. Each plant conducts regular emergency response training and establishes relevant reporting processes tailored to its specific characteristics. This ensures the effectiveness of organizational disaster recovery mechanisms and reduces false alarms. In 2024, there were 58 reported cases. For historical data, please refer to the section on internal near miss incidents.

	2023	2024
Training (people)	200,106	153,659
Training (hours)	168,406	151,447



Night-time emergency first aid drill



Fire drill



Exhaust system functionality test



Hazardous substance awareness training



Emergency evaluation drill



Annual ISO 45001 Occupational Safety and Health audit

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 2024, the environmental protection action of the Taiwan plant has been carried out to completely replace the environmentally friendly cleaners that mainly use petrochemical detergents, and continue to reduce the environmental impact. Additionally, an annual safety and health training plan is regularly held to provide personnel with operational trainings, emergency response protocols, and educational training. SDS (Safety Data Sheet) is also displayed in accessible areas for on-site operators to consult when needed for effective response in the event of emergencies.

Workplace Hazard Identification and Risk Assessment

Trained and qualified personnel in identifying hazards and using 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 being 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 2024, we continued to monitor occupational safety risk indicators - ≤ 1.14‰ . Risks are mitigated through regular training and monitoring mechanisms. Monthly controls and tracking of facility indicators are carried out to minimize the likelihood of risk occurrence. No related risks were identified in 2024. Most medium-to-high-risk items pertain to mechanical injuries caused by improper handling of equipment. To mitigate this, employees are subject to additional training to ensure proper use of personal protective equipment and workflow inspections to reduce the likelihood of incidents.

Spotlight

Introduction of Digital Dashboard – Effectively monitor work injuries

Occupational health and safety is a general term for work safety, labor protection and occupational health. We adopted dashboards for occupational health and safety indicators in global manufacturing plants, and set performance indicators and tips for the 1,000 incident rate (3 major control priorities: reducing equipment injuries/reducing personnel injuries/ improving environmental safety); commit to strictly abide by the relevant occupational health and safety regulations and other relevant requirements, and reduce the risk of accidents by advocating and strengthening the occupational health and safety awareness of employees within the company's control area.



Voluntary Reporting of Near-Miss Incidents

Wistron has SOPs in place for near-miss incidents, such as fire, 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. Each incident is then documented in a near-miss incident record, submitted to superior officers and then 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.

Wistron has designed online platforms such as Columbus, an internally trained knowledge base, to facilitate prompt communication. It includes an intelligent customer service module to address inquiries from employees. Additionally, internal communication procedures are in place to facilitate quick reporting of any emergencies or near miss incidents.

In 2024, there were a total of 58 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.

Region	2021	2022	2023	2024
Taiwan	1	6	20	19
Asia (excl. Taiwan)	144	109	22	15
Europe & Americas	300	183	9	24
Total	445	298	51	58

Note: Statistics include employees only.

Accident Investigation

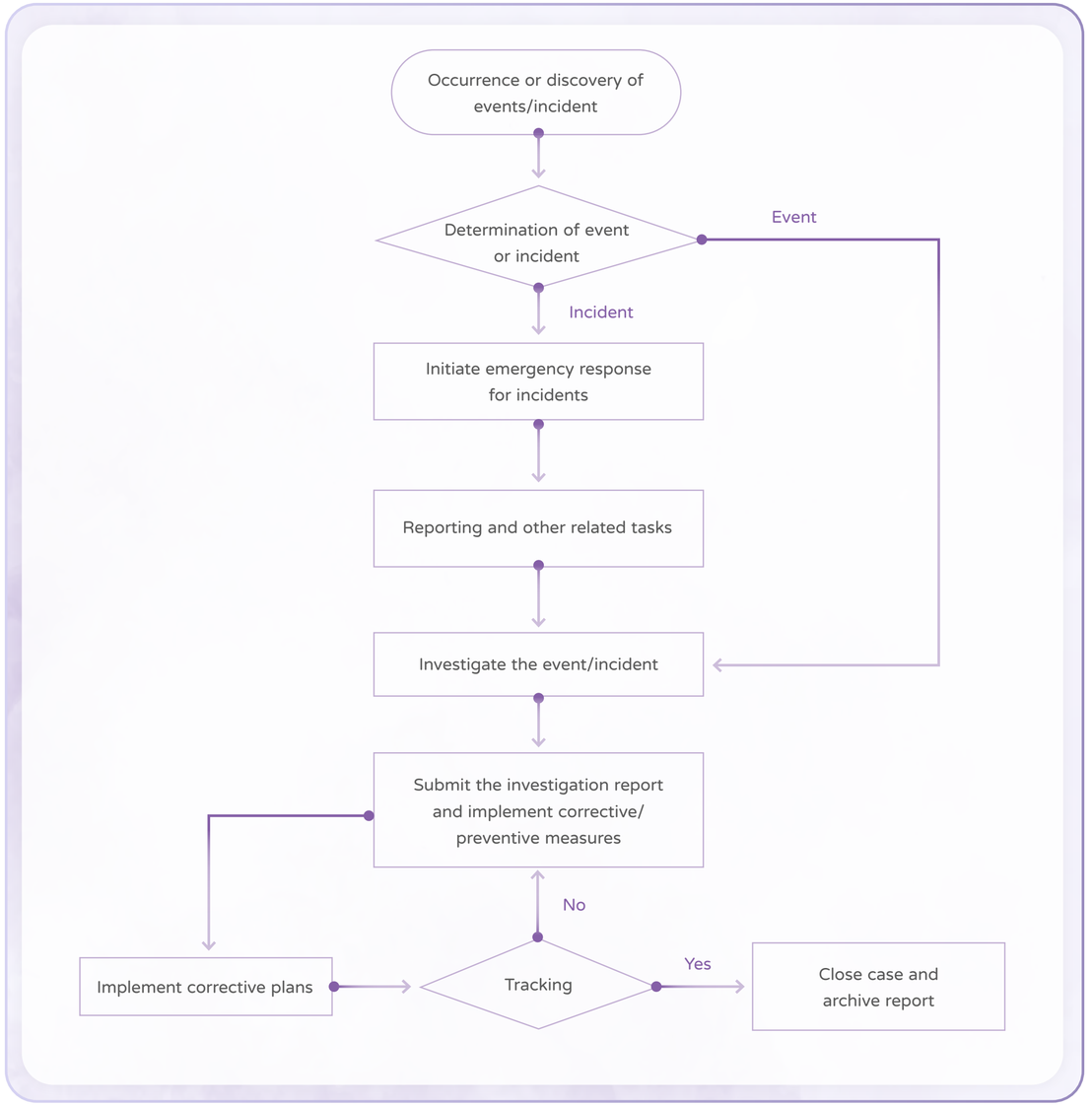
When an employee or a contractor experiences a work safety incident, Wistron will investigate the incident and track progress in accordance with the Accident Response and Investigation Management Procedures. Then, we will determine damage conditions and occupational injuries based on the accident. After 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.

In 2024, Wistron's Hsinchu plant in Taiwan experienced one fire incident caused by the outdoor air conditioning unit burning out, which only affected a small part of production. All our operational locations have property insurance coverage, and this incident did not have any significant impact on overall operations or finances. Although no injuries or casualties occurred, the company has conducted a thorough review of the contractor management mechanisms during the new plant construction phase to prevent recurrence of such incidents.

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 2024 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 occupational safety and health management systems. In 2024, no significant violations (defined as violations with ≥ NT$1M fines) occurred in the management of subcontractors.

In 2024, work-related injuries in Taiwan and Asia decreased from last year, primarily due to a reduction in moderate and severe accident incidents, which were mostly related to traffic accidents during commuting. The administrative units have continued to enhance communication on traffic safety and personal safety awareness and training in the office areas through bulletin boards. In contrast, the number of lost workdays in Europe and the U.S. increased compared to last year, mainly due to light injuries, most of which are mechanical injuries caused by improper actions. To address this, Wistron has strengthened employee education and training, and has reviewed standard operating procedures to ensure that all employees wear protective equipment to prevent injuries.



Employee Occupational Injury Statistics

Disabling Injuries Statistics	Taiwan				Asia (excl. Taiwan)				Europe & Americas			
Year	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Total Work Hours	17,929,115	22,693,604	23,387,274	24,500,263	112,417,169	102,076,209	65,965,432	67,207,272	9,826,451	17,697,391	5,195,678	8,337,833.3
Main Injuries Type	Traffic accident Crush injury due to mishandling of objects	Traffic accident Falls	Traffic accident	Traffic accident/ Falls	Traffic accident	Traffic accident	Machine-related injury	Machine-related injury	Machine-related injury	Machine-related injury	Machine-related injury	Machine-related injury
Number of work-related injury cases	60	75	73	73	47	43	21	20	35	30	18	97
Occupational Injury Rate	0.67	0.66	0.62	0.60	0.08	0.08	0.06	0.06	0.71	0.34	0.69	2.33
Occupational Disease Rate	0	0	0	0	0	0	0	0	0	0	0	0
Lost Days Percentage	3.49	4.73	6.85	4.74	0.95	3.53	4.97	3.03	12.35	0.69	12.59	16.89
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/Mexico/Philippines/U.S./Hukou Plants include light injuries in their IR, all other plants exclude light injuries)
2. Occupational disease rate (ODR): (Total occupational disease cases/total work hours) * 200,000.
3. Lost day rate (LDR): (Number of lost days due to work injuries/total work hours) * 200,000 (calculation of days: all plants calculate days based on scheduled workdays)
4. 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
5. Scope: All full-time employees
6. According to corporate ESG information disclosure regulations and the definition of relevant occupational accident data of Taiwan Stock Exchange Corporation (the “TWSE”), the percentage of occupational accidents is 0.064%

Employee Absence Rate

	2021	2022	2023	2024
Absence Rate (%) Absent days incl. occupational injury leave, sick leave & personal leave	0.61	0.83	1.69	1.23
Coverage Rate (%)	100	100	100	100

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. Sick leave excludes leave taken due to the pandemic

Occupational Injuries – Non-employee Workers

Statistics of Disabling Injuries	Taiwan				Asia (excl. Taiwan)				Europe & Americas			
Year	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Number of People	101	190	221	233	1716	2165	1718	1779	1,544	648	234	479
Total Work Hours	220,562	394,284	421,882	483,986	3,934,312	6,750,594	3,709,626	3,294,392.90	247,239	205,123	606,000	1,037,094.00
Main Category of Occupational Injury	None	None	None	None	None	Fall injuries	Pinch	Machine-related injury	None	Falls	Cut	Machine-related injury
Number of work-related injury cases	0	0	0	0	6	5	1	3	3	1	1	6
Occupational Injury Rate	0	0	0	0	0.31	0.15	0.05	0.18	2.43	0.98	0.33	1.16
Occupational Disease Rate	0	0	0	0	0	0	0	0	0	0	0	0
Lost Day Rate	0	0	0	0	0	0.83	0.02	0.61	11.33	68.75	0.17	18.90
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 onsite operators and specialists)

4.5 Social and Cultural Care

Wistron embraces corporate sustainability as a core business objective. We firmly believe that sustainable management is the key to long-term corporate development. In recent years, we have continuously integrated the concept of sustainability into employees' daily work and lives, striving together on the path of "Sustainability through Innovation" and partnering with various stakeholders to create a better future. To encourage broader participation from employees and their families, we design a series of projects and activities that embed sustainability concepts and initiatives, enhancing employees' sense of social responsibility and engagement.

Wistron officially established a dedicated Sustainability Office, under Board oversight, in 2022 to coordinate six major sustainable development goals. Each goal is overseen by a senior executive who reports to the Sustainability and Information Security Committee every quarter. In recent years, we've established "Sustainability through Innovation" as our vision and rooted this spirit into the daily work of every employee. In addition to leveraging our existing philanthropic impact, Wistron capitalizes on our immense technological research and development capabilities in various practical development projects to achieve sustainable development through technological innovation.

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

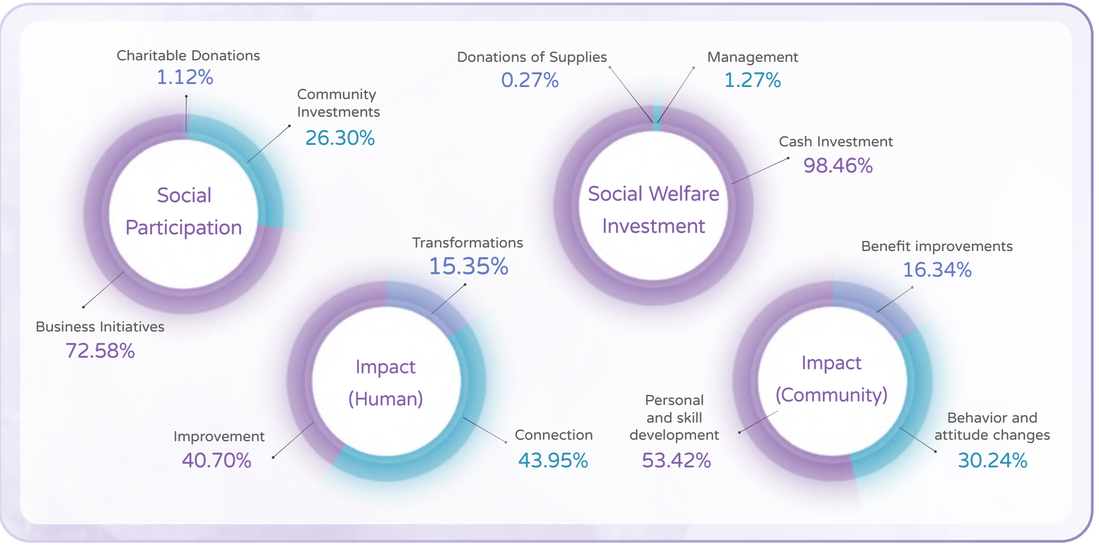
Since its establishment in 2010, the Wistron Foundation has focused on "environmental sustainability" and "humanistic development" as its strategic core, embodying the philosophy of "mutual benefit through altruism." The Foundation is committed to fostering harmony between people and nature by strategically partnering with like-minded charity organizations and promoting long-term, diversified collaborations in the fields of environmental protection and cultural enrichment. Our key areas of focus include "habitat conservation" and "unique experimental 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 execution results to the Board of Directors. In 2024, we successfully launched over 27 projects, demonstrating our strong commitment to sustainable development.



Social Influence

In 2024, the company's total social investment amounted to NT$397,254,071. This includes collaborative projects with industry and research institutions, participation in startup initiatives, corporate philanthropy and sponsorships, public service projects by the Wistron Foundation, community welfare events organized by the employee welfare committee, and various employee-led initiatives. To maximize the effectiveness of our resource allocation, we have built a comprehensive project management and evaluation system to regularly track the progress of our partners. Through systematic resource integration, we aim to amplify the social value of every investment. At the same time, we actively encourage employees to engage in charitable projects, leveraging synergies between the company and affiliates to enhance resource efficiency and provide tangible support to those in need.

Social Investments **NT$397,254,071**



Type	Item	Investments	Percentage
Social Engagement Type	Community Investment	104,489,019	26.30%
	Business Initiatives	288,322,560	72.58%
	Charitable Donations	4,442,492	1.12%
Social Welfare Investment	Cash Investment	391,166,094	98.46%
	Donations of Supplies	1,056,983	0.27%
	Management	5,030,994	1.27%
Impact (Human)	Connections	174,591,249	43.95%
	Improvements	161,675,772	40.70%
	Transformations	60,987,050	15.35%
Impact (Community)	Behavior and attitude changes	120,122,655	30.24%
	Personal and skill development	212,200,479	53.42%
	Benefit improvements	64,930,937	16.34%
SDGs	Goal 1 No Poverty	4,091,657	1.03%
	Goal 2 Zero Hunger	6,550	0.00%
	Goal 3 Good Health and Well-Being	71,226,195	17.93%
	Goal 4 Quality Education	71,412,312	17.98%
	Goal 6 Clean Water and Sanitation	6,250,000	1.57%
	Goal 9 Industry, Innovation and Infrastructure	219,356,507	55.22%
	Goal 15 Life on Land	9,479,625	2.39%
	Goal 17 Partnerships for the Goals	14,227,825	3.58%
	Others	1,203,400	0.30%

Employees Impacts

Wistron embraces the vision of “Sustainability through Innovation,” deeply embedding four core values: Customer Focus, Integrity, Innovation, and Sustainability to actively address sustainability issues of social concern. We leverage a variety of platforms through the company and our foundation to demonstrate our influence in environmental protection, social welfare, and beyond. With our professional technical expertise, Wistron fosters innovation and social development through collaborations between industry, academia, and research.

In environmental conservation, the Wistron Foundation integrates internal volunteer resources to promote the Wistron volunteer program. In 2024, the foundation organized eight working holiday activities. Volunteers are committed to ecological conservation efforts at Shuanglianpi in Yuanshan Township, Yilan County. Their tasks included building shelters, optimizing the northern embankment slopes, removing invasive species, rehabilitating endangered aquatic plants, and creating eco-friendly farmlands. Volunteers also worked at the Guandu Nature Park in Taipei City, where they contributed to the rehabilitation of freshwater fish and the preservation of waterfowl breeding habitats. A total of 239 volunteers participated throughout the year, contributing 1,656 hours of community service, showcasing Wistron employees' concrete commitment to environmental sustainability.



Digital Literacy



Natural Capital



Culture and Social Welfare

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

Direction	Focus Areas	Employees’ Role	Method
Culture	Digital Literacy	1. Cultivate talent with professional knowledge 2. Leverage new technologies to facilitate industry revolutions 3. Collaborate on new technology development 4. Lead projects and business development	1. Assign employees with professional expertise to serve as coaches and share their experiences in the industry. 2. Collaborate with academic/research institutions to develop industry-critical technologies. 3. Utilize technological capabilities and industry experience to offer partners application opportunities and test sites. 4. Coordinate industry-academia projects, integrate resources, and assist startups with adopting applications.
	Culture and Social Welfare	1. Promote Wistron's sustainability campaigns 2. Participate in & support company events 3. Volunteer	1. Integrate sustainability and education issues into corporate activities and take part in the daily lives of our employees and their families. 2. Encourage participation in charitable activities, urging through companies and welfare committees to maximize positive energy. 3. Participate in volunteer activities.
Environmental	Natural Capital	1. Provide manpower for volunteer services 2. Plan enriching ecological tours	1. Assist in local ecological conservation efforts, habitat maintenance, etc. 2. Employees and their families participate in ecological tours to recognize the importance of environmental protection.

Goals & Visions of the Six Major Charity Spotlights

Direction	Focus Areas	Focus	Method	Goals/Vision	SDGs
Culture	Digital Literacy	Technological Innovation	• Mid-to-long-term industrial partnerships to strengthen technological application • Enhancing patent quality through technology verification and development • Leverage AI to improve technical quality & applications	• Improve Wistron's technical capabilities through innovative technologies • Improve social welfare through technology applications • Realize Smart life blueprint	1 NO POVERTY 3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION 6 CLEAN WATER AND SANITATION 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 15 LIFE ON LAND 17 PARTNERSHIPS FOR THE GOALS
		Talent Cultivation	• Collaborating with industry to cultivate future industry talents. • Providing diverse learning platforms and educational resources. • Deepening cooperation with campuses to offer development resources.	• Eliminate education-job gaps • Elevate young students' global perspectives & provide more exchange opportunities • Develop potential talents & technologies	
	Culture and social welfare	Culture Enhancement	• Promote cultural activities to enhance cultural literacy • Produce & promote quality documentaries/radio programs • Invest in after-school tutoring programs for children in remote areas & vulnerable communities • Support & specialized training for teachers in diverse experimental education fields, and enhance educational equipment & facilities • Retain & cultivate NGO professionals	• Provide diverse humanities education to general public via visual & multimedia means • Enhance learning resources & opportunities for underprivileged families/ communities in remote areas • Expand educators' perspectives & 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 • Encouraging employees to participate in voluntary charity projects • Implementing community outreach initiatives	• Create a sustainable & beautiful life with green purchasing power • Minimize gap in social resources & implement social investments • Increase participation to become a seed for corporate sustainable management	
Environmental	Natural capital	Natural & Ecological Conservation	• Adopt & manage habitats for conservation & maintenance • Build environmental data via tracking, investigation & monitoring for conservation efforts • Prevent & remove invasive species • Advocate environmental stewardship via volunteer training • Conserve & restore wild/endangered flora & fauna	• Preserve & maintain habitat integrity & 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 & activities • Establish environmental learning communities to raise public awareness • Maintain & repair environmental education facilities • Produce & promote quality ecological documentaries • Host teacher workshops with ecology documentaries to strengthen education	• 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

Digital Literacy



Motivation

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.

Focus Technological Innovation

Project

- MIT Industrial Liaison Program (ILP)
- Wistron Lab @ Garage+
- WiSleep non-contact physiological detection health monitoring system
- 5G AI pathology service platform R&D plan
- NTU HE (Homomorphic Encryption)
- Purdue-Wistron Industry-Academia Cooperation Project
- Tamkang University Industry-Academia Collaboration Project
- NYCU Industry-Academia Collaboration Project
- National Sun Yat-sen University Industry Master's Program
- National Yang Ming Chiao Tung University Industry Research Doctoral Program
- Smart Grid Management Industry-Academia Cooperation Project
- National Central University Technical Transfer Authorization Agreement
- Wistron Quantum Technology Pre-research Collaboration Program (Phase 1)
- Research on Object Feature Recognition and Posture Analysis Based on FMCW Radar and Artificial Intelligence Technology
- Design Development Contract (for hardware modules) with Forcecon Tech

Social Benefits

- **Diverse Activities and Collaborations:**

A variety of events were held at Wistron Lab, including Wistron Day, Corporate Day, Networking Events, Workshops, and media interviews with startups. Dozens of domestic and international startups were introduced for collaboration discussions with Wistron CVC and related business units, strengthening the cooperation between Wistron and the startup community.

- **Breakthroughs in Medical and Long-term Care Services:**

As of 2024, services have been provided to over 73 medical and long-term care institutions, including chest wards, rehabilitation wards, cardiac wards, isolation wards, and others, with more than 21,000 individuals receiving care

- **Technological and Academic Achievements:**

Academic papers in professional fields were published, related projects were launched, and achievements in patents were made. In 2024, we had several achievements across projects, including technological innovation, enhancement in medical and long-term care services, and a significant number of industry cooperation and developments in the field of academics and education.

Commercial Benefits

Collaborative patents: 28 Technological developments: 23 Published articles/papers: 13

Focus Talent Cultivation

Project

- 2024 Star of Wistron summer internship & scholarship program
- Vietnam Industry Master's Program
- Industry Collaboration 2.0
- Broad Activities and Collaborations: Wistron Hsinchu Dream Project (academia-industry collaborations & internships)
- Cultivation Program
- Digital Innovation Youth Cultivation Program
- IT Industry Master's Program
- Industry Senior Talent Cultivation Program
- Epoch Foundation annual fee
- Epoch School: "Future Entrepreneur" & "Future International Manager Internship"
- "MIT CSAIL and Wistron Research Collaboration
- Gap of Learning & Field (GOLF)
- National Central University Industry-Academia Cooperation Agreement

Social Benefits

- **Industry-Academia Collaboration and Talent Development:**

Through partnerships such as the "Vietnam Industry Master's Program," "IT Industry Master's Program," and the "Industry Collaboration 2.0," Wistron has successfully recruited and nurtured a number of outstanding students, further strengthening our access to cutting-edge technology and professional talent.

- **Senior Talents and Professional Training:**

Through the "Industry Senior Talent Cultivation Program," doctoral students are recruited for in-house training, bringing in high-level expertise to enhance the company's technological capabilities. The Epoch Foundation organized visits for senior executives to explore cutting-edge technologies and new management practices at MIT, covering several key industries and helping broaden leadership's innovation perspective and decision-making capacity.

Commercial Benefits

- **Special Programs and Talent Development Initiatives**

The "Cultivation Program" and "Gap of Learning & Field Program" are designed to enhance students' self-directed learning and academic performance, enabling them to focus on their studies while strengthening their knowledge base and career competitiveness. The "Epoch School" trains nearly 100 participants annually through rigorous training and internship opportunities, covering areas such as entrepreneurship and international management. These programs support the growth and diverse development of future leaders, promote international exchange and practical experience, and empower them to make a greater impact in both the workplace and society.

Commercial & Social Benefits of the Six Major Charity Spotlights



Focus Areas

Culture and social welfare

Motivation

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.

Focus	Project	Commercial Benefits	Social Benefits
Culture Enhancement	• Quality media production and promotion • Diverse and specialized teacher training programs • Tutoring support for disadvantaged and rural children • Retain & cultivate NGO professionals	Employee participation in charitable donation projects: 45 projects Maintain long-term partnerships with charity organizations	Voluntary donations: NT$2.5 million These public welfare projects enhance humanistic values and foster care for disadvantaged groups. These initiatives improved the quality of life for beneficiaries while also fostering greater social responsibility among employees and promoting sustainable community development.
Culture and Care	• Small-amount donation program • Charity sale • Holiday donation program • Implementing community outreach initiatives		



Focus Areas

Natural capital

Motivation

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.

