

WISTRON CORPORATION

2026 ANNUAL GENERAL SHAREHOLDERS' MEETING MINUTES

(Translation)

Type of Meeting: Physical Meeting

Time: 9:00a.m., May 29, 2026

Venue: Howard Civil Service International House
(2F., No.30, Sec.3, Xincheng South Road, Da'an District, Taipei City, Taiwan)

Total issued shares of Wistron Corporation: 3,180,412,250 shares.

Total shares represented by shareholders present in person or by proxy: 1,752,655,440 shares

Percentage of issued shares held by shareholders present in person or by proxy: 55.10%

Directors present: Simon Lin, Chairman, Chairman of the Board of Directors
Jeff Lin, Director and President
Philip Peng, Director
Frank Juang, Independent Director (Chair of Audit Committee)
Jack Chen, Independent Director
Meiling Chen, Independent Director

Chairman: Simon Lin

Recorder: Steven Wang

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

Chairman's Address (omitted)

I. Report Items

1. Report the business of 2025. (Please refer to Attachment 1)
2. Audit Committee's Review Report. (Please refer to Attachment 2)
3. Report the compensation for employees and directors of 2025. (Please refer to Meeting Agenda)
4. Report the third issuance of unsecured overseas convertible bonds. (Please refer to Meeting Agenda)

II. Ratification Items and Discussion Item

ITEM 1: Ratification of the Business Report and Financial Statements of 2025

Proposal: Submission (by the BOD) of the Company's 2025 business report and financial statements for ratification.

Explanatory Notes:

1. The Company's business report and financial statements for the year 2025 (Appendix 1: including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flows), which have all been approved by Audit Committee and Board of Directors via resolution. (Please refer to Attachment 1)
2. Submission for ratification.

Resolution:

No questions raised by the shareholders.

Voting results: Shares present at the time of voting: 1,752,639,940

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,578,855,642 (including 1,541,251,660 shares through e-voting)	90.08	736,777 (including 736,777 shares through e-voting)	0.04	0	0	173,047,521 (including 170,658,854 shares through e-voting)	9.88

RESOLVED, that the above proposal be and hereby was approved as proposed.

ITEM 2: Ratification of the proposal for distribution of 2025 profits

Proposal: Submission (by the BOD) of the proposal for 2025 earnings distribution for ratification.

Explanatory Notes:

1. The unappropriated retained earnings at the beginning of 2025 were NT\$24,509,846,709, after adding the changes in equity of associates and joint ventures accounted for using equity method of NT\$650,803, then deducting remeasurements of defined benefit obligations of NT\$27,540,476 and changes in ownership interests in subsidiaries of NT\$622,977 and disposal of investments in equity instruments designated at fair value through other comprehensive income of NT\$94,711,269 and adding the 2025 net profit of NT\$27,408,097,093 and setting aside legal reserve of NT\$2,728,587,317, therefore the total amount of retained earnings available for distribution is NT\$49,067,132,566. The profit distribution is calculated based on the number of 3,180,412,250 outstanding shares as of the resolution date of Board of Directors, and the proposed dividends and bonus to be distributed to the shareholders shall be NT\$17,492,267,375 in cash (NT\$5.5 per share).

2. After the adoption of the resolution at the Shareholders' Meeting, the power with respect to setting the ex-dividend date and other relevant matters is reserved for the Chairman.
3. In the event that, prior to the ex-dividend date, the proposed earnings distribution plan is affected by revisions to relevant laws or regulations, requests from competent authorities, or changes in the Company's common shares (i.e. repurchasing shares for transfer or cancellation, conversion of unsecured convertible bonds into common shares, capital increases by cash and by issuance of GDR, or issuance or cancellation of part of Employee Restricted Stock Awards etc.), which results in changes in shareholders' allotment of cash dividend, it is proposed that the Chairman be authorized to make duly adjustments to the dividend payout rates.
4. Please refer to Attachment 3 for the Profit Appropriation Statement for 2025.
5. Submission for ratification.

Resolution:

Shareholder (Account No. 1296056) expressed support and encouragement for the Company's business operations and did not raise any questions.

Voting results: Shares present at the time of voting: 1,752,639,940

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,581,119,928 (including 1,543,515,946 shares through e-voting)	90.21	889,707 (including 889,707 shares through e-voting)	0.05	0	0	170,630,305 (including 168,241,638 shares through e-voting)	9.74

RESOLVED, that the above proposal be and hereby was approved as proposed.

