

2. Corporate Governance Report

2.1. Directors, Supervisors and Management Team

2.1.1 Directors (March 31, 2026)

Title	Nationality or registered	Name	Gender & Age	Date of Election	Term	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience/Education	Selected Current Positions	Spouse or relative holding a position as Key Manager, Director or Supervisor			Note
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Chairman & CSO	Republic of China	Simon Lin	Male Above71	05/30/2024	3	05/23/2001	42,599,252	1.34	45,149,252	1.42	1,544	0.00	0	0.00	Bachelor Degree in Electronic Computer and Control Engineering from National Chiao Tung University President of Acer Inc.	Chairman & CSO of Wistron Corp. Director of Gamania Digital Entertainment Co., Ltd. Independent Director of Elan Microelectronics Corp. Chairman of Wistron Green Energy Holding Company Chairman of Wistron Ventures Corporation Director of TwHealth Nexus Inc.	-	-	-	-
Director and President & CEO	Republic of China	Jeff Lin	Male 61~70	05/30/2024	3	05/30/2024	3,569,000	0.11	4,494,000	0.14	0	0.00	1,292,000	0.04	Master Degree in Business Administration of the State University of New York at Stony Brook President & CEO of Wistron Corp.	Director & President & CEO of Wistron Corp. Director of Global Lighting Technologies Inc. Director of WiSuccess Asset Management Corporation Director of Wistron Hong Kong Limited	-	-	-	-
Director	Republic of China	WNC Corporation	-	05/30/2024	3	06/14/2018	28,796,209	0.91	28,796,209	0.91	-	-	0	0.00	-	-	-	-	-	-
	Republic of China	Representative: Haydn Hsieh	Male Above71	05/30/2024	3	06/09/2005	-	-	1,022,911	0.03	13,271	0.00	0	0.00	Bachelor Degree in electrical engineering from Ta-Tung Institute of Technology Senior Vice President of Acer Inc.	Director of Wistron Corp. Chairman & CSO of WNC Corporation Independent Director of Radium Semiconductor Corp. Director of aEnrich Technology Corp. Director of NeWeb Holding Corporation	-	-	-	-
Director	Republic of China	Philip Peng	Male Above71	05/30/2024	3	06/14/2018	1,108,870	0.03	1,708,870	0.05	0	0.00	23,000	0.00	Master Degree in business administration from National Chengchi University Senior Vice President & CFO of Acer Inc. President of iD SoftCapital Inc.	Director of Wistron Corp. Director of WNC Corporation Director of WITS Corp. Independent Director of Apacer Technology Inc. Chairman of Smart Capital Corp. Director of Zigong Art Sharing Co., Ltd. Supervisor of Allxon Inc.	-	-	-	-
Independent Director	Republic of China	Frank Juang	Male 61~70	05/30/2024	3	05/30/2024	0	0.00	0	0.00	0	0.00	0	0.00	Master Degree in Law, Institute of Technology Law from National Chiao-Tung University Master Degree of Business Administration from University of Iowa Bachelor Degree of Business Administration from National Taiwan University Chairman of Young Optics Inc. Chairman of Optoma Technology Corporation Vice President of Bankers Trust Company, Taipei Branch Vice President of H&Q Asia Pacific	Independent Director of Wistron Corp. Independent Director of Continental Holdings Corporation Director of Azure Investment Ltd.	-	-	-	-
Independent Director	Republic of China	Jack Chen	Male Above71	05/30/2024	3	06/14/2018	0	0.00	0	0.00	0	0.00	0	0.00	Bachelor Degree in electrical engineering from National Taiwan University Chairman of Spirox Corp. Chairman of RDC Semiconductor Co., Ltd.	Independent Director of Wistron Corp. Director of Spirox Corp. Director of RDC Semiconductor Co., Ltd. Director of Taiwan Oasis Technology Co., Ltd. Director of Browave Corp.	-	-	-	-
Independent Director	Republic of China	S. J. Paul Chien	Male Above71	05/30/2024	3	06/14/2018	0	0.00	0	0.00	0	0.00	0	0.00	Master Degree in Chemical Engineering from Massachusetts Institute of Technology Chairman & President of Vanguard International Semiconductor Corp.	Independent Director of Wistron Corp. Independent Director of Nan Ya Printed Circuit Board Corp. Independent Director of ION Electronic Materials Co., Ltd. Director of Ultra Chip, Inc. Chairman of FUCHU General Contractor Corp. Chairman of FUCHU Investment Corp.	-	-	-	-

Title	Nationality or registered	Name	Gender & Age	Date of Election	Term	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience/Education	Selected Current Positions	Spouse or relative holding a position as Key Manager, Director or Supervisor			Note
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Independent Director	Republic of China	Peipei Yu	Female 61~70	05/30/2024	3	07/20/2021	0	0.00	0	0.00	0	0.00	0	0.00	Master Degree in college of Business Administration from University of British Columbia Managing Director of Goldman Sachs (Asia) L.L.C. Chairman of Zoyi Venture Capital Co., Ltd	Independent Director of Wistron corp. Independent Director of Cathay Financial Holding Co., Ltd. Independent Director of Cathay Life Insurance Co., Ltd. Independent Director of Cathay Century Insurance Co., Ltd. Independent Director of Cathay Securities Corporation Chairman of Vigor Kobo Co., LTD. Director of Hong Ting Investment Management Limited Director of SmartBee Intelligence Company Ltd. Director of CMVT Ltd Director of He Zhong Li Co., Ltd.	-	-	-	-
Independent Director	Republic of China	Meiling Chen	Female 61~70	05/30/2024	3	05/30/2024	0	0.00	0	0.00	0	0.00	0	0.00	Doctor Degree in college of Law from National Chengchi University Master Degree in college of Law from National Taiwan University Bachelor Degree in college of Law from National Chengchi University Executive Yuan Secretary-General Minister of National Development Council	Independent Director of Wistron Corp. Chairman of Taiwan Regional Revitalization Foundation Independent Director of AcBel Polytech Inc. Independent Director of Modernity Financial Holdings, Ltd. Director of Witology Markettrend Research Institute	-	-	-	-

Major shareholders of the institutional shareholders

March 30, 2026

Name of Institutional Shareholders	Major Shareholders	%
WNC Corporation	Wistron Corporation	19.87
	Yuanta Taiwan Dividend Plus ETF	4.85
	Labor Pension Fund (New Scheme)	2.36
	Yuanta Taiwan Value High Dividend ETF	2.19
	VANECK UCITS ETFs plc - VanEck Space Innovators UCITS ETF	1.69
	Haydn Hsieh	1.57
	Chunghwa Post Co., Ltd.	1.41
	Ting-Fa Investment Limited.	1.33
	Wang Yong-Shun	1.33
	Chun-Fa Limited.	1.27

Major shareholders of the Company's major institutional shareholders

March 31, 2026

Name of Institutional Shareholders	Major Shareholders	%
Wistron Corporation	Yuanta Taiwan Dividend Plus ETF	3.87
	Labor Pension Fund	2.88
	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	2.33
	Yuanta/P-shares Taiwan Top 50 ETF	1.84
	Taipei Fubon Bank Trust Account (employee share ownership trust)	1.62
	Lin Hsien-Ming	1.42
	Taipei Fubon Bank Trust Account(restricted stock awards)	1.13
	Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds	1.13
	Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.11
	WNC Corporation	0.91

March 31, 2026

Name of Institutional Shareholders	Major Shareholders	%
Chunghwa Post Co., Ltd.	Ministry of Transportation and Communications	100

March 31, 2026

Name of Institutional Shareholders	Major Shareholders	%
Ting-Fa Investment Limited.	No any information (Note)	-

Note : As of the publication date of annual report, Ting-Fa Investment Limited. did't supply any information.

March 31, 2026

Name of Institutional Shareholders	Major Shareholders	%
Chun-Fa Limited.	No any information (Note)	-

Note : As of the publication date of annual report, Chun-Fa Limited. did't supply any information.

Professional qualifications and independence analysis of directors

Name	Criteria Professional Qualification and Experience	Independence Criteria	Number of other public companies in which the individual is concurrently serving as an independent director	
Simon Lin	Mr. Simon Lin previously held many important positions in Acer Group, including the President of Acer Inc. He has extensive industry experience and leadership. Currently, he is also the Chief Strategy Officer of Wistron to in charge of strategic planning, and promoting long-term development of the Company. In 2020, Industrial Technology Research Institute recognized Simon as ITRI Laureate. In 2024, he was recognized as the Honorary Doctorate by National Yang Ming Chiao Tung University.	1. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. 2. Not been a person of any conditions defined in Article 30 of the Company Law.	1	
Jeff Lin	Mr. Jeff Lin is now the President and CEO of Wistron. He has been in the industry for over 25 years. At Wistron, he has taken on various roles from senior management to president of business groups. With a wealth of leadership experience, Jeff was promoted to CEO of Wistron Technologies in 2019, then concurrently as President of Wistron Corporation in 2020. He leads the business groups of Client Products, Enterprise & Networking Products, Service & Recycling, Industrial & Automotive Products , Supply Chain and Global Manufacturing, focused on creating opportunities with clients and bringing sustained growth for Wistron.		0	
WNC Corporation Representative : Haydn Hsieh	Mr. Haydn Hsieh has also previously held many important positions in Acer Group, as well as the president of the Mobile Computing Business Unit at Acer. He is the currently the Chairman and CSO of WNC Corporation. He has rich leadership and decision-making capabilities.		1	
Philip Peng	Mr. Philip Peng was the Chief Financial Officer at Acer and President of iD SoftCapital Inc. providing business consulting, fund management, and asset management services; he not only has experience within the technology sector, but also has professional financial expertise.		1	
Frank Juang	Mr. Frank Juang was the Chairman of Young Optics Inc. and Chairman of Optoma Technology Corporation, he also be the Vice President of Bankers Trust Company, Taipei Branch and the Vice President of H&Q Asia Pacific. With law, commerce, finance, and banking background, he has over 20 years of management experience in Information Technology and banking business. He currently serves as independent director of Continental Holdings Corporation and the Director of Azure Investment Ltd.		All of the independent directors are meet the independent criteria as following during the two years before being elected or during the term of office: 1. Not an employee of the company or any of its affiliates. 2. Not a director or supervisor of the company or any of its affiliates. 3. Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of one percent or more of the total number of issued shares of the company or ranking in the top 10 in holdings. 4. Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of a managerial officer under subparagraph 1 or any of the persons in the preceding two subparagraphs. 5. Not a director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Act.	1
Jack Chen	Mr. Jack Chen was one of the founders of RDC Semiconductor Co., Ltd. and Spirox Corp., and is now the director of Spirox Corp., RDC Semiconductor Co., Ltd., Taiwan Oasis Technology Co., Ltd. and Browave Corp.. He is familiar with the upstream and downstream development trends and industry conditions of the technology and semiconductor industries and has rich leadership and decision-making abilities.			0

Criteria Name	Professional Qualification and Experience	Independence Criteria	Number of other public companies in which the individual is concurrently serving as an independent director
S. J. Paul Chien	Mr. S. J. Paul Chien has served important management positions such as R&D, engineering, business and marketing in Intel and TSMC, and was previously the Chairman of Vanguard International Semiconductor Corporation. He has professional knowledge in the semiconductor and technology industries, extensive leadership and decision-making abilities, and rich personal connections.	6. Not a director, supervisor, or employee of the company which majority director seats or voting shares and those of any other company are controlled by the same person. 7. Not a director (or governor), supervisor, or employee of the company or institution which the chairperson, general manager, or person holding an equivalent position of the company and a person in any of those positions at another company or institution are the same person or are spouses. 8. Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company.	2
Peipei Yu	Ms. Peipei Yu served as the Managing Director of Goldman Sachs (Asia) L.L.C. and Chairman of Zoyi Venture Capital Co., Ltd.. She also had professional financial background and rich experience in investment and mergers and acquisitions.	9. Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received cumulative compensation exceeding NT\$500,000, or a spouse thereof; provided, this restriction does not apply to a member of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition, who exercises powers pursuant to the Act or to the Business Mergers and Acquisitions Act or related laws or regulations.	3
Meiling Chen	Ms. Mei-Ling Chen is a legal scholar with extensive experience in administration and law. She has held several key government positions, including Executive Yuan Secretary-General and Minister of the National Development Council. She has been dedicated to promoting legal reform, digital governance, and economic development policies, making significant contributions to Taiwan's public administration and legal system. Additionally, she played a pivotal role in advancing regional revitalization initiatives. She championed policies aimed at revitalizing local economies, enhancing community development, and addressing regional disparities. Her efforts in fostering local innovation and sustainable development have been instrumental in improving the quality of life in various regions across Taiwan.	10. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. 11. Not been a person of any conditions defined in Article 30 of the Company Law. 12. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Law.	2

Diversity Status of the composition of Directors

1. Diversity Policy, management objectives and the goals achieved

(1) Diversity Policy of Board of Directors members:

Wistron has set the diversity policy of the board of directors in the Article 20 of “Corporate Governance Best Practice Principles”.

The composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

A. Basic requirements and values: Gender, age, nationality, race, and culture.

B. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

The composition of the board shall give due attention to the principles of gender equality, and its members shall have the necessary knowledge, skill, and experience to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

A. Ability to make operational judgment.

B. Ability to perform accounting and financial analysis.

C. Ability to conduct management administration.

D. Ability to conduct crisis management.

E. Industrial knowledge.

F. International market perspective.

G. Ability to lead.

H. Ability to make decisions.

(2) The management objectives of diversity policy and the goals achieved

Wistron has a total of 9 directors, of which 22% are employees; 56% are independent directors. Two of the independent directors have served for less than three years, and the remaining three independent directors have served for more than three years. In response to the planning and arrangement of board seats, female directors currently account for 22%. In the future, we will continue to look for relevant candidates and conduct elections when the terms of directors expire. The current Board of Directors consist of members with professional experience in various fields, such as management administration, leadership, decision making and industrial knowledge. Mr. Philip Peng, Mr. Frank Juang and Ms. Peipei Yu have a professional background in accounting and financial analysis and Mr. Frank Juang and Ms. Meiling Chen have legal background expertise and can give professional advice to the Company from different aspects. Wistron has achieve the management goals of independent directors exceeding one-half of the total director seats and the number of directors who concurrently serve as Company managers do not exceed one-third of the total director seats.

Item Name	Gender	Wistron Employee	Age		Independent Director Tenure		Operational judgment	Accounting and financial analysis		Management administration	Risk Management	Crisis management	Industrial knowledge	International market perspective	Leadership	Decision making	Law	Investment
			61~70	Above 71	Below 3 years	Above 3 years												
Simon Lin	Male	v		v			v			v	v	v	v	v	v			
Jeff Lin	Male	v	v				v			v	v	v	v	v	v			
Haydn Hsieh	Male			v			v			v	v	v	v	v	v			
Philip Peng	Male			v			v	v		v	v	v	v	v	v			v
Frank Juang	Male		v		v		v	v		v	v	v	v	v	v	v	v	
Jack Chen	Male			v		v	v			v	v	v	v	v	v			
S. J. Paul Chien	Male			v		v	v			v	v	v	v	v	v			
Peipei Yu	Female		v			v	v	v		v	v	v	v	v	v			v
Meiling Chen	Female		v		v		v			v	v	v	v	v	v	v	v	

2. Status of independence of the board of directors

Wistron’s board of directors of our company consists of 9 directors, of which five are independent directors. There is no situation as described in Article 26-3, paragraphs 3 and 4 of the Securities and Exchange Act among the directors.

2.1.2 Management Team (March 31, 2026)

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Education	Concurrent positions at other Companies	Spouses or Relative Within Two Degrees of Kinship Holding a Position as Manager			Note
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Chairman & CSO	Republic of China	Simon Lin	Male	01/01/2002	45,149,252	1.42	1,544	0.00	0	0.0	Bachelor	Reference to the information of Board of Directors.	-	-	-	-
Director and President & CEO	Republic of China	Jeff Lin	Male	04/10/2015	4,494,000	0.14	0	0.00	1,292,000	0.04	Master	Reference to the information of Board of Directors	-	-	-	-

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Education	Concurrent positions at other Companies	Spouses or Relative Within Two Degrees of Kinship Holding a Position as Manager			Note
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Co-COO	Republic of China	Robert CL Lin	Male	12/21/2018	1,410,324	0.04	4,301	0.00	0	0.00	Master	Director of Aver Information Inc. Chairman of ISL International Standards Laboratory Corp. Director of Wistron Mexico, S.A. de C.V. Director of Wistron Technology Service (America) Corporation Director of Wistron InfoComm Mexico S.A. de C.V. Director of Wistron InfoComm (Vietnam) Co., Ltd Director of Wistron Technology (Vietnam) Co., Ltd. Director of WisLab EMS Corporation Director of Wistron Property (Vietnam) Co., Ltd Director of Wistron InfoComm (USA) Corporation Director of Wistron InfoComm (Zhongshan) Corporation Director of Wistron InfoComm Technology (Zhongshan) Co., Ltd. Director of Wistron InfoComm (CHONGQING) Co., Ltd. Director of Wistron Investment (Sichuan) Co., Ltd. Director of Wistron InfoComm (Chengdu) Co., Ltd. Director of Wistron InfoComm Computer (Chengdu)Co.,Ltd	-	-	-	-
Co-COO	Republic of China	Christine Hsu	Female	07/28/2021	1,130,000	0.04	0	0.00	0	0.00	Bachelor	Chairman of GEOSAT Aerospace & Technology Inc. Chairman of Taiwan Space and Communications CO., LTD. Chairman of GOALTOP TECHNOLOGY CORPORATION Chairman of Innosky Corporation. Director of Anwith Technology Corporation Chairman of KAOHSIUNG OPTO-ELECTRONICS INC. Chairman of SMS InfoComm Corporation Chairman of Wistron Advanced Materials(Vietnam) Co., Ltd. Chairman of Wistron Green Tech (Texas) Corporation Chairman of Service Management Solutions Mexico SA de C.V. Chairman of SMS InfoComm (Singapore) Pte. Ltd. Chairman of Wistron K.K. Director of Mobility Technology Group Inc. Director of Wistron Automotive Electronics (Kunshan) Co.,Ltd Director of Wistron Optronics (Kunshan) Co., Ltd. Director of Wistron InfoComm (Kunshan) Co., Ltd. Director of Wistron InfoComm (Taizhou) Co., Ltd.	-	-	-	-
Chief Technology Officer	Republic of China	David Shen	Male	06/08/2007	2,126,000 (Note 2)	0.07	14,848	0.00	0	0.00	Master	Chairman of WiBASE Industrial Solutions Inc. Director of WiEdu Corp. Director of WiAdvance Technology Corporation Director of Wistron Digital Technology Holding Company Chairman of Wistron InfoComm (Shanghai) Corporation	-	-	-	-

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					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Chief of Staff	Republic of China	Frank F.C. Lin	Male	01/01/2002	3,989,569 (Note 3)	0.13	1,608,199	0.05	0	0.00	Bachelor	Director of WNC Corporation Director of WITS Corp. Director of Wiwynn Corporation Chairman of Wise Cap Limited Company Chairman of LE BEN Investment Ltd. Chairman of WiSuccess Asset Management Corporation Director of Wistron Medical Tech Holding Company Director of Wistron Medical Technology Corporation Director of Wistron Digital Technology Holding Company Director of Wistron Green Energy Holding Company Director of Changing Information Technology Inc. Director of Mayaminer Company Ltd. Director of Join-Link International Technology Co., Ltd. Director of Pell Bio-Med Technology Co., Ltd. Director of IP Fund Six Supervisor of aEnrich Technology Corp. Director of B-Temia Asia Pte Ltd. Chairman of WiseCap (Hong Kong) Limited Director of Hartec Asia Pte. Ltd. Director of Hukui Biotechnology Corporation	-	-	-	-
President of Advanced Technology Lab	Republic of China	Donald Hwang	Male	01/01/2002	5,292,561 (Note 4)	0.17	0	0.00	0	0.00	Master	Director of WNC Corporation Chairman of Wistron Medical Tech Holding Company Chairman of Wistron Medical Technology Corporation Chairman of AiSails Power Inc. Chairman of Wistron Medical Tech (Chongqing) Co., Ltd. Director of Wistron Green Energy Holding Company Director of Wise Cap Limited Company Director of LE BEN Investment Ltd. Director of Mayaminer Company Ltd. Director of Free Bionics Taiwan Inc. Director of Apollo Medical Optics, Ltd. Director of aniWEAR Company Limited Director of B-Temia Asia Pte. Ltd. Director of B-Temia Inc. Director of Wistron Medical Technology Malaysia Sdn. Bhd. Director of Tube Inc. Director of Free Bionics, Inc Director of Apollo Medical Optics Inc.	-	-	-	-
Chief Digital Officer & Chief Information Security Officer	Republic of China	Kenny Wang	Male	06/08/2007	1,323,607 (Note 5)	0.04	0	0.00	0	0.00	Bachelor	Director of WiAdvance Technology Corporation	-	-	-	-

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Education	Concurrent positions at other Companies	Spouses or Relative Within Two Degrees of Kinship Holding a Position as Manager			Note
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Chief Financial Officer	Republic of China	Stone Shih	Male	07/15/2003	4,972,489	0.16	2,649	0.00	0	0.00	Master	Director of Wise Cap Limited Company Director of LE BEN Investment Ltd. Director of Abilliant Corporation Director of WiEdu Corp. Director of GEOSAT Aerospace & Technology Inc. Supervisor of WiAdvance Technology Corporation Director of Wistron Ventures Corporation Supervisor of Wistron Digital Technology Holding Company Supervisor of Wistron Medical Tech Holding Company Supervisor of Wistron Medical Technology Corporation Supervisor of Wintelligent Technology Corporation Supervisor of WiSuccess Asset Management Corporation Director of Wistron LLC Director of Cowin Worldwide Corporation Director of All Holding Corp. Director of Win Smart Co., Ltd. Director of WisVision Corporation Director of Wistron Hong Kong Holding Limited Director of Wistron InfoComm Technology (America) Corp. Director of Wistron InfoComm Technology (Texas) Corp. Supervisor of Wistron InfoComm (Shanghai) Corp. Supervisor of WIS Precision (Taizhou) Co., Ltd.	-	-	-	-
Strategy Planning Office Vice President	Republic of China	K.Y. Wang	Male	12/22/2017	204,000	0.01	0	0.00	0	0.00	Doctorate	Director of MoBagel, Inc.	-	-	-	-
Senior Vice President of Global Manufacturing American and European Operations	Republic of China	Jackie Lai	Male	03/05/2019	886,463	0.03	0	0.00	0	0.00	Master	Director of WiSuccess Asset Management Corporation Chairman of Wistron Mexico S.A. de C.V. Chairman of Wistron InfoComm Mexico S.A. de C.V. Chairman of WisLab EMS Corporation Director of Wistron InfoComm (USA) Corporation	-	-	-	-
Senior Vice President of Global Logistics System Management	Republic of China	Peter Tung	Male	12/21/2018	1,560,986	0.05	0	0.00	0	0.00	Master	Chairman of Wistron InfoComm (Philippines) Corp. Director of ICT Service Management Solutions (India) Private Limited Chairman of Wistron Advanced Materials (Kunshan) Co., Ltd. Chairman of Wistron Green Recycling Technology (Kunshan) Co., Ltd. Chairman of Wistron Service (Kunshan) Corp. Chairman of SMS (Kunshan) Co., Ltd. Chairman of SMS Infocomm Global Service (CQ)	-	-	-	-
Senior Vice President of Global Manufacturing Asia-Pacific Operations	Republic of China	Alec Lai	Male	07/28/2021	960,000	0.03	730	0.00	0	0.00	Master	Chairman of Kaohsiung Opto-Electronics Inc. Chairman of Wistron InfoComm (Vietnam) Co., Ltd. Chairman of Wistron Technology (Vietnam) Co., Ltd. Chairman of Wistron Property (Vietnam) Co., Ltd. Director of Wistron Technology (Malaysia) Sdn. Bhd. Director of Wistron Investment (Malaysia) Sdn. Bhd. Director of Heracles Enterprises Limited Chairman of Wistron InfoComm (Zhongshan) Corporation Chairman of Wistron InfoComm Technology (Zhongshan) Co., Ltd. Chairman of Wistron Automotive Electronics (Kunshan) Co.,Ltd Chairman of Wistron Optronics (Kunshan) Co., Ltd. Chairman of Wistron InfoComm (Kunshan) Co., Ltd. Chairman of Wistron InfoComm (CHONGQING) Co., Ltd. Chairman of Wistron InfoComm (Taizhou) Co., Ltd. Chairman of Wistron Investment (Sichuan) Co., Ltd. Chairman of Wistron InfoComm (Chengdu) Co., Ltd. Chairman of Wistron InfoComm Computer (Chengdu)Co., Ltd	-	-	-	-