Focus	Project	Commercial Benefits	Social Benefits
Natural & Ecological Conservation	• Habitat adoption and conservation efforts • Ecological surveys and environmental monitoring • Conservation and restoration of endangered species • Rescue and release tracking of wild animals, including pangolins • Free-roaming dog and cat survey	Employee Volunteers (incl. family members): 120 colleagues & 119 relatives/friends	• 558 environmental education activities • 31,494 individuals participated in environmental education initiatives • 120 colleagues participated in environmental-related volunteer activities
Environmental Education	• Promote environmental education and design curriculum • Train seed teachers and volunteers • Maintain and repair environmental education facilities		

Investments in the Six Major Charity Spotlights

Focus Areas	Strategy	Actions	Investments	Percentage
Culture	Technological Innovation	• *Wistron Lab @ Garage+ • *WiSleep non-contact physiological detection health monitoring system • *NYCU Industry-Academia Collaboration Project & Tamkang University Industry-Academia Collaboration Project • *NTU HE (Homomorphic Encryption)	• *Use of mmWave radar with multiple regression models and artificial neural network in HR/RR tests & HRV early warning • *MIT Industrial Liaison Program (ILP) • *5G AI pathology service platform R&D plan • *Smart Grid Management Industry-Academia Cooperation Project • *Research on Object Feature Recognition and Posture Analysis Based on FMCW Radar and Artificial Intelligence Technology	173,220,296	43.60%
	Talent Cultivation	• *Wistron Ladies Open 2024 • *Gap of Learning & Field (GOLF) • *Epoch School: "Future Entrepreneur" & "Future International Manager Internship" • *Epoch Foundation annual fee • *MIT CSAIL and Wistron Research Collaboration	• *2024 Star of Wistron summer internship & scholarship program • *Wistron Hsinchu Dream Project (academia-industry collaborations & internships) • *IT industry masters course, Industry Collaboration 2.0 Program, Vietnam Industry Master Program • *Cultivation Program • *AI Talent Development Program & Industry Senior Talent • *National Sun Yat-sen University Industry Master's Program • *National Central University Industry-Academia Cooperation Agreement	142,898,489	35.97%
	Culture Enhancement	• Quality ecological radio program – The Voice and Harmony of Taiwan • 2024 National Geographic Taiwan Photo Contest • Satoyama action plan for intergenerational education • Talent Development Program for Aboriginal Music • Little Beaver Scholarship Program	• Support for underprivileged children's tutoring services • Waldorf Teacher Training System • Anti-drug Education Programs in Outlying Islands and Remote Areas • Diverse Specialized/Experimental Education x Hualien-Taitung Sustainable Co-Learning • Nature & Humanities Series Events for Technologists	31,095,721	7.83%
	Culture and Care	• Locally initiated donation projects by Wistron	• Encourage employees' voluntary donations & contributions • Organize charity sales events • Donate festival-related gifts	25,063,731	6.31%
Environmental	Natural & Ecological Conservation	• Tainan parks, trees & urban project • Guandu Nature Park - Moon Pond and Waterbird Breeding Habitat Conservation Project	• Taiwan Homeland Protection Project • Long-term promotion plan for Shuanglianpi habitat restoration • Raptor Environmental Education & Conservation Rescue Project • Wildlife Rescue & Conservation Hospital Program, including Environmental Free-roaming Dog and Cat Survey	16,025,834	4.03%
	Environmental Education	• Quality ecological & cultural documentary • "Good Morni MIT" High School Promotion Project • Chi Po-Lin Foundation Environmental Education Project • 2024 Animal Protection Teacher Training Workshop • 14th WildView Taiwan Film Festival Wildscreen: Ecological and Environmental Education Promotion Program in the Hualien-Taitung Region	• Supported the release of the ecological documentary "Flyaways" by PTS, the hawk eagle documentary directed by Chieh-Te Liang, Seven Ages of A Man directed by Ko-shang Shen, and the feature film Wild Road directed by Chiao-wei Chen	8,950,000	2.25%

4.5.2 Social Influence

Spotlight 1



Technological Innovation

Developing advanced AI technology and machine learning to accelerate innovation in smart healthcare services

Program Partner: MIT CSAIL

Our Actions

- Strengthening technology utilization through industry collaboration.
- Enhancing development momentum through academic cooperation.
- Enhancing patent quality through technology verification and development.

The Problems We Aim to Solve

In 2023, AI technology garnered considerable attention across various sectors. However, the high entry barriers made it challenging for organizations leveraging AI to allocate resources for early-stage development due to operational considerations. Drawing on our extensive background in smart healthcare, we aim to expedite the application of intelligent healthcare across diverse fields by integrating machine learning technology.

Our Role

Wistron strengthens industry collaboration through strategic alliances and industry-academia cooperation projects. In addition to integrating new technologies into various application fields, Wistron also iteratively refines product development based on user feedback to achieve optimal outcomes. Through technological innovation, we effectively address user pain points.

Advanced Technology: Develop advanced AI and machine learning technologies and tools for the development of intelligent healthcare products and services.

Through in-depth academic collaboration with MIT CSAIL, we partnered with distinguished professors to advance AI-enabled medical image analysis and digital healthcare technologies. Notably, we achieved a major breakthrough in fully homomorphic encryption (FHE), enabling the seamless integration of AI computing and data security. We also pioneered innovative physiological sensing technologies for human-machine interaction (HMI), opening up new application scenarios in healthcare. A total of 35 participants, including CSAIL professors, Wistron executives, and employees, joined an in-person seminar to foster industry-academic collaboration and lay a strong foundation for future development.

Healthcare Technology: WiSleep non-contact physiological detection health monitoring system

WiSleep represents a significant breakthrough in caregiving technology. This non-contact monitoring system enables 24/7 physiological data collection through advanced wireless sensing and AI algorithms, allowing precise tracking of vital signs such as respiration, heart rate, and body temperature. The system provides real-time alerts to healthcare professionals and enhances care quality through big data analytics. As of 2024, services have been provided to over 73 medical and long-term care institutions, including chest wards, rehabilitation wards, cardiac wards, isolation wards, and others, with more than 21,000 individuals receiving care. The system was recognized with the 2024 National Health Research Institutes' Award for Excellence in Elderly Care.

Medical Technology: Integrating smart medical devices and technologies to enhance the domestic healthcare industry.

Wistron participated in the 5G-AI pathology service platform R&D project to address key development gaps in digital pathology and smart healthcare. By integrating a variety of smart medical devices and technologies, the project aims to upgrade upstream and downstream capabilities in Taiwan's healthcare industry. Centered in Kaohsiung's Asia New Bay Area, the project established a 5G-AI pathology platform and cross-institution training services in partnership with three leading medical centers: Kaohsiung Veterans General Hospital, Kaohsiung Medical University Chung-Ho Memorial Hospital, and E-Da Hospital. The initiative promotes international digital pathology services and extends smart healthcare applications to overseas and New Southbound countries, positioning Taiwan as a leader in the smart pathology industry.

Spotlight 2



Talent Cultivation

Expanding international perspectives | Cultivating future industry talents

Program Partner: GOLF Gap of Learning & Field Alliance & Taiwan Professional Golf Association

Our Actions

- Collaborating with industry to cultivate future industry talents.
- Providing diverse learning platforms and educational resources.
- Deepening cooperation with campuses to offer development resources.

The Problems We Aim to Solve

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

Our Role

Wistron is deeply committed to talent development, investing significantly in programs that integrate industry resources and offer internship opportunities to young students. Leveraging our abundant industry resources, we provide diverse talents with ample learning opportunities to broaden their horizons.

Industry-Academia Collaboration: Building an AI talent hub

Wistron and NYCU jointly established the Joint Industrial Innovation Center for AI and Green Energy, encompassing projects such as the “Smart PCBA Production Zone,” “Industrial IoT Laboratory,” and “Smart Automation Laboratory.” The center aims to foster cross-disciplinary collaboration between industry and academia, advancing smart manufacturing and co-creation R&D, while also driving talent development. It is expected to become a key base for smart manufacturing and a hands-on learning environment for students to apply theory in practice.

International Alignment: Wistron Ladies Open First TLPGA Event to Take Part in the LET

The 2024 Wistron Ladies Open marked a major milestone as the first TLPGA event to be jointly sanctioned by the Ladies European Tour (LET), elevating it to an internationally recognized tournament recognized event and making it the most prestigious flagship tournament in TLPGA history. The 2024 Wistron Ladies Open offered the highest prize purse ever, over US$1 million in total, with US$200,000 for the champion. The event drew 108 top-tier players, including 45 elite LET golfers and the best from the Taiwan Tour, cementing its place as a premier competition. Wistron has supported TLPGA tournaments since 2006, and the prize pool has steadily grown, rising from US$800,000 in 2023 to US$1 million in 2024, making it a coveted event among players.

Future Talent: Deepening campus cooperation to discover potential talents

With a forward-looking approach to talent development, Wistron has formed strategic partnerships with universities and technical colleges to launch a range of innovative programs. These include the “Future Star Summer Internship Program,” the “Wistron Hsinchu Dream Project (academia-industry collaborations and internships),” the “IT Industry Master's Program,” and the “Gap of Learning & Field Program,” all designed to bridge the gap between academia and industry. In recent years, Wistron has also partnered with top universities in Taiwan to develop an embedded AI industry-academia collaboration model, strengthening joint R&D capabilities in the AI field. By leveraging embedded AI technologies, Wistron is building innovative application environments focused on smart transportation and smart manufacturing to create more convenient, human-centered smart living solutions. Through practical technology applications and talent cultivation, and by integrating resources from industry, government, academia, and research, Wistron is working to build a new generation of intelligent computing platforms and position Taiwan as a hub for next-generation technological innovation.

Spotlight 3



Culture Enhancement

117 Professional Teachers Cultivated | 2,589 Students for Basic Education

Program Partner: Boyo Social Welfare Foundation, Taipei Glory Church, Anthroposophy Education Foundation & Taiwan Drug Free World Association

Our Actions

- Collaborating with charity organizations and educational institutions to conduct diverse specialized teacher training programs, experimental education, and curriculum-related projects.
- Providing tutoring and support for children in remote areas and underprivileged communities.
- Supporting and promoting quality humanistic audiovisual projects.

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 Wistron Foundation has long been dedicated to promoting specialized education and humanistic literacy, contributing NT$31,626,746 in 2024. Collaborating with professional charitable 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, and support 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.

Education as a Path Out of Poverty: Building a Comprehensive Support System to Transform Education

Upholding the mission of “alleviating poverty through education and bringing hope home through knowledge,” the Wistron Foundation has worked in close partnership with the Boyo Social Welfare Foundation since 2012 to promote an after-school tutoring program for underprivileged children in rural areas. Centered on helping children from underprivileged families achieve self-reliance, Boyo adopts a dual-track approach combining professional social work and education services, while also cultivating local teachers and developing innovative teaching materials. As of 2024, the initiative has established 17 tutoring centers, expanded services to 40 townships, and set up 697 tutoring classrooms, benefiting a total of 2,542 students. Long-term follow-up studies show that graduates aged 25 and above have an average monthly income of NT$35,510, demonstrating the positive and lasting impact of investing in education.





The Boyo Social Welfare Foundation tracks program graduates above the age of 25 and identified that their monthly salary exceeds the average monthly income of families participating in the tutoring program, indicating that they have broken free of poverty through education.

Educational Companionship: Long-Term After-School Support for Disadvantaged Children

Demonstrating a commitment to local community care, the Wistron Foundation has provided long-term support for the after-school tutoring program run by Taipei Glory Church for underprivileged children. By building a comprehensive after-school environment, the program offers personalized academic support, life skills education, and character development through a model of sustained companionship to lead children to positive growth. In 2024, the initiative benefited 47 children, helping them broaden their learning horizons and develop in a positive, nurturing direction.

Statistics show that the majority of junior high school graduates who participate in the companion reading program have the opportunity to choose schools based on their interests.

Quality Education: Advancing Waldorf Education and Building a Robust Learning System

Since the founding of Ci-Xin Waldorf Kindergarten by Chun-Shu Chang in 1996, the journey of Waldorf education in Taiwan has spanned three decades. The Wistron Foundation has been a dedicated supporter of Ci-Xin Waldorf School since 2010, contributing to campus development and teacher training. Initiatives include the construction of new classroom buildings, training of Mandarin-speaking Waldorf educators, and hosting of teacher workshops and seminars to deepen professional growth. The Foundation has also supported the expansion and integration of the school's high school campuses in Dongshan and Su'ao. In Yilan County, the education team implements the Waldorf education system through a model of government-contracted private schools. With the support of international Waldorf education organizations, they continue to explore educational approaches that nurture the life essence development of children in Taiwan.

In 2024, the school also began operating the Dongshan Township Daycare Center, a public-private partnership facility serving children aged 0–3. Embracing a holistic and nurturing approach, the initiative aims to cultivate the next generation with love and warmth. By bridging educational gaps across all developmental stages, Ci-Xin Waldorf is realizing its vision of a continuous Waldorf education system from birth to age 18. In 2024, 117 individuals enrolled in Waldorf teacher training programs, while 393 participated in workshops and book clubs.





Emotional Education: Little Beaver Scholarship Program Brings Social-Emotional Learning to Rural Schools

Children in rural and underprivileged communities often face more than just a lack of educational materials, they also suffer from limited cultural stimulation and fewer learning opportunities, leading to low self-esteem and difficulty adapting socially. Social Emotional Learning (SEL) is more than just managing one's emotions; it begins with self-awareness: understanding one's body and forming a sense of self, followed by recognizing and expressing emotions, and ultimately learning how to interact and collaborate with others and society. SEL has been proven to improve students' academic performance and behavior, and it also positively impacts future employment prospects, economic status, and broader social development in their adult years.

In spring 2022, the Wistron Foundation partnered with MEandMine, the Chengzhi Education Foundation's KIPP Inspired Schools in Taiwan, and Teach for Taiwan (TFT) to launch the Little Beaver Scholarship Program. Leveraging the teaching expertise of nonprofit organizations, the project aims to introduce SEL to rural communities in a systematic and data-driven way. By 2024, a total of 10 elementary and junior high schools and educational institutions had received 1,534 SEL kits, benefiting 457 rural students.





Drug-Free Education: Knowledge Is the Key to a Drug-Free Life & Anti-Drug Education in Schools

The Wistron Foundation has long focused on education in underserved communities, supporting after-school tutoring and emotional education. In 2024, these efforts extended to anti-drug education for children in remote islands and rural areas. With drug abuse on the rise, the Foundation recognized that enforcement and legal reform are no longer enough and that education is the most powerful weapon in the fight against drugs. In response, the Foundation partnered with Taiwan Drug Free World Association to launch the “Remote Islands and Rural Youth Anti-Drug Seed Instructor Training and Education Tour Project.”

The key components of the project include cultivating anti-drug instructors in rural and remote areas to deepen local educational capacity; organizing anti-drug lectures in communities and schools to plant the seeds of prevention starting with students; and promoting anti-drug education for children and adolescents in rural and remote areas to raise local public awareness of public welfare and anti-drug issues. In 2024, eight anti-drug instructor training sessions were held, training a total of 209 individuals. The project also extended into schools and educational organizations in remote regions, organizing 51 anti-drug sessions, benefiting more than 2,879 people, helping more young students and community members stay away from the harms of drugs.







Culture Enhancement

113 Intergenerational Education Activities | 2,364 Participants

The Alliance Cultural Foundation & Ci-Xin Children Education Foundation

Education Development: Huatung (Hualien/Taitung) Project to Promote Comprehensive Education and Diverse Experimental

"We believe that Huatung represents Taiwan's values of a beautiful lifestyle, and the region's natural landscapes and rich indigenous cultures are important assets of Taiwan." Since 2011, the Wistron Foundation has supported the Alliance Cultural Foundation in executing long-term projects such as "Sustainable Huatung," "Education Rooted," and "Promotion of Arts and Culture." These initiatives aim to reform rural education, establish cross-school alliances, create platforms for inter-ethnic exchanges among indigenous communities through the "Sustainable Huatung" project, and promote a lifestyle rooted in humanistic literacy through the "Promotion of Arts and Culture." Furthermore, talent development is fostered through theme camps, providing diverse learning opportunities. Through integration efforts, a resource consolidation platform is established to cultivate future talents in Huatung. Looking ahead, the Alliance Cultural Foundation will continue to advance towards the vision of "creating an internationally oriented and sustainable Huatung civilization" through two main axes: promoting an experimental education model rooted in Huatung's cultural heritage and constructing the Huatung International Art Platform centered around the Paul Chiang Art Center.



The Paul Chiang Art Center was commissioned in March 2025 (photo courtesy of The Alliance Cultural Foundation)

Huatung (Hualien/Taitung) Projects: Outcomes in 2024

Details	Outcomes
Basic Education	Through projects rooted in education, we are driving reforms in rural education and fostering cross-school alliances. Initiatives such as the "Junyi International Education Experimental School," "Junyi International Campus," "Rural Education Seed Cultivation Program," and "Innovative Study Abroad Program" offer experimental and diverse educational curricula to broaden students' international perspectives. By supporting economically disadvantaged children in the Hualien-Taitung region, we aim to cultivate more international talents in Huatung. Over a span of seven years, a total of 32 students studied abroad.
Sustainability in Hualien - Taitung	We are building a platform for inter-ethnic exchanges among indigenous communities, aiming to create a sustainable future for the land. In 2024, projects like the "Island Living" and the "BINBIN Ecotourism Alliance" connected local businesses, fostering a slow tourism industry that shares the joy of life. Initiatives such as the "Hawaiian Cultural Sustainability Study Program" and the "Huatung Sustainable Learning Group Program" aim to cultivate talents in the region and derive concrete visions for Huatung's sustainable development
Theme Camps	Through theme camps, we provide diverse learning opportunities to unearth children's talents and nurture their self-confidence, teamwork, and spirit of volunteerism. The program included the 2024 Huatung Choir Camp, Acapella Youth Camp, and Huatung English & Arts Camp, with a total of 278 students and 130 volunteers participating.
Arts Support Programs	Our promotion of arts and culture aims to support a lifestyle rooted in humanistic literacy. After nearly a thousand days of construction, the Paul Chiang Art Center officially opened in March 2025. The Alliance Cultural Foundation will collaborate closely with the Paul Chiang Arts and Cultural Foundation to fully leverage the center's artistic, educational, and social impact through various art and aesthetic education programs. The goal is to elevate Huatung's art to the global stage, establishing the region as an international art landmark. The year 2024 also marks the 20th anniversary of Taiwan Connection (TC). To celebrate, 16 internationally renowned musicians were specially invited to perform under the theme "The Great Revisited", featuring Schubert's The Great, which was first performed ten years ago. The event series included nine formal concerts and seven music appreciation sessions. TC Director Nai-Yuan Hu and the musicians also brought classical music into schools and corporations, conducting numerous small-scale chamber performances to share the rich beauty of orchestral music. In total, 28 TC promotional events were held throughout the year.



To mark its 20th anniversary, the Taiwan Connection ensemble, led by Director Nai-Yuan Hu, joined forces with musicians from Taiwan and abroad to present The Great Revisited, using music to forge international connections (photo courtesy of The Alliance Cultural Foundation)

Intergenerational Education: Satoyama Action Plan

There is a kind of education that unfolds in nature, where practical knowledge and life wisdom serve as the foundation for cultural inheritance, highlighting the value of family education and family culture. Since 2022, Ci-Xin Waldorf founder Chun-Shu Chang has promoted “intergenerational education,” using practical knowledge and life wisdom as a means of cultural heritage, and recognizing the value of family education and family culture. This initiative aims to build a sense of value in elders’ social participation and life, launch a warm and fulfilling later life, and sow the seeds of education, social engagement, and cultural movements, thus embarking on a beautiful journey of “life accompanying life.”

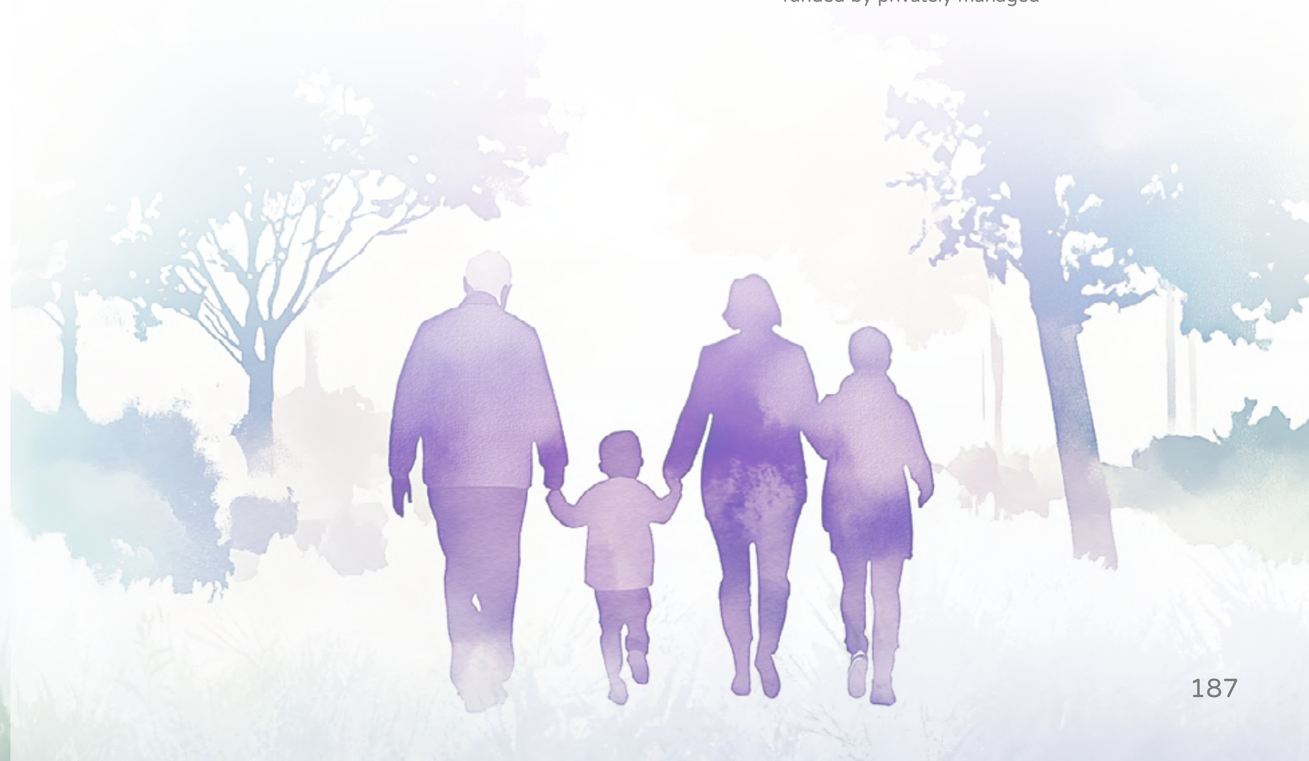
The Wistron Foundation supports the philosophy of intergenerational education and implements “co-learning between the young and the elderly” and “intergenerational (integrated) learning.” Through nature-based sites, the Foundation has cultivated environments for intergenerational learning. This year, with an end-in-mind approach and a clear understanding of the importance of early childhood education and child development, the Foundation emphasized that “the benefits of early childhood education and enhanced quality of life can extend into children's adulthood and even benefit the next generation." The Foundation has therefore intensified its efforts in early childhood education, returning to its core support for preschool education, reviving the value of family education and family culture, and further supporting the healthy development of schools. The intergenerational education initiative includes the “3+1 Parenting Education Program” and the “Warm Sun Education Program.” Over the course of the year, a total of 113 sessions were held, covering topics such as sensory care for newborns, online lectures on illnesses and vaccines, in-person classes on nutrition, development, and care for children aged 0–3, co-learning in the arts, wood-fired cooking, woodworking for young children, child development and parenting, and ecological education workshops. The events had a total of 2,364 participants.



49 Warm Sun activities were held throughout the year to foster intergenerational bonding



Ci-Xin Waldorf's educational achievements have been widely recognized. In 2024, it was entrusted with the operation of the Dongshan Township Daycare Center, which is publicly funded by privately managed



Spotlight 4



Culture and Care

NT$2.5M in voluntary employee donations

Our Actions

- Strengthening collaboration with non-profit organizations and groups
- Encouraging employees to participate in voluntary charity projects
- Organizing events related to charity and philanthropy
- Implementing community outreach initiatives

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, the company 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.

Engagement of All: Promotion of Diverse Theme-Based Charity Projects

At Wistron, we understand that many grassroots charity organizations often face operational challenges due to lack of exposure. Therefore, besides corporate donations, we have established a promotion mechanism that focuses each month on different social issues, including care for elderly living alone, services for people with disabilities, support for rare diseases, enhancement of rural medical care, assistance for disadvantaged families, and after-school tutoring programs. By optimizing our internal donation platform, we simplify the participation process and effectively boost employees' willingness and commitment to engage in public welfare.

Philanthropic Collaboration: Bringing Philanthropy into Daily Life through Diverse Activities

Wistron designs innovative and diverse modes of public service participation to make social service a part of employees' daily lives. Signature annual events such as the "Charity Painting" and "Spring Couplets Charity Sales" not only unite thousands of employees but also generate stable income for partner organizations. In promoting art education, the "Zodiac Painting" project, in collaboration with the Xue Xue Foundation, supports aesthetic education in rural areas through an adoption mechanism and expands the project's impact via corporate touring exhibitions.

Library of Love: Love Donation Campaign & Book Box Renewal Project

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, providing valuable learning resources to this rural school. This initiative gave children access to new reading books, allowing them to grow strong through knowledge. Through collective efforts, employees' love and care were united, enabling the library to be continuously shared so that children can obtain more knowledge from new books.







Culture and Care

Supporting WiEarth | Nearly 4,000 participants

Our Actions

- Planning internal activities with charity partners
- Inviting employees and their families to personally participate in Wistron's long-term charity projects
- Incorporating 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.



Promoting Sustainability: Fostering a Sustainable Mindset in Employees

In 2024, Wistron continued the “Planet vs. Plastics” initiative launched on Earth Day by introducing the innovative WiEarth activities. Starting from the workplace environment, the program encourages daily plastic reduction actions while integrating environmental education, parent-child interactions, and local revitalization elements to build a comprehensive sustainable lifestyle model.

In close partnership with nonprofit organizations, we designed a variety of meaningful and educational activities: plastic reduction workshops that deepen sustainability awareness; parent-child environmental education events that nurture ecological awareness in the next generation; and local revitalization projects that support sustainable community development. Throughout the year, nearly 4,000 employees and their families actively participated, successfully turning sustainability principles into real action and advancing the company’s commitment to environmental stewardship.

Events	Content
Plastic-Free Living Week	Pop-up plastic-free stores and exhibitions set up in office areas encourage employees to bring eco-friendly daily essentials.
Beat Plastic Pollution	A fast-paced company-wide quiz challenge.
Wistron Beach Cleanup	Through a coastal cleanup adoption program, employees learn about marine waste sorting and take part in beach cleanup events.
Little Wistron Explorers	During summer vacation, employees and their children are encouraged to create eco-friendly DIY projects together.
Environmental Workshops	Eco-friendly vendors are invited to the office to guide employees in making beeswax wraps.
ESG Board Game	Developed by the Sustainability Project Office and Training Unit, this board game features real ESG initiatives from Wistron’s global locations, allowing employees to learn through interactive play.
Sustainable Family Day	Held at Guandu Nature Park, this fun and educational event brings together local revitalization groups and farmers. Employees also participate in creating artworks for the Guandu Art Festival, showcasing a commitment to environmental friendliness.

Spotlight 5



Natural & Ecological Conservation

Our Actions

Working with philanthropic organizations, we are committed to ecological conservation, habitat protection, adoption, and ecological restoration through continuous research, tracking, 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. In 2024, we allocated NT$15,726,460 for this purpose. 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.

