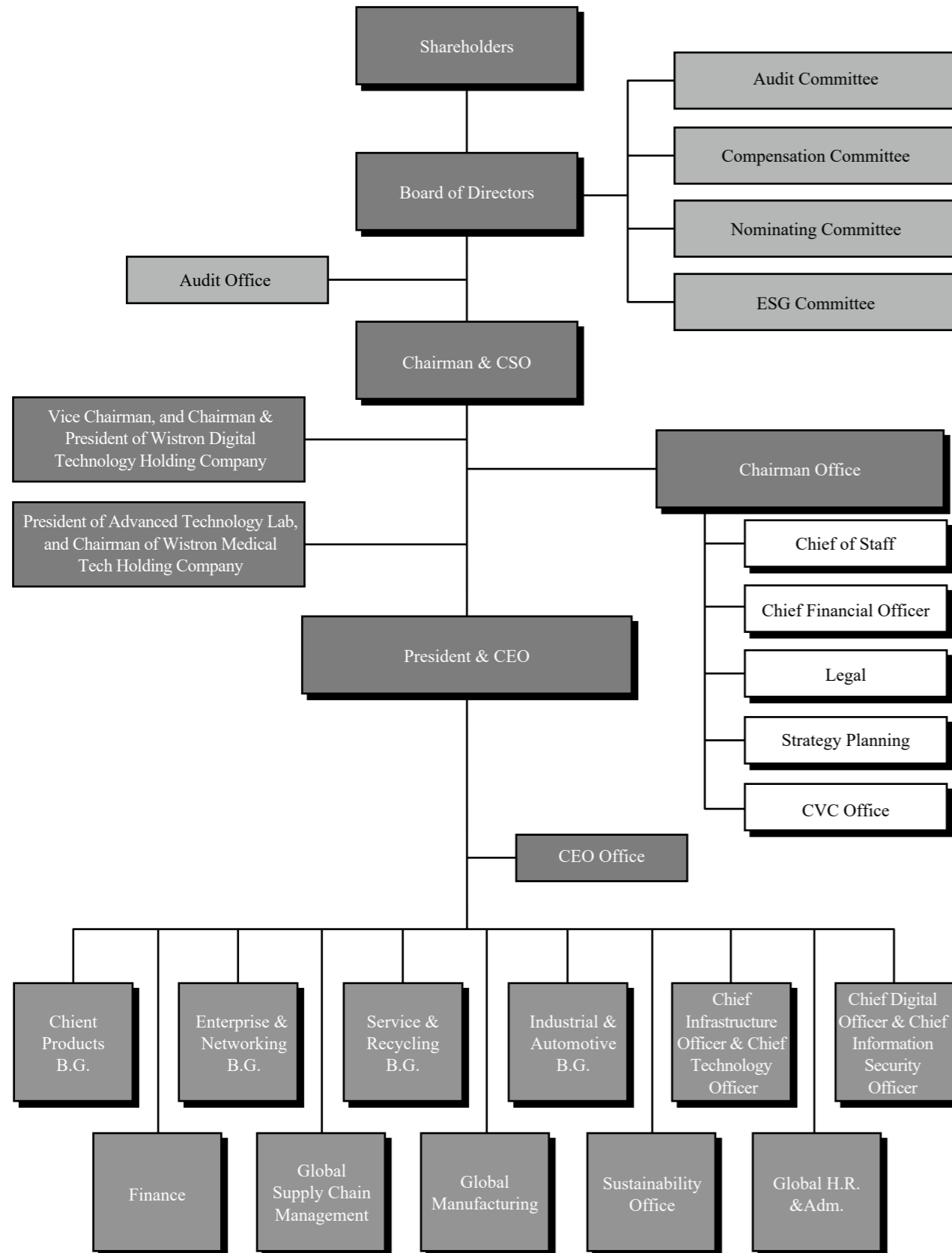


# **3. Corporate Governance Report**

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### 3.1 Organization

#### 3.1.1 Organization Chart



#### 3.1.2 Department functions

Department	Main responsibilities
Audit office	1. Assist management to ensure the internal audit system is effectively designed and well implemented to improve the operation and to enhance the value of the organization. 2. Assist the organization and managers to evaluate and improve the procedure of risk management, and internal control through systematic and effective procedures to achieve organization's goals. 3. Assist the Audit Committee to supervise the implementation of internal control system and corporate governance.
Vice Chairman Office	1. Ensure that the investment and management of team members of the Digital Technology Holding presents growing commercial value. 2. Manage the performance and goals of the internal innovation and incubation teams, and assist the external innovation teams in the achievements of mass production tasks and business model optimization.
Advanced Technology Lab	Responsible for advanced technology, new energy research, advanced medical equipment research and industry-academia partnerships.
Chief of Staff	Being responsible for implementation, functional control and optimization of policies and corporate governance of the Board of Directors, and assists the Chairman & CSO to evaluate and analyze external investment and business performance for the Company and its subsidiaries to achieve corporate goals.
Chief Financial Officer	1. Coordinate the company's fund collection and payment, financing scheduling and currency hedging to support operational needs. 2. Responsible for operations of fund management. 3. Coordinate and establish the financial operation system of our group.
Legal	1. In charge of drafting and reviewing legal documents and providing advocacy, governance, and compliance services for related business. 2. Managing patent rights, copyrights, trademarks, technology licensing and other intellectual property related business of our company.
Strategy Planning Office	Responsible for the company's overall strategic planning, growth direction, efficiency enhancement and long-term development.
CVC Office	Manage corporate venture capital (CVC) and post-investment management (PIM) related operations.
Client Products Business Group	Product management, development, manufacturing, and marketing for personal computer, display products and peripheral.
Enterprise & Networking Business Group	Product management, development, manufacturing, and marketing for server, storage, and networking products.

Department	Main responsibilities
Service & Recycling Business Group	Providing consultant support of after sales service, end-to-end solution including spare parts supply, repair, refurbish, recycle and refinery. Helping customers improve end-user satisfaction and social environmental responsibility.
Industrial & Automotive Business Group	<ol style="list-style-type: none"> <li>1. Responsible for R&amp;D, design and production of industrial PC, professional display products and automobile electronics.</li> <li>2. Product planning, development, manufacturing, and marketing for commercial/industrial grade and B2B connected products.</li> </ol>
Chief Infrastructure Officer & Chief Technology Officer	<ol style="list-style-type: none"> <li>1. In charge of repairs for smart device products.</li> <li>2. In charge of Strategic Alliance and Business/Technology Integration, for application areas of Server/Industrial, Cockpit/Automotive, ESG Green Materials, and AIoT.</li> </ol>
Chief Digital Officer & Chief Information Security Officer	<ol style="list-style-type: none"> <li>1. Integrate digital technology and develop the strategy of digital transformation and cyber security to accelerate the company's digital innovation.</li> <li>2. Information security strategy planning, control, and management.</li> </ol>
Finance	Finance, accounting service, tax service, and providing reports to profit units.
Global Supply Chain Management	Global supplier purchasing, quality control and tooling management.
Global Manufacturing	Global production operations, manufacturing capacity allocation, and efficiency enhancement among factories.
Sustainability Office	Responsible for corporate sustainability implementation, follow issues of concern to various stakeholders, and coordinate communication and integration of sustainability strategies, goals, and initiatives to fulfill the company's vision, mission, and core values.
Global H.R. & Administration	Responsible for global human resources, employee communication, training, general affairs, and other related matters in the company.

## 3.2. Directors, Supervisors and Management Team

### 3.2.1 Directors (April 1, 2024)

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		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	07/20/2021	3	05/23/2001	42,599,252	1.47	42,599,252	1.47	1,544	0.00	0	0.00	Bachelor Degree 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	-	-	-	-
Vice Chairman	Republic of China	Robert Hwang	Male 61~70	07/20/2021	3	06/08/2006	9,757,628	0.34	10,929,628	0.38	179,005	0.01	0	0.00	Executive MBA Training Program at National Chengchi University Bachelor Degree in Industrial Engineering from Ta-Tung Institute of Technology Vice President of Acer Inc.	Vice Chairman of Wistron Corp. Chairman and President of Wistron Digital Technology Holding Company Chairman of WiAdvance Technology Corporation Chairman of WiEdu Corp. Director of Ikala Global Online Corp.	-	-	-	-
Director	Republic of China	Wistron NeWeb Corp.	-	07/20/2021	3	06/14/2018	28,796,209	0.99	28,796,209	0.99	-	-	0	0.00	-	-	-	-	-	-
	Republic of China	Representative: Haydn Hsieh	Male 61~70	07/20/2021	3	06/09/2005	-	-	1,022,911	0.04	13,271	0.00	0	0.00	Bachelor Degree in electrical engineering from Ta-Tung Institute of Technology Senior Vice President of Acer Inc. CEO of Wistron NeWeb Corp.	Director of Wistron Corp. Chairman & CSO of Wistron NeWeb Corp. Independent Director of Raydium Semi-conductor Corp. Director of Apacer Technology Inc. Director of aEnrich Technology Corp. Director of WNC Holding Corporation Director of NeWeb Holding Corporation	-	-	-	-
Director	Republic of China	Philip Peng	Male 61~70	07/20/2021	3	06/14/2018	360,870	0.01	1,108,870	0.04	0	0.00	90,000	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 Wistron NeWeb Corp. Director of Wistron Information Technology & Services Corp. Independent Director of AU Optronics Corp. Independent Director of Apacer Technology Inc. Chairman of Smart Capital Corp. Director of Zigong Art Sharing Co., Ltd. Director of Cruise10 Co. Ltd. Supervisor of Allxon Inc.	-	-	-	-
Independent Director	Republic of China	Jack Chen	Male Above71	07/20/2021	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	07/20/2021	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. Director of Neuchips Inc.	-	-	-	-

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		Education	Selected Current Positions	Spouse or relative holding a position as Key Manager, Director or Supervisor			Note	
							Shares	%	Shares	%		Shares	%			Shares	%	Title		Name
Independent Director	Republic of China	Christopher Chang	Male Above71	07/20/2021	3	06/14/2018	0	0.00	0	0.00	0	0.00	0	0.00	Bachelor Degree in college of law from National Chengchi University Chairman of Continental Development Corp.	Independent Director of Wistron Corp. Independent Director Taiwan Fire & Marine Insurance Co., Ltd. Director of Sanlien Educational Foundation Executive Supervisor of The Real Estate Development Association of Taiwan Consultant of Green Heaven Investments Limited Taiwan Branch	-	-	-	-
Independent Director	Republic of China	Peipei Yu	Female 51~60	07/20/2021	3	07/20/2021	0	0.00	0	0.00	0	0.00	0	0.00	Graduate School of Business of Stanford Executive Program Master Degree in college of Business Administration from University of British Columbia Bachelor Degree in college of Money and Banking from National Chengchi University 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. Chairman of Vigor Kobo Co., LTD. Director of Hong Ting Investment Management Limited Director of SmartBee Intelligence Company Ltd. Director of CMVT Ltd.	-	-	-	-
Independent Director	Republic of China	Sam Lee (Note)	Male 51~60	07/20/2021	3	06/14/2018	-	-	-	-	-	-	-	-	Master Degree in business administration from National Chengchi University Executive vice president of Yuanta Securities Co., Ltd. Managing Director of Citigroup Global Markets Securities	-	-	-	-	

Note: Independent Director Mr. Sam Lee passed away on January 25, 2024

### Major shareholders of the institutional shareholders

April 2, 2024

Name of Institutional Shareholders	Major Shareholders	%
Wistron NeWeb Corporation	Wistron Corporation	19.80
	Yuanta Taiwan Dividend Plus ETF	4.35
	Fuh Hwa Taiwan Technology Dividend Highlight ETF	3.85
	Labor Pension Fund (New Scheme)	2.61
	Wang, Yong-Shun	2.13
	Bank SinoPac in custody for Wistron NeWeb Corp.'s Restricted Stock Trust fund	2.06
	Chunghwa Post Co., Ltd.	2.00
	UPAMC Taiwan High Dividend Momentum ETF	1.83
	Haydn Hsieh	1.50
	Yuanta Taiwan High-yield Leading Company Fund	1.39

### Major shareholders of the Company's major institutional shareholders

April 1, 2024

Name of Institutional Shareholders	Major Shareholders	%
Wistron Corporation	Labor Pension Fund	3.16
	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	3.13
	Fubon Life Insurance Co., Ltd.	1.84
	Taipei Fubon Bank Trust Account (employee share ownership trust)	1.62
	Yuanta Taiwan Dividend Plus ETF	1.50
	Lin, Hsien-Ming	1.47
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.35
	Wistron NeWeb Corporation	0.99
	CAPITAL TIP Taiwan Select High Dividend ETF	0.89
	Norges Bank-fund mgr Blackrock Investment Management(Taiwan) Limited	0.88

March 31, 2024

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

**Professional qualifications and independence analysis of directors**

Criteria Name	Professional Qualification and Experience	Independence Criteria	Number of other public companies in which the individual is concurrently serving as an independent director
Simon Lin	Chairman 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.	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
Robert Hwang	Mr. Robert Hwang currently serves as Vice Chairman. He has accumulated over 25 years of industry experience at Sampo, Acer computers and Wistron Corporation. He is also in charge of Wistron Growth Incubator and digital transformation. He is dedicated to the integration of smart devices, cloud services, and value-added platform systems that drive Wistron's transformation into a Technology Service Provider.		0
Wistron NeWeb Corp. 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 Wistron NeWeb 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.		2

Criteria Name	Professional Qualification and Experience	Independence Criteria	Number of other public companies in which the individual is concurrently serving as an independent director
Jack Chen	Mr. Jack Chen used to be 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.	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. 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. 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. 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.	0
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.		2
Christopher Chang	Mr. Christopher Chang graduated college of law from National Chengchi University. He was a Senior Counselor at Lee and Li, Attorneys-at-Law and served as the Chairman of Continental Development Corp. for more than 10 years. He is expertise in law, real estate development and construction management.		1
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.		3
Sam Lee (Note)	Mr. Sam Lee served as the Executive vice president of Yuanta Securities Co., Ltd. and Managing Director of Citigroup Global Markets Securities. He is currently the Chairman of MagiCapital (Taiwan) Ltd. and MagiCap Venture Capital Co., Ltd., with financial professional background. He specializes in mergers and acquisitions, international investment and joint ventures, and is familiar with financial markets and industry.		0

Note:Independent Director Mr.Sam Lee passed away on January 25, 2024.

### 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 at the end of 2023, of which 22% are employees; 56% are independent directors. Four independent directors' tenure are above 3 years and one is below 3 years. 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. Sam Lee and Ms. Peipei Yu have a professional background in accounting and financial analysis and Mr. Christopher Chang has 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. And Wistron has also elected at one female independent director in 2021 Annual Shareholders' Meeting.

Name	Item	Gender	Wistron Employee	Age			Independent Director Tenure		Operational judgment	Accounting and financial analysis		Management administration	Crisis management	Industrial knowledge	International market perspective	Leadership and Decision making	Law	Risk Management	Investment
				51~60	61~70	Above 71	Below 3 years	Above 3 years											
Simon Lin		Male	v			v					v	v	v	v	v		v		
Robert Hwang		Male	v		v						v	v	v	v	v		v		
Haydn Hsieh		Male			v						v	v	v	v	v		v		
Philip Peng		Male			v				v		v	v	v	v	v		v	v	
Jack Chen		Male				v		v			v	v	v	v	v		v		
S. J. Paul Chien		Male				v		v			v	v	v	v	v		v		
Christopher Chang		Male				v		v			v	v	v	v	v	v	v		
Peipei Yu		Female		v			v		v		v	v	v	v	v		v	v	
Sam Lee (Note)		Male		v				v			v	v	v	v	v		v	v	

Note:Independent Director Mr.Sam Lee passed away on January 25, 2024.

## 2. Status of independence of the board of directors

Wistron's board of directors of our company consists of 9 directors, of which 5 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.