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Education	Concurrent positions at other Companies	Spouses or Relative Within Two Degrees of Kinship Holding a Position as Manager			Note
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Vice President of Business Group III	Republic of China	Felix Lai	Male	12/21/2018	1,260,111	0.04	0	0.00	0	0.00	Master	Director of GOALTOP TECHNOLOGY CORPORATION Director of Innosky Corporation.	-	-	-	-
Vice President of Global Supply Chain Management	Republic of China	Benny Hu	Male	07/28/2021	2,289,014	0.07	0	0.00	0	0.00	Bachelor	Director of Mindforce Holding Limited	-	-	-	-
Vice President of Hwa-Dong Management Support	Republic of China	Mark H.H. Huang	Male	03/16/2022	66,057	0.00	0	0.00	0	0.00	Doctorate	Director of KAOHSIUNG OPTO-ELECTRONICS INC. Director of Wistron InfoComm (Taizhou) Co., Ltd. Director of Wistron Optronics (Kunshan) Co., Ltd.	-	-	-	-
Chief Information Officer	Republic of China	Kevin Fong	Male	01/01/2023	336,987	0.01	258	0.00	0	0.00	Bachelor	None	-	-	-	-
Vice President of Global Advanced Manufacturing	Republic of China	Benjamin Chang	Male	01/01/2023	260,144 (Note 6)	0.01	66,853	0.00	0	0.00	Bachelor	None	-	-	-	-
R&D Vice President of Business Group I	Republic of China	York Liang	Male	08/05/2023	1,039,000	0.03	0	0.00	0	0.00	Master	Director of International Standards Laboratory Corp.	-	-	-	-
Sr. Executive Director of Business Unit I of Business Group V	Republic of China	Ted Chiu	Male	08/05/2023	506,178	0.02	0	0.00	0	0.00	Bachelor	Chairman of Anwith Technology Corp. Director of SMS InfoComm Corporation Director of ICT Service Management Solutions (India) Private Limited Director of Wistron Green Tech (Texas) Corporation Director of Service Management Solutions Mexico S.A. de C.V. Director of Wistron InfoComm (Philippines) Corporation Director of Wistron Advanced Materials(Vietnam) Co., Ltd. Director of SMS (Kunshan) Co., Ltd. Director of Wistron Service (Kunshan) Corp. Director of Wistron Advanced Materials (Kunshan) Co., Ltd. Director of Wistron Green Recycling Technology (Kunshan) Co., Ltd. Director of SMS InfoComm Global Service (CQ)	-	-	-	-
R&D Vice President of Advanced Technology Lab	Republic of China	Jeff Lee	Male	08/05/2023	240,919	0.01	0	0.00	0	0.00	Master	None	-	-	-	-
Controller	Republic of China	Fred Chiu	Male	01/01/2023	324,554	0.01	0	0.00	0	0.00	Bachelor	Supervisor of Meta Green Cooling Technology CO., LTD. Director of GEOSAT Aerospace & Technology Inc. Director of WiBASE Industrial Solutions Inc. Supervisor of WIEDU Corp. Supervisor of WiAdvance Technology Corporation Supervisor of Anwith Technology Corp. Supervisor of Wistron Ventures Corporation Supervisor of Abilliant Corporation Supervisor of AiSails Power Inc. Supervisor of International Standards Laboratory Corp. Supervisor of Innosky Corporation. Supervisor of KAOHSIUNG OPTO-ELECTRONICS INC. Supervisor of TwHealth Nexus Inc. Supervisor of Taiwan Space and Communications CO., LTD. Director of WisLab EMS Corporation Director of Wistron InfoComm (USA) Corporation Supervisor of Wistron K.K. Supervisor of Wistron Medical Technology Japan K. K.	-	-	-	-

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Education	Concurrent positions at other Companies	Spouses or Relative Within Two Degrees of Kinship Holding a Position as Manager			Note
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Vice President of Business Group I	Republic of China	Michael Tseng	Male	02/25/2025	566,500	0.02	0	0.00	0	0.00	Master	Director of International Standards Laboratory Corp. Director of Wistron InfoComm (Vietnam) Co., Ltd. Director of Wistron Technology (Vietnam) Co., Ltd. Director of Wistron Property (Vietnam) Co., Ltd. Director of Wistron Investment (Sichuan) Co., Ltd. Director of Wistron InfoComm (Zhongshan) Corporation Director of Wistron InfoComm Technology (Zhongshan) Co., Ltd. Director of Wistron InfoComm (CHONGQING) Co., Ltd. Director of Wistron InfoComm (Chengdu) Co., Ltd. Director of Wistron InfoComm Computer (Chengdu) Co., Ltd.	-	-	-	-
Vice President of Business Group II	Republic of China	Pen Wei Wu	Male	02/25/2025	503,099	0.02	0	0.00	0	0.00	Master	Director of Meta Green Cooling Technology CO., LTD. Director of Wistron Mexico, S.A. de C.V. Director of Wistron InfoComm Mexico S.A. de C.V. Director of WisLab EMS Corporation	-	-	-	-
Chief Sustainability Officer & Vice President of Strategic Investment	Republic of China	Sylvia Chiou	Female	02/25/2025	640,175	0.02	0	0.00	0	0.00	Master	Director of Wiwynn Corporation Director of T-Conn Precision Corporation Supervisor of Wistron Green Energy Holding Company Director of AiSails Power Inc. Director of Innosky Corporation. Director of Mobility Technology Group Inc. Director of Diagnostics For The Real World Limited	-	-	-	-
Chief Human Resources Officer	Republic of China	Lydia Liang	Female	02/25/2025	387,536 (Note 7)	0.01	0	0.00	0	0.00	Bachelor	Supervisor of SMS (Kunshan) Co., Ltd. Supervisor of Wistron Green Recycling Technology (Kunshan) Co., Ltd. Supervisor of Wistron Advanced Materials (Kunshan) Co., Ltd. Supervisor of Wistron Service (Kunshan) Corp. Supervisor of SMS InfoComm Global Service (CQ) Supervisor of Wistron Investment (Sichuan) Co., Ltd.	-	-	-	-
Vice President of Business Group III	Republic of China	Rong Wu	Male	08/13/2025	433,100	0.01	0	0.00	0	0.00	Bachelor	Director of Taiwan Space and Communications CO., LTD.	-	-	-	-

Note 1 : Howard Liu were resigned from the manager.
 Note 2 : Excluding 2,327,359 shares that under trust with discretion reserved.
 Note 3 : Excluding 1,900,000 shares that under trust with discretion reserved.
 Note 4 : Excluding 500,000 shares that under trust with discretion reserved.
 Note 5 : Excluding 3,500,000 shares that under trust with discretion reserved.
 Note 6 : Excluding 730,000 shares that under trust with discretion reserved.
 Note 7 : Excluding 600,000 shares that under trust with discretion reserved.

2.2.3 Remuneration of the President and Vice Presidents (December 31, 2025)

Unit: NT\$ thousands

Title	Name	Salary(A)		Severance Pay and Pension(B)			Bonuses and Allowances (C)		Employee Compensation (D)				Total compensation (A+B+C+D) and the ratio of it to net income		Compensation Paid to the President and Vice Presidents from an Invested Company other than the Company's Subsidiary or from Parent Company
		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	The company		Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	
									Cash	Stock	Cash	Stock			
Chairman & CSO	Simon Lin														
President & CEO	Jeff Lin														
Co-COO	Robert CL Lin														
Co-COO	Christine Hsu														
Chief Technology Officer	David Shen														
Chief of Staff	Frank F.C. Lin														
President of Advanced Technology Lab	Donald Hwang														
Chief Digital Officer & Chief Information Security Officer	Kenny Wang														
Chief Financial Officer	Stone Shih														
Strategy Planning Office Vice President	KY Wang														
Senior Vice President of Global Manufacturing American and European Operations	Jackie Lai	55,622	55,622	3,386	3,386		477,872	477,872	318,100	0	318,100	0	854,980 3.12%	854,980 3.12%	244
Senior Vice President of Global Manufacturing Asia-Pacific Operations	Alec Lai														
Senior Vice President of Global Logistics System Management	Peter Tung														
Chairman & President of Wistron Digital Technology Holding Company	Robert Hwang (Note)														
Technical Vice President	Kelvin Chang(Note)														
Vice President of New Technology Strategy	Vincent Cho(Note)														

Note: Robert Hwang, Kelvin Chang, Vincent Cho resigned from the managers, effective February 25, 2025.

A. The President and Vice Presidents remuneration brackets table

Range of Compensation	Names of President and Vice Presidents	
	The Company	Parent company and all invested companies I
Under NT\$ 1,000,000		
NT\$1,000,000 ~ NT\$1,999,999	1 , Note 1	1 , Note 1
NT\$2,000,000 ~ NT\$3,499,999	1 , Note 2	1 , Note 2
NT\$3,500,000 ~ NT\$4,999,999		
NT\$5,000,000 ~ NT\$9,999,999	1 , Note 3	1 , Note 3
NT\$10,000,000 ~ NT\$14,999,999	1 , Note 4	1 , Note 4
NT\$15,000,000 ~ NT\$29,999,999	5 , Note 5	5 , Note 5
NT\$30,000,000 ~ NT\$49,999,999	3 , Note 6	3 , Note 6
NT\$50,000,000 ~ NT\$99,999,999	2 , Note 7	2 , Note 7
Over NT\$100,000,000	2 , Note 8	2 , Note 8
Total	16	16

- Note 1: Kelvin Chang
- Note 2: Vincent Cho
- Note 3: Robert Hwang
- Note 4: KY Wang
- Note 5: Kenny Wang, David Shen, Donald Hwang, Jackie Lai, Peter Tung
- Note 6: Stone Shih, Frank F.C. Lin, Alec Lai
- Note 7: Robert CL Lin, Christine Hsu
- Note 8: Jeff Lin, Simon Lin

B. Names of managers entitled to employee Compensation (December 31, 2025)

Unit: NT\$ thousands

	Title	Name	Employee Compensation - in Stock (Fair Market Value)	Employee Compensation - in Cash	Total	Ratio of Total Amount to Net Income (%)
Managers	Chairman & CSO	Simon Lin				
	President & CEO	Jeff Lin				
	Co-COO	Robert CL Lin				
	Co-COO	Christine Hsu				
	Chief Technology Officer	David Shen				
	Chief of Staff	Frank F.C. Lin				
	President of Advanced Technology Lab	Donald Hwang				
	Chief Digital Officer & Chief Information Security Officer	Kenny Wang				
	Chief Financial Officer	Stone Shih				
	Strategy Planning Office Vice President	KY Wang				
	Senior Vice President of Global Manufacturing American and European Operations	Jackie Lai				
	Senior Vice President of Global Manufacturing Asia-Pacific Operations	Alec Lai				
	Senior Vice President of Global Logistics System Management	Peter Tung				
	Vice President of Business Group III	Felix Lai				
	Vice President of Global Supply Chain Management	Benny Hu				
	Vice President of Hwa- Dong Management Support	Mark HH Huang				
	Vice President of Global Advanced Manufacturing	Benjamin Chang	0	398,200	398,200	1.45
	Chief Information Officer	Kevin Fong				
	R&D Vice President of Advanced Technology Lab	Jeff Lee				
	R&D Vice President of Business Group I	York Liang				
	Sr. Executive Director of Business Unit I of Business Group V	Ted Chiu				
	Controller	Fred Chiu				
	Vice President of Business Group I (Note 1)	Michael Tseng				
	Vice President of Business Group II (Note 1)	Pen Wei Wu				
	Chief Sustainability Officer & Vice President of Strategic Investment	Sylvia Chiou (Note 1)				
	Chief Human Resources Officer	Lydia Liang (Note 1)				
	Vice President of Business Group III	Rong Wu (Note 2)				
	Chairman & President of Wistron Digital Technology Holding Company	Robert Hwang (Note 3)				
	Strategy Planning Office Vice President	Kelvin Chang (Note 3)				
	President of Industrial & Automotive Business Group	Vincent Cho (Note 3)				
Vice President of Industrial & Automotive Business Group	Howard Liu (Note 4)					

Note1: Michael Tseng, Pen Wei Wu, Sylvia Chiou and Lydia Liang were appointed as the managers, effective February 25, 2025.

Note2: Rong Wu was appointed as the manager, effective August 13, 2025.

Note3: Robert Hwang, Kelvin Chang, Vincent Cho resigned from the managers, effective February 25, 2025.

Note4: Howard Liu resigned from the managers, effective February 26, 2025.

2.2.4 Comparison of Compensation for Directors, Supervisors, President and Vice Presidents in the Most Recent Two Fiscal Years and Compensation Policy for Directors, Supervisors, President and Vice Presidents

A. Directors', President's and Vice Presidents' compensation paid in the last two years as a percentage to net income

Item	Ratio of total compensation paid to directors, supervisors, president and vice presidents to net income (%)			
	2025		2024	
	The Company	Consolidated	The Company	Consolidated
Compensation to Directors	0.63%	0.63%	0.98%	0.98%
Compensation to the President and Vice Presidents	3.12%	3.12%	3.41%	3.41%

B. The determination of compensation for directors, presidents and vice presidents

a. Compensation for Wistron's directors is governed by Article 11 and Article 16 of the Articles of Incorporation and shall not exceed 1% of the current year profit (profit means the profit before tax, excluding the amounts of employees' and directors' compensation). A reasonable amount based on the company's business performance and the contribution of individual directors to the business results should be made the current year compensation for directors.

b. The compensation for the company's presidents and vice presidents consists of salary, retirement pension, festival/annual bonus and employee compensation (in cash or stock). Bonuses, employee compensation(cash/stock) and stock warrants are variable component and majority of the remuneration. Meanwhile, senior executives are also entitled to insurance and retirement pension plans as mandated by laws and regulations. The remuneration and benefits for senior executives should be based on individual performance, subject to review and evaluation by the Compensation Committee, and implemented upon their recommendation and subsequent approval by the Board of Directors.

The evaluation criteria for variable component are based on below dimensions and indicators:

1. Financial metrics : revenue, profit, growth rate and return on equity..., etc.
2. Non-financial metrics: indicators of market/customer service, internal business process and learning and growth..., etc.
3. Sustainability metrics: decarbonization, people with purpose, labor welfare..., etc.

The targets and weightage of these performance metrics are determined at the beginning of the year based on internal and external environments and overall considerations of future risk. The performance is reviewed and evaluated at the middle and end of year, the evaluation result is used as the basis to calculate the amount of variable bonuses; the compensation amount is then approved by the Compensation Committee and the Board of Directors.

2.3 Status of Corporate Governance

2.3.1 Board meeting attendance

The Board meetings held 9 times in 2025.

Title	Name	Attendance in Person	Attendance by proxy	Rate of attendance in person (%)	Note
Chairman	Simon Lin	9	0	100	
Director	Jeff Lin	9	0	100	
Director	WNC Corporation Representative: Haydn Hsieh	9	0	100	
Director	Philip Peng	9	0	100	
Independent Director	Frank Juang	9	0	100	
Independent Director	Jack Chen	9	0	100	
Independent Director	S. J. Paul Chien	9	0	100	
Independent Director	Peipei Yu	9	0	100	
Independent Director	Meiling Chen	9	0	100	

Note 1: According to Article 38 of the "Corporate Governance Best Practice Principles", the minimum of attendance for all board members required is 80%. 9 meetings of the Board of Directors were held in 2025 and the average board meeting attendance was 100%.

Other noteworthy items:

Independent directors' attendance in 2025 board meetings
 ● : Attendance in person ; ○ : Attendance by proxy

	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th
Frank Juang	●	●	●	●	●	●	●	●	●
Jack Chen	●	●	●	●	●	●	●	●	●
S. J. Paul Chien	●	●	●	●	●	●	●	●	●
Peipei Yu	●	●	●	●	●	●	●	●	●
Meiling Chen	●	●	●	●	●	●	●	●	●

- If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:
 - Matters referred to in Article 14-3 of the Securities and Exchange Act: Not applicable as the Company has already established an Audit Committee. For the matters specified under Article 14-5 of the Securities and Exchange Act, please refer to the major resolutions of the Board of Directors on pages 136 to 143.
 - Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the board of directors: None

- If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified:

Date	Meeting	Interested Directors	Subject Matter	Participation in Deliberation
2025.02.24	1st Board Meeting of 2025	Jeff Lin	1.Approval of the proposal of 2024 employees' compensation payout ratio and amount to the managers (excluding CSO). 2.Approval of the salary adjustment to the managers (excluding CSO) in 2025. 3.Approval of the performance bonus budget to the managers (excluding CSO) in 2025.	The interested director left the room during discussion and voting.
		Simon Lin and Jeff Lin	1.Approval of the proposal of 2024 employees' compensation payout ratio and amount to CSO. 2.Approval of the salary adjustment to CSO in 2025. 3.Approval of the performance bonus budget to CSO in 2025.	The interested director left the room during discussion and voting.
2025.08.12	6th Board Meeting of 2025	Jeff Lin	1.Approval of the performance bonus to managers (excluding CSO) in 2025 first half of the year. 2.Approved the list and allocation of restricted stock awards for managers (excluding the CSO) for the year 2025, and other related matters. 3.Approved the list and allocation of restricted stock awards for non managerial employees for the year 2025, and other related matters.	The interested director left the room during discussion and voting.
		Simon Lin and Jeff Lin	1.Approval of the performance bonus to CSO in 2025 first half of the year. 2.Approved the list and allocation of restricted stock awards for non-managerial employees for the year 2025, and other related matters.	The interested director left the room during discussion and voting.
2025.12.19	9th Board Meeting of 2025	Jeff Lin	Approval of the performance bonus to managers (excluding CSO) in 2025 second half of the year.	The interested director left the room during discussion and voting.
		Simon Lin and Jeff Lin	Approval of the performance bonus to CSO in 2025 second half of the year.	The interested director left the room during discussion and voting.
2026.03.12	2nd Board Meeting of 2026	Jeff Lin	1.Approval of the proposal of 2025 employees' compensation payout ratio and amount to the managers (excluding CSO). 2.Approval of the salary adjustment to the managers (excluding CSO) in 2026. 3.Approval of the performance bonus budget to the managers (excluding CSO) in 2026.	The interested director left the room during discussion and voting.
		Simon Lin and Jeff Lin	1.Approval of the proposal of 2025 employees' compensation payout ratio and amount to CSO. 2.Approval of the salary adjustment to CSO in 2026. 3.Approval of the performance bonus budget to CSO in 2026.	The interested director left the room during discussion and voting.

3. A TWSE/TPEX listed company should disclose information such as the evaluation cycle and period, evaluation scope, methodology, and content of the board's self (or peer) evaluation, and complete schedule for the implementation of the board's evaluation.

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Methodology	Evaluation Content	
Board of Directors	Once a year	2025.01.01 - 2025.12.31	Cover the evaluation of the board as a whole and individual directors	Include self-evaluation by individual board members and the internal evaluation of the board	The performance of the board of directors covered the following five aspects: 1.Participation in the operation of the company; 2.Improvement of the quality of the board of directors' decision making; 3.Composition and structure of the board of directors; 4.Election and continuing education of the directors; and 5.Internal control. The criteria for evaluating the performance of the board members on themselves covered the following six aspects: 1.Familiarity with the goals and missions of the company; 2.Awareness of the duties of a director; 3.Participation in the operation of the company; 4.Management of internal relationship and communication; 5.The director's professionalism and continuing education; and 6.Internal control.
Audit Committee	Once a year	2025.01.01 - 2025.12.31	Cover the evaluation of the Audit Committee as a whole and individual members	Include self-evaluation by individual committee members and the internal evaluation of the Audit Committee	The criteria for evaluating the performance of Audit Committee covered the following five aspects: 1.Participation in the operation of the company; 2.Awareness of the duties of the functional committee; 3.Improvement of quality of decisions made by the functional committee; 4.Makeup of the functional committee and election of its members and 5.Internal control.
Compensation Committee	Once a year	2025.01.01 - 2025.12.31	Cover the evaluation of the Compensation Committee as a whole and individual members	Include self-evaluation by individual committee members and the internal evaluation of the Compensation Committee	The criteria for evaluating the performance of Compensation Committee covered the following four aspects: 1.Participation in the operation of the company; 2.Awareness of the duties of the functional committee; 3.Improvement of quality of decisions made by the functional committee; 4.Makeup of the functional committee and election of its members. 5.Internal control.
Nominating Committee	Once a year	2025.01.01 - 2025.12.31	Cover the evaluation of the Nominating Committee as a whole and individual members	Include self-evaluation by individual committee members and the internal evaluation of the Nominating Committee	The criteria for evaluating the performance of Nominating Committee covered the following four aspects: 1.Participation in the operation of the company; 2.Awareness of the duties of the functional committee; 3.Improvement of quality of decisions made by the functional committee; 4.Makeup of the functional committee and election of its members. 5.Internal control.
ESG & Information Security Committee	Once a year	2025.01.01 - 2025.12.31	Cover the evaluation of the ESG & Information Security Committee as a whole and individual members	Include self-evaluation by individual committee members and the internal evaluation of the ESG & Information Security Committee	The criteria for evaluating the performance of ESG & Information Security Committee covered the following four aspects: 1.Participation in the operation of the company; 2.Awareness of the duties of the functional committee; 3.Improvement of quality of decisions made by the functional committee; 4.Makeup of the functional committee and election of its members. 5.Internal control.

4. The objectives of strengthening the functionality of the Board of Directors for the present year and the most recent year and assessment on the implementation:

- (1) In order to improve the Board of Directors' supervisory responsibilities and strengthen the board of directors' management mechanism, we established an "Audit Committee" in June 2009, which is composed of all independent directors. It supervises the Company's operations and risk control in accordance with its powers under the Securities and Exchange Act.
- (2) For the purpose of building sound compensation system of directors and officers, the "Compensation Committee" was established in August 2011, it consists by three independent directors.
- (3) For the implement of sustainability, we established "ESG Committee" in December 2019 to propose and enforce the corporate social responsibility policies, systems (or relevant management guidelines), and concrete promotional plans. In order to strengthen the company's sustainable competitiveness and enhance the management of cybersecurity, the Company renamed the "ESG Committee" to the "ESG & Information Security Committee" in April 2025, and added responsibilities for formulating the company's cybersecurity development direction, strategies, and goals.
- (4) In following the direction of corporate governance and strengthening the roles of the board, we also established "Nominating Committee" in December 2019. The Nominating Committee to constitute and to review the composition, qualification and succession plans of the directors and the executives and to plan and to execute the director training program.

2.3.2 Audit Committee

The Audit Committee is composed of all of the five Independent Directors, with two financial expert. The Audit Committee holds meetings before the board meetings regularly at least once each quarter to examine the Company's internal control systems, internal audit executions, as well as material financial activities; also to communicate with CPAs for an effective supervision on the company's operations and risk controls.

The review items in 2025 included:

- Reviewing quarterly and annually financial statements: the quarterly and annually financial reports in 2025 have been approved by the Audit Committee.
- Modifying internal control systems including related policies and procedures.
- Reviewing assessment of the effectiveness of the internal control system.
- Reviewing material investment.
- Reviewing loans of funds, endorsements, or provision of guarantees.
- Reviewing the offering, issuance, or private placement of equity-type securities.
- Reviewing the appointment and independence of CPA and their compensation.

