Wistron Corporation

Human Rights Due Diligence Management Report

scope	reporting period	updated date
same as Wistron 2025 Sustainability Report	year 2025	2026/6/30

1. Policy & Governance

1.1 Human Rights Policy

Wistron Corporation (hereinafter referred to as "Wistron") is committed to promoting respect for human rights and striving to create a working environment for our employees and suppliers to live and work more freely. We adhere to international norms such as the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, the Organization for Economic Co-operation and Development Guidelines for Multinational Enterprises, and the Responsible Business Alliance (RBA) Code of Conduct, and expose human rights management practices in the following reports to clearly communicate Wistron's commitment to human rights. Wistron continues to promote RBA audit certification in all its global operations to further ensure that the Company has a consistent working structure and compliance standards in managing global human rights issues.

The Wistron Corporation Human Rights Policy applies to the direct business activities, products and services of all Wistron Group enterprises and organizations, and aims to drive stakeholders in the value chain, including employees, customers, suppliers, partners, joint ventures, etc., to work together to protect human rights. For example, Wistron has established a supplier code of conduct based on its human rights policy, which is advocated and required to be followed by supply chain partners.

1.2 Other human rights-related policies

policy	summary of content	download
Human Rights Policy	Respect for human rights is one of Wistron's core values, and Wistron adheres to the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, as well as the laws and regulations of the locations where it operates. We formulate and update human rights policies, take actions consistent with the Responsible Business Alliance Code of Conduct based on the principles of protect, respect and remedy, and demonstrate the importance attached to human rights issues.	Policy Links
Non-Discrimination and Anti-Harassment Policy	Wistron is committed to maintaining a diverse and safe workplace environment, adopting a "zero tolerance" policy for any form of discrimination and harassment to ensure the fairness, respect and safety needs of all employees.	Policy Links
Diversity, Equity, and Inclusion (DEI) Policy	Wistron is committed to creating a diverse and inclusive workplace where all employees around the world have equal opportunities and are respected and supported in all aspects of their operations. We believe that a diverse, equitable and inclusive work environment can encourage employees to unleash their potential, build consensus and work together to achieve the Company's vision of innovation and sustainability.	Policy Links
Wistron's Commitment to Living Wage	Wistron fully supports the global Sustainable Development Goal 8 "Decent work and economic growth", the Company believes that every worker has the right to a living wage that meets basic needs, as well as discretionary income. The Company provides employees with a living wage that is reasonable or in line with the basic needs of the local area through regular reviews of employee salaries and incentives and plans to extend it to employees of key Tier 1 suppliers and main contractors in the future.	Policy Links
Privacy Policy	In order to implement the protection and management of personal data, Wistron has formulated a privacy policy with reference to the local laws and regulations of the place where it operates and the relevant requirements of the European Union's General Data Protection Regulation (GDPR), which is the highest principle of privacy protection to ensure the rights of personal data subjects and reduce the possible impact of personal data incidents.	Policy Links

Code of Conduct	1. Wistron regularly conducts human rights risk assessments/due diligence and takes appropriate improvement actions to mitigate the negative impact of human rights protection. 2. In Wistron, there is no discrimination based on geography, race, ethnicity or upbringing, social class, ancestry, religion, physical disability, gender, sexual orientation, pregnancy, marital status, trade union membership, political affiliation, appearance, age or union affiliation. We also encourage the employment of people with disabilities. 3. Wistron prohibits inhumane treatment of employees, including any form of violence, harassment, assault, corporal punishment, mental or physical oppression, bullying, public humiliation, or verbal abuse, nor shall any such act be threatened. It is strictly forbidden to force laborers to provide labor services by means of forced labor, bonded labor, imprisonment or threats of violence.	Policy Links
Supplier Code of Conduct	Wistron has developed a Supplier Code of Conduct in accordance with internationally recognized principles to ensure a safe working environment, respect and dignity for employees in the supply chain (suppliers, contractors and service providers), and to ensure that they are environmentally responsible and ethical in their business operations. The Code applies to all workers, including casual workers, migrant workers, students, contract workers, direct employees, and any other type of workers.	Policy Links
Conflict Minerals Statement	Wistron's responsibility is to ensure that the tin (Sn), tantalum (Ta), tungsten (W), gold (Au) and cobalt (Co) contained in the products provided by our suppliers have been subject to supply chain due diligence in accordance with the OECD Due Diligence Guidance for Responsible Business to ensure that the products provided by suppliers do not directly or indirectly benefit armed groups that seriously violate human rights.	Policy Links
Sustainable Development Best Practice Principles	Wistron shall comply with relevant laws and regulations, protect the legitimate rights and interests of employees, and comply with internationally recognized labor and human rights principles to ensure that human resources are used without discrimination on the basis of gender, race, socio-economic class, age, marital and family status, etc., so as to ensure equality and fairness in employment, employment conditions, salary, benefits, training, evaluation and promotion opportunities. The Company shall also establish appropriate management policies and procedures for implementation, including: 1. Propose a corporate human rights policy or statement. 2. Assess the impact of the Company's operations and internal management on human rights and establish appropriate procedures for dealing with them. 3. Regularly review the effectiveness of corporate human rights policies or statements.	Policy Links

	4. When human rights violations are involved, the procedures for dealing with the stakeholders involved should be disclosed. For cases that endanger the rights and interests of workers, the Company shall provide an effective and appropriate reporting mechanism to ensure that the reporting process is equal and transparent. Complaint channels should be concise, convenient and unimpeded, and appropriate responses should be made to employees' complaints.	

1.3 Governance of human rights

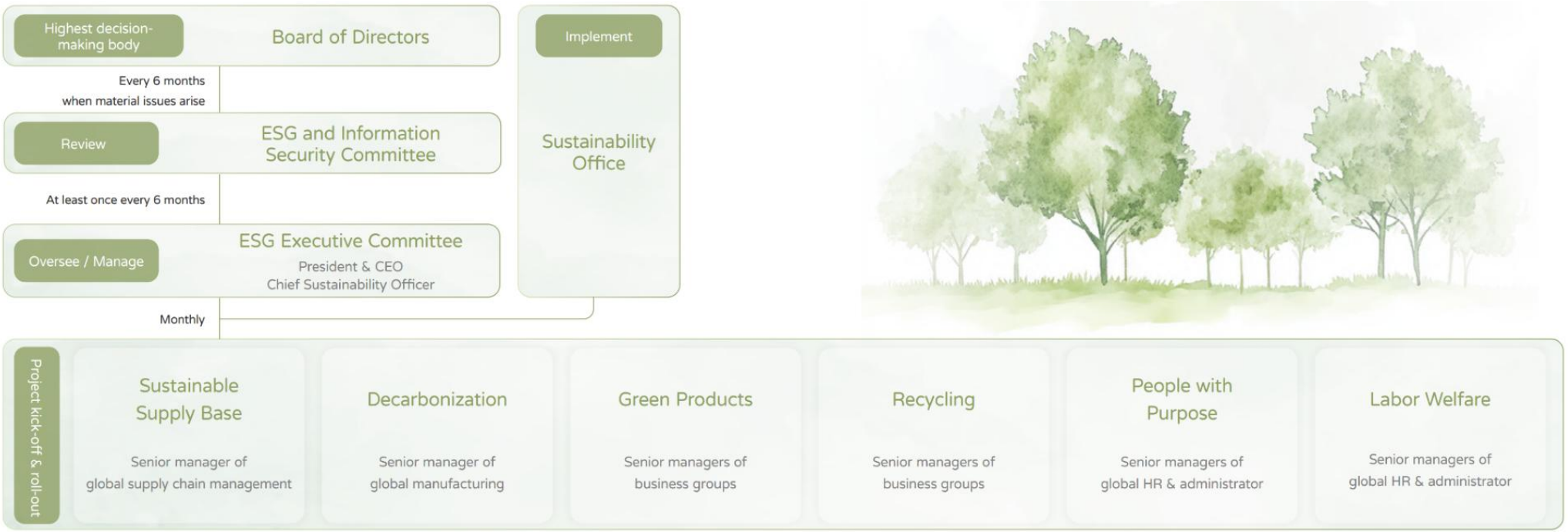
Wistron is committed to human rights stewardship and is reflected in its day-to-day operations to ensure that human rights are respected and protected in all aspects. Our human rights governance is comprised of the Board of Directors, executive management and relevant business units. The Board of Directors and the ESG & Information Security Committee under the Board of Directors are the highest decision-making bodies on human rights, and their main responsibilities are to formulate corporate social responsibility and sustainable development directions and goals, formulate relevant management policies, and track and review the implementation and effectiveness.

1.4 Human rights governance organization

The members of the "ESG & Information Security Committee" are appointed by the resolution of the Board of Directors and are composed of senior managers and independent directors of the Company, of which at least one independent director. The Committee is chaired by the General Manager and shall meet at least twice a year and may meet as may be necessary.

The "ESG Executive Committee" is subordinate to the "ESG & Information Security Committee", which has the "Corporate Sustainability Office" and 6 working groups. The Corporate Sustainability Office is responsible for coordinating with various business groups and professional units, including manufacturing, supply chain, digital, finance, technology, legal affairs, human resources, etc., and cooperating with each team to implement relevant sustainability plans to ensure that the short-, medium- and long-term goals and work directions are in line with the organizational plan. Among them, the main responsibilities of the "Labor Welfare" team are to arrange regular meetings to discuss the management policy of

major social issues, promote and implement the work objectives of the Company's human rights management in all aspects, and report the progress of various projects to the ESG Executive Committee.