Environmental Protection: Taiwan Homeland Protection Project

Since 2011, the Wistron Foundation has supported the Tainan Community University Research & Development Association's Water Resources Investigation and Supervision Center project. In the same year, it helped establish the alliance of environmental NGOs, prosecutors and polices, a joint effort between the public and private sectors to investigate and monitor land use. In 2017, the scope expanded with the launch of the Taiwan Homeland Protection Project, which includes four major focus areas: investigation and tracking of hazardous industrial waste, long-term monitoring and documentation of coastal waste and promoting solutions, protecting the natural landscapes of Longci, and environmental education. In 2024, the project managed 29 polluted sites in Taoyuan, Taichung, Changhua, Chiayi, Tainan, Kaohsiung, and Pingtung counties, revealing improper land use and actively tracking pollution remediation progress. For example, the project has been monitoring the electronic waste pollution in the Erren River for years and currently tracks eight remaining contaminated sites. With approval and funding allocated by central and local governments, the governments have earmarked funds for a one-time clean-up. Through long-term data collection on beach litter, the project has advocated for oyster farmers and promoted a gradual ban on plastic foam floats by public agencies, aiming to address coastal waste at the source. In the Longqi Niupu Badlands, the project empowered local ecological survey volunteers, installed automatic cameras, and collaborated with local businesses to create agro-tourism experiences that balance daily life and ecology. It also actively promoted the rezoning of industrial areas, with the government agreeing to classify the badlands as a national conservation area, incorporating it into the draft for the Spatial Planning Act. Environmental education efforts include partnerships with the Tainan Art Museum and 321 Art Alley Settlement for exhibitions, as well as organizing the Longci Ecology 50 Lectures and the Luzhugou horseshoe crab release event, promoting diverse Satoyama and Satoumi environmental education to raise public awareness and comprehensively protect our cherished national land and environment.



Environmental Protection: Taiwan Homeland Protection Project

Investigation and tracking of hazardous industrial waste	• Pollution investigation: completed investigations of 29 contaminated sites, totaling 57 field inspections • River restoration: implemented the “Erren river waste cleanup pilot project,” removing 451.39 metric of waste • Policy advocacy: participated in the revision of Solid Recovered Fuel (SRF) regulations to strengthen waste disposal standards
Marine debris: Long-term monitoring, records & problem-solving	• Pollution Investigation: Conducted 15 beach waste surveys, mobilizing 729 volunteers • Policy Advocacy: Facilitated phased regulation of oyster farm plastic floats: subsidies for plastic foam floats stopped in 2023; full ban on polystyrene floats by 2026
Protection of the Longci Landscape in Tainan	• Ecological Survey: Completed 47 professional surveys, establishing a comprehensive ecological database • Community Co-creation: Held the“Longci Geopark and Satoyama Development Potential Forum” to build local consensus • Species Monitoring: Recorded rare and protected species such as the Chinese pangolin through 31 automatic camera surveys



Pollution in the Erren River Basin has significantly improved, attracting black-faced spoonbills and other waterbirds to forage.



Local ecological patrol volunteers have been trained to serve as instructors for Longci environmental courses.



Longci Geopark and Satoyama Development Potential and Investigation Outcomes Forum



Participated in "We Are Born by The River: Collaborative Notes of Millennium River Basin Culture." Exhibited: Human Life in Progress, telling the stories of these rivers through waste and pollution.

Habitat Restoration: Long-term Promotion Plan for Shuanglianpi Habitat Restoration

Shuanglianpi is a wetland of national importance and a wildlife reserve, home to Taiwan's only natural forest floating island. However, due to human development, many aquatic plants face the threat of extinction. Since 2010, the Wistron Foundation has been collaborating with The Society of Wilderness to focus on four major areas: ecological restoration, conservation research, sustainable agriculture, and environmental education. In 2023, in cooperation with the county government and experts, the restoration work for the potential seed bank of land-tied islands was completed. In 2024, efforts were made to reduce external disturbances, allowing various native aquatic plants in Shuanglianpi to regenerate on land-tied islands. Data was also collected to serve as a reference for future conservation work. Through conservation research experiments, the resilience of aquatic plants to damage by invasive fish species was tested. Based on the results, the most resilient wild water caltrops (*Trapa natans* var. *bispinosa*) species was selected. Combined with frequent efforts to remove invasive fish species, Shuanglianpi's native wild water caltrops successfully regrew in the lake in 2024. In addition, ongoing efforts through campus outreach, themed camps, volunteer training, and promotion of sustainable farming have encouraged more local residents and the public to protect Shuanglianpi together.



Donated contract-grown crops from eco-friendly farmland to local social welfare organizations in Yilan.



Wistron volunteers, along with their families, helped establish aquatic plant refuges in Shuanglianpi.

Habitat preservation	• To preserve native species and maintain biodiversity in Shuanglianpi, various tasks are carried out, including the protection and restoration of aquatic plants, wild water caltrop planting trials, land-tied island restoration experiments, ecological surveys, and invasive species removal. • 67 habitat working holiday were organized with the participation of 688 individuals • Protection of 24 rare and endangered plant species found in Shuanglianpi • Restored over 3,000 Shuanglianpi Japanese rice fish with sufficient genetic diversity through conservation ponds
Annual ecological surveys	• Periodic surveys were conducted on amphibians, aquatic insects, fish, birds, aquatic plants, hydrology, and more, amounting to a total of 39 surveys. These surveys were conducted in collaboration with professional institutions such as Academia Sinica, National Ilan University, National Taiwan University, and the Forestry Bureau's Experimental Forest Research Institute
Eco-friendly farming advocacy	• Actively advocating for eco-friendly farming practices to reduce the impact of pesticides and fertilizers on soil and water quality • Assisted in establishing 12 eco-friendly farmland plots and organized agricultural experience and food education activities, totaling 15 events with the participation of 255 individuals • The foundation adopts contract-grown crops and donates the entire harvest to local organizations serving disadvantaged groups, including the Shuanghu Community Development Association - Changqing Kitchen, St. Francis Care Home, Orphan Welfare Foundation Taipei, and the AGAPE Social Welfare Association. These donations reach across 12 townships in Yilan County, supplying at least 60 community refrigerator stations and enabling sustainable agriculture to generate greater social value.



Successfully reintroduced native wild water caltrops to the lakes of Shuanglianpi, where they are now growing steadily

Habitat Conservation: Guandu Nature Park - Moon Pond and Waterbird Breeding Habitat Conservation Project

Located in Beitou District, Taipei City, Guandu Nature Park features a diverse landscape comprising freshwater and brackish ponds, mudflats, marshes, rice fields, and woods. It holds national significance as a vital wetland and has garnered international recognition as a crucial habitat for birds, accredited by the BirdLife International. It is also the only wetland site in Taiwan that has won the Star Wetland Center Award from Wetland Link International (WLI). Guandu Nature Park is committed to conserving this wetland ecosystem while offering a range of environmental education programs. Since 2022, the Wistron Foundation and Guandu Nature Park have collaborated on the "Moon Pond Adoption Project." This initiative aims to safeguard the habitats within freshwater ponds, undertake wetland conservation efforts, and engage in educational activities. Through this partnership, the project seeks to raise public awareness about the importance of wetlands and encourage collective participation in preserving the ecological integrity of freshwater ponds, thereby safeguarding the original landscape of this wetland. Building on its commitment to wetland conservation, Wistron Foudation has participated in the Guandu International Nature Art Festival for two consecutive years starting in 2023, encouraging employee involvement in environmental art. In 2024, Wistron's installation, titled Ascending Home, drew inspiration from the form of the grey heron to establish a new environmental art landmark in Guandu. The unveiling ceremony featured an interdisciplinary performance by internationally renowned cellist Shih-Lin Chen of Taiwan Connection, blending music, art, and nature to offer the public a unique way to experience the beauty of the Guandu Wetland.

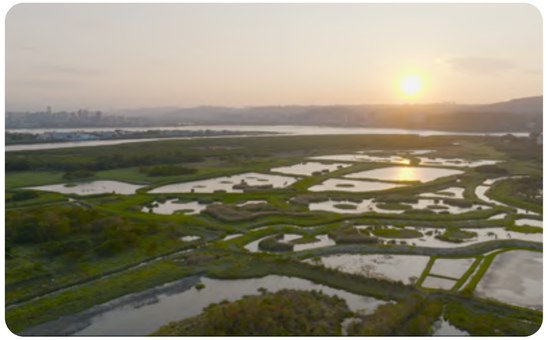
Professional research	• Conducted an aquatic species survey in the moon pond, documenting 10 species across 9 families, with a total of 598 individual organisms recorded. • Conducted a breeding survey of black-winged stilts in the core conservation area of Guandu nature park, documenting 12 nests and a peak monthly count of 1,035 individual sightings.
Habitat conservation	• Adopted 0.36 hectares of the Moon Pond for ongoing maintenance and freshwater fish conservation efforts. • An additional 3.41 hectares—encompassing both the core reserve zone and the Heart Field area of Guandu Nature Park—were adopted to support migratory bird conservation by maintaining suitable water depth and vegetation height for nesting and stopover habitats.
Facility enhancement	• Sponsored the reconstruction of the Moon Pond ecological display tank at the Guandu Nature Park Nature Center. In 2024, the tank was redesigned around the theme of the upstream stream-to-pond ecosystem. The reconstruction included replacing the main tank structure with reinforced glass, upgrading the base, improving lighting and the circulation system, and rewriting the interpretive materials. The revamped exhibit presents a rare cross-sectional view of the Moon Pond environment, enabling the public to gain a deeper understanding of the native freshwater fish species and ecological features of Moon Pond.



Sponsored the construction of the Moon Pond ecological display tank at Guandu Nature Park



One of the fish species restored to the Moon Pond—the rosy bitterling (*Rhodeus ocellatus*)—is featured in the ecological tank's reconstructed habitat.



Guandu Nature Park Core Reserve Zone



Habitat creation for waterbirds attracted black-winged stilts to breed and raise their young at Guandu.

Wildlife Rescue and Conservation: Wildlife Rescue and Conservation Hospital Program & Environmental Free-roaming Dog and Cat Surveys

In August 2020, the WildOne Wildlife Conservation Association Affiliated Nonprofit Wildlife Hospital was established, the first wildlife hospital on the east coast of Taiwan, taking on the responsibility of wildlife rescue, rehabilitation, and release training in the Hualien-Taitung region. Since 2021, the Wistron Foundation has supported WildOne's rescue efforts, working together to provide injured wild animals with access to medical resources and treatment, helping them recover and return to the wild. In 2022, the Foundation and WildOne launched a post-release tracking project for rescued pangolins—the first such initiative ever conducted in Taiwan. Over the three-year tracking period, a total of nine pangolins were monitored, of which six died due to human-related causes or dog attacks. Among them, a pangolin named "Wi Bao Mei" (named after Wistron) survived the longest after release. Wi Bao Mei was admitted to the hospital in 2022 due to injuries from a foothold trap. She suffered an open fracture of the left hind limb with exposed tibia and fibula, and ultimately had to undergo amputation of the limb. Following the amputation, Wi Bao Mei recovered well. Veterinarians selected a forest with fewer stray dogs as her release site. During the 796-day tracking period, researchers lost contact with her for over six months on one occasion; however, they were able to reestablish the signal. She was even found to have successfully become pregnant twice. In early 2024, a trail camera captured the rare footage of Wi Bao Mei carrying her second baby on her back. Wi Bao Mei was not only the first pangolin in the program to complete the tracking period and have the device safely removed, but also the first recorded case in Taiwan of a mother pangolin raising young after a limb amputation. Her story proves that amputee pangolins can not only survive in the wild post-release but also successfully reproduce, providing invaluable data for pangolin research and conservation.

In recent years, attacks by free-roaming animals have increasingly become a leading cause of injury to wildlife. For pangolins, the number one cause of injury and hospitalization is dog attacks. In 2023, the Foundation supported WildOne in launching a free-roaming dog and cat survey project. The initiative focused on documenting all dogs and cats within the range of pangolin activity, creating population records and using trail cameras to monitor interactions between these animals and local wildlife. At the same time, resident surveys were conducted to understand the reasons for free-roaming pet ownership. Through this combination of data collection and questionnaires, the project aimed to verify the severity of dog and cat attacks on pangolins and other wildlife, as well as to understand the motivations behind residents' practices. The ultimate goal is to establish a foundation for dialogue and address the root causes of the free-roaming animal issue, allowing wildlife to live safely and undisturbed in their natural forest habitats.

Wildlife rescue rehabilitation, and release	• In 2024, WildOne rescued a total of 532 animals, including 123 individuals of level I conservation concern, 17 individuals of level II conservation concern, 14 individuals of level III conservation concern, 373 individuals of general species, and 5 individuals of invasive species. • Since its establishment, WildOne has rescued a total of 2,030 wildlife animals. • A total of 173 wild animals were released back into the wild in 2024. Since its establishment, WildOne has released a cumulative total of 632 individuals.
Free-roaming dog and cat survey	• Within a 40-kilometer survey range, 312 free-roaming dogs were recorded, of which 255 were intentionally released by humans, accounting for 82%. A total of 166 free-roaming cats were recorded, with 122 being intentionally released, accounting for 74%. These results indicate that human release is the primary cause of free-roaming dog and cat populations. Future efforts will focus on managing this behavior to reduce free-roaming incidents. • Eight educational outreach events on free-roaming animals and pangolins were held, with a total of 211 participants.



Wi Bao Mei's transmitter was replaced with an umbrella-shaped tag, and she has now gracefully retired from the tracking program.



WildOne's veterinary team providing rescue and treatment for injured wildlife

Wildlife Rescue and Conservation: Raptor Environmental Education and Conservation Rescue Project

Since 2022, the Wistron Foundation has partnered with the Raptor Research Group of Taiwan to support the Grass Mountain Raptor Center in their conservation efforts for raptors. The center integrates raptor research, rehabilitation, and educational outreach, with the goal of establishing a raptor conservation hub in Taipei City and introducing the public to these majestic birds of prey that grace the skies and can be observed in suburban forests. Starting in 2023, the Foundation has continued to support the Raptor Research Group of Taiwan in conducting toxicology testing for raptors and enhancing rehabilitation facilities. While previous incidents of raptor poisoning primarily focused on agricultural activities, such as rodent control or bird poisoning, it is now recognized that pesticides, rodenticides, and pollutants used in urban environments, including communities and campuses, also pose threats to raptor survival. Through the examination of toxins in injured or deceased raptors and educational efforts on raptor poisoning, the project aims to deepen public understanding of the interconnectedness between humans, raptors, and the environment, advocating for the One Health approach.

Raptor rescue and release	In 2024, a total of 236 raptors were rescued, and 138 were successfully released back into the wild.
Toxin testing	In 2024, a total of 39 tissue samples were submitted for heavy metal testing. Mercury exceeded standard limits in 30 samples (73.17%), cadmium in 16 samples (39.02%), lead in 12 samples (29.27%), and arsenic in 1 sample (2.43%). These results indicate that mercury is the most commonly detected heavy metal exceeding safety thresholds. Blood lead levels were tested in 23 raptor samples, with 39.13% exceeding human health standards, all of which were from Crested Serpent Eagles. Blood mercury levels exceeded human health standards in 78.26% of the samples. A total of 41 samples were submitted for pesticide and rodenticide testing. Pesticides were detected in 13 samples (31.7%), and rodenticides in 19 samples (46.34%).





The Grass Mountain Raptor Center provides emergency care and treatment for injured raptors

Spotlight 6



Environmental Education

Our Actions

- Collaborating with charitable organizations to invest in long-term environmental education and curriculum-related projects for people of all ages.
- Supporting and promoting quality ecological audiovisual projects.

The Problems We Aim to Solve

Enhance public environmental literacy and awareness, fostering a sense of environmental stewardship and a commitment to sustainability.

Our Role

The Wistron Foundation has a longstanding commitment to environmental education, partnering with charitable organizations to promote environmental education initiatives for individuals of all ages. In 2024, it allocated NT$9,100,000 towards this cause. In addition to financial support, the foundation invested in training professional managers responsible for environmental advocacy, curriculum development, and activity design. These efforts are geared towards enhancing environmental consciousness and fostering environmentally responsible citizens. Moreover, the foundation aims to diversify its range of ecological educational materials to further advance environmental education initiatives.

Event Series: Nature and Humanities Series Event for Technologist

Since 2011, the Wistron Foundation has organized the Nature and Humanities Series Events for Technologists, integrating its philanthropic initiatives into various formats, including lectures, workshops, ecological documentary screenings, and working holidays. These events invite Wistron employees and their families to participate in the Foundation's partner projects and focus topics. In addition to promoting awareness of ecological issues and enhancing cultural and humanistic literacy, the program encourages employees to take concrete action in support of nonprofit partners, amplifying collective efforts to protect the environment.

Field trips, lectures, and humanities activities

In 2024, the series covered a wide range of topics, from marine ecology to terrestrial conservation. A total of 10 themed events were held, with 601 participants in total. Highlights included three consecutive years of support for the national geographic Taiwan photo contest, including a special talk by renowned underwater photographer ray chin, who shared the story of sperm whales across more than half the planet, using powerful imagery to raise awareness of marine conservation. In 2024, the foundation also curated its first guided tour of the Guandu international nature art festival, combining art and environmental education to deepen participants' understanding of this nationally designated wetland. Additional activities, such as a screening and discussion of the documentary "braving the peak" and a site visit to the Chi Po-lin Museum, further enriched a well-rounded environmental education framework.

Promotion of ecological documentaries

Starting with its sponsorship of the ecological documentary "A Year in the Clouds" in 2011, the Foundation has supported a total of 16 ecological films over the past 14 years. These documentaries collectively capture life across land, sea, and sky—from mountain forests and coastal wetlands to intertidal zones and open oceans. The films explore pressing ecological issues, such as the survival of pangolins, grass owls, salamanders, and black-faced spoonbills, and advocate for the Satoyama and Satoumi principles of harmonious coexistence between humans and nature. In 2024, we supported the Taiwan release and broadcast of "Flyways", an ecological documentary that captures the magnificent journey of migratory birds as they traverse the skies. Through this film, viewers are reminded of the pressing issues of ecological crises, species survival, and the far-reaching impacts of environmental and climate change. The film is now available for unlimited streaming on the Public Television Service (PTS) platform.

We also continued our support for the 2022 ecological documentary The "Good Morni MIT", which not only achieved over NT$10 million at the box office upon release but also sparked educational innovation in 2024. Led by Professor Kuang-Yang Lue—hailed as the "Father of Salamanders" —a professional development workshop was organized for 98 high school biology teachers, using the film as a core teaching tool. The initiative encouraged educators to develop curriculum materials that integrate environmental education and fundamental scientific research, fostering awareness among students. This year, teacher workshops were held in northern, central, and southern Taiwan as well as in Kinmen. These featured expert sharing sessions were by Professor Lue, Professor Yu-Ten Ju, Associate Researcher Chun-Fu Lin, and Director Jue-Ming Mai. The program provided a fresh perspective for biology education in Taiwanese high schools. Alongside the Kinmen workshops, two special screenings of "Good Morni MIT" were organized, drawing a total of 255 participants—including elementary school students, secondary school teachers, and members of the general public.





Shuanglianpi working holiday volunteering activities

Since 2017, Wistron Foundation has partnered with the Society of Wilderness to mobilize employees and their families to participate in the restoration of Shuanglianpi. Each year, we organize ecological working holidays to restore aquatic habitats and promote the conservation of aquatic plant refuges, strengthening grassroots stewardship of natural ecosystems. In 2024, five working holidays were conducted, with a total of 95 participants actively engaging in this initiative. These endeavors go beyond volunteer work, fostering deep involvement in the ecological conservation of Shuanglianpi. They enable participants to experience firsthand the importance of ecological preservation, thereby fostering a deeper understanding of environmental awareness.





Guandu working holiday volunteering activities

Since 2022, the Wistron Foundation has been revitalizing Guandu Nature Park through a partnership with the Wild Bird Society of Taipei. Together, we initiated the Moon Pond and Waterbird Breeding Habitat Conservation Project, aiming to safeguard the wetland ecosystem of Guandu. Additionally, Wistron employees volunteered in efforts such as removing invasive fish species, maintaining waterbird habitats, and participating in eco-friendly farming at Heart Field. These activities aimed to deepen participants' understanding of the sustainability and ecological significance of protecting Moon Pond and its surrounding wetlands. To complement the fieldwork, volunteers also participated in nature and cultural experiences, including visits to the Chi Po-lin Museum in Tamsui for special exhibitions, hands-on weaving of grass dragonflies, and the traditional preparation of salted duck eggs. A total of three volunteer events were held in 2024, engaging 144 Wistron volunteers throughout the year.





At Wistron Foundation, environmental education is regarded as a key pillar of our program strategy. It is through issue-based participation, problem-solving, and hands-on action that individuals can make a genuine contribution to environmental improvement. Our environmental initiatives encompass a broad range of issues closely tied to ecological well-being, including the monitoring of hazardous commercial waste, tracking marine debris, habitat restoration, preservation of plant genetic resources, and wildlife rescue and rehabilitation. We believe that only through changes in awareness and mindset can we transform our interactions with the land and preserve its richness and biodiversity. In 2024, the Foundation partnered with professional nonprofit organizations to deepen the roots of environmental education. A variety of initiatives were launched to reach children, youth, and adults alike, including ecological guided tours, riverside waste-to-art exhibitions, summer wetland camps for children, wetland conservation workshops, ecological survey volunteer training, and public awareness campaigns on free-roaming animals. These diverse activities aimed to empower more conscious environmental stewards whose efforts not only address current challenges but also contribute to long-term sustainability. In total, 558 events were held in 2024, reaching 31,494 participants.

Environmental	Environmental Education	Participants engaged in Environmental
7 Items	558 Sessions	31,494 People

Wildlife Rescue and Conservation: Wildlife Rescue and Conservation Hospital Program & Environmental Free-roaming Dog and Cat Surveys

Respect for life and the balance between humans and nature are core values long upheld by the Wistron Foundation—values that align deeply with the compassionate mission of the WildOne Wildlife Conservation Association. Since 2021, the Foundation has supported WildOne in its efforts to provide injured wildlife with access to proper medical care and treatment. Rescue work is only the final step in wildlife conservation. To prevent such tragedies from occurring in the first place, education must take precedence. Through comprehensive and engaging tours and lectures, the program promotes life education, not merely as an expression of compassion for living beings, but as a reflection of our respect for the environment, ecological systems, and a commitment to animal welfare. In 2024, the WildOne Wildlife Hospital conducted 134 educational tours and lectures, reaching a total of 4,057 participants. Since opening in June 2022, the hospital has hosted a cumulative 308 sessions, with a total of 29,110 attendees.





Wildlife Rescue and Conservation: Raptor Environmental Education and Conservation Rescue Project

The Wistron Foundation has long been committed to promoting harmony between humans and nature. Since 2021, it has supported the Raptor Research Group of Taiwan in enhancing the Grass Mountain Raptor Center, an educational facility dedicated to birds of prey. The Foundation contributed to the renovation of the center's exhibition hall and multi-functional classroom. Officially opened in 2022, the center focuses on raptor research, rescue, and rehabilitation, as well as educational outreach, particularly in remote mountainous regions. In 2024, two special exhibitions were held at the Grass Mountain Raptor Center: February 5 – July 30: A Seasonal Agreement – Migratory Raptors Along Latitudes. This exhibition explored the biology of migratory raptors in Taiwan and how human perceptions and uses of these birds have evolved over time. It highlighted the ecological uniqueness of migratory raptors in Taiwan and urged the public to pay closer attention to these seasonal species. August 15 – December 30: Crested Goshawk Comic Exhibition This exhibition transformed scientific observations from live-streamed breeding footage of the crested goshawk—along with relevant raptor biology and ecological theories—into humorous and accessible science comics. It aimed to make complex scientific content engaging for a broader audience. In 2024, a total of 907 visits were recorded for the Center's two special exhibitions. From 2022 to 2024, cumulative attendance for special exhibitions reached 3,345 visits, with 2,104 participants joining guided tours. Environmental education lectures, courses, and activities engaged a total of 3,816 participants. A combination of in-person and online formats was used to deliver five public lectures on topics including introductory bird surveys, avian vocalization studies, migratory raptor research, and ecotourism, attracting 831 registrants. The Center also conducted educational outreach in remote mountainous areas, offering day-long programs that combined outdoor raptor-watching and classroom instruction. These initiatives introduced students and teachers to raptor species and raised awareness of their survival threats. A total of 167 students from six remote schools participated.





Habitat Conservation: Guandu Nature Park - Moon Pond and Waterbird Breeding Habitat Conservation Project

Support was provided to the Wild Bird Society of Taipei to extend classroom-based learning into real wetland environments through environmental education activities. These programs allowed students to closely observe the beauty of wetland ponds, enriching their perspectives and life experiences. Resources were prioritized for non-remote schools in need of educational resources, as designated by the Ministry of Education, as well as for students in special education. In 2024, a total of 12 wetland learning sessions were held for non-remote schools in need of educational resources, with 333 teachers and students participating. Additionally, 10 sessions were organized for students with special needs, engaging a total of 332 participants.





Environmental Protection: Taiwan Homeland Protection Project

The Wistron Foundation supported the Tainan Community College Research and Development Association in implementing a water resource initiative aimed at monitoring disaster management related to water resources and tracking environmental pollution caused by commercial waste. The project also included environmental education courses, lectures, exhibitions, and workshops. From 2010 to 2024, a total of 24,701 participants took part in these environmental education activities. In 2024, the Foundation participated in the exhibition “We Are Born by the River: Collaborative Notes of Millennium River Basin Culture” at Tainan Art Museum Building 2. Under the theme “The Ongoing Human Experience,” artworks were created using marine debris collected from the estuaries of six rivers in Tainan. In addition, long-term ecological and field research was translated into Satoyama–Satoumi environmental education lesson plans. A total of 88 activities, including workshops and classes, were held, reaching 1,666 participants. Two volunteer training sessions were also conducted, with a total of 24 participants.





Habitat Restoration: Long-term Promotion Plan for Shuanglianpi Habitat Restoration

Supports the Society of Wilderness in designing Shuanglianpi-themed environmental education curricula and activities, promoting the importance of conserving the Shuanglianpi wetland among people of all ages. In 2024, a total of 88 environmental education events were held, with 1,807 participants. These included 6 field trips, 16 on-campus outreach sessions, 15 farming and food education activities, and a summer wetland camp for 16 children from the Orphan Welfare Foundation. Additionally, a wetland conservation workshop and a volunteer training program for Shuanglianpi habitat stewards were organized. These initiatives contributed to habitat restoration, environmental protection, and public education, fostering long-term civic engagement in the stewardship of Shuanglianpi.





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

Since its establishment, the Wistron Foundation has been dedicated to supporting the production and dissemination of quality documentaries like "Good Morni MIT" and "Caring for Black-faced Spoonbill" across Taiwan in the first quarter. Additionally, three other ecological and cultural documentaries are currently in production. Among the documentaries supported and produced are "A Year in the Clouds", "A Town called Success", "Ebb and Flow", "Beyond Beauty - TAIWAN FROM ABOVE", "Terraced Fields", "Fly, Kite Fly", "Secrets of The Pangolin: The Crisis", "Night Hunters - Taiwan Grass Owls", "Good Morni MIT", and "Caring for Black-faced Spoonbill". Through these real and impactful audiovisual records, the foundation aims to raise public awareness about environmental issues and the importance of habitat conservation. In 2024, the Foundation supported the documentary "Flyways" for unlimited streaming on Taiwan Public Television's digital platform. Three ecological and cultural documentaries are currently in production and expected to be released in 2025. Additionally, since 2020, the foundation has been a proud supporter of the quality radio program " The Voice and Harmony of Taiwan," hosted by Chang-Jie Yuan. The program features recordings of environmental sounds captured during visits to various locations across Taiwan. From its inception, the program has been thoughtfully designed to align with seasonal themes and relevant topics, leveraging the power of radio broadcasting to raise awareness and give voice to the land.