The Audit Committee held 8 meetings in 2025 with the attendance of the independence directors specified below:

Title	Name	Attendance in Person	By Proxy	Attendance rate in Person (%)	Note
Convener	Frank Juang	8	0	100	
Member	Jack Chen	8	0	100	
Member	S. J. Paul Chien	8	0	100	
Member	Peipei Yu	8	0	100	
Member	Meiling Chen	8	0	100	

Other noteworthy items:

- 1.If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, resolutions of the Audit Committee, all independent directors' opinions and the Company's response to the Audit Committee's opinion should be specified:
 - (1) Matters referred to in Article 14-5 of the Securities and Exchange Act :Please refer to the Major Resolutions of Board Meetings (p.136-143)
 - (2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.
- 2.If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None
- 3.Communications between the independent directors, the Company's chief internal auditor and CPAs (e.g. the material items, methods and results of audits of corporate finance or operations, etc.)
 - (1) The internal auditors have communicated the result of the audit reports to the members of the Audit Committee periodically, and have presented the findings of all audit reports in the quarterly meetings of the Audit Committee. Should the urgency of the matter require it, the Company's chief internal auditor will inform the members of the Audit Committee outside of the regular reporting. The communication channel between the Audit Committee and the internal auditor has been functioning well.

- (2) The Company's CPAs have presented the findings or the comments for the quarterly corporate financial reports, as well as those matters communication of which is required by law, in the regular quarterly meetings of the Audit Committee. Under applicable laws and regulations, the CPAs are required to communicate to the Audit Committee any material matters that they have discovered. The communication channel between the Audit Committee and the CPAs has been functioning well.

Meeting Dates	Communications between the Independent Directors and the Internal Auditors	Communications between the Independent Directors and the CPAs
2025.02.24	Audit reporting of 2024Q4	The accountant declared their independence and the responsibility in auditing the financial report for 2024, and explained the audit scope, key audit matters and audit findings.
2025.05.06	Audit reporting of 2025Q1	The accountant declared their independence and responsibility for reviewing the interim financial report, and explain the scope and findings of the review of the financial report for 2025Q1.
2025.08.12	Audit reporting of 2025Q2	The accountant declared their independence and responsibility for reviewing the interim financial report, and explain the scope and findings of the review of the financial report for 2025Q2.
2025.11.11	Audit reporting of 2025Q3	The accountant declared their independence and responsibility for reviewing the interim financial report, and explain the scope and findings of the review of the financial report for 2025Q3.
2025.11.11 (one-on-one meetings)	Compare the audit deficiencies and risk profiles of the ast three years and propose the direction for the 2025 audit plan.the past three years and propose the direction for the 2025 audit plan.	Audit Plan for the 2025 Financial Statements.
2025.12.19	Discuss the proposal of 2026 annual audit plan.	-
Result: independent directors raised no objection with all of the above matters.		

2.3.3 Corporate Governance Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons

Items of Evaluation	Implementation Status			Summaries	Deviations from“ the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”and Reasons
	Yes	No			
1.Does Company follow “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” to establish and disclose its corporate governance practices?	✓			Wistron has set up “Corporate Governance Best Practice Principles” by Board of Director and made amendment on December 19, 2025, and there is no discrepancy between corporate governance principles.	No discrepancy
2. Shareholding Structure & Shareholders’ Rights (1)Does Company have Internal Operation Procedures for handling shareholders’ suggestions, concerns, disputes and litigation matters. If yes, has these procedures been implemented accordingly? (2)Does Company possess a list of major shareholders and beneficial owners of these major shareholders? (3)Has the Company built and executed a risk management system and “firewall” between the Company and its affiliates? (4)Has the Company established internal rules prohibiting insider trading on undisclosed information?	✓ ✓ ✓ ✓			(1) Wistron has designated the Shareholder Service Office to handle the shareholders’ feedbacks, questions and disputes. (2) Wistron holds information on the identities of major shareholders and their ultimate controlling persons. (3) Wistron has established the appropriate risk control mechanisms and firewalls according to internal rules, such as “Related Party Transaction Management Procedures”, “Rules of Supervision over Subsidiaries”, “Procedures Governing Endorsements and Guarantees”, “Procedures Governing Loaning of Funds” and the “Procedures of Assets Acquisition and Disposal” etc. (4) Wistron enacted “Procedures for Preventing Insider Trading” to prevent any illegal activities in terms of insider trading. When the new directors or managers assume office, the company will provide relevant standardized information for education and promotion of the policy; and after each notice of board meeting is sent, or if the company is raising funds or repurchasing treasury stock, the company will remind the insiders to avoid buying or selling company stock in order to comply with the insider trading prevention policy. According to the “Procedures for Preventing Insider Trading”, Wistron’s also ask directors and managers shall not trade the shares in closed period during the 30 days before the announcement of the annual financial report and the 15 days before the announcement of the quarterly financial report.	No discrepancy
3. Composition and Responsibilities of the Board of Directors (1) Has the Company established a diversification policy for the composition of its Board of Directors and has it been implemented accordingly? (2) Other than the Compensation Committee and the Audit Committee which are required by law, does the Company plan to set up other Board committees?	✓ ✓			(1)Wistron has set up the diversity policy of the board of directors in the Article 20 of “Corporate Governance Best Practice Principles”. For specific management objectives and implementation, please refer to the chapter "Diversity and Independence of the Board of Directors" (2) In addition to establishing the Compensation Committee and the Audit Committee as required by law, Wistron has created the Nominating Committee and the ESG & Information Security Committee.	No discrepancy

Items of Evaluation	Implementation Status			Summaries	Deviations from“ the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”and Reasons
	Yes	No			
(3) Has the Company established a methodology for evaluating the performance of its Board of Directors, performed evaluations on an annual basis, submitted the results of the performance evaluation to the board, and use it as a reference for individual directors' remuneration and renomination?	✓			<p>A. The Nominating Committee is authorized to construct and to review the candidates of the directors, executives and the members of committees under the board of directors, and to construct and to review the setup and operation of committees.</p> <p>B. ESG & Information Security Committee is responsible for formulating the direction, strategy and goals of sustainability development and track the implementation status and effectiveness of corporate sustainable development. Additionally, formulate the Company's cybersecurity development direction, strategies, and goals, and oversee the implementation of the Company's information security management system, technical standards, and operational procedures.</p> <p>(3) Wistron has set up “Rules for Board of Directors and Function Committee Performance Assessments”. According to the assessments, the evaluation period shall be from January 1 to December 31 of the current year, and for the current year shall be reported to the board of directors and functional committees at the end of first quarter of the following year. Besides, Wistron shall conduct board performance evaluation by an external independent professional institution or a panel of external experts and scholars at least once every three years.</p> <p>In 2025, Wistron commissioned an external professional institution, the Taiwan Corporate Governance Association, to implement the board performance evaluation. The company has reported the evaluation results on December 19, 2025 to the board of directors.</p> <p>Wistron had completed the internal performance evaluation of Board of Directors and functional committee for the period from January 1, 2025 to December 31, 2025. The scores of evaluation of Board of Directors, Audit Committee, Compensation Committee, Nominating Committee and ESG & Information Security Committee were 99.83, 99.80, 100, 100 and 100, the evaluation results were "exceed the standard", and reported to the board of directors on March 12, 2026.</p>	No discrepancy
(4) Does the Company regularly evaluate its external auditors' independence?	✓			<p>(4) The evaluation of CPA is one of the main duties of the Audit Committee each year. Wistron evaluates the independence of CPA based on Audit Quality Indicators (AQIs) provided by KPMG, Certified Public Accountant Act and “Integrity, Objectivity and Independence”, No.10 of “The Norm of Professional Ethics for Certified Public Accountant of the Republic of China”. Wistron also obtained the statement of independence signed by the accountant, the results of the assessment did not find any violation of independence, and the rotation of certified accountants also complied with the relevant regulations.</p>	

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4. Has a TWSE/TPEX listed Company appointed an appropriate number of suitable corporate governance personnel, and designated a corporate governance officer to be in charge of corporate governance affairs (including, but not limited to, providing directors and supervisors with the information necessary to execute business, assisting directors and supervisors in complying with laws, handling matters related to board meetings and shareholders meetings in accordance with the laws, processing corporate registration and amendment registration, and preparing minutes of board meetings and shareholders meetings)?	✓			<p>The Chief of Staff Office of the Company is the department responsible for overseeing corporate governance affairs. The board of directors appointed Mr. Frank F.C. Lin as the Corporate Governance Officer of Wistron on March 25, 2019.</p> <p>It is advisable that the corporate governance affairs mentioned in the preceding paragraph include at least the following items:</p> <ul style="list-style-type: none"> A. Handling matters relating to board meetings and shareholders meetings according to laws. B. Producing minutes of board meetings and shareholders meetings. C. Assisting in onboarding and continuous education of directors. D. Furnishing information required for business execution by directors. E. Assisting directors with legal compliance. F. Reporting to the board of directors the results of their review of whether the qualifications of the independent directors comply with relevant laws, regulations, rules, and bylaws at the time of their nomination, election, and during their term of office. G. Handling of matters relating to changes in directors. H. Other matters set out in the articles or corporation or contracts. <p>The 2025 implement of corporate governance affairs were as bellows:</p> <ul style="list-style-type: none"> A. In 2025, Wistron convened 9 times of board meetings, 8 times of Audit Committee meetings, 3 times of Compensation Committee meetings, 4 times of Nominating Committee meetings, and 5 times of ESG & Information Security Committee meetings. 	No discrepancy																																				

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5. Whether the Company has established channels of communication with Stakeholders (including but not limited to shareholders, employees, customers and suppliers), and open the Stakeholders section on the company's website, and respond appropriately to Stakeholders' interests/ concerns regarding corporate social responsibility.	✓			<p>Wistron has adopted the Global Reporting Initiative Standards (GRI Standards) and the AA1000 Stakeholder Engagement Standards as the framework to establish the procedures for identifying material topics for corporate sustainable development. The framework is used as the basis for disclosures in the Sustainability Report. In order to communicate with different stakeholders effectively, the Company has adopted the five factors specified by the AA1000 Stakeholder Engagement Standards. According to these factors (dependency, responsibility, influence, diverse perspectives, and tension), we have identified seven stakeholder categories, including customers, employees, shareholders /investors, suppliers/contractors, authorities/trade associations, and non-profit organizations/communities/media.</p> <p>We have also designated a stakeholder section on the corporate ESG website to address our corporate sustainability and social responsibility activities and relevant issues.</p>	No discrepancy
6. Has the Company appointed a professional registrar for its Shareholders' Meetings?		✓		Wistron has designated the Shareholder Service Office to handle the shareholders' proposal and disputes.	No discrepancy
<p>7. Information Disclosure</p> <p>(1) Has the Company established a corporate website to disclose information regarding its financials, business and corporate governance status?</p> <p>(2) Does the Company use other information disclosure channels (e.g. maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?</p> <p>(3) Does the Company announce and report the annual financial report within two months of the fiscal year end, and announce and report the financial reports for the first, second and third quarter and each month's operating performance ahead of the required deadline?</p>	<p>✓</p> <p>✓</p> <p>✓</p>			<p>(1) Wistron has set up a website containing the information regarding financials, business and corporate governance status.</p> <p>(2) Wistron has one chief spokesman and one acting spokesman and also designated a team to be responsible for gathering and disclosing the information. Wistron has formulated Regulations on Insider Trading to govern procedures to manage material information disclosure; such management procedure has been informed to all employees, management and directors.</p> <p>(3) The company has announced and submitted the quarterly financial reports and monthly operating conditions for 2025 in advance of the prescribed deadline. At the same time, the 2025 annual financial report has been approved by the board of directors on March 12, 2026.</p>	No discrepancy

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8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (e.g. including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors’ training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors)?	✓			<p>(1) Employee benefits and rights, Employee care: The Company has always attached great importance to the rights and interests of employees and ensures that all management systems comply with laws and regulations. All corporate governance-related regulations and operations are published on the Company's official website and the Market Observation Post System to ensure that all colleagues understand it. The Company is committed to fulfilling its social responsibilities and protecting the rights and interests of employees. Wistron has also joined the Responsible Business Alliance (RBA) as a member of the alliance, strictly abides by relevant regulations, integrates concern for human rights into all aspects of daily operations, and fulfills the employer's duty to care for its employees.</p> <p>(2) Investor Relations: The major mission of the investor relations department is to update the latest business development and strategy thinking to global investors. Through such periodic communication, the company can enhance its public image and the transparency of financials and corporate governance.</p> <p>(3) Supplier relationship : In order to maintain long-term advantages of research and development in new technology, quality control, price competition, adequate supply, and to provide green products that are in line with energy conservation and environmental protection, Wistron on the basis of good faith to conduct supplier audit and management, so to confirm suppliers comply with various environmental protection treaties and social responsibilities, continue to provide products that meet the standards of Wistron, and with competitive advantages in price. Wistron will keep upholding the spirit of mutual trust and benefit to grow together with suppliers and create Win-win.</p> <p>(4) Stakeholders’ Rights: The company’s investor relations, public relations, shareholder services, and legal departments communicate with stakeholders for various situations and provide the related contact information on the company website</p>	No discrepancy

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				Title		Name	Date for Attending Continuing Education	Hosted By	Course Title	Hours
				Chairman & CSO		Simon Lin	2025.05.05	Securities & Futures Institute	AI Development and Cybersecurity Risks	3.0
							2025.09.26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management in the Context of Geopolitics	3.0
									The Global Economic Landscape and the Implications of the New Trump Administration Policies	3.0
				Director and President & CEO		Jeff Lin	2025.09.26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management in the Context of Geopolitics	3.0
									The Global Economic Landscape and the Implications of the New Trump Administration Policies	3.0
				Director		WNC Corporation Representative: Haydn Hsieh	2025.09.26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management in the Context of Geopolitics	3.0
									The Global Economic Landscape and the Implications of the New Trump Administration Policies	3.0
				Director		Philip Peng	2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathy Sustainable Finance and Climate Change Summit	6.0
							2025.09.26	Taiwan Corporate Governance Association	Cybersecurity Governance and Management in the Context of Geopolitics	3.0
				Independent Director		Frank Juang			2025.09.26	Taiwan Corporate Governance Association
							2025.11.28	Securities & Futures Institute		
New Developments and Applications of Artificial Intelligence	3.0									

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Items of Evaluation	Implementation Status			Summaries	Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (e.g. including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors’ training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors)?	✓			<p>(6)The implementation of risk management policies and risk evaluation measures</p> <p>Wistron implements the enterprise risk management (ERM) mechanism in accordance with the regulation of "Risk Management Policies and Procedures", which confirms the board of directors as the unit with the highest risk responsibility, and establishes a risk management team under the Audit Committee. Wistron conducts risk assessments on a regular basis, identifies and measures risks in accordance with industry practices and international standards, and issues risk management reports to the board of directors every half a year.</p> <p>Wistron actively promotes the implementation of risk management mechanisms, and reports to the Board of Directors every half a year. The main results of conducting risk management policy in 2025 are as follows:</p> <p>A. Following the Task Force on Climate-related Financial Disclosures (TCFD) to identify climate risks and opportunities, based on the framework of "Governance", "Strategy", "Risk Management", "Metrics and Targets". And establish measurement indicators and target management mechanism.</p> <p>B. Convened a risk management meeting to conduct sensitivity analysis and stress tests on financial risks and geopolitical risks for both Wistron and its important subsidiaries. To strengthen the risk awareness of and quantitatively analyze the risk tolerance levels.</p> <p>C. Conduct comprehensive identification of enterprise and operational-level risks, including but not limited to operational risks, market risks, compliance risks, information security risks, environmental risks, climate change risks, operational risks, and other operational-related risks. Through "bottom-up" and "top-down" analysis and discussion," comprehensively identify potential risk events that may lead to the goals not being achieved, causing losses or negative impacts of Wistron. Besides, based on the company's strategic objectives, internal and external stakeholders' perspectives, risk tolerance, and available resources, we select risk response measures and implement risk mitigation plans. The risk management team members, together with each operating units, continues to monitor and report to the risk management team in a timely manner, and make relevant records.</p>	No discrepancy

Items of Evaluation	Implementation Status			Summaries	Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No			
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (e.g. including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors)?	✓			<p>D. Risk management team reports the execution status of the risk management plan and provide the risk management report to the Audit Committee, which includes the results of risk assessments from various perspectives, and explains control and monitoring procedures for higher risks aspects. The Audit Committee then report the results of risk management execution to the Board of Directors.</p> <p>E. Implementation of a key risk indicators dashboard allows for the quantification of potential significant risk events that could adversely affect the company. Thresholds for warning and danger levels are established, and risk values are continuously monitored by risk management executives and relevant personnel from each operational unit. The monitoring results are visually presented for simple understanding.</p> <p>F. The general manager urges all units and subsidiaries within the company to conduct self-assessment of internal control twice a year, and the audit unit reviews the self-assessment reports of all units and subsidiaries, and together with the report of improvement of internal control deficiencies and abnormal matters found, annually issue a statement of internal control system.</p> <p>(7) The implementation of customer relations policies Wistron always strictly abides by customer confidentiality. If there are competitors among customers, different teams will be set up to serve customers, or even different factories to produce and build firewalls. It is strictly forbidden to talk about customer confidentiality in public in order to achieve the goal of protecting customers.</p> <p>(8) Purchasing insurance for directors Wistron has purchased liability insurance for directors and managers, and had report the insured amount, coverage, premium rate, and other major contents of the liability insurance to Board of Directors on November 11, 2025.</p>	No discrepancy
9. Succession plan of board members and management team.	✓			The selection of directors of Wistron adopts the candidate nomination system and is handled in accordance with the "Board of Directors Nomination and Election Procedures". Wistron has also set a diversity policy for the composition of the board of directors in the "Corporate Governance Best Practice Principles", taking into account the diversity of professional knowledge, technology, experience and gender required by board of directors, and will refer to the recommendations of the Nominating Committee to propose board of director candidates and the appropriate arrangements for the composition of the board of directors and candidates for succession.	No discrepancy

Items of Evaluation	Implementation Status			Summaries	Deviations from“ the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”and Reasons
	Yes	No			
9.Succession plan of board members and management team.	✓			In response to external environmental shifts and our long-term growth goals, Wistron has established a “Customization × Diversification × Practicality” strategic leadership development framework including training courses, project assignments, strategic job rotations, cross-business group executive coaching, and external industry forums, corporate executive programs, strategic leadership developing training and so on. Through structured strategic talent development, Wistron enhances the depth of its succession pipeline and strengthens its overall talent pool. These efforts support the cultivation of leaders with high global mobility and the resilience and agility required to operate effectively across diverse markets and under uncertain conditions. By building such leadership capabilities, Wistron reinforces the execution of key strategies and contributes to the long-term momentum of its sustainability development.	No discrepancy
10. Please indicate the improvement of the results of the corporate governance evaluation issued by the Company's Center for Corporate Governance in the last year of the TWSE and provide priority measures and measures for those who have not yet improved: Wistron will continue to cooperate with the competent authorities with regard to implementation and improvement of the corporate governance assessment in the future.					

2.3.4 Composition, Responsibilities and Operations of the Compensation Committee and Nominating Committee

A. Compensation Committee

a. The Composition

Title	Criteria		Number of other public companies in which the individual is concurrently serving as a compensation committee member
	Name	Professional Qualification and Experience	
Independent Director (Convener)	S. J. Paul Chien	Please refer to "Professional qualifications and independence analysis of directors"(p.11-12)	Please refer to "Professional qualifications and independence analysis of directors"(p.11-12)
Independent Director	Jack Chen		
Independent Director	Peipei Yu		

b. Responsibilities of the Compensation Committee

Pursuant to Article 6 of the Company's "Compensation Committee Charter" the Compensation Committee has the following responsibilities:

- (1) Design and periodically review the performance review and remuneration policy, system, standards, and structure for directors, supervisors and managerial officers.
- (2) Periodically evaluate and determine the remuneration of directors, supervisors, and managerial officers.

c. Attendance of Members at Compensation Committee Meetings

- (1) The Compensation Committee consists of 3 members.
- (2) Tenure of the 6th Compensation Committee: July 4, 2024 to May 30, 2027. The committee convened 3 times in 2025.

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Note
Convener	S. J. Paul Chien	3	0	100	
Member	Jack Chen	3	0	100	
Member	Peipei Yu	3	0	100	

(3) Other noteworthy items:

1. If the board of directors declines to adopt or modifies a recommendation of the compensation committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the compensation committee's opinion (eg., the compensation passed by the Board of Directors exceeds the recommendation of the compensation committee, the circumstances and cause for the difference shall be specified): None.
2. Resolutions of the compensation committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: Please refer to the Major Resolutions of Board Meetings (p.136-143)

B. Nominating Committee

a. The Composition:

The Nominating Committee of the Company is composed of at least three directors nominated by the Board of Directors, of which more than half shall be independent directors. The current Nominating Committee has four members, including Chairman Mr. Simon Lin, Independent Director Ms. Peipei Yu, Independent Director Mr. Jack Chen and Independent Director Ms. Meiling Chen.

b. The Responsibilities:

- (1) To constitute and to review the composition, qualification and succession plans of the directors and the executives.
- (2) To search and to review the candidates of the directors and the executives and the independence of independent directors, and to submit the proposed list to the board of directors.
- (3) To construct and to review the setup, duties and operation of the sub-committees under the board of directors, to review the qualification of the member of sub-committees and any potential conflict of interests.
- (4) To plan and to execute the director training program.
- (5) Other matters to be performed by the Committee pursuant to the resolution of the board of directors.

c. Attendance of Meetings

Tenure of the 3rd Nominating Committee: May 30, 2024 to May 29, 2027.

The committee convened 4 times in 2025. The professional qualifications and experience of the members, attendance are as follows:

Title	Name	Professional Qualification and Experience	Attendance in Person	By Proxy	Attendance Rate (%)	Note
Convener	Peipei Yu	Please refer to "Professional qualifications and independence analysis of directors"(p.11-12)	4	0	100	Note 1
Member	Simon Lin		4	0	100	Note 1
Member	Jack Chen		4	0	100	
Member	Meiling Chen		4	0	100	

Note 1: The Nominating Committee resolved that the convener and chairman of the meeting would be changed to independent director Ms. Peipei Yu from April 3, 2025.

d. Major Resolutions of Nominating Committee:

Meeting	Contents of motion	The resolution and the Company's response
2025.02.24	Approved the adjustment of manager.	Resolved
2025.04.02	1.Approved the appointment of members of the ESG and Information Security Committee and the Chief Sustainability Officer. 2.Approved the re-election of the convener and meeting chair of the Committee.	Resolved
2025.08.12	1. Approved the adjustment of manager. 2. Approved the establishment of the "CEO Succession Plan". 3. Approved the development program for group directors of Wistron.	Resolved
2025.12.19	Approved the major personnel changes.	Resolved

C. ESG & Information Security Committee (formerly ESG Committee)

a. The Composition:

In 2025, the Company's ESG Committee had 3 members. However, in order to strengthen the Company's sustainable competitiveness and enhance cybersecurity management, the board of directors resolved to rename the "ESG Committee" to the "ESG & Information Security Committee" on April 2, 2025. At the same time, the membership composition qualifications were adjusted, and the number of members should not be fewer than three, consisting of directors, with at least one independent director participating.