ITEM 3: Discussion of the issuance of new common shares for cash to sponsor the issuance of GDR and/or the issuance of new common shares for cash through private placement and/or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement

Proposal: Submission (by the BOD) of a proposal to approve the issuance of new common shares to sponsor the issuance of GDR, the issuance of new common shares through private placement and/or the issuance of new common shares to sponsor the issuance of GDR through private placement of up to 250 million common shares for capital increase in order to purchase overseas materials, or increase working capital, or repay bank loans or other needs for its future development and competitiveness enhancement.

Explanatory Notes:

1. Fund raising purpose and size:

For the purpose of fulfilling the funding needs of the Company to purchase overseas materials, or increase working capital, or repay bank loans or other needs for its future development and competitiveness enhancement, it is proposed to authorize the Board of Directors to issue up to 250 million common shares, depending on market conditions and the Company's needs, to choose appropriate timing and fundraising methods in accordance with applicable laws and regulations, according to the following fundraising method and handling principles.

2. Fund raising methods and handling principles:

(1) Issuance of new common shares for cash to sponsor the issuance of GDR

- A. In accordance with the existing provisions of the "Disciplinary Rules for Securities Underwriters Assisting Issuing Company in the Offering and Issuance of Securities issued by the Taiwan Securities Association," the issue price of the new common shares for cash capital increase for the issuance of GDR may not be lower than the closing price of the Company's common shares on the Taiwan Stock Exchange or 90% of the average closing price of the common shares of the Company in one, three, or five business days prior to the pricing date after adjustment for any distribution of stock and cash dividends or capital reduction. In case of any changes to applicable domestic laws or regulations, the pricing method shall be adjusted accordingly. In view of the severe short-term fluctuations in the domestic market price, it is proposed to authorize the Chair to determine the final issue price, within the scope of the said requirement under the Disciplinary Rules, after negotiation with the lead underwriter depending on international capital markets, domestic market price and the overall book-building conditions, to improve the subscription of international investors, so the pricing method should be reasonable.
- B. Within the limit of 250 million common shares for the issuance of GDR through the issuance of new common shares by capital increase, the original shareholders' equity will be diluted by a maximum of 7.29%. The implementation of the fundraising plan will enhance the Company's competitiveness and benefit the shareholders; the determination of the issue price of the GDRs will be based on the fair trading price of common shares formed in the domestic market. Existing shareholders may still be able to purchase common stock in the domestic stock market at the price close to the issue price of GDR without bearing exchange rate and liquidity risks, and may take into account their interests.
- C. Except that 10% to 15% of new common shares shall be allocated for the employees' subscription in accordance with applicable law, it is proposed that the shareholders' meeting approve that the rights to the remaining 85% to 90% of the issuance shall be waived by the shareholders and shall be offered to the public under Article 28-1 of Securities and Exchange Act as the underlying shares of GDR to be sold. It is proposed to authorize the Chairman, depending on market needs, to allot the new common shares not subscribed by employees of the Company as underlying shares of GDR.

(2) 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

- A. The basis and rationale for determining the private placement price: It is proposed to authorize the Board to choose either of the following methods to sell the new shares in the public offering through the underwriter(s):