The operating mechanism of the "Labor Welfare" group is explained as follows:

1. In principle, regular meetings are held every month to discuss the achievement of management targets for major issues such as human rights, occupational safety, social participation and care, and to propose improvement measures in a timely manner in response to unsatisfactory progress or difficulties, or to allocate resources to assist in the implementation of various projects.
2. When there is a specific important topic, the frequency of the meeting will be adjusted according to the mastery of the topic by the group members, from the initial weekly meeting communication, and gradually adjust the frequency to monthly or bimonthly meetings as the topic develops.

3. Arrange regular meetings in the middle of August and January every year to report to the "ESG & Information Security Committee" on the management of various major issues, discuss, evaluate and determine whether the relevant projects will continue to be promoted, or revise their strategic direction and management guidelines.
4. We continue to track changes in labor and human rights laws and regulations in major operating sites around the world, such as the notice period for termination of labor contracts (detailed table on the right) and other important labor rights and interests issues.

country / region	notification period for termination of employment contract	
	at least (day)	up to (day)
Taiwan	10	30
Mainland China		30
Vietnam		45
Malaysia	28	56
Czech Republic		60
Mexico		30
United States		60

1.5 Human rights training

All new employees at all Wistron locations, whether direct or indirect employees, undergo human rights-related education and training starting from their first day on the job, according to each site's established new employee orientation procedures. Course content is produced in the local official language and is flexibly arranged to be conducted in person or online, taking into account factors such as employees' work environments and activity schedules. In addition to providing all employees with information on workplace sexual harassment and illegal infringement prevention, civil rights, cultural diversity, and complaint channels, we also prioritize thorough communication with employees to enhance their human rights awareness. The table below summarizes Wistron's human rights training objects and course content.

types of courses	course audience			course content		
	indirect personnel	direct personnel	statute	system	general conception	complaint channel
corporate social Responsibility	●			●	●	●
RBA brief	●	●		●	●	●
CSR + RBA + business ethics	●	●		●	●	●
NOM-035 (note 1: Mexico site only)	●	●	●	●	●	●
International human rights concepts and Wistron human rights policy	●				●	
general administration	●	●		●	●	●
newcomer training	●	●		●	●	●
RBA Responsible Business Alliance Code of Conduct and HR Practices	●				●	

Note 1: Official standards issued by the Mexican Ministry of Labor and Social Welfare for the identification and prevention of psychosocial risk factors in the workplace.

Note 2: The table covers Manufacturing and service sites.

2. Human rights risk management system

2.1 Human rights due diligence

Please refer to the diagram below and the description below for Wistron human rights due diligence process.

1. Formulation (revision) of human rights policy: After the human rights policy is first formulated and promulgated, the content of the policy will be continuously evaluated annually based on the operation of the management cycle to better meet the changes in the business environment and the strategic objectives of the organization.
2. Human rights risk analysis: Identify the Company's current human rights risk focus through analysis of material human rights issue management results, human rights audit reports and other data.
3. Identification of major human rights issues: Based on the results of human rights risk analysis, focus management priorities and resources on relatively high-risk issues, set management objectives, and plan corresponding mitigation and remedial measures.
4. Remedial measures are carried out and management procedures and methods are revised: mitigation and remedial measures are implemented, and the connotation of relevant internal management systems, procedures and measures is assessed to be consistent with the management objectives of major human rights issues, and if there are any inappropriateness, they will be revised simultaneously.
5. Human rights risk audit: The RBA management structure is used to audit the management and operation of various human rights issues, and immediately improve the requirements for major deficiencies.
6. The management review report: To summarize the management results of major human rights issues, human rights audit reports and other materials, and summarize the results of annual human rights management work and the projects to be improved.
7. The implementation of the improvement plan and the tracking of the results: Implement the relevant improvement work according to the review results of the management review report and continuously track the effectiveness and achievement.
8. Education and training/complaint Channel advocacy/public disclosure of relevant information: Carry out education and training on human rights-related education and training for internal employees, suppliers and other stakeholders, advocate information on complaint channels, and publicly disclose the implementation of the Company's human rights management work, so as to ensure that the channels for the exchange of opinions between the Company and all parties are effective and unimpeded.

2.2 Human rights risk assessment

2.2.1 Human rights risk assessment methodology

Through external and internal audit procedures such as RBA, we identify existing or potential risk items and assess the possible impact of them.

1. Topic Scope: It includes 5 categories: labor, occupational safety, environment, ethics, and management system.

2. Data collection: Collect relevant information by means of on-site observation and operation record review.
3. Evaluation: According to the basic and additional requirements of each question, as well as the situation described in the question, according to the actual frequency and severity of the occurrence, the grading level will be given such as not applicable, minor, major, and priority.
4. A human rights risk map is drawn according to the likelihood/probability of occurrence and severity/degree of each issue category.

2.2.2 Risk definition

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

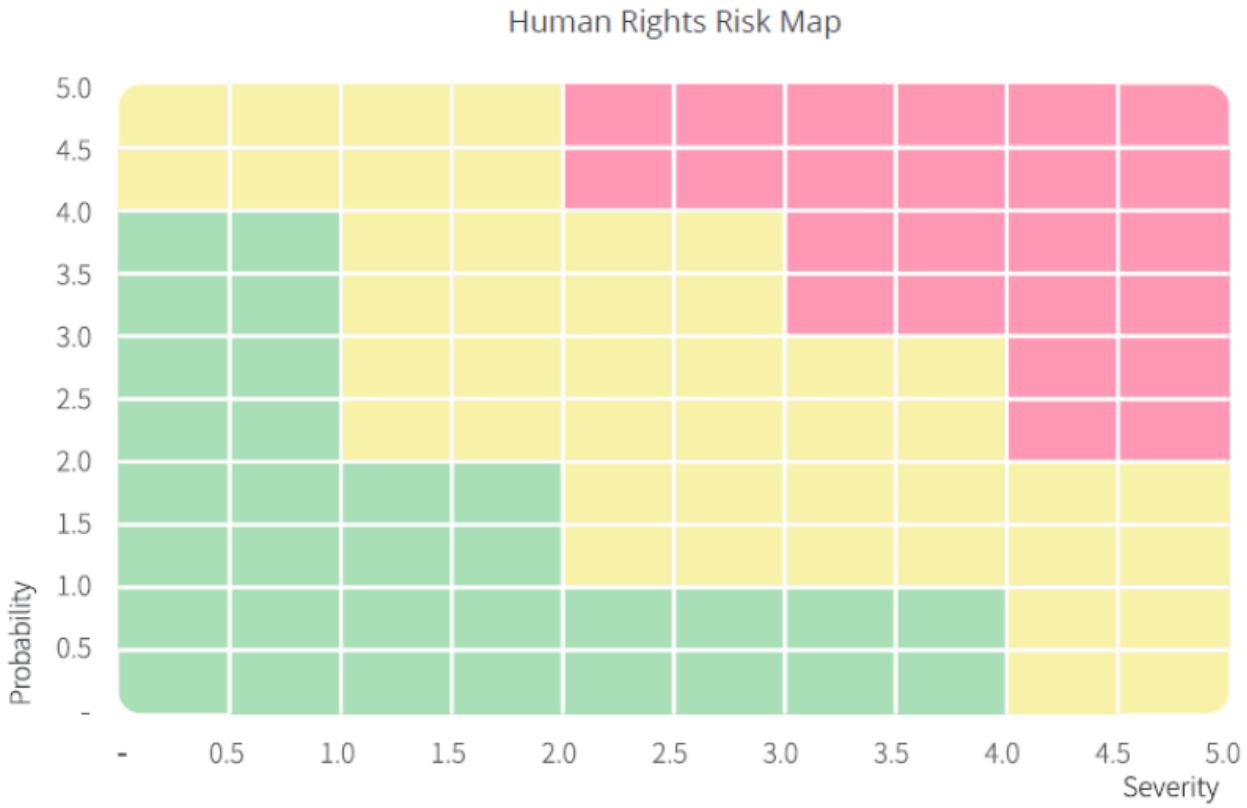
probability				
level	degree	qualitative description	quantitative instructions	quantitative instructions
1	extremely low	It rarely happens	< 10%	It occurs less than once per year
2	low	It seldom happens	10% ~ 30%	It occurs more than once every six months
3	medium	It sometimes happens	30% ~ 70%	It occurs more than once per quarter
4	high	It often happens	70% ~ 90%	It occurs more than once per month
5	extremely high	It usually happens	> 90%	It occurs more than once per week

2.2.2.2 Severity/Severity (see table below): Scale, Scope, Remediability are selected according to the nature of the issue.

severity				
level	degree	scale	scope	remediability

1	extremely slight	There is little impact on physical and mental health and safety	There is no negative impact on stakeholders	It can be reinstated or its influence removed within 1 year
2	slight	Mild impact on physical and mental health and safety: minor injury or illness (no loss of working hours)	Influence on a certain group of stakeholders in a particular group of stakeholders	It takes 1~3 years to restore the original state or eliminate its influence
3	medium	Moderate impact on physical and mental health and safety: Injury requiring rehabilitation (loss of working hours)	In a particular stakeholder group, it affects the majority of stakeholders	It takes 3~5 years to restore the original state or eliminate its influence
4	significant	Serious impact on physical and mental health and safety: leading to physical and mental disabilities	Impacts on the majority of stakeholder communities	It takes 5~10 years to restore the original state or eliminate its influence
5	extremely significant	Significant impact on physical and mental health and safety: resulting in death	Impact on all stakeholder communities (communities, employees, suppliers...)	It is unlikely that it will be restored or its influence removed

2.2.2.3 Human rights risk map



2.2.3 Human rights risk assessment - business operations

2.2.3.1 Data source

1. RBA VAP / Non-VAP: Each site arranges an external third-party impartial unit to conduct RBA compliance assessment according to the operation and customer needs.
2. RBA SAQ: Each site conducts regular self-evaluation every year and uploads the assessment results to the RBA official website for future reference.
3. RBA self-inspection and self-inspection: Each site conducts monthly or regular self-evaluation and uploads the evaluation results to the Company's internal information management platform.