Starting from April 2, 2025, the members of the ESG & Information Security Committee are three members including Director and President & CEO Mr. Jeff Lin, Independent Director Ms. Meiling Chen and Director Mr. Philip Peng.

b. The Responsibilities:

- (1) To formulate sustainable development direction, strategies and goals, and formulate relevant management policies and specific promotion plans.
- (2) To track, review, and revise the implementation and effectiveness of the Company's sustainable development.
- (3) Supervise sustainability information disclosure matters and review Sustainability Reports.
- (4) Oversee the management of existing or potential sustainability issues within the Company (including climate, nature, and biodiversity).
- (5) Formulate the Company's cybersecurity development direction, strategies, and goals, and supervise the implementation of the company's information security management system, technical standards, and operational procedures.
- (6) Supervise the implementation of Sustainable Development Best Practice Principles and other matters to be performed by the Committee pursuant to the resolution of the Board of Directors.

c. Attendance of Meetings

Tenure of the 3rd ESG & Information Security Committee: July 4, 2024 to May 29, 2027. The committee convened 5 times in 2025. The attendance of meeting are as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Note
Convener	Jeff Lin	5	0	100	
Member	Meiling Chen	5	0	100	
Member	Philip Peng	3	0	100	Note 1
-	Frank F.C. Lin	2	0	100	Note 2
-	David Shen	2	0	100	Note 2
-	Donald Hwang	2	0	100	Note 2
-	Kenny Wang	2	0	100	Note 2
-	Stone Shih	2	0	100	Note 2

Note 1: As resolved by the Board of Directors on April 2, 2025, the ESG Committee was renamed the ESG & Information Security Committee, and the composition of its members was adjusted. Director Philip Peng was appointed as a committee member; therefore, the required number of meetings he should attend is three.

Note 2: Former members, Mr. Frank F.C. Lin, Mr. David Shen, Mr. Donald Hwang, Mr. Kenny Wang and Mr. Stone Shih stepping down. ; therefore, the required number of meetings they should attend is two.

d. Major Resolutions:

Meeting	Contents of motion	The resolution and the Company's response
2025.02.24	<ul style="list-style-type: none"> Report on the progress of the subsidiaries' greenhouse gas inventory emission and verification plan. Report the communication result with stakeholders. Approved the implementation of sustainable development in 2024 and future goal setting in 2025. 	Resolved
2025.04.02	<ul style="list-style-type: none"> Approved the renaming of the "Corporate Sustainability Development Committee" to the "ESG and Information Security Committee" and the amendments to its organizational charter. 	Resolved
2025.05.06	<ul style="list-style-type: none"> Report on the progress of the Company and its subsidiaries' greenhouse gas inventory emission and verification plan. Approved the establishment of the "Corporate Governance Guidelines". Approved the amendments to "Environmental policy". Approved the amendments to "Sustainable Development Best Practice Principles". 	Resolved
2025.08.12	<ul style="list-style-type: none"> Report on the progress of the subsidiaries' greenhouse gas inventory emission and verification plan. Report on the work of the Information Security Executive Committee. Report on the work of the Sustainability Office. Approved the Sustainability Report of 2024. Approved the establishment of the "Information security policy". Approved the establishment of the "Anti-corruption and anti-bribery policies". Approved the amendments to "Code of Conduct". 	Resolved
2025.12.19	<ul style="list-style-type: none"> Report on the implementation of integrity management. Report on the implementation of tax governance policies. Report on the work of the Information Security Executive Committee. Report on the results of climate-related risk and opportunity assessments. Report on the work of the Sustainability Office. Approved the amendments to "Sustainable Development Best Practice Principles". Approved the amendments to the "Procedure for preparation and assurance of the Sustainability report". Approved the amendments to the "Sustainable Information Management Regulations". 	Resolved
2026.03.12	<ul style="list-style-type: none"> Reporting on Material Sustainability Topics. Report the communication result with stakeholders. Report on the work of the Information Security Executive Committee. Approved the implementation of sustainable development in 2025 and future goal setting in 2026. Approved the amendments of the "Anti-corruption and anti-bribery policies". 	Resolved

2.3.5 Implementation of sustainable development and Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons

Items of Execution	Implementation Status				Summaries	Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No				
1. Does the Company establish a governance structure to promote sustainable development, and set up a dedicated (part-time) unit to boost sustainable development, which top management team is authorized by the board of directors to handle, and supervised by the board of directors?	✓				<p>To further consolidate Wistron’s commitment to sustainable development and corporate social responsibility, the Board of Directors has been entrusted with the responsibility of the highest decision-making body for sustainability initiatives. In 2019, Wistron established the ESG Committee under the Board of Directors. In 2025, following a Board resolution, the committee was expanded to incorporate information security governance responsibilities and was then renamed the ESG & Information Security Committee. This committee is comprised fully of board members, including at least one independent director, and is responsible for reviewing Wistron’s sustainability strategy, direction, and objectives, as well as formulating relevant management policies and concrete action plans. The committee reports its progress and future plans to the Board at least twice a year. The Board oversees the implementation and effectiveness of various sustainability initiatives and information security management systems, ensuring that major issues receive prior Board approval before execution. In 2025, the committee held five meetings. For details on key resolutions, please refer to page 66 of the Annual Report.</p> <p>In 2021, Wistron established a Sustainability Office. In 2025, the Vice President of Sustainability was promoted to Chief Sustainability Officer (CSO) to drive sustainability strategies and initiatives approved by the Board and the ESG & Information Security Committee. This includes the disclosure of sustainability-related information, the publication of the Sustainability Report, the identification of key sustainability issues relevant to business operations and stakeholders, the establishment of work guidelines, the allocation of sustainability-related budgets across departments, planning and executing annual initiatives, and tracking implementation effectiveness. These efforts ensure that Wistron’s sustainability strategy is fully integrated into daily operations.</p>	No discrepancy

Items of Execution	Implementation Status			Summaries	Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
2. Does the Company conduct risk assessments of environmental, social and corporate governance issues related to the company's operations and formulate relevant risk management policies or strategies in accordance with the materiality principle?	✓			<p>1. The information disclosed in this section covers the Company’s sustainability performance in 2025. The organizational boundary of the risk assessment encompasses Wistron's global operating plants and subsidiaries.</p> <p>2. Our Company assessed their occurrence within the boundaries of the value chain based on their activities, products, services, and related impacts. Considering the concept of double materiality, Wistron conducted its materiality analysis from four perspectives: internal/external stakeholder concerns, impacts on the organization’s operations, financial impacts arising from sustainability-related risks and opportunities, and sustainability impacts, integrating both monetary and non-monetary valuation methods for impact assessment. At the end, 15 material topics were determined. The identification results were combined with the organization's risk management process, which includes risk identification, potential risk analysis, risk rating assessment, risk mitigation, and response measures. The report on the implementation and results of risk management is submitted to the Audit Committee and the Board of Directors every half a year. For detailed information, please refer to <u>Section 1.4.1, "Material Topics and Risk Management," in the 2025 Sustainability Report.</u></p>	No discrepancy
<p>3. Environmental Issues</p> <p>(1) Has the Company set an Environmental management system designed to industry characteristics?</p>	✓			<p>Wistron has implemented the ISO 14001 Environmental Management System across all major global operating sites. We conduct annual internal audits and undergo independent third-party verification to ensure the effective operation of the management system. The latest certificates for the Corporate Headquarters (Neihu Headquarters / Hsieh Office Area) and the Hsinchu Branch are valid from April 30, 2024, to May 12, 2027. Information on certificates for other sites can be found on the company website (https://esg.wistron.com/en/environment/ManagementSystem).</p> <p>To ensure effective implementation and international certification of environmental management, Wistron has undertaken the following specific actions:</p> <ol style="list-style-type: none"> 1. International Environmental Certifications and Green Buildings: Beyond ISO 14001, we actively pursue green building and zero-waste-to-landfill certifications. For instance, Phase II of the Vietnam plant officially received LEED Gold certification in December 2025 (Phase I received Silver in 2022). Additionally, the Hsinchu plant successfully renewed its UL2799 Platinum certification for zero waste to landfill and won the Silver Award in the "National Enterprise Environmental Protection Award" from Taiwan's Ministry of Environment. 	No discrepancy

Items of Execution	Implementation Status				Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		Summaries	
(1) Has the Company set an Environmental management system designed to industry characteristics?	✓			<p>2. Environmental Education and Internal Culture: To embed the environmental management system into our corporate culture, Wistron global manufacturing sites organize the annual "Safety, Environmental Protection and ESG Events." In 2025, we successfully held the third "ESG Master Challenge" and the first "ESG Events." For the first time, the events extended cross language and regions to include sites in Vietnam and Malaysia, with a total global participation of 2,500 employees. Through these concrete actions, Wistron has further strengthened employees' identification with sustainability and environmental protection concepts.</p>	No discrepancy
(2) Is the Company committed to improving energy efficiency and to the use of renewable materials with low environmental impact?	✓			<p>Energy Efficiency Electricity is the primary source of energy consumption for Wistron. To advance operational decarbonization, Wistron adopts a dual-track strategy of “Energy Efficiency” and “Energy Transition.” We have fully implemented the ISO 50001 Energy Management System and deployed AI-enabled smart energy dashboards to drive data-based identification of energy consumption hotspots. The latest ISO 50001 certificates for the Corporate Headquarters (Neihu Headquarters / Hsichi Office Area) and the Hsinchu Branch are valid from April 25, 2024, to May 23, 2027. Certificate information for other sites can be found on the company website (https://esg.wistron.com/en/environment/ManagementSystem)</p> <p>Wistron has established an Internal Carbon Pricing (ICP) and a "Climate Fund" mechanism to internalize carbon costs and subsidize low-carbon technologies and high-efficiency equipment investments, creating a "charge-invest-reduce" closed loop.</p> <ul style="list-style-type: none"> •Goals: We have set a mandatory goal of a 2% annual improvement in energy efficiency and committed to achieving an 80% renewable electricity ratio by 2025. •Achievement Status: In 2025, through energy-saving projects such as optimizing air conditioning (e.g., VRV systems), air compressors, production equipment, and dynamic space management, the Group saved a total of 12.51 million kWh of electricity, reducing CO₂e emissions by approximately 6,608.13 tons. By prioritizing self-generated solar power, signing Power Purchase Agreements (PPAs), and purchasing renewable energy certificates, the renewable electricity usage ratio across our global operations successfully reached the 80% target in 2025. 	No discrepancy

Items of Execution	Implementation Status				Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		Summaries	
(2) Is the Company committed to improving energy efficiency and to the use of renewable materials with low environmental impact?	✓			<p>Recycled Input Materials Wistron integrates "low-carbon design" and "circular material application" into the product development process, promoting eco-design, source reduction of waste, and circular utilization.</p> <ul style="list-style-type: none"> •Achievement Status: Wistron actively expands the application of PCR plastics and recycled metals. In 2025, shipments of PCR green materials totaled 22,503 tons, with a cumulative 23 UL Yellow Cards obtained. We reduced the use of virgin plastics by 13,778 tons, avoiding approximately 65,341 tons of CO₂e emissions. Furthermore, we made significant progress in waste resource recovery. Five major plants, including Hsinchu, Zhongshan, Chengdu, Chongqing, and Vietnam, achieved the UL 2799 Platinum certification for Zero Waste to Landfill (100% waste diversion). In 2025, the Group's total waste recycling rate increased to 94.7%. Wistron also promotes cross-industry resource circularity, such as converting wood waste into biomass fuel pellets as an alternative energy source to reduce reliance on fossil fuels. 	No discrepancy
(3) Does the Company assess the current and future potential risks and opportunities of climate change for the company and take measures in reaction to related issues?	✓			<p>The identification and management of climate-related risks and opportunities are integral to our company's systematic Enterprise Risk Management (ERM) framework. According to the Company's "Risk Management Policy and Procedure" and relevant internal regulations, the Risk Management Office conducts annual assessments following a structured risk management process. The implementation status and results risk management are reported to the Board of Directors through the Audit Committee on a semi-annual basis to ensure oversight of the risk management mechanism and its overall effectiveness.</p> <p>The Risk Management Office and the Sustainability Office jointly review and compile the risk and opportunity knowledge base each year. Responsible units are required to evaluate and formulate risk scenarios, risk levels, existing control measures, response action plans, and expected completion dates. They must also establish indicators for selected key risks, including climate change, to further implement real-time monitoring and management.</p>	No discrepancy

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(3) Does the Company assess the current and future potential risks and opportunities of climate change for the company and take measures in reaction to related issues?	✓			<p>Moreover, Wistron conducts systematic analyses of climate risks and opportunities in line with the TCFD (Task Force on Climate-related Financial Disclosures) framework: Governance, Strategy, Risk Management, and Metrics and Targets. We ensure annual public disclosures, providing stakeholders with a clear overview of the impact of these risks and opportunities, as well as Wistron's response strategies, action plans, and short-, medium-, and long-term performance targets. The consolidated group completed its most recent climate risk assessment. From an initial pool of 36 identified climate-related risk items, 9 major risks were prioritized, including operating costs resulting from the tightening of transition-related regulations; revenue declines driven by changes in market conditions and customer demand; heightened operational disruptions and increased supply chain costs caused by climate-related events; revenue and asset value impairment arising from brand and reputational risks; and deteriorating financial performance due to intensified competition in low-carbon products across the industry, among others.</p> <p>We also actively engaged in the CDP (formerly Carbon Disclosure Project) Climate Change and Water Security questionnaires, detailing risk identification, impact assessment, and response strategies, and more. In 2025, Wistron was once again recognized as an A-List honoree, CDP's highest accolade in both Climate Change and Water Security, highlighting the Company's ongoing leadership in climate governance and transparency in disclosure. Below are the major risks, opportunities, financial impacts, and corresponding management response measures.</p> <p>For further details, please refer to the appendix “Status on Execution of Climate-related information”.</p>	No discrepancy

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(4) Has the Company counted greenhouse gas emissions, water consumption, and total weight of waste in the past two years, and formulated policies for greenhouse gas reduction, water consumption or other waste management?	✓			<p>1. Statistics, intensity, and coverage of data for the last two years:</p> <p>(1) GHG Emissions Greenhouse gas emissions coverage includes Taiwan and overseas sites, and has completed ISO 14064-1: 2018 scope 1, 2, and 3 inventory accounting with third-party verification in 2024. The greenhouse gas emissions in the last 2 years are as follows.</p> <p style="text-align: right;">unit: Tonne CO₂e</p> <table border="1"> <thead> <tr> <th></th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Scope 1</td> <td style="text-align: right;">13,915.42</td> <td style="text-align: right;">11,741.17</td> </tr> <tr> <td>Scope 2 (market-based)</td> <td style="text-align: right;">54,279.35</td> <td style="text-align: right;">47,347.97</td> </tr> <tr> <td>GHG Emission Intensity (kiloton- CO₂e /NT\$1 billion)</td> <td style="text-align: right;">0.10</td> <td style="text-align: right;">0.05</td> </tr> <tr> <td>Scope 3</td> <td style="text-align: right;">16,722,873.23</td> <td style="text-align: right;">33,310,995.21</td> </tr> </tbody> </table> <p>(2) Water Withdrawal The production processes of Wistron's products are mostly system-assembly-based and do not require a large amount of industrial water. The majority of the water usage is for domestic purposes as well as for some factory facilities such as kitchens and cooling towers. Based on our evaluations, the water sources for Wistron's sites and offices are tap water. This indicates that Wistron's water use does not have a significant environmental impact on water resources and on water source ecosystems. Nevertheless, Wistron still actively collects water consumption data, monitors water quality and consumption conditions on a regular basis, and periodically organizes water conservation campaigns for the purpose of protecting water resources.</p> <p style="text-align: right;">Unit: ML</p> <table border="1"> <thead> <tr> <th></th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Tap Water</td> <td style="text-align: right;">2,487.44</td> <td style="text-align: right;">2,560.70</td> </tr> <tr> <td>Surface Water</td> <td style="text-align: right;">0.52</td> <td style="text-align: right;">0.87</td> </tr> <tr> <td>Ground Water</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Water usage per unit revenue (million liters/NT\$ 1 billion)</td> <td style="text-align: right;">3.6</td> <td style="text-align: right;">2.1</td> </tr> </tbody> </table>		2024	2025	Scope 1	13,915.42	11,741.17	Scope 2 (market-based)	54,279.35	47,347.97	GHG Emission Intensity (kiloton- CO ₂ e /NT\$1 billion)	0.10	0.05	Scope 3	16,722,873.23	33,310,995.21		2024	2025	Tap Water	2,487.44	2,560.70	Surface Water	0.52	0.87	Ground Water	-	-	Water usage per unit revenue (million liters/NT\$ 1 billion)	3.6	2.1	No discrepancy
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(4) Has the Company counted greenhouse gas emissions, water consumption, and total weight of waste in the past two years, and formulated policies for greenhouse gas reduction, water consumption or other waste management?	✓			<p>(3)Waste Wistron is committed to not using banned substances or materials and actively promotes waste reduction, recycling, and reuse. The Company rigorously and carefully selects materials and suppliers and continues to implement technical improvement or seek environmentally friendly materials. We abide by the environmental laws and regulations related to our activities, products, and services, as well as customer requirements, to attain and even exceed the established goals.</p> <p style="text-align: right;">Unit: Tonne</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2024</th> <th style="text-align: center;">2025</th> </tr> </thead> <tbody> <tr> <td>Non-Hazardous Waste</td> <td style="text-align: right;">36,871.51</td> <td style="text-align: right;">47,998.54</td> </tr> <tr> <td>Hazardous Waste</td> <td style="text-align: right;">1,426.48</td> <td style="text-align: right;">1,511.94</td> </tr> </tbody> </table> <p>2.Management policies for greenhouse gas reduction, water consumption, and other waste: 【GHG Emissions Reduction】</p> <ul style="list-style-type: none"> • Goals: In April 2024, Wistron passed the Science-based Targets initiative (SBTi) review for its 1.5°C carbon reduction targets. We are committed to reducing Scope 1 and 2 absolute emissions by 90% and Scope 3 by 25% by 2030 (compared to the 2022 baseline), and achieving carbon neutrality in our operations by 2030. • Strategies & Achievements: <ul style="list-style-type: none"> ○ Energy Efficiency & Energy Transition: We have comprehensively introduced the ISO 50001 Energy Management System and AI smart energy dashboards, adhering strictly to a green power procurement strategy of "self-generation first, PPAs second, and RECs as a supplement". In 2025, the Group saved a total of 12.51 million kWh of electricity, reducing CO₂e emissions by approximately 6,608.13 tons. We also successfully achieved our annual target of an 80% renewable electricity usage ratio. ○ Internal Carbon Pricing (ICP): The carbon price is set at 100 USD/tCO₂e. By internalizing carbon costs through the "Climate Fund," the funds are exclusively used to subsidize low-carbon technologies and high-efficiency equipment investments, forming a positive "charge-invest-reduce" closed loop. 		2024	2025	Non-Hazardous Waste	36,871.51	47,998.54	Hazardous Waste	1,426.48	1,511.94	No discrepancy
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(4) Has the Company counted greenhouse gas emissions, water consumption, and total weight of waste in the past two years, and formulated policies for greenhouse gas reduction, water consumption or other waste management?	✓			<p>【Water Management】</p> <ul style="list-style-type: none"> Goals: We are committed to prioritizing water-saving equipment and monitoring consumption via energy-saving dashboards. The target for 2025 is to reduce water intensity by 13% compared to the 2022 baseline. Strategies & Achievements: We adopted a dual-track strategy of "implementation of water resource management and day-to-day water conservation" and "implementation of water recycling and wastewater management". In 2025, through measures such as water regulation in living areas, air conditioning condensate recovery, and automated irrigation, total water savings reached approximately 66,566.4 cubic meters. The water intensity significantly decreased by 36% compared to the 2022 baseline, far exceeding the original target. <p>【Waste Management】</p> <ul style="list-style-type: none"> Goals: We promote source reduction of waste and circular utilization. We set a core indicator to reduce "waste intensity" by 2% annually, with a mandatory target for 2025 to reduce intensity by 10% compared to the 2018 baseline. Strategies & Achievements: In 2025, waste recovery and reduction reached 1,432.73 tons, and the waste intensity decreased by 11% compared to the baseline, achieving the annual target ahead of schedule. The Group's total waste recycling rate increased to 94.7%. Notably, five major plants, including Hsinchu, Zhongshan, Chengdu, Chongqing, and Vietnam, have achieved the UL 2799 Platinum certification for Zero Waste to Landfill, successfully meeting the highest standard of 100% waste diversion. <p>3.The information coverage is the same as the boundary defined in the current year’s Sustainability Report, and it has gone through independent third-party assessment and verification.</p>	No discrepancy
<p>4. Social Issues</p> <p>(1) Does the Company set policies and procedures in compliance with regulations and internationally recognized human rights principles?</p>	✓			<p><u>Human Rights Policies and Commitments</u></p> <p>Wistron’s human rights policy underscores its support and compliance with international labor and human rights standards, such as the United Nations Universal Declaration of Human Rights, United Nations Guiding Principles on Business and Human Rights, International Labor Organization Declaration on Fundamental Principles and Rights at Work, Organization for Economic Cooperation and Development Guidelines for Multinational Enterprises, Responsible Business Alliance Code of Conduct, etc. The policy applies to all Wistron stakeholders,</p>	No discrepancy

Items of Execution	Implementation Status			Summaries	Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
(1) Does the Company set policies and procedures in compliance with regulations and internationally recognized human rights principles?	✓			<p>including the Company and our supply chain, partners, joint ventures, etc., and also clearly describes the content of human rights commitments and related management principles. For detailed information, please refer to Section 4.3 “Human Rights Management”, in the Sustainability Report and Wistron official website.</p> <p><u>Human Rights Governance</u> Wistron's 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.</p> <p><u>Human Rights Due Diligence and Management Cycle</u> To ensure the effective implementation of human rights policies across all Wistron locations worldwide, we established a human rights due diligence management procedure. We have conducted annual due diligence on the Company's operating scope (including employees, direct activities, products, and services). A complete management cycle is implemented every year in order to establish a consistent culture and behavioral standards for the entire group that effectively manage and reduce human rights risks and truly respond to company policies and the expectations of all stakeholders. Management Cycle: 1. Formulation & revisions of human rights policies 2. Human rights risk analysis 3. Identification of material human rights issues 4. Establishment and revisions of management mechanisms, procedures, and regulations; implementation of remedial measures. 5. Auditing of human rights risks 6. Output of management review reports 7. Implementation and tracking of improvement plans for discrepancies 8. Training, advocacy of reporting channels, and public disclosure of relevant information For details on the 2025 human rights due diligence scope and results, please refer to the Section 4.3.2, “Human Rights Due Diligence”, in the Sustainability Report.</p>	No discrepancy

Items of Execution	Implementation Status			Summaries	Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
(2) Has the Company established and implemented a reasonable employee benefit policy (including remuneration, vacation and other benefits, etc.) where operating performance or results are appropriately reflected in employee compensation?	✓			<p><u>Compensation</u> Wistron provides compensation and benefits that meet or exceed local legal requirements. These include, but are not limited to, an employee stock trust in Taiwan and a 401(k) plan in the United States. Additionally, Wistron regularly participates in salary surveys and reviews economic indicators at our various operating locations to ensure pay levels remain competitive. Wistron is committed to pay equally, and to provide employees with excellent benefits, we ensure that all employees are covered by insurance and benefit programs that comply with or exceed local legal requirements, starting from their first day of employment at any of our global offices.</p> <p><u>Workplace Diversity and Equality</u> Wistron has announced a global Diversity, Equity and Inclusion (DEI) policy. In 2025, the percentage of female employees and the percentage of female senior executives were disclosed in Sustainability Report. Wistron has established The Women in Wistron employee resource group from 2024, adhering to the two core principles of "developing leadership" and "achieving work-life balance," continuously supports women in realizing their potential and career growth in the technology field.</p> <p><u>Employee Benefits Policy</u> Wistron provides employee benefits programs that meet the above legal requirements. These include shuttle bus services, employee travel subsidies, and regular events such as diverse lectures, cultural festivals, family days, and sports competitions, encouraging employees and their families to participate and supporting work-life balance. Additional allowances include maternity bonuses and marriage subsidies, as well as regular health checkups, one-on-one doctor consultations, and psychological counseling services.</p> <p>Regarding leave and attendance policy, Wistron offers flexible working hours and energy leave in 2025. For family care leave that exceed regulations, Wistron provides 9 weeks of paid maternity leave, 8 days of paternity leave and prenatal checkup leave, and newborn vaccination leave to meet employees' needs for balancing work and family care.</p> <p>Wistron offers an " Employee Stock Ownership Trust" (ESOT) program for one-year indirect employee in Taiwan. Under the provisions of the</p>	No discrepancy