- a. Except for 10% to 15% of the new shares must be offered to employees in accordance with Article 267, Paragraph I of the Company Act, it is proposed for the shareholders meeting to approve the pre-emptive rights to subscribe to the remaining shares to be waived by the shareholders in accordance with Article 28-1 of the Securities and Exchange Act and such remaining shares will be offered to the public via book building. It is proposed that any new common shares not subscribed by employees of the Company will be sold to the person(s) designated by the Chairman of the Company at the issue price.
 - b. Except for 10% to 15% of the new shares must be offered to employees in accordance with Article 267, Paragraph I of the Company Act, it is proposed that 10% of the new shares to be sold to the public through the underwriter(s) in accordance with Article 28-1, Paragraph 2 of the Securities and Exchange Act and the remaining shares will be subscribed to by the existing shareholders of the Company in accordance with their shareholding. It is proposed that any new common shares not subscribed by employees and shareholders of the Company will be sold to the person(s) designated by the Chairman of the Company at the issue price.
- (3) 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
- A. The basis and rationale for determining the private placement price:
- a. The common stock price per share shall be set at no less than 85% of the reference price. The reference price is set as the higher of the following two basis prices:
 - (i) The simple average closing price of the common shares of the Company for either the one, three, or five business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.
 - (ii) The simple average closing price of the common shares of the Company for the thirty business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.
 - b. The pricing date, actual reference price, theoretical price, and actual issuance price are proposed to be authorized to the Board of Directors to determine within the range approved by the shareholders' meeting, after taking into consideration the market status, objective conditions, and qualification of specific parties. Considering that the Securities and Exchange Act has set the restrictions on transfers of the privately placed securities for three full years, the price determination above shall be reasonable.
- B. The method to determine specific parties:
- The strategic investors have the priority to be considered as specific parties for private placement if they may be qualified for the rules in Article 43-6, Securities and Exchange Act and other letters from government authorities and should also have direct or indirect benefit to the Company, and can recognize the Company's operational strategy. The company currently has not designated specific parties. It is proposed to authorize the Company's Board of Directors to determine the specific parties for private placement.
- C. The necessity of private placement:
- a. The Company plans to invite strategic investors and strengthen competitiveness through private placement. Because of the restrictions on transfers for three full years, it is better to maintain a long-term relationship with strategic partners by such security issuance of private placement. And also considering the capital-raising effectiveness and feasibility, the Company proposes to raise capital through private placement, rather

than public offering.

- b. The amount of the private placement: up to 250 million common shares.
- c. The use of proceeds and projected benefits of private placement: The Company plans to do private placement at one time or several times (no more than three times) based on market conditions and specific parties. The capital raised will be used to purchase overseas materials, or increase working capital, or repay bank borrowings, or fulfill other future development needs. The private placement will expand the scale of operations, invite strategic investors, strengthen our competitiveness, upgrade operating efficiency, and reinforce financial structure, which can benefit shareholders' equity.

- 3. Use of proceeds, schedule and projected benefit:
The Company plans to use the fund raising from capital increase to purchase overseas materials, or increase working capital, or repay bank borrowings or other needs for its future development. The fund raising plan will strengthen our competitiveness, upgrade operating efficiency, and reinforce financial structure, which can benefit shareholders' equity.
- 4. It is proposed to authorize the Board of Directors to determine, proceed or revise the issuance plan of new common shares to be issued to sponsor the GDR and the new common shares to be issued in public offering, new common shares in private placement and/or new common shares to sponsor issuance of GDR in private placement, including issue price, shares, terms and conditions, plan items, amount, record date, projected progresses and benefits, and any other item related to the issuance plan, based on market conditions. It is also proposed to authorize the Board of Directors to revise the issuance plan based on operation evaluation, environment changes or if receiving instructions from governmental authorities.
- 5. The new common shares to be issued to sponsor issuance of GDR, the new common shares to be issued in public offering, the new common shares in private placement and/or the new common shares to sponsor issuance of GDR in private placement will be issued in scripless form. However the new common shares in private placement and the new common shares to sponsor issuance of GDR are subject to the selling restrictions within three years after the delivery date under Article 43-8 of the Securities and Exchange Act, the new common shares to be issued to sponsor the GDR and the new common shares to be issued in public offering, new common shares in private placement and new common shares to sponsor issuance of GDR in private placement will have the same rights and obligations as the Company's existing issued and outstanding common shares.
- 6. It is proposed to authorize the Chairman or the Chairman's designee, on behalf of the Company, to handle all matters relating to, and sign all agreements and documents in connection with, issuance of new common shares to sponsor issuance of GDR and/or issuance of new common shares in public offering and/or issuance of new common shares in private placement and/or issuance of new common shares to sponsor issuance of GDR in private placement.
- 7. The Board is authorized to handle all matters which are not addressed herein in accordance with the applicable laws and regulations.
- 8. Please discuss.

Resolution:

No questions raised by the shareholders.

Voting results: Shares present at the time of voting: 1,752,639,940

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,575,847,246 (including 1,538,243,264 shares through e-voting)	89.91	5,945,140 (including 5,945,140 shares through e-voting)	0.33	0	0	170,847,554 (including 168,458,887 shares through e-voting)	9.76

RESOLVED, that the above proposal be and hereby was approved as proposed.