## 3.2.2 Management Team (April 1, 2024)

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	42,599,252	1.47	1,544	0.00	0	0.00	Bachelor	Reference to the information of Board of Directors.	-	-	-	-
Vice Chairman	Republic of China	Robert Hwang	Male	01/01/2002	10,929,628 (Note3)	0.38	179,005	0.01	0	0.00	Master	Reference to the information of Board of Directors.	-	-	-	-
President & CEO	Republic of China	Jeff Lin	Male	04/10/2015	3,569,000	0.12	0	0.00	1,312,000	0.05	Master	Director of Global Lighting Technologies Inc. Chairman of Kaohsiung Opto-Electronics Inc. Chairman of WiBASE Industrial Solutions Inc. Director of WiSuccess Asset Management Corporation Overseas companies current positions summary (Note 1)	-	-	-	-
Chief Infrastructure Officer & Chief Technology Officer	Republic of China	David Shen	Male	06/08/2007	1,676,000 (Note4)	0.06	14,848	0.00	0	0.00	Master	Director of WiEdu Corp. Director of Wistron Digital Technology Holding Company Chairman of Wistron InfoComm (Shanghai) Corporation Chairman of Wistron InfoComm Technology Service (Kunshan) Co., Ltd. Director of Wistron Optronics (Shanghai) Co., Ltd. Director of XTRONICS (Nanjing) Automotive Intelligent Technologies Co., Ltd. Director of Wistron InfoComm Manufacturing (India) Private Limited	-	-	-	-
Chief of Staff	Republic of China	Frank F.C. Lin	Male	01/01/2002	4,189,569 (Note5)	0.14	8,199	0.00	0	0.00	Bachelor	Director of Wistron NeWeb Corp. Director of Wistron Information Technology and Services Corporation Director of Wiyynn 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	2,978,561 (Note6)	0.10	0	0.00	0	0.00	Master	Director of Wistron NeWeb Corp. Chairman of Abilliant Corporation Chairman of Wistron Medical Tech Holding Company Chairman of Wistron Medical Technology Corporation Chairman of AiSails Power Inc. 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 aniWARE Company Limited Director of Wistron Green Energy Holding Company Chairman of Wistron Medical Tech (Chongqing) Co., Ltd. Director of Wistron Medical Technology Malaysia Sdn. Bhd. Director of Tube Inc. Director of Free Bionics, Inc Director of Apollo Medical Optics Inc. Director of B-Temia Inc. Director of B-Temia Asia Pte. Ltd.	-	-	-	-
Chief Digital Officer & Chief Information Security Officer	Republic of China	Kenny Wang	Male	06/08/2007	1,321,607 (Note7)	0.05	-	-	0	0.00	Bachelor	None	-	-	-	-
Chief Financial Officer	Republic of China	Stone Shih	Male	07/15/2003	4,131,489	0.14	2,649	0.00	0	0.00	Master	Director of Wise Cap Limited Company Director of LE BEN Investment Ltd. Supervisor of Abilliant Corporation Supervisor of WiEdu Corp. Supervisor of WiAdvance Technology Corporation Supervisor of Wistron Digital Technology Holding Company Supervisor of Wistron Medical Tech Holding Company Supervisor of Wistron Medical 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	4,131,489	0.14	2,649	0.00	0	0.00	Master	Supervisor of Kaohsiung Opto-Electronics Inc. Supervisor of WiSuccess Asset Management Corporation Overseas companies current positions summary (Note 2)	-	-	-	-
President of Enterprise & Networking Business Group	Republic of China	William Lin	Male	04/10/2015	1,615,495	0.06	794	0.00	0	0.00	Master	Chairman of Wistron Technology Service (America) Corporation Director of Wistron Mexico S.A. de C.V. Director of Wistron InfoComm Mexico S.A. de C.V. Director of Alpha EMS Corporation	-	-	-	-
Technical Vice President	Republic of China	Kelvin Chang	Male	04/10/2015	617,851 (Note8)	0.02	63,613	0.00	0	0.00	Master	None	-	-	-	-
Strategy Planning Office Vice President	Republic of China	KY Wang	Male	12/22/2017	307,000	0.01	0	0.00	0	0.00	Doctorate	Director of MoBagel, Inc.	-	-	-	-
President of Client Products Business Group	Republic of China	Robert CL Lin	Male	12/21/2018	1,050,324	0.04	4,301	0.00	0	0.00	Master	Chairman of International Standards Laboratory Corp. Director of ARBOR Technology Corp. Director of AVer Information Inc. Director of Formosa Prosonic Industries Berhad Director of Wistron InfoComm (Vietnam) Co., Ltd. Director of Wistron InfoComm Technology (Zhongshan) Co., Ltd. Director of Wistron Investment (Sichuan) Co., Ltd. Director of Wistron InfoComm (Zhongshan) Corp. Director of Wistron InfoComm (Chengdu) Co., Ltd. Director of Wistron InfoComm (Chongqing) Co., Ltd. Director of Wistron InfoComm Computer (Chengdu) Co., Ltd.	-	-	-	-
Vice President of New Technology Strategy	Republic of China	Vincent Cho	Male	12/21/2018	741,000	0.03	1,209	0.00	0	0.00	Master	None	-	-	-	-
President of Global Manufacturing	Republic of China	Jackie Lai	Male	03/05/2019	757,463	0.03	0	0.00	0	0.00	Master	Director of WiSuccess Asset Management Corporation Chairman of Alpha EMS Corporation Director of Wistron Mexico S.A. de C.V. Director of Wistron InfoComm Mexico S.A. de C.V.	-	-	-	-
President of Industrial & Automotive Business Group	Republic of China	Christine Hsu	Female	07/28/2021	770,000	0.03	0	0.00	0	0.00	Bachelor	Director of Kaohsiung Opto-Electronics Inc. Director of Retronix Technology Inc. Director of Wistron Optronics (Kunshan) Co., Ltd. Director of Wistron InfoComm (Taizhou) Co., Ltd. Director of XTRONICS (Kunshan) Electronics Technology Co., Ltd. Director of Mobility Technology Group Inc. Director of Heracles Enterprises Limited Director of Formosa Prosonic Technology Sdn. Bhd.	-	-	-	-
President of Service & Recycling Business Group	Republic of China	Peter Tung	Male	12/21/2018	1,720,986	0.06	0	0.00	0	0.00	Master	Director of Anwith Technology Corp. Chairman of SMS Infocomm (Singapore) Pte. Ltd. Director of Service Management Solutions Mexico S.A. de C.V. Director of Wistron InfoComm (Philippines) Corp. Chairman of SMS InfoComm Corp. Chairman of Wistron Green Tech (Texas) Corp. Director of Wistron K.K. Director of ICT Service Management Solutions (India) Private Limited Director of SMS (Kunshan) Co., Ltd. Director of SMS Infocomm Global Service (CQ) Director of Wistron Service (Kunshan) Corp. Director of Wistron Advanced Materials (Kunshan) Co., Ltd. Director of Wistron Green Recycling Technology (Kunshan) Co., Ltd.	-	-	-	-
President of Global Manufacturing	Republic of China	Alec Lai	Male	07/28/2021	700,000	0.02	730	0.00	0	0.00	Master	Director of Kaohsiung Opto-Electronics Inc. Director of Wistron InfoComm (Zhongshan) Corporation Director of Wistron InfoComm (Kunshan) 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 XTRONICS (Kunshan) Electronics Technology Co., Ltd. Director of Wistron InfoComm Technology (Zhongshan) Co., Ltd. Director of Wistron InfoComm Computer (Chengdu) Co., Ltd. Director of Wistron Technology (Malaysia) Sdn. Bhd. Chairman of Wistron InfoComm (Vietnam) Co., Ltd. Director of Heracles Enterprises Limited Director of Formosa Prosonic Technology Sdn. Bhd.	-	-	-	-
Vice President of Client Products Business Group	Republic of China	Felix Lai	Male	12/21/2018	1,008,111	0.03	0	0.00	0	0.00	Master	Director of International Standards Laboratory Corp. Director of Wistron InfoComm (Vietnam) 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 Enterprise & Networking Business Group	Republic of China	Christopher Huang	Male	07/28/2021	743,822	0.03	-	-	0	0.00	Master	None	-	-	-	-
Vice President of Global Supply Chain Management	Republic of China	Benny Hu	Male	07/28/2021	2,119,014	0.07	0	0.00	0	0.00	Bachelor	Director of Mindforce Holding Limited	-	-	-	-
Vice President of Industrial & Automotive Business Group	Republic of China	Howard Liu	Male	03/16/2022	445,883	0.02	0	0.00	0	0.00	Master	Director of WiBASE Industrial Solutions Inc. Director of Master Transportation Bus Manufacturing Ltd. Director of Wistron InfoComm (Kunshan) Co., Ltd. Director of Wistron InfoComm Technology Service (Kunshan) Corp. Director of Wistron Technology (Malaysia) Sdn. Bhd. Director of Heracles Enterprises Limited Director of Formosa Prosonic Technology Sdn. Bhd.	-	-	-	-
Vice President of Global Manufacturing	Republic of China	Mark H.H. Huang	Male	03/16/2022	60,057	0.00	0	0.00	0	0.00	Doctorate	Director of Wistron InfoComm (Taizhou) Co., Ltd. Director of Wistron Optronics (Kunshan) Co., Ltd.	-	-	-	-
Vice President of Information	Republic of China	Kevin Fong	Male	01/01/2023	249,987	0.01	1,258	0.00	0	0.00	Bachelor	None	-	-	-	-
Vice President of Global Manufacturing	Republic of China	Benjamin Chang	Male	01/01/2023	360,144 (Note9)	0.01	66,853	0.00	0	0.00	Bachelor	None	-	-	-	-
Vice President of R&D of Client Products Business Group	Republic of China	York Liang	Male	08/05/2023	786,000	0.03	0	0.00	0	0.00	Master	Director of International Standards Laboratory Corp.	-	-	-	-
Vice President of Service & Recycling Business Group	Republic of China	Ted Chiu	Male	08/05/2023	404,178	0.01	0	0.00	0	0.00	Bachelor	Chairman of Anwith Technology Corporation Director of SMS InfoComm Corporation Director of Wistron Green Tech (Texas) Corporation	-	-	-	-
Vice President of R&D of Digital Technology	Republic of China	Jeff Lee	Male	08/05/2023	120,919	0.00	0	0.00	0	0.00	Master	Director of Abilliant Corporation	-	-	-	-
Controller	Republic of China	Fred Chiu	Male	01/01/2023	260,554	0.01	0	0.00	0	0.00	Bachelor	Director of WiBASE Industrial Solutions Inc. Director of Alpha EMS Corporation Supervisor of Anwith Technology Corp. Supervisor of International Standards Laboratory Corp. Supervisor of SMS (Kunshan) Co., Ltd. Supervisor of SMS Infocomm Global Service (CQ) Supervisor of Wistron Service (Kunshan) Corp. Supervisor of Wistron Medical Technology Japan K. K. Supervisor of Wistron K.K.	-	-	-	-

Note 1: Chairman of Service Management Solutions Mexico S.A. de C.V., Chairman of Wistron InfoComm (Philippines) Corp., Chairman of Wistron InfoComm Mexico S.A. de C.V., Chairman of Wistron Mexico S.A. de C.V., Chairman of Wistron InfoComm (Kunshan) Co., Ltd., Chairman of Wistron Optronics (Kunshan) Co., Ltd., Chairman of Wistron InfoComm Computer (Chengdu) Co., Ltd., Chairman of SMS (Kunshan) Co., Ltd., Chairman of Wistron InfoComm (Taizhou) Co., Ltd., Chairman of Wistron Investment (Sichuan) Co., Ltd., Chairman of Wistron InfoComm (Zhongshan) Corp., Chairman of Wistron InfoComm (Chengdu) Co., Ltd., Chairman of Wistron InfoComm (Chongqing) Co., Ltd., Chairman of SMS Infocomm Global Service (CQ), Chairman of Wistron Service (Kunshan) Corp., Chairman of XTRONICS (Kunshan) Electronics Technology Co., Ltd., Director of ICT Service Management Solutions (India) Private Limited, , Director of Wistron K.K., Director of Wistron Technology (Malaysia) Sdn. Bhd., Director of Zhongshan Global Lighting Technology Limited Co., Director of Wistron Hong Kong Limited, Chairman of Wistron InfoComm Technology (Zhongshan) Co., Ltd., Chairman of Wistron Advanced Materials (Kunshan) Co., Ltd. Chairman of Wistron Green Recycling Technology (Kunshan) Co., Ltd.

Note 2: Director of All Holding Corp., Director of Wistron InfoComm Technology (America) Corp., Director of Wistron InfoComm Technology (Texas) Corp., Director of Wistron LLC, Director of KunShan ChangNun Precision Die Casting Co., Ltd., Supervisor of WIS Precision (Taizhou) Co., Ltd., Supervisor of Wistron InfoComm (Shanghai) Corp., Director of Win Smart Co., Ltd. , Director of Cowin Worldwide Corporation, Director of WisVision Corporation, Director of Wistron Hong Kong Holding Limited

Note 3: Excluding 3,000,000 shares that under trust with discretion reserved

Note 4: Excluding 2,327,359 shares that under trust with discretion reserved

Note 5: Excluding 3,000,000 shares that under trust with discretion reserved

Note 6: Excluding 2,500,000 shares that under trust with discretion reserved

Note 7: Excluding 3,500,000 shares that under trust with discretion reserved

Note 8: Excluding 2,500,000 shares that under trust with discretion reserved

Note 9: Excluding 480,000 shares that under trust with discretion reserved

### 3.3 Compensation of Directors, Supervisors, President and Vice Presidents

#### 3.3.1 Compensation of Directors (December 31, 2023)

Unit: NT\$ thousands

Title	Name	Compensation								Amount and ratio of Total Compensation (A+B+C+D) to Net Income		Relevant Compensation Received by Directors Who are Also Employees						Amount and ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income		Compensation Paid to Directors from an Invested Company Other than the Company's Subsidiary or parent Company						
		Base Compensation (A)		Severance Pay (B)		Directors Compensation (C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)										
		The company	All 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	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	Cash	Stock	Cash	Stock		The company	Companies in the consolidated financial statements				
Chairman & CSO	Simon Lin																									
Vice Chairman	Robert Hwang	0	0	0	0	85,114	85,114	350	390	85,464	0.75%	85,504	0.75%	57,617	57,617	6,409	6,409	76,500	0	76,500	0	225,990	1.97%	226,030	1.97%	43,875
Director	Wistron NeWeb Corp.																									
	Representative: Haydn Hsieh																									
Director	Philip Peng																									
Independent Director	Jack Chen																									
Independent Director	S. J. Paul Chien																									
Independent Director	Christopher Chang	0	0	0	0	29,200	29,200	400	400	29,600	0.26%	29,600	0.26%	0	0	0	0	0	0	0	0	29,600	0.26%	29,600	0.26%	0
Independent Director	Peipei Yu																									
Independent Director	Sam Lee																									

1. Please describe the policy, system, standards and structure of independent directors' remuneration payment, and describe the relevance to the amount of remuneration according to the responsibilities, risks, time invested and other factors: According to the Company's "Articles of Incorporation" and "Director and Functional Committees Compensation and Payment Principles", except basic funds, the independent directors' compensation will be added according to the positions held by them in the functional committees, regardless of profit or loss.