Items of Execution	Implementation Status				Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
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(2) Has the Company established and implemented a reasonable employee benefit policy (including remuneration, vacation and other benefits, etc.) where operating performance or results are appropriately reflected in employee compensation?	✓			<p>Shareholders' Meeting Charter, employees may join the program and contribute a fixed amount each month based on their job level. The Company will match the employee's contribution every month, and the contributions will be used to purchase Wistron stocks that will be held and managed by a financial institution in the stock ownership trust account.</p> <p><u>Operating Performance and Employee Compensation</u> For overall compensation, the fixed components (salary, annual bonuses, and benefits, etc.) are set in line with the competitive salary levels in regions with a major Wistron presence. The variable components (bonuses, remuneration, etc.) are determined based on a comprehensive assessment of both company and individual performance. The higher the company's operational achievements and individual performance evaluation results, the higher the proportion of variable compensation in the overall salary structure. The performance evaluation criteria are based on the attainment of comprehensive goals such as annual financial performance (revenue, profit, etc.), market/customer targets, and organizational and personnel growth/development. These criteria are reviewed and determined at the beginning of each year in consideration of both internal business conditions and external market landscapes. Pursuant to Company's Articles of Incorporation, when the Company reports annual profits, no less than 5% of such profits shall be allocated as employee remuneration, of which no less than 5% of the aforementioned allocation shall be reserved for frontline employees. The allocation ratio and amount for 2025 are detailed on P.156 of the Annual Report.</p> <p><u>Retirement Plan</u> To ensure a stable retirement for employees, the Company has established a retirement plan in accordance with the Labor Standards Act and the Labor Pension Act. This plan clearly defines retirement conditions, pension payment standards, and procedures for application and payment. In addition to follow the Labor Pension Act to allocate amount of 6% of monthly pay to labor retirement funds every month for employees who are subject to this Act, the Company has established Supervisory Committee of Labor Retirement Reserve in accordance with the law. The labor retirement reserve is allocated every month in accordance with the Regulations for the Allocation and Management of the Workers' Retirement Reserve and deposited in a dedicated account of a statutory financial institution held in the name of the Supervisory Committee of Labor Retirement Reserve.</p>	No discrepancy

Items of Execution	Implementation Status			Summaries	Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
(3) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	✓			<p>Employee Health Management Wistron actively promotes health initiatives to enhance employees' health knowledge. Regular health check-up events are held, with a medical clinic and dedicated health management team providing comprehensive medical services. Furthermore, an "Internal Health Care Platform" has been implemented, automating the analysis of hundreds of risk indicators to accurately and efficiently track the health check-up data of nearly 10,000 employees, implementing preventative medical care that exceeds regulations. Daily health consultations are also provided, and specialist physician residency services have been expanded to cover ophthalmology, gynecology, urology, and nutrition consultations, directly bringing professional medical resources into the workplace.</p> <p>In terms of health promotion, Wistron is committed to fostering a culture of exercise. Internally, we have established a fitness center offering various classes such as yoga and boxing aerobics, and hold more than five ball sports tournaments annually, attracting nearly 1,500 participants. Externally, in 2025, we actively participate in nine events, including road races, providing dedicated rest areas and comprehensive logistical support such as medical protective equipment. Among these, nearly 1,700 people participated in jogging-related activities, demonstrating the employees' abundant health and vitality.</p> <p>Workplace Violence/Harassment Prevention 1. Implement a "zero-tolerance" policy against workplace unlawful infringement (including sexual harassment, violence, and bullying). Clearly define disciplinary standards and anti-retaliation regulations, and establish confidential grievance and investigation mechanisms. 2. In 2025, "Bullying Prevention" training was conducted for management personnel to strengthen prevention awareness and require them to lead by example, with 1,290 participants. Additionally, case study workshops helped senior management (division head level) distinguish between "performance management" and "workplace bullying" to prevent misuse of authority, with 342 participants. 3. The company provides free psychological counseling services. Employees can make appointments for on-site sessions to receive immediate professional intervention. In 2025, the service was utilized nearly 400 times.</p>	No discrepancy

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(3) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	✓			<p><u>Safety and Health-related Measures, and Educational Training</u> Wistron complies with all applicable occupational safety and health regulations and committed work standards, with the intent that all persons (including employees, temporary staff, contractors, and visitors) working within the Company premises are aware of their individual OH&S rights & obligation and to establish a sound management system to reduce OH&S risks.</p> <p>Occupational safety management at each site is coordinated by a dedicated unit responsible for implementing various management activities. Meanwhile, each site sets its own performance goal in accordance with the Company’s OH&S policies. Wistron has an overall goal of zero serious occupational accidents (fatalities are defined as major occupational accidents). The Company establishes safety and health-related measures and necessary resources and maintains their effectiveness. This includes employee health management and care platforms, fertility care and caring resources, epidemic prevention publicity and management, and education/training. All new employees are required to receive occupational safety training, while emergency care and professional drills are arranged for employees in specific positions.</p> <p><u>Occupational Safety and Health Management System</u> Wistron leverages the ISO 45001 Occupational Health and Safety Management System to maintain effective operations. Through education, training, promotion, and drills, the Company ensures that all stakeholders clearly understand their safety and health obligations and rights. The certifications at all sites remain valid through 2026. Information on the certificates is available on the company website (https://esg.wistron.com/en/social/OHS/OccupationalSafetyandHealth).</p> <p><u>Employee Occupational Accident Status and Improvement Measures</u> For details on the 2025 status, please refer to <u>Section 4.4.2, “Employee Occupational Injury Statistics”</u>, in the Sustainability Report. In 2025, no major occupational accidents occurred, but the Company still implemented relevant improvement measures for the main types of work-related injuries:</p>	No discrepancy

Items of Execution	Implementation Status			Summaries	Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons																
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(3) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	✓			<table border="1"> <thead> <tr> <th>Area</th> <th>Main Type of Occupational Accident</th> <th>Cases (individuals)</th> <th>Improvement Measures</th> </tr> </thead> <tbody> <tr> <td>Taiwan</td> <td>Work-related injuries (cut)</td> <td>4</td> <td>Mitigate injury risks through workflow optimization and enhanced operational training.</td> </tr> <tr> <td>Asia (excluding Taiwan)</td> <td>Operating machinery injuries</td> <td>11</td> <td>Reduce the occurrence of injuries through inspections of protective facilities, risk investigation, and training.</td> </tr> <tr> <td>Europe and the United States</td> <td>Operating machinery injuries</td> <td>14</td> <td>Reduce the occurrence of injuries through inspections of protective facilities, risk investigation, and training.</td> </tr> </tbody> </table> <p><u>Fire Accidents and Improvement Measures</u> In 2025, there was no fire at any operations site that affected operations. Our company still plans to establish a global fire safety committee to standardize management and strengthen cross-regional communication in order to prevent disasters.</p>	Area	Main Type of Occupational Accident	Cases (individuals)	Improvement Measures	Taiwan	Work-related injuries (cut)	4	Mitigate injury risks through workflow optimization and enhanced operational training.	Asia (excluding Taiwan)	Operating machinery injuries	11	Reduce the occurrence of injuries through inspections of protective facilities, risk investigation, and training.	Europe and the United States	Operating machinery injuries	14	Reduce the occurrence of injuries through inspections of protective facilities, risk investigation, and training.	No discrepancy
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(4) Has the Company established effective career development training plans?	✓			<p>Wistron embraces an altruistic management philosophy, proactively addressing challenges and driving continuous innovation. Guided by our vision of “Sustainability through Innovation”, Wistron integrates four core values—“Customer Focus”, “Integrity”, “Innovation”, and “Sustainability”—into everyday decision-making and talent development. In an era of global manufacturing expansion and rapid technological advancement, we reinforce business resilience and long-term talent strength through a systematic talent strategy.</p> <p>Aligned with the Company’s vision and strategic priorities, Wistron has implemented a global talent development strategy and established a comprehensive talent development framework. This framework includes new employee orientation, general training (covering compliance training, company policies, and workplace skills), professional training (spanning domain-specific expertise, digital transformation, and sustainability-related skills), and management training.</p>	No discrepancy																

Items of Execution	Implementation Status				Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		Summaries	
(4) Has the Company established effective career development training plans?	✓			For details on each training program, please refer to <u>Section 4.2 Human Capital Development</u> under <u>Chapter 4 Social Inclusion</u> , in the <u>Sustainability Report</u> .	No discrepancy
(5) Does the Company comply with relevant laws, regulations and international standards on issues such as customer health and safety, customer privacy, and marketing and labeling of products and services, and develop relevant consumer or customer protection policies and complaint procedures?	✓			<p>The Company adheres to regulations and international standards for the marketing and labeling of its products and services to protect customers’ privacy, safety, and health. The Company obtains relevant international management system verification and implements it into its daily management systems. The Company provides customers with high-quality, non-hazardous products and protects their privacy and rights.</p> <p>To implement Design for Environment, Wistron established effective management and monitoring mechanisms in accordance with IECQ QC 080000 standards, customers' special requirements, and the latest international regulations and trends. We established effective management and monitoring mechanisms and conducted regular reviews to prevent any hazardous substances and to protect the health and safety of consumers.</p> <p>Wistron is committed to ensuring the confidentiality of customer information and upholding the principle of good faith to protect customer privacy rights. Adhering to the local regulations of the operation site and the relevant requirements of the EU General Data Protection Regulation (GDPR), Wistron has established a privacy policy as the highest management principle for privacy protection. The policy contains clear regulations and requirements for the collection, use, and protection of personal data. We require all members (including subsidiaries) and partners to comply with the policies. Simultaneously, we provide a privacy protection mechanism and a hotline to safeguard customers’ privacy rights.</p> <p>To protect the customer’s confidential information and the product information security, Wistron has introduced and implemented comprehensive information security management mechanisms (ISO/IEC 27001) to ensure the security of customer and product information.</p>	No discrepancy

Items of Execution	Implementation Status				Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		Summaries	
(5) Does the Company comply with relevant laws, regulations and international standards on issues such as customer health and safety, customer privacy, and marketing and labeling of products and services, and develop relevant consumer or customer protection policies and complaint procedures?	✓			<p>All product lines are 100% compliant with customer requirements, local energy regulations, energy label requirements, and WEEE regulations. There was no violation with regard to product information labeling regulations and voluntary compliance.</p> <p>The Company is an ODM (original design manufacturer) supplier, meaning it does not offer products/services directly to end users. Instead, end-user transactions are handled by the brand’s customers. In addition to regular quarterly business reviews (QBRs), we also conduct satisfaction surveys for all brand customers and establish a flexible, efficient customer complaint-handling process. This allows us to understand customer feedback on aspects such as quality, cost, delivery, service, and technology, and, in turn, to actively respond to customer needs by delivering greater benefits and providing better service quality.</p>	No discrepancy
(6) Has the Company formulated a supplier management policy that requires suppliers to follow relevant guidelines on issues such as environmental protection, occupational safety and health or labor rights, and their implementation?	✓			<p><u>Wistron Supplier Management Strategy</u> A sustainable supply base has been identified as one of the Six Sustainability Strategies at Wistron. In alignment with international standards, including ISO 20400 Sustainable Procurement Guidance and the Responsible Business Alliance (RBA) Code of Conduct, Wistron has established relevant policies to ensure that suppliers meet our expectations with respect to occupational health and safety, labor and human rights, environmental protection, information and communication security, and privacy protection. Please refer to <u>Chapter 5 of the Sustainability Report</u> for more details.</p> <p>Wistron has implemented a comprehensive and systematic supplier sustainability management framework, which comprises the following five key stages:</p> <p>1.Compliance with sustainability standards:</p> <ul style="list-style-type: none"> • Supplier code and declarations: Suppliers are required to sign the Wistron Supplier Code of Conduct, Integrity Commitment Declaration, Declaration of Non-Use of Hazardous Substances, Declaration of Non-Use of Conflict Minerals, etc. • New suppliers must pass the ISO 9001 Quality Management System, ISO 14001 Environmental Management System, IECQ QC 08000 Hazardous Substance Process Management System, and ISO 45001 Occupational Health and Safety Certification. <p>2.Sustainability Risk Assessment: Wistron has established a supplier sustainability risk assessment mechanism to regularly evaluate the operational and sustainability</p>	No discrepancy

Items of Execution	Implementation Status			Summaries	Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
(6) Has the Company formulated a supplier management policy that requires suppliers to follow relevant guidelines on issues such as environmental protection, occupational safety and health or labor rights, and their implementation?	✓			<p>risks of key suppliers. The assessment scope covers five major sustainability dimensions:</p> <p>(i) sustainability and operational risk management (including information security and privacy protection), (ii) sustainable supply chain management, (iii) environmental protection, (iv) human rights and labor practices, and (v) occupational health and safety.</p> <p>3.Sustainability Audit: To comprehensively assess suppliers’ implementation of sustainability practices, Wistron conducts audits using a combination of document reviews and on-site audits. If a supplier receives an audit score below 80, Wistron will require the supplier to propose corrective actions for the identified nonconformities. The supplier must complete the corrective actions and submit a request for re-audit within two months. If the supplier fails to pass the re-audit, it will not be permitted to apply for another re-audit within the following six months. In cases where the audit findings may affect the quality of supplied materials, Wistron will immediately initiate an evaluation process for material replacement and/or supplier substitution.</p> <p>4.Improvement Support and Capability Building:</p> <ul style="list-style-type: none"> • Corrective action guidance and follow-up: Wistron provides guidance to address audit findings and assists suppliers in developing and implementing improvement plans. • Supplier education and training: Online training programs are provided to enhance suppliers’ understanding of sustainability concepts. Mandatory courses include Supplier Code of Conduct, RBA Prohibition of Forced Labor, and ISO 37001 Anti-Bribery Management System, with a 100% course completion rate among participating suppliers. • Sustainability knowledge-sharing sessions: Wistron organized sustainability seminars covering topics such as carbon-reduction target setting and performance tracking; EPEAT and PFAS management challenges and supplier response strategies; ISO 37001 anti-bribery management systems; ISO 20400 sustainable procurement; and zero-waste-to-landfill practices. • Circular economy initiatives: Wistron promotes supplier adoption of the UL 2799 Zero Waste to Landfill certification to reduce waste generation, enhance recycling and resource recovery, and mitigate environmental impacts associated with incineration and landfilling. 	No discrepancy

Items of Execution	Implementation Status				Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		Summaries	
(6) Has the Company formulated a supplier management policy that requires suppliers to follow relevant guidelines on issues such as environmental protection, occupational safety and health or labor rights, and their implementation?	✓			5.Incentives and Supplier Phase-Out Mechanism: Supplier performance evaluations are conducted based on six criteria: Quality (Q), Cost (C), Delivery (D), Service/Responsiveness (S), Technology (T), and ESG performance. The ESG assessment evaluates suppliers’ responses and improvement actions related to occupational health and safety, labor and human rights, environmental protection, information security, and privacy protection. It also specifically includes scoring for ISO 14064-1 (Greenhouse Gas Inventory), ISO 50001 (Energy Management System), and RBA (Responsible Business Alliance) certification audits.	No discrepancy
5. Does the Company refer to internationally accepted reporting standards or guidelines for compiling reports on corporate non-financial information such as corporate social responsibility reports? Has the aforementioned report obtained an assurance opinion of a third-party verification organization?	✓			The Company’s 2025 Sustainability Report was prepared in accordance with the GRI Standards and also referred to the industry standards and guidelines issued by the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-Related Financial Disclosures (TCFD), and the Task Force on Nature-related Financial Disclosures (TNFD). The contents of this report have been verified by Bureau Veritas Certification (Taiwan) in accordance with the AA1000 Assurance Standard (AA1000AS v3), and the assurance statement is included in the appendix of the Sustainability Report.	No discrepancy
6. If the Company has established its sustainable development code of practice according to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies,” please describe the operational status and differences. In March 2010, the board of directors of the Company approved the Corporate Social Responsibility Best Practice Principles. To strengthen the implementation of sustainable development, the board of directors approved the amendment of some provisions in August 2016, December 2019, December 2020, and December 2021, and renamed the principles as "Sustainable Development Best Practice Principles" in December 2021. The Company regularly reviews the implementation of these principles and makes improvements accordingly. So far, there is no discrepancy in the implementation.					
7. Other important information to facilitate better understanding of the company’s implementation of sustainable development: The Company integrated the five corresponding management sub-systems related to quality, green products, environmental and energy, occupational health and safety, and social accountability, through the Corporate Sustainability and Social Responsibility Management to establish global policies and a management system. For information on the effectiveness of the Company’s implementation of corporate sustainability and social responsibility, please refer to the Company’s ESG website (https://esg.wistron.com/en/) and its annual Sustainability Report					

Climate-related information

Status on Execution of Climate-related information

Item		Status on Execution
<p>1. The Board of Directors and the management's supervisory and governance of climate-related risks and opportunities are clearly described.</p>		<p>The Board serves as the highest governance body for climate change, water resources, biodiversity, and naturerelated matters. It is responsible for steering overall execution strategies and supervising senior management in managing climate- and nature-related risks and opportunities, as well as monitoring key performance indicators. As a functional committee serving directly under the Board, the ESG & Information Security Committee comprises 100% of directors and includes one independent director. The ESG Executive Committee, established under the ESG & Information Security Committee, is co-chaired by the President & CEO as well as the Chief Sustainability Officer and is responsible for overseeing and managing sustainability issues.</p> <p>In 2022, in line with the group's decision, we formally adopted Enterprise Risk Management (ERM) mechanisms, integrating operational and sustainability risks and opportunities in compliance with the Company's "Risk Management Policy and Procedure." Under the mechanism, the Risk Management Office and Sustainability Office will regularly review sustainability risks and opportunities as well as response measures in the environmental, social, and corporate governance dimensions. This includes but is not limited to our progress in climate change, water resources, biodiversity, and nature-related issues, as well as identification of and response measures to emerging risks. In particular, the Chief Sustainability Officer will report to the ESG & Information Security Committee on sustainability-related issues (incl. climate, water, species, and nature) at least twice annually.</p>

Item	Status on Execution																		
<p>2. The way that business, strategy and finance (short, medium and long term) of enterprises impacted by the identified climate risks and opportunities are clearly described.</p>	<p>The Company conducts both quantitative and qualitative analyses of climate risks and opportunities based on factors such as probability and impact. A Risk Matrix map to help analyze the likelihood and impact level of any potential risks and emerging risks. Across a timeline from the reporting year to the end of this century, we assess short-, medium-, and long-term risks (short-term: 1-3 years; medium-term: 3-5 years; long-term: 5-10 years) and opportunities, based on factors such as asset lifespan, potential climate risks, and operational sectors and regions. This evaluation covers potential threats to our future operations (including upstream and downstream activities and our own operations). We then assign risk and opportunity ratings, identify their priorities, and present the results in a risk and opportunity matrix.</p> <p>The analysis results regarding significant risks and opportunities, financial impacts, and related management response measures are as follows. For further details, please refer to the 2024 Wistron Climate and Nature Report.</p> <p>Climate Change Financial Impact Analysis (Risks)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #cccccc;">Climate Change Risks</th> <th style="background-color: #cccccc;">Financial Impacts</th> <th style="background-color: #cccccc;">Response Measures</th> </tr> </thead> <tbody> <tr> <td>Low-carbon technology transition</td> <td>Increase in cost</td> <td>Expand investment in energy-saving technologies, with plans to optimize the SMT process, updating relevant software and hardware to achieve cost savings.</td> </tr> <tr> <td>Renewable energy regulations</td> <td>1.Increase in cost 2.Increase in capital expenditures</td> <td>Conduct a global assessment of renewable energy markets to acquire renewable energy through multiple channels and achieve the vision of energy transition and green manufacturing. In 2025, Wistron expanded its use of green electricity by purchasing renewable energy certificates, entering into power purchase agreements (PPAs), and implementing solar power for self-consumption. Through joint effort, we achieved the annual target of 80% green electricity usage for the year 2025, steadily progressing toward the long-term goal of increasing the green electricity share to 100%.</td> </tr> <tr> <td>Carbon tax</td> <td>Increase in cost</td> <td>1.Conduct impact assessments of domestic and international carbon regulations and plan for the implementation of internal carbon pricing. 2.Increase the proportion of renewable energy procurement in response to carbon tax/fee regulations to reduce tax/fee burdens.</td> </tr> <tr> <td>Demand for low-carbon products and services</td> <td>1.Decrease in revenue 2.Increase in cost</td> <td>1.Continue to invest in research and development resources and manpower to promote innovation in low-carbon products and technologies, ensuring that products meet the latest international standards such as Energy Star and related environmental certifications. 2.Enhance the knowledge of colleagues in the supply chain management department regarding low-carbon raw materials by developing a series of ESG-related courses to build their competencies and meet customer demands for low-carbon materials.</td> </tr> <tr> <td>Changes in customer behavior</td> <td>Decrease in revenue</td> <td>Continue to invest in research and development resources and manpower to assist customers in obtaining various environmental certifications, including Energy Star, EPEAT, TCO, the Taiwan Green Mark, and the China Environmental Label.</td> </tr> </tbody> </table>	Climate Change Risks	Financial Impacts	Response Measures	Low-carbon technology transition	Increase in cost	Expand investment in energy-saving technologies, with plans to optimize the SMT process, updating relevant software and hardware to achieve cost savings.	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Item	Status on Execution		
2. The way that business, strategy and finance (short, medium and long term) of enterprises impacted by the identified climate risks and opportunities are clearly described.	Climate Change Risks	Financial Impacts	Response Measures
	Water price fluctuations	Increase in cost	Achieve benefits such as water conservation, improved water use efficiency, and reduced water expenses by implementing measures like water management, leak inspections, irrigation time control, and reclaimed water recycling.
	Community protest	1.Decrease in revenue 2.Decrease in asset value	Understand the situation of the issue, as well as the current status and progress of the company's handling of it. Coordinate with relevant departments and senior management to agree on the information for external communication, and continue to engage with stakeholders.
	Negative media coverage	1.Decrease in revenue 2.Decrease in asset value	
	Poor reputation	1.Decrease in revenue 2.Decrease in asset value	
Climate Change Financial Impact Analysis (Opportunities)			
Climate Change Opportunities	Financial Impacts	Response Measures	
Production process	1.Decrease in cost 2.Decrease in capital expenditures	1.Improve processes to reduce VOCs and implement the concept of green manufacturing. 2.Continue to optimize processes to enhance energy efficiency and production efficiency.	
Adoption of new technologies	1.Decrease in cost 2.Increase in revenue	1.Continue to invest in R&D resources and manpower to improve the energy performance and efficiency of products, enhancing market competitiveness. 2.Continuously assess and invest in various clean energy-related projects. 3.Through communication and collaboration with suppliers, continuously develop circular economy projects to address the ever-changing sustainability trends.	
Recycled materials	1.Increase in revenue 2.Decrease in cost	1.Prioritize the use of renewable materials or the recycling of resources to reduce the consumption of primary resources. 2.Continue to invest in research and development resources and manpower to expand the application of recycled materials.	
Operational diversification	Increase in revenue	Continue to enhance R&D investment to develop a diverse range of low-carbon green products that meet customer and market demands.	
Low-carbon energy	Decrease in cost	Conduct research and development on low-carbon energy and related new technologies, focusing on assessing investment opportunities in new clean energy technologies such as geothermal and hydrogen energy.	
Expand funding sources	Decrease in cost	Leverage sustainable linked financing and other funding sources to optimize the company's financial structure.	
Adaptability	Decrease in cost	1.In response to extreme weather and climate change, each plant continues to optimize flood adaptation mechanisms to strengthen operational resilience. 2.Create a work environment where employees have access to safe water resources.	
Cost savings	Decrease in cost	Each plant invests in water-saving equipment, with internal dedicated units continuously optimizing water use efficiency.	
Regulatory resilience	Decrease in cost	Actively participate in the regulatory drafting process, with dedicated units implementing relevant measures to mitigate potential regulatory impacts.	
Green building	Decrease in cost	Commit to improving the water efficiency of existing buildings and incorporate environmentally friendly considerations, such as water-saving benefits, during the design and planning stages of new operational sites to meet green building certification standards.	