ITEM 4: Discussion of amendments to the “Articles of Incorporation”

Proposal: Submission (by the BOD) of a proposal to amend certain parts of the Company’s “Articles of Incorporation.”

Explanatory Notes:

1. In response to the Company's operational needs, it is proposed to amend the “Articles of Incorporation.”

Comparison between Original and Amendments to “Articles of Incorporation”

Items	Original Version	Amended Version	Reason
Article 18	Matters not prescribed under the Articles of Incorporation shall be in accordance with the Company Act and the relevant rules and regulations.	Matters not prescribed under the Articles of Incorporation shall be in accordance with the Company Act and the relevant rules and regulations. These Articles of Incorporation shall come into effect upon approval by the shareholders’ meeting; the same shall apply to any amendments.	For the Company's operational needs
Article 19 The 26 th amendment was made on May 16, 2025. The 26 th amendment was made on May 16, 2025. <u>The 27th amendment was made on May 29, 2026.</u>	Correspondence to the amendment date.

2. Please discuss.

Resolution:

No questions raised by the shareholders.

Voting results: Shares present at the time of voting: 1,752,639,940

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,580,497,917 (including 1,542,893,935 shares through e-voting)	90.17	1,399,995 (including 1,399,995 shares through e-voting)	0.07	0	0	170,742,028 (including 168,353,361 shares through e-voting)	9.76

RESOLVED, that the above proposal be and hereby was approved as proposed.

III. Extemporary Motions

IV. Meeting Adjourned: 10:02 a.m., May 29, 2026.

(The minutes of this shareholders' meeting shall state only the main subject of the meeting and the outcome of the motion; the content of the meeting and the shareholders' speech shall still be subject to the audio and video record of the meeting)

Wistron Corporation Business Report

In 2025, geopolitical risks escalated, trade and tariff wars intensified, and changes such as semiconductor export controls, the rise of sovereign AI, supply chain restructuring, and memory shortages brought significant challenges to operations. In this volatile environment, the PC market gradually stabilized after inventory adjustments, with commercial replacements and the adoption of AI applications becoming the main drivers. The server market saw steady demand growth, driven by cloud services and enterprise digital transformation. AI computing and high-performance computing expanded rapidly, boosting data center construction and demand for high-end chips. In this highly uncertain environment, companies must work diligently, strengthen their core competencies, and enhance their competitive advantages to meet the challenges. Following record-high revenue two years ago, Wistron achieved even greater success last year, with significant growth in both revenue and profit.

The following is a report on the company's business overview for fiscal year 2025, a summary of the business plan for fiscal year 2026, and the company's future development strategy:

2025 Financial and Operation Results

Wistron's consolidated revenue for the year 2025 reached NT\$2.1865 trillion. Following its breakthrough of the NT\$1 trillion mark for the first time in 2024, it more than doubled to over NT\$2 trillion last year, representing a year-on-year revenue growth rate of 108%. The gross profit margin was 6.1%, the consolidated operating profit margin was 3.6%, the consolidated operating profit was NT\$78.55 billion, the consolidated pre-tax profit was NT\$76.25 billion, and the net profit attributable to the parent company was NT\$27.41 billion, representing a 57.1% increase in net profit after tax. Earnings per share were NT\$9.04, a 48% increase compared to 2024.

Last year, Wistron's performance across its major product lines saw triple-digit percentage growth in revenue from AI and general-purpose servers, becoming the key drivers for the overall increase in operating scale and profitability. In the PC (laptop/desktop) sector, although the AI PC replacement cycle did not materialize as expected by the industry, shipments still saw slight growth. Monitors remained flat, industrial PCs (IPCs) recovered from the market downturn and resumed growth, and networking products saw significant volume increases starting in the fourth quarter, providing new momentum for future operations. As for certain low-profit businesses, they were either withdrawn from or scaled back according to established strategies. For example, the withdrawal from the mobile phone business was completed in 2025, and currently only high-profit or high-potential businesses are being further developed.

Sustainability

Over the past year, Wistron's efforts in sustainability governance, low-carbon transformation, and social inclusion have been repeatedly recognized by authoritative domestic and international rating

agencies, continuing to lead the industry and steadily moving towards becoming a world-class benchmark company. In international comprehensive sustainability rankings, Wistron has been ranked first globally in its industry in the S&P Global Corporate Sustainability Assessment (CSA) for two consecutive years and has been included in S&P Global's "Sustainability Yearbook" for five consecutive years.