2. Except for the compensation listed in the above table, the compensation that directors received by offering services (such as serving as a consultant of parent company, all companies included in the financial statements and all invested companies instead of an employee) for companies in the financial statements is: None

#### A. Directors' compensation brackets table

Ranges of compensation paid to the Company's directors	Name of director			
	Sum of the first 4 items (A+B+C+D)		Sum of the first 7 items (A+B+C+D+E+F+G)	
	The Company	All companies included in the financial statements H	The Company	Parent company and all invested companies I
Under NT\$1,000,000	1, Note 1	1, Note 1	1, Note 1	
NT\$1,000,000 ~ NT\$2,000,000				
NT\$2,000,000 ~ NT\$3,500,000				
NT\$3,500,000 ~ NT\$5,000,000				
NT\$5,000,000 ~ NT\$10,000,000	5, Note 2	5, Note 2	5, Note 2	5, Note 2
NT\$10,000,000 ~ NT\$15,000,000				
NT\$15,000,000 ~ NT\$30,000,000	3, Note 3	3, Note 3	2, Note 5	2, Note 5
NT\$30,000,000 ~ NT\$50,000,000	1, Note 4	1, Note 4		1, Note 1
NT\$50,000,000 ~ NT\$100,000,000			1, Note 6	1, Note 6
Over NT\$100,000,000			1, Note 4	1, Note 4
Total	10	10	10	10

Note 1: Representative: Haydn Hsieh

Note 2: Jack Chen, S. J. Paul Chien, Christopher Chang, Peipei Yu and Sam Lee

Note 3: Robert Hwang, Wistron NeWeb Corp. and Philip Peng

Note 4: Simon Lin

Note 5: Wistron NeWeb Corp., Philip Peng

Note 6: Robert Hwang

#### 3.3.2 Compensation of Supervisors : Not applicable

#### A. Supervisors' compensation brackets table : Not applicable

## 3.3.3 Remuneration of the President and Vice Presidents(December 31, 2023)

Unit: NT\$ thousands

Title	Name	Salary(A)		Severance Pay and Penions(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														
Vice Chairman	Robert Hwang														
President & CEO	Jeff Lin														
Chief Infrastructure Officer & 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														
President of Enterprise & Networking Business Group	William Lin	62,806	62,806	28,539	28,539		250,686	250,686	183,500	0	183,500	0	525,532 4.58%	525,532 4.58%	288
Technical Vice President	Kelvin Chang														
Strategy Planning Office Vice President	KY Wang														
President of Client Products Business Group	Robert CL Lin														
President of Global Manufacturing	Jackie Lai														
Vice President of New Technology Strategy	Vincent Cho														
President of Service & Recycling Business Group	Peter Tung														
President of Industrial & Automotive Business Group	Christine Hsu														
President of Global Manufacturing	Alec Lai														

## 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
Under NT\$ 1,000,000		
NT\$1,000,000 ~ NT\$1,999,999		
NT\$2,000,000 ~ NT\$3,499,999		
NT\$3,500,000 ~ NT\$4,999,999		
NT\$5,000,000 ~ NT\$9,999,999	2 · Note 1	2 · Note 1
NT\$10,000,000 ~ NT\$14,999,999	2 · Note 2	2 · Note 2
NT\$15,000,000 ~ NT\$29,999,999	8 · Note 3	8 · Note 3
NT\$30,000,000 ~ NT\$49,999,999	3 · Note 4	3 · Note 4
NT\$50,000,000 ~ NT\$99,999,999	1 · Note 5	1 · Note 5
Over NT\$100,000,000	1 · Note 6	1 · Note 6
Total	17	17

Note 1: K.Y. Wang, Kelvin Chang

Note 2: Jackie Lai, Vincent Cho

Note 3: Donald Hwang, David Shen, Kenny Wang, Stone Shih, William Lin, Peter Tung, Christine Hsu, Alec Lai

Note 4: Robert Hwang, Frank F.C. Lin, Robert CL Lin

Note 5: Jeff Lin

Note 6: Simon Lin

**B. Names of managers entitled to employee Compensation (December 31, 2023)**

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	0	222,000	222,000	1.94
	Vice Chairman	Robert Hwang				
	President & CEO	Jeff Lin				
	Chief Infrastructure Officer & 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				
	President of Enterprise & Networking Business Group	William Lin				
	Technical Vice President	Kelvin Chang				
	Strategy Planning Office Vice President	KY Wang				
	President of Client Products Business Group	Robert CL Lin				
	President of Global Manufacturing	Jackie Lai				
	Vice President of New Technology Strategy	Vincent Cho				
	President of Service & Recycling Business Group	Peter Tung				
	President of Industrial & Automotive Business Group	Christine Hsu				
	President of Global Manufacturing	Alec Lai				
	Vice President of Client Products Business Group	Felix Lai				
	Vice President of Enterprise & Networking Business Group	Christopher Huang				
	Vice President of Global Supply Chain Management	Benny Hu				
	Vice President of Industrial & Automotive Business Group	Howard Liu				
	Vice President of Global Manufacturing	Mark HH Huang				
	Vice President of Global Manufacturing	Benjamin Chang				
Vice President of Information	Kevin Fong					
Vice President of R&D of Digital Technology	Jeff Lee					
Vice President of R&D of Client Products Business Group	York Liang					
Vice President of Service & Recycling Business Group	Ted Chiu					
Controller	Fred Chiu					

**3.3.4 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 (%)			
	2023		2022	
	The Company	Consolidated	The Company	Consolidated
Compensation to Directors	1.01	1.01	0.9	0.9
Compensation to the President and Vice Presidents	4.58	4.58	4.09	4.09

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

- 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.
- 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:

- Financial metrics : revenue, profit, growth rate and return on equity..., etc.
- Non-financial metrics: indicators of market/customer service, internal business process and learning and growth..., etc.
- 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.

### 3.4 Status of Corporate Governance

#### 3.4.1 Board meeting attendance

The Board meetings held 8 times in 2023.

Title	Name	Attendance in Person	Attendance by proxy	Rate of attendance in person (%)	Note
Chairman	Simon Lin	8	0	100	
Vice Chairman	Robert Hwang	8	0	100	
Director	Wistron NeWeb Corp. Representative: Haydn Hsieh	8	0	100	
Director	Philip Peng	8	0	100	
Independent Director	Jack Chen	8	0	100	
Independent Director	S. J. Paul Chien	8	0	100	
Independent Director	Christopher Chang	8	0	100	
Independent Director	Peipei Yu	8	0	100	
Independent Director	Sam Lee	4	3	50	

Note: According to Article 38 of the “Corporate Governance Best Practice Principles”, the minimum of attendance for all board members required is 80%. 8 meetings of the Board of Directors were held in 2023 and the average board meeting attendance was 94%.

Other noteworthy items:

Independent directors' attendance in 2023 board meetings

● : Attendance in person ; ○ : Attendance by proxy

	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>
Jack Chen	●	●	●	●	●	●	●	●
S. J. Paul Chien	●	●	●	●	●	●	●	●
Christopher Chang	●	●	●	●	●	●	●	●
Peipei Yu	●	●	●	●	●	●	●	●
Sam Lee	●	●	●	●	○	●	○	○

1. 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:

- (1) Matters referred to in Article 14-3 of the Securities and Exchange Act: Not applicable as the Company has already established an Audit Committee.
- (2) 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

2. 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
2023.03.14	1 <sup>st</sup> Board Meeting of 2023	Robert Hwang	1. Approved the proposal of 2022 employees' compensation payout ratio and amount to the managers (excluding CSO). 2. Approved the salary adjustment to the managers (excluding CSO) in 2023. 3. Approved the performance bonus budget to the managers (excluding CSO) in 2023.	The interested director left the room during discussion and voting.
		Simon Lin and Robert Hwang	1. Approved the proposal of 2022 employees' compensation payout ratio and amount to CSO. 2. Approved the salary adjustment to CSO in 2023. 3. Approved the performance bonus budget to CSO in 2023.	The interested director left the room during discussion and voting.
2023.08.04	4 <sup>th</sup> Board Meeting of 2023	Robert Hwang	1. Approved the performance bonus to managers (excluding CSO) in 2023 first half of the year. 2. Approved re-review the proposal of 2022 employees' compensation payout ratio and amount to the managers (excluding CSO). 3. Approved the non-independent directors' compensation of 2022. 4. Approved the amount allocated to Wistron's managers through the issuance of ESOP by the subsidiary WiAdvance Technology Corporation. 5. Approved the amount allocated to Wistron's employees through the issuance of ESOP by the subsidiary WiAdvance Technology Corporation.	The interested director left the room during discussion and voting.
		Simon Lin and Robert Hwang	Approved the performance bonus to CSO in 2023 first half of the year.	The interested director left the room during discussion and voting.
2023.11.09	7 <sup>th</sup> Board Meeting of 2023	Haydn Hsieh and Philip Peng	Approved the subscription the new shares issued by Wistron NeWeb Date Important Resolution Corporation for its 2023 capital increase in cash.	The interested director left the room during discussion and voting.
2032.12.21	8 <sup>th</sup> Board Meeting of 2023	Robert Hwang	1. Approved the performance bonus to managers (excluding CSO) in 2023 second half of the year. 2. Approved the fulfillment of the second vested conditions and the number of shares that can be received by managers who are allocated New Restricted Employee Shares issued in 2021.	The interested director left the room during discussion and voting.
		Simon Lin and Robert Hwang	Approved the performance bonus to CSO in 2023 second half of the year.	The interested director left the room during discussion and voting.
2024.03.12	2 <sup>nd</sup> Board Meeting of 2024	Robert Hwang	1. Approved the proposal of 2023 employees' compensation payout ratio and amount to the managers (excluding CSO). 2. Approved the salary adjustment to the managers (excluding CSO) in 2024. 3. Approved the performance bonus budget to the managers (excluding CSO) in 2024.	The interested director left the room during discussion and voting.
		Simon Lin and Robert Hwang	1. Approved the proposal of 2023 employees' compensation payout ratio and amount to CSO. 2. Approved the salary adjustment to CSO in 2024. 3. Approved the performance bonus budget to CSO in 2024.	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	2023.01.01 - 2023.12.31	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	2023.01.01 - 2023.12.31	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	2023.01.01 - 2023.12.31	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.
Nominating Committee	Once a year	2023.01.01 - 2023.12.31	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.
ESG Committee	Once a year	2023.01.01 - 2023.12.31	Cover the evaluation of the ESG Committee as a whole and individual members	Include self-evaluation by individual committee members and the internal evaluation of the ESG Committee	The criteria for evaluating the performance of ESG 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.

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.
- (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.



### 3.4.2 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 2023 included:

- Reviewing quarterly and annually financial statements: the quarterly and annually financial reports in 2023 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 2023 with the attendance of the independence directors specified below:

Title	Name	Attendance in Person	By Proxy	Attendance rate in Person (%)	Note
Convener	Jack Chen	8	0	100	
Member	S. J. Paul Chien	8	0	100	
Member	Christopher Chang	8	0	100	
Member	Peipei Yu	8	0	100	
Member	Sam Lee	4	3	50	

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.136-141)
  - (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
2023.03.14	Audit reporting of 2022Q4	1. The accountant declared their independence and the responsibility in auditing the financial report for 2022, and explained the audit scope, key audit matters and audit findings. 2. Explained KPMG audit quality indicators (AQIs). 3. Reported on the latest regulatory changes and compliance matters.
2023.05.11	Audit reporting of 2023Q1	1. 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 2023Q1. 2. Reported on the latest regulatory changes and compliance matters.
2023.08.04	Audit reporting of 2023Q2	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 2023Q2.
2023.11.09	Audit reporting of 2023Q3	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 2023Q3.
2023.12.21	Discuss the proposal of 2024 annual audit plan.	None
Result: independent directors raised no objection with all of the above matters.		

### 3.4.3 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 March 14, 2023, 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 rules of supervision over subsidiaries, rules governing endorsement and guarantee, loaning of funds and the rules governing acquisitions and disposal of assets 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. Wistron did ask insiders to comply with the regulations before the 2022 closed period started.	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?	✓			(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”	No discrepancy

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	Yes	No			
(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?	✓			(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 committee. 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. B. ESG Committee is responsible for formulating the direction, strategy and goals of sustainability development and track the implementation status and effectiveness of corporate sustainable development.	No discrepancy
(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?	✓			(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. In 2022, Wistron commissioned an external professional institution, the Tawan Corporate Governance Association, to implement the board performance evaluation. The company has reported the evaluation results on December 21, 2023 to the board of directors. Wistron had completed the internal performance evaluation of Board of Directors and functional committee for the period from January 1, 2023 to December 31, 2023 The scores of evaluation of Board of Directors, Audit Committee, Compensation Committee, Nominating Committee and ESG Committee were 99.78, 99.60, 99.33, 100 and 98.86, the evaluation results were "exceed the standard".	

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(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> <table border="1"> <thead> <tr> <th>Evaluation items</th> <th>Result</th> </tr> </thead> <tbody> <tr> <td>Do the accountants have direct or indirect financial interest with the Company?</td> <td>No</td> </tr> <tr> <td>Do the accountants and the Company have inappropriate interests?</td> <td>No</td> </tr> <tr> <td>Do the accountants serve the Company within two years before the practice?</td> <td>No</td> </tr> <tr> <td>Do the accountants permit others to practice under theirs name?</td> <td>No</td> </tr> <tr> <td>Do the accountants and the members of audit team have shares of the Company?</td> <td>No</td> </tr> <tr> <td>Do the accountants have no fund lending with the Company?</td> <td>No</td> </tr> <tr> <td>Do the accountants have relationship of collective investment or profit sharing with the Company?</td> <td>No</td> </tr> <tr> <td>Do the accountants have currently employed by the Company to perform routine work for which receives a fixed salary, or currently serves as a director?</td> <td>No</td> </tr> <tr> <td>Do the accountants have management functions related to decision-making of the Company?</td> <td>No</td> </tr> <tr> <td>Whether the accountants receive any commission about business?</td> <td>No</td> </tr> <tr> <td>Do the accountants are spouse, lineal relative, direct relative by marriage, or a collateral relative within the second degree of kinship of any responsible person or managerial officer of the Company?</td> <td>No</td> </tr> <tr> <td>Whether the accountants have being the audit accountants of the Company over 7 consecutive years?</td> <td>No</td> </tr> <tr> <td>Whether the senior inspectors have sufficient audit experience to carry out the audit work?</td> <td>Yes</td> </tr> <tr> <td>Whether the firm is equipped with sufficient resources to support audit teams?</td> <td>Yes</td> </tr> <tr> <td>Whether the proportion of NAS affects the firm's independence?</td> <td>No</td> </tr> </tbody> </table>	Evaluation items	Result	Do the accountants have direct or indirect financial interest with the Company?	No	Do the accountants and the Company have inappropriate interests?	No	Do the accountants serve the Company within two years before the practice?	No	Do the accountants permit others to practice under theirs name?	No	Do the accountants and the members of audit team have shares of the Company?	No	Do the accountants have no fund lending with the Company?	No	Do the accountants have relationship of collective investment or profit sharing with the Company?	No	Do the accountants have currently employed by the Company to perform routine work for which receives a fixed salary, or currently serves as a director?	No	Do the accountants have management functions related to decision-making of the Company?	No	Whether the accountants receive any commission about business?	No	Do the accountants are spouse, lineal relative, direct relative by marriage, or a collateral relative within the second degree of kinship of any responsible person or managerial officer of the Company?	No	Whether the accountants have being the audit accountants of the Company over 7 consecutive years?	No	Whether the senior inspectors have sufficient audit experience to carry out the audit work?	Yes	Whether the firm is equipped with sufficient resources to support audit teams?	Yes	Whether the proportion of NAS affects the firm's independence?	No	No discrepancy
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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 unit to be in charge of 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> <p>A. Handling matters relating to board meetings and shareholders meetings according to laws.</p>	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.</p> <p>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, government/authorities, and 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 Shareholders Service Office to handle the shareholders' proposal and disputes.	No discrepancy

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<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>(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) Wistron has not announced and declared the annual financial report within two months after the end of the fiscal year, but the Company announced the self-assessed consolidated financial results for 2023Q4 on January 18, 2024 and announced the quarterly financial reports as early as possible within the prescribed time limit, and announces important financial figures and XBRL information on the day the board of directors approved the financial report.</p>	No discrepancy
<p>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>	✓			<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 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>	No discrepancy

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	Yes	No			
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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>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. Establish a visually-interactive dashboard displaying critical risk indicators, which identifies potential risk events that may hinder the achievement of our company’s objectives, cause losses, or have negative impacts. Develop relevant formulas to quantify risk values and set warning and danger thresholds. This monitoring process will be carried out continuously by risk management professionals in collaboration with relevant personnel from various operational units. The results of risk monitoring will be presented through visual reports, and the latest status of risk indicators will be sent regularly.</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 9, 2023.</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		
9. Succession plan of board members and management team	✓		<p>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.</p> <p>In response to the ever-changing environment and to drive the company's future growth, the requirements of top management team's capabilities go beyond business acumen and leadership. The digital acumen, global perspectives and sustainability are also emphasized to enhance the company's business competitiveness and operational excellence. In the dynamic business landscape, Wistron provides tailored development plans and various learning resources to cultivate its leadership team including training courses, project assignments, strategic rotations, cross-business executive coaching, and external industry trend forums, corporate executive programs, strategic leadership trainings and so on. Through systematic talent development initiatives, Wistron builds the succession bench depth and talent pipeline, to maintain a robust management team to foster strategy execution and realize corporate sustainability.</p>	No discrepancy
<p>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.</p> <p>(1) In 2023, we have obtained the Taiwan Intellectual Property Management System (TIPS) and passed the verification</p> <p>(2) Wistron will continue to cooperate with the competent authorities with regard to implementation and improvement of the corporate governance assessment in the future.</p>				

### 3.4.4 Composition, Responsibilities and Operations of the Compensation Committee and Nominating Committee

#### A. Compensation Committee

##### a. The Composition

Title	Criteria	Professional Qualification and Experience	Independence Status	Number of other public companies in which the individual is concurrently serving as a compensation committee member
	Name			
Independent Director (Convener)	S. J. Paul Chien	Please refer to “Professional qualifications and independence analysis of directors”(p.19-20)	Please refer to “Professional qualifications and independence analysis of directors”(p.19-20)	1
Independent Director	Peipei Yu			1
Independent Director	Sam Lee (Note 1)			0
Independent Director	Jack Chen (Note 2)			0

Note1: Independent Director Mr. Sam Lee passed away on January 25, 2024.

