

## Wistron Corporation

### Ethical Corporate Management Best Practice Principles

#### Article 1 **Purpose of adoption and scope of application**

Ethical Corporate Management Best Practice Principles is promulgated to assist Wistron Corporation (hereunder referred to as “the Company”) to strengthen a corporate culture of ethical management and sound development, and offer a reference framework for establishing good commercial practices.

Except for juridical persons or institutions who already set up their Ethical Corporate Management Best Practice Principles (hereunder referred to as “the Principles”) or other internal rules, the Principles of the Company are applicable to its business groups and organizations of the Company. Wistron’s business groups and organization are comprised of subsidiaries and any incorporated foundation in which this Corporation's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation ("business group").

#### Article 2 **Prohibition of unethical conduct**

When engaging in commercial activities, directors (including independent director), executive level management, employees, mandataries of the Company, or persons having substantial control over the Company ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, or commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other stakeholders.

#### Article 3 **Types of benefits**

"Benefits" in the Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

#### Article 4 **Compliance with applicable laws or regulations**

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Intellectual Properties Laws, TWSE/GTSM-listing rules or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

Article 5 **The policy**

The Company shall abide by the operational philosophies of honesty, transparency, and responsibility. Policies are based on the principle of good faith. The Company establishes good corporate governance, risk control, and management mechanisms so as to create an operational environment for sustainable development.

Article 6 **Prevention program**

The Company is advised to, in accordance with the operational philosophies and policies prescribed in the preceding article, establish its own ethical corporate management best practice principle comprehensive programs to forestall unethical conduct (hereunder referred to as the "prevention program"), including operational procedures, guidelines, and training.

This prevention program should be in compliance with the relevant laws of the Republic of China.

Article 7 **The range of prevention program**

When utilizing the risk assessment mechanisms against unethical conduct, the Company shall analyze and assess on a regular basis the business activities which may be at a higher risk of being involved in unethical conduct. The Company shall establish a prevention program accordingly and evaluate the adequacy and effectiveness of this prevention program on a regular basis.

The prevention program established by the Company includes preventive measures against the following:

1. Offering and acceptance of bribes.
2. Illegal political donations.
3. Improper charitable donations or sponsorship.
4. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.
5. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.
6. Engaging in unfair competitive practices.
7. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.

Article 8 **Commitment and implementation**

The company requests the directors and executive level management to issue a statement of compliance with the ethical management policy and all employees are bound by employment contract to comply with ethical management policy.

The Company and business groups clearly specify ethical management policy in internal rules, external documents, and on the company website. The board of directors and the executive level management also shall thoroughly implement this ethical management policy in internal management and external commercial activities.

The company shall compile and document these ethical management policies, statements, commitments, and implementation methods and store the documents properly.

Article 9 **Commercial transactions in ethical**

Prior to any commercial transactions, the Company will take into consideration the legality of its agents, suppliers, clients or other trading counterparties, and its records of unethical conduct, if any. It is advisable not to have any dealings with persons who have any records of unethical conduct.

Article 10 **Prohibition of bribery**

When conducting business, the directors, executive level management, employees, mandataries and substantial controllers of the Company shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, including rebates, commissions, grease payments, or offer or accept improper benefits in other ways to or from clients, agents, contractors, suppliers, public officials, or other stakeholders.

Article 11 **Prohibition of offering illegal political donations**

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the directors, executive level management, employees, mandataries, and substantial controllers of the Company shall comply with the Political Donations Act and its own relevant internal operational procedures and shall not make such donations in exchange for commercial gains or business advantages.

Article 12 **Prohibition of improper donations and sponsorship**

When making or offering donations and sponsorship, the directors, executive level management, employees, mandataries and substantial controllers of the Company shall comply with relevant laws and regulations and internal operational procedures and shall not surreptitiously engage in bribery.

Article 13 **Prohibition of unreasonable presents, service, hospitality or other improper benefits**

The directors, executive level management, employees, mandataries, and substantial controllers of the Company shall not directly or indirectly offer or accept any unreasonable presents, hospitality, or other improper benefits to establish business relationship or influence commercial transactions.

Article 14 **Prohibition of Intellectual Property Right Infringement**

The directors, executive level management, employees, mandataries and substantial controllers of the Company shall comply with applicable laws and regulations concerning intellectual property, the Company's internal operational procedures. They may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights owner.