Quality Aerial Footage: From "Beyond Beauty – TAIWAN FROM ABOVE" to Sustainable Action for Taiwan



The Chi Po-lin Foundation achieved significant results in its 2024 digital archiving project, completing the high-resolution scanning of 4,780 film negatives, cataloging 6,461 video records, compiling metadata for 10,258 photographs, and uploading 37,667 image files to its database, preserving a comprehensive visual record of Taiwan's environmental changes. These efforts were recognized with two major honors: the Award of Excellence at the 9th National Environmental Education Awards and the Charity Newcomer Award at the 8th Y.L. Taiwan Devotion Award.

The Chi Po-lin Museum in Tamsui serves as a holistic environmental education hub. Its special exhibition, Resilient Island, presents Taiwan's diverse landscape—from settlement patterns and industrial development to environmental resilience. Running from December 23, 2023 to February 16, 2025, the exhibition has held 697 guided tours, engaged 11,997 participants through docent-led sessions, and welcomed 20,291 visitors. Four in-depth lectures have also been hosted, attracting 172 participants for a collective exploration of environmental issues.



Quality Radio Program: IC Broadcasting "The Voice and Harmony of Taiwan"



The nature-themed program "The Voice and Harmony of Taiwan" received numerous awards and accolades

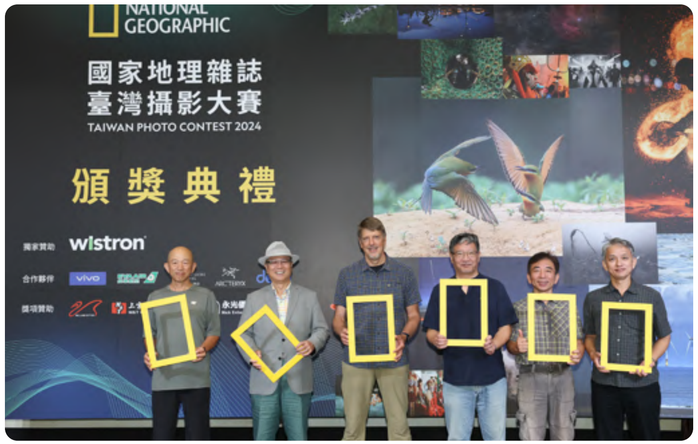
Since 2020, the Wistron Foundation has collaborated with IC Broadcasting to produce the radio program "The Voice and Harmony of Taiwan." The program spotlights environmental sustainability, amplifies local voices, and cultivates civic impact—ultimately striving for a symbiotic relationship between nature and humanity. Hosted by Chang-Jie Yuan, the program features on-site interviews and visits to mountains, rivers, and coastal areas, providing a rich immersive experience. This year, the program received the Excellence Award in the Professional Category/ Audio Category at the 8th Global Chinese Language Sustainable Journalism Awards for its special feature titled "30x30 Job Creation – New Opportunities for Green Collar Employment." Judges' comments: The report explores the lives and work of green-collar professionals in forest, wetland, and marine ecosystems—focusing on ecological restoration and biodiversity enhancement. It also delves into the 30x30 conservation target and examines feasible policies for promoting investment in green-collar employment. Chang-Jie Yuan conducted in-depth interviews across various fields, gathering diverse perspectives—from investigating and

monitoring talent shortages to analyzing broader social support systems. The report calls for the establishment of an interministerial platform for green-collar employment to address challenges with flexibility and efficiency, while emphasizing nature-based solutions that balance human well-being with biodiversity. The feature demonstrates a strong grasp of the principles and characteristics of audio journalism, with technically polished production that exemplifies quality in-depth reporting. This marks the program's second consecutive Excellence Award at the Global Chinese Language Sustainable Journalism Awards and its nomination for the 59th Golden Bell Awards in the Educational and Cultural Radio Program category.

"The Voice and Harmony of Taiwan" airs on IC Broadcasting FM97.5 every Wednesday from 07:30 to 08:00, with episodes available on-demand for free the following day. Since its launch in 2020, the program has produced 230 episodes. In 2024 alone, it reached over 750,000 listeners, with a cumulative audience impact of more than 3.6 million. https://www.ic975.com/formosa-voice/

Exclusive sponsor of the "National Geographic Taiwan Photo Contest 2024." Leading the Public to Focus on Environmental Issues Through Photography

Since 2022, the Wistron Foundation has partnered with National Geographic magazine to revive the National Geographic Taiwan Photo Contest. A new category, "Ecology and Environment," was introduced to raise awareness of environmental sustainability and promote citizen photojournalism. The initiative has delivered impressive results. Since 2023, the Wistron Foundation has continued its support of the National Geographic Taiwan Photo Contest and expanded its role as the exclusive sponsor of the event. In the 2024 contest, alongside existing categories such as "People," "Local," "Nature," "Ecology and Environment," and the "Youth" category, a brand-new "Astrophotography" category was introduced. Submissions to this new category exceeded expectations in both quality and quantity, revealing Taiwan's strong potential in the field of astrophotography. The 2024 competition attracted a record-breaking 10,205 outstanding entries from 3,566 professional and amateur photographers, showcasing the rich beauty of Taiwan's land, sea, and sky. At the awards ceremony, internationally renowned bird photographer and National Geographic contributor Tim Laman delivered a keynote speech titled Bird Planet: A Photographic Journey, sharing decades of experience and breathtaking images that offered rare insights into avian life and nature photography.



Wistron Corporation Chairman Simon Lin (second from left) attends the National Geographic Taiwan Photo Contest award ceremony.



National Geographic photographer Tim Laman (fourth from right) visits Wistron Foundation's conservation partner sites—Shuanglianpi Habitat Conservation Base and the Fushan Botanical Garden.



5. Corporate Governance

Management Approach
5.1 About Wistron
- 5.1.1 Company Profile
- 5.1.2 Products and Services

5.2 Corporate Governance
- 5.2.1 Functions of Board of Directors
- 5.2.2 Ethical Management
- 5.2.3 Legal Compliance

5.3 Risk Management
- 5.3.1 Enterprise Risk Management
- 5.3.2 Information Security/Cybersecurity & Privacy Protection
- 5.3.3 Intellectual Property Rights Management Policy

5.4 Moving Towards a Sustainable Supply Chain
- 5.4.1 Supply Chain Management Framework and Overview
- 5.4.2 Supply Chain Sustainability Management
- 5.4.3 Conflict Minerals Management

5.5 Operating Capability
- 5.5.1 Financial Performance
- 5.5.2 Tax Policy
- 5.5.3 Policy Impact



Black-faced Spoonbill

The black-faced spoonbill is the most endangered migratory bird among the six species of spoonbills in the world and was internationally classified as an endangered species. Every year in September and October, over 60% of the global population of Black-faced Spoonbills flies to Taiwan to spend the winter, staying until they begin their northward migration in March or April of the following year. Wistron enhances public awareness and support for ecological protection through long-term conservation efforts.

Management Approach

above 95% | 90%–95% | below 90%

Topic	Strategy	2024 Targets	2024 Results	Status	2025 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. Maintained 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 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 80% or above in 2024	●	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 the ESG ratings and performance 3. Achieve at least 20% representation of directors of different genders on the BoardLink executive compensation to ESG performance indicators 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 comprehensive enterprise risk management system and submit an annual risk report to the Board of Directors 2. No material risk events involving amounts over NT$100 million occurred under the enterprise risk management system.	1 case (See Section 4.4.2 Occupational Safety and Health – Incident Investigation for details.)	●	1. Systematize risk surveys and the risk database 2. Strengthen the company's business contingency plan in response to geopolitical risk threats 3. Conduct risk sensitivity analyses and stress testing 4. Continuously manage and mitigate the probability of significant risks occurring to the company (The significant risks are defined by property loss exceeding NT$100 million)	Continuing to manage and mitigate the probability of significant risks occurring to the company. (The significant risks are defined by property loss exceeding NT$100 million)
	Conduct regular self-assessments of internal controls and achieve a reliability coefficient ≥ 95%	Conduct regular self-assessments of internal controls and achieve a reliability coefficient ≥ 95%	ICS (Internal Controls Self-assessment): 99.95% (1H) 99.95% (2H) ICE (Internal Controls Evaluation): 99.97%	●	Conduct regular self-assessments of internal controls and achieve a reliability coefficient ≥ 95%	Conduct regular self-assessments of internal controls and achieve a reliability coefficient ≥ 95%
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$1,000,000)	Employees : No material violations of laws (fines exceeding NT$1,000,000)	●	Employees : No material violations of laws (fines exceeding NT$1,000,000)	Employees : No material violations of laws (fines exceeding NT$1,000,000)

Management Approach

above 95% | 90%–95% | below 90%

Topic	Strategy	2024 Targets	2024 Results	Status	2025 Targets	2030 Targets
		Shareholder / Securities Related Matters 1. Compliant with regulations and free of 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. Compliant with regulations and free of 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. Compliant with regulations and free of 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 timely adjust internal procedures accordingly.	1. Stayed up to date with regulations, ensured compliance, and incurred no material penalties (fines exceeding NT$1 million) 2. Regularly identified applicable EHS (Environmental, Health, and Safety) regulations and adjusted internal company procedures accordingly	●	Environmental Health and Safety 1. Stayed up to date with regulatory developments, remained compliant, and incurred no material penalties (fines exceeding NT$1 million) 2. Regularly conducted EHS (Environment, Health, and Safety) regulatory identification and timely adjusted internal procedures accordingly	Environmental Health and Safety 1. Stayed up to date with regulations, ensured compliance, and incurred no material penalties (fines exceeding NT$1 million) 2. Regularly identified applicable EHS (Environmental, Health, and Safety) regulations and adjusted internal company procedures accordingly
		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 93.7%	●	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.	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 assessment on information security/cybersecurity compliance. 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/IEC 27001 certification and continue to maintain their validity through regular updates	The headquarters office and all manufacturing facilities have achieved 100% ISO/IEC 27001 certification and continue to maintain their validity through regular updates

Management Approach

above 95% | 90%–95% | below 90%

Topic	Strategy	2024 Targets	2024 Results	Status	2025 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%	1.100% 2.100%	●	1.100% 2.100%	1.100% 2.100%
		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%
	Deepen Regional & Strategic Cooperation*	Machinery and materials in the China Site > 98%	98.06%	●	> 98%	> 98%
		Machinery and materials in the Vietnam site > 50%	54.66%	●	> 55%	> 70%
	Signature of Major Statements	100% Declaration signing rate of the 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%	85%	●	Coverage > 67%	Coverage > 85%
		Suppliers with high energy consuming material obtaining GHG external verification (ISO 14064-1) ≥ 70%	75%	●	≧ 75%	≧ 85%
		Suppliers with high energy consuming material obtaining energy management system external verification (ISO 50001) ≥ 60%	65.38%	●	≧ 65%	≧ 70%

Note：*Optimize regional supply chain: The proportion of local procurement is based on the major manufacturing sites of Wistron's key operational locations, which include five major sites in China and one major site in Vietnam, using suppliers from the local regions.

5.1 About Wistron

5.1.1 Company Profile

Global Leader in the ICT Industry

Wistron Corporation is a leading global technology service provider supplying innovative ICT (information and communications technology) products, service solutions, and systems to top-tier global brands. In recent years, Wistron has driven growth through 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, Wistron offers professional display products, communication devices, and after-sales services. The company has also embraced the trend of cloud computing by tightly integrating hardware, such as computers and smart devices, with cloud-based data systems through software services. This integration enables the delivery of technical service platforms and comprehensive solutions. Wistron is also actively building new technology value chains and innovation platforms, and the scope of technologies now extends further to include emerging fields such as AI, 5G, metaverse-related applications, in-vehicle systems, and Industry 4.0 automation, among others. The Company is committed to realizing its 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 over 45,000 people worldwide, operating ten manufacturing facilities, eleven R&D and technical support centers, and thirteen customer service centers. The total area of its major manufacturing sites spans approximately 2,525,000 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: Some sites have multiple functions



5.1.2 Products and Services

Driven by growth from diversified ICT product development, Wistron has not only continued to deliver environmentally friendly, high-value-added products but has also accelerated its transformation into a comprehensive Technology Service Provider (TSP). As part of this transition, the Company offers innovative design, manufacturing, services, and systems focused on information and communications technology. In line with the development of cloud technologies, Wistron seamlessly integrates hardware, such as computers and smart devices, with cloud-based data systems through software services. This enables the provision of technical service platforms and solutions that are precisely tailored to the evolving needs of customers and end users.

Main Products and Technology Services

Wistron's revenue is primarily derived from the manufacturing of 3C (computer, communication, and consumer electronics) products. In addition to actively securing orders from major international brands, the Company recognizes that effective cost control and maintaining stable gross margins are critical factors for competitiveness in an increasingly price-sensitive market. In 2024, Wistron saw notable growth in AI computing devices and large-scale data center products, while other product lines remained stable or experienced slight declines.

Wistron Corporate Video



Notebook computers, desktop computers, all-in-one PCs, monitors, and VoIP phones



AI Computing devices, Switch & Network Security Devices, industrial PCs, smartphones & handheld mobile devices, and after-sales services



Green recycling services, display components, and digital signage

Production Volume in the Past Two Years

Unit: thousand units/panels/pieces

Year	2023	2024
3C products	64,854	65,426
Other products	12,127	3,430
Total	**76,981**	**68,856**



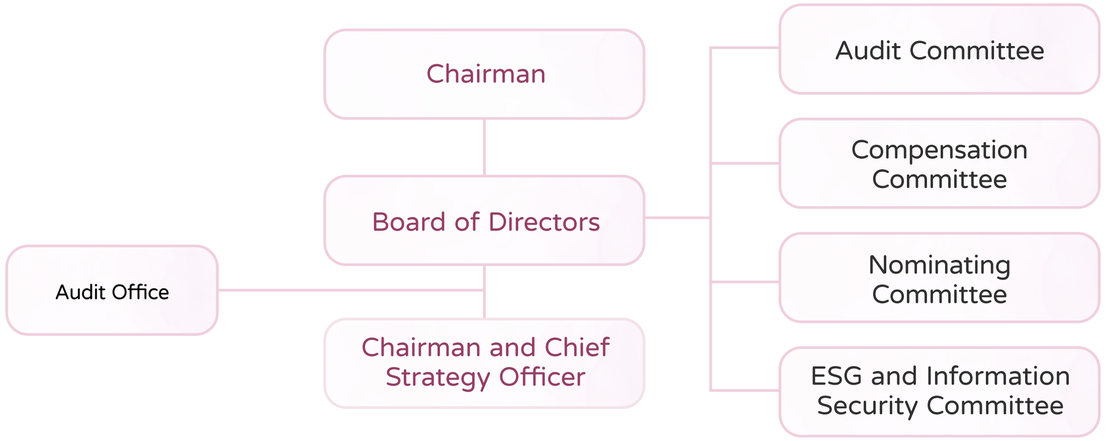
5.2 Corporate Governance

Top 5 % in Corporate Governance Evaluation

Taiwan Corporate Governance 100 Index constituent stock

Wistron believes that sound corporate governance is the foundation of sustainable business development. 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, with the aim of maximizing shareholder value and ensuring sustainable corporate operations.

5.2.1 Functions of Board of Directors



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 sustainability-related matters, including updates on sustainability initiatives and progress, the implementation of ethical business practices, information security and cybersecurity measures, material topics, and stakeholder engagement. This ensures smooth and effective communication between the management team and the Board. In compliance with governance guidelines, the Board of Directors convenes at least once per quarter and held a total of ten meetings in 2024. The average attendance rate among board members reached 99%, 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 ESG 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 management 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 projects • Major loans, endorsements & guarantees • Risk management reports
Compensation Committee	Establishes and periodically reviews policies, systems, standards, and structures for the performance evaluation and compensation of directors and managers, and regularly evaluates and determines their compensation.	Independent Director Mr. S.J. Paul Chien, Independent Director Mr. Jack Chen, Independent Director Ms. Pei-Pei Yu	100%	• Recommendations on director remunerations • Recommendations on performance bonuses & salary adjustments for managers • Recommendation on Employee Compensation for Managers
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%	• Nominated Board candidates • Organized training for directors
ESG and Information Security Committee	Formulates the direction and objectives for corporate social responsibility, sustainability, and information security/cybersecurity, and oversees related policies, implementation plans, and performance.	Director, President & CEO Mr. Jeff Lin, Director Philip Peng, Independent Director Ms. Mei-Ling Chen,	91% *	• Reviewed progress to sustainability targets & set future goals • Established Wistron's "Sustainable Materials Policy," "Sustainable Procurement Policy" & "Nature and Biodiversity & No Deforestation Policy" • Amended Wistron's "Code of Conduct," "Environmental Policy," "ESG & Information Security Committee Charter" & "Sustainable Development Best Practice Principles" • Reported on material sustainability topics and stakeholder communication • Reported on the implementation of integrity management and information security/cybersecurity • Presented the progress of subsidiaries' greenhouse gas inventory and verification schedule

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 tenure is eight years. Two members (22%) also serve as company executives, and five seats (approximately 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." The Board also includes two female directors, accounting for approximately 22%. For information on the procedures related to the election of Board members, please visit the company's website. In addition, none of the Company's directors concurrently serve as directors at more than four other public 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 Chairperson 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 Chairperson 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 Chairperson abstains from participation in accordance with the principle of avoidance.

Director Training and Performance Evaluation of the Board of Directors

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 2024, the training topics included: "AI and the Open Source ERA-Navigating Corporate Legal Risks", which explored the legal risks enterprises may face with the rise of AI and the trends in international regulations; and "Building Sustainable Competitiveness through DEI", which covered the meaning and spirit of DEI (Diversity, Equity, and Inclusion), and strategies for integrating DEI into internal corporate practices. Each director completed an average of 10.3 hours of training in 2024. 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 Function 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 2024, performance evaluations were conducted for the Board of Directors, Audit Committee, Compensation Committee, Nominating Committee, and ESG and Information Security Committee (formerly ESG Committee). Upon completion of the scoring and analysis, the performance evaluation scores for the Board of Directors and its functional committees were 99.56, 99.60, 100, 100, and 99.86, 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 2022, 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, meeting dynamics, training arrangements, and various aspects of ESG development. The next external performance evaluation is scheduled to be conducted in the fourth quarter of 2025.For detailed information on the Company's director training and Board performance evaluation reports, please refer to the Company's annual report and 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 2024, 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 and 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 salary, retirement and pension benefits, holiday bonuses, and employee compensation (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

Wistron aims to motivate senior executives, key professionals, and all employees to prioritize long-term, comprehensive performance and achieve sustainable operations. Since 2022, the Company has progressively linked the objectives of the six sustainability strategies and sustainability issues to the short- and long-term incentive compensation of the President and CEO, senior executives, and business unit heads. Sustainability performance indicators have been established to ensure that ESG efforts are integrated into overall company performance. For the President and CEO, sustainability-related indicators include the development of green products in response to climate change, the use of recycled materials, and expansion into the battery recycling industry. They also include increasing the use of renewable energy and improving energy efficiency at operational sites to reduce carbon emissions in alignment with the Science Based Targets initiative (SBTi) and achieving the 1.5° C reduction target. In a sustainable supply base, emphasis is placed on enhancing suppliers' carbon reduction capabilities. On the social front, indicators include reducing occupational injuries and improving employee engagement. The relevant sustainability performance indicators are assigned to the responsible executive officer for each of the Six Sustainability Strategies, 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 Six Sustainability Strategy working groups)
Governance	Sustainable supply chain	Enhance the greenhouse gas inventory and energy management capabilities of high-energy-consuming suppliers	3%	15%	6%
Environmental	Green Products/ Product R&D and Innovation	Drive revenue through product innovation and increase the proportion of recycled or renewable materials in products	4%	15-25%	30%
	Circular Economy	Increase the use of recycled plastics and commercialize battery recycling solutions	1%	10%	10%
	Climate Strategy and Energy Management	Electricity Intensity	-	10%	15%
		Increase in the use of renewable energy and energy efficiency	10%*		
	Water Resource Management	Water usage intensity			
	Waste	Waste generation intensity	-		
Social	Talent Attraction and Retention	Increase employee engagement and reduce turnover rate	1%	10-15%	10%
	Occupational Health and Safety	Reduce occupational injuries and increase employee satisfaction	2%	10%	10%
	Customer Relations	Customer satisfaction rate	-	10-15%	-

Note: *Composed of 4% from President & CEO and 6% from Chief Sustainability Officer

Presented on a weighted basis

5.2.2 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 Sustainability Office holds 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 transparency and effectiveness in anti-corruption risk control mechanisms, Wistron regularly engages independent third-party organizations to audit and verify its compliance management system, thereby continuously reinforcing a strong culture of compliance.

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. During the period from 2021 to 2024, no corruption or bribery was found in the reported cases after investigation, and no penalties were imposed by the competent authorities for related cases.

Commitment and Support

To ensure that all personnel fully understand relevant regulations and expectations, Wistron continuously implements education, training, and awareness programs. For members of the Board of Directors, all have completed the signing of 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 2024, both the acknowledgment and training completion rates reached 100%. For existing employees, annual training on the Code of Conduct, including anti-corruption and anti-bribery topics, is mandatory for all personnel across all facilities. In 2024, the training completion rate for all employees was also 100%, reflecting Wistron's strong commitment to fostering a culture of integrity.

Code of Conduct Training and Acknowledgment

Item	2021	2022	2023	2024
Code of Conduct Coverage Rate (%)	100%	100%	100%	100%
Code of Conduct Signing Rate (%)	99.9%	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 (%)	99.9%	100%	100%	100%

Type	Code of Conduct Training Rate	Taiwan	Overseas
Years of Service	New Employees	2,936 (100%)	6,150 (100%)
	Current Employees	10,562 (100%)	22,593 (100%)
Employment Type	Direct employees	4,260 (100%)	19,552 (100%)
	Indirect employees	9,238 (100%)	9,191 (100%)
Location	Administrative	7,110 (100%)	29 (100%)
	Manufacturing	6,388 (100%)	28,714 (100%)

Whistleblowing and Disciplinary Measures

For any inquiries regarding the Code of Conduct, both internal and external stakeholders can contact the Sustainability Office. Subsidiaries and joint ventures where Wistron have a significant impact have established their own consultation channels to engage with stakeholders.

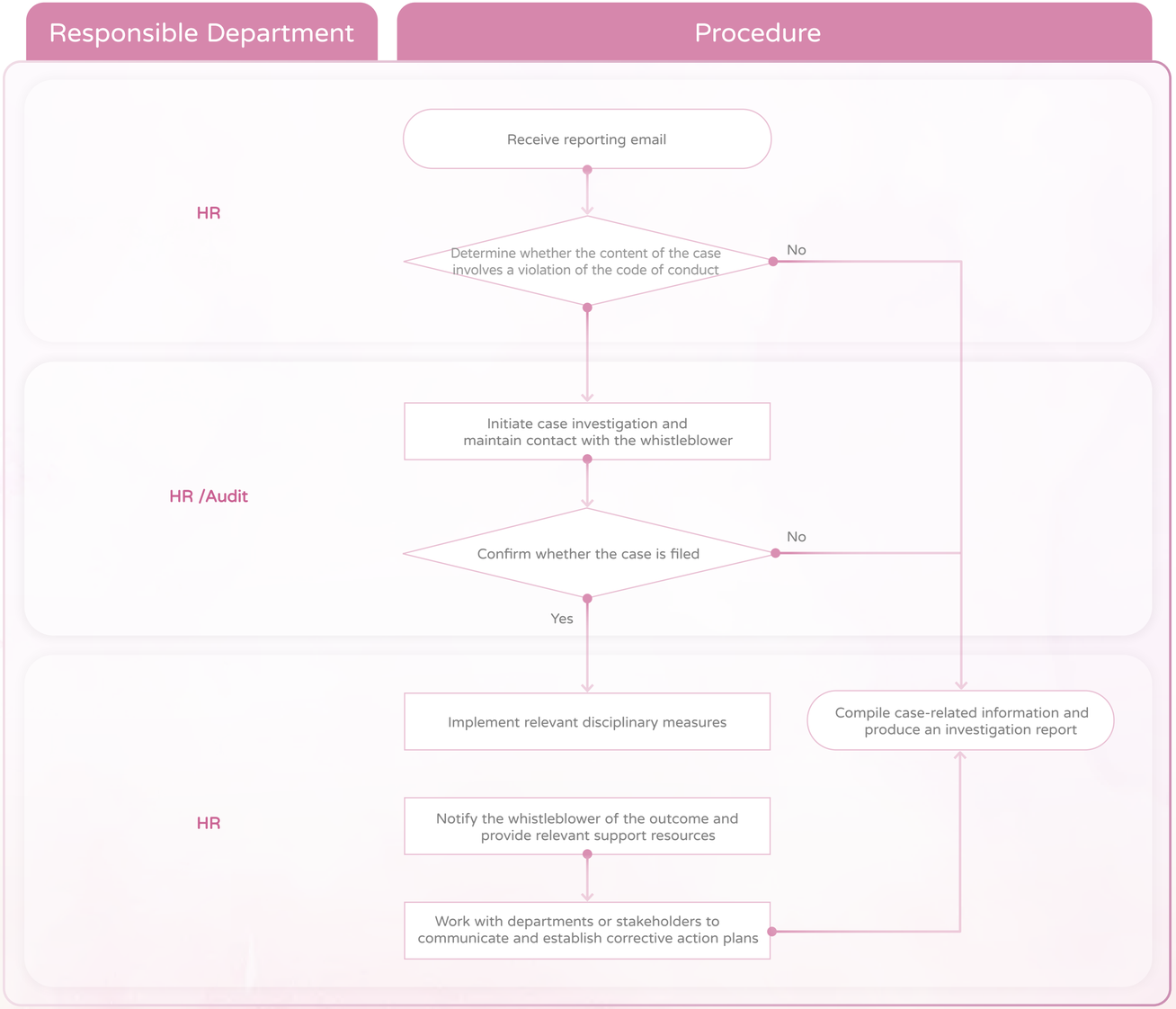
Wistron encourages all employees and external stakeholders to report unethical conduct or violations of business ethics through its whistleblowing channels. The Company is committed to maintaining the confidentiality of whistleblower identities and report contents, and accepts anonymous submissions to 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 helps foster a proactive culture of integrity and strengthens the Company's whistleblowing system.

A dedicated email address (ethic@wistron.com) is available for reporting violations of the Code of Conduct. 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.