2.2.3.2 Analysis of RBA audit results

From 2023 to 2025, Wistron has completed at least one RBA audit at all 27 sites around the world, bringing the total number of audit activities to 373. According to the audit results, a total of 919 items were included in the medium and high-risk level, accounting for 2.24%. Among all medium- and high-risk projects, the labor category accounted for the vast majority, accounting for 71.82%. In the labour sector, working hours accounted for the majority, accounting for 45.45%. In the category of "working hours", the topic of "weekly working hours < 60" accounted for the majority, accounting for 73.00%, as shown in the table below.

Year	Number of plant	Number of RBA audits	Proportion of medium and high risk issues in RBA audit programs													
			2.24%													
			Medium and high risk issues - environment	Medium and high risk issues - management system/supply chain management	Medium and high risk issues - ethic	Medium and high risk issues - health and safety	Medium and high risk issues - labor									
2023~2025	27	373	7.73%	5.66%	3.16%	11.64%	71.82%									
							Labor - wages and benefits	Labor - young workers	Labor - others	Labor - management system	Labor - working hours					
							8.94%	9.24%	3.79%	32.58%	45.45%					
											Working hours - 1 day off every 7 days	Working hours - adequate and detailed records	Working hours - less than 60 total working hours every week	Working hours - Employees are entitled to statutory breaks, holidays and leaves, including sick leave or maternity leave		
											24.00%	0.00%	73.00%	3.00%		

Counts

Year	Number of RBA audits	Number of plant	Medium and high risk issues_major	Medium and high risk issues_priority	Subtotal of RBA audit items	Medium and high risk issues - health and safety	Medium and high risk issues - labor	Medium and high risk issues - environment	Medium and high risk issues - management system/supply chain management	Medium and high risk issues - ethic	Labor - wages and benefits	Labor - young workers	Labor - others	Labor - management system	Labor - working hours	Working hours - 1 day off every 7 days	Working hours - adequate and detailed records	Working hours - less than 60 total working hours every week	Working hours - Employees are entitled to statutory breaks, holidays and leaves, including sick leave or maternity leave
2023	76	14	146	40	10,908	11	141	17	12	5	20	19	2	35	65	17	0	44	4
2024	146	25	280	46	12,545	35	227	29	27	8	26	18	2	75	106	27	0	75	4
2025	151	27	341	66	17,650	61	292	25	13	16	13	24	21	105	129	28	0	100	1
2023~2025	373	27	767	152	41,103	107	660	71	52	29	59	61	25	215	300	72	0	219	9

Ratio

Year	Number of RBA audits	Number of plant	Medium and high risk issues_major	Medium and high risk issues_priority	Proportion of medium and high risk issues in RBA audit programs	Medium and high risk issues - health and safety	Medium and high risk issues - labor	Medium and high risk issues - environment	Medium and high risk issues - management system/supply chain management	Medium and high risk issues - ethic	Labor - wages and benefits	Labor - young workers	Labor - others	Labor - management system	Labor - working hours	Working hours - 1 day off every 7 days	Working hours - adequate and detailed records	Working hours - less than 60 total working hours every week	Working hours - Employees are entitled to statutory breaks, holidays and leaves, including sick leave or maternity leave
2023	76	14	78.49%	21.51%	1.71%	5.91%	75.81%	9.14%	6.45%	2.69%	14.18%	13.48%	1.42%	24.82%	46.10%	26.15%	0.00%	67.69%	6.15%
2024	146	25	85.89%	14.11%	2.60%	10.74%	69.63%	8.90%	8.28%	2.45%	11.45%	7.93%	0.88%	33.04%	46.70%	25.47%	0.00%	70.75%	3.77%
2025	151	27	83.78%	16.22%	2.31%	14.99%	71.74%	6.14%	3.19%	3.93%	4.45%	8.22%	7.19%	35.96%	44.18%	21.71%	0.00%	77.52%	0.78%
2023~2025	304	25	83.46%	16.54%	2.24%	11.64%	71.82%	7.73%	5.66%	3.16%	8.94%	9.24%	3.79%	32.58%	45.45%	24.00%	0.00%	73.00%	3.00%

The above-mentioned human rights risk assessment for the business operation area covers 100% based on the number of full-time employees in all operations around the world, of which 33.48% are identified as having medium and high risk, but all of them have implemented relevant risk mitigation measures, as shown in the table below.

scope	A (number of employees who have conducted risk assessment sites in the past 3 years) / number of employees worldwide	B (number of employees in a medium- and high-risk site within scope A) / A	C (number of employees at sites within scope B that have implemented mitigation measures) / B
business locations (unit: number of full-time employees)	100%	33.48% (B: Chengdu site, Chongqing site, Malaysia site, Hsinchu site).	100%

In addition to reviewing relevant policies and internal norms to ensure the consistency of various management systems, Wistron has set annual performance and improvement targets for major human rights issues and regularly tracked the implementation of relevant work plans to ensure that human rights risks are effectively controlled and reduced.

2.2.4 Human rights risk assessment - Supply chain

In order to fully implement sustainability risk management, Wison has established a supply chain sustainability audit process to regularly review and assess the operational risks of important manufacturers, covering five major sustainability issues, namely sustainability and operational risk management, supply chain sustainability management, environmental protection, human rights and labor security, and occupational health and safety. If the audit result is less than 80 points, Wistron will require the manufacturer to propose improvement measures for the non-conformities, and the manufacturer must complete the improvement and submit a review application within 2 months, and if the review still fails, the review application shall not be submitted again within 6 months, and if the problems found in the audit may affect the quality of the supplied materials, the evaluation process of replacing the materials/manufacturers will be initiated immediately。

In 2025, Wistron adopted a multi-faceted audit approach, conducting written audits (a total of 511 companies) and on-site audits (a total of 283 companies) of Tier 1 suppliers and contractors. On-site audits were further subdivided into audits of two entities (168 companies), audits of three entities (3 companies), and audits based on industry standards (112 companies), including 61 findings(19%) in the category of sustainability and operational risk management and 22 findings (7%) in the category of supply chain sustainability management, 136 findings (43%) in environmental protection, 21 findings (7%) in human rights and labor security, and 76 findings (24%) in occupational health and safety. The coverage rate of the above-mentioned human rights risk assessment activities is 100% based on the number of manufacturers, of which 2.34% are identified as medium and high risk, but all of them have implemented relevant risk mitigation measures (the relevant information is summarized in the table below).

scope	A (number of vendors that have conducted risk assessments in the past 3 years) / total number of vendors (511vendors).	B (number of vendors rated as medium and high risk in scope A) / A	C (number of vendors within scope B that have implemented mitigation measures) / B
tier 1 suppliers and contractors (unit: number of vendors).	100%	2.34% (B: 12 vendors)	100%

2.2.5 Human rights risk assessment - Joint ventures

Wistron's Human Rights Policy declares support and compliance with international labour norms and key global standards, and is explicitly applicable to all stakeholders, including joint ventures. Every year, Wistron requires the joint venture to conduct due diligence on the human rights risks of its employees, and to assess its potential environmental, health, safety and labor practices issues from the questionnaire responses or the public sustainability report.

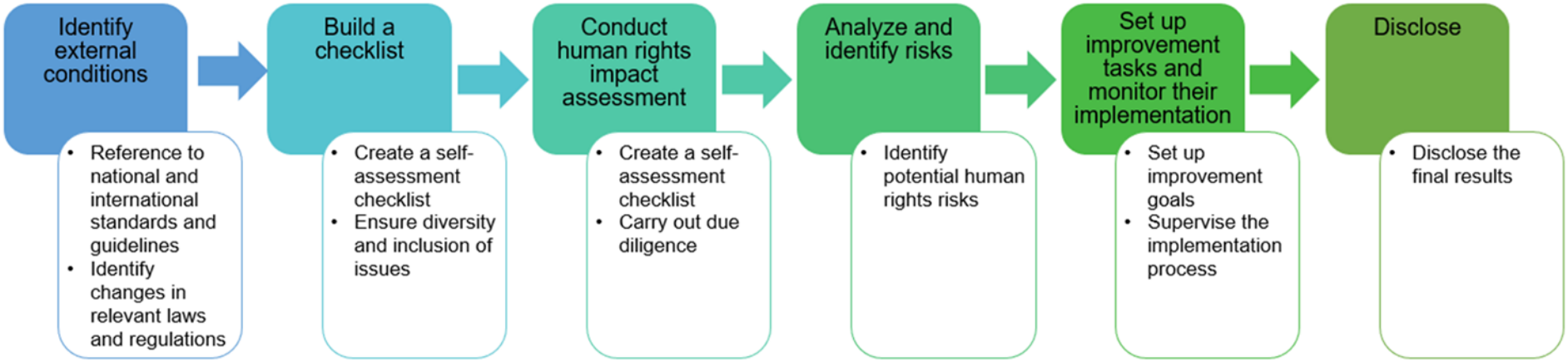
As of the end of 2025 all ten of Wistron's joint ventures had conducted human rights risk assessments over the past three years, with 20% identified as posing medium to high risks. For these joint venture partners identified as having risks, Wistron has completed guidance and implemented relevant risk mitigation measures (relevant information is summarized in the table below).

scope	A (number of companies that have conducted risk assessments in the past 3 years) / total number of companies (10).	B (number of companies rated as medium and high risk in scope A) / A	C (number of companies within scope B that have implemented mitigation measures) / B
joint ventures (unit: number of shareholdings > 10% of the companies).	100%	20% (B: 2 companies)	100%

3. Management of human rights issues

3.1 Human rights issue identification process

Wistron conducts human rights risk impact assessments at all sites, systematically reviews policies, procedures and plans related to human rights issues, identifies potential human rights issues at each site, and proposes improvement measures.