Article 15 **Prohibition of conducting unfair competition behavior**

The Company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output or quotas restrictions, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 16 **Preventing product or service from damaging interested party**

In the course of research and development, procurement, manufacture, provision, or sale of products and services, the directors, executive level management, employees, mandataries, and substantial controllers of the Company shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and the safety of, its products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in operations, with a view to preventing products and services of the Company from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.

Article 17 **Organization and responsibility**

The directors, executive level management, employees, mandataries, and substantial controllers of the Company shall exercise the due care of good administrators to urge the Company to prevent unethical conduct, always review the results of the prevention program, and continually make adjustments so as to ensure thorough implementation of its ethical management policy.

To achieve sound ethical corporate management, the Global Human Resources & Administration unit is delegated to take charge of establishing and supervising the implementation of the ethical management policy and prevention program, and shall report to the board of directors on a regular basis (at least once a year).

Article 18 **Compliance with applicable laws or regulations when conducting business**

The directors, executive level management, employees, mandataries, and substantial controllers of the Company shall comply with laws and regulations and the prevention program when conducting business.

Article 19 **Avoiding conflicts of interest of directors and executive level management**

The Company shall adopt policies for preventing conflicts of interest and offer appropriate means for directors, executive level management, and other stakeholders attending or present at board meetings to voluntarily explain whether their interests would potentially conflict with interests of the company. Detailed regulations are written in "Codes of Ethical Conduct" of the Company.

The Company's directors, executive level management and other stakeholders attending or present at board meetings shall exercise a high degree of self-discipline.

Directors may express their opinions and respond to questions in regards to meeting agendas that have interest relationships with themselves or their proxy, which may conflict with the company's interest. Under such circumstances, Directors may not participate in discussions and exercise their voting rights, and they should recuse themselves from such discussions and execution of voting rights. The directors shall practice self-discipline and must not support one another in improper dealings.

The directors, executive level management, employees, mandataries, and substantial controllers of the Company shall not take advantage of their positions in the company to obtain improper benefits for themselves, their spouses, parents, children, or any other person.

Article 20 **Operational procedures and guidelines**

The Company shall establish operational procedures and guidelines in accordance with Article 6 to guide directors, executive level management, employees, mandataries and substantial controllers on how to conduct business. The procedures and guidelines should at least contain the following matters:

1. Standards for determining whether improper benefits have been offered or accepted.
2. Procedures for offering legitimate political donations.
3. Procedures and the standard rates for offering charitable donations or sponsorship.
4. Rules for avoiding work-related conflicts of interests and how they should be reported and handled.
5. Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.
6. Regulations and procedures for dealing with suppliers, clients, and business transaction counterparties suspected of unethical conduct.
7. Handling procedures for violations of the Principles.
8. Disciplinary measures on offenders.

Article 21 **Training and assessment**

The Company shall periodically organize training and awareness programs for directors, executive level management, employees, mandataries, and substantial controllers and invite the Company's commercial transaction counterparties so they understand the Company's resolve to implement ethical corporate management, the related policies, prevention program, and the consequences of committing unethical conduct.

The Company shall apply the ethical management policy when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

Article 22 **Reporting and Whistleblowing System**

The company adopts a concrete whistleblowing system which includes the following:

1. An appropriate reporting channel to allow company insiders and outsiders to submit reports.
2. The dedicated personnel or the dedicated unit appointed to handle the whistleblowing system shall report any tip involving a director or executive level management to the independent directors or the highest manager of the Auditing Office. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.
3. Follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority.

4. Documentation and retention of case acceptance, investigation processes, investigation results, and relevant documents.
5. Confidentiality of the identity of whistleblowers and the content of reported cases, and the anonymous reporting shall be accepted.
6. Measures for protecting whistleblowers from inappropriate disciplinary actions due to their whistleblowing.
7. Whistleblowing incentive measures.

Article 23 **Information disclosure**

The Company shall disclose the status of the enforcement of the principles on its company websites and within annual reports and prospectuses.

Article 24 **Review and improvement of the principles**

The Company shall enhance effectiveness of ethical management based on monitoring the development of relevant local and international regulations concerning ethical corporate management and encouraging directors, executive level management, and employees to make suggestions to review and improve the principles.

Article 25 **Enforcement**

The Principles and any amendments will be implemented after adoption by resolution of the board of directors and will be reported to shareholders at the shareholders meeting.

Article 26 The Principles were enacted on March 15, 2014.

The 1<sup>st</sup> amendment was made on November 11, 2016.

The 2<sup>nd</sup> amendment was made on December 19, 2019.

The 3<sup>rd</sup> amendment was made on March 14, 2023.