Responsible Department
Procedure
Receive reporting email
HR
Determine whether the content of the case involves a violation of the code of conduct
No
Initiate case investigation and maintain contact with the whistleblower
HR /Audit
Confirm whether the case is filed
No
Yes
Implement relevant disciplinary measures
Compile case-related information and produce an investigation report
HR
Notify the whistleblower of the outcome and provide relevant support resources
Work with departments or stakeholders to communicate and establish corrective action plans

Code of Conduct Reports / Filed Cases		2021	2022	2023	2024	
					Number of Cases	Number of Filed Cases
Business Ethics and Operations	Corruption and Bribery	0	0	0	4[1]	0
	Conflicts of Interest	0	0	0	1[2]	0
	Fair Competition	0	0	0	2[3]	0
	Money Laundering or Insider Trading	0	0	0	0	0
	Trade Secrets	0	0	1	5[4]	1
	Privacy / Personal Data Protection	0	0	0	0	0
	Other (Political Contributions, Charitable Donations, and Social Engagement)	0	0	0	0	0
	Total Number of Business Ethics and Operational-Related Cases	**0**	**0**	**1**	**12**	**1**
Protection of Human Rights	Discrimination	0	0	0	3[5]	0
	Harassment	0	3	1	3[6]	0
	Occupational Safety and Health	0	0	1	1[7]	0
	Total Number of Human Rights–Related Cases	**0**	**3**	**2**	**7**	**0**
Environmental Protection	**Total Number of Environmental Protection–Related Cases**	**0**	**0**	**0**	**0**	**0**
Total		0	3	3	19	1

Note:

1. Two reports alleged that procurement personnel in the Taiwan office had accepted bribes, one report alleged bribery involving a supplier at the Malaysia plant, and another reported bribery by a member of the headquarters construction department. Investigations found no conclusive evidence in any of these cases.
2. One report claimed that Wistron assets were being sold externally; however, an investigation confirmed that the items were not Company-owned assets.
3. One report alleged a subsidiary failed to fulfill a procurement contract. After negotiation, both parties reached an agreement on the terms. Another report raised concerns about flaws in the contract process for copiers at the Hsinchu plant; however, the investigation found that no new contracts were being discussed at that time.
4. One report warned of external poaching activities; relevant department heads were advised to stay alert and take preventive measures. Another report alleged the misuse of a corporate employee account by Wistron personnel; however, the investigation confirmed that the individual was not affiliated with Wistron. One report alleged that external individuals had entered a lab in the Taiwan office; no conclusive evidence was found. Another report claimed the Kunshan plant had used unauthorized fonts for event materials; this was found to be part of a phishing scheme. One report confirmed unauthorized font use in the Taiwan office. Legal representatives completed a licensing agreement with the font owner. Internally, the Company mandated the use of open-source fonts for promotional activities and software development projects. Special font usage now requires prior evaluation and contract approval by the responsible management unit.
5. One Malaysia plant employee reported unfair bonus distribution; the issue was resolved through communication and mutual agreement. One report alleged discrimination by current management at the former India plant. As Wistron no longer has jurisdiction, the complainant was advised to contact the local company representative. One Czech plant employee reported that their contract was not renewed due to religious discrimination; however, an investigation found that the non-renewal was performance-related.
6. One report involved a romance scam allegedly committed by a Taiwan office employee; the investigation confirmed the individual was not a Wistron employee. One report alleged harassment by a former employee of the Taiwan office; the person in question had already left the Company. Another report claimed verbal bullying by a supervisor in the Taiwan office; investigation found the allegations to be unsubstantiated.
7. One anonymous report alleged that production line staff at the Hsinchu plant were not following occupational safety and health regulations. As further details could not be obtained, the relevant department was reminded of safety protocols and received additional training.

Key Issues in Integrity 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 complies with all applicable laws and regulations across all aspects of business operations. From 2021 to 2024, the Company did not incur any penalties from authorities for violations related to anti-competitive behavior or monopolistic practices.

Political and Charitable Contributions

Wistron adheres to a policy of political neutrality and does not actively participate in political parties or political activities, nor does it engage in lobbying. Should any political contributions be considered, the Company will strictly comply with all relevant laws and regulations, ensuring that such contributions are not used to gain business advantages or influence transactions. Wistron firmly avoids the misuse of political or charitable donations as a means of corruption and bribery. From 2021 to 2024, 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.

Supplier Integrity Management

Wistron has established a Supplier Code of Conduct that clearly outlines the behavioral standards and expectations for its supply chain partners. In addition to communicating Wistron's anti-corruption policies through training courses on the Wistron Global Learning Platform, the Company reinforces its integrity management principles and policies each year at the annual supplier conference, where it also shares information on dedicated whistleblowing email channels. As a result of these ongoing awareness efforts and management mechanisms, there were no reported incidents of corruption or ethical misconduct by Wistron suppliers in 2024.

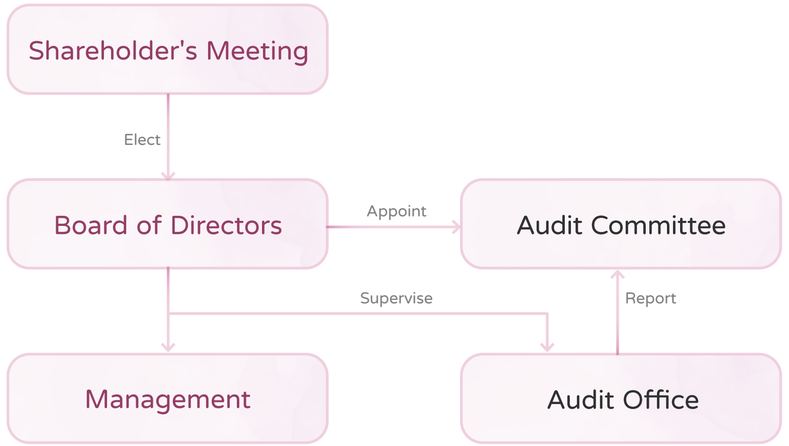
The Company has set up a dedicated whistleblowing and grievance email account for suppliers (GSCM_Office@wistron.com). Reports of violations of the Supplier Code of Conduct are handled by the Global Supply Chain Management team. In 2024, there were no reported cases, and no contract terminations occurred due to breaches of integrity.

Internal Control and Internal Audit

Internal Audit

Wistron Corporation has established an Audit Committee, composed entirely of independent directors, under the Board of Directors. An independent Internal Audit Department, which reports directly to the Board of Directors and the Audit Committee, is in place. In addition to regularly reporting audit activities to the Audit Committee, the Head of Internal Audit is also required to attend Board meetings to deliver reports and may report to the Chairperson and the Audit Committee at any time when necessary.

Internal Audit Organization



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

Audit Objectives

Wistron Corporation's internal audit philosophy prioritizes value creation over fraud prevention. Experienced and competent personnel are selected to perform audit duties. Through risk assessments, system reviews, and on-site inspections, the Internal Audit Department assists various departments in identifying areas for process improvement and encourages self-driven enhancements. These efforts aim to improve overall operational 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 findings from previous audits. Based on this assessment, the department formulates key audit areas and prepares the annual audit plan, which is submitted to the Audit Committee for review and then approved by the Board of Directors for implementation.

Audit results are reported in writing to the Audit Committee by the end of the following month. Any concerns are further addressed via email or phone communication. On a quarterly basis, key audit findings are reported to senior management and presented to the Board of Directors. If circumstances change during the execution of the audit plan, adjustments are made as needed, subject to approval by the Board of Directors.

Each quarter, the Board of Directors and Audit Committee invite a Certified Public Accountant to present findings and recommendations from the financial report review or audit. The CPAs engage in two-way communication with the independent directors, the Chief Financial Officer, and the Head of Internal Audit. Other relevant managers may also be invited to attend as necessary.

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, taking into account 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 submitted to the Audit Committee for review, and any identified deficiencies are subject to ongoing follow-up until rectified.

Through effective implementation of internal control practices, Wistron did not identify any material internal control deficiencies in 2024. On a quarterly basis, the Head of Internal Audit attends both Audit Committee and Board meetings to report audit findings.

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.



5.2.3 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 that all personnel adhere to current regulations in their interactions with customers.

From 2021 to 2024, the Company did not incur any significant fines (exceeding NT$1 million) for violations of laws or regulations, including but not limited to product safety, marketing, communications, or business ethics. However, during 2023 and 2024, a total of six minor monetary penalties related to labor, occupational safety and health, and environmental regulations were recorded, amounting to NT$195,500 in fines and 4 hours of mandated environmental training. Relevant internal management mechanisms have since been strengthened to prevent recurrence.

5.3 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.

5.3.1 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:

First Line of Defense: Business and Operational Units



Business and production units serve as the primary entities responsible for executing daily risk management activities. Designated personnel from each business unit—appointed by members of the Risk Management Team—carry out risk management practices. Together with relevant staff, they conduct enterprise-level and operational-level risk identification at least once a year. These teams analyze and assess various risk scenarios, develop response strategies, and implement routine risk control procedures.

Second Line of Defense: Risk Management and Compliance



The Risk Management Team, reporting to the Audit Committee, leads this line of defense. It collaborates with the finance, accounting, and legal departments to ensure compliance and promote a strong risk management culture. The Risk Management Team, composed of the heads of all business units and chaired by the Chief Financial Officer, meets monthly to review risk developments. It reports its findings to the Audit Committee and the Board of Directors semiannually and prepares an annual Risk Management Report. The chairperson designates team members to serve in the Risk Management Office, which is responsible for executing day-to-day risk management tasks and coordinating activities across departments.

Third Line of Defense: Internal Control and Audit



The Internal Audit Department and the Audit Committee make up the third line of defense. They oversee company operations and provide a systematic approach to strengthening risk management and internal control execution. The Audit Department, which reports directly to the Board, conducts independent audits in accordance with the Risk Management Policy and Procedures to evaluate the effectiveness of risk management activities and recommend improvements. Audit results are reported to the Board annually to ensure risk strategies are implemented and risks are properly controlled.

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



Members of the Risk Management Team collect risk events, sources, and consequences across four key dimensions: corporate governance, environmental protection (including climate and natural resources), social inclusion, and value innovation. This information is used to build the Wistron Risk Database, which is continuously reviewed and revised by the Risk Management Team.

Risk Analysis



The Risk Management Team conducts risk assessments using structured questionnaires to evaluate the likelihood of occurrence, severity of impact, and effectiveness of existing controls. The results serve as a basis for prioritizing risk management actions and formulating appropriate response measures. For risks that may significantly impact business operations, sensitivity analysis and stress testing are performed to quantify potential financial impacts. The Company also defines risk appetite and corresponding response strategies for material risks.

Risk Evaluation



Based on the results of risk analysis and the effectiveness of internal controls, the Company ranks risks by comparing them against pre-approved risk appetite and risk categories as defined by the Risk Management Team. This prioritization determines which risks require immediate attention and guides the selection of response measures.

Risk Response and Monitoring



Units responsible for identified risks have developed corresponding risk response action plans and implemented mitigation plans for residual risks assessed as T – Take Immediate Action and I – Improve Controls. Risk management executors work in collaboration with operational units to establish Key Risk Indicators (KRIs), which are reported monthly to the Risk Management Team and documented accordingly.

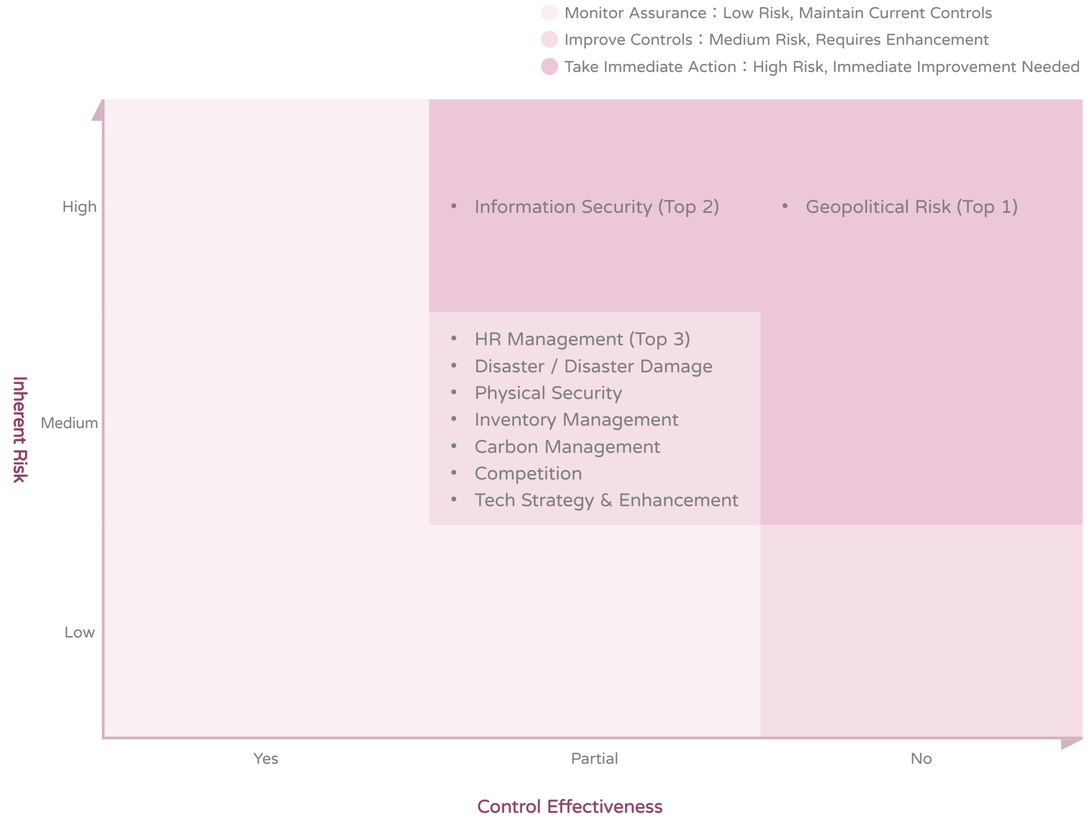
Risk Reporting and Disclosure



The Risk Management Team reports the outcomes of risk management activities to the Audit Committee and the Board of Directors on a semiannual basis.

Risk Identification

In 2024, 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 nine key medium-to-high-level risks were identified. Among these, two annual risks were assessed with a residual risk level of T – Take Immediate Action (requiring immediate remediation), and seven were rated as I – Improve Controls (requiring improvements to controls or response measures).



Risk Sensitivity Analysis and Stress Testing

To strengthen the Company's risk awareness, the Risk Management Team regularly conducts sensitivity analysis and stress testing on significant risks that may impact operations. Risk sensitivity analysis quantifies the potential financial impact of different risk scenarios. Stress testing simulates severe risk fluctuations to help the Company understand its tolerance under extreme conditions. These analyses and tests support more accurate risk assessment, management, and response, ensuring operational stability and long-term sustainability.

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 2024.12.31, if the New Taiwan Dollar appreciates or depreciates by 405% against the U.S. dollar and Chinese yuan, the Company's net income after tax for 2024 would be affected by approximately NT$1 billion, reaching a level classified by the Company as having a material 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 2024.12.31, a change in interest rates of ±300 basis points would affect the Company's 2024 net income after tax by approximately NT$1 billion, which also constitutes a material 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 20 days, the resulting business interruption loss would exceed NT$1 billion, reaching the material impact threshold as defined by the Company.

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.

Level	Impact Classification	Estimated Financial Loss (NT$)
1	Extremely Minor	<= 1 million
2	Minor	1 - 10 million
3	Medium	10 - 100 million
4	Severe	100 million – 1 billion
5	Extremely Severe	>= 1 billion



Risk Prioritization, Response, and Monitoring

Senior management and the Risk Management Team convene semiannual risk meetings to review the implementation results of risk management activities. Following discussion and risk prioritization, the top three material risks identified for the Company in 2024 are: Geopolitical Risk, Information Security/Cybersecurity Management Risk, Human Resources Management Risk. The responsible units for each risk are required to develop corresponding risk response action plans. These plans are reviewed and confirmed by the respective unit heads, and subsequently submitted to the Audit Committee and the Board of Directors for regular evaluation and review.

Types of risk	Description of Risk	Mitigation Measures	Assessment Methods
Geopolitical Risk	Rising tensions between the two sides of the Taiwan Strait have heightened the risk of potential armed conflict in the region	1. Regularly review geopolitical issues relevant to the company's operations or those of its business partners' locations 2. Develop a comprehensive command structure and operational headquarters relocation plan, covering order fulfillment, material procurement, manufacturing, IT systems, cash flow, logistics, and personnel transition & reach consensus with key clients regarding relocation 3. 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. 4. Promote production automation to enhance manufacturing efficiency and adaptability to changing environments, thereby mitigating the operational impact of geopolitical risks.	An armed conflict in the Taiwan Strait could lead to large-scale political, economic, and social upheaval across both sides of the Strait, with far-reaching implications for regional stability. Such a conflict may disrupt supply chains, trigger large-scale capital outflows, and sharply reduce cross-border trade, potentially affecting the economies of neighboring countries as well as global markets. Given Taiwan Strait's critical strategic importance, any escalation could severely impact the global electronics supply chain and shipping logistics, leading to production halts in key industries and heightened uncertainty. For Wistron, the outbreak of such a conflict could result in operational disruptions exceeding seven days, property losses surpassing NT$1 billion, and casualties of more than three employees. More broadly, it may trigger a crisis of market confidence, undermining the Company's long-term competitiveness and brand image. Although Wistron has accelerated the establishment of overseas production sites to mitigate geopolitical risks, it remains essential to continuously strengthen risk management frameworks. This includes developing robust contingency plans, deepening partnerships with overseas clients, and enhancing the Company's overall resilience to the operational impacts of potential conflicts.
Operational disruptions caused by cybersecurity risks	Lack of a Zero Trust Architecture makes it difficult to assess Wistron's level of cybersecurity maturity under this model; Lack of clear AI governance framework, structure, management processes, and protection mechanisms	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	In recent years, the rapid advancement of generative AI technology has significantly empowered malicious actors, accelerating the evolution of social engineering attacks and expanding the scope of cyberattacks. Generative AI enables hackers to overcome language barriers when crafting malicious emails and messages, substantially reducing grammatical and lexical errors and thereby making such communications appear more authentic. Furthermore, attackers can leverage generative AI to automate the collection of target-specific information, facilitating more personalized and sophisticated whaling attacks aimed at corporate executives. With the rise of new threats, security awareness training alone is no longer enough to protect against risks. Should such a scenario occur, the resulting ransom demands could exceed NT$1 billion, and the incident may attract adverse media coverage both domestically and internationally, leading to significant reputational damage.
Human Resources Management	Amid shifting global and regional economic conditions, the demand for talent in Taiwan's technology industry continues to grow, intensifying competition—particularly in the recruitment of international talent. Future challenges in this area are expected to become increasingly complex.	1. Enhance internal and external networking efforts by actively participating in industry and academic events, seminars, and communities to build strong networks for both local and international talent. 2. Reassess recruitment needs by expanding outreach to a broader range of educational institutions and exploring new recruitment channels, including industry-academia cooperative graduate programs. 3. Continue to strengthen employer branding by building an attractive and competitive brand image—highlighting company culture, benefits, and growth opportunities—and integrating themes such as AI and digital innovation to attract and retain top technology and international talent. 4. Provide professional development and growth opportunities through internal training programs, academic collaborations, and participation in international conferences, enabling talent to grow and develop within the organization. Additionally, implement structured development plans for key internal talent to align with the Company's long-term strategic direction.	By 2025, Taiwan will officially become a super-aged society, with over 20% of its population aged 65 and above. The National Development Council projects that following a peak of 23.6 million in 2019, Taiwan's total population will shrink to 16.22 million by 2070. This indicates that Taiwan will face significant challenges related to population decline and aging in the coming decades. As experienced employees gradually retire, businesses are confronted with the dual risks of talent loss and skill gaps—particularly in fields that require high levels of expertise and technical knowledge. The scale of the incoming workforce is insufficient to fully offset the operational demand for experience and specialized capabilities. While the short-term impact on the Company remains limited, in the long run, failure to recruit and develop sufficient high-caliber talent may erode the Company's current industry leadership, with potentially significant consequences for market share and overall competitiveness.

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 2024 and early 2025, Wistron has identified generative AI risks, geopolitical risks, population aging and recruitment challenges, and emerging technology risks as key current emerging risk items. The Company will continue to closely monitor the development and potential impacts of these risks to ensure its risk control measures remain forward-looking and adaptive.

Establishing the Context

The external and internal factors that should be considered in risk management are defined, and the scope of application of risk management policies and risk judgment benchmarks are set.

Risk Assessment

Risk Identification
To collect, identify, and describe the risks through brainstorming workshops

Risk analysis
To evaluate the level of risk in terms of probability and severity

Risk assessment
To compare the results of the risk analysis with the risk criteria to determine which

Risk Handling

Risk response
To appoint dedicated departments to formulate reasonable response plans or strategies

Monitoring and Review

To periodically assess the risk management structure, progress of plans and its effectiveness.

Internal and External Audits of Enterprise Risk Management

Wistron has established a comprehensive internal and external audit mechanism to ensure the effectiveness and compliance of its risk management systems. For internal audits, the Audit Department is responsible for developing the annual audit plan, conducting risk-based audits, and 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 periodically engages third-party institutions to assess the design and implementation effectiveness of its risk management systems. The results of these external audits are incorporated into improvement plans to ensure alignment with international standards and ongoing optimization. Findings from both internal and external audits are consolidated by the Risk Management Team. After being reviewed by senior management, they are reported to the Audit Committee and the Board of Directors on a regular basis, further enhancing the long-term effectiveness and resilience of the Company's risk management systems.



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/cybersecurity, into the scope of performance assessments to ensure the effective implementation of risk management.

Senior managers

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. Annual objectives for senior managers include clear targets related to employee engagement and satisfaction, turnover rate, and workplace injury rate. These quantified performance metrics are designed to ensure the stability and effectiveness of human capital management. Moreover, the company regularly assesses results in these areas, and the achievement of related performance indicators serve as a key basis for determining compensation. This approach reinforces a positive feedback loop between Risk management performance and incentive outcomes.

Middle and junior managers

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.

General employees

Wistron is committed to integrating information security/cybersecurity 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/cybersecurity 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/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.

Risk Management Trainings

In accordance with Article 16 of the "Corporate Governance Policy", Wistron shall provide directors risk management training programs every year. The course must contain the risk management principles for Wistron to continuously strengthen the Board's risk management capabilities.

Furthermore, Wistron integrates risk management into its training system, not only to enhance the risk awareness of all employees but also to strengthen the resilience and competitiveness of the entire organization. In 2025, we incorporated diverse teaching methods, covering all employees from entry-level staff to senior management of Wistron and its subsidiaries, with the goal of comprehensively improving employees' capabilities and practical skills in risk management. Through this large-scale and systematic training program, a total of 44,253 employees across our global operations completed the training, accumulating a total of 7,376 training hours.

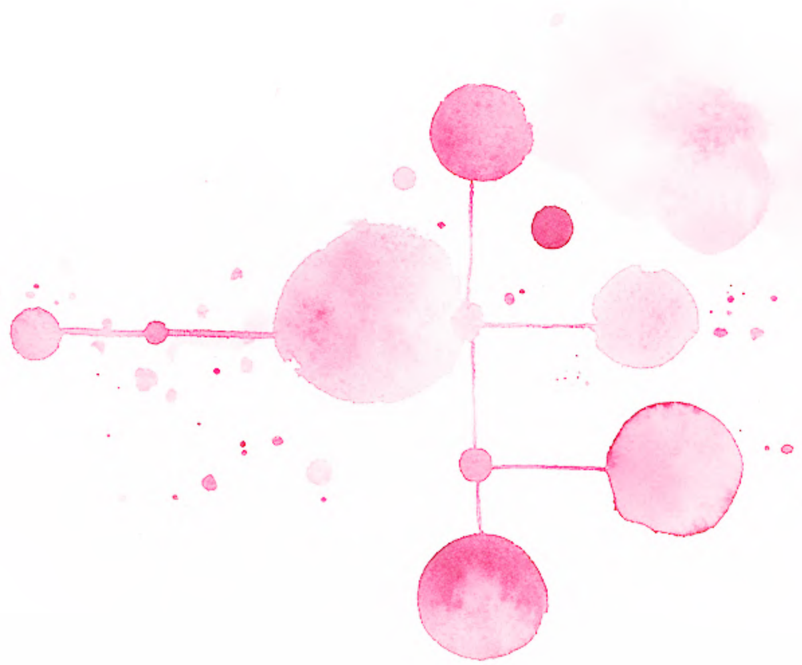
Recognizing risk management as a crucial competency in today's dynamic global landscape, the training emphasizes practical application, fostering a proactive, company-wide risk management culture. We are committed to continuously enhancing the curriculum with relevant emerging risk topics to ensure our workforce maintains a forward-looking perspective and strong risk awareness, supporting Wistron's sustainable growth.

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.



5.3.2 Information Security / Cybersecurity & Privacy Protection

Wistron's Information Security / Cybersecurity management mission is to “build a resilient, secure, and trustworthy enterprise.” The Company has established an Information Security Policy as its core guiding principle and is fully committed to driving digital transformation through the implementation of comprehensive information security management mechanisms. We focus on ensuring the integrity and availability of information processing and protecting the security of information systems, equipment, and networks. Through regular information security/cybersecurity drills and employee training programs, Wistron strives to build a comprehensive protection network to safeguard its information assets from potential threats.

ISO 20000 Information Technology Service Management System

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. Certified by SGS in 2024, the current certification 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

ISO 27001 Information Security Management System

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 / Cybersecurity. In 2024, Wistron updated its certification to the ISO/IEC 27001:2022 version. Certified by SGS, the current certificate is valid until August 22, 2026.

- Wistron's headquarters (located in the Neihu and Xizhi 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 Xizhi offices), Hsinchu site, and all overseas manufacturing sites completed the full transition to the ISO/IEC 27001:2022 certification. Coverage rate 100%.

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

Information Security Policy and Organization

To effectively implement the ISO/IEC 27001 Information Security Management System, Wistron focuses on integrating procedural systems, ensuring regulatory compliance, providing personnel training, and utilizing technological applications to enhance the protection of data, information systems, equipment, and network communications. Through effective management, Wistron aims to reduce the risks of information asset theft, misuse, leakage, tampering, or destruction due to human error, malicious actions, or natural disasters, thereby fulfilling its commitments to shareholders and customers, and ensuring business continuity and operational stability.