Note2: Board of Directors approved to appoint Jack Chen as the Compensation Committee members on March 12, 2024.

##### 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 4<sup>th</sup> Compensation Committee: July 28, 2021 to July 19, 2024. The committee convened 3 times in 2023.

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Note
Convener	S. J. Paul Chien	3	0	100	
Member	Peipei Yu	3	0	100	
Member	Sam Lee	2	1	67	

##### (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.136-141)

#### B. Nominating Committee

##### a. Members and Responsibilities of the Nominating Committee

The Committee shall be composed of at least three directors selected by the board of directors from among themselves; a majority of the Committee members shall be independent directors. The term of the Committee members is the same with the expiration of the Board of Directors. The authority of the Committee Members are as following:

- (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.

## b. Attendance of Members at Nominating Committee Meetings

(1) The Nominating Committee consists of 4 members.

(2) Tenure of the 2<sup>nd</sup> Nominating Committee: July 20, 2021 to July 19, 2024. The committee convened 2 times in 2023. The professional qualifications and experience of the members, attendance and discussion items are as follows:

Title	Name	Professional Qualification and Experience	Attendance in Person	By Proxy	Attendance Rate (%)	Note
Convener	Christopher Chang	Please refer to "Professional qualifications and independence analysis of directors"(p.19-20)	2	0	100	
Member	Simon Lin		2	0	100	
Member	S. J. Paul Chien		2	0	100	
Member	Peipei Yu		2	0	100	

## c. Other noteworthy items:

The dates of meetings, sessions, contents of motion, the content of the proposals or objections of the Nominating Committee members, the resolution and the Company's response to the Nominating Committee's opinion should be specified:

Meeting	Contents of motion	The resolution and the Company's response to the Nominating Committee's opinion
2023.03.14	Report the internal performance evaluation result.	-
2023.08.04	Approved the promotion of managers.	Resolved

### 3.4.5 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 consolidate sustainable development and to fulfill corporate social responsibilities, Wistron established the ESG Committee in 2019 with the board of directors being its highest decision-making body. The ESG Committee is comprised of the executive management and the independent directors, who bear responsibilities over the review of the Company’s overall sustainable development directions, strategies, and objectives, as well as formulating relevant management policies and specific action plans. The ESG Committee reports to the board of directors at least twice a year on the implementation results of sustainable development and future work plans. Namely, the board of directors oversees each sustainability project’s progress and benefits, and when faced with a major issue, the board’s resolution is required to reach the phase of implementation. Five meetings were held in 2023, and the content of the proposals included (1) Reviewing the implementation of sustainability goals and setting future targets; (2) Formulating the company’s “Environmental &amp; Energy and Ecological Conservation Policy” and “Occupational Health and Safety Policy”; (3) Amending the company’s “Code of Conduct” and “Organizational Regulations of the ESG Committee”; (4) Reporting on the results of stakeholder engagement and material topics; (5) Reporting on SBT (Science-Based Targets) goals and Net Zero planning, ethical business practices, and information security implementation; (6) Reporting on the progress of greenhouse gas inventory and verification plans for subsidiary companies.</p> <p>Founded in 2021, Wistron’s Sustainability Office is headed by the Vice President of Sustainability, who’s not only the acting executive secretary to the company’s ESG Committee, but is also responsible for the promotion of sustainability strategies, projects, as well as initiatives passed by the board of directors and the ESG Committee. This includes sustainability information disclosure, annual sustainability report publishing, identification of sustainable topics related to company operations and stakeholders, formulation of initiatives, budget allocation for the organization’s sustainable development, while also tracking implementation results to ensure that the sustainable development strategy is fully carried out in the company’s daily operations.</p>	No discrepancy



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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 scope of the information disclosed in this section covers the company's sustainability performance in 2023. The organizational boundary of the risk assessment encompasses Wistron's major operations in Taiwan and global manufacturing plants, and the coverage is identical to the boundary of the current year's sustainability report. Compared to the previous year, the new additions are as follows:</p> <ul style="list-style-type: none"> <li>• Professional investment/holding businesses in the 2023 annual report (excluding Wise Cap Limited Company)</li> <li>• Wistron InfoComm (Vietnam) Co., Ltd</li> <li>• Kaohsiung Opto-Electronics Inc.</li> <li>• Wistron Advanced Materials (Kunshan) Co. Ltd.</li> <li>• XTRONIC (Kunshan) Electronics Technology Co. Ltd</li> </ul> <p>2. Our company assessed their occurrence within the boundaries of the value chain based on their activities, products, services, and related impacts. Considering both “dynamic materiality” and “double materiality” simultaneously, Wistron conducted its materiality analysis from 3 perspectives: internal/external stakeholder concerns, impact to the organization's operation and sustainable development impact. At the end, 17 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.</p>	No discrepancy
3. Environmental Issues (1) Has the Company set an Environmental management system designed to industry characteristics?	✓			<p>1. In addition to continuously following international issues and trends, Wistron has adopted the ISO 14001 Environmental Management System in all global operations. We seek to satisfy the requirements in environmental protection regulations of local governments. Wistron will continue to monitor the changes in environmental laws and regulations in each country. To ensure compliance with regulatory requirements and to meet the stakeholders' expectations, we will regularly update and implement internal operating procedures and regulations. In addition, we will organize periodic legal compliance training and incorporate it into the annual internal training plan.</p> <p>2. The coverage of ISO 14001/14064 and other relevant international standards is identical to the boundary defined in the current year's Sustainability Report, and it has gone through independent third-party assessment and verification.</p>	No discrepancy

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(2) Is the Company committed to improving energy efficiency and to the use of renewable materials with low environmental impact?	✓			<p><b>Energy Efficiency</b> Electricity is the main form of energy consumption for Wistron. The remaining energy consumption consists of low amounts of fossil fuel usage (gasoline, diesel, etc.). Therefore, the enhancement in energy efficiency and renewable energy ratio is Wistron’s energy management strategy. Wistron introduced the ISO 50001 Energy Management System to implement systematic management of energy. Through the effective operation of the management system and the real-time energy dashboard, the Company identifies areas with high energy consumption for future analysis and the analysis results in turn propel the development of energy projects. The Company regularly convenes energy project meetings and follows up on the implementation progress and results. We continue to improve energy efficiency through the exchange of information between the manufacturing sites.</p> <p><b>Recycled input materials</b> Wistron established the Green Resource Business in 2010 and officially launched operations in 2013. The Green Resource Business provides a closed-loop recycling green solution based on the cradle-to-cradle principle as it aims to maximize the customers’ benefits in the circular economy. The Company shipped 18,035 tons of post-consumer recycled (PCR) green materials in 2023 and has obtained 21 UL Yellow Cards for Plastics and reduced the use of new plastics by approximately 9,471 tons in 2023. Calculations based on the estimated carbon footprint using Simapro for recycled plastics, approximately 42,656 tons of carbon dioxide equivalent (tCO<sub>2</sub>e) was reduced. Product lines that use recycled plastic materials have expanded from displays, desktop computers, and televisions to areas such as routers, servers, mice, keyboards, fans, and more.</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>The identification and response to climate-related risks and opportunities have been integrated into Wistron’s overall Enterprise Risk Management (ERM) procedures. Following the company’s 《Risk Management Policy and Procedure》, the “Risk Management Team” conducts risk management processes (risk identification, analysis, assessment, response and monitoring, risk reporting and disclosure) every six months, and reports on the implementation and results of risk management to the Board of Directors through the Audit Committee on a regular basis. The committee oversees the operation of the risk management mechanism and its overall implementation.</p> <p>Under the ERM mechanism, the Risk Management Team compiles an annual list of key risks, which includes information on risk scenarios, existing control measures, action plans, responsible units, and expected completion dates. For various key risks, including climate change risks, key risk indicators (KRI) are established to achieve real-time monitoring and management.</p> <p>In addition to the ERM, since 2021, Wistron has officially joined TCFD as a supporter, and uses TCFD’s framework of governance, strategy, risk management, metrics and targets to conduct systematic analysis of climate risks and opportunities. Information disclosure is carried out annually to enable external stakeholders to assess the impact of risks and opportunities, as well as Wistron’s response strategies, action plans and progress towards meeting performance objectives ranging from short-term to long-term.</p> <p>Every year, Wistron assesses risks through the CDP climate change questionnaire and water security questionnaire. Each global plant evaluates the transition and physical risks of specific plant sites based on the location of its operational base. The headquarters assesses the global impact scale and scope, formulates relevant strategies, and takes corresponding actions.</p> <p>The results of risk and opportunity analysis are evaluated based on the matrix chart drawn from the “probability, severity and control effectiveness. The corresponding response measures are taken as follows:</p>	No discrepancy

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				<b>Climate Change Risks</b>	<b>Financial Impacts</b>	<b>Response Measures</b>
				The development of regulations on climate risks and the demand for renewable energy.	Increased operating costs. (such as higher regulatory compliance costs, expenditures related to renewable energy, or increased management fees) Considering factors such as business expansion, assuming a 5% annual growth rate in the group’s carbon emissions (Scope 1 and Scope 2) based on Location-based emissions, and with no other means of carbon offset, the estimated annual carbon cost under this stringent scenario due to carbon fee regulations is as follows: 1. Approximately 0.36-0.45 billion USD in 2030 (based on IEA 2° C scenario). 2. Approximately 0.4-0.55 billion USD in 2030 (based on IEA below 2° C scenario). 3. Approximately 0.67-0.89 billion USD in 2040 (based on IEA below 2° C scenario). 4. Approximately 1.9-2.4 billion USD in 2050 (based on IEA NZE scenario).	Measures were taken to evaluate in the global market, and obtain renewable energy through diversified approaches to achieve the vision of energy transformation and green manufacturing. In 2023, over 190 million kWh of RECs were purchased, and we procure green electricity over 40 million kilowatt-hours. This achievement met the annual target of 65% renewable energy penetration in 2023. Furthermore, a long-term goal was established to gradually increase the proportion of renewable energy to reach 100%.
Demand for low-carbon products and services is growing	Increased product R&D expenses and procurement costs	1. Help customers obtain various environmental protection labels such as Energy Star, EPEAT, TCO, Taiwan Green Mark, and China Environmental Labelling. In 2023, we help our clients to obtain the Energy Star certification for major hardware products such as laptops, desktops, all-in-one computers, monitors, servers, and network phones, with a revenue percentage of 82.2%. Moreover, the major hardware products that obtained certifications such as EPEAT, TCO, Taiwan Eco-label, and China Environmental Label accounted for 86.4% of the hardware revenue. All product lines meet 100% of customer requirements and comply with local environmental regulations, energy efficiency labels, and safety certification requirements. 2. Establish a sustainable supply chain management to ensure the transparency of the carbon footprint of products or services and implement reduction measures.				