3.2 Major human rights issues

issues	affected objects	geographic area / degree	risk description
working hours	direct employees	Zhongshan site: major Chengdu site: priority	1. Some sites and departments still have overtime of more than 36 hours per month, more than 60 hours of working hours per week, more than 7 consecutive days of attendance, delayed shifts, and employees are required to arrive at the production line in advance but are not paid.

		Chongqing site: priority Hsinchu site: major Malaysia site: priority Vietnam site: major Mexico site: major	2. In addition to not complying with RBA standards, such audit deficiencies may also be exposed by NGOs or concerned by local authorities, which may not only result in fines and other penalties, but also damage the Company's goodwill, which in turn may affect talent recruitment activities and employee turnover. 3. Employees working too long hours will increase the risk of work-related injuries and even death from overwork. 4. Employee productivity decreases as the number of hours worked increases.
wages and benefits	all employees	Chengdu site: major Mexico site: major	1. In the past, some sites and departments did not calculate the social security payment base based on full salary, paid employees' wages lower than the statutory minimum wage standard, overtime rates were lower than the statutory minimum standard, overtime wages were not paid at the rate required by law for overtime work on holidays, wages were not paid on time and in full, and wages were improperly withheld. 2. In addition to non-compliance with local regulations and RBA standards, administrative penalties may also be imposed for relevant audit deficiencies. 3. Employees' disagreement with the Company's salary and benefits system will lead to a decrease in job satisfaction, affect the department's management and incentive effect, and then increase the employee turnover rate. 4. In more serious cases, there may be public appeals by employees, collective strikes by employees, etc., which may not only lead to economic losses such as site shutdown and customer downgrades but also may damage the Company's image.
Work-related injuries and	all employees, third-party employees	Malaysia site: major Mexico site:	1. Examples of potential work-related injuries and occupational diseases in some sites and departments are as follows: (1) When the equipment is abnormal or malfunctional, the employee disposes of it in an improper manner. (2) A traffic accident occurred on the way to and from work.

occupational disease treatment		major	(3) Failure to wear adequate protective equipment during dust operation. (4) Delay in treatment when an employee suffers a minor injury, resulting in an exacerbation of the condition. (5) The site concealed the occurrence of work-related injuries, and employees who were injured or suffered occupational diseases were unable to receive corresponding compensation. 2. In the event of a work-related accident, it can cause bodily injury to the employee, and in severe cases, it may lead to death. 3. Long-term neglect of workplace health protection may lead to occupational diseases, which may lead to total or partial permanent physical disability. 4. When an employee is injured, dies or suffers from an occupational disease, the Company may not only bear the relevant treatment, care and compensation costs, but also suffer administrative penalties, which will damage the Company's image.
sexual harassment	all employees	all sites: major	1. There may be management deficiencies related to sexual harassment issues in each site, such as: (1) Failure to respond to incidents of harassment or bullying of employees, or respond to problems or encounters reported by employees in a passive or passive manner. (2) Lack of effective channels for reporting problems, such as dedicated telephones, email addresses, or related employee complaint channels are not effective. (3) Insufficient security is provided to ensure that whistleblowers are not threatened, intimidated, or retaliated. (4) Failure to conduct publicity, education and training on relevant issues and complaint channels to demonstrate the importance of the Company. 2. Deficiencies in management may affect employees' trust in the Company and even their willingness to stay. 3. When the defect reaches a certain severity, it may further escalate into a dispute, exposing the Company to risks such as investigation, penalty, compensation, and damage to the corporate image of the competent authority.

young workers	direct employees	Chengdu site: priority Chongqing site: major	1. Some sites and departments employ young workers during peak production periods, and arrange them to work overtime or night shifts, or the manpower provided by intermediary companies has entrainment or mistaken delivery (forged documents) of child labor. 2. Young workers are not yet mentally mature, so they need to be given special protection in accordance with laws and regulations to avoid damaging their physical and mental health, or even leading to work-related injuries, which will jointly expose the Company to related treatment, care, compensation and other expenses. 3. In addition to not meeting RBA standards, relevant audit deficiencies may also be subject to administrative penalties for violating local labor laws and regulations, and face rectification requirements from the competent authorities. 4. When this deficiency reaches a certain level of severity, it may lead to operational risks such as the Company being required to suspend production, customers canceling orders, and facing huge compensation.

3.3 Management of human rights issues (2023~2025).

3.3.1 Risk assessment

topic category	major issues	site / risk level										
		Neihu Headquarters Xizhi office	Hsinchu site	Kaohsiung Opto-Electronics Inc.	Kunshan site	Chengdu site	Chongqing site	Zhongshan site	Vietnam site	Malaysia site	Czech site	Mexico site
working hours	7 days off 1 achievement rate	low	low	low	low	high	high	low	low	low	low	low
	detailed working time records	low	low	low	low	low	low	low	low	low	low	low
	weekly working hours less than 60 hours achievement rate	low	high	low	low	high	high	middle	middle	low	low	low
wages and benefits	payroll accuracy	low	low	low	low	middle	low	low	low	low	low	low
young workers	health and safety protection of young workers	low	low	low	low	high	middle	low	low	low	low	low

3.3.2 Immediate improvement measures

major issues	improvement measures
7 days off 1 achievement rate	1. System alert: The list of employees who have been in attendance for more than 6 consecutive days in the previous 1 day will be automatically sent out by email every day. 2. System declaration: The overtime management system will be controlled, and applications that exceed the working time control indicators will not be accepted.

	3. Restricted access: When the maximum number of hours of attendance in the month is reached, the access control will be temporarily canceled and that employee will not be able to enter the site. 4. HR confirms: when an abnormality is found, the human resources unit takes the initiative to intervene to deal with it. 5. Electronic billboards: publicize the number of people who have been in attendance for more than 6 consecutive days in each department. 6. Supervisor meeting: Report continuous attendance at the site supervisor meeting every week and require the department to arrange employees to take turns in a timely manner.
detailed working time records	1. System optimization: Introduce automatic attendance systems such as credit card machines or face recognition to ensure real-time and accurate recording of employees' commuting time, and regularly back up working time data to ensure data security and prevent loss or malicious modification. 2. Process specification: Clearly standardize the overtime application, approval and recording process, and all overtime must be approved by the supervisor and have corresponding records kept. Rest periods (including meal breaks) should also be clearly defined and ensured to be effectively implemented and recorded. 3. Transparent verification: Employees are encouraged or required to regularly review and confirm their own working time records and keep working time records for a sufficient number of years in accordance with regulatory requirements and RBA standards. 4. Regular self-inspection: Conduct internal audits of working time recording systems and processes on a regular basis to check for non-compliance or imperfections.
weekly working hours less than 60 hours achievement rate	1. System alert: The list of employees with more than 60 hours of working hours per week in the previous 1 day will be automatically sent out by email every day. 2. System declaration: control is carried out on the overtime management system, and applications that exceed the control indicators of working hours will not be accepted. 3. Restricted access: When the number of hours of attendance in the month reaches the upper limit, the access control permission will be temporarily canceled and that employee will not be able to enter the site. 4. HR confirms: when an abnormality is found, the human resources unit takes the initiative to intervene to deal with it. 5. Electronic billboards: publicize the number of people with more than 60 hours per week in each department. 6. Supervisor meeting: Report the overtime work situation in the site supervisor meeting every week and ask the department to arrange employees to take turns in a timely manner.
payroll accuracy	1. Checklist: Check the monthly payroll work according to the checklist items.

	2. Cross-checking: Once the initial salary calculation is completed, another member of the compensation management team will cross-check and submit it to the supervisor for review. 3. Employee feedback: After the completion of the salary settlement operation, the salary problem reported by the employee should be responded to and solved immediately. 4. Problem list: After the monthly salary settlement operation, the salary discrepancies reported by employees, intermediaries, competent authorities, and payroll banks will be sorted out and solved immediately. 5. Record-keeping: The aforesaid statistics and processing results shall be recorded and reported to the HR responsible supervisor on a monthly basis.
health and safety protection of young workers	1. Policy commitment: Develop and publicly state a zero-tolerance policy against the use of child labor and include it in documents such as employee handbooks and supplier codes of conduct. 2. Verification mechanism: All applicants are required to provide government-issued identification documents at the time of recruitment; Provide professional training to recruiters on the authenticity of identity documents; To the extent practicable, multiple sources of information (e.g., proof of academic qualifications, proof of past work experience, etc.) are used to assist in verifying age information. 3. System prevention: Establish a system to track the job assignment of employees under the age of 18 to ensure that they do not engage in work items prohibited by law, and to grasp their actual working hours and shifts to comply with the restrictions on working hours and night shifts. 4. Safety protection: Hazard assessment of all jobs and clear indication of which jobs are not suitable for young workers; set up clear warning signs in areas where there may be risks in the workplace and implement physical protection (such as security access control) to prevent young workers from entering by mistake. 5. Training and care: Provide additional safety training for young workers, emphasize the potential dangers in the working environment and how to deal with them, and regularly pay attention to their physical and mental health, and provide necessary psychological counseling and support.