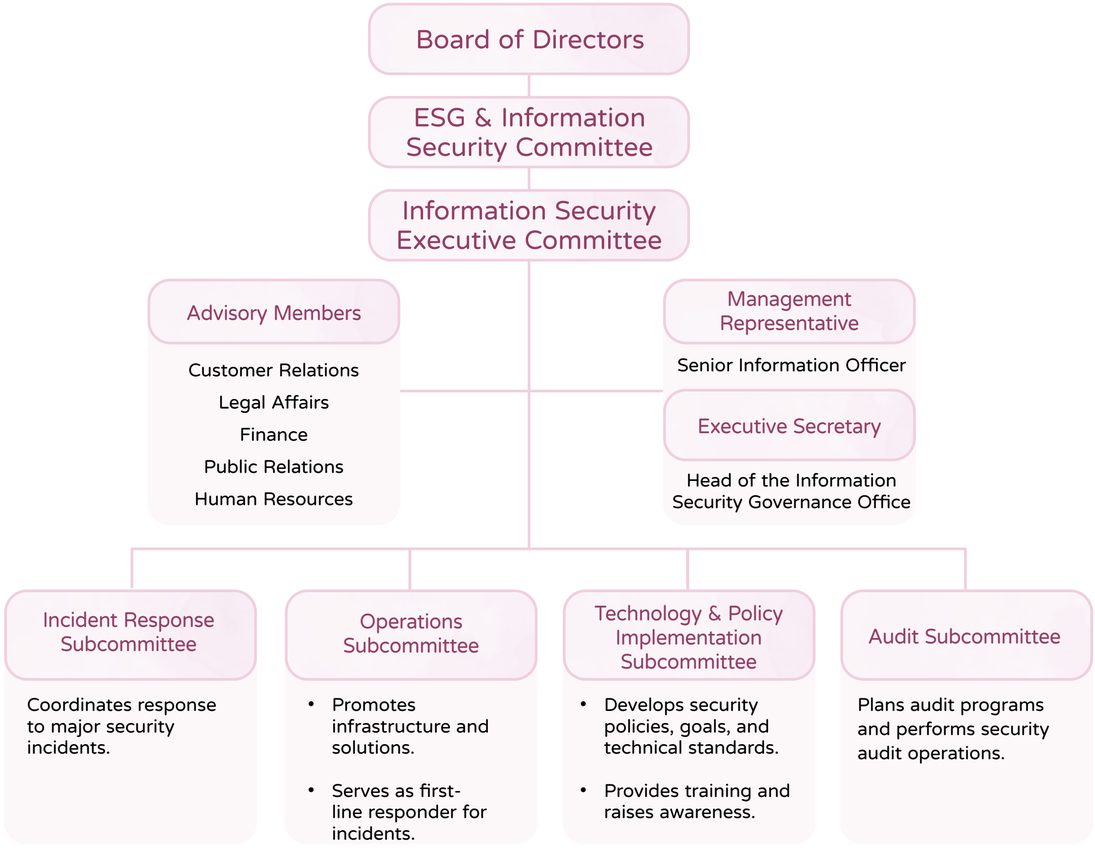
To strengthen the company's long-term competitiveness and enhance information security governance, Wistron's Board of Directors approved the renaming of the "ESG Committee" to the "ESG and Information Security Committee" on April 2, 2025. Under this committee, an Information Security Executive Committee was established, comprising the President & CEO, Chief Operating Officer & CTO, and Chief Digital & Information Security Officer, underscoring the Company's commitment to cybersecurity oversight. This committee supervises the implementation of Wistron's information security systems, technical standards, and operational practices. Wistron appointed the Vice President of Information Technology as the Management Representative, and the Head of the Information Security Governance Office as the Executive Secretary, to coordinate information security/cybersecurity affairs across the company. Wistron has established an Information Security/Cybersecurity Policy to serve as the foundation for protecting the information assets of employees, customers, suppliers, and business operations, ensuring the Company's sustainable development.

Information Security/Cybersecurity Policy

To protect Wistron's information, products and services, avoid unauthorized access, modification, use and disclosure, as well as losses caused by natural disasters, and provide complete and available information in a timely manner, Wistron is committed to information security/cybersecurity management to ensure the confidentiality, integrity, and availability of important information property and comply with the requirements of relevant laws and regulations, thereby gaining customer trust, meeting commitments to shareholders, and ensuring uninterrupted business operations. For more details, please refer to Wistron Information Security/Cybersecurity Policy

Information Security Executive Committee Structure

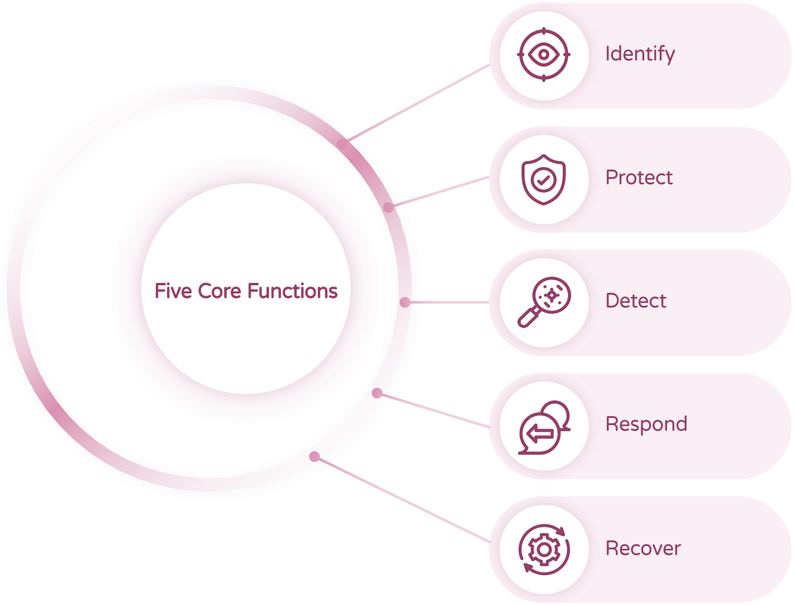
The Information Security Executive Committee (formerly the Information Security Committee) convenes on a quarterly basis. Ad hoc meetings may be convened when necessary, and members of the teams are required to attend. The meeting agenda includes information security incident reports, the report from each team on the implementation of their affairs, issues that require the cooperation of different units, other related suggestions, and extemporaneous motions. A total of four meetings were held by the Information Security Committee in 2024, and the management representative reported the information security/cybersecurity implementation status to the Board in December.



Information Security/Cybersecurity Management Strategies

To address the rapidly changing internal and external environment, Wistron has established a dedicated information security organization responsible for the planning, implementation, and risk management of information security/cybersecurity policies. Focusing on three major areas—Information Technology (IT) security, Operational Technology (OT) security, and cloud security—Wistron continuously enhances system protection, data security, and operational stability through a robust internal cybersecurity framework. Wistron also 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 obtain the latest security alerts, threat intelligence, and vulnerability information, enabling the company to quickly identify potential risks and deploy preventive measures in advance.

Wistron utilizes the Cybersecurity Framework (CSF) stipulated by the National Institute of Standards and Technology (NIST). We evaluate the overall information security maturity and plan development blueprints for information security. We determine the priority of each matter and allocate resources accordingly, making rolling adjustments to continually strengthen and improve our systems. The framework provides the five key functions of identification, protection, detection, adaptation, and recovery. The functions include management measures for every stage of an attack against the Company, that is, pre-incident (identification and protection), during the incident (detection and adaptation), and post-incident (recovery). In the future, 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 has enhanced its AI governance mechanisms by integrating cybersecurity governance frameworks and protection measures. Guided by the vision of Sustainability through Innovation, the Company continues to advance digital transformation, striving to build a resilient, secure, and trustworthy enterprise.



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/Cybersecurity Management Plan

Information Security/Cybersecurity 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 enhance industrial control system (ICS) security, Wistron's headquarters and Kunshan site in China successfully obtained certifications for the international automotive cybersecurity standard ISO/IEC 21434 verified by TUV (TÜV Rheinland) and the European automotive cybersecurity standard TISAX certified by SGS, in 2024, further advancing the Company's information security/cybersecurity capabilities in the automotive sector.

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 July and December 2024, operational units conducted comprehensive self-assessments using the Internal Control System (ICS), reviewing the computerized information system cycle and 11 sub-cycles. The review encompassed information systems and security policies, organizational structures, and the effectiveness of control measures in design and implementation. In June, the Information Security Governance Office completed an internal audit in alignment with the ISO/IEC 27001 transition, with no major nonconformities 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. In 2023 and 2024, Wistron received the Taiwan Corporate Sustainability Award (TCSA) Information Security Leadership Award for two consecutive years. In 2024, Wistron won the Information Security Governance Excellence Award at the IT Awards of Taiwan Inspection Technology Corporation (SGS), demonstrating the Company's exemplary role and leadership position in information security management across the industry.

Supplier Chain Information Security Risk Management

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 275 vendors were identified in 2024. 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 nine vendors that comply with Wistron's information security standards.

Strengthen Employee Information Security Awareness

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 2024, a total of 24,337 training completions were recorded, amounting to 21,346 training hours. Additionally, disciplinary actions were taken for 46 incidents involving violations of information security/cybersecurity policies, reinforcing the importance of cybersecurity.

To enhance overall information security/cybersecurity management and respond to increasingly complex cybersecurity challenges, Wistron launched the Technical 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 2024, a total of 89 employees—including 26 dedicated cybersecurity personnel—had joined the program, demonstrating Wistron’s strong commitment and continued investment in cybersecurity talent development.

To further enhance the professional capabilities of its cybersecurity team, Wistron encourages employees to participate in security conferences and related training programs. In 2024, the information security/cybersecurity team completed 1,599 training sessions, totaling 7,850 training hours. These included six core cybersecurity courses, five secure software development courses, and various international certification programs, such as 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.
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 the 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.

2021-2024 Phishing Click Rates from Social Engineering Drills at Wistron

Initiatives	Objectives	2021	2022	2023	2024
Social engineering drills every six months	<15% phishing click rate from social engineering drills	H1 : 10.8% H2 : 10.7%	H1 : 9.3% H2 : 10.2%	H1 : 7.4% H2 : 8.2%	H1 : 7.8% H2 : 12.6%

Vulnerability Detection for Networks and Systems

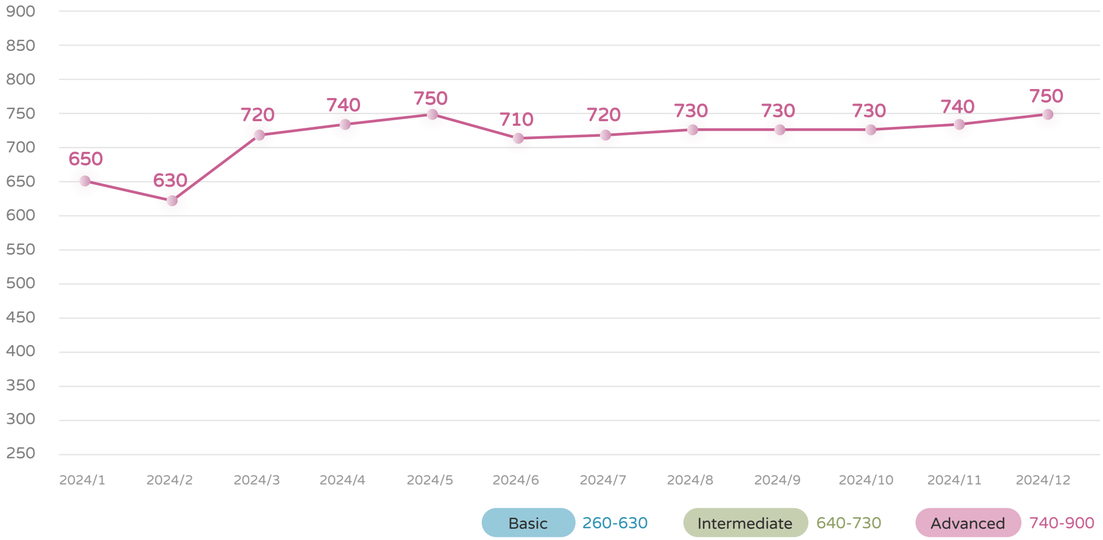
Apart from monthly internal vulnerability scans, Wistron entrusts a third-party professional organization to conduct network and system penetration tests each year to protect Wistron's corporate and personal information and prevent losses caused by leaks, theft, destruction, other human factors, or natural 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 2024, Wistron Corporation achieved an average score of 717 in its third-party cybersecurity assessment. External evaluation enabled timely adjustments and reinforcements of network and service vulnerabilities.



2024 Wistron Corporation Third-Party Cybersecurity Assessment Results

Wistron's 12-Month Average Score= **717** / Industry Benchmark (Manufacturing Sector)= **660-770**



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.

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 behavior, vulnerabilities, or security incidents to the responsible personnel through various channels, including internal platforms such as the local IT helpdesk (ext. 11119), reporting systems, or by directly contacting the Information Security team. This process ensures that every security incident receives timely attention and that appropriate response measures are initiated without delay.

To enhance rapid response and continuous protection against security incidents, Wistron has implemented an Advanced Persistent Threat (APT) monitoring mechanism, which plays a critical role in the operations of its Security Operations Center (SOC). The SOC integrates resources from both internal cybersecurity specialists and external experts to conduct 24/7 continuous monitoring and detection of potential security threats. This setup enables comprehensive oversight of the enterprise's network security posture and related alerts, allowing timely identification and mitigation of threats and preventing the escalation of security incidents.

Regardless of the incident reported by employees or monitored by the system, according to the Wistron Information Security Incident Management Specification, information security incidents are divided into 6 levels, assessed based on the severity of 3 types of accidents, mobilize 3 different levels of response organizations, and also set the timeliness of handling and report update frequency. Each incident response process follows nine steps: initial notification and assessment/classification, escalation, initial containment, analysis, post-analysis containment, eradication, recovery, reporting and post-event experience inheritance, this process ensures the reporting, classification, handling, institutionalized statistics and tracking, so as to quickly report and deal with the occurrence of information security incidents, and reply in the shortest possible time to ensure the normal operation of various businesses.

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 18.95% of backup storage media for seven key functional systems and databases in 2024. 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 0.6 hours. After a disaster occurs, the maximum tolerable information service recovery time (Recovery Time Objective, RTO) is 19.22 hours. The results of the drills in the last four years have met the Company's targets, and details can be found in the table below.

Strategy	Objectives	2021 Results	2022 Results	2023 Results	2024 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	RPO=0.8 hour	RPO=0.9 hour	RPO=1.0 hour	RPO=0.6 hour
	RTO of SC2 Services ≤ 24 hours	RTO=22.0 hours	RTO=18.83 hours	RTO=22.11 hours	RTO=19.22 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)

Information Security Insurance Mitigates Information Security Risks

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

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 power outage in the server room. The second took place on October 4, when the Company's official website was targeted by a Distributed Denial of Service (DDoS) attack. In response to the cyberattack, defense mechanisms were immediately activated. There was no significant impact on business operations, and no leakage of personal data or internal documents was identified.

Number of information security violations and fines/year	2021	2022	2023	2024
Number of information security or network security violations	0	0	0	2
Data leak incidents (no. of cases)	0	0	0	0
Number of information security violations that involve customer information	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 personnel of Wistron, Wistron's 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 systems and promotes related management actions in accordance with the Risk Management Policy and Procedures 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.

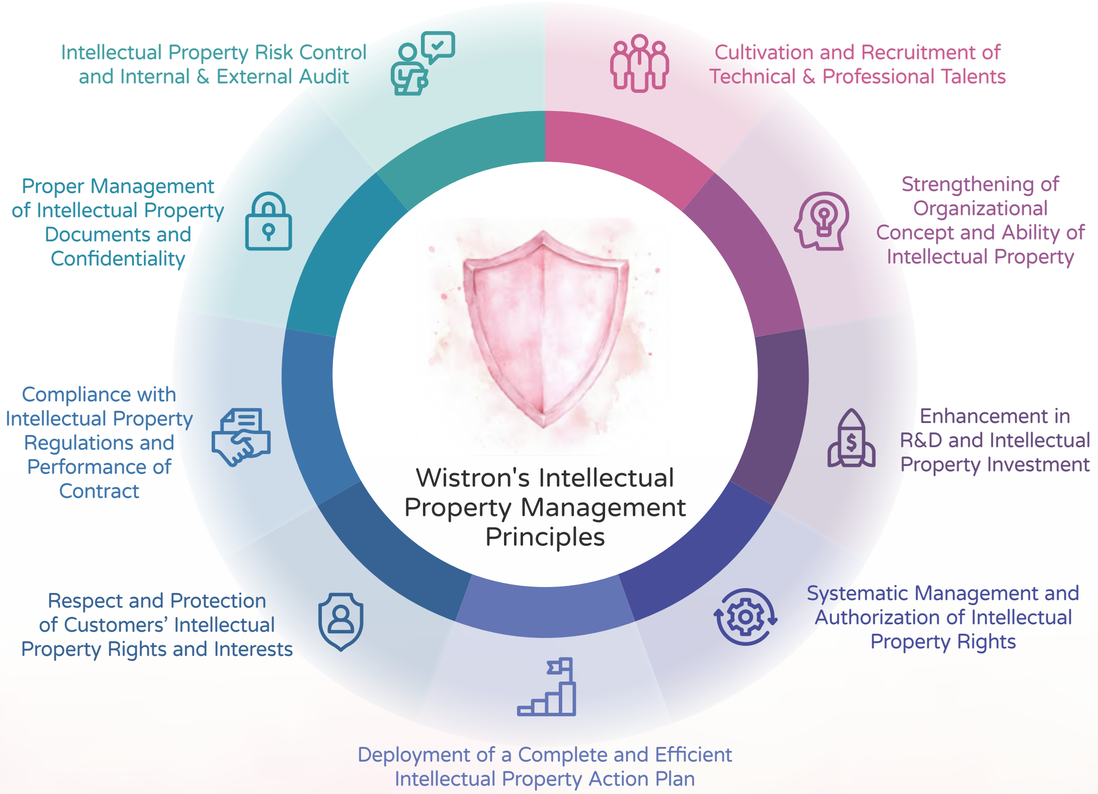
Wistron has established complaint channels for privacy-related incidents. If anyone discovers or suspects a violation of privacy rights or a breach of the policy, they may report the issue through the Privacy Protection Hotline at (02) 6616-9999 ext. 25740 or via email at ethic@wistron.com. We adopt 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, starting from the second quarter of 2024, Wistron launched the "Privacy and Data Protection Awareness" training for all employees across 25 global operating sites in 10 languages. A total of 17,886 employees completed the training, achieving a 100% coverage rate and further enhancing employee awareness 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 2021 to 2024, 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.

5.3.3 Intellectual Property

Wistron places great importance on the management of intellectual capital. Through the implementation of the intellectual property rights management policy, we have strengthened our R&D capabilities, promoted high-value-added innovative products and technical services, and improved manufacturing efficiency and quality. These efforts contribute to building a forward-looking intellectual property portfolio (IP portfolio) that enhances the Company's overall competitiveness. In the future, Wistron will continue to implement its consistent intellectual capital management plan by aligning it with the Company's strategic considerations and operational goals to ensure the timely creation, management, and utilization of intellectual property rights.



Patent Portfolio Management

Wistron is committed to building a robust and efficient global patent portfolio. Through a well-defined patent strategy, the Company ensures that its technological achievements are protected while safeguarding the interests of its customers. To date, Wistron holds over 6,000 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, 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 enhance the professional capabilities of patent talent and broaden employees' understanding of intellectual property, Wistron strengthens internal professional training and has established an incentive system for inventive contributions. This reward and recognition mechanism motivates employees to innovate, 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, and the elimination of invalid patents to optimize the patent portfolio. With a consistent evaluation framework, Wistron maintains comprehensive oversight of patent coverage and market value. The Company also uses benchmarking metrics provided by third-party assessment institutions to compare its portfolio with international competitors and industry leaders, further enhancing patent competitiveness and maximizing the commercial value of its patent portfolio.

Patent Risk Management

1. Sophisticated intellectual property Rights Management Policy, for preventing enhanced damages from willful infringement.
2. Independent R&D and work-around capabilities
3. Strong and robust global patent portfolio
4. Respect the intellectual property rights of others
5. Avoid the infringment of valid patent rights of anyone
6. Use licensed technologies / products and / or multi-sourcing alternative
7. Contractual indemnification by suppliers / customers

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 breaches of customer privacy or losses of customer data were received by the Company in 2024.

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. Both parties are required to protect confidential information. In the past five years, we have signed an average of 400 to 700 confidentiality agreements every year. Customer information is handled by designated units to reduce the possibility of improper disclosure and leaks. We have also joined the Taiwan Association for Trade Secrets Protection to continue tracking changes to related laws and the industry.

5.4 Moving Towards a Sustainable Supply Chain

In Wistron's strategic partnerships, suppliers play a critical role. We recognize that collaboration with suppliers is not only fundamental to business success but also a key enabler of the company's sustainability goals. As such, a sustainable supply base has been identified as one of the Six Sustainability Strategies at Wistron. We integrate sustainability principles into procurement management by focusing on three key drivers: risk management, competitive advantage, and cost optimization. Our approach aligns with the ISO 20400 Sustainable Procurement Guidance and the Responsible Business Alliance (RBA) Code of Conduct, ensuring that suppliers continually improve their performance across environmental, social, and governance (ESG) dimensions.

In 2024, Wistron successfully implemented ISO 20400, embedding sustainability 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 sustainability goals at every stage through a systematic supplier management process and cross-functional collaboration.

5.4.1 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.

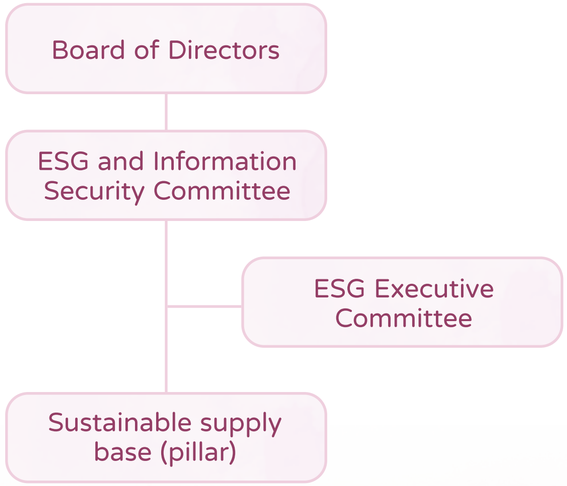


- Optimize Core Competitiveness of Strategic Suppliers: Wistron has established global procurement and supplier quality management units to oversee supplier management. Built on a foundation of collaboration and mutual growth, these units manage the standards and procedures for supplier selection. They carry out risk assessments, performance evaluations, audit guidance, training programs, and organize supplier conferences to continuously optimize the core competitiveness of strategic suppliers and ensure that sustainability requirements are embedded in the daily management of the supply chain.
- Deepen Regional & Strategic Cooperation: In addition to continuously enhancing suppliers' core competitiveness, Wistron focuses on developing local supply chains and green, low-carbon supply chains, which include: (1) Continuously reducing external environmental impacts and costs while prioritizing local supply chains and deepening regional strategic cooperation; (2) Implementing green, low-carbon supply chain programs and guiding high energy consuming material suppliers towards carbon reduction and net-zero targets, striving to minimize resource and energy consumption.
- Strengthen Supply Chain Sustainable Resilience: In response to supply chain risks, Wistron has leveraged digital transformation to establish a supplier data management platform and a supplier digital learning platform, enhancing the effectiveness of supply chain management. For our supplier data management platform, we regularly conduct supplier surveys to accelerate data collection and data analysis to identify our risks. For our supplier digital learning platform, we strengthen connections and engagement with suppliers through ad hoc training as well as immediate and consistent communication of our goals and sustainability-related information. We seek to ensure our suppliers fulfill their commitments, comply with the RBA code of conduct, and continue to improve.

Governance Structure

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. The ESG and Information Security Committee, a functional committee of the Board of Directors, reviews the work of the Sustainable supply base (pillar) twice a year to ensure the implementation of the sustainable supply chain management. In addition, the ESG Executive Committee is responsible for tracking the progress of each sustainable supply chain project and its performance results on a monthly basis.

Sustainable Supply Chain Management Organization



Wistron Value Chain

Wistron is a leading company in the global ICT (Information and Communications Technology) industry, responsible for the design, manufacturing, and assembly of electronic products, as well as related services. Positioned in the midstream of the industry value chain—with component suppliers upstream and various customer groups downstream—Wistron vertically integrates the supply chain based on customer needs and is committed to delivering competitive products that meet the diverse demands of the market and our customers.

Upstream	Component Suppliers	CPUs, displays, solid/liquid state drives, memory, chipsets, batteries, passive components, power supplies, keyboards, chassis, and circuit boards
Supplier / Subcontractor	Wistron	Design, manufacturing, and assembly of electronic products
Downstream	Customer Base	Brands, distributors, consumer electronics retailers, and end consumers

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. By establishing a worldwide network of manufacturing sites and service hubs, Wistron ensures efficient and reliable support across global markets, meeting the needs of customers in various regions and further strengthening its core position within the global supply chain.

Wistron's main suppliers fall into four major categories: electronic parts, mechanical parts, maintenance repair operation (MRO), and logistics suppliers. In 2024, Wistron engaged in transactions with 1,683 suppliers. To enhance management efficiency and strengthen collaboration with key partners, suppliers are categorized into tiers, enabling more focused and in-depth supplier management. 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 month and accounted for over 90% of the annual transaction amount. In 2024, there were 404 tier 1 suppliers. Based on transaction share and strategic importance, 242 of these were further identified as significant tier 1 suppliers[1] . To gradually reduce overall supply chain risks, we expanded our management scope to include non-tier 1 suppliers, identifying 171 such suppliers. Among them, 134 were further defined as significant non-tier 1 suppliers[2] and incorporated into our risk control measures to ensure stable supply chain operations.

2024 Supplier Distribution by County/Region

	Total Number of Suppliers	Proportion of Purchase Amount (%)
Taiwan	522	55.86
China	908	34.20
Asia Pacific	129	6.79
Americas	84	1.42
Europe	22	0.21
Others	18	1.52
Total	1,683	100

2024 Tier 1 Suppliers by Category

	Total Number of Suppliers	Proportion of Purchase Amount (%)
Electronic parts	165	60.57
Mechanical parts	204	36.13
Maintenance Repair Operation	23	1.31
Logistics	12	1.99
Total	404	100

2024 Suppliers by Classification

	Total Number of Suppliers	Proportion of Purchase Amount (%)
Tier 1 suppliers	404	94.27
Significant tier 1 suppliers	242	87
High risk suppliers	9	-
Significant non-tier 1 suppliers	134	-

Note：

1. Significant tier 1 suppliers: Including critical suppliers - high proportion 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: (i) Agency transaction with SAQ score below 80 (Potentially high-risk suppliers); (ii) The upstream supplier of the customer's designated trading supplier.

5.4.2 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 assessment, sustainability assessment, improvement and capability building, and preference and exclusion mechanism. This process is designed to ensure that all suppliers fully comply with the requirements of the Supplier Code of Conduct and effectively avoid potential ESG-related conflicts. Through systematic risk assessments and audits, Wistron works closely with suppliers to verify implementation, provide guidance on areas for improvement, and assist in developing action plans. In addition, Wistron actively promotes economic inclusion and resilience-building among suppliers. Through long-term collaboration, we aim to enhance suppliers' sustainability performance and further solidify Wistron's critical role and impact within the supply chain.