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Continuously improve the ratio of R&amp;D personnel to total employees, reaching 13.9% in 2023. Obtained 383 certified patents and 43 green product patents in 2023. 2. Since 2022, Wistron has been recognized for three consecutive years as one of the Top 100 Global Innovators™ by Clarivate, and is also listed as one of the top 20 sustainable innovation companies in Taiwan by LexisNexis.</td> </tr> <tr> <td>Drought</td> <td>Manufacturing is impacted, causing operating revenue loss. For the production capacity that has not been transferred, the operating losses due production stoppages caused by severe droughts were 180 million to 3 billion NTD (RCP 8.5)</td> <td>The rainwater recycling system and water monitoring system are improved for new plants. The existing plants work with local water suppliers to implement special water supply mechanisms during droughts, in order to maintain plant operations. Continue to increase the water recycling rate and stipulate short-, mid-, and long-term targets for the annual performance evaluations, in order to improve overall operating resilience.</td> </tr> <tr> <td>Typhoons</td> <td>Impact on production and loss of operating revenue</td> <td>In the event of a typhoon, the Company monitors alerts and related information on whether employees should work or suspend work. If work is not suspended, the Company provides vehicles, transportation subsidies, or other necessary assistance will be provided to ensure the safety of employees.</td> </tr> <tr> <td>Floods</td> <td>Impact on production and loss of operating revenue</td> <td>The foundation heights have been increased and drainage facilities have been improved for existing plants during construction, in order to prevent losses caused by disasters. Include "natural disaster assessment" items in the location selection process for new sites. 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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</p> <p>Greenhouse gas emissions coverage includes Taiwan and oversea sites, have completed ISO 14064-1: 2018 scope 1, 2, and 3 inventory accounting with third-party verification in 2023. The greenhouse gas emissions in the last 2 years are as follows.</p> <p style="text-align: right;">unit: Tonne CO<sub>2</sub>e</p> <table border="1"> <thead> <tr> <th></th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Scope 1</td> <td>18,407.97</td> <td>15,378.01</td> </tr> <tr> <td>Scope 2 (Market-based)</td> <td>84,764.43</td> <td>72,484.73</td> </tr> <tr> <td>GHG Emission Intensity (Market-based) (kiloton-CO<sub>2</sub>e/NT\$1 billion)</td> <td>0.15</td> <td>0.13</td> </tr> <tr> <td>Scope 3</td> <td>11,107,776.83</td> <td>7,901,089.85</td> </tr> </tbody> </table>		2022	2023	Scope 1	18,407.97	15,378.01	Scope 2 (Market-based)	84,764.43	72,484.73	GHG Emission Intensity (Market-based) (kiloton-CO <sub>2</sub> e/NT\$1 billion)	0.15	0.13	Scope 3	11,107,776.83	7,901,089.85	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>(2) Water Withdrawal</p> <p>The production processes of Wistron’s products are mostly assembly-based and do not require a large amount of 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 organize 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>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Tap Water</td> <td>3,812.36</td> <td>2,629.45</td> </tr> <tr> <td>Surface Water</td> <td>0.12</td> <td>0.18</td> </tr> <tr> <td>Ground Water</td> <td>-</td> <td>-</td> </tr> <tr> <td>Water usage per unit revenue (million liters/ NT\$ 1 billion)</td> <td>5.7</td> <td>4.0</td> </tr> </tbody> </table> <p>(3) Waste</p> <p>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: Tons</p> <table border="1"> <thead> <tr> <th></th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Non-Hazardous Waste</td> <td>39,097.73</td> <td>30,624.32</td> </tr> <tr> <td>Hazardous Waste</td> <td>1,205.56</td> <td>1,203.09</td> </tr> </tbody> </table> <p>2. Management policies:</p> <p>(1) GHG Emissions Reduction</p> <p>Wistron uses energy efficiency improvements and energy transformations to implement reduction actions. To ensure the implementation of energy management and energy conservation projects, Wistron has set up Energy Project Teams in all plants composed of units respectively responsible for plant engineering affairs or related matters. They convene regular energy management meetings and review the current state of energy and project implementation progress in the plants. The plants also share information on the effectiveness and the experience in each project with each other.</p>		2022	2023	Tap Water	3,812.36	2,629.45	Surface Water	0.12	0.18	Ground Water	-	-	Water usage per unit revenue (million liters/ NT\$ 1 billion)	5.7	4.0		2022	2023	Non-Hazardous Waste	39,097.73	30,624.32	Hazardous Waste	1,205.56	1,203.09	No discrepancy
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	Yes	No			
(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>Wistron’s energy conservation efforts encompass six major categories including the air conditioning system, the air compressor system, the green lighting, management, production, and others. As of the end of 2023, the Company saved a total of 17,917,169 kWh of electricity, which reduced carbon emissions by 11,328.85 tons. If we use the carbon dioxide absorption volume of the Daan Forest Park in Taipei of 389 tons per year (calculation based on data from the Bureau of Energy, Ministry of Economic Affairs), the carbon reduction was equivalent to the annual CO<sub>2</sub> absorption volume of 29 Daan Forest Parks, which represented a significant increase compared to the carbon reductions in the previous year.</p> <p>(2) Water Management Wistron’s management of water resources can be divided into a. implementation of water resource management and day-to-day water conservation and b. implementation of water recycling and wastewater management. We conducted an inventory of high-risk areas for water resources based on an evaluation of the water stress indicators of our global operations. We then implement preventive measures based on the water resource management strategy. Dedicated units in different plants are responsible for water resource management, which includes plan formulation and implementation, regular monitoring, resolution of irregularities, data analysis, and continuous improvements. Wistron pledges to strictly comply with the national regulations on water resources, to make reasonable use of water resources, to prioritize the selection of water-saving equipment, and to monitor water resource consumption through energy-saving dashboards to improve water resource utilization efficiency. The water target for Wistron in 2023: Reduce water consumption intensity by 11% compared to 2016 and set more ambitious goals for 2024, 2030, and 2035 to continuously track and disclose the annual water-saving performance.</p> <p>(3) Waste Management Waste management at Wistron is conducted through the continuous implementation of waste classification and waste reduction, as well as the enhancement of waste recycling and reuse.</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			
(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>With an effective waste and hazardous substance management system, we conduct comprehensive assessments and audits regarding the generation and the flow of waste and toxic substances, with the aim of minimizing waste generation and maximizing recycling and reuse. This not only reduces environmental impact and burden, but also enhances our operational efficiency and cost-effectiveness by increasing material utilization. In addition, this supports the Company’s commitment to sustainable business practices.</p> <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>Wistron’s human rights policy declares its support for relevant international norms, such as the UN Universal Declaration of Human Rights, and through the effective implementation of the human rights due diligence procedure to ensure that human rights policies are well implemented at global operating locations. The results are summarized as follows:</p> <ol style="list-style-type: none"> <li>1. Conduct a human rights risk assessment and focus on human rights issues such as working hours, wages and benefits, and young workers to manage/implement risk mitigation measures.</li> <li>2. Arrange training courses on topics related to human rights and labor at global operating locations.</li> <li>3. Conduct annual audits in accordance with Responsible Business Alliance (RBA) management framework.</li> <li>4. In 2023, there were no major human rights violations at the global operating locations.</li> <li>5. Prioritize labor care and welfare as the Company's sustainability focus and aim to create a high-satisfaction working environment.</li> </ol>	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>Adhere to the spirit of sustainability, Wistron aims to create a work environment of hope and vitality and to provide employee benefits beyond the legal requirements. This includes, for instance, the establishment of the employee share stock trust (ESOT), the shuttle bus service, the extra 7-day pay leave, the trip allowance, and the childbirth incentives. In addition, we highly value work-life balance and we hold a variety of lectures and events in which family members can participate on a regular basis. With the goal of creating a workplace that promotes gender equality and harmony, we arrange annual exclusive health examinations for female employees, and women employees have the same opportunities and rights as male employees. In 2023, the percentage of female employees was 36.87%, while the percentage of female in top management positions was 15.18%.</p> <p>Additionally, the Company has a clearly defined compensation policy that aims to achieve equal pay for equal work. Employee compensation is appropriately reflective of the company's operating results and the team/individual work performance.</p>	No discrepancy
(3) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	✓			<p>1. Safety and health-related measures, and educational training</p> <p>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&amp;S rights &amp; obligations, and establish a sound management system to reduce OH&amp;S risks.</p> <p>The Company implement and maintain the effectiveness and necessary resources of safety and health-related measures: such as employee health management and care platforms, fertility care and caring resources, epidemic prevention publicity and COVID-19 management, and education/training.</p> <p>All new employees are required to receive occupational safety training, while emergency care and professional drills are arranged for employees in specific positions.</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>The OH&amp;S of each site is supervised by specific departments in charge of managing OH&amp;S activities. Meanwhile, each site sets its own performance goal according to the Company’s OH&amp;S policies. Wistron has an overall goal of zero serious occupational accidents (fatalities are defined as major occupational accidents).</p> <p>2. OH&amp;S verification All major sites implement ISO 45001 OH&amp;SMS and commit to maintaining sustainable operations for the employees’ working environment.</p> <p>3. Employee occupational accident status and improvement measures There have been no major occupational accidents in 2023, but the Company still implements relevant improvement measures for main types of work-related accidents: (1) Taiwan: The main types of occupational accidents in Taiwan are mechanical injuries, with a total of 2 cases (persons) and an incident rate per 1,000 people of 0.167. Improvement measures are implemented through a reduction in the occurrence of injuries by means of publicity, education and training, and environmental inspections. (2) Asia (excluding Taiwan): The main type of occupational accidents is mechanical injuries, with a total of 21 cases (persons), and the incident rate per 1,000 people is 0.762. Improvement measures consist of a mitigation in the occurrence of injuries by reviewing operating procedures and education and training. (3) Europe and the United States: The main type of occupational accidents is mechanical injuries, with a total of 18 cases (persons), and the incident rate per 1,000 people is 7.134. Improvement measures include diminishing the occurrence of injuries through publicity and education and training.</p> <p>4. Fire accidents and improvement measures In 2023, a total of one fire occurred at our operating base in Taiwan. Although no casualties were caused, the Company still re-planned the establishment of smoking areas to prevent recurrence of accidents.</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			
(4) Has the Company established effective career development training plans?	✓			<p>In response to the changing internal and external environments, “sustainability” has become a critical issue for the development of global businesses. To drive this key strategy, in 2022, Wistron revised its vision as “Sustainability through Innovation” with a mission to be “Trusted Innovation Partner for Technology, Sustainability and Better Lives.”. Guided by the core values of “Customer Focus”, “Integrity”, “Innovation”, and “Sustainability”, Wistron is committed to fulfilling its corporate social responsibility and moving towards sustainability.</p> <p>Based on the strategic needs of digital transformation, global expansion, and sustainable development, as well as external challenges, Wistron carries on its successful management experience from the past and continues to cultivate high-potential successors and leadership talents. With the new generation leadership needed as a response to transformation and upgrading, Wistron re-defined the management competency model in early 2022, aligned it with the Company’s key strategies, and initiated the design of a managerial training roadmap. In the future, the management competency model will be closely integrated with the human resources management policies to develop a competency-based human resources management and development system that will facilitate innovation and change, and ultimately accelerate the pace of transformation.</p> <p>In terms of the cultivation of leadership talents, we developed a competency-based training roadmap for each level of managers. In the succession planning for key executive positions, we regularly assess the readiness of our talents and provide individual development plans according to their strengths and their area of development. The development plans and resources include online and offline courses, project assignments, strategic rotations, team-based action learning, and one on one coaching from internal and external executive coaches. As a matter of fact, these measures are designed to enhance the depth of our succession bench and the quality of our talent pool. Furthermore, we provide external resources such as industry trends forums, entrepreneurship programs, etc. Through the exposure to different industries and fields, we ensure that our executive successors have comprehensive development opportunities and practical experience, and that they can fully demonstrate their professional abilities and leadership presence in different challenging situations.</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			
(4) Has the Company established effective career development training plans?	✓			<p>In line with the company's digital transformation strategy, Wistron Digital Academy continues to promote digital literacy trainings for all employees, and to establish a common language within the company. Since 2019, we have defined nine critical roles and systematically trained digital project development teams. After the training, the talents combined digital theoretical knowledge with expertise in various business domains and participated in project developments in R&amp;D, manufacturing, business development, supply chain, and other professional fields. In addition, to increase the depth and breadth of digital technology applications, we have provided trainings of digital technology and tool application such as robotic process automation, data visualization, and artificial intelligence and machine learning according to the needs in each domain. It is to enable the key talents to stay ahead of digital technology development trends and to strengthen their anticipatory abilities.</p> <p>Human capital is the key differentiating factor to the competitive advantage of the organization, and it is also the foundation of the enterprise's sustainable operation. Wistron uses “competency” as core to develop training roadmaps for different functions and develops various talent development programs in accordance with our strategies to consolidate human capital and to enhance sustainable business development ability.</p>	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 follows the regulations and international standards in the marketing and labelling of its products and services to protect customer's privacy, safety and health. The Company obtains relevant international management system verification and implements it into daily management systems. The Company provides customers with high-quality and non-hazardous products, and protects customers' 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>	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>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 personal data collection, usage, and protection. We require all members (including subsidiaries) and partners to comply with the policies. Simultaneously, we provide a privacy protection mechanism and a hotline to protect the privacy rights of customers.</p> <p>To protect the customer 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> <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, which means that it does not offer products/services to end users directly. Instead, end-user transactions are handled by the brand customers. In addition to regular quarterly business reviews (QBR), we also conduct satisfaction surveys for all brand customers and establish a flexible and 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 bringing more benefits to customers and providing them with 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><b>Wistron Supplier Management Strategy</b></p> <p>Wistron places great value on the partnerships with our suppliers as well as the growth potential. With sustainable procurement at our core foundation, we have responded to customer demands and established our Sustainable Supply Chain Strategy, which includes quality performance and implementation, technical manufacturing capabilities, cost/operation management, local supply chain prioritization, and sustainability. We hope to solidify our partnerships to create new opportunities.</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>According to the Company’s Articles of Incorporation, Wistron Supplier Management Procedures are formulated to establish the screening conditions for suppliers regarding the environment, human rights, safety, health and sustainable development. Those procedures define the explicit requirements for suppliers regarding environmental protection, occupational safety and health, labor management (e.g. no harm to labor rights and prohibition of child labor), codes of conduct, and integrity management. Wistron has a dedicated department to implement the supplier management policy, control the supplier selection process, implement audit guidance, and conduct performance evaluations, training, and supplier conferences. Based on cooperation and symbiosis, the sustainable requirements are implemented in the daily management of the supply chain. In Wistron, 100% of our Company’s 2023 cooperative suppliers meet the following conditions.</p> <p><b>Supplier Assessment</b>                      According to the supplier performance evaluation standards, QCDS and RBA/CDP-ESG are used to score the existing transactions with suppliers as the standard for future selection of suppliers. Wistron distributed the Self-Assessment Questionnaire (SAQ) to all our tier 1 suppliers and non-tier 1 suppliers. Risk identification focuses on five aspects to identify potential high-risk suppliers:                      A. Sustainability and operation risk management                      B. Supply chain and sustainability operation                      C. Environmental management                      D. Human rights and labor protection                      E. Occupational safety and health</p> <p><b>Supplier Auditing</b>                      In addition to the annual system and process audit of suppliers, the company also conducts sustainability audit for significant suppliers. The audit results suggest deficiencies and drive suppliers to improve, track, and confirm their improvement.</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><b>Supplier Training</b> The company offers online and offline training and guidance in a variety of formats, such as a virtual platform for suppliers to communicate labor, health, safety and environmental standards. Moreover, the code of conduct for ethical business practices outlines the elements required for a proper management system that enforces the Supplier Code of Conduct.</p> <p><b>Annual Supplier Conference and Sustainability Forum</b> The company holds the Wistron Group Partner Conference and Sustainability forum every year. In addition to conveying the Company's sustainable philosophy and goals, the conference also has demonstrated special recognitions to suppliers who have made outstanding contributions to sustainability and greenhouse gas inventory report. The sustainability forum is an occasion in which Wistron introduces its sustainability management policies to suppliers and further promotes anti-corruption, greenhouse gas inventory and water resource risk management requirements, while inviting suppliers with excellent ESG performance to share their ESG implementation results as well.</p>	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 2023 sustainability report followed the guidance of GRI standards. The contents of this report have been verified by Bureau Veritas Certification (Taiwan) in accordance with AA1000 Assurance Standard (AA1000AS v3) and attached in the report.	No discrepancy
<p>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.</p> <p>In March 2010, the board of directors of the Company approved the Corporate Social Responsibility Best Practice Principles.</p> <p>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.</p> <p>The Company regularly reviews the implementation of these principles and makes improvements accordingly. So far, there is no discrepancy in the implementation.</p>				

Items of Execution	Implementation Status			Summaries	Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No			
<p>7. Other important information to facilitate better understanding of the company’s implementation of sustainable development:</p> <p>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. The Company also evaluates the progress of its implementation of corporate social responsibility through the annual planning and promotion of the corporate sustainability and social responsibility management system and the annual publication of a sustainability report to closely engage with stakeholders in response to increasing awareness regarding environment, society and governance (ESG).</p>					

**Climate-related information**

1. 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>As a formal supporter of the Task Force on Climate-Related Financial Disclosures (TCFD), Wistron employs its framework and guidelines to address climate governance, identify climate risks and opportunities, establish measurement indicators and goal management, and publicly disclose information on a regular basis each year. In accordance with the company's Risk Management Policy and Procedures, Wistron identifies and manages climate-related risks and opportunities, and incorporates them into the overall Enterprise Risk Management (ERM) mechanism to conduct systematic management. To deepen climate governance, the board of directors serves as the highest supervisory unit for climate issues, oversees the overall climate strategy, and supervises senior management's execution of climate-related risk management and key performance indicators.</p> <p>The Audit Committee, as a functional committee directly under the Board of Directors, is composed entirely of independent directors. It includes a Risk Management Team, with the Chief Financial Officer serving as the convener and representatives from various departments and business units as members. The Risk Management Team conducts comprehensive assessments and analyses of various risks, including climate-related risks, on an annual basis. It formulates response and adaptation strategies and produces corporate risk management reports for submission to the Audit Committee. This ensures prudent management and oversight of climate-related issues.</p> <p>On the front of promoting sustainability strategies, the Sustainability Office, affiliated to the ESG Committee, provides regular monthly reports to the President and CEO on the progress of sustainability strategies and initiatives, including climate actions. At least quarterly, it also reports to the ESG Committee and the Board of Directors on the implementation outcomes and future plans regarding sustainability, which includes climate-related issues.</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>Wistron references ISO 31000 and follows an Enterprise Risk Management (ERM) framework to conduct the risk management process. We utilize a risk map, which includes the analysis of various potential and emerging risks, to assess the likelihood of their occurrence and the magnitude of potential losses once they occur. In the time horizon from 2022 to the end of the century, we evaluate the 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 the asset's useful life, potential climate risks, and the industry sectors and regions where we operate. We assess the potential impact these risks and opportunities may have on our future operations and assign risk and opportunity levels, defining their priorities. The risk and opportunity matrix, derived from this evaluation, is disclosed publicly in our sustainability report.</p> <p>The results of the risk and opportunity analysis are evaluated and classified based on the matrix graph, with consideration to the multiplication of "likelihood of occurrence" and "impact severity." The outcomes are categorized into three risk levels: low, medium, and high. The impact severity is assessed by dividing the financial value of property damage into five levels: extremely minor, minor, moderate, major, and extremely major.</p> <p>For risks classified as high or medium, they are considered as major risks, requiring the formulation of preventive measures and improvement plans. These measures aim to mitigate the identified risks and improve the overall resilience of the organization.</p> <p><b>Climate Change Financial Impact Analysis (Risks)</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Climate Change Risks</th> <th style="text-align: center;">Financial Impacts</th> <th style="text-align: center;">Response Measures</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> <p>The development of regulations on climate risks and the demand for renewable energy.</p> </td> <td style="vertical-align: top;"> <p>Increased operating costs. (such as higher regulatory compliance costs, expenditures related to renewable energy, or increased management fees) Considering factors such as business expansion, assuming a 5% annual growth rate in the group's carbon emissions (Scope 1 and Scope 2) based on Location-based emissions, and with no other means of carbon offset, the estimated annual carbon cost under this stringent scenario due to carbon fee regulations is as follows:</p> <ol style="list-style-type: none"> <li>1. Approximately 0.36-0.45 billion USD in 2030 (based on IEA 2° C scenario).</li> <li>2. Approximately 0.4-0.55 billion USD in 2030 (based on IEA below 2° C scenario).</li> <li>3. Approximately 0.67-0.89 billion USD in 2040 (based on IEA below 2° C scenario).</li> <li>4. Approximately 1.9-2.4 billion USD in 2050 (based on IEA NZE scenario).</li> </ol> </td> <td style="vertical-align: top;"> <p>To evaluate in the global market, and obtain renewable energy through diversified approaches to achieve the vision of energy transformation and green manufacturing. In 2023, over 190 million kWh of RECs were purchased, and we procure green electricity over 40 million kilowatt-hours. This achievement met the annual target of 65% renewable energy penetration in 2023. Furthermore, a long-term goal was established to gradually increase the proportion of renewable energy to reach 100%.</p> </td> </tr> </tbody> </table>	Climate Change Risks	Financial Impacts	Response Measures	<p>The development of regulations on climate risks and the demand for renewable energy.</p>	<p>Increased operating costs. 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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
	Demand for low-carbon products and services is growing	Increased product R&D expenses and procurement costs	1. Help customers obtain various environmental protection labels such as Energy Star, EPEAT, TCO, Taiwan Green Mark, and China Environmental Labelling. In 2023, we help our clients to obtain the Energy Star certification for major hardware products such as laptops, desktops, all-in-one computers, monitors, servers, and network phones, with a revenue percentage of 82.2%. Moreover, the major hardware products that obtained certifications such as EPEAT, TCO, Taiwan Eco-label, and China Environmental Label accounted for 86.4% of the hardware revenue. All product lines meet 100% of customer requirements and comply with local environmental regulations, energy efficiency labels, and safety certification requirements. 2. Establish a sustainable supply chain management to ensure the transparency of the carbon footprint of products or services and implement reduction measures.
	Mandatory carbon reporting	Increased operating costs	The Company established a comprehensive greenhouse gas inventory for all manufacturing sites across the world. We implement greenhouse gas inventory every year and obtain third-party verification from an impartial third party.
	Demand for low-carbon new technologies	Increased operating costs (such as higher R&D expenses or increased patent fees)	1. Foster an innovative culture within the organization and continuously optimize patent and technology layout to enhance competitiveness. Continuously improve the ratio of R&D personnel to total employees, reaching 13.9% in 2023. Obtained 383 certified patents and 43 green product patents in 2023. 2. Since 2022, Wistron has been recognized for three consecutive years as one of the Top 100 Global Innovators™ by Clarivate, and is also listed as one of the top 20 sustainable innovation companies in Taiwan by LexisNexis.
	Drought	Manufacturing is impacted, causing operating revenue loss. For the production capacity that has not been transferred, the operating losses due production stoppages caused by severe droughts were 180 million to 3 billion NTD (RCP 8.5)	The rainwater recycling system and water monitoring system are improved for new plants. The existing plants work with local water suppliers to implement special water supply mechanisms during droughts, in order to maintain plant operations. Continue to increase the water recycling rate and stipulate short-, mid-, and long-term targets for the annual performance evaluations, in order to improve overall operating resilience.
	Typhoons	Impact on production and loss of operating revenue	In the event of a typhoon, the Company monitors alerts and related information on whether employees should work or suspend work. If work is not suspended, the Company provides vehicles, transportation subsidies, or other necessary assistance will be provided to ensure the safety of employees.
	Floods	Impact on production and loss of operating revenue	The foundation heights have been increased and drainage facilities have been improved for existing plants during construction, in order to prevent losses caused by disasters. Include "natural disaster assessment" items in the location selection process for new sites. Plan related flood prevention facilities to improve the disaster resilience of operating locations.
	Uncertainty of climate-related physical risks	Increase operating costs and impact operating revenue	1. In response to the Paris Agreement to address global warming challenges, for many years, Wistron has followed the SBT 1.5°C decarbonization methodology and has set annual absolute greenhouse gas reduction targets since 2020 to move towards the long-term goal of carbon neutrality. 2. In 2023, total greenhouse gas (Scope 1+2) emissions decreased by 23% (absolute reduction) compared to the previous year (market-based).