3.3.3 Mitigation and remediation

stakeholders	issues	risk mitigation measures	remedial measures
employees, dispatched	working hours	1. **Training**: All Wistron global operations are required to comply with the "Human Rights Policy", and every new employee is required to complete the "Corporate Sustainability and Social Responsibility	1. **System adjustment**: Send attendance reports daily to confirm whether there is any

workers, migrant workers (business operations)		CSR" course (including human rights topics), and the relevant system must be published on the Company's internal website for colleagues to consult at any time to ensure that all employees are aware and understood. 2. **Communication**: Wistron respects the freedom and rights of all employees and has established an open platform for the expression of opinions in all its operations around the world to fully grasp the needs and expectations of employees on issues such as working conditions and working environment. Employees can express their suggestions or questions about the Company in a confidential manner without fear of retaliation. 3. **System**: (1) Develop a working hours monitoring system, regularly produce reports and automatically alert high-risk departments, and HR also needs to actively intervene and coordinate relevant improvement measures. (2) Establish a payroll management system in our global bases, and set salary and overtime pay payment rules in the system in accordance with local laws and regulations to ensure that wages and overtime pay are paid on time. The headquarters also conducts regular inspections through the remote salary check mechanism to ensure that the salary payment operations in overseas sites are correct.	abnormal situation. 2. **Compensation**: Send attendance reports every day, and when there is an abnormal situation, HR takes the initiative to confirm with the department supervisors and assist the employee to solve the problem. 3. **Penalty**: The name of the department whose attendance time exceeds the law is announced on the electronic billboard every day.
employees, dispatched workers, migrant workers (business operations).	wages and benefits	1. **Training**: All Wistron global operations are required to comply with the "Human Rights Policy", and every new employee is required to complete the "Corporate Sustainability and Social Responsibility CSR" course (including human rights topics), and the relevant system must be published on the Company's internal website for colleagues to consult at any time to ensure that all employees are aware and understood.	1. **System adjustment**: Check whether the salary amount of the human resource intermediary is consistent with the Company's internal calculation results, and if there is any abnormality, the

		2. **Communication**: Wistron respects the freedom and rights of all employees and has established an open platform for the expression of opinions in all its operations around the world to fully grasp the needs and expectations of employees on issues such as working conditions and working environment. Employees can express their suggestions or questions about the Company in a confidential manner without fear of retaliation. 3. **System**: (1) Social Responsibility Management System (SA8000 / RBA): Wistron adheres to the RBA Code and Social Responsibility Standards (SA8000), continuously improves employee rights and welfare, and continuously promotes RBA audit certification in all global operating sites to ensure that the Company has a consistent work structure and compliance standards in the management of global human rights issues. (2) Develop a payroll audit system, regularly produce reports every month and automatically warn abnormal cases, and then HR will take the initiative to carry out relevant communication or improvement measures according to the results of the system audit.	financial department will be required to suspend the payment to the intermediary company. 2. **Compensation**: (1) After the completion of the monthly salary settlement operation, the salary problems reported by employees, intermediaries, competent authorities, and payroll transfer banks will be sorted out, and the salary problems will be solved immediately to avoid recurrence. (2) Employees can report and resolve issues related to wages and benefits through the Employee Relations Promotion Committee, the Employee Complaint Hotline, and the Employee Comment Mailbox. 3. **Penalty**: According to the attribution of responsibility and the severity of the circumstances, the person responsible for the violation

			shall be punished according to the relevant regulations of the Company.
employees, dispatched workers, migrant workers (business operations).	young workers	1. **Training**: Wistron's human rights policy clearly prohibits the use of child labor, and requires all operations around the world to comply with the "Human Rights Policy", and every new employee is required to complete the "Corporate Sustainability and Social Responsibility CSR" course (including human rights topics), and the relevant system must be published on the Company's internal website for colleagues to consult at any time to ensure that all employees are aware and understood. 2. **Communication**: Wistron respects the freedom and rights of all employees and has established an open platform for the expression of opinions in all its operations around the world to fully grasp the needs and expectations of employees on issues such as working conditions and working environment. Employees can express their suggestions or questions about the Company in a confidential manner without fear of retaliation. 3. **System**: (1) Cooperate with local government authorities to verify the identity information of new employees through the official database platform to avoid inadvertent employment of child labor or incorrect age information of employees; Require intermediaries to confirm the identity of applicants; Regularly disseminate to all heads of employment departments the minimum age limit for recruitment, as well as the prohibition of overtime and night work for young workers. (2) Introduction of Occupational Health and Safety Management System ISO 45001: Wistron fully understands the hazards and risks in the workplace and affects all workers within the Company's	1. **System adjustment**: The management quality of this topic will be included as a necessary item in the service evaluation of intermediary companies, and will be used as a key indicator for terminating and renewing the contract. 2. **Compensation**: (1) Employees can report and resolve relevant rights and interests issues through the Employee Relations Promotion Committee, Employee Complaint Hotline, Employee Comment Mailbox and other channels. (2) Labor safety committees are set up in each site area, and employees can report, solve and track the results of relevant cases at any time when there are any emergency,

		control, especially young employees. In order to prevent work-related injuries from affecting their physical and mental development, Wistron has implemented an occupational safety and health management system to ensure the health and safety of employees' working environment.	non-compliance or false alarms and other occupational safety incidents. 3. **Penalty**: According to the attribution of responsibility and the severity of the circumstances, the person responsible for the violation shall be punished according to the relevant regulations of the Company.
employees, dispatched workers, migrant workers (business operations).	work-related injuries and occupational diseases	1. **Training**: All Wistron global operations are required to comply with the "Human Rights Policy", and every new employee is required to complete the "Corporate Sustainability and Social Responsibility CSR" course (including human rights topics), and the relevant system must be published on the Company's internal website for colleagues to consult at any time to ensure that all employees are aware and understood. 2. **Communication**: Wistron respects the freedom and rights of all employees and has established an open platform for the expression of opinions in all its operations around the world to fully grasp the needs and expectations of employees on issues such as working conditions and working environment. Employees can express their suggestions or questions about the Company in a confidential manner without fear of retaliation. 3. **System**: (1) Social Responsibility Management System (SA8000 / RBA): Wistron adheres to the RBA Code and Social Responsibility Standard (SA8000), continuously improves employee rights and	1. **System adjustment**: (1) Expand the scope of the employee health screening program. (2) Establish the scope, frequency and standards of working environment testing. 2. **Compensation**: (1) Set up an infirmary or arrange for a doctor to be stationed on a regular basis, and provide psychological counseling services. (2) Arrange health lectures, invite experts to give speeches, and answer

		benefits, and continuously promotes RBA audit certification in all global operating locations to ensure that the Company has a consistent work structure and compliance standards in the management of global work-related injuries and occupational diseases. (2) Introduction of Occupational Health and Safety Management System ISO 45001: Wistron fully understands the hazards and risks in the workplace and the impact on all workers within the Company's control area and ensures the health and safety of employees' working environment through the introduction of the Occupational Safety and Health Management System.	questions related to health care of colleagues. (3) Labor safety committees are set up in each site area, and employees can report, solve and track the results of relevant cases at any time when there are any emergency, non-compliance or false alarms and other occupational safety incidents. 3. **Penalty**: According to the attribution of responsibility and the severity of the circumstances, the person responsible for the violation or department shall be punished according to the relevant regulations of the Company.
employees, dispatched workers, migrant workers (business operations).	noni-discrimination	1. **Policies and publicity**: Wistron has formulated the "Non-Discrimination and Anti-Harassment Policy", which states that it will adopt a "zero tolerance" policy for any form of discrimination and harassment, and ensure that all employees, contractors and suppliers understand and comply with it through employee handbooks, internal announcements, new employee training, corporate websites, etc. 2. **Process & review**: Establish a fair and transparent recruitment	1. **Response and handling**: Initiate an investigation process immediately upon receipt of a complaint of discrimination, during which positive steps must be taken to protect the whistleblower

		process and diverse talent channels and implement standardized interview procedures to reduce the presence of personal bias; Regularly review the salary structure to ensure that there is no significant difference in pay for employees in the same position and with the same performance. 3. **Reporting mechanism**: Provide diversified and convenient complaint channels and make a clear commitment to provide protection for whistleblowers. 4. **Monitoring & performance**: Regularly monitor the implementation of the non-discrimination policy and incorporate diversity and inclusion goals into the performance appraisal program of management to encourage the active implementation of the non-discrimination policy.	from harm or retaliation. 2. **Disciplinary action**: Based on the results of the investigation, appropriate disciplinary action is taken against the perpetrator of discrimination and the consistency of the disciplinary principles is ensured. 3. **Support and compensation**: providing psychological counselling or other necessary support resources to victims; If it is confirmed that material damage has been caused, reasonable compensation shall be provided in accordance with the law and company policy. 4. **Policy and process review**: In-depth analysis of existing discrimination incidents, identifying systemic or process loopholes, and updating relevant policies and management mechanisms.
employees, dispatched workers, migrant workers	anti-harassment	1. **Policies and publicity**: Wistron has formulated the "Non-Discrimination and Anti-Harassment Policy", which states that it will adopt a "zero tolerance" policy for any form of discrimination and harassment, and ensure that all employees, contractors and suppliers	1. **Response and handling**: Initiate an investigation process immediately upon receipt of a complaint of