Supplier Sustainability Management Structure

1. Adherence to Sustainability Norms

Supplier Code of Conduct and related declarations
Suppliers are required to sign and comply with Wistron Supplier Code of Conduct and a letter of agreement, the declaration of controlled hazardous substances confirmation and compliance and declaration of non-use of conflict minerals.

2. Sustainability Risk Assessment

Active Assessment
A preliminary risk identification is conducted based on impacts on environment, society, governance, business relevance, geographic location, sector, commodity, etc.

Risk Assessment Questionnaire
Through the sustainability risk survey self-assessment questionnaire, suppliers are required to conduct self-risk assessments. Wistron will review the assessment and identify High-risk Suppliers.

3. Sustainability Assessment

Desk Assessments
Confirm compliance based on supplier sustainability risk survey self-assessment questionnaire results and supporting documents, and require suppliers to provide supplementary information when necessary.

On-site Assessments (2nd/3rd party/Industry Standard)
Wistron and third-party will conduct on-site sustainability assessments to confirm the supplier's implementation status.

4. Support for Improvement & Capacity Building

Performance Improvement
Based on the assessment results, Wistron assist the supplier to propose an improvement plan (CAP) and complete the improvement results within two months.

Capacity Building
Capacity building plans are carried out according to the sustainable supply chain development strategy with a focus on net zero carbon reduction and circular economy. Priority is given to significant suppliers.

5. Preference and Exclusion Mechanism

Preference mechanism
Wistron conducts supplier sustainability performance evaluations every quarter. Suppliers with outstanding performance will receive more orders and given the opportunity to participate in new projects.

Exclusion mechanism
Suppliers with poor sustainability performance evaluations will be temporarily disqualified for new projects and receive fewer procurement orders. If suppliers are still unable to improve within two years, Wistron will halt procurement and disqualify the involved supplier's qualifications.

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 2024, 100% of Wistron's 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	2024 Performance	2024 Targets
Existing suppliers	Number of suppliers required to sign	1,338 (cumulative)	-
	Percentage of signed suppliers (%)	100%	100%
New Suppliers	Number of suppliers required to sign	2	-
	Percentage of signed suppliers (%)	100%	100%

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 product 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 in consideration of the irreplaceability of products and the pioneering nature of industry technology.

Factor	Content
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 operation risk management, supply chain and continuity operation, 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 2024, a total of 9 high-risk suppliers were identified. According to the results, the main sustainability risk factors in 2024 were concentrated in the areas of environmental protection and sustainability and operational 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, in addition to promoting the purchase of renewable energy certificates. Other identified risk factors will be listed as items requiring guidance for remediation through assessment and improvement programs.

Key Sustainability Risk Factors and Countermeasures for Suppliers in 2024

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 (ISO 14064-1)	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
	Lack of green electricity or renewable energy usage	Encouraged suppliers to purchase renewable energy certificates or use solar power panels
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.

Type	Assessment Format	Approach	Scope	No. of Assessments in 2024	2024 Targets	2030 Targets
Desk	Desk assessments	Distribute self-assessment questionnaire on sustainability risks and request supporting materials	575 tier 1 and non-tier 1 suppliers	575	Conduct desk assessments for all significant suppliers	Conduct desk assessments for all suppliers (incl. tier 1 & non-tier 1)
On-site assess-ments	2nd party assessments	On-site or remote 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	376 significant tier 1 suppliers and significant non-tier 1 suppliers	344	Conduct on site assessment for all significant suppliers	Conduct on site assessment for all significant suppliers
	3rd party assessments	Third-party verification		6		
	Industry Standard	Assessments based on RBA standards		26		
	Total number of on-site assessments			376	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 2024, all assessed suppliers completed the required improvements within the specified timeframe, and no partnerships were terminated due to non-compliance.

Supplier corrective action / improvement objects

Significant tier-1 suppliers and significant non-tier-1 suppliers

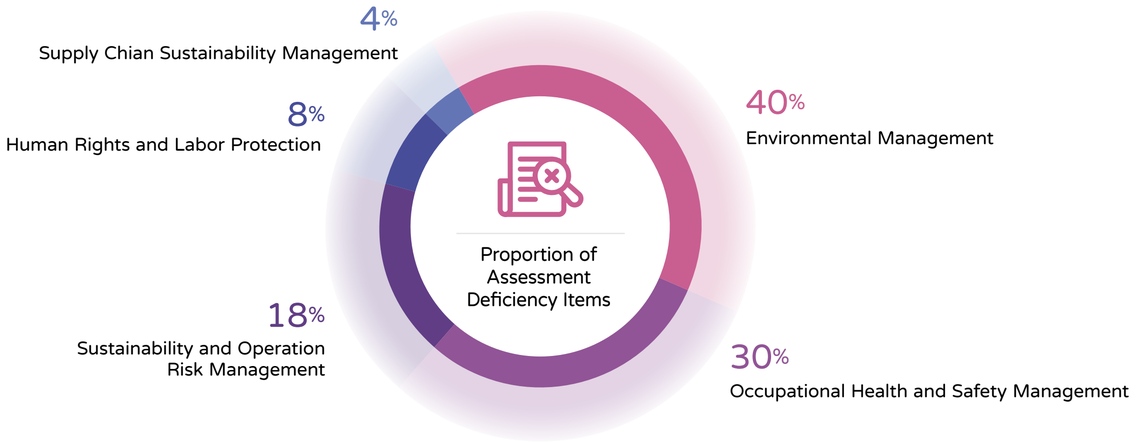
Corrective action/ improvement plans of suppliers in 2024

376

Includes 9 High-risk suppliers

2024 Targets

Complete coaching and improvement for all significant suppliers (100%)



Supplier assessment corrective/improvement actions

Dimension	Topic	Corrective / Improvement actions
Sustainability and operation risk management	Operation continuity / anti-corruption policy	• Conducting regular annual risk assessments to identify emerging corruption risks and potential threats to business continuity. • Integrating anti-corruption commitments and codes of conduct into corporate policies, enhancing training content related to anti-corruption, and implementing training programs as planned. Ensuring that all employees are aware of and understand the mechanism. • Establishing an anonymous whistleblowing mechanism to encourage employees and external parties to report suspected corrupt practices for timely investigation and response.
Supply chain sustainability management	Supplier selection / management	• Developing a comprehensive risk management strategy to ensure supply chain stability and resilience. • Conducting in-depth analysis to identify potential risks across all stages of the supply chain, enabling the early implementation of mitigation measures. • Promoting the phased integration of suppliers into sustainable development practices to ensure the gradual achievement of environmental and social responsibility goals.
Environmental management	Energy management / Greenhouse gas management	• Establishing an energy monitoring system, develop relevant regulations, and set clear quantitative indicators to control and optimize energy use, and implement carbon reduction plans according to defined procedures. • Establishing emission reduction baselines and adopt effective technologies and methods to reduce emissions, with regular reporting on results and progress.
Human rights and labor protection	Working hours management / Non-discrimination	• Establishing monitoring mechanisms to ensure working hour arrangements comply with legal requirements; providing training on working hour systems for employees and managers to support work-life balance. • Organizing regular non-discrimination training and incorporating it into the annual training plan to ensure comprehensive employee education. Systematically maintaining training records and incorporating them into progress and effectiveness tracking.
Occupational health and safety management	Emergency preparedness / Chemicals management	• Providing targeted safety training programs based on the specific risks associated with different job positions to ensure all employees have the necessary safety knowledge and skills. • Developing detailed emergency response plans with clearly defined responsibilities, and conducting regular drills for fire, earthquake, and chemical incidents to enhance employee response capabilities. • Enhancing and upgrading safety protection facilities, and regularly reviewing chemical safety data sheets to ensure chemical management complies with safety standards.

Preference and Exclusion Mechanism

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: Suppliers with outstanding sustainability performance ratings are prioritized as primary suppliers, 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, with a total of 11 suppliers recognized in 2024. In 2024, a total of 6 suppliers received increased orders due to the preference mechanism.
- Exclusion: Suppliers with poor sustainability performance ratings have their eligibility for new project introductions suspended and their procurement amounts reduced. If a supplier fails to improve their performance within a two-year period, their procurement is halted, and their supplier status is revoked. In 2024, no suppliers met the criteria for exclusion.

Supplier Sustainability Evaluation

Wistron has established ESG-related thresholds for all suppliers, including both new and existing ones. To become a qualified Wistron supplier, vendors are required not only to sign the Code of Conduct but also to obtain certifications such as ISO 9001, ISO 14001, IECQ QC 080000, and ISO 45001.
For new suppliers, Wistron conducts evaluations using the supplier quality system evaluation form, in which ESG factors account for 13.33% of the total score. These factors include:
1. Establishing appropriate and effective documents and procedures related to the RBA Code of Conduct
2. Compliance with labor standards
3. Compliance with health and safety standards
4. Compliance with environmental standards
5. Compliance with ethics business standards
6. Compliance with management system

Wistron evaluates the ESG performance of existing suppliers through the supplier performance evaluation. Evaluation criteria include supplier's quality, reliability, compliance, supply capability, price, and ESG sustainability performance. Among these, ESG factors account for 20% of the total score and include:
1. Quarterly reviews of ESG sustainability activities
2. ISO 14064-1 certification annual review
3. ISO 50001 certification annual review
4. Annual ESG sustainability audit score
5. Major Missing Events of ESG Sustainability On-site Assessment
   ESG risk management and mitigation plans (Human Rights: Whether the supplier conducts human rights risk assessments and if there are any reported human rights violations. Operational Risk: Whether the supplier provides financial statements or key financial indicators, and whether related risks are disclosed or addressed. Disaster Preparedness: Includes fire safety and natural disaster readiness.)



Capacity Building

Buyer Education Training

Procurement-related departments (including buyers, logistics, quality assurance, and other supply chain functions) are equipped to understand supplier management processes and their roles in sustainability. Educational training is a key element of corporate sustainable development. Through systematic courses, procurement staff enhance their understanding of environmental, social, and governance (ESG) issues, including the prohibition of forced labor (such as slavery or human trafficking). The training further focuses on building sustainability-related competencies tailored to core procurement functions, enabling staff to incorporate ESG strategies into daily operations and supplier engagement. In 2024, Wistron collaborated with the ESG Sphere Course Review Committee to develop a series of ESG-related online training modules. A total of 2,170 individuals were trained, amounting to 1,497 hours of education.

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' understanding of sustainable development practices and reinforce partnerships based on shared ESG values. In addition to the mandatory annual training on the Supplier Code of Conduct, a new required course—Introduction to ISO 14064-1—was introduced this year to raise awareness of energy conservation and carbon reduction. A total of 404 Tier-1 suppliers completed the training, achieving a 100% completion rate.



Partner Conference and Sustainability Sharing Forum

In 2024, Wistron continued to center its efforts around Resilience – Challenges & Opportunities. At the Wistron Group Partner Conference, the company shared its achievements in sustainable resilience and its roadmap toward emission reduction targets. Leveraging the "big leads small" effect, Wistron guided its supplier partners in progressing toward the net-zero goal. The company also recognized and honored suppliers who demonstrated outstanding performance in sustainability and a strong commitment to integrity. Through these efforts, Wistron aims to cultivate a spirit of collaboration, mutual benefit, and sustainable growth across its business ecosystem.

To promote supplier engagement, Wistron hosted two Supplier Sustainability Sharing Forums in 2024:

- First forum: Topics included the RBA (Responsible Business Alliance) Code of Conduct and case studies, corporate carbon management and greenhouse gas inventory, product carbon footprint verification, and an introduction to energy management systems. Wistron also presented its sustainability management policies and communicated its requirements on anti-corruption, GHG inventory, and water risk management. In addition, the company introduced its supplier sustainability survey systems. More than 15 leading electronics suppliers shared best practices and case studies on energy-saving technology upgrades and carbon reduction measures. These exchanges aimed to help suppliers better understand the current state of industry sustainability and enhance their motivation to engage in sustainable development. A total of 283 suppliers participated.
- Second forum: The then Vice President of Intel and General Manager of Intel Taiwan was invited to share insights on "How Companies Can Build a Workplace with diversity, equity, and inclusion (DEI)", helping suppliers understand how to foster a diverse and inclusive corporate culture. A total of 28 suppliers participated.



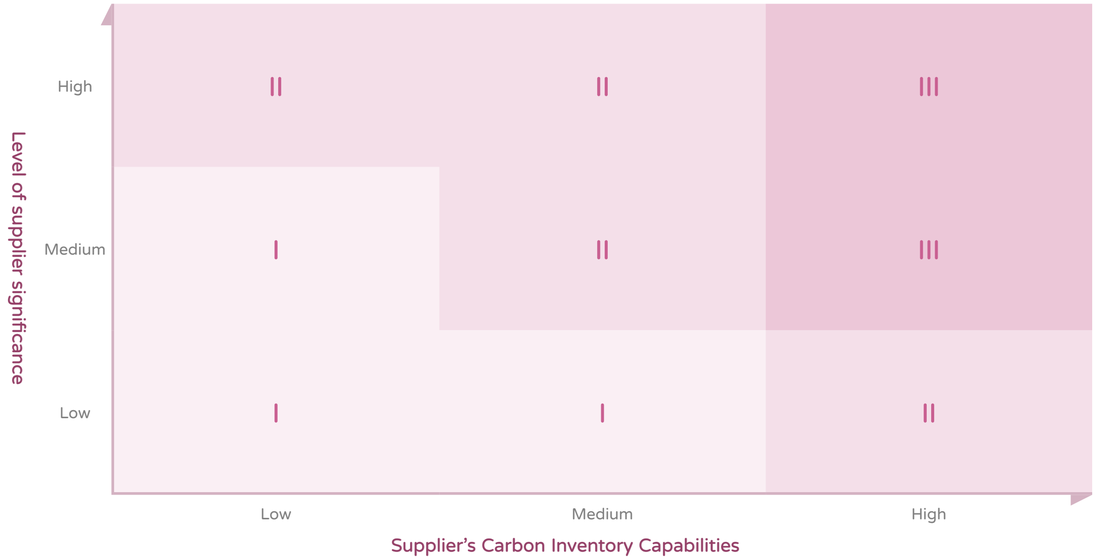
Capacity Building Project: Promoting Net Zero Carbon in the Sustainable Supply Chain

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.

Type	Carbon management strategies for suppliers
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



Building supplier carbon management sustainability capabilities

Wistron conducted a comprehensive inventory of Scope 3 greenhouse gas emissions across all 15 categories, 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 2024, Wistron initiated four carbon management projects and engaged in in-depth collaborations—lasting over six months—with 206 significant suppliers, continuously enhancing the carbon management capabilities of supply chain partners and jointly advancing emission reduction targets.

Type	Project	Cooperative partner-Significant Suppliers	Details	Benefits & Impacts
I	Carbon inventory capacity building plan	Tier-1 suppliers (No carbon emissions inspection has been carried out)	Supported suppliers in building organizational carbon inventory capabilities through online practical training courses on greenhouse gas inventory and data verification, in collaboration with ezGreen.	6 suppliers participated in the carbon inventory course, achieving a 100% greenhouse gas data feedback rate 6 suppliers – 3 verified / GHG inventory reports and emission registers submitted ×6
		Significant suppliers	Collected supplier carbon inventories to complete supply chain emission data	Completed carbon inventory data and sustainability survey for 206 suppliers
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, 39 attained ISO 14064-1 certification, while 34 achieved ISO 50001 certification.
	Low-carbon transformation promotion plan	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. Furthermore, Wistron works with 23 suppliers on supply chain carbon inventory and digital carbon management applications. Through a systematic approach, Wistron collects carbon information and relevant sustainability data from suppliers, enabling effective monitoring of suppliers' sustainability management status.	We collaborated with seven suppliers to jointly propose energy-saving improvement projects, resulting in approximately 21.74 million kWh of electricity saved and a cumulative reduction of 10,742 tCO2e. Completed carbon inventory and sustainability data surveys for 23 suppliers, serving as a foundation for subsequent evaluation and project analysis.
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	Among 13 customer-designated suppliers, 10 have signed the SBTi commitment. An additional 20 suppliers were engaged to sign the SBTi commitment, and 30 suppliers responded to the CDP questionnaire.

Supplier capability building KPI

KPI	2024 performance	2024 Targets
Number of companies building carbon management capabilities	206 Suppliers	188 Suppliers
Proportion of Significant Suppliers (%)	54.79%	50%

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 aspects:

- **Green Design:** Incorporates RoHS and Product Carbon Footprint (PCF) standards at the design stage to ensure environmental compliance.
- **Green Procurement:** Prioritizes eco-friendly materials and certified suppliers to reduce carbon footprint.
- **Green Manufacturing:** Partners with low-carbon suppliers to implement carbon reduction strategies and promote sustainable production.
- **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.
- **Green Transportation:** Utilizes low-emission, energy-efficient, and smart logistics solutions to support carbon reduction.
- **Green Recycling:** Promotes the use of recycled plastics and EPE; encourages reuse and resale of inventory to minimize waste. Reuse excess inventory and facilitate resale to reduce stock levels and minimize waste.

These measures ensure that every stage of the green supply chain meets environmental standards and supports the company's progress toward sustainable development goals.

Supplier Circular Economy Project Cooperation

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 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 Benefit	Quantitative Benefits
Replaced internal cardboard turnover boxes with reusable plastic containers	In 2024, Wistron adopted the WT Microelectronics Smart Logistics System, utilizing recyclable turnover boxes to reduce commercial waste.	Recyclable plastic containers can be reused multiple times, reducing natural resource consumption and offering stronger environmental benefits. Resource reuse and improved disposal processes enhance overall economic efficiency and mitigate environmental impacts from production growth.	• Using reusable plastic boxes in place of cardboard reduces the volume and weight of waste paper. • Reduced waste weight supports the achievement of waste reduction targets. • Stackable containers save space and reduce transportation costs. • Reduced procurement costs for turnover boxes, saving NTD 2,350,540 annually. • Reduced cardboard waste: 174 tons/year, disposal cost savings of NTD 469,800. • Achieving the company's waste reduction target of 2%.
Optimized packaging materials such as dividers (cardboard and urea panels)	Partnered with suppliers to replace non-recyclable divider materials with recyclable alternatives, such as bubble wrap, to reduce packaging waste.	Strengthened supplier collaboration by jointly addressing environmental challenges, enhancing overall supply chain efficiency and innovation. Suppliers and Wistron worked together to reduce waste and lower costs.	• Packaging changes included replacing cardboard dividers and urea panels with recyclable bubble wrap to support waste reduction targets. • Reduced total waste generation by 5,621.9 kg. • Packaging cost optimization: Recyclable bubble wrap proved more cost-effective than traditional materials, saving NTD 253,236.

5.4.3 Conflict Minerals Management

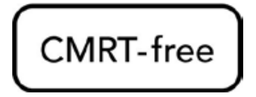
To achieve responsible and sustainable procurement practices, Wistron has established a conflict minerals policy and a responsible mineral sourcing management process. We are committed to sourcing minerals that adhere to the due diligence framework recognized by the Organization for Economic Co-operation and Development (OECD) in their "Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas." We conduct thorough due diligence on our suppliers to ascertain which smelters and refiners possess systems that comply with prevailing global standards for responsible mineral sourcing. Furthermore, we prohibit the use of conflict minerals originating from high-risk regions.

Wistron adheres to the investigation findings of the Responsible Minerals Initiative (RMI) and has developed a "Conflict Minerals Management Procedure" to prevent the inadvertent acquisition of metals sourced from conflict minerals*. We explicitly mandate our suppliers to formulate policies ensuring the reasonable traceability of Gold (Au), Tantalum (Ta), Tungsten (W), Tin (Sn), Cobalt (Co), and Mica contained in our products, along with conducting due diligence to ensure their sources align with OECD requirements or have been excluded by organizations recognized for defining conflict-affected and high-risk areas for minerals.

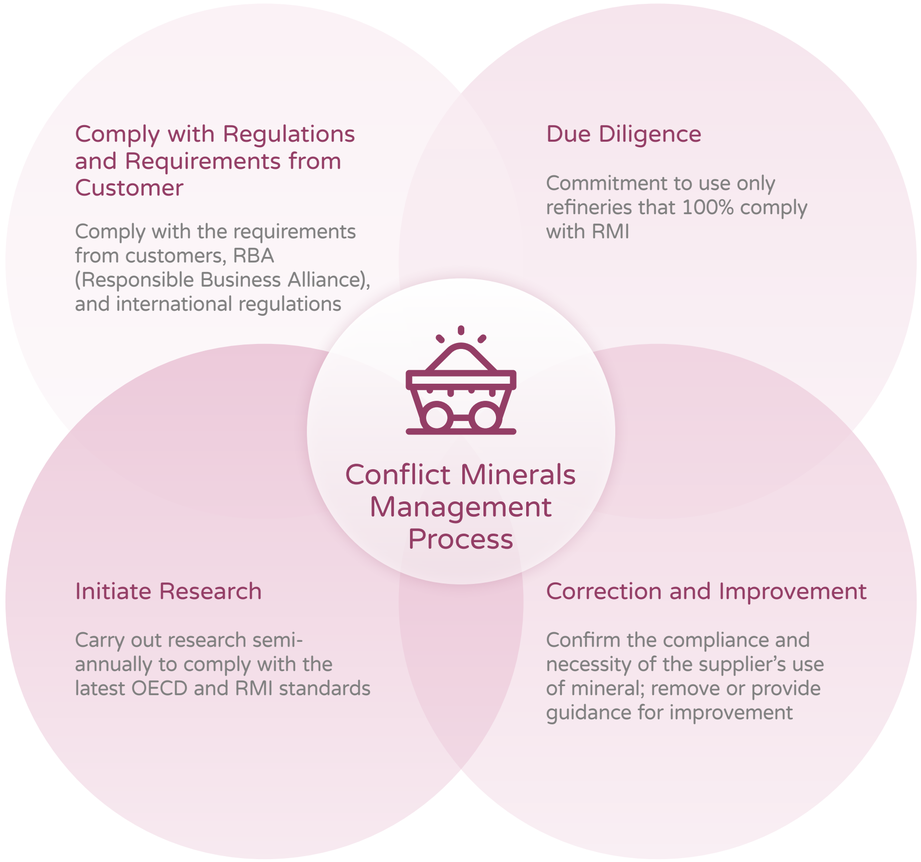
Wistron conducts an annual reassessment of the smelters/refiners used in our products based on the Conformant Smelters List published on the RBA official website. We employ the Wistron SQP (Supplier Questionnaire Platform) questionnaire system and assessment to investigate conflict minerals systematically. Additionally, we utilize RMI's Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) for investigations, requiring suppliers to disclose mineral sources and sign the Conflict Minerals Statement. This ensures that their procurement sources are not from conflict and high-risk areas and comply with customer and regulatory requirements. In 2024, a total of 1,326 suppliers signed the declaration, achieving a 100% compliance rate.

In our conflict minerals management process, we engage with suppliers to ascertain the reasons and necessity for using conflict minerals. If their usage is deemed non-essential, we request suppliers to discontinue the procurement and use of conflict minerals and to select new mineral sources. They must provide valid evidence that the new minerals comply with RBA requirements as conflict-free. If the usage of conflict minerals is deemed necessary, suppliers are requested to provide removal plans or improvement measures.

Since 2023, Wistron has begun affixing the declaration "CMRT-free" (Conflict Mineral-Free) on the outer packaging of our products, affirming that our company does not utilize conflict minerals. (The labeling may be adjusted according to different business units.)

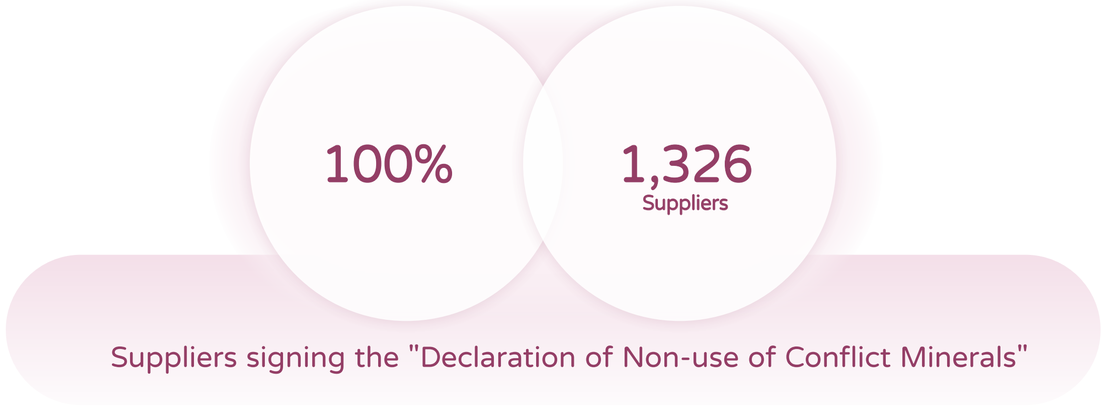


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Note：*Conflict Minerals are minerals extracted in conditions of armed conflict and human rights abuses. The main minerals subject to regulation include Gold (Au), Tantalum (Ta), Tungsten (W), Tin (Sn), Cobalt (Co), and Mica. These minerals are not only limited to the eastern provinces of the Democratic Republic of the Congo, which are controlled by the Congolese government forces and various armed rebel groups, but also extend to nine surrounding countries, including Angola, Burundi, the Central African Republic, the Republic of Congo, Uganda, Sudan, Tanzania, Rwanda, and Zambia, where the resources from these mines are extracted. Additionally, minerals from conflict-affected and high-risk areas, as defined by the OECD or an equivalent recognized organization, are also considered conflict minerals.

Signing of the “Declaration of Non-use of Conflict Minerals”



5.5 Operating Capability

5.5.1 Operational Achievements and Future Outlook

Wistron's consolidated revenue in 2024 was NT$1.05 trillion. The net operating profit was NT$3.9B. The net profit after tax was NT$17.4B. The revenue and profit increased from 2023 and the net profit after tax reached a 10-year high.

In response to the increasingly intense industry competition, Wistron continues to strengthen its operational management by enhancing efficiency, advancing digital transformation, and driving innovation. The successful adoption of digital twin technology has enabled the development of future-ready factories, improving both production efficiency and product quality. Looking ahead, Wistron will continue to deepen its global presence, expand investments in high-tech innovations, and adjust its business models. At the same time, the company remains committed to ESG, leveraging innovation across multiple dimensions to achieve sustainable development goals and create long-term value for shareholders and society.

Financial Performance Indicators for the Past 4 Years

Unit: NT$1M

Year / Item	2021	2022	2023	2024
Net revenues	862,083	984,619	867,057	1,049,256
Operating income	16,375	27,472	27,390	38,980
Net profit after tax	10,468	11,162	11,472	17,439

Note：Refer to the Appendix 6.3 for the complete financial performance list

5.5.2 Tax Policy

Wistron's Board of Directors is the highest decision-making and supervisory body for the Company's taxation. It approves the Tax Policy and Management Guidelines as the foundation for the Company's tax governance and 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	2023	2024	Average
Net profit before tax	24,320,694	39,975,476	32,148,085
Income tax expenses	6,055,409	9,339,245	7,697,327
Effective Income tax rate (%)	24.90	23.36	23.94
Income tax paid	11,011,697	5,559,333	8,285,515
Cash tax rate (%)	45.28	13.91	25.77

Note: Please refer to Wistron's 2024 Consolidated Financial Report for related information.