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<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>	<b>Climate Change Risks</b>	<b>Financial Impacts</b>	<b>Response Measures</b>
	Rise in average temperature	Increase operating costs (e.g., increase in water and electricity charges)	Wistron's energy-saving project is divided into six categories, including air conditioning systems, compressed air systems, green lighting, management, production, and others. In 2023, the total energy-saving amount was approximately 17,917,169 kWh, which can reduce about 11,328.85 metric tons of carbon emissions. While reducing operating costs, Wistron actively invests resources in reducing the carbon footprint of its operations.
	<b>Climate Change Financial Impact Analysis (Opportunities)</b>		
	<b>Climate Change Opportunities</b>	<b>Financial Impacts</b>	<b>Response Measures</b>
	New business opportunities in the low-carbon economy	Expand the revenue of green products	1. Products are developed with green design thinking to avoid the use of harmful substances and reduce energy consumption during the manufacturing and usage stages. In 2023, all product lines were 100% compliant with the Waste Electrical and Electronic Equipment Directive (WEEE). In 2023, Wistron's products that comply with the Energy Star standards accounted for 82.2% of the hardware revenue. This resulted in an annual energy savings of 566,650,989 kilowatt-hours (kWh) and a reduction of 280,492,240 kilograms of CO <sub>2</sub> equivalent (kgCO <sub>2</sub> e). Taking into account the product lifespan, the energy-saving benefits of the products amounted to 3,494,733,174 kWh, and a reduction of 1,729,892,921 kgCO <sub>2</sub> e. 2. Wistron are developing green resource businesses, focusing on electronic product recycling and the refining of recycled plastics. We are actively building a viable circular economy model. In 2023, Wistron shipped a total of 18,035 metric tons of post-consumer-recycled (PCR) eco-friendly materials. Utilizing electronic waste for raw material recovery amounted to 9,471 metric tons. The carbon reduction benefits were equal to a decrease in emissions of approximately 42,656 metric tons of CO <sub>2</sub> equivalent. Wistron's hardware products that incorporated PCR recycled plastics accounted for 84.51% of the hardware product revenue, which marks a growth of 4.2% compared to the previous year.
Energy conservation and carbon reduction plan	Reduce operating costs	1. Global factories are implementing various types of energy-saving and carbon reduction projects according to local conditions to reduce operating costs. 2. As compared to the baseline year of 2019, the Hsinchu Plant achieved a 26.8% reduction in carbon intensity of its revenues and a 36% reduction in carbon intensity of its production capacity. These significant carbon reduction achievements earned the factory the 2023 Science Park Carbon Reduction Excellence Award presented by the National Science and Technology Council.	
Low-carbon manufacturing	Continuously increasing the proportion of renewable energy use to avoid carbon taxes and meet customer demand	In 2023, the purchase of renewable energy certificates exceeded 190 million kilowatt-hours. In addition, the company actively expanded its solar power generation capabilities in the factory, resulting in a green electricity penetration rate over 60%. The goal is to progressively increase the utilization rate of renewable electricity each year, with the ultimate aim of reaching 100%.	

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<p>3. The impact on finance from extreme climate events and transformational actions is clearly described.</p>		<p>Regarding the potential financial impacts of extreme weather and transformational actions on our company, we conduct assessments through multiple scenario analyses. For droughts, typhoons, and floods, we simulate possible financial impacts based on existing information, and ask each responsible unit to propose response strategies and action plans under the ERM management framework. As for transformational actions, Wistron actively implements energy-saving and carbon-reducing projects and adopts green electricity to achieve its low-carbon transformation goals globally. The financial impacts mainly reflect expenditures such as green energy procurement, equipment replacement or operating expenses, but at the same time, there are positive effects such as cost savings and market expansion due to improved operational efficiency and customer satisfaction. Please refer to the climate change financial impact analysis (risk) and climate change financial impact analysis (opportunity) tables in the previous section for the potential financial impacts of extreme weather and transformational actions on our company.</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>In accordance with our company's 《Risk Management Policy and Procedures》, Wistron incorporates the identification and management of climate-related risks and opportunities into the overall Enterprise Risk Management (ERM) mechanism. The highest responsible entity for risk management is the Board of Directors. The Audit Committee regularly reports the implementation and results of risk management to the Board of Directors, overseeing the functioning and overall implementation of the risk management framework.</p> <p>The Audit Committee, as one of the functional committees under the Board of Directors, consists entirely of independent directors. It assists the Board of Directors in reviewing the execution of risk management. Under the Audit Committee, there is a Risk Management Team, with the Chief Financial Officer serving as the convener, and members representing various departments and business units. The Risk Management Team conducts comprehensive assessments and analyses of various risk scenarios, including climate risks, and develops response and adaptation strategies. It produces corporate risk management reports to be briefed to the Audit Committee, ensuring that climate-related issues and decisions are included in the highest-level management's agenda for discussion.</p>										

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<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 uses multiple scenario analysis, and the scenarios, parameters, assumptions, and analysis factors used are explained below. For information on the main financial impacts, please refer to the table explanation in the second point of the previous section.</p> <table border="1" data-bbox="1635 384 2816 1003"> <thead> <tr> <th data-bbox="1635 384 1795 478">Climate Scenario Type</th> <th data-bbox="1795 384 2012 478">Scenario Name</th> <th data-bbox="2012 384 2243 478">Timeline</th> <th data-bbox="2243 384 2816 478">Assumed Parameters</th> </tr> </thead> <tbody> <tr> <td data-bbox="1635 478 1795 684" rowspan="4">Transition</td> <td data-bbox="1795 478 2012 541">SBTi 1.5°C</td> <td data-bbox="2012 478 2243 541">2021-2030</td> <td data-bbox="2243 478 2816 541">Annual carbon reductions reached 4.2% (Scopes 1+2). Wistron will achieve 100% green energy by 2030.</td> </tr> <tr> <td data-bbox="1795 541 2012 583">IEA 2°C</td> <td data-bbox="2012 541 2243 583">2021-2030</td> <td data-bbox="2243 541 2816 583">Carbon price: 80-100 USD/ton CO<sub>2</sub>e</td> </tr> <tr> <td data-bbox="1795 583 2012 625">IEA below 2°C</td> <td data-bbox="2012 583 2243 625">2021-2030</td> <td data-bbox="2243 583 2816 625">Carbon price: 90-120 USD/ton CO<sub>2</sub>e</td> </tr> <tr> <td data-bbox="1795 625 2012 684">IEA Net Zero Emissions by 2050</td> <td data-bbox="2012 625 2243 684">2040-2050</td> <td data-bbox="2243 625 2816 684">Carbon price: 160-200 USD/ton CO<sub>2</sub>e</td> </tr> <tr> <td data-bbox="1635 684 1795 1003" rowspan="3">Physical</td> <td data-bbox="1795 684 2012 726">RCP 6.0</td> <td data-bbox="2012 684 2243 726">2075~2099</td> <td data-bbox="2243 684 2816 726">Average annual temperature change is +0.95 ~ +3.45°C</td> </tr> <tr> <td data-bbox="1795 726 2012 846">RCP 2.6/ RCP 8.5</td> <td data-bbox="2012 726 2243 846">Middle of the century (2046 to 2065) and end of the century (2081 to 2100)</td> <td data-bbox="2243 726 2816 846">Longest consecutive rainless days in a year: The base period of Taipei City is (1986 to 2005) 28 days. The base period of Hsinchu County is (1986 -2005) 39.5 days</td> </tr> <tr> <td data-bbox="1795 846 2012 1003">RCP 8.5</td> <td data-bbox="2012 846 2243 1003">Middle of the century (2039 to 2065)</td> <td data-bbox="2243 846 2816 1003">For the 95<sup>th</sup> percentile of highest accumulated rainfall during extreme rains (region average), the level during the regional base period (1979 to 2008) in the Hsinchu Plant is 385mm. It is expected to rise to 444mm by the middle of the century</td> </tr> </tbody> </table>	Climate Scenario Type	Scenario Name	Timeline	Assumed Parameters	Transition	SBTi 1.5°C	2021-2030	Annual carbon reductions reached 4.2% (Scopes 1+2). Wistron will achieve 100% green energy by 2030.	IEA 2°C	2021-2030	Carbon price: 80-100 USD/ton CO <sub>2</sub> e	IEA below 2°C	2021-2030	Carbon price: 90-120 USD/ton CO <sub>2</sub> e	IEA Net Zero Emissions by 2050	2040-2050	Carbon price: 160-200 USD/ton CO <sub>2</sub> e	Physical	RCP 6.0	2075~2099	Average annual temperature change is +0.95 ~ +3.45°C	RCP 2.6/ RCP 8.5	Middle of the century (2046 to 2065) and end of the century (2081 to 2100)	Longest consecutive rainless days in a year: The base period of Taipei City is (1986 to 2005) 28 days. The base period of Hsinchu County is (1986 -2005) 39.5 days	RCP 8.5	Middle of the century (2039 to 2065)	For the 95 <sup>th</sup> percentile of highest accumulated rainfall during extreme rains (region average), the level during the regional base period (1979 to 2008) in the Hsinchu Plant is 385mm. It is expected to rise to 444mm by the middle of the century
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<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 response to the IPCC Special Report on Global Warming of 1.5°C, since 2020, we have adopted the Science-Based Targets initiative (SBTi) and set a long-term goal to achieve carbon neutrality by 2030, using 2016 as the base year. This commitment reflects our determination to mitigate and adapt to climate change. In response to the low-carbon manufacturing trend, we actively guide our supply chain partners in setting science-based targets to drive the entire value chain towards net-zero emissions.</p> <p>Following the guidance of science-based targets, we have defined our short-term goals of reducing absolute emissions by 90% for Scope 1 and 2 and 25% for Scope 3 by 2030, using 2022 as the base year. Additionally, we have established a long-term net-zero emissions target where our global value chain's absolute emissions will decrease by 90% by 2050, using 2022 as the base year. This target was submitted for review in August 2023 and is expected to be certified by 2024. Our progress in meeting these targets has been on track and steadily growing. Each year, we publicly disclose the achievement of our climate performance indicators for external review.</p> <p>Moreover, we have initiated the ESG 6 Pillar transformation program, which includes Decarbonization, Green Products, Recycling, and Sustainable Supply Base. These pillars directly address our transition towards a low-carbon economy and a vision of green manufacturing. The performance indicators and short, medium, and long-term goals for each pillar are publicly disclosed in our sustainability report and on our ESG website.</p>																											

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<p>7. The bases used for setting prices shall be described if internal carbon pricing is used as a planning tool.</p>		<p>The impact assessment of carbon emission-related regulations has been completed in 2023. The assessment results show that the EU's CBAM and the US's CCA carbon tariffs will have a greater financial impact, and the possible impact will be after 2029 and 2027.</p> <p>In 2024, Wistron selected the Hsinchu site and the Zhongshan site as pilot projects to promote internal carbon pricing. Through consulting and guidance, the calculation rules and operation mechanism of internal carbon pricing will be established and will be gradually promoted to other sites in the future.</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="1638 590 2813 1207"> <thead> <tr> <th data-bbox="1638 590 1976 653">Item</th> <th data-bbox="1976 590 2398 653">Caption</th> <th data-bbox="2398 590 2813 653">Absolute reduction of greenhouse gas</th> <th data-bbox="2813 590 2825 653">Renewable energy consumption ratio</th> </tr> </thead> <tbody> <tr> <td data-bbox="1638 653 1976 758">Target: Climate Change and Energy Management</td> <td data-bbox="1976 653 2398 758">Absolute reduction of greenhouse gas compared to 2022: -13%</td> <td data-bbox="2398 653 2813 758">Renewable energy consumption ratio: 65%</td> <td data-bbox="2813 653 2825 758"></td> </tr> <tr> <td data-bbox="1638 758 1976 821">Activity covered</td> <td colspan="3" data-bbox="1976 758 2813 821">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="1638 821 1976 863">The scope of GHG Emissions</td> <td colspan="3" data-bbox="1976 821 2813 863">Scope 1+2</td> </tr> <tr> <td data-bbox="1638 863 1976 957">Short, medium, and long-term Goals</td> <td data-bbox="1976 863 2398 957">Y24: -22.5% Y30: carbon neutral Y35: carbon neutral</td> <td data-bbox="2398 863 2813 957">Y24: 72.5% Y30: 100% Y35: 100%</td> <td data-bbox="2813 863 2825 957"></td> </tr> <tr> <td data-bbox="1638 957 1976 999">Y23 achievement progress</td> <td data-bbox="1976 957 2398 999">-14.84%</td> <td data-bbox="2398 957 2813 999">66.47%</td> <td data-bbox="2813 957 2825 999"></td> </tr> <tr> <td data-bbox="1638 999 1976 1094">Self-generation and self-consumption of renewable energy (kWh)</td> <td data-bbox="1976 999 2398 1094">NA</td> <td data-bbox="2398 999 2813 1094">15,505,112</td> <td data-bbox="2813 999 2825 1094"></td> </tr> <tr> <td data-bbox="1638 1094 1976 1167">Power Purchase Agreement PPA(kWh)</td> <td data-bbox="1976 1094 2398 1167">NA</td> <td data-bbox="2398 1094 2813 1167">46,593,574</td> <td data-bbox="2813 1094 2825 1167"></td> </tr> <tr> <td data-bbox="1638 1167 1976 1207">I-RECs (kWh)</td> <td data-bbox="1976 1167 2398 1207">NA</td> <td data-bbox="2398 1167 2813 1207">190,275,000</td> <td data-bbox="2813 1167 2825 1207"></td> </tr> </tbody> </table>	Item	Caption	Absolute reduction of greenhouse gas	Renewable energy consumption ratio	Target: Climate Change and Energy Management	Absolute reduction of greenhouse gas compared to 2022: -13%	Renewable energy consumption ratio: 65%		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	Y24: -22.5% Y30: carbon neutral Y35: carbon neutral	Y24: 72.5% Y30: 100% Y35: 100%		Y23 achievement progress	-14.84%	66.47%		Self-generation and self-consumption of renewable energy (kWh)	NA	15,505,112		Power Purchase Agreement PPA(kWh)	NA	46,593,574		I-RECs (kWh)	NA	190,275,000	
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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 (tCO<sub>2</sub>e), intensity (tCO<sub>2</sub>e/ 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			
<input checked="" type="checkbox"/> Companies with capital of more than \$10 billion, the steel industry, and the cement industry <input type="checkbox"/> Companies with capital of more than \$5 billion but less than \$10 billion <input type="checkbox"/> Companies with capital of less than \$5 billion		<input checked="" type="checkbox"/> Inventory of parent company only <input type="checkbox"/> Inventory of subsidiaries included in consolidated financial statements <input checked="" type="checkbox"/> Assurance on parent company only <input type="checkbox"/> Assurance on subsidiaries included in consolidated financial statements			
Scope 1	2022		2023		
	Total emissions (tCO <sub>2</sub> e)	Intensity (tCO <sub>2</sub> e/ NT\$ million)	Total emissions (tCO <sub>2</sub> e)	Intensity (tCO <sub>2</sub> e/ NT\$ million)	
Wistron Corporation (parent company)	852.718	0.020	827.640	0.018	
Total	852.718	0.020	827.640	0.018	
Scope 2	2022		2023		
	Total emissions (tCO <sub>2</sub> e)	Intensity (tCO <sub>2</sub> e/ NT\$ million)	Total emissions (tCO <sub>2</sub> e)	Intensity (tCO <sub>2</sub> e/ NT\$ million)	
Wistron Corporation (parent company)	34,070.349	0.809	32,595.292	0.727	
Total	34,070.349	0.809	32,595.292	0.727	
Scope 3	2,865,344.568 (tCO <sub>2</sub> e)		2,616,545.379 (tCO <sub>2</sub> e)		