(business operations).		understand and comply with it through employee handbooks, internal announcements, new employee training, corporate websites, etc. 2. **System and process**: Establish independent management measures and incident handling procedures for anti-harassment issues, set up a dedicated complaint hotline, mailbox and other reporting channels, and ensure the privacy and personal safety of whistleblowers through clear responsibility specifications. 3. **Training and advocacy**: Provide mandatory anti-harassment training to all employees (including management) on a regular basis; Lectures will be arranged from time to time to invite experts to share and promote self-protection and rights protection and other related topics. 4. **Monitoring & evaluation**: Conduct regular employee surveys to understand whether there are potential harassment issues in the workplace and encourage supervisors to actively observe team interactions to identify and intervene in potential problems early.	harassment and take positive steps to protect the whistleblower from harm or retaliation during the investigation. 2. **Disciplinary action**: Based on the results of the investigation, appropriate disciplinary action will be taken against the perpetrator of harassment and the consistency of disciplinary principles will be ensured. 3. **Support and compensation**: providing psychological counselling or other necessary support resources to victims; If it is confirmed that material damage has been caused, reasonable compensation shall be provided in accordance with the law and company policy. 4. **Policy and process review**: In-depth analysis of existing harassment incidents, identifying systemic or process loopholes, and updating relevant policies and management mechanisms.

employees, dispatched workers, migrant workers (business operations).	forced labor	1. **Policies and publicity**: Wistron's human rights policy prohibits any form of forced labor, and every new employee in all operations around the world is required to complete the "Corporate Sustainability and Social Responsibility CSR" course (including human rights topics), and the relevant system must be published on the Company's internal website for colleagues to consult at any time to ensure that all employees are aware and understood. 2. **System and process**: Clarify the recruitment process and prohibit any employee or intermediary from charging any form of recruitment fee, intermediary fee, service fee or security deposit to job seekers; provide written labor contracts that are easy to understand and clear in a language that employees can read, and ensure that contracts are signed of their own free will. 3. **Freedom of movement and employment**: Employees have the right to free access to work and accommodation; employees have the right to voluntarily leave their jobs with reasonable notice and will not face penalties or withholding wages. 4. **Transparent compensation**: Provide employees with detailed pay stubs to ensure that they are paid on time and in full, and that employees do not face punitive pay deductions or fines for poor performance or other misconduct. 5. **Complaint and reporting mechanism**: Provide diverse and convenient complaint channels (including support for multiple languages, such as the native languages of migrant workers), and accept anonymous reports of forced labor or other labor rights issues without fear of retaliation.	1. **Intervention and protection**: If any signs of forced labor are detected, all related illegal acts must be immediately stopped, and the victim's personal safety and basic necessities such as food, shelter, and medical care must be guaranteed. 2. **Investigative action**: Immediately initiate an investigation to gather evidence and identify perpetrators (e.g., internal employees, supervisors, intermediaries, etc.). 3. **Compensation and support**: Full refund of all improper expenses paid by the victim due to forced labor, payment of all arrears or improper deduction of wages and benefits to employees, and appropriate additional financial compensation according to the losses suffered by the victim and local regulations, as well as related repatriation, medical, psychological, legal and other

			assistance. 4. **Disciplinary action**: Strict disciplinary action against those who commit forced labor acts, and if external intermediaries or suppliers are involved, the relationship should be terminated immediately and blacklisted; If you find that a criminal act is involved, you should immediately report it to the law enforcement agencies and actively cooperate with the investigation. 5. **Policy and process review**: In-depth analysis of the incidents that have occurred, identify systemic or process loopholes, and update relevant policies and management mechanisms.
employees, dispatched workers, migrant workers	human trafficking	1. **Policy & advocacy**: Wistron's Human Rights Policy prohibits any form of forced labor, including human trafficking, coercion, slavery and other involuntary labor; The Company has also formulated the "Anti-Slavery and Human Trafficking Management Regulations", which provides clear guidelines for the introduction of manpower, recruitment, assignment of work tasks, company management and	1. **Intervention and protection**: If any signs of forced labor are detected, all related illegal acts must be immediately stopped, and the victim's personal safety and basic

(business operations).		other activities, to ensure that no form of prisoners, bonded laborers and other coercive laborers are used, and to communicate this policy in a language that all employees can understand to ensure that employees understand their rights. 2. **Systems and processes**: Clearly incorporate the prohibition of human trafficking requirements into all contracts signed with intermediaries, suppliers, and contractors, including the prohibition of recruitment fees and debt labor, the zero-fee principle, and the refund mechanism; Provide written labor contracts that are easy to understand and clear in a language that employees can read, and ensure that contracts are signed of their own free will. 3. **Due diligence**: Conduct thorough due diligence and regular audits of labor intermediaries and sign clear cooperation agreements with them to prohibit the collection of any illegal fees. 4. **Freedom of movement and employment**: It is strictly forbidden to withhold or restrict workers from obtaining their identity documents for any reason, and employees have the right to free access to work and accommodation. Employees have the right to voluntarily leave their jobs with reasonable notice and will not face penalties or withholding wages. 5. **Transparent compensation**: Provide detailed pay stubs to ensure that wages are paid on time and in full, and that employees do not face punitive pay deductions or fines for poor performance or other misconduct. 6. **Complaint and reporting mechanism**: Provide multiple (including support for multiple languages, such as migrant workers' native languages), convenient complaint channels, and accept anonymous reports of human trafficking or other labor rights issues, without fear of retaliation.	necessities such as food, shelter, and medical care must be guaranteed. 2. **Investigative action**: Immediately initiate an investigation to gather evidence and identify perpetrators (e.g., internal employees, supervisors, intermediaries, etc.). 3. **Compensation and support**: Full refund of all improper expenses paid by the victim due to forced labor, payment of all arrears or improper deduction of wages and benefits to employees, and appropriate additional financial compensation according to the losses suffered by the victim and local regulations, as well as related repatriation, medical, psychological, legal and other assistance. 4. **Disciplinary action**: Strict disciplinary action against those who commit forced labor acts, and if external intermediaries or suppliers

			are involved, the relationship should be terminated immediately and blacklisted; If you find that a criminal act is involved, you should immediately report it to the law enforcement agencies and actively cooperate with the investigation. 5. **Policy and process review**: In-depth analysis of the incidents that have occurred, identify systemic or process loopholes, and update relevant policies and management mechanisms.
employees, dispatched workers, migrant workers (business operations).	freedom of association	1. **Policy and promotion**: Wistron's human rights policy respects employees' right to freedom of association and is committed to providing employees with channels and an environment for fully expressing their opinions. Every new employee at all global locations is required to complete a "Corporate Sustainability and Social Responsibility (CSR)" course (including human rights topics). Relevant policies are posted on the company's internal website for immediate access to ensure that all employees are aware of and understand them. 2. **Training and rights**: Conduct regular training for all management personnel to understand the principles of free association, relevant laws and regulations, and how to properly respond to employees' needs for association and avoid unintentional interference or discrimination; Employees who choose not to join a union should also	1. **Intervention and investigation**: If any act that interferes with or obstructs employees' right to association is discovered, it is necessary to immediately intervene to stop it, revoke the relevant improper sanctions, and actively clarify the Company's position to repair labor relations, and immediately initiate an independent and impartial investigation process and

		be ensured to be treated on an equal footing with union members. 3. **Smooth communication channels**: In addition to trade unions, other formal and smooth communication channels should also be actively established, such as collective bargaining, labor-management meetings, employee relations promotion committees, employee suggestion boxes, employee forums, etc., so that employees can express their opinions and concerns without the need to form a labor union without fear of retaliation.	collect relevant evidence. 2. **Disciplinary action**: Appropriate disciplinary action will be taken against individuals or departments who are proven to have interfered with or obstructed the freedom of association, and to ensure consistency in the principles of sanctions. 3. **Support and compensation**: Provide legal advice and psychological support to affected employees, and provide reasonable compensation if the intervention results in economic losses suffered by the employees. 4. **Policy and process review**: In-depth analysis of the incidents that have occurred, identify systemic or process loopholes, and update relevant policies and management mechanisms.
employee (business operations).	gender pay gap	1. **Recruitment**: Implement a standardized recruitment process, use a structured interview question bank, and conduct appointment evaluations by a diverse interview team. 2. **Compensation**: Establish transparent salary range information for	1. **Regular review**: Through internal data collection and analysis, discrepancy identification, external third-