In terms of environmental information disclosure, Wistron has received high recognition from over 20,000 companies worldwide. For two consecutive years, it has been selected as an A-List leader in both the "Climate Change" and "Water" environmental assessments, demonstrating the company's long-term commitment and effectiveness in environmental management and risk response. Furthermore, Wistron continues to be recognized in international rankings that are of great interest to stakeholders. It has been selected for the Financial Times' "Asia-Pacific Climate Leaders 2025" for three consecutive years and has been named one of "World's Most Sustainable Companies of 2025" by TIME magazine and the international research firm Statista for two consecutive years, highlighting the international influence of its sustainable management achievements.

In Taiwan, Wistron has been recognized as one of the top 5% in the Taiwan Stock Exchange's Corporate Governance Assessment for listed companies for seven consecutive years, and once again won first place in the CommonWealth Magazine's "Sustainable Citizen Award" for large manufacturing enterprises, fully demonstrating the company's innovative, sustainable, resilient, and long-term value-driven business results.

2026 Business and Operation Focus

The foundation laid over the years is gradually showing synergy in recent years. This year, the company's operations will focus on the following four key areas:

- (1) Building a Key Growth Engine for the Next Decade – In addition to its core revenue-generating businesses, the company needs to invest in and develop next-generation profit growth engines. This involves proactively planning and deepening collaborative development relationships with key clients, participating in design and verification from the initial product definition stage, engaging in multi-faceted strategic cooperation in technological innovation, and increasing resources for talent recruitment and training to solidify its key position in the next-generation information landscape.
- (2) Strengthening Global Manufacturing Flexibility and Regionalization – In response to the trends of supply chain regionalization and export controls, the company will continue to optimize its global production capacity allocation, enhance its multi-location backup and flexible scheduling capabilities, and deepen local supply chain cooperation and talent development to ensure stable supply and delivery while remaining close to customer needs in a complex political and economic environment.
- (3) Strengthening Corporate Structure and Enhancing Competitiveness – Amidst global demand fluctuations and rapid technological evolution, we will raise technological barriers and increase customer loyalty. On the other hand, we will promote smart manufacturing and digital management to optimize cost structure and inventory turnover. Simultaneously, we will 19

strengthen cash flow management and exchange rate hedging capabilities to mitigate external risks, build a robust and resilient operating model, and continuously improve profitability and strengthen our financial health.

- (4) Low-Carbon Transformation and Sustainable Competitiveness – Faced with international netzero standards and customer carbon reduction requirements, we will continue to promote energy conservation and carbon reduction, the introduction of renewable energy, and circular economy design. We will enhance supply chain transparency and carbon management capabilities, internalize ESG as a core corporate strategy, and achieve growth and sustainability in parallel.

Outlook for the Future

In response to the ever-changing market competition and increasingly complex operating environment, Wistron remains committed to its core belief of altruism, comprehensively considering the company's long-term development, customer value enhancement, employee growth and well-being, and social responsibility. With a pragmatic approach, Wistron promotes organizational optimization and continuous transformation, strengthening its operational structure and organizational resilience.

Looking ahead, the management team will work hand in hand with all colleagues to continuously improve and create value for the company and its shareholders. Hereby, we extend our sincerest gratitude to all shareholders who have long supported and trusted Wistron.

Chairman: Simon Lin

President: Jeff Lin

Controller: Fred Chiu



安侯建業聯合會計師事務所
KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

Independent Auditors' Report

To the Board of Directors of Wistron Corporation:

Opinion

We have audited the parent company only financial statements of Wistron Corporation (“the Company”), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. The accuracy of the timing of revenue recognition

Please refer to Note 4(q) “Revenue from contracts with customers” for accounting policy, and Note 6(v) for the relevant disclosures for revenue recognition to the financial statements.

Description of key audit matter

The sales of products from the Company are subject to the terms and conditions agreed upon in sales contracts with customers, wherein it will affect the timing of revenue recognition and transfer of control to the buyer to be in compliance with the accounting standards. If the revenue is recognized prior to the customer having obtained the goods, it will result in an inappropriate timing of revenue recognition in the period surrounding the reporting date. Hence, the accuracy of the timing of revenue recognition during these periods is one of our key audit matters.