### 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	2022 Assurance Scope	2022 Assurance Institution	2022 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 1	2023 Assurance Scope	2023 Assurance Institution	2023 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 2	2022 Assurance Scope	2022 Assurance Institution	2022 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 2	2023 Assurance Scope	2023 Assurance Institution	2023 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 3	2022 Assurance Scope	2022 Assurance Institution	2022 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
Scope 3	2023 Assurance Scope	2023 Assurance Institution	2023 Description of assurance status
		WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd

## 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 13% 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 power purchase agreement(PRA) and further increase the proportion of renewable energy use through the purchase of green certificates(I-REC).
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: -13%	Renewable energy consumption ratio: 65%
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		
Y23 achievement progress		-14.84%	66.47%



BUREAU  
VERITAS

### VERIFICATION OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

## WISTRON CORPORATION

No. 5, Hsin-An Rd., Hsinchu Science Park, Hsinchu City, Taiwan, R.O.C.

Holds Statement No: TWN21068851GT-1/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by WISTRON CORPORATION for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of WISTRON CORPORATION. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

#### Boundaries of the reporting company GHG emissions covered by the verification:

- WISTRON CORPORATION at HSICHIH OFFICE, NEIHU OFFICE, HSINCHU FACTORY, HUKOU FACTORY#2, including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

#### Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 827.640 tCO<sub>2</sub>e
- Category 2 - Indirect GHG emissions from imported energy: 32,595.292 tCO<sub>2</sub>e
- Category 3 - Indirect GHG emissions from transportation: 16,161.339 tCO<sub>2</sub>e
- Category 4 - Indirect GHG emissions from products used by organization: 1,174,637.094 tCO<sub>2</sub>e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization: 1,425,746.946 tCO<sub>2</sub>e

#### Level of Assurance and Qualifications:

- Reasonable assurance for Category 1 and 2
- Limited assurance for Category 3, 4 and 5
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

#### Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018.

It is our opinion that WISTRON CORPORATION has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Ava Liu, Technical Reviewer  
Originally Issue: 15/4/2024

Pei Hsu, CER Manager  
Latest Issue: 15/4/2024



Validation and Verification  
VB005

Holds Statement No: TWN21068851GT-1/E Rev.1  
Latest Issue: 15/4/2024



**Greenhouse Gas Statement:**

**WISTRON CORPORATION HSICHIH OFFICE: 21F., No. 88, sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City (including operation of subsidiaries at this location)**

**Hsichih Office:**

- Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City
  - 1F/2F/3F/4F/12F/13F/15F/16F/17F/18F/19F/20F/21F/22F/23F/24F/25F, No. 82~88
  - 5F/9F/10F/11F/12F/13F/14F/15F/21F/22F, No. 90~96
  - 3F/5F/9F/10F/13F/21F/22F/25F, No. 98~108
  - 3F/6F/7F/8F/9F/10F/11F/12F/13F/15F/18F/19F/20F/21F/25F, No. 110~116
- 1F/2F/3F, No. 2, / 1F, No. 14, Aly. 16, Ln. 337, Sec. 1, Tatung Rd., Hsichih, New Taipei City
- 26F-10/11/12., No. 93, Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City
- 1F., No. 9, Aly. 18, Ln. 228, Sec. 2, Hsiwan Rd., Hsichih, New Taipei City

**AiSails Power Inc.:** 22F, No. 88, Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City

**International Standards Laboratory Corporation:** 17F, No. 84, Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City

**Anwith Technology Corporation:** 9F, No. 100, Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City

**WiAdvance Technology Corporation:** 3F, No. 45, Nanchang St., Hsichih, New Taipei City

**Lungtan Laboratory:** No. 183-1 (A101) / 2F-3 (A203), No. 183 / No. 183-3 (A103A) / No. 183-4 (A104) Kewang Rd., Lungtan, Taoyuan City

**Kaohsiung Office:** 5F/6F/7F/8F/9F, No. 2, Lingnan Rd., Lingya, Kaohsiung City; 5F/8F/10F, No. 2, Chungcheng 3rd Rd., Hsinhsing, Kaohsiung City

**Tainan Office:** 4F-7/8/9, No. 160, Kueijen 13th Rd., Kueijen, Tainan City

**WISTRON CORPORATION NEIHU OFFICE: No. 152, 154, 156, 158, Hsingshan Rd., Neihu, Taipei City**

**WISTRON CORPORATION HSINCHU FACTORY: No. 5, Hsin-An Rd., Hsinchu Science Park, Hsinchu City (including operation of subsidiaries at this location)**

**Hsin-An Factory:** 1F/2F/3F/4F/5F, No. 5; 6F, No. 7, Hsin-An Rd., Hsinchu Science Park

**Yenfa Factory:** 4F., No. 25, Yenfa 2nd Rd., Hsinchu Science Park

**Kuangfu Office:** 2F/8F/9F, No. 321, Sec. 2, Kuangfu Rd., Hsinchu Science Park

**Chuanghsin Office:** 3F/4F, No. 6; 4F, No. 8, Chuanghsin 3rd Rd., Hsinchu Science Park

**Employee Dormitory:** No. 11, Minghu 5th St., Paoshan Township, Hsinchu County

**Wistron Medical Technology Corporation:** 5F, No.5, Hsin-An Rd., Hsinchu Science Park

**WISTRON CORPORATION HUKOU FACTORY#2:** No. 50, Kuangfu N. Rd., Hukou Township, Hsinchu County

Building L, No. 50, Kuangfu N. Rd., Hukou Township, Hsinchu County

3F/5F/6F, Building K, No. 50, Kuangfu N. Rd., Hukou Township, Hsinchu County

2F, Building J, No. 50-1, Kuangfu N. Rd., Hukou Township, Hsinchu County

### 3.4.6. 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 disclosed them on the Company website and [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 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 Treasury Management &amp; Corporate Communications and Global Supply Chain Management), 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 stipulates prohibited behaviors in the [Codes of Ethical Conduct], including the avoidance of conflicts of interest, principles and standards for giving presents and treats as part of business routine, political donations and charitable donations, as well as the verification principles for whether ethical conduct is violated, and also clearly stipulates appeal system and related operating procedures.</p>	No discrepancy

Item	Implementation Status			Summaries	Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/ TPEX Listed Companies” and Reasons
	Yes	No			
<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 contact 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, and reports the implementation results to the board of directors every year. 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 make adjustments when necessary. Those actions mentioned above will be reviewed by the audit department.</p> <p>(5) 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 completing online learning courses and performance evaluations on related topics.</p>	No discrepancy

Item	Implementation Status		Summaries	Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/ TPEX Listed Companies” and Reasons
	Yes	No		
<p>3. Implementation of Complaint Procedures.</p> <p>(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?</p> <p>(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?</p> <p>(3) Does the Company adopt proper measures to prevent a complainant from retaliation for his/her filing a complaint?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(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 [Implementation Guidelines for Employee Rewards and Penalties]. For the business parties that 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.</p> <p>(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 include in the same case are also kept confidential throughout the process.</p> <p>(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] regarding keeping the identity of the whistleblower and the content of case confidential, and measures to protect the whistleblower from being improperly treatment.</p>	No discrepancy
<p>4. Information Disclosure</p> <p>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”)?</p>	<p>✓</p>		<p>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.</p>	No discrepancy
<p>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.</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		
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 the Company’s integrity policies and beliefs to suppliers at the business conference, and review suppliers’ implementation status every year.				

**3.4.7 Inquiry on corporate governance principles and related regulations of this Company:**

Please refer to the Company’s website or Market Observation Post System.

**3.4.8 Other information material to the understanding of corporate governance within the Company :** None.

**3.4.9. Internal Control System Execution Status****A. Statement on Internal Control:**

**Wistron Corporation**  
**Statement on Internal Control**

Date: March 12, 2024

Based on the findings of a self-assessment, Wistron Corporation (Wistron) states the following with regard to its internal control system during the year 2023 :

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, 2023, 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 2023 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, 2024, with none of the eight 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.

**3.4.10 Legal penalties by competent authority to the Company or its employees, and the Company's punishment on its employees for violation of internal control system, major deficiencies and improvement measures in the most recent year and as of the publication of this annual report:**

In 2023, no legal penalty was taken against the Company and its employees by any competent authority. For identified violation of the Company's internal control system, punishments were issued accordingly and relevant supervisions for improvements were adopted.

**3.4.11 Major Resolutions of Shareholders' Meeting and Board Meetings****A. Major Resolutions of Shareholders' Meeting**

Wistron held its 2023 shareholders' meeting on June 15, 2023. The resolutions and implementation status are listed below:

Important resolution	Implementation Status
Ratification of 2022 Business Report and Financial Statements as proposed.	To implement in accordance with the resolutions.
Ratification of the proposal for distribution of 2022 profits as proposed.	Since part of the New Restricted Employee Shares were cancelled, the total numbers of shares outstanding were changed and the payout ratio of cash dividends were changed to NT\$ 2.59872094. The Company had set the ex-dividend record date on July 5, 2023. The cash dividends were allocated on July 28, 2023.
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 new common shares for cash to sponsor issuance of GDR in private placement.	The company has not yet implemented those capital increase plan.



## 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 <sup>st</sup> Board Meeting of 2023	2023 · 03 · 14	1. Approved the compensation for employees and directors of 2022.	V	Resolved		
		2. Approved the proposal of 2022 employees' compensation payout ratio and amount to the managers (excluding CSO).	V	Resolved		
		3. Approved the salary adjustment to the managers (excluding CSO) in 2023.	V	Resolved		
		4. Approved the performance bonus budget to the managers (excluding CSO) in 2023.	V	Resolved		
		5. Approved the proposal of 2022 employees' compensation payout ratio and amount to CSO.	V	Resolved		
		6. Approved the salary adjustment to CSO in 2023.	V	Resolved		
		7. Approved the performance bonus budget to CSO in 2023.	V	Resolved		
		8. Approved the business plan of 2023.				
		9. Approved the business report of 2022.			V	Resolved
		10. Approved the parent-company-only and consolidated financial statements of 2022.			V	Resolved
		11. Approved the cancellation of part of New Restricted Employee Shares and the record date of capital reduction.				
		12. Approved the proposal for 2022 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 amendments to the "Codes of Ethical Conduct".				
		15. Approved the amendments to the "Ethical Corporate Management Best Practice Principles".				
		16. Approved to convene 2023 general shareholders' meeting.				
		17. Approved to assign KPMG as audit accountants in 2023.			V	Resolved
		18. Approved the Internal Control System Statement of 2022.			V	Resolved
		19. Approved the amendments to the "Corporate Governance 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
1 <sup>st</sup> Board Meeting of 2023	2023 · 03 · 14	20. Approved to acquire or disposal of equipment held for business use with subsidiaries. 21. Approved the application for bank facility. 22. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved
2 <sup>nd</sup> Board Meeting of 2023	2023 · 05 · 11	1. Approved the consolidated financial statements of 2023Q1.			V	Resolved
		2. Approved the investment of US\$45 million in Wistron InfoComm Mexico S.A. de C.V.			V	Resolved
		3. Approved the investment of US\$15 million in Wistron InfoComm (Philippines) Corporation.			V	Resolved
		4. Approved the amendments to the "Code of Conduct".				
		5. Approved the amendments to the "Risk Management Policy and Procedure".			V	Resolved
		6. Approved the amendments to the "ESG Committee Charter".				
		7. Approved the amendments to the "Environmental & Energy and Ecological Conservation Policy".				
		8. Approved the amendments to the "Occupational Health and Safety Policy".				
		9. Approved the cancellation of part of New Restricted Employee Shares and the record date of capital reduction.				
		10. Approved to acquire or disposal of equipment held for business use with subsidiaries.				
		11. Approved the application for bank facility.				
		12. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved
3 <sup>rd</sup> Board Meeting of 2023	2023 · 06 · 26	Approved to acquire of common shares of Alchip Technologies, Limited through a private placement.			V	Resolved
4 <sup>th</sup> Board Meeting of 2023	2023 · 08 · 04	1. Approved the performance bonus to managers (excluding CSO) in 2023 first half of the year.	V	Resolved		
		2. Approved the performance bonus to CSO in 2023 first half of the year.	V	Resolved		
		3. Approved re-review the proposal of 2022 employees' compensation payout ratio and amount to the managers (excluding CSO).	V	Resolved		

	Date	Important resolution	Compensation Committee		Audit Committee			
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions		
4 <sup>th</sup> Board Meeting of 2023	2023 · 08 · 04	4. Approved the non-independent directors' compensation of 2022.	V	Resolved				
		5. Approved the amount allocated to Wistron's managers through the issuance of ESOP by the subsidiary WiAdvance Technology Corporation.	V	Resolved				
		6. Approved the amount allocated to Wistron's employees through the issuance of ESOP by the subsidiary WiAdvance Technology Corporation.			V	Resolved		
		7. Approved the promotion of managers.						
		8. Approved consolidated financial statements of 2023Q2.			V	Resolved		
		9. Approved the investment of US\$24.5 million to establish Wistron Technology (Vietnam) Co., Ltd.(WTVN); and WTVN plans to invest within a limit of no more than US\$24.5 million.			V	Resolved		
		10. Approved disposition of the common shares of Alpha Networks Inc.			V	Resolved		
		11. Approved the amendments to the "Internal Control Systems of Shareholder Services Units".			V	Resolved		
		12. Approved the cancellation of part of New Restricted Employee Shares and the record date of capital reduction.						
		13. Approved to acquire or disposal of equipment held for business use with subsidiaries.						
		14. Approved opening a NRA bank account and related international trade financing business at the Guangzhou branch of China Minsheng Bank						
		15. Approved the application for bank facility.						
		16. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved		
		5 <sup>th</sup> Board Meeting of 2023	2023 · 09 · 14	None				
		6 <sup>th</sup> Board Meeting of 2023	2023 · 10 · 27	Approved the subsidiaries SMS InfoComm (Singapore) Pte. Ltd. and Wistron Hong Kong Limited selling 100% ownership of Wistron InfoComm Manufacturing (India) Private Limited .			V	Resolved
		7 <sup>th</sup> Board Meeting of 2023	2023 · 11 · 09	1. Approved consolidated financial statements of 2023Q3.			V	Resolved
2. Approved the project of building improvements and acquiring machinery and equipment within a limit of no more than NT\$1,603,000 thousands.					V	Resolved		

