



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 **2022 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 **2022 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.

Scope of work

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (AA1000AS v3), Type 2 - AccountAbility Principles and Performance Information engaged. The scope of work included:

- Data and information included in **2022 Sustainability Report** for the **1st January, 2022 to 31st December, 2022**;
- 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)¹
 - 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 Sustainability Reporting Standards.

The levels of assurance have been applied as high level assurance.

¹ Published by AccountAbility: The Institute of Social and Ethical Accountability
<https://www.accountability.org/>



Methodology

As part of its 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 11 sites located in Taiwan (Taipei City, New Taipei City, Hsinchu City, Tainan City, Kaohsiung City), Mexico (Chihuahua-Juarez City), Czech (South Moravian-Brno City) and Malaysia (Pelabuhan Klang, Petaling Jaya);
5. Review of **WISTRON CORPORATION** data and information systems for collection, aggregation, analysis and review.

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 **2022 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 **1st January, 2022 to 31st December, 2022**;
- The Report properly reflects the organisation's alignment to and implementation of the AA1000 Assurance Standard (AA1000AS v3) principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;
- **WISTRON CORPORATION** has established appropriate systems that it covers environmental and social KPIs for the collection, aggregation and analysis of relevant information;

Alignment with the principles of AA1000 Accountability Principle (2018)

Inclusivity

WISTRON CORPORATION has processes in place for engaging with key stakeholders including socially responsible investors, clients, employees, supply chain and local community; and has undertaken a number of formal stakeholder engagement activities in 2022 covering a range of material topics such as Economic, Social and Environment.



Materiality

The Report addresses the range of environmental, social and economic issues of concern that **WISTRON CORPORATION** has identified as being of highest material importance. The identification of material topics has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns.

Responsiveness

WISTRON CORPORATION is responding to those issues it has identified as material and demonstrates this in its policies, objectives, indicators and performance targets. The reported information can be used by the organisation and its stakeholders as a reasonable basis for their opinions and decision-making.

Impact

WISTRON CORPORATION's management system can monitor, measure and be accountable for how their actions affect their broader ecosystems.

GRI report Structure

WISTRON CORPORATION does fully provide the information to achieve the GRI Standards, and the performance indices do correspond and can be cross referenced to the content of relevant GRI Standards.

Key areas for ongoing development

Based on the work conducted, we recommend **WISTRON CORPORATION** to consider the following:

- Encourage organizations to include all entities in consolidated financial statement within reporting boundaries to present a more complete corporate sustainability performance. (INCLUSIVITY)

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements (expressions of opinion, belief, aim or future intention by **WISTRON CORPORATION**) and statements of future commitment.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.



Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in Quality, Health, Safety, Social and Environmental management with more than 195 years history in providing independent assurance services. Bureau Veritas 2022 full year revenues reached 5.7 billion euros. The Group's adjusted net profit for 2022 reached 533.9 million euros.

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.

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 Certification Taiwan

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2nd May, 2023



AA1000
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技術審查:  日期: 19/May/2023

查證人員:  日期: 19/May/2023