Item		Status on Execution												
<p>3. The impact on finance from extreme climate events and transformational actions is clearly described.</p>		<p>Regarding the assessment of potential financial impacts on our company due to extreme weather and transition actions, we conduct evaluations following multiple scenario analyses. For physical risks like extreme rainfall and regulatory changes such as carbon taxes, we simulate potential financial impacts using existing information, and under the Enterprise Risk Management (ERM) framework, each responsible unit formulates response strategies and action plans. In terms of transition actions, Wistron is actively pursuing energy-saving, carbon reduction, and green power introduction projects across its global operations to achieve low-carbon transition goals. The financial impacts are primarily reflected in expenditures for green power procurement, equipment replacement, or operational costs. However, these actions also bring positive benefits, such as cost savings and market expansion, due to improved operational efficiency and meeting customer demands. For the assessment of potential financial impacts of climate and transition actions on our company, please refer to the previous sections' Financial Impact Analysis of Climate Change (Risk) and Financial Impact Analysis of Climate Change (Opportunity) tables. For further details on the climate scenario analysis, including the supply chain, please refer to the 2024 Wistron Climate and Nature Report.</p>												
<p>4. The way to integrate the identification, assessment and management process of climate risk into the overall risk management system is clearly described.</p>		<p>Wistron integrates the identification, assessment, and management of climate-related risks into the Company's Enterprise Risk Management (ERM) framework in accordance with the <i>Risk Management Policy and Procedures</i>, managing them alongside material operational, financial, and sustainability risks to ensure a consistent and institutionalized approach. The Audit Committee—composed entirely of independent directors—oversees risk management effectiveness. Under its purview, a Risk Management Taskforce chaired by the Chief Financial Officer, with leaders from business units and functional departments, conducts annual ERM-based scenario identification and analysis (including climate), develops mitigation and adaptation strategies, and submits the annual ERM report to the Audit Committee for board-level deliberation. For day-to-day management, the Risk Management Office and the Sustainability Office periodically review and update ESG risks and opportunities—including climate change, water resources, biodiversity, and other nature-related topics—covering risk identification, root-cause analysis, response planning, and progress tracking. The Chief Sustainability Officer reports on the implementation of climate-related risk management at least semiannually to the ESG & Information security Committee, strengthening oversight and ensuring effective execution. Through this governance structure and cross-functional coordination, climate risk management is embedded in Wistron's overall risk management system and is continually enhanced under board-level supervision.</p>												
<p>5. The scenarios, parameters, assumptions, analysis factors and main financial impacts used shall be described if scenario analysis is used to assess resilience to the risks of climate change.</p>		<p>Our company employs multiple scenario analyses, with the scenarios, parameters, assumptions, and analytical factors briefly outlined below. For information on the primary financial impacts, please refer to the table description in point two of the preceding section. For detailed information on scenario analysis of various physical and transition risks, please refer to the 2024 Wistron Climate and Nature Report.</p> <table border="1" data-bbox="1608 1724 2831 1938"> <thead> <tr> <th data-bbox="1608 1724 2012 1818">Climate Scenario Type</th> <th data-bbox="2012 1724 2415 1818">Scenario Name</th> <th data-bbox="2415 1724 2831 1818">Timeline</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 1818 2012 1938" rowspan="4" style="text-align: center;">Physical</td> <td data-bbox="2012 1818 2415 1856">SSP1-RCP2.6</td> <td data-bbox="2415 1818 2831 1856">Short-term: 2021-2040,</td> </tr> <tr> <td data-bbox="2012 1856 2415 1894">SSP2-RCP4.5</td> <td data-bbox="2415 1856 2831 1894">Medium-term: 2041-2060,</td> </tr> <tr> <td data-bbox="2012 1894 2415 1932">SSP3-RCP7.0</td> <td data-bbox="2415 1894 2831 1932">Medium to long-term: 2061-2080,</td> </tr> <tr> <td data-bbox="2012 1932 2415 1938">SSP5-RCP8.5</td> <td data-bbox="2415 1932 2831 1938">Long-term: 2081-2100.</td> </tr> </tbody> </table>	Climate Scenario Type	Scenario Name	Timeline	Physical	SSP1-RCP2.6	Short-term: 2021-2040,	SSP2-RCP4.5	Medium-term: 2041-2060,	SSP3-RCP7.0	Medium to long-term: 2061-2080,	SSP5-RCP8.5	Long-term: 2081-2100.
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Item		Status on Execution										
<p>6. The content of the plan, and the indicators and objectives used to identify and manage physical risks and transition risks shall be described if there is a transition plan to manage the risks of climate-related.</p>		<p>Our company follows the TCFD framework and has established climate targets and performance indicators that are publicly disclosed annually. In 2022, Wistron proactively adhered to the SBTi's Net-Zero Standard, setting science-based targets to support the Paris Agreement's goal of limiting global warming to no more than 1.5°C above pre-industrial levels. These targets received official approval from the SBTi in April 2024. We commit to achieving carbon neutrality for Wistron's operational activities by 2030 and net-zero emissions across our value chain by 2050. Based on these commitments, we have established the following near-term and long-term targets:</p> <ol style="list-style-type: none"> 1. Near-term Target: By 2030, reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 90% compared to the 2022 baseline year and reduce absolute Scope 3 greenhouse gas emissions from purchased goods and services and the use of sold products by 25% 2. Long-term Target: From 2030 to 2050, maintain a 90% reduction in absolute Scope 1 and Scope 2 greenhouse gas emissions compared to the 2022 baseline year, and achieve a 90% reduction in absolute Scope 3 greenhouse gas emissions <p>In addition to foundational decarbonization targets, the Company has launched transformation programs under its ESG Six Pillars to formulate the climate transition strategy and set corresponding metrics and targets. For details, please refer to Chapter 3 of the 2025 Sustainability Report.</p> <table border="1" data-bbox="1608 890 2825 1934"> <thead> <tr> <th data-bbox="1608 890 1997 936">Transformation Dimension</th> <th data-bbox="1997 890 2825 936">Strategic Guidelines</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 936 1997 1339">Decarbonization of Operations (Scopes 1 & 2)</td> <td data-bbox="1997 936 2825 1339"> <p>Energy Transition: the Company adopts a diversified energy sourcing approach, including on-site generation, renewable power procurement via PPAs, and the purchase of RECs, prepare for 2030 carbon-fee compliance;</p> <p>Energy Efficiency and Smart Management: energy efficiency improvements are pursued through systematic upgrades to major systems, such as HVAC, compressed air, and smart lighting, with the aim of improving energy performance and operational efficiency.</p> <p>Electrification and Fuel Substitution: The Company is progressively implementing electrification measures, including the replacement of gas-fired equipment with electric alternatives, where feasible. 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In parallel, a Product Carbon Footprint (PCF) System has been developed to enable automated identification and management of emission hotspots.</p> </td> </tr> <tr> <td data-bbox="1608 1730 1997 1934">Integrated Offerings & Circular Services</td> <td data-bbox="1997 1730 2825 1934"> <p>Material Innovation and Waste Valorization: the Company incorporates high proportions of recycled aluminum and steel into core products, including AI PCs and AI servers. In parallel, it advances green circular solutions focused on the advanced treatment of electronic waste and the circular use of post-consumer recycled (PCR) plastics, with the aim of reducing reliance on virgin materials.</p> </td> </tr> </tbody> </table>	Transformation Dimension	Strategic Guidelines	Decarbonization of Operations (Scopes 1 & 2)	<p>Energy Transition: the Company adopts a diversified energy sourcing approach, including on-site generation, renewable power procurement via PPAs, and the purchase of RECs, prepare for 2030 carbon-fee compliance;</p> <p>Energy Efficiency and Smart Management: energy efficiency improvements are pursued through systematic upgrades to major systems, such as HVAC, compressed air, and smart lighting, with the aim of improving energy performance and operational efficiency.</p> <p>Electrification and Fuel Substitution: The Company is progressively implementing electrification measures, including the replacement of gas-fired equipment with electric alternatives, where feasible. 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Transformation Dimension	Strategic Guidelines											
Decarbonization of Operations (Scopes 1 & 2)	<p>Energy Transition: the Company adopts a diversified energy sourcing approach, including on-site generation, renewable power procurement via PPAs, and the purchase of RECs, prepare for 2030 carbon-fee compliance;</p> <p>Energy Efficiency and Smart Management: energy efficiency improvements are pursued through systematic upgrades to major systems, such as HVAC, compressed air, and smart lighting, with the aim of improving energy performance and operational efficiency.</p> <p>Electrification and Fuel Substitution: The Company is progressively implementing electrification measures, including the replacement of gas-fired equipment with electric alternatives, where feasible. In addition, a phased plan for corporate vehicle electrification has been established to reduce fuel use and related emissions.</p>											
Internal Carbon Pricing (ICP)	<p>Establishing a Carbon Reduction Financing Mechanism: the Company is piloting an internal carbon fee mechanism across major global sites, internalizing carbon pricing at USD 100 per metric ton as part of operating costs to incentivize internal energy efficiency improvements, while incorporating carbon costs into environmental, climate-related, and investment decision-making processes.</p>											
Value Chain Decarbonization & Product Innovation (Scope 3)	<p>Low-Carbon Ecosystem and Digital Transparency: through the WiZero Low-Carbon Smart Manufacturing Platform, the Company empowers suppliers and fosters cross-organizational collaboration on carbon reduction. In parallel, a Product Carbon Footprint (PCF) System has been developed to enable automated identification and management of emission hotspots.</p>											
Integrated Offerings & Circular Services	<p>Material Innovation and Waste Valorization: the Company incorporates high proportions of recycled aluminum and steel into core products, including AI PCs and AI servers. In parallel, it advances green circular solutions focused on the advanced treatment of electronic waste and the circular use of post-consumer recycled (PCR) plastics, with the aim of reducing reliance on virgin materials.</p>											

Item		Status on Execution																											
<p>7. The bases used for setting prices shall be described if internal carbon pricing is used as a planning tool.</p>		<p>Starting in 2025, Wistron will expand internal carbon pricing assessment to cover all global manufacturing and service sites, and plans to collect carbon fees in 2026. Emission reduction targets are set in accordance with Wistron’s Science-Based Targets (SBTs). Each year, reduction achievements and the carbon fees will be calculated based on each business unit site’s previous-year Scope 1 and market-based Scope 2 greenhouse gas emissions. Collected fees will be managed by "Climate Fund" and used to subsidize each business unit’s decarbonization investment programs, encouraging units to pursue energy savings and invest in low-carbon technology R&D, thereby creating a "charge–invest–reduce" closed-loop management. The carbon price per ton references the World Bank’s WB2C target price range and is currently set at USD 100 per ton CO₂e. The Sustainability Office will regularly review and assess the carbon price each year in response to changes in international carbon markets, carbon regulations, and decarbonization investment costs to strengthen climate transition risk management.</p>																											
<p>8. Information on the activities covered, the scope and planned schedule of greenhouse gas emissions, and annual progress achieved shall be described if climate-related targets are set. The source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs) to be offset shall be described if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant goals.</p>		<p>Climate-related targets:</p> <table border="1" data-bbox="1605 814 2831 1362"> <thead> <tr> <th data-bbox="1605 814 1952 894">Caption \ Item</th> <th data-bbox="1952 814 2392 894">Absolute reduction of greenhouse gas</th> <th data-bbox="2392 814 2831 894">Renewable energy consumption ratio</th> </tr> </thead> <tbody> <tr> <td data-bbox="1605 894 1952 1003">Target: Climate Change and Energy Management</td> <td data-bbox="1952 894 2392 1003">Absolute reduction of greenhouse gas compared to 2022: -33.8%</td> <td data-bbox="2392 894 2831 1003">Renewable energy consumption ratio: 80%</td> </tr> <tr> <td data-bbox="1605 1003 1952 1073">Activity covered</td> <td colspan="2" data-bbox="1952 1003 2831 1073">Same as the current year’s Sustainability Report, and it is evaluated and verified by an independent and impartial third party.</td> </tr> <tr> <td data-bbox="1605 1073 1952 1108">The scope of GHG Emissions</td> <td colspan="2" data-bbox="1952 1073 2831 1108">Scope 1+2</td> </tr> <tr> <td data-bbox="1605 1108 1952 1213">Short, medium, and long-term Goals</td> <td data-bbox="1952 1108 2392 1213">Y25: -33.8% Y30: carbon neutral Y35: carbon neutral</td> <td data-bbox="2392 1108 2831 1213">Y25: 80% Y30: 100% Y35: 100%</td> </tr> <tr> <td data-bbox="1605 1213 1952 1249">Y25 achievement progress</td> <td data-bbox="1952 1213 2392 1249">42.73% / Meet the target</td> <td data-bbox="2392 1213 2831 1249">80.09% / Meet the target</td> </tr> <tr> <td data-bbox="1605 1249 1952 1285">Solar energy generation (kWh)</td> <td data-bbox="1952 1249 2392 1285">NA</td> <td data-bbox="2392 1249 2831 1285">21,976,215.96</td> </tr> <tr> <td data-bbox="1605 1285 1952 1320">Green electricity(kWh)</td> <td data-bbox="1952 1285 2392 1320">NA</td> <td data-bbox="2392 1285 2831 1320">104,802,014.65</td> </tr> <tr> <td data-bbox="1605 1320 1952 1356">I-RECs (kWh)</td> <td data-bbox="1952 1320 2392 1356">NA</td> <td data-bbox="2392 1320 2831 1356">261,249,000.00</td> </tr> </tbody> </table>	Caption \ Item	Absolute reduction of greenhouse gas	Renewable energy consumption ratio	Target: Climate Change and Energy Management	Absolute reduction of greenhouse gas compared to 2022: -33.8%	Renewable energy consumption ratio: 80%	Activity covered	Same as the current year’s Sustainability Report, and it is evaluated and verified by an independent and impartial third party.		The scope of GHG Emissions	Scope 1+2		Short, medium, and long-term Goals	Y25: -33.8% Y30: carbon neutral Y35: carbon neutral	Y25: 80% Y30: 100% Y35: 100%	Y25 achievement progress	42.73% / Meet the target	80.09% / Meet the target	Solar energy generation (kWh)	NA	21,976,215.96	Green electricity(kWh)	NA	104,802,014.65	I-RECs (kWh)	NA	261,249,000.00
Caption \ Item	Absolute reduction of greenhouse gas	Renewable energy consumption ratio																											
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9. Inventory and assurance of greenhouse gases, along with reduction goals, strategies, and specific action plans

1-1 Greenhouse gas inventory and assurance for the past two fiscal years

1-1-1 Information of Greenhouse Gas Inventory

Providing the emission (tCO₂e), intensity (tCO₂e / NT\$ million), and data coverage of greenhouse gases for the past two fiscal years.

Basic information of the Company		In accordance with the provisions of the Sustainable Development Roadmap of listed companies should at least be disclosed			
<ul style="list-style-type: none"> ■ Companies with capital of more than \$10 billion, the steel industry, and the cement industry □ Companies with capital of more than \$5 billion but less than \$10 billion □ Companies with capital of less than \$5 billion 		<ul style="list-style-type: none"> ■ Inventory of parent company only ■ Inventory of subsidiaries included in consolidated financial statements ■ Assurance on parent company only □ Assurance on subsidiaries included in consolidated financial statements 			
Scope 1	2024		2025		
	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/ NT\$ million)	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/ NT\$ million)	
Wistron Corporation (parent company)	1,169.909	0.015	848.507	0.001	
Subsidiaries included in consolidated financial statements	12,745.514	0.021	10,892.666	0.677	
Total	13,915.423	0.020	11,741.173	0.010	
Scope 2	2024		2025		
	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/ NT\$ million)	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/ NT\$ million)	
Wistron Corporation (parent company)	46,564.578	0.616	69,955.190	0.057	
Subsidiaries included in consolidated financial statements	190,092.537	0.310	171,834.505	10.682	
Total	236,657.114	0.344	241,789.696	0.196	
Scope 3	2024		2025		
	Total emissions (tCO ₂ e)		Total emissions (tCO ₂ e)		
Wistron Corporation (parent company)	10,741,798.914		28,755,035.479		
Subsidiaries included in consolidated financial statements	5,981,074.314		4,555,959.731		
Total	16,722,873.228		33,310,995.211		

1-1-2 Information of Greenhouse Gas Assurance

Providing the assurance status for the past two fiscal years as of the printing date of the annual report, including the scope of assurance, the institution of assurance, assurance criteria, and assurance opinion.

Scope 1	2024 Assurance Scope	2024 Assurance Institution	2024 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 1	2025 Assurance Scope	2025 Assurance Institution	2025 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 2	2024 Assurance Scope	2024 Assurance Institution	2024 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 2	2025 Assurance Scope	2025 Assurance Institution	2025 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 3	2024 Assurance Scope	2024 Assurance Institution	2024 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 3	2025 Assurance Scope	2025 Assurance Institution	2025 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd

※Note: The greenhouse gas emissions for 2025 are currently under assurance. The final assured results and assurance statement will be disclosed in the Sustainability Report.

1-2 Greenhouse Gas Reduction Goals, Strategies, and Specific Action Plans

Explanation of the baseline year and its data for greenhouse gas reduction, reduction goals, strategies, and specific action plans, as well as the status of achieving the reduction goals.

1. The base year of absolute reduction of greenhouse gas emissions: 2022
2. Climate Change and Energy Management Target: Absolute greenhouse gas reduction of 33.8% compared to 2022
3. GHG reduction Strategies: 1. Improve energy efficiency; 2. Improve renewable energy consumption
4. Reduction Actions:
 - (1) Improvement of Energy Efficiency: Wistron is proactively driving actual carbon reduction in addition to increasing renewable energy use. We use low-carbon manufacturing processes, smart energy conservation technologies, and improvement of energy efficiency to achieve the goal of energy saving. The project is divided into six dimensions: air conditioning, air compressor, production, management, green lighting and others.
 - (2) Energy transformations: By continuously improving the utilization ratio of renewable energy, and also in line with the principle of "installing as much as possible", we aim to maximize the deployment of solar photovoltaic power, promote the procurement of renewable energy, and further increase the proportion of renewable energy use through the purchase of green certificates.

5. Climate-related targets:

Caption	Item	Absolute reduction of greenhouse gas	Renewable energy consumption ratio
Target: Climate Change and Energy Management		Absolute reduction of greenhouse gas compared to 2022: -33.8%	Renewable energy consumption ratio: 80%
Activity covered	Same as the current year's Sustainability Report, and it is evaluated and verified by an independent and impartial third party.		
The scope of GHG Emissions	Scope 1+2		
Y25 achievement progress		42.73%	80.09%

2.3.6 Ethics Management Performance and Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons

Item	Implementation Status			Summaries	Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
<p>1. Establishment of Corporate Conduct and Ethics Policy and Implementation Measures</p> <p>(1) Has the Company formulated a policy of ethical management approved by the board of directors, and clearly state, in the bylaw and external documents, the policies and practices of ethical management and the commitment of the board and senior management to actively implement the operating policy?</p> <p>(2) Has the Company established a mechanism for evaluating the risk of unethical behavior, regularly analyzed and evaluated business activities with a higher risk of unethical behavior in the business scope, and formulated a plan, which covers at least the precautionary measures in the second paragraph of Article 7 of “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”, to prevent unethical behavior?</p> <p>(3) Has the Company clearly defined the operating procedures, behavior guidelines, punishment and appeal systems for violations in the unethical conduct prevention plan, and does it implement and regularly review and revise the aforementioned plan?</p>	<p>✓</p> <p>✓</p> <p>✓</p>			<p>(1) In order to strengthen the corporate culture of integrity and sound development, the Company has formulated the [Ethical Corporate Management Best Practice Principles], [Codes of Ethical Conduct], [Corporate Governance Best Practice Principles] and [Code of Conduct] and other norms approved by the board of directors, and has disclosed them on the Company website and the Market Observation Post System. Integrity is our core value and the foundation for running a business. This principle applies to all directors (including independent directors, the same as below), managers and employees of the Company or those who have substantial control over the Company.</p> <p>(2) The Company has established an assessment mechanism for the risk of unethical conduct in accordance with the [Ethical Corporate Management Best Practice Principles], regularly analyzes and evaluates business activities with higher risks of unethical conduct within the business scope, and formulates relevant management plans which covering preventive measures for the behaviors listed in Paragraph 2 of Article 7 of [Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies].</p> <p>(3) The Company has formulated a plan to prevent unethical behavior in the [Ethical Corporate Management Best Practice Principles], including operating procedures and behavioral guidelines. Wistron has also formulated a punishment and appeal system for violations in the [Codes of Ethical Conduct] and regularly reviews the appropriateness and effectiveness of the prevention plans mentioned above. For departments/personnel with higher potential risks (such as Global Supply Chain Management, Treasury Management & Corporate Communications, and Administration Services), in addition to conducting education and training and preparing relevant manuals for publicity/normalization, risks are also reduced through internal audits or regular job rotations. The Company also clearly defines prohibited behaviors in the [Code of Ethical Conduct], including the principles and standards for avoiding conflicts of interest, gifts and business hospitality, political donations and charitable donations, as well as the principles for verifying whether ethical conduct has been violated. The code also specifies the reporting channels and related procedures.</p>	<p>No discrepancy</p>

Item	Implementation Status				Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		Summaries	
<p>2.Ethic Management Practice</p> <p>(1) Does the Company assess the ethics records of whom it has business relationship with and include business conduct and ethics related clauses in the business contracts?</p> <p>(2) Has the Company established a unit affiliated with the board to promote corporate ethical management, and regularly (at least once a year) report to the board its ethical management policies and plans to prevent unethical conduct and monitor implementation?</p> <p>(3) Does the Company establish policies to prevent conflict of interests, provide appropriate communication and complaint channels and implement such policies properly?</p> <p>(4) Has the Company established an effective accounting system and internal control system for the implementation of ethical management, where the internal audit unit prepared relevant audit plans based on the result of risk assessment of unethical conducts, and checked the compliance with the plan to prevent unethical conducts, or delegated an accountant to perform the verification?</p> <p>(5) Does the Company provide internal and external ethical conduct training programs on a regular basis?</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>			<p>(1) Before establishing a commercial relationship with an external party, our Company will first evaluate the legality of the party's operations, integrity policies, and whether there is any record of unethical behavior. In the process of engaging in business activities, we will explain the Company's integrity policy and relevant regulations to the other party, and clearly refuse to directly or indirectly provide, promise, request or accept any form of improper benefits. Once unethical behavior is discovered, we will immediately stop business interaction immediately and list them as objects of refusal. The Company will incorporate the integrity policy into the terms of business contracts, including clear and reasonable payment, handling of situations involving unethical behavior, handling of violations of prohibited commissions/rebates/other benefit contract terms, etc</p> <p>(2) The Company's [Global Human Resources and Administration] department is responsible for the formulation and supervision of integrity policies and related measures, which reports the implementation results to the board of directors every year. The reporting date for fiscal year 2025 is December 19, 2025. So far, no major violations have occurred.</p> <p>(3) The Company clearly stipulates conflict of interest clauses and situations/standards in the [Ethical Corporate Management Best Practice Principles] and [Codes of Ethical Conduct], requires employees to avoid them, and proactively and fully report to their direct supervisor, the top manager of the human resources department or the board of directors when they are aware of or face similar situations.</p> <p>(4) Based on the principle of integrity policy, the Company will evaluate and self-examine the effectiveness and the design and implementation of internal control system, which includes accounting systems, based on the changes in the operating environment every year, and will make adjustments when necessary. Those actions mentioned above will be reviewed by the audit department.</p> <p>(5) To ensure all employees fully understand the relevant regulations, Wistron continuously implements education, training, and publicity programs. For board members, in addition to all having signed the</p>	<p>No discrepancy</p>