	Date	Important resolution	Compensation Committee		Audit Committee			
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions		
7 <sup>th</sup> Board Meeting of 2023	2023 · 11 · 09	3. Approved the investment of NT\$1,000 million in WiSuccess Asset Management Corporation.			V	Resolved		
		4. Approved the subscription the new shares issued by Wistron NeWeb Date Important Resolution Corporation for its 2023 capital increase in cash.			V	Resolved		
		5. Approved giving up the subscription of the capital increase in cash issued by WiAdvance Technology Corporation for both the Company and subsidiaries and the Company's shareholders will be have priority to subscribe in accordance with their shareholding ratio.			V	Resolved		
		6. Approved making a loan to Kaohsiung Opto-Electronics Inc.			V	Resolved		
		7. Approved the amendments to the "Related Party Transaction Management Procedures".						
		8. Approved to acquire or disposal of equipment held for business use with subsidiaries.						
		9. Approved the application for bank facility.						
		10. Approved to sell accounts receivable to banks and/or banking consortium.						
		11. Approved signing the Letter of Comfort.			V	Resolved		
		12. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved		
		8 <sup>th</sup> Board Meeting of 2023	2023 · 12 · 21	1. Approved the performance bonus to managers (excluding CSO) in 2023 second half of the year.	V	Resolved		
				2. Approved the performance bonus to CSO in 2023 second half of the year.	V	Resolved		
3. Approved the fulfillment of the second vested conditions and the number of shares that can be received by managers who are allocated New Restricted Employee Shares issued in 2021.	V			Resolved				
4. Approved the proposal to conduct partial renovation and acquire equipment within a budget not exceeding NT\$6,390,000 thousands at the office building in the Hsinchu County International AI Park.					V	Resolved		
8 <sup>th</sup> Board Meeting of 2023	2023 · 12 · 21	5. Approved the investment of US\$90 million in Wistron InfoComm (Vietnam) Co., Ltd.			V	Resolved		
		6. Approved to donate 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		

	Date	Important resolution	Compensation Committee		Audit Committee	
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions
8 <sup>th</sup> Board Meeting of 2023	2023 .12 .21	7. Approved 2024 Annual Audit Plans.			V	Resolved
		8. Approved the amendments to the “Non-Assurance Services for accountant Pre-approval Policy”.			V	Resolved
1 <sup>st</sup> Board Meeting of 2024	2024 .03 .12	9. Approved the cancellation of part of New Restricted Employee Shares and the record date of capital reduction.				
		10. Approved to open a bank account and related international trade financing business at the Bank of China Limited, Macau Branch.				
		11. Approved to open a bank account and related international trade financing business at the Industrial and Commercial Bank of China (Macau) Limited.				
		12. Approved the application for bank facility.				
		13. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved
2 <sup>nd</sup> Board Meeting of 2024	2024 .03 .12	1. Approved the appointment of members of 5 <sup>th</sup> Compensation Committee.				
		2. Approved the appointment of members of 2 <sup>nd</sup> ESG Committee.				
		3. Approved the candidate nomination of the 10 <sup>th</sup> Directors, including Independent Directors.				
		1. Approved the compensation for employees and directors of 2023.	V	Resolved		
		2. Approved the proposal of 2023 employees’ compensation payout ratio and amount to the managers (excluding CSO).	V	Resolved		
		3. Approved the salary adjustment to the managers (excluding CSO) in 2024.	V	Resolved		
		4. Approved the performance bonus budget to the managers (excluding CSO) in 2024.	V	Resolved		
5. Approved the proposal of 2023 employees’ compensation payout ratio and amount to CSO.	V	Resolved				
6. Approved the salary adjustment to CSO in 2024.	V	Resolved				
7. Approved the performance bonus budget to CSO in 2024.	V	Resolved				
8. Approved the business plan of 2024.						
9. Approved the business report of 2023.						
10. Approved the parent-company-only and consolidated financial statements of 2023.				V	Resolved	
					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 <sup>nd</sup> Board Meeting of 2024	2024 .03 .12	11. Approved the cancellation of part of New Restricted Employee Shares and the record date of capital reduction.				
		12. Approved the proposal for 2023 earnings distribution.			V	Resolved
		13. Approve the election of the 10 <sup>th</sup> Directors, including Independent Directors.				
		14. Approved the release of the prohibition on newly-elected directors and their corporate representatives from participation in competitive business by shareholder meeting.				
		15. 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
		16. Approved the amendments to the “Articles of Incorporation”.				
		17. Approved to convene 2024 general shareholders’ meeting.				
		18. Approved to establish Hsinchu branch office.				
		19. Approved to assign KPMG as audit accountants in 2024.			V	Resolved
		20. Approved the Internal Control System Statement of 2023.			V	Resolved
		21. Approved to acquire or disposal of equipment held for business use with subsidiaries.				
		22. Approved the application for bank facility.				
		23. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved

**3.4.12 Major Issues of Record or Written Statements Made by Any Director or Supervisor Dissenting to Important Resolutions Passed by the Board of Directors:** None.

**3.4.13 Resignation or Dismissal of the Company's Key Individuals, Including the Chairman, CEO, and Heads of Accounting, Finance, Internal Audit, Corporate governance officer and R&D:**

Title	Name	Date of Appointment	Date of Termination	Reasons for Resignation or Dismissal
President	David Shen	2020.08.12	2023.01.01	Position adjustment
Controller	Stone Shih	2003.08.27	2023.01.01	Position adjustment

**3.5 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	2023/01~2023/12	8,107	2,577	10,684	-

Note: Including the review on the information on salaries of full-time employees in non-management positions, the certification of income tax return and stock counting, tax consulting service and the review for financial asset evaluation reports.

- 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.

**3.6 Replacement of CPA :** None.

**3.7 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.

**3.8 Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders**

U Unit: Shares

Title	Name	2023		As of Apr. 1, 2024	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairman & CSO	Simon Lin	0	0	0	0
Vice Chairman	Robert Hwang	712,000	0	(140,000)	0
Director	Wistron NeWeb Corp.	0	0	0	0
	Representative: Haydn Hsieh	(93,000)	0	(7,000)	0
Director	Philip Peng	0	0	0	0
Independent Director	Jack Chen	0	0	0	0
Independent Director	S. J. Paul Chien	0	0	0	0
Independent Director	Christopher Chang	0	0	0	0
Independent Director	Sam Lee (Note 1)	0	0	-	-
Independent Director	Pei Pei Yu	0	0	0	0
President & CEO	Jeff Lin	2,368,519	0	1,200,000	0
Chief Infrastructure Officer & Chief Technology Officer	David Shen	(30,000)	0	500,000	0
Chief of Staff	Frank F.C. Lin	640,000	0	700,000	0
President of Advanced Technology Lab	Donald Hwang	(70,000)	0	370,000	0
Chief Digital Officer & Chief Information Security Officer	Kenny Wang	840,000	0	480,000	0
Chief Financial Officer	Stone Shih	600,000	0	600,000	0
President of Enterprise & Networking Business Group	William Lin	403,000	0	495,000	0
Technical Vice President	Kelvin Chang	100,000	0	100,000	0
Strategy Planning Office Vice President	K. Y. Wang	86,000	0	191,000	0
President of Client Products Business Group	Robert CL Lin	380,000	0	540,000	0
Vice President of New Technology	Vincent Cho	280,000	0	75,000	0
President of Global Manufacturing	Jackie Lai	442,000	0	315,000	0
President of Industrial & Automotive Business Group	Christine Hsu	190,000	0	360,000	0
President of Service & Recycling Business Group	Peter Tung	468,000	0	391,000	0
President of Global Manufacturing	Alec Lai	290,000	0	300,000	0

Title	Name	2023		As of Apr. 1, 2024	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Vice President of Client Products Business Group	Felix Lai	326,000	0	373,000	0
Vice President of Enterprise & Networking Business Group	Christopher Huang	300,000	0	300,000	0
Vice President of Global Supply Chain Management	Benny Hu	124,000	0	170,000	0
Vice President of Industrial & Automotive Business Group	Howard Liu	170,000	0	200,000	0
Vice President of Global Manufacturing	Mark H.H. Huang	0	0	60,000	0
Vice President of Information	Kevin Fong	46,000	0	122,000	0
Vice President of Global Manufacturing	Benjamin Chang	(330,000)	0	150,000	0
Vice President of R&D of Client Products Business Group	York Liang (Note 2)	-	-	280,000	0
Vice President of Service & Recycling Business Group	Ted Chiu (Note 2)	-	-	240,000	0
Vice President of R&D of Digital Technology	Jeff Lee (Note 2)	-	-	120,000	0
Controller	Fred Chiu	93,000	0	100,000	0

Note 1 : Independent Director Mr. Sam Lee passed away on January 25, 2024.

Note 2 : Appointed on August 5, 2023.

**3.8.1 Shares Trading with Related Parties :** None.

**3.8.2 Shares Pledge with Related Parties :** None.

### 3.9 Relationship among the Top Ten Shareholders(April 1, 2024)

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	
Labor Pension Fund	91,580,363	3.16	0	0	0	0	None	None	
Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	90,758,000	3.13	0	0	0	0	None	None	
Fubon Life Insurance Co., Ltd.	53,233,000	1.84	0	0	0	0	None	None	
Representative:Lin, fu-sing	-	-	-	-	-	-	None	None	
Taipei Fubon Bank Trust Account (employee share ownership trust)	46,833,730	1.62	0	0	0	0	None	None	
Yuanta Taiwan Dividend Plus ETF	43,382,069	1.50	0	0	0	0	None	None	
Lin, Hsien-Ming	42,599,252	1.47	1,544	0	0	0	None	None	
JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	39,146,524	1.35	0	0	0	0	None	None	
Wistron NeWeb Corporation	28,796,209	0.99	0	0	0	0	None	None	
Representative:Haydn Hsieh	1,022,911	0.04	13,271	0	0	0	None	None	
CAPITAL TIP Taiwan Select High Dividend ETF	25,843,000	0.89	0	0	0	0	None	None	
Norges Bank-fund mgr Blackrock Investment Management(Taiwan) Limited	25,385,944	0.88	0	-	-	-	None	None	

### 3.10 Ownership of Shares in Affiliated Enterprises

(As of December 31, 2023) 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	213,893,915	100.00	0	0.00	213,893,915	100.00
Win Smart Co., Ltd.	44,565,492	100.00	0	0.00	44,565,492	100.00
Wise Cap Limited Company	(Note 2)	100.00	(Note 2)	0.00	(Note 2)	100.00
Wistron NeWeb Corporation	96,089,042	19.92	10,615,780	0.06	106,704,822	19.98
INTERNATIONAL STANDARDS LABORATORY CORP.	2,434,462	100.00	-	-	2,434,462	100.00
WiAdvance Technology Corporation	977	0.01	14,933,625	75.39	14,934,602	75.40
SMS Infocomm Corporation	4,832,686	100.00	0	0.00	4,832,686	100.00
Wistron Mexico, S.A. de C.V.	160,043,716	100.00	0	0.00	160,043,716	100.00
All Holding Corp.	432,485,702	100.00	0	0.00	432,485,702	100.00
Wistron InfoComm (Philippines) Corporation	964,567,270	100.00	0	0.00	964,567,270	100.00
SMS InfoComm (Singapore) Pte. Ltd.	157,489,410	100.00	0	0.00	157,489,410	100.00
Wistron LLC	10,936,000	100.00	0	0.00	10,936,000	100.00
WisVision Corporation	9,150,000	100.00	0	0.00	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	13,005	100.00	0	0.00	13,005	100.00
WiseCap (Hong Kong) Limited	58,445,950	100.00	0	0.00	58,445,950	100.00
WISTRON TECHNOLOGY (MALAYSIA) SDN.BHD.	267,425,000	100.00	0	0.00	267,425,000	100.00
Service Management Solutions Mexico SA DE CV	36,429,340	100.00	0	0.00	36,429,340	100.00
Wiwynn Corporation	65,895,129	37.69	14,219,033	5.16	80,114,162	42.85
Anwith Technology Corporation	1,000,000	100.00	0	0.00	1,000,000	100.00
Wistron InfoComm(Czech), s.r.o.	(Note 2)	100.00	(Note 2)	0.00	(Note 2)	100.00
WiEdu Hong Kong Limited	16,426,000	100.00	0	0.00	16,426,000	100.00
Wistron Medical Tech Holding Company	280,000,000	100.00	0	0.00	280,000,000	100.00
Wistron Digital Technology Holding Company	205,056,000	100.00	0	0.00	205,056,000	100.00
Wistron Technology Service (America) Corporation	35,000	100.00	0	0.00	35,000	100.00
WISTRON INFOCOMM MEXICO SA de CV	905,351,602	100.00	0	0.00	905,351,602	100.00
Wistron InfoComm (Vietnam) Co., Ltd	(Note 2)	100.00	(Note 2)	0.00	(Note 2)	100.00
SMS InfoComm (Czech) s.r.o.	(Note 2)	100.00	(Note 2)	0.00	(Note 2)	100.00
WiSuccess Asset Management Corporation	270,000,000	100.00	0	0.00	270,000,000	100.00
Wistron Green Energy Holding Company	28,000,000	100.00	0	0.00	28,000,000	100.00
WIBASE INDUSTRIAL SOLUTIONS INC.	29,474,418	75.41	9,553,582	24.45	39,028,000	99.86

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
Information SuperGrid Technology Global Inc.	5,000	40.00	0	0.00	5,000	40.00
Information SuperGrid Technology China Limited	5,000	40.00	0	0.00	5,000	40.00
HERACLES ENTERPRISES LIMITED	159	30.00	371	70.00	530	100.00
Formosa Prosonic Industries Berhad	69,260,000	27.14	0	0.00	69,260,000	27.14
Join-Link International Technology Co. Ltd.	20,261,108	29.65	1,933,947	2.83	22,195,055	32.48
T-CONN PRECISION CORPORATION	4,993,679	9.99	5,301,787	10.61	10,295,466	20.60
NICE Licensing LLC	(Note 2)	20.00	(Note 2)	0.00	(Note 2)	20.00
Pell Bio-Med Technology Co., Ltd.	5,150,000	9.55	7,300,000	13.53	12,450,000	23.08
Mobility Technology Group Inc.	9,000,000	31.25	0	0.00	9,000,000	31.25

Note 1: Long investment of the Company

Note 2: It is the limited company

### 3.11 Corporate Sustainability and Social Responsibility Management

In order to implement sustainable development, Wistron's Board of Directors established Sustainable Development Best Practice Principles which clearly defined four major principles to serve as the highest guiding principles for sustainable development. The four principles are: exercising corporate governance, fostering a sustainable environment, preserving public welfare, and enhancing the disclosure of corporate sustainability. In addition, our ESG Committee is established under the leadership of Wistron's Vice Chairman who reports to the Board of Directors annually on the implementation and performance of the Wistron ESG program as well as the plans and goals for the coming year.

#### (1) Quality Management System

Wistron values customers and the quality of products and services. Our R&D and manufacturing processes all comply to international quality standards in order to deliver defect-free and competitive products and services to our customers in a timely manner.

#### (2) Green Product Management System

In order to reduce the environmental impacts caused by a product during its life cycle, Wistron upholds the concept of green product design for energy conservation, material reduction, hazardous substance restriction, and recycling. In addition, Wistron follows international regulations and customer requirements while striving to simplify design, production, and operation processes to achieve Earth-friendly, sustainable products.

### (3) Environmental and Energy Management System

Wistron uses activities, products, and services to reduce its impact on the ecological environment. Wistron is committed to climate change advocacy, biodiversity conservation, and no-deforestation. We are dedicated to conserving energy consumption and increasing renewable energy ratio. To realize low-carbon transition, we support the procurement and improvement plan of energy-efficient equipment and use eco-friendly technologies to reduce pollutant emissions. Environmental programs are implemented at global operations, including water recycling, waste reducing and recycling, and transportation and logistics management. Employees are trained to understand the impact of their work activities to the environment. With our focus on green product and service, we carefully select raw materials and suppliers to ensure zero usage of restricted and banned materials and substances.

### (4) Occupational Health and Safety Management System

Wistron is well aware of the our Occupational Health & Safety (OH&S) risks and opportunities in the workplace that are affecting the well-being of all persons working under the control of the company. Focused on preventing injury and ill health, we commit to establish an OH&S management system and enhance consultation and participation ensuring a healthy, injury-free environment.

### (5) Social Accountability Management System

Wistron is committed to fulfilling our sustainability. Our company will continue to comply with related international regulations and local policies, safeguard and advance employees' rights and benefits, and build an overall healthy, safe, and ethical operating environment.