		the recruitment process; it is forbidden to ask about a candidate's salary history, but rather to determine the salary based on the value of the position and the candidate's ability. 3. **Working hours and work models**: Offer options such as flexible hours, remote working, or hybrid work models to help employees balance work and family responsibilities more effectively. 4. **Leave and attendance**: Provide adequate and supportive parental leave policies (including parental leave for male employees) and ensure that employees can return to work smoothly after leave without being adversely affected by career development or salary. 5. **Performance evaluation**: Establish objective and quantitative performance evaluation standards to avoid the impact of subjective judgment on promotion and salary adjustment. 6. **Training and development**: Ensure that all employees, regardless of gender, have equal access to training, professional development and upskilling opportunities.	party independent audits and other monitoring mechanisms, we continue to make progress towards the goal of reducing the gender pay gap. 2. **Corrective measures**: such as salary adjustment, retroactive compensation, etc., and thematic training for personnel involved in salary decision-making to strengthen awareness of pay equity. 3. **Reporting mechanism**: Smooth complaint channels and conduct thorough and impartial investigations of all complaints against wage discrepancies; In cases where the internal reporting system cannot be resolved, options such as external arbitration or mediation may be considered 4. **Transparent communication**: Regularly communicate the Company's progress and efforts in

			addressing the gender pay gap to employees, disclose the data and improvement goals of the gender pay gap in the sustainability report, and continuously optimize the salary policy and operation process based on the feedback from stakeholders.
employees, dispatched workers, migrant workers (business operations). vendor	living wage	1. **Policy & Budget**: Established "Wistron's Commitment to Living Wage" and incorporated the cost of achieving a living wage into its annual budget and long-term financial planning. 2. **Information collection and evaluation**: Regularly refer to third-party living wage reports such as the Anker Living Wage Benchmarks, the Global Living Wage Coalition (GLWC), and the Fair Labor Association (FLA) to evaluate the compliance of each operating site. 3. **Basic salary and benefits system**: ensure that the proportion of basic salary to total salary is reasonable; Gradually optimize employee benefits and indirectly increase their actual purchasing power. 4. **Value chain cooperation**: Communicate and cooperate with customers or brand owners to share the cost of achieving a living wage and actively encourage suppliers and contractors to meet the living wage level in each region. 5. **The living wage database** includes the following sources: • Living Wage Foundation • Wage Indicator Foundation • Value Balancing Alliance (VBA) • MIT Living Wage Calculator	1. **Gap identification**: Regularly analyze actual salary and local living wage data to identify groups or positions that generally do not meet the standard. 2. **Salary adjustment and compensation**: formulate a salary adjustment mechanism and timetable, and give priority to the adjustment of the group with the largest disparity; Consider a one-time living allowance or additional benefits until you reach your full living wage goal. 3. **Review of working hours system and salary structure**: Adjust the shift system and salary structure to

		• Living Wage for US	ensure that employees can also receive a reasonable income during normal working hours. 4. **Supply chain initiative**: Gradually incorporate the requirement of living wage into contracts and codes of conduct with suppliers, provide them with more stable orders or priority cooperation opportunities, and assist in improving their production efficiency to effectively cope with the challenges of increasing labor costs.
vendor (value chain)	human rights and labor security, occupational health and safety, climate &	1. **Training**: (1) Suppliers are educated and trained annually at the Wistron Group Partner Conference. (2) Place a self-made supplier code of conduct video on the supplier management system platform, require suppliers to complete online education and training courses, and track their learning. 2. **Communication**: In the annual partner meeting, we will commend the manufacturers for outstanding performance in corporate sustainability and social responsibility, and at the same time explain the management policies related to corporate sustainability and social responsibility to suppliers, and provide information on complaint channels, hoping to achieve the sustainable vision of friendliness, mutual benefit and common growth. 3. **System**:	1. **Scope adjustment**: Adjust the scope of supplier management in a timely manner according to the trend of human rights issues. 2. **Compensation**: According to the RBA management structure, on-site audit and evaluation will be conducted at the supplier's operation base, if the audit result is not satisfactory, the supplier will be required to propose improvement measures, and

	environment	(1) Since becoming a member of the RBA in 2010, Wistron has fully supported the RBA's vision and goals to ensure that working conditions and safety in the supply chain business activities are safe, workers are respected and safe, that business activities are environmentally friendly, and that suppliers follow the code of business ethics. (2) Wistron requires suppliers to sign a statement of the Code of Conduct to ensure the implementation of the global sustainability policy and RBA related norms. 4. Wistron has constructed a complete supply chain sustainability management process, with five steps: sustainability compliance, sustainability risk investigation, sustainability audit, counseling and improvement and capacity building, and reward and elimination mechanism to ensure that suppliers meet the requirements of the Code of Conduct.	the supplier shall reply to the improvement situation within 2 months and apply for a review, if the review result still does not meet the standard, the review application shall not be submitted within 6 months. 3. **Penalty**: If the audit finds that the problem may affect the quality of the supplied materials, the evaluation process of replacing the materials/manufacturers will be initiated immediately 4. **Results**: In the 2025 supplier sustainability audit, 7% of the non-conformities in the "human rights and labor security" category. The primary focus was on "communication channel/non-discrimination." The following summarizes the corresponding improvement areas: (1) Implement employee satisfaction surveys and feedback channels, while strengthening privacy

			protection for employees and contractors who file complaints. (2) Organize non-discrimination education and training on a regular basis and include it in the annual training plan; Systematic maintenance of training records.
joint ventures	human rights and labor security	1. **Policies and Commitments**: The headquarters conducts an annual review of the joint ventures and requires all joint ventures to comply with Wistron's "human rights policy," international norms and local regulations. 2. **Communication:** Annual risk assessment questionnaires are used to regularly investigate whether Wistron joint ventures have implemented human rights issue identification, risk assessment and mitigation measures, and to guide joint ventures to promote human rights protection advocacy and training to deepen employees' awareness.	1. **Remediation:** Regarding the joint venture's violations, we clearly communicated the requirements of Wistron's human rights policy, assisted in understanding, proposing specific improvement measures, and establishing corrective procedures to prevent the recurrence of such incidents. 2. **Regular Review:** Establish an effective monitoring mechanism to regularly track the effectiveness of mitigation measures.
client (value chain)	corporate	1. **Policies and commitments**: Formulate and implement the comprehensive Ethical Corporate Management Best Practice	1. **Swift and impartial investigations**: Immediately

	governance, business integrity	Principles, Code of Ethical Conduct, Code of Conduct and other policy statements, and ensure that all employees, suppliers, contractors, customers and other business partners understand and commit to complying with them through multiple channels such as employee handbooks, induction training, internal announcements, corporate websites, and contract terms. 2. **Management system construction**: separation of rights and responsibilities in key business processes; Strict authorization and review process; clear principles for gifts, entertainment, meals and travel reimbursement; a sound conflict of interest reporting and management mechanism; Strict information security management system. 3. **Training and drills**: Regularly provide training on integrity management, anti-corruption, anti-bribery, data protection to all employees (especially employees, management and senior management in high-risk departments), and help identify and respond to potential dishonest behaviors through situational drills. 4. **Reporting and investigation mechanism**: Provide diversified, convenient and trusted reporting channels, accept anonymous reports, and strictly implement whistleblower protection and information confidentiality measures. 5. **Supply chain due diligence**: Conduct strict integrity due diligence on new suppliers, contractors, agents and joint venture partners, incorporate integrity management clauses into contracts, require the signing of integrity pledges, provide training resources, and conduct regular integrity audits of high-risk suppliers and business partners.	initiate independent, impartial and confidential investigations upon receipt of reports or suspicious signs, ensuring the protection of the privacy of the persons involved. 2. **Discipline and compensation**: Strict disciplinary action is taken against individuals or departments who have demonstrated dishonest conduct; if an external business partner is involved, the relationship will be terminated immediately and blacklisted; if criminal acts are discovered, they will immediately report to the relevant law enforcement agencies and actively cooperate with the investigation; assess losses, recover ill-gotten gains, and assist damaged third parties in obtaining reasonable compensation or compensation. 3. **Continuous improvement**:

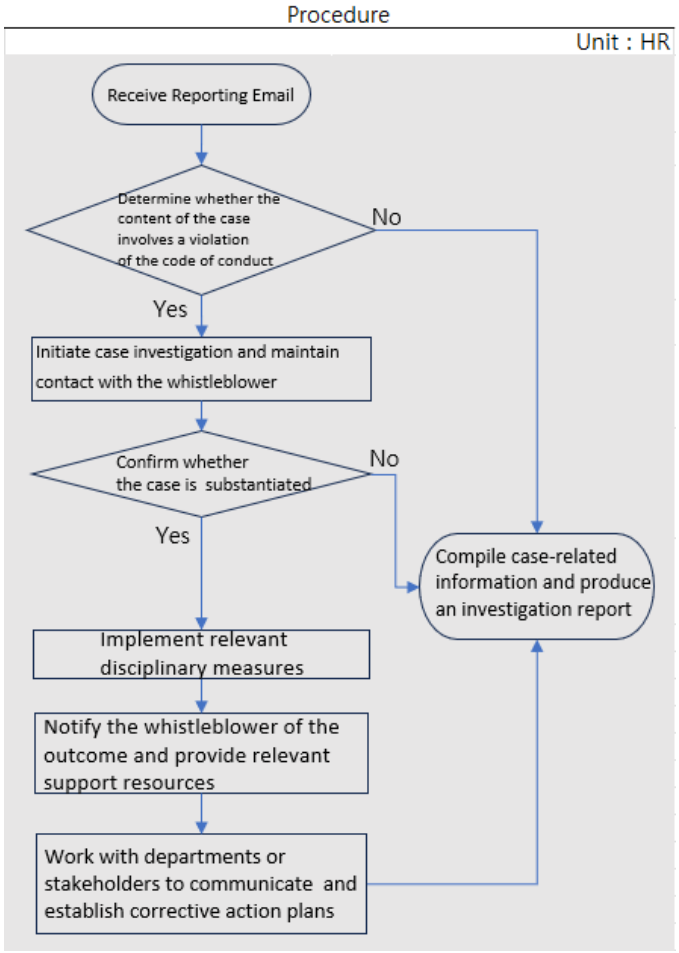
			Conduct root cause analysis of dishonest incidents, identify systemic loopholes, policy deficiencies, management blind spots or cultural issues, revise or strengthen existing integrity management policies and internal control processes, and strengthen internal audit and monitoring measures in high-risk areas.
community	social engagement	1. **Improve the management system and code of conduct**: Be responsible for the behavior of the overall supply chain, actively cooperate with suppliers, provide training resources and regularly carry out audit activities. 2. **Supply chain risk management and resilience building**: This includes proactive risk identification, a comprehensive risk management plan, continuous monitoring and reporting, and the implementation of corporate social responsibility to enhance resilience. 3. **Strengthen stakeholder communication and transparency**: Adopt a proactive engagement strategy to empower employees to lead and participate in CSR efforts; Ongoing, long-term partnerships with key nonprofits. 4. **Internal policies and practices**: Formulate measures for the management of charitable donations and sponsorships, link the investment of social resources with the sustainable development policies of each operating base, and properly plan various social investment and donation actions.	1. **Effective reporting mechanisms**: Include the following elements, such as accessibility, predictability, fairness, transparency, zero tolerance for retaliation, etc. 2. **Corrective action plan and continuous improvement**: Establish a circular mechanism consisting of corrective action and continuous improvement procedures. 3. **Restorative justice principles**: Engage conflict-affected stakeholders to find solutions that promote mutual understanding, while repairing