Item	Implementation Status			Summaries	Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
(5) Does the Company provide internal and external ethical conduct training programs on a regular basis?	✓			Code of Conduct acknowledgement form, training courses on preventing insider trading have been arranged to fulfill corporate governance responsibilities based on integrity. New employees and new supervisors are required to take ethics/integrity courses on the day they join the Company, and all colleagues are required to regularly complete online learning courses and performance evaluations on related topics. and reading and signing the Code of Conduct acknowledgement form. For current employees, the Company also requires all personnel in each site to undergo annual training on the Code of Conduct (including anti-corruption and anti-bribery topics) to deeply instill a culture of integrity. In 2025, the Company reached a 100% completion rate for all employees (total number of trainees: 59,430; total training hours: 11,886 hours) and a 100% signing rate for the Code of Conduct acknowledgement form (total number of signees: 59,430).	No discrepancy
3. Implementation of Complaint Procedures. (1) Does the Company establish specific complaint and reward procedures, set up conveniently accessible complaint channels, and designate responsible individuals to handle the complaint received?	✓			(1) When anyone discovers a violation of the [Codes of Ethical Conduct], he or she can report it directly to the independent director, the top manager of human resources department, the top manager of the audit department, the chairman of the board, or through employee grievance channels. For managers or employees who violate the regulations, the Company will, depending on the severity of the case, take disciplinary action including dismissal or termination of appointment in accordance with the relevant provisions of [Rules for Rewards and Disciplinary Actions for Employees]. For the business parties that violate the principles of honesty and integrity, the Company will reduce or cancel the cooperation relationship with them depending on the severity of the case. In serious cases, they will be reported to the appropriate judicial authorities.	No discrepancy
(2) Has the Company established standard operating procedures for investigating the complaints received, take corresponding measures after investigation, and ensuring such complaints are handled in a confidential manner?	✓			(2) The Company has a complaint procedure with clear operating procedures from the filing of complaints, investigation, and the handling. Relevant personnel and information that are included in the same case are also kept confidential throughout the process. In 2025, a total of 21 cases were reported, and 2 cases were filed (1 related to corruption and 1 related to business conduct).	
(3) Does the Company adopt proper measures to prevent a complainant from retaliation for his/her filing a complaint?	✓			(3) The Company will always provide protection to those who report or are involved in the investigation process to prevent the parties from suffering unfair retaliation or treatment, and strictly abide by Article 22 of the [Ethical Corporate Management Best Practice Principles]	

Item	Implementation Status				Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		Summaries	
				regarding keeping the identity of the whistleblower and the content of case confidential, and measures to protect the whistleblower from being improperly treatment.	
4.Information Disclosure Does the Company disclose its guidelines on business ethics as well as information about implementation of such guidelines on its website and Market Observation Post System (“MOPS”)?	✓			The Company discloses its commitment to comply with the [Ethical Corporate Management Best Practice Principles] and the RBA (Responsible Business Alliance) Code of Conduct on its official website and the [Market Observation Post System] and discloses the implementation status in the sustainability report.	No discrepancy
5. If the Company has established corporate governance policies based on TSE Corporate Conduct and Ethics Best Practice Principles, please describe any discrepancy between the policies and their implementation. No discrepancy.					
6. Other important information to facilitate better understanding of the company’s corporate conduct and ethics compliance practices (e.g., review the company’s corporate conduct and ethics policy). The Company requires suppliers to sign a letter of integrity commitment and fully communicates Wistron’s anti-corruption policy to suppliers through the Wistron Global Learning Platform. Wistron also has a reporting hotline and promotes its integrity policies and beliefs to suppliers at the business conference, and review suppliers' implementation status every year					

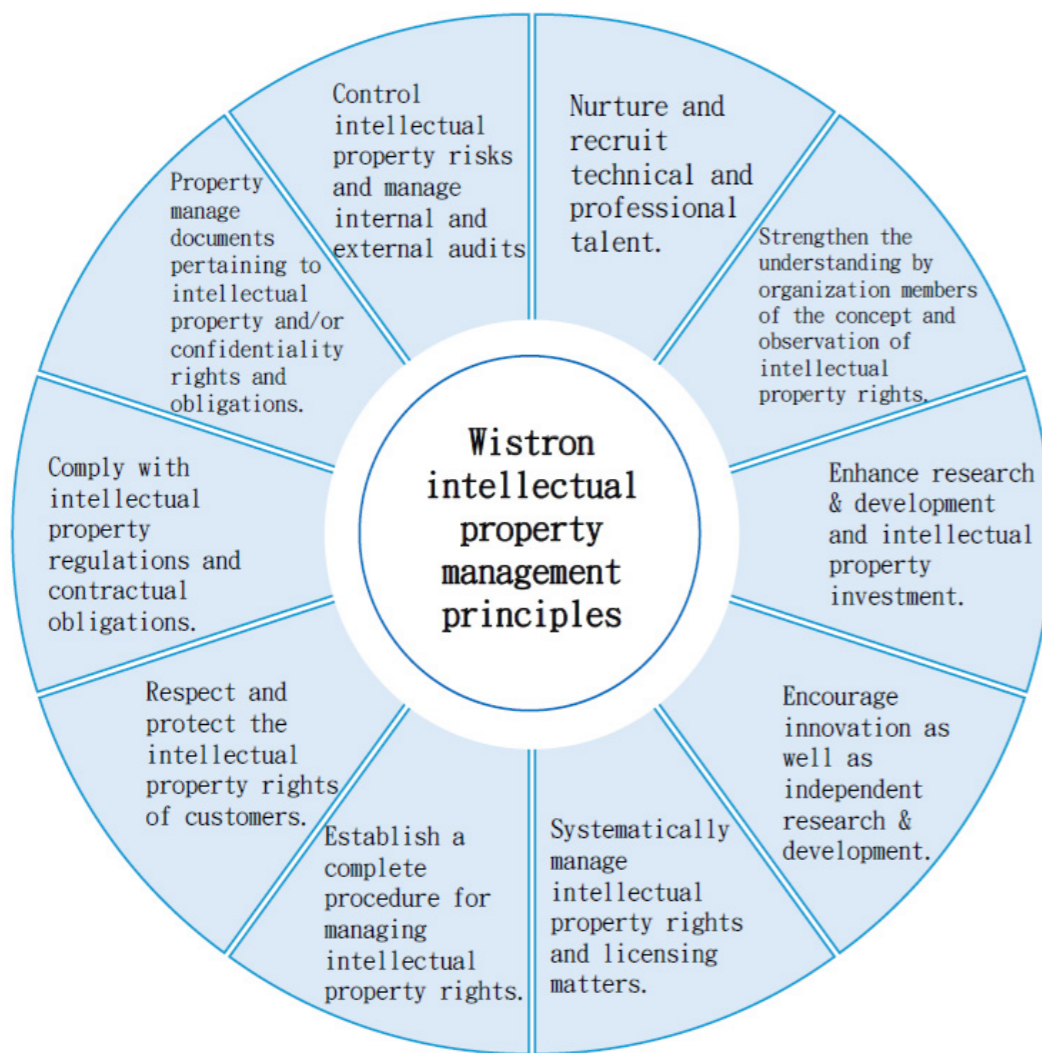
2.3.7 Other information material to the understanding of corporate governance within the

Company:

A. Intellectual Property Rights Management Policy

Wistron places great importance on the management of intellectual capital. Through our intellectual property management policy, we strengthen R&D capabilities, drive the development of high value-added innovative products and technology services, and enhance manufacturing efficiency and quality. This approach enables us to build a forward-looking intellectual property portfolio that bolsters corporate competitiveness. Moving forward, we will continue to implement a consistent intellectual capital management plan that aligns with our strategic considerations and business objectives, ensuring timely creation, management, and utilization of intellectual property rights.

Wistron's principles regarding intellectual property rights management are as follows:



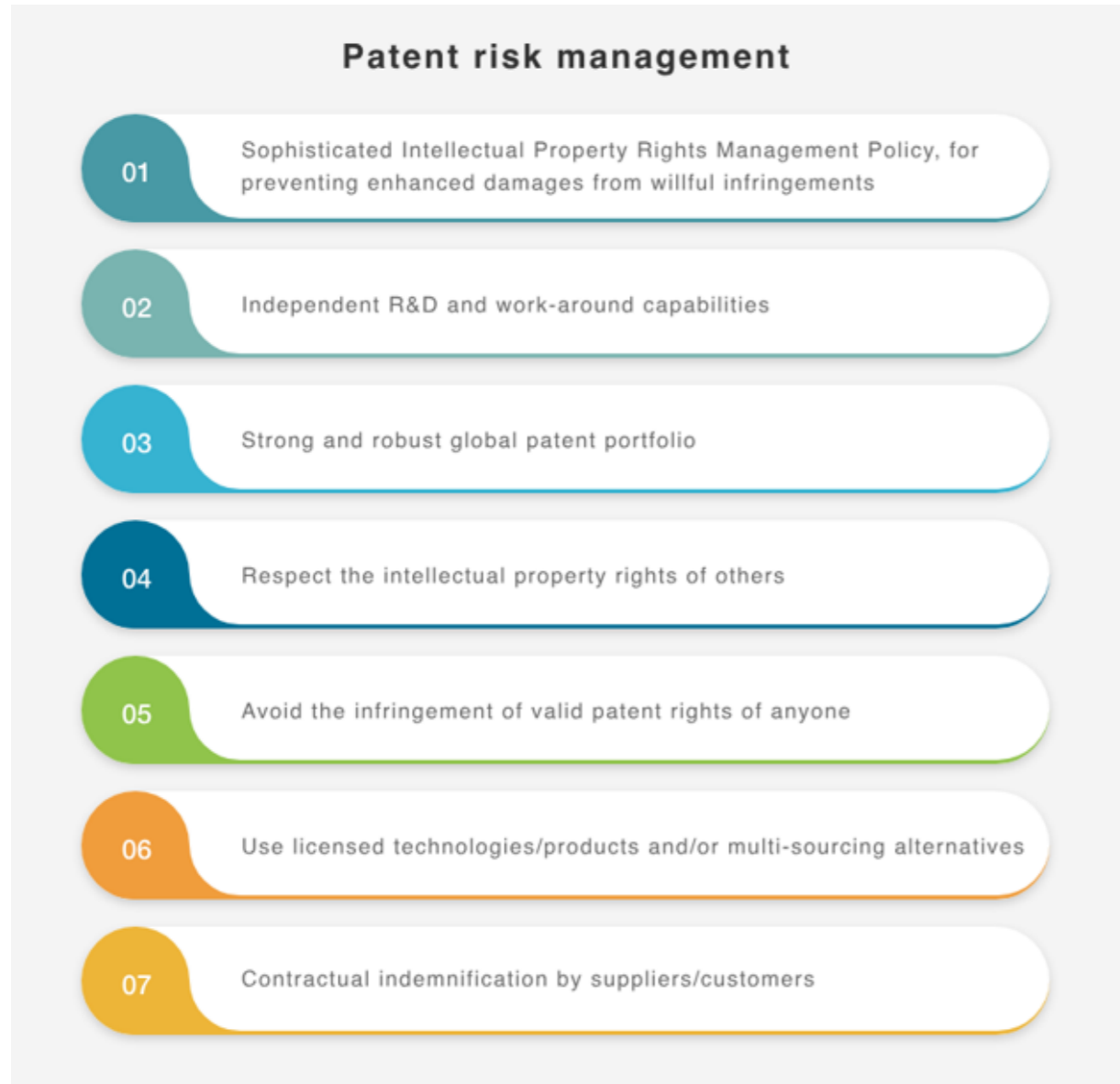
B. Patent Portfolio Management

Wistron is committed to building a strong and efficient global patent portfolio. Through a comprehensive patent strategy, we ensure that the company's technological achievements are fully protected while safeguarding customer interests. Currently, Wistron holds more than 6,500 patents across multiple countries, leveraging this portfolio to enhance technological competitiveness and secure market advantages for our innovations.

In patent management, Wistron integrates corporate strategy with business development goals to actively promote inventive innovation and strategic patent deployment, ensuring maximum value creation. Our patent team works closely with R&D units through brainstorming sessions, big data patent analysis, and proposal review committee to identify high-quality ideas and generate targeted invention proposals. Additionally, the team applies over 300 audit standards to rigorously review patent specifications, ensuring every patent meets stringent quality requirements. The end-to-end process covers invention proposals, prior arts searches, claim scope design, drafting and translation, filing strategies, office action responses, and post-grant maintenance and management—comprehensively safeguarding long-term competitive advantages of our patent assets.

To strengthen patent expertise and employee knowledge, Wistron enhances internal training programs by offering courses such as "Patent Academy" and other specialized sessions. In 2025, more than 1,323 enrollments were recorded, with participants passing assessments and accumulating approximately 700 learning hours. This systematic learning framework is complemented by an invention reward program that incentivizes creativity through recognition and awards, motivating employees to innovate and further improve product and technology service quality and market competitiveness.

In terms of patent quantity and quality management, Wistron not only continues independent innovation and patent development but also engages in patent acquisition, investment, expiration cancellation, sales, and selective maintenance to optimize the portfolio. Using consistent evaluation standards, we monitor patent coverage, quality, and market value, and benchmark against competitors and industry leaders through third-party assessment indicators. These efforts further enhance patent competitiveness and maximize the commercial value of our portfolio.



C. Trademark Management

Trademarks are an important representation of Wistron's products and services. A robust trademark strategy can strengthen the Company's brand image and ensure the brand is invulnerable. Wistron currently holds trademark protection in 37 key countries globally, with trademark presence on all five continents.

A sustainable brand demonstrates a company's commitment sustainable operations. To efficiently manage trademarks, Wistron has established a dedicated trademark team. This team directly liaises with offices in different countries to oversee trademark affairs, controlling costs and ensuring access to firsthand trademark information globally. Wistron's current trademark management priorities include:

1. Apply for trademark registration systematically in accordance with Wistron's business development;
2. Conduct a trademark search before using the trademark publicly to avoid infringing on others' trademark rights;

3. Utilize the global trademark monitoring system to prevent counterfeit or unauthorized use of the company's trademarks;
4. Evaluate the current usage of trademarks and phase out those that do not provide economic benefits.

Thanks to our rigorous and systematic trademark management system, Wistron has not faced any trademark infringement lawsuits since its establishment. To further enhance this system, we officially adopted the "Intellectual Property Management Standards (TIPS)" in 2023 valid until December 31, 2026.

D. Protection of Trade Secrets and Confidential Information

Trade secrets and confidential information are important intellectual assets for Wistron. We use various control mechanisms to ensure the protection of trade secrets and confidential information. Apart from maintaining our competitive advantage, these protected assets can drive innovation and ensure our customers' rights. No substantiated complaints concerning breaches of customer privacy and losses of customer data were received by the Company in 2025.

To protect Wistron and our customer's confidential information, we obtained the information security management system international standard ISO/IEC 27001 certification and carried out management measures accordingly. We conduct social engineering drills to improve employee awareness of phishing emails. Meanwhile, we require confidential information and trade secret protection training for all new employees to ensure that employees fulfill our confidentiality commitments to our customers.

We have signed confidentiality agreements with our customers and related suppliers. Both parties are required to protect confidential information. In the past five years, we have signed an average of 400 to 700 confidentiality agreements every year. Contract execution and record retrieval follow established protocols, with the records room secured by access control and surveillance. Customer information is handled by designated units to reduce the possibility of improper disclosure and leaks.

We have also joined the Taiwan Association for Trade Secrets Protection to continue tracking changes to related laws and the industry.

E. Intellectual Property Rights Management

Since 2020, Wistron has implemented its Intellectual Property (IP) Management Policy. The key execution results for 2025, as reported to the Board of Directors on December 19, 2025, are as follows:

2025 IP Management Policy Implementation Highlights:

1. Patent Management

Wistron adheres to the principle of enhancing technological quality and patent value, continuously optimizing and managing its global patent portfolio. Each year, we conduct comprehensive evaluations and strategic adjustments of existing patent assets, eliminating patents with outdated technologies or lower overall value through expiration cancellation, sale, or selective maintenance. At the same time, we actively revitalize patent assets and steadily increase participation in domestic and international patent programs, as well as the declaration of strategically valuable patent families. Through outstanding patent management and an innovation-driven system, Wistron maintains a competitive edge in patent quality and technological value. Our patent portfolio composite index has risen to a leading position among industry peers and continues to surpass numerous globally recognized enterprises. In 2025, Wistron was honored for the fourth consecutive year as one of Clarivate™’s Top 100 Global Innovators and was also recognized by LexisNexis® as one of Taiwan’s Top 10 Companies Driving Innovation. Additionally, Wistron earned the Gold Medal in the 2024 National Invention and Creation Award from Taiwan’s Intellectual Property Office and was ranked among the Top 100 Global 5G Standard-Essential Patent Holders by the renowned IP platform Patently.

2. Trademark Management

Wistron implemented the "Taiwan Intellectual Property Rights Management Regulations (TIPS)" in 2023 and successfully passed verification, obtaining a three-year validity period from 2024 to 2026. The company has always valued its own intellectual property rights and respected the intellectual property rights of others. Therefore, before any trademark is officially used externally, it is always checked to ensure there is no risk of infringing on the trademark rights of others. Furthermore, the company uses a global trademark monitoring system to track information on the use and application of trademarks by others in various countries, preventing others from imitating the company's trademarks or free-riding. For expired trademarks, the company assesses the need for renewal based on actual business conditions and abandons trademarks that are not economically viable. From January 1, 2025 to November 30, 2025, the company filed 9 new trademark applications and abandoned 61 trademark applications. Additionally, the company did not discover any identical or similar trademarks registered by others this year, therefore no opposition cases were executed this year.

3. Protection of Trade Secrets and Confidential Information

To protect the confidential information of Wistron and its clients, Wistron has obtained the international standard ISO/IEC 27001:2022 for its information security management system.

It conducts internal audits and external third-party audits at least once a year to ensure the continuous effectiveness of its information security management mechanisms. Social engineering simulation exercises are conducted every six months to enhance employees' awareness of phishing emails. All new employees are required to complete training on the protection of confidential information and trade secrets to ensure that every employee adheres to confidentiality commitments when dealing with clients. Furthermore, cloud-based digital tools, such as the encryption mechanisms, identity verification, and authorization principles in Microsoft Office 365, are used to protect confidential corporate documents. Confidentiality agreements are signed with clients and related suppliers, requiring mutual protection of confidential information. Software audits are conducted regularly using Microsoft's SCCM software, and software licensing courses are mandatory for new employees.

Wistron’s intellectual property rights portfolio:

Patent:

Wistron holds approximately 6,500 granted and active patents worldwide, covering a broader range of countries and forward-looking technology and product domains. Invention/utility patents account for more than 94% of the portfolio.

Trademark:

Wistron has registered a total of 829 trademarks worldwide over the years, of which 230 have been abandoned. Currently, there are 599 valid registered trademarks and more than 80 opposition cases have been executed, with a success rate of over 87%.

To enhance Wistron's brand image and brand trust, the focus and goals of our management policies are as follows:

Intellectual Property Management Policy:	Intellectual Property Management Target:
1. Improving the intellectual property management system continuously.	1. Revising the internal intellectual property regulations for “Trademark Management Operating Procedures” to response to the examination mechanism of Intellectual Property Office regarding trademark’s accelerating examination.
2. Strengthening confidential information management.	2. Revising the “Confidential Information Management Regulations” to adjust the "setting of confidentiality and storage periods" and "control measures for the transmission of confidential information".
3. Strengthening employees' awareness of the intellectual property infringement.	3. Continuing to update the content of the internal website of “Intellectual Property Knowledge” every six months and adding case sharing to the said website.

2.3.8. Internal Control System Execution Status

A. Statement on Internal Control:

**Wistron Corporation
Statement on Internal Control**

Date: March 12, 2026

Based on the findings of a self-assessment, Wistron Corporation (Wistron) states the following with regard to its internal control system during the year 2025 :

1. Wistron’s board of directors and management are responsible for establishing, implementing, and maintaining an adequate internal control system. Our internal control is a process designed to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance and safeguarding of assets), reliability, timeliness, transparency of our reporting, and compliance with applicable rulings, laws and regulations.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing its stated objectives. Moreover, the effectiveness of an internal control system may be subject to changes due to extenuating circumstances beyond our control. Nevertheless, our internal control system contains self-monitoring mechanisms, and Wistron takes immediate remedial actions in response to any identified deficiencies.
3. Wistron evaluates the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (herein below, the Regulations). The criteria adopted by the Regulations identify five key components of managerial internal control: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities.
4. Wistron has evaluated the design and operating effectiveness of its internal control system according to the aforesaid Regulations.
5. Based on the findings of such evaluation, Wistron believes that, as of December 31, 2025, it has maintained, in all material respects, an effective internal control system (that includes the supervision and management of our subsidiaries), to provide reasonable assurance over our operational effectiveness and efficiency, reliability, timeliness, transparency of reporting, and compliance with applicable rulings, laws and regulations.
6. This Statement is an integral part of Wistron’s annual report for the year 2025 and Prospectus, and is publicly disclosed. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.
7. This statement was approved by the board of directors in their meeting held on March 12, 2026, with none of the nine attending directors expressing dissenting opinions. All attending directors have affirmed the content of this Statement.

Wistron Corporation

Chairman : Simon Lin

President & CEO : Jeff Lin



B. if CPA was retained to conduct a special audit of the internal control system, disclose the audit report : None.

2.3.9 Major Resolutions of Shareholders’ Meeting and Board Meetings

A. Major Resolutions of Shareholders’ Meeting

Wistron held its 2025 shareholders’ meeting on May 16, 2025. The resolutions and implementation status are listed below:

Important resolution	Implementation Status
Ratification of 2024 Business Report and Financial Statements as proposed.	To implement in accordance with the resolutions.
Ratification of the proposal for distribution of 2024 profits as proposed.	Since a portion of the treasury shares was transferred to employees, the total number of shares outstanding changed, and the cash dividend per share was adjusted to NT\$3.79927437. The Company set June 9, 2025 as the ex-dividend record date. The cash dividends were distributed on June 27, 2025.
Approval of issuance of new common shares for cash to sponsor issuance of GDR and/or issuance of new common shares for cash in public offering and/or issuance of new common shares for cash in private placement and/or issuance of GDR in private placement.	To implement in accordance with the resolutions; and the GDR were issued on June 10, 2025.
Approval of issuance of Restricted Stock Awards to key employees	The Restricted Stock Awards were issued on August 18, 2025.
Approval of amendments to the “Articles of Incorporation” as proposed.	The amended “Articles of Incorporation” were completed the registration on May 28, 2025.

B. Major Resolutions of Board Meetings

	Date	Important resolution	Compensation Committee		Audit Committee	
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions
1 st Board Meeting of 2025	2025 . 02 . 24	1. Approved the compensation for employees and directors of 2024.	V	Resolved		
		2. Approved the proposal of 2024 employees' compensation payout ratio and amount to the managers (excluding CSO).	V	Resolved		
		3. Approved the salary adjustment to the managers (excluding CSO) in 2025.	V	Resolved		
		4. Approved the performance bonus budget to the managers (excluding CSO) in 2025.	V	Resolved		
		5. Approved the proposal of 2024 employees' compensation payout ratio and amount to CSO.	V	Resolved		
		6. Approved the salary adjustment to CSO in 2025.	V	Resolved		
		7. Approved the performance bonus budget to CSO in 2025.	V	Resolved		
		8. Approved the business plan of 2025.			V	Resolved
		9. Approved the business report of 2024.			V	Resolved
		10. Approved the parent-company-only and consolidated financial statements of 2024.				
		11. Approved the cancellation of part of New Restricted Employee Shares and the record date of capital reduction.				
		12. Approved the proposal for 2024 earnings distribution.			V	Resolved
		13. Approved the issuance of new common shares for cash to sponsor issuance of GDR and/or issuance of new common shares for cash in public offering and/or issuance of new common shares for cash in private placement and/or issuance of new common shares for cash to sponsor issuance of GDR in private placement.			V	Resolved
		14. Approved the issuance of restricted stock awards to key employees.			V	Resolved
		15. Approved the amendments to the "Articles of Incorporation".				
		16. Approved to convene 2025 general shareholders' meeting.				
		17. Approved the acquisition of building improvements and equipment for business use in the International AI Smart Park in Hsinchu County.			V	Resolved
		18. Approved to lease Land, factory buildings and facilities at Shixing Road, Zhubei City, Hsinchu County from Lan Fa Textile Co., Ltd.			V	Resolved
		19. Approved to establish Kaohsiung branch office.				