Income Tax Paid (Received) in Various Regions Between 2023 and 2024

Unit: NT$1,000

Year	2023		2024	
Region	Amount	Percentage (%)	Amount	Percentage (%)
Asia	10,231,667	93	4,938,960	89
Americas	711,331	6	741,271	13
Europe	68,699	1	(120,898)	(2)
Total payment	11,011,697	100	5,559,333	100

5.5.3 Policy Influence

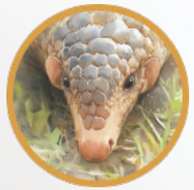
Wistron actively builds close collaborations with cross-industry and interdisciplinary groups and organizations, engaging deeply as a member to expand platforms for dialogue and broaden the scope of participation. Through collaboration with these organizations, Wistron stays informed of the latest international trends and developments, supporting the company's ongoing growth and progress. In 2024, Wistron participated in the following organizations and associations:

Type	Organization or Trade association
Technology	• Taiwan Electrical and Electronic Manufacturers' Association • Taipei Computer Association • The Allied Association for Science Park Industries (ASIP) • Nanotechnology and Micro System Association • Taiwan Industry-Academia Research for Collaboration-Integration-Development Association
Medical	• Taiwan Assistive Technology Industry Association • Taiwan Medical and Biotech 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)



6. Appendix

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



Pangolin

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

6.1 Statistics of Employees

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

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

6.2 Human Capital Return on Investment

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

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



6.3 Financial Performance Summary Table

Unit is NTD$1M

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

Ratio of Debt and Shareholders' Equity to Total Capital

Unit is NTD$1M

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

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

Profitability Analysis Table

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

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

6.4 Greenhouse Gas Emissions

Global Scope 1 and Scope 2 Greenhouse Gas Emissions in 2024（tCO_2e）

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

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

6.5 ISO Management System Certification

Environmental Management System (ISO 14001) Certification

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

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

Energy Management System (ISO 50001) Certification

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

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

6.6 GRI Content Index

Statement of use：Wistron has reported the 2024 Sustainability Report in accordance with the GRI Standards for the period from January 1 to December 31, 2024.
GRI 1 used：GRI 1：Foundation 2021
Applicable GRI Sector Standard(s)：None

Universal Standard

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

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

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

Topic Standards

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

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Corporate Governance & Ethical Management	GRI 3：Material Topics 2021	3-3 Management of material topics	5. Management Approach	204	-
	GRI 201：Economic Performance 2016	201-1 Direct economic value generated and distributed	4.5.1 Social Investment 5.5.1 Operational Achievements and Future Outlook	175, 254	-
		201-2 Financial implications and other risks and opportunities due to climate change	3.2.1 Climate and Nature Governance Strategies	84-88	-
		201-3 Defined benefit plan obligations and other retirement plans	Please refer to the company's Annual Report	Annual Report 113	-
		201-4 Financial assistance received from government	• Financial Assistance from the Government of the Republic of China: For the year ended December 31, 2004, Wistron received grants totaling NT$66 million, mainly for technology and service innovation and industrial development • Financial assistance from other governments: In the year ended December 31, 2004, Wistron received grants totaling NT$209 million, mainly for real estate, plant and equipment	-	-
	GRI 205：Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	5.2.2 Ethical Management	214	-
		205-2 Communication and training about anti-corruption policies and procedures	5.2.2 Ethical Management	214	-
		205-3 Confirmed incidents of corruption and actions taken	5.2.2 Ethical Management	214	-
	GRI 206：Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5.2.2 Ethical Management	218	-
	GRI 415：Public Policy 2016	415-1 Political contributions	5.2.2 Ethical Management	218	-

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

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Information Security & Privacy	GRI 3：Material Topics 2021	3-3 Management of material topics	5.3.3 Intellectual Property	205	-
	GRI 404：Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	4.2.2 Key Strategic Talent Development	143-153	-
	GRI 418：Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.3.2 Information Security/Cybersecurity & Privacy Protection	237	-
Product R&D and Innovation	GRI 3：Material Topics 2021	3-3 Management of material topics	2. Management Approach	52	-
	GRI 302：Energy 2016	302-5 Reductions in energy requirements of products and services	2.2.2 Green Products	65	-
Risk & Crisis Management	GRI 3：Material Topics 2021	3-3 Management of material topics	5.3.1 Enterprise Risk Management	221-229	-
Air Pollution & Waste	GRI 3：Material Topics 2021	3-3 Management of material topics	3. Management Approach	81	-
	GRI 305：Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	3.4.2 Air Pollution Control	117	-
		305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.4.2 Air Pollution Control	117	-
	GRI 306：Effluents and Waste 2020	306-1 Waste generation and significant waste-related impacts	1.4.2 Process of Materiality Analysis	38	-
		306-3 Waste generated	3.4.3 Waste Management	119	-
		306-5 Waste directed to disposal	3.4.3 Waste Management	119-120	-
Talent Attraction & Retention	GRI 3：Material Topics 2021	3-3 Management of material topics	4. Management Approach	123	-
	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	134	-
	GRI 401：Employment 2016	401-1 New employee hires and employee turnover	4.1.1 Global Talent Recruitment 4.1.3 Talent Retention	126, 138	-
		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	161-167	-
		401-3 Parental leave	4.4.1 Employee Care and Benefits	166-167	-

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

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Social Engagement	GRI 3：Material Topics 2021	3-3 Management of material topics	4. Management Approach	123	-
	GRI 203：Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	4.5.1 Social Investment	175	-
	GRI 413：Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Wistron's dependence and impact on the local natural environment (including the use of natural resources, pollutant emissions, and local humanities preservation, etc.) is assessed through the LEAP tool for its own operations, and the results of the assessment show that there is no significant or potential negative impact, please refer to the 2024 Wistron Climate and Nature Report	-	-
Diversity & Inclusion	GRI 3：Material Topics 2021	3-3 Management of material topics	4. Management Approach	23	-
	GRI 405：Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	4.1.2 Diversity and Inclusion 5.2.1 Functions of Board of Directors	130, 210	-
		405-2 Ratio of basic salary and remuneration of women to men	4.1.3 Talent Retention	134	-
	GRI 406：Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.3.3 Human Rights Risks and Material Issues	157	-
	GRI 202：Market Presence 2016	202-2 Proportion of senior management hired from the local community	4.1.1 Global Talent Recruitment	128	-
Business & Human Rights	GRI 3：Material Topics 2021	3-3 Management of material topics	4. Management Approach	123	-
	GRI 402：Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	If there is a need to terminate the employment of certain employees due to significant changes in operations, advance notice will be given in accordance with the local laws and regulations of each business location	-	-
	GRI 406：Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.3.3 Human Rights Risks and Material Issues	157	-
	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	157	-
	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	156	No significant risk of child labor
	GRI 409：Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.3.3 Human Rights Risks and Material Issues	156	No risk of forced or compulsory labor
	GRI 410：Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	The Company's Human Rights Policy applies to workers at its operating sites. 93% of global plant security personnel received human rights education and training by 2024, ensuring consistent standards of behavior in the execution of daily work	-	-

Material Topic	GRI Standard	Disclosure	Corresponding Section	Page Number	Omission
Talent Cultivation & Development	GRI 3：Material Topics 2021	3-3 Management of material topics	4. Management Approach	123	-
	GRI 404：Training and Education 2016	404-1 Average hours of training per year per employee	4.2.1 Global Talent Development Policy	141	-
		404-2 Programs for upgrading employee skills and transition assistance programs	4.2.2 Key Strategic Talent Development	143-153	-
		404-3 Percentage of employees receiving regular performance and career development reviews	4.1.3 Talent Retention	135	-
Water Resource Management	GRI 3：Material Topics 2021	3-3 Management of material topics	3. Management Approach	81	-
	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	3.4.1 Water Resource Management	113-115	-
		303-3 Water withdrawal	3.4.1 Water Resource Management	116	-
		303-4 Water discharge	3.4.1 Water Resource Management	116	-
		303-5 Water consumption	3.4.1 Water Resource Management	116	-

6.7 SASB Index

Industry-specific Sustainability Disclosure Topics & Accounting Metrics

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

Activity Metrics

Activity Metrics	Code	Response	Page Number	Note
Number of manufacturing facilities	TC-ES-000.A	5.1.1 Company Profile	207	No omission
Area of manufacturing facilities	TC-ES-000.B	5.1.1 Company Profile	207	No omission
Number of employees	TC-ES-000.C	4.1.2 Diversity and Inclusion	129	No omission

6.8 Sustainability Reporting Indicators

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

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

6.9 Climate-related information

Status on Execution of Climate-related information

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

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

In accordance with the company's Risk Management Policy and Procedures, Wistron identifies and manages climate-related risks and opportunities, and incorporates them into the overall Enterprise Risk Management (ERM) mechanism to conduct a systematic management. To deepen climate governance, the board of directors serves as the highest supervisory unit for climate issues, oversees the overall climate strategy, and supervises senior management's execution of climate-related risk management and key performance indicators.
The Audit Committee, as a functional committee directly under the Board of Directors, is composed entirely of independent directors. It includes a Risk Management Team, with the Chief Financial Officer serving as the convener and representatives from various departments and business units as members. The Risk Management Team conducts comprehensive assessments and analyses of various risks, including climate-related risks, on an annual basis. It formulates response and adaptation strategies and produces corporate risk management reports for submission to the Audit Committee. This ensures prudent management and oversight of climate-related issues. (To enhance sustainable competitiveness and information security management, the Board of Directors resolved on April 2, 2025, to rename the original ESG Committee to the ESG and Information Security Committee. An ESG Executive Committee will be established under its jurisdiction. Apart from the original risk management reports submitted to the Audit Committee, sustainability-related risks and opportunities will be overseen by the ESG Executive Committee.)

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



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

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

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

Climate Change Financial Impact Analysis (Risks)

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

Climate Change Financial Impact Analysis (Opportunities)

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

Climate-related targets:

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

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

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

1-1-1 Information of Greenhouse Gas Inventory

Providing the emission (tCO_2e), intensity (tCO_2e/ NT$ million), and data coverage of greenhouse gases for the past two fiscal years.

Basic information of the Company

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

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

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

		112		113	
		Total emissions (tCO_2e)	Intensity (tCO_2e/ NT$ million)	Total emissions (tCO_2e)	Intensity (tCO_2e/ NT$ million)
Scope 1	Wistron Corporation (parent company)	827.640	0.018	1,169.909	0.015
	Subsidiaries included in consolidated financial statements	NA	NA	12,745.514	0.021
	Total	827.640	0.018	13,915.423	0.020
Scope 2	Wistron Corporation (parent company)	10,741,798.914	0.727	46,564.578	0.616
	Subsidiaries included in consolidated financial statements	5,981,074.314	NA	190,092.537	0.310
	Total	16,722,873.228	0.727	236,657.114	0.344
Scope 3	Wistron Corporation (parent company)	2,616,545.379		10,741,798.914	
	Subsidiaries included in consolidated financial statements	NA		5,981,074.314	
	Total	2,616,545.379		16,722,873.228	

1-1-2 Information of Greenhouse Gas Assurance

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

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

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

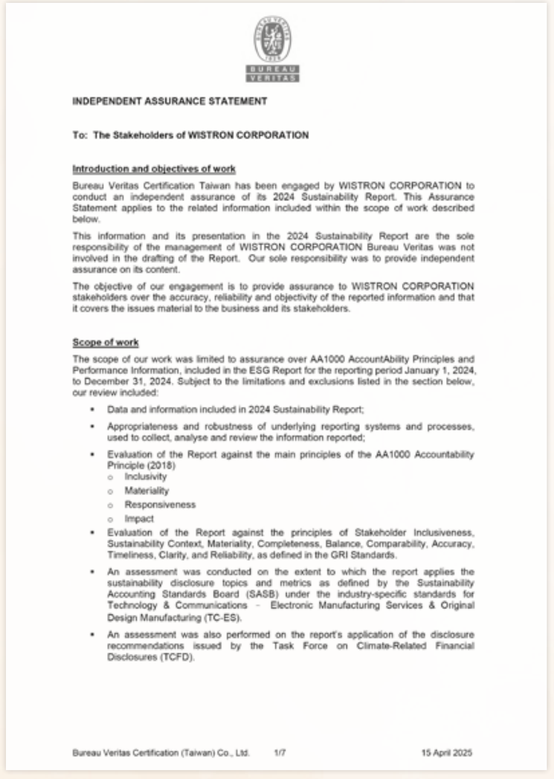
Explanation of the baseline year and its data for greenhouse gas reduction, reduction goals, strategies, and specific action plans, as well as the status of achieving the reduction goals.

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

5. Climate-related targets:

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

6.10 Assurance Statement



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 2024 Sustainability Report. This Assurance Statement applies to the related information included within the scope of work described below.

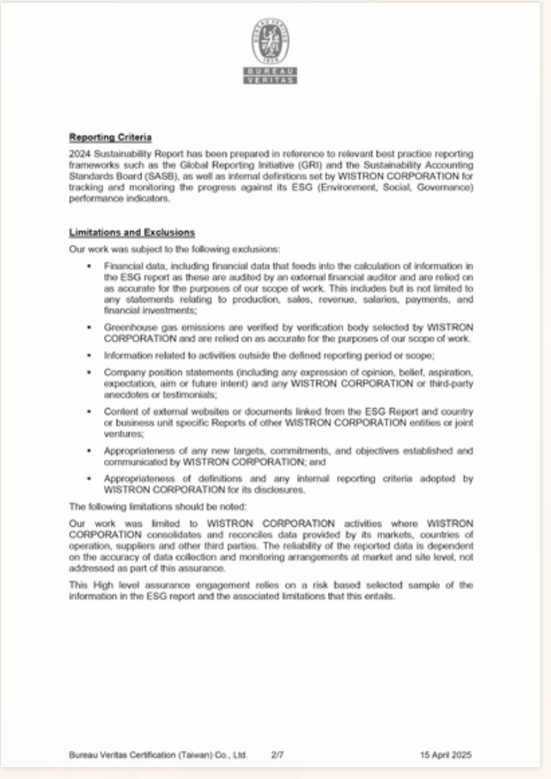
This information and its presentation in the 2024 Sustainability Report are the sole responsibility of the management of WISTRON CORPORATION Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

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 ESG Report for the reporting period January 1, 2024, to December 31, 2024. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in 2024 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 Principle (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

2024 Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), as well as internal definitions set by WISTRON CORPORATION for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.

Limitations and Exclusions

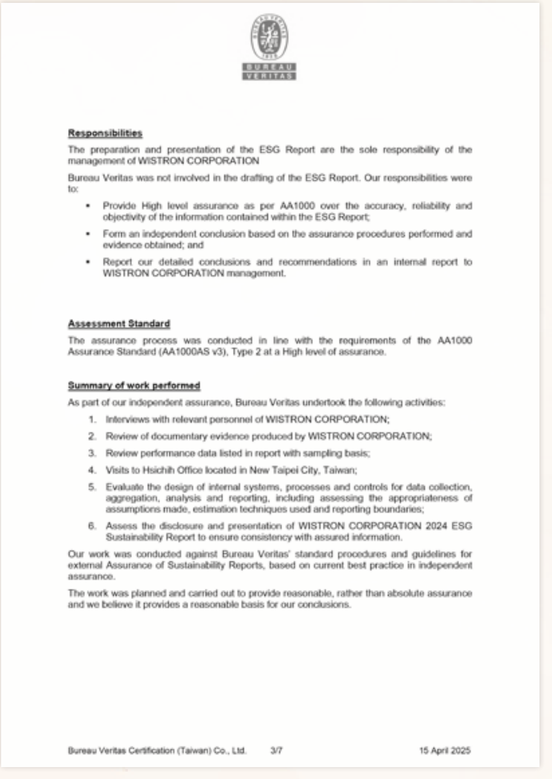
Our work was subject to the following exclusions:

- Financial data, including financial data that feeds into the calculation of information in the ESG report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;
- Greenhouse gas emissions are verified by verification body selected by WISTRON CORPORATION and are relied on as accurate for the purposes of our scope of work.
- 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 ESG 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 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 ESG report and the associated limitations that this entails.



Responsibilities

The preparation and presentation of the ESG Report are the sole responsibility of the management of WISTRON CORPORATION

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

- Provide High level assurance as per AA1000 over the accuracy, reliability and objectivity of the information contained within the ESG 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.

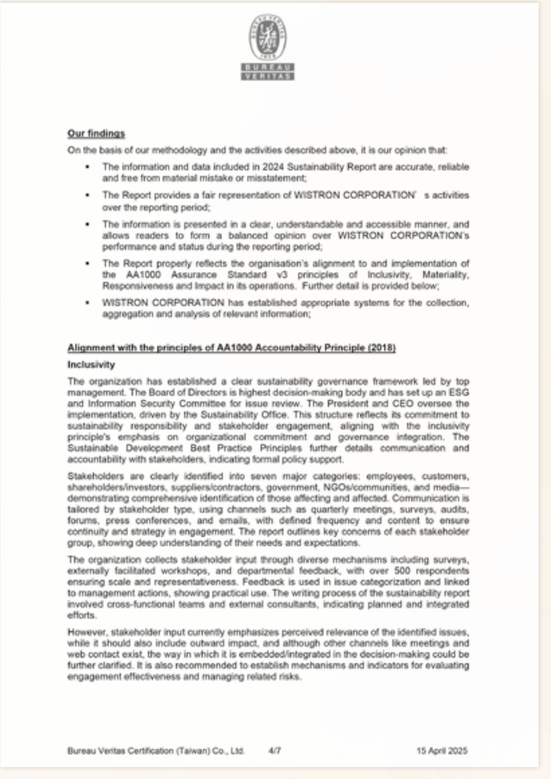
Summary of work performed

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 report with 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 WISTRON CORPORATION 2024 ESG 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 2024 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 Principle (2018)

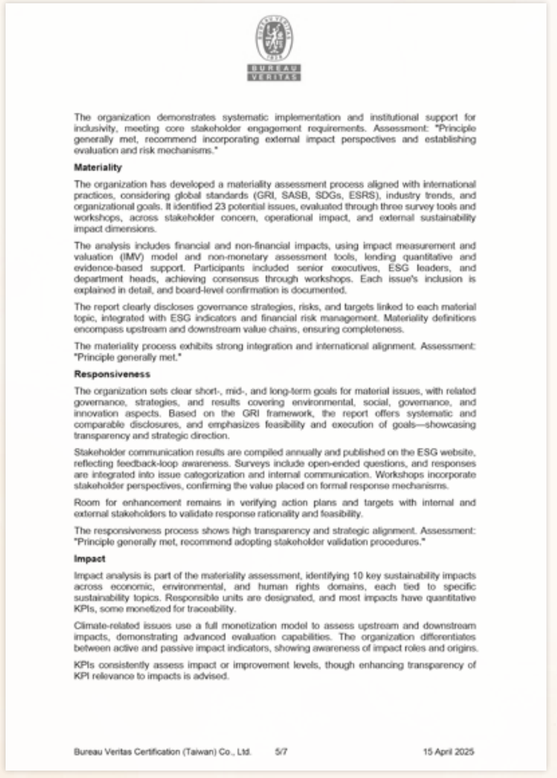
Inclusivity

The organization has established a clear sustainability governance framework led by top management. The Board of Directors is highest decision-making body and has set up an ESG and Information Security Committee for issue review. The President and CEO oversee the implementation, driven by the Sustainability Office. This structure reflects its commitment to sustainability responsibility and stakeholder engagement, aligning with the inclusivity principle's emphasis on organizational commitment and governance integration. The Sustainable Development Best Practice Principles further details communication and accountability with stakeholders, indicating formal policy support.

Stakeholders are clearly identified into seven major categories: employees, customers, shareholders/investors, suppliers/contractors, government, NGOs/communities, and media—demonstrating comprehensive identification of those affecting and affected. Communication is tailored by stakeholder type, using channels such as quarterly meetings, surveys, audits, forums, press conferences, and emails, with defined frequency and content to ensure continuity and strategy in engagement. The report outlines key concerns of each stakeholder group, showing deep understanding of their needs and expectations.

The organization collects stakeholder input through diverse mechanisms including surveys, externally facilitated workshops, and departmental feedback, with over 500 respondents ensuring scale and representativeness. Feedback is used in issue categorization and linked to management actions, showing practical use. The writing process of the sustainability report involved cross-functional teams and external consultants, indicating planned and integrated efforts.

However, stakeholder input currently emphasizes perceived relevance of the identified issues, while it should also include outward impact, and although other channels like meetings and web contact exist, the way in which it is embedded/integrated in the decision-making could be further clarified. It is also recommended to establish mechanisms and indicators for evaluating engagement effectiveness and managing related risks.



The organization demonstrates systematic implementation and institutional support for inclusivity, meeting core stakeholder engagement requirements. Assessment: "Principle generally met, recommend incorporating external impact perspectives and establishing evaluation and risk mechanisms."

Materiality

The organization has developed a materiality assessment process aligned with international practices, considering global standards (GRI, SASB, SDGs, ESRS), industry trends, and organizational goals. It identified 23 potential issues, evaluated through three survey tools and workshops, across stakeholder concern, operational impact, and external sustainability impact dimensions.

The analysis includes financial and non-financial impacts, using impact measurement and valuation (IMV) model and non-monetary assessment tools, lending quantitative and evidence-based support. Participants included senior executives, ESG leaders, and department heads, achieving consensus through workshops. Each issue's inclusion is explained in detail, and board-level confirmation is documented.

The report clearly discloses governance strategies, risks, and targets linked to each material topic, integrated with ESG indicators and financial risk management. Materiality definitions encompass upstream and downstream value chains, ensuring completeness.

The materiality process exhibits strong integration and international alignment. Assessment: "Principle generally met."

Responsiveness

The organization sets clear short-, mid-, and long-term goals for material issues, with related governance, strategies, and results covering environmental, social, governance, and innovation aspects. Based on the GRI framework, the report offers systematic and comparable disclosures, and emphasizes feasibility and execution of goals—showcasing transparency and strategic direction.

Stakeholder communication results are compiled annually and published on the ESG website, reflecting feedback-loop awareness. Surveys include open-ended questions, and responses are integrated into issue categorization and internal communication. Workshops incorporate stakeholder perspectives, confirming the value placed on formal response mechanisms.

Room for enhancement remains in verifying action plans and targets with internal and external stakeholders to validate response rationality and feasibility.

The responsiveness process shows high transparency and strategic alignment. Assessment: "Principle generally met, recommend adopting stakeholder validation procedures."

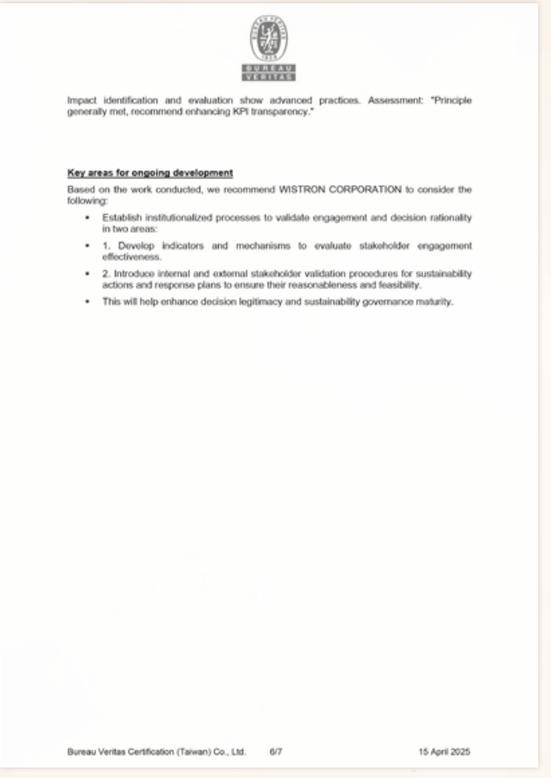
Impact

Impact analysis is part of the materiality assessment, identifying 10 key sustainability impacts across economic, environmental, and human rights domains, each tied to specific sustainability topics. Responsible units are designated, and most impacts have quantitative KPIs, some monetized for traceability.

Climate-related issues use a full monetization model to assess upstream and downstream impacts, demonstrating advanced evaluation capabilities. The organization differentiates between active and passive impact indicators, showing awareness of impact roles and origins.

KPIs consistently assess impact or improvement levels, though enhancing transparency of KPI relevance to impacts is advised.

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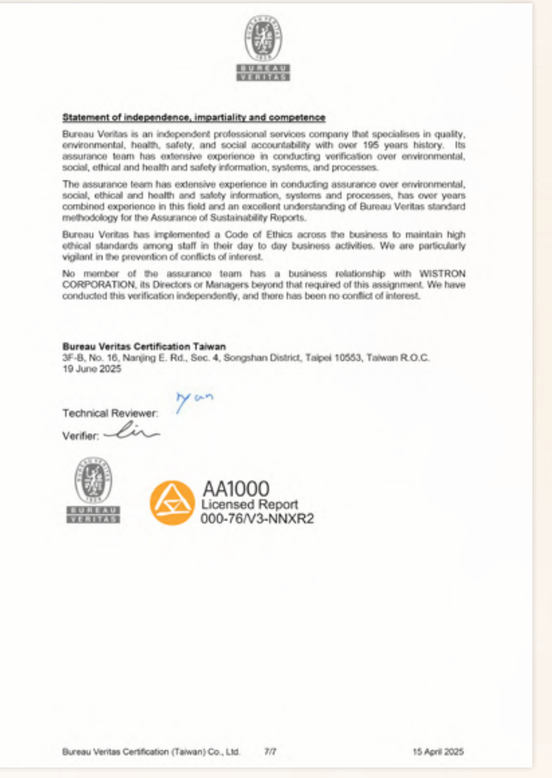
Impact identification and evaluation show advanced practices. Assessment: "Principle generally met, recommend enhancing KPI transparency."

Key areas for ongoing development

Based on the work conducted, we recommend WISTRON CORPORATION to consider the following:

- Establish institutionalized processes to validate engagement and decision rationality in two areas:
- 1. Develop indicators and mechanisms to evaluate stakeholder engagement effectiveness.
- 2. Introduce internal and external stakeholder validation procedures for sustainability actions and response plans to ensure their reasonableness and feasibility.
- This will help enhance decision legitimacy and sustainability governance maturity.

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Statement of independence, impartiality and competence

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

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

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

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

Bureau Veritas Certification Taiwan
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Songshan District, Taipei 10553, Taiwan R.O.C.
19 June 2025

Technical Reviewer:
Verifier:

AA1000
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