			injuries and rebuilding relationships. 4. **Establish an information aggregation system**: Regularly review and report information related to social investment in the sustainability report.

4. Reporting channel mechanism

4.1 Reporting system and operating procedures

When Wistron employees encounter violations of human rights policies or relevant norms, they may report it by themselves or by their agents through formal channels within the time limit, and the acceptance window will assign the case to initiate the investigation procedure, and submit a preliminary investigation report within 1~2 months depending on the severity of the case, and submit it to the responsible unit for discretion; If necessary, the Company will convene a project team to discuss and ensure that the results of the discretion are fair and reasonable.
Before the implementation of disciplinary measures, the counterparty of the case may also raise objections to the discretionary results to avoid misjudgment and damage to their rights and interests due to information asymmetry (the following example is an illustration of the complaint handling process.).


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

4.2 Communication and advocacy of the reporting system

activity	object	advocacy occasions		advocacy frequency
introduction to complaint channels	all employees	induction training for newcomers	intranet website, e-mail	newcomers reporting, irregular information releasing
reporting process advocacy	all employees	annual regular training	Info. / video wall, bulletin board	regular and irregular advocacy every year

4.3 Grievance Channels

The table below summarizes the employee communication and grievance channels for various issues at Wistron's global operating locations.

Issue Category	**Ethical Management**	**Workplace equality**	**Employee feedback**	**On-site consultation**	**Regulations and safety**
Channel Name	Anti-corruption and integrity whistleblowing, General Manager's mailbox	Sexual harassment complaints, Discrimination and harassment hotline	Employee box, QR code suggestion box, HR email suggestion box	Employee hotline, Counselors, Employee Representative meetings	Whistleblowing Privacy hotline, Emergency hotline,
Channel Type	Email, Hotline, Website	Hotline, Extension, email, Written reporting	Physical mailboxes, QR code forms, and apps	Extensions, Face-to-face communication	Hotline, Written reporting, Email
Types of Case received	Business ethics, Corruption, Breach of integrity, Human rights protection, Environmental protection	Sexual harassment, Workplace bullying, Discrimination, Mistreatment	Labor relations, Work environment, Individual rights, Management suggestions	Work assignments, grassroots management, psychological counseling, Salary and benefits inquiries.	violations of privacy policy and occupational safety and health, Emergency incidents

Subjects	Internal employees, suppliers, customers, and other external stakeholders	Internal employees	Internal employees	Internal employees	Internal employees, suppliers and other external stakeholders
Responsible Departments	General Manager's Office, Global Human Resources and Administration	Human Resources Department, Grievance Handling Committee	Human Resources Department, Administration Department	Human Resources Department (Employee Relations), Labor Union/Labor Relations Committee	Legal/Compliance Department, Occupational Safety Department

4.4 Remedial measures

Issue	Overview	Remedial measures
Discrimination/Harassment/Illegal Infringement	A total of 7 cases were received in 2025: 1 case of employment discrimination, 1 case of harassment, 1 case of bullying, 1 case of obstructing leave, 1 case of illegal dismissal, and 2 cases of misconduct/management.	1. Rapid and impartial investigation: Upon receiving a report or discovering suspicious signs, an independent, impartial, and confidential investigation will be initiated immediately, with strict protection of the privacy of relevant personnel throughout the investigation. 2. Disciplinary measures: Relevant disciplinary measures will be implemented against those who engage in misconduct.

		3. Counseling measures: Whistleblowers will be proactively provided with relevant consultation and counseling resources to ensure they receive adequate care and assistance. 4. Remedial measures: (1) Discrimination: To improve all employees' awareness of company policies and code of conduct, and reduce the occurrence of violations, the company reviewed its current training/promotion methods and content. (2) Harassment/Bullying: The company has established independent management procedures and incident handling processes, set up dedicated reporting hotlines and mailboxes for reporting problems, and ensured the privacy and personal safety of whistleblowers through clear accountability regulations. (3) Management: Managers and personnel involved will be provided with training on labor laws and related topics to prevent the recurrence of abuse of power.

Occupational safety	Total 271 of work-related injury cases happened in 2025	1. Recovery Measures: In the event of a workplace accident, the company will conduct an accident investigation and follow-up procedure in accordance with its internal management procedures. In addition to assessing and determining the nature of the accident, the extent of damage, and the degree of work-related injury, the company will also follow the notification procedure and assist employees with appropriate medical treatment and intervention. 2. Corrective Measures: After the accident investigation is completed, the Administration department will report to the supervisor responsible according to standard procedures, implement improvement measures, and have a designated unit monitor and track the implementation to minimize losses and prevent similar incidents from recurring.

5. Stakeholder communication

5.1 Multiple communication channels

Our stakeholders on human rights issues include our employees, suppliers, etc., and we encourage them to participate in our human rights activities through a variety of channels, both at the operational level and at the level of individual departments.

employee		supplier	
direct communication	indirect communication	direct communication	indirect communication
• employee relations promotion committee • general manager's mailbox • employee suggestion mailbox • employee complaint hotline • employee forums • on-site interview and care by production line counselors • newcomer training • social media • strategic & operational communication meeting (director level and above).	• company publications • company bulletin board • the Company's official website	• Parter Conference • supplier management platform • supplier reporting mailbox	• the Company's official website

5.2 Employee communication

Wistron has set up an employee relations promotion committee in all its operating sites around the world, and regularly holds labor-management communication meetings, attended by the top executives of each base and employee representatives of various departments, to conduct two-way communication on issues such as the Company's operating conditions and employees' opinions. The employee relations promotion committee also has a dedicated website, and the agenda and minutes of each meeting will be announced within 7 days. The following table shows the communication themes and corresponding channels of each base.

advocacy topics	advocacy object	channel
civil rights	all employees	newcomer training
business integrity	all employees	newcomer training
working hours	all employees	newcomer training
leave and attendance management	all employees	newcomer training
occupational health and safety	all employees	IDL full staff training, DL pre-job training, training classrooms, info. wall (QR code), internal website
Non-discrimination / sexual harassment	all employees	newcomer training,info. wall (QR code), internal website
reporting mechanisms	all employees	newcomer training, info. wall (QR code), internal website
culture diversity	all employees	online training, training classrooms
employee relations facilitation	all employees	employee relations promotion committee
RBA curriculum	new IDL	IDL full staff training
ESG management system	new IDL	IDL full staff training
communication skills	grassroots management	training classrooms

5.3 Supplier engagement

1. **Parter Conference**: At the annual Wistron Group Partner Conference, Wistron commends vendors with outstanding performance in corporate sustainability and social responsibility, and conducts education and training for suppliers, explains Wistron's corporate sustainability and social responsibility related management policies, and provides information on complaint channels, hoping to achieve the sustainable business vision of friendliness, reciprocity and common growth.

2. **Supply chain sustainability management**: Wistron has built a comprehensive supply chain sustainability management process, covering five core steps: adherence to sustainability norms, sustainability risk assessment, sustainability assessment, support for improvement & capacity building, and preference and exclusion mechanism. This process is designed to ensure that suppliers fully comply with the requirements of the Wistron Supplier Code of Conduct and effectively avoid potential conflicts on sustainability issues. Through systematic risk investigation and audit, Wistron confirms the implementation status with suppliers one by one, provides guidance on improvement projects and assists in formulating action plans. In addition, we actively promote the practice of economic inclusion and the building of sustainable resilience of our suppliers, and through long-term cooperation, we will improve the performance of our suppliers in sustainable development and further consolidate Wistron's key role and influence in the supply chain.

supplier engagement	
Partner Conference	supply chain sustainability management
	• adherence to sustainability norms • sustainability risk assessment • sustainability assessment • support for improvement & capacity building • preference and exclusion mechanism