	Date	Important resolution	Compensation Committee		Audit Committee			
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions		
1 st Board Meeting of 2025	2025 . 02 . 24	20. Approved to build the Neihu Second Headquarters Building (Neihu R&D Building) on the land in the Tanmei section of Neihu District, Taipei City, with an amount not exceeding NT\$2.7 billion.			V	Resolved		
		21. Approved to increase NT\$250 million on the donation and construct a new building on the designated site of the Tongxing Building at the National Yang Ming Chiao Tung University Tainan Branch.			V	Resolved		
		22. Approved to increase the capital of Wistron Property (Vietnam) Co., Ltd. (WPVN) to US\$30 million and to build employee dormitories in US\$134 million (not exceeding VND3,350.4 billion).			V	Resolved		
		23. Approved the adjustment of manager.						
		24. Approved to assign KPMG as audit accountants in 2025.			V	Resolved		
		25. Approved the Internal Control System Statement of 2023.			V	Resolved		
		26. Approved the amendments to "Non-Assurance Services for accountant Pre-approval Policy".			V	Resolved		
		27. Approved the acquirement or disposal of equipment held for business use with subsidiaries.						
		28. Approved the application for bank facility.						
		29. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved		
		2 nd Board Meeting of 2025	2025 . 04 . 02	1. Approved the issuance of new common shares for cash to sponsor issuance of GDR.			V	Resolved
				2. Approved the investment US\$ 45 million to establish Wistron InfoComm (USA) Corporation (WIUS); and WIUS plans to invest within a limit of no more than US\$50 million.			V	Resolved
				3. Approved the capital expenditure for building improvements at the second AI plant.			V	Resolved
4. Approved the renaming of the "Corporate Sustainability Development Committee" to the "ESG and Information Security Committee" and the amendments to its organizational charter.								
5. Approved the appointment of members of the ESG and Information Security Committee and the Chief Sustainability Officer.								

	Date	Important resolution	Compensation Committee		Audit Committee	
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions
2 nd Board Meeting of 2025	2025 . 04 . 02	6. Approved the authorization of signatories for execution documents related to the warrants for Lenovo Group Limited (Lenovo) common shares. 7. Approved the application for bank facility. 8. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved
3 rd Board Meeting of 2025	2025 . 05 . 06	1. Approved the consolidated financial statements of 2025Q1.			V	Resolved
		2. Approved the investment US\$ 455 million to establish Wistron InfoComm (USA) Corporation (WIUS); and WIUS plans to invest within a limit of no more than US\$712.43 million.			V	Resolved
		3. Approved the increase in investment for the International AI Smart Park in Hsinchu County and the adjustment of the capital expenditure previously approved by the Board on November 11, 2024, at the same location with a cap of NT\$3.896 billion.			V	Resolved
		4. Approval of the investment NT\$ 3.5 billion to establish Wistron Ventures Corporation (WVC); and the establishment of a capital of WVC is NT\$2.5 billions			V	Resolved
		5. Approved the investment NT\$1.7 billion to establish WiSuccess Asset Management Corporation(WCA).			V	Resolved
		6. Approved the disposal of all 69,260,000 common shares of Formosa Prosonic Industries Berhad (FPI) held by the Company.			V	Resolved
		7. Approved the establishment of the "Corporate Governance Guidelines".				
		8. Approved the amendments to "Environmental policy".				
		9. Approved the amendments to "Sustainable Development Best Practice Principles".				
		10. Approved the allocation of shares repurchased by the Company in 2020 for transfer to non-managerial employees.			V	Resolved
		11. Approved the acquirement or disposal of equipment held for business use with subsidiaries.				
		12. Approved the proposed application for various financing services, including letters of credit, trade financing, and the opening of bank accounts with Industrial and Commercial Bank of China Ltd.				

	Date	Important resolution	Compensation Committee		Audit Committee	
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions
3 rd Board Meeting of 2025	2025 . 05 . 06	13. Approved the application for RMB (or equivalent foreign currency) loans, derivative transactions, and the opening of FTN and NRA accounts in both local and foreign currencies with Agricultural Bank of China Ltd., Guangdong Branch or its subordinate branches				
		14. Approved the execution of a syndicated loan agreement totaling up to US\$ 500 million with a banking consortium led by Mega International Commercial Bank and other financial institutions 15. Approved the application for bank facility. 16. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved
4 th Board Meeting of 2025	2025 . 05 . 29	1. Approved the proposed amendment and extension of the AR purchase agreement with ING Bank, Taipei Branch. 2. Approved the application for bank facility.				
5 th Board Meeting of 2025	2025 . 07 . 16	1. Approved the investment US\$ 45 million to establish WisLab EMS Corporation (WisLab); and WisLab plans to invest within a limit of no more than US\$71 million. 2. Approved the cancellation of shares from the first treasury shares repurchase in 2020 and set the record date of capital reduction.			V	Resolved
		3. Approved the application for bank facility. 4. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved
6 th Board Meeting of 2025	2025 . 08 . 12	1. Approved the amendments to "Restricted Stock Award Rules for 2025".			V	Resolved
		2. Approved the performance bonus to managers (excluding CSO) in 2025 first half of the year.	V	Resolved		
		3. Approved the list and allocation of restricted stock awards for managers (excluding the CSO) for the year 2025, and other related matters.	V	Resolved		
		4. Approved the list and allocation of restricted stock awards for non-managerial employees for the year 2025, and other related matters.				
		5. Approved the proposed allocation of restricted stock awards for the Chief Strategy Officer for the year 2025.	V	Resolved		
		6. Approved the performance bonus to CSO in 2025 first half of the year.	V	Resolved		
		7. Approved the non-independent directors' compensation of 2024.	V	Resolved		

	Date	Important resolution	Compensation Committee		Audit Committee					
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions				
6 th Board Meeting of 2025	2025 . 08 . 12	8. Approved the adjustment of manager.	V	Resolved	V	Resolved				
		9. Approved the establishment of the “CEO Succession Plan”.								
10. Approved the consolidated financial statements of 2025Q2.										
11. Approved the disposition of the common shares of Tube Incorporated.										
12. Approved the Sustainability Report of 2024.										
13. Approved the establishment of the “Sustainable Information Management Regulations”.										
14. Approved the establishment of the “Information security policy”.										
15. Approved the establishment of the “Anti-corruption and anti-bribery policies”.										
16. Approved the amendments to “Code of Conduct”.										
17. Approved the amendments to “Director and Functional Committees Compensation and Payment Principles”										
18. Approved the amendments to “Procedures of tax policy and management”										
19. Approved the amendments to “Internal Control Systems of Shareholder Services Units”.										
20. Approved the development program for group directors of Wistron.										
21. Approved the acquirement or disposal of equipment held for business use with subsidiaries.										
22. Approved the application for a credit facility and open a FTN bank account with CTBC Bank Co., Ltd.										
23. Approved the application for bank facility.										
24. Approved the increase or decrease items of endorsements and guarantees.										
7 th Board Meeting of 2025	2025 . 09 . 10	1. Approved the issuance of the third overseas unsecured convertible bonds.					V	Resolved	V	Resolved
		2. Approved the acquirement or disposal of equipment held for business use with subsidiaries.								
		3. Approved to open a bank account and related international trade financing business with Bank of China Kunshan Branch								
		4. Approved the application for bank facility.								
		5. Approved the increase or decrease items of endorsements and guarantees.								

	Date	Important resolution	Compensation Committee		Audit Committee	
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions
8 th Board Meeting of 2025	2025 . 11 . 11	1. Approved the consolidated financial statements of 2025Q3.			V	Resolved
		2. Approved the increase in capital expenditure for building improvements and the acquisition of machinery and equipment at the second plant in Zhubei.				
		3. Approved ther increase in the budget for the office building of the Taipei Digital Content Innovation Center (TDS)				
		4. Approved the cancellation of the proposed establishment of the Kaohsiung Branch.				
		5. Approved the acquirement or disposal of equipment held for business use with subsidiaries.				
		6. Approved the application of AR factoring from Banco Bilbao Vizcaya Argentaria Taipei Branch.				
		7. Approved to open a bank account and related financing business with Hua Xia Bank Co., Ltd., Hong Kong Branch				
		8. Approved the application for bank facility.				
		9. Approved the increase or decrease items of endorsements and guarantees.				
9 th Board Meeting of 2025	2025 . 12 . 19	1. Approved the performance bonus to managers (excluding CSO) in 2025 second half of the year.	V	Resolved	V	Resolved
		2. Approved of the performance bonus to CSO in 2025 second half of the year.				
		3. Approved the major personnel changes.				
		4. Approved the capital expenditure budget for the International AI Smart Park in Hsinchu County and the Hukou Plant.				
		5. Approved the investment of up to US\$ 7 million in subscribing to the Simple Agreement for Future Equity (SAFE) issued by GMI Computing Holding (Cayman) Ltd. (GMI), and up to USD 30 million in subscribing to Series B Preferred Shares, with a total investment cap of USD 37 million.				
		6. Approved the amendments to “Sustainable Development Best Practice Principles”.				

	Date	Important resolution	Compensation Committee		Audit Committee	
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions
9 th Board Meeting of 2025	2025 .12 .19	7. Approved the amendments to the “Procedure for preparation and assurance of the Sustainability report”.				
		8. Approved the amendments to the “Sustainable Information Management Regulations”.			V	Resolved
		9. Approved the amendments to the “Corporate Governance Best Practice Principles”.				
		10. Approved the amendments to the “Internal Control Operation Cycles and other control operation”.			V	Resolved
		11. Approved the 2026 Annual Audit Plans.			V	Resolved
1 st Board Meeting of 2026	2026 .01 .22	12. Approved to open a bank account and related international trade financing business with Ping An Bank Co., Ltd., Cheng Du Branch.				
		13. Approved to open a bank account and related international trade financing business with Bohai Bank Co.,Ltd. Chengdu Branch and Shanghai Pilot Free Trade Zone Branch.				
		14. Approved the application for bank facility.				
		15. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved
1 st Board Meeting of 2026	2026 .01 .22	1. Approved the increase in the capital expenditure budget for International AI Smart Park in Hsinchu County and the Hukou Plant.			V	Resolved
2 nd Board Meeting of 2026	2026 .03 .12	1. Approved the compensation for employees and directors of 2025.	V	Resolved		
		2. Approved the proposal of 2025 employees’ compensation payout ratio and amount to the managers (excluding CSO).	V	Resolved		
		3. Approved the salary adjustment to the managers (excluding CSO) in 2026.	V	Resolved		
		4. Approved the performance bonus budget to the managers (excluding CSO) in 2026.	V	Resolved		
		5. Approved the proposal of 2025 employees’ compensation payout ratio and amount to CSO.	V	Resolved		
		6. Approved the salary adjustment to CSO in 2026.	V	Resolved		
		7. Approved the performance bonus budget to CSO in 2026.	V	Resolved		

	Date	Important resolution	Compensation Committee		Audit Committee	
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions
2 nd Board Meeting of 2026	2026 .03 .12	8. Approved the business plan of 2026.				
		9. Approved the business report of 2025.			V	Resolved
		10. Approved the parent-company-only and consolidated financial statements of 2025.			V	Resolved
		11. Approved the proposal for 2025 earnings distribution.			V	Resolved
		12. Approved the issuance of new common shares for cash to sponsor issuance of GDR and/or issuance of new common shares for cash in public offering and/or issuance of new common shares for cash in private placement and/or issuance of new common shares for cash to sponsor issuance of GDR in private placement.			V	Resolved
		13. Approved the amendments to the “Articles of Incorporation”.			V	Resolved
		14. Approved to convene 2026 general shareholders’ meeting.				
		15. Approved the increase in capital expenditure at the second plant in Zhubei.			V	Resolved
		16. Approved the increase in capital expenditure at the International AI Smart Park in Hsinchu County.			V	Resolved
		17. Approved the Company to acquire the equity of Dell Technologies Inc.(Dell) from its wholly owned subsidiary, Wistron Capital Holdings (Hong Kong) Limited (“WCHK”).			V	Resolved
		18. Approved to assign KPMG as audit accountants in 2026.			V	Resolved
		19. Approved the Internal Control System Statement of 2025.			V	Resolved
		20. Approved the amendments to “Non-Assurance Services for accountant Pre-approval Policy”.			V	Resolved
		21. Approved the amendments of the “Anti-corruption and anti-bribery policies”.				
		22. Approved the acquirement or disposal of equipment held for business use with subsidiaries.				
		23. Approved the application for bank facility.				
		24. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved

2.3.10 Major Issues of Record or Written Statements Made by Any Director or Supervisor**Dissenting to Important Resolutions Passed by the Board of Directors:** None.**2.4 Information Regarding the Company's Audit Fee and Independence**

Unit: NT\$ thousands

Accounting Firm	Name of CPA	Period Covered by CPA's Audit	Audit Fee	Non-audit Fee(Note)	Total	Remarks
KPMG	Chia-Chien, Tang、Ming Hung, Huang	2025/01~2025/12	9,438	29,264	38,702	-

Note: Including the review on the information on salaries of full-time employees in non-management positions, the certification of income tax return, stock counting and tax consulting service, IFRS sustainability standards navigator consulting service and ECB consulting service.

- A. If a change of accounting firm has taken place during the year, please divide the audit period and disclose audit and non-audit fee in chronological order. Please also state the reason for such changes in the Remarks column: None.
- B. If audit fee is reduced by 10% or more from the previous year, the amount, percentage and reason for reduction must be disclosed: None.

2.5 Replacement of CPA: None.

2.6 Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held, shall be disclosed: None.

2.7 Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders

Unit: Shares

Title	Name	2025		As of March 31, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairman & CSO	Simon Lin	530,000	0	0	0
Director	WNC Corporation	0	0	0	0
	Representative: Haydn Hsieh	0	0	0	0
Director	Philip Peng	0	0	0	0
Director and President & CEO	Jeff Lin	1,105,000	1,800,000	(80,000)	0
Independent Director	Jack Chen	0	0	0	0
Independent Director	S. J. Paul Chien	0	0	0	0
Independent Director	Pei Pei Yu	0	0	0	0
Independent Director	Frank Juang	0	0	0	0
Independent Director	Meiling Chen	0	0	0	0
Co-COO	Robert CL Lin	550,000	0	0	0
Co-COO	Christine Hsu	360,000	0	0	0
Chief Technology Officer	David Shen	570,000	0	(30,000)	0
Chief of Staff	Frank F.C. Lin	1,800,000	0	0	0
President of Advanced Technology Lab	Donald Hwang	2,180,000	0	0	0
Chief Digital Officer & Chief Information Security Officer	Kenny Wang	292,000	0	0	0
Chief Financial Officer	Stone Shih	600,000	0	0	0
Strategy Planning Office Vice President	K.Y. Wang	47,000	0	0	0
Senior Vice President of Global Manufacturing	Jackie Lai	172,000	0	(15,000)	0
Senior Vice President of Global Logistics System Management	Peter Tung	121,000	0	(18,000)	0
Senior Vice President of Global Manufacturing Asia-Pacific Operations	Alec Lai	260,000	0	0	0
Vice President of Business Group III	Felix Lai	270,000	0	0	0
Vice President of Global Supply Chain Management	Benny Hu	170,000	0	0	0
Vice President of Hwa-Dong Management Support	Mark H.H. Huang	56,000	0	(10,000)	0
Chief Information Officer	Kevin Fong	87,000	0	0	0
Vice President of Global Advanced Manufacturing	Benjamin Chang	150,000	0	(250,000)	0
R&D Vice President of Business Group I	York Liang	235,000	0	18,000	0
Sr. Executive Director of Business Unit I of Business Group V	Ted Chiu	140,000	0	(20,000)	0
R&D Vice President of Advanced Technology Lab	Jeff Lee	120,000	0	0	0
Controller	Fred Chiu	70,000	0	0	0
Vice President of Business Group I	Michael Tseng(Note1)	-	-	0	300,000
Vice President of Business Group II	Pen Wei Wu(Note1)	-	-	0	0
Chief Sustainability Officer & Vice President of Strategic Investment	Sylvia Chiou(Note1)	-	-	0	0

Title	Name	2025		As of March 31, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chief Human Resources Officer	Lydia Liang(Note1)	-	-	(200,000)	0
Vice President of Business Group III	Rong Wu(Note2)	-	-	0	0
Vice President of Industrial & Automotive Business Group	Howard Liu (Note3)	250,000	0	-	-
Chairman & President of Wistron Digital Technology Holding Company	Robert Hwang (Note 4)	-	-	-	-
Technical Vice President	Kelvin Chang (Note 4)	-	-	-	-
Vice President of New Technology	Vincent Cho (Note 4)	-	-	-	-

Note 1 : Appointed on February 25, 2025.

Note 2 : Appointed on August 13, 2025.

Note 3 : Resigned from the manager on February 26, 2026.

Note 4 : Resigned from the manager on February 25, 2025.

2.7.1 Shares Trading with Related Parties: None.

2.7.2 Shares Pledge with Related Parties: None.

2.8 Relationship among the Top Ten Shareholders(March 31, 2026)

Unit : Shares ; %

Name	Current Shareholding		Spouse's/ minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Yuanta Taiwan Dividend Plus ETF	123,032,866	3.87	0	0	0	0	None	None	
Labor Pension Fund	91,743,460	2.88	0	0	0	0	None	None	
Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	73,985,000	2.33	0	0	0	0	None	None	
Yuanta/P-shares Taiwan Top 50 ETF	58,521,984	1.84	0	0	0	0	None	None	
Taipei Fubon Bank Trust Account (employee share ownership trust)	51,445,310	1.62	0	0	0	0	None	None	
Lin Hsien-Ming	45,149,252	1.42	1,544	0	0	0	None	None	
Taipei Fubon Bank Trust Account(restricted stock awards)	36,000,000	1.13	0	0	0	0	None	None	
Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds	35,863,535	1.13	0	0	0	0	None	None	
Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	35,376,524	1.11	0	0	0	0	None	None	
WNC Corporation Representative: Haydn Hsieh	28,796,209	0.91	0	0	0	0	None	None	
	1,022,911	0.03	13,271	0	0	0	None	None	

2.9 Ownership of Shares in Affiliated Enterprises(As of December 31, 2025)

Unit : Shares ; %

Information on investees (Note 1)	Ownership by the Company		Direct or Indirect Ownership By Directors/ Supervisors/ Managers		Total Ownership	
	Shares	Ratio of shares	Shares	Ratio of shares	Shares	Ratio of shares
Cowin Worldwide Corporation	213,693,915	100.00	-	-	213,693,915	100.00
Win Smart Co., LTD	44,565,492	100.00	-	-	44,565,492	100.00
Wise Cap Limited Company	(Note 2)	100.00	-	-	(Note 2)	100.00
WNC Corporation	96,089,042	19.85	10,501,431	0.06	106,590,473	19.91
INTERNATIONAL STANDARDS LABORATORY CORP.	2,434,462	100.00	-	-	2,434,462	100.00
WiAdvance Technology Corporation	977	0.01	15,597,586	68.19	15,598,563	68.20
SMS Infocomm Corporation	14,832,686	100.00	-	-	14,832,686	100.00
Wistron Mexico, S.A. de C.V.	160,043,716	100.00	-	-	160,043,716	100.00
All Holding Corp.	427,849,702	100.00	-	-	427,849,702	100.00
Wistron InfoComm (Philippines) Corporation	964,567,270	100.00	-	-	964,567,270	100.00
SMS InfoComm (Singapore) Pte. Ltd.	177,489,410	100.00	-	-	177,489,410	100.00
Wistron LLC	10,936,000	100.00	-	-	10,936,000	100.00
WisVision Corporation	9,150,000	100.00	-	-	9,150,000	100.00
SMS InfoComm Technology Services and Management Solutions Ltd	37,242,500	99.99	5,000	0.01	37,247,500	100.00
SMS InfoComm Technology Services Limited Company	21,978	99.90	22	0.10	22,000	100.00
Wistron GreenTech(Texas) Corporation	18,005	100.00	-	-	18,005	100.00
WiseCap (Hong Kong) Limited	44,388,310	100.00	-	-	44,388,310	100.00
WISTRON TECHNOLOGY (MALAYSIA) SDN.BHD.	267,425,000	100.00	-	-	267,425,000	100.00
Service Management Solutions Mexico SA DE CV	36,429,339	100.00	-	-	36,429,339	100.00
Wiwynn Corporation	65,895,129	35.46	12,122,095	4.69	78,017,224	40.15
Anwith Technology Corporation	2,434,643	100.00	-	-	2,434,643	100.00
Wistron InfoComm(Czech), s.r.o.	(Note 2)	100.00	-	-	(Note 2)	100.00
Wistron Medical Tech Holding Company	305,000,000	100.00	-	-	305,000,000	100.00
Wistron Digital Technology Holding Company	205,056,000	100.00	-	-	205,056,000	100.00
Wistron Technology Service (America) Corporation	35,000	100.00	-	-	35,000	100.00
WISTRON INFOCOMM MEXICO SA de CV	905,351,602	100.00	-	-	905,351,602	100.00
Wistron InfoComm (Vietnam) Co., Ltd	(Note 2)	100.00	-	-	(Note 2)	100.00
SMS InfoComm (Czech) s.r.o.	(Note 2)	100.00	-	-	(Note 2)	100.00
WiSuccess Asset Management Corporation	440,000,000	100.00	-	-	440,000,000	100.00
Wistron Green Energy Holding Company	28,000,000	100.00	-	-	28,000,000	100.00
WisLab EMS Corporation	210,140,000	100.00	-	-	210,140,000	100.00
Wistron Technology (Vietnam) Co., Ltd.	(Note 2)	100.00	-	-	(Note 2)	100.00
WIBASE INDUSTRIAL SOLUTIONS INC.	21,932,926	75.41	7,150,074	24.59	29,083,000	100.00
Information SuperGrid Technology Global Inc.	5,000	40.00	-	-	5,000	40.00
HERACLES ENTERPRISES LIMITED	159	28.80	393	71.20	552	100.00
Join-Link International Technology Co. Ltd.	10,130,554	21.55	966,973	2.06	11,097,527	23.61
T-CONN PRECISION CORPORATION	4,993,679	9.99	5,301,787	10.61	10,295,466	20.60
Pell Bio-Med Technology Co., Ltd.	4,760,000	8.10	6,550,000	11.15	11,310,000	19.24
Ideenion Holding Inc.	9,000,000	25.00	-	-	9,000,000	25.00
Taiwan Space and Communications CO., LTD.	1,859,110	100.00	-	-	1,859,110	100.00
META Green Cooling technology Co., Ltd.	11,167,000	23.81	-	-	11,167,000	23.81
Wistron Property (Vietnam) Co., Ltd	(Note 2)	100.00	-	-	(Note 2)	100.00
Wistron InfoComm (USA) Corporation	45,000,000	100.00	-	-	45,000,000	100.00
Wistron Ventures Corporation	150,000,000	100.00	-	-	150,000,000	100.00
GOALTOP TECHNOLOGY CORPORATION	29,456,613	61.37	6,135,333	12.78	35,591,946	74.15
Wistron Advanced Materials(Vietnam) Co., Ltd.	(Note 2)	100.00	-	-	(Note 2)	100.00
TwHealth Nexus Inc.	6,000,000	20.00	-	-	6,000,000	20.00

Note 1: Long investment of the Company

Note 2: It is the limited company