In relation to the key audit matter above, our audit procedures included:

- Testing the Company’s controls surrounding the revenue recognition and cash collection for key manual and system base controls, tracing general ledgers to sales systems and reconciling the differences.
- Understanding the types of revenue, contract provisions and transaction terms to assess the accuracy of the timing of revenue recognition.
- Conducting the variance analysis on the revenue from major customers to evaluate if there are significant unusual transactions.
- Inspecting whether there are any significant sales returns and allowances after year end to assess the reasonableness of the transactions.

2. Valuation of slow-moving inventories

Please refer to Note 4(g) “Inventory” for accounting policy, Note 5 for accounting assumption and estimation uncertainty of inventory, and Note 6(g) for the disclosure of the valuation of inventory to the financial statements.

Description of the key audit matter

Inventory stock due to sales demands, production, and repair service forecasting, may lead to product obsolescence, which might fail to meet the market demands, and a decline in orders. Consequently, the valuation of slow-moving inventories has been identified as one of our key audit matters.

In relation to the key audit matter above, our audit procedures included:

- Verifying the appropriateness of the Company’s inventory valuation policy and assessing if the obsolete stocks have been included in the aforesaid evaluation.
- Reviewing the inventory aging reports, as well as analyzing the variation of inventories to ensure its accuracy.
- Examining each obsolete and damaged goods which were identified by the management.
- Evaluating the adequacy of the disclosure of inventory allowance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company’s financial reporting process.



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Tang, Chia-Chien and Huang, Ming-Hung.

A handwritten signature of the KPMG firm, written in black ink, appearing as 'KPMG' in a stylized, cursive font.

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2026

WISTRON CORPORATION
Parent Company Only Balance Sheets
December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024		December 31, 2025		December 31, 2024					
	Amount	%	Amount	%	Amount	%	Amount	%				
Assets												
Current assets:												
1100	\$	21,327,083	2	2,795,143	1	2100	Short-term loans (notes 6(m) and (ab))	\$	120,224,964	14	47,119,883	9
1110		18,379	-	86	-	2120	Current financial liabilities at fair value through profit or loss (note 6(b))		143,089	-	3,144	-
1170		232,344,160	26	120,931,228	24	2130	Current contract liabilities (note 6(v))		7,291,900	1	6,013,739	1
1180		283,480,731	32	149,454,267	30	2170	Note and trade payables		229,871,835	26	67,476,406	14
1210		176,437	-	266,627	-	2180	Trade payable-related parties (note 7)		189,374,926	21	158,579,414	32
1220		-	-	658	-	2220	Other payables-related parties (note 7)		1,958,939	-	1,674,815	-
130X		132,017,775	15	40,262,293	8	2280	Current lease liabilities (notes 6(o) and (ab))		787,930	-	545,476	-
1470		6,856,444	1	3,733,625	1	2322	Current portion of long-term loans (notes 6(m) and (ab))		1,306,206	-	556,972	-
		<u>676,221,009</u>	<u>76</u>	<u>317,443,927</u>	<u>64</u>	2363	Current refund liability (note 6(v))		39,013,137	4	23,013,439	5
						2399	Other current liabilities (notes 6(m) and (x))		49,544,616	6	32,508,930	7
							Total current liabilities		<u>639,517,542</u>	<u>72</u>	<u>337,492,218</u>	<u>68</u>
1510		199,186	-	47,815	-		Total non-current liabilities					
1517		5,857,687	1	5,624,394	1	2500	Non-current financial liabilities at fair value through profit or loss (notes 6(b) and (n))		444,733	-	-	-
1535		10,000	-	10,000	-		Bonds payable (notes 6(n) and (ab))		32,456,685	4	-	-
1550		168,689,779	19	144,110,640	29	2530	Long-term loans (notes 6(m) and (ab))		34,625,045	4	20,046,866	4
1600		19,581,339	2	13,123,018	3	2540	Deferred tax liabilities (note 6(r))		3,563,158	-	2,110,745	-
1755		5,445,592	1	3,325,267	1	2570	Non-current lease liabilities (notes 6(o) and (ab))		4,268,546	-	2,413,765	1
1780		852,449	-	756,105	-	2580	Other non-current liabilities (notes 6(m), (g) and (ab))		354,297	-	558,709	-
1840		13,691,952	1	9,595,654	2	2600	Total non-current liabilities		<u>75,712,464</u>	<u>8</u>	<u>25,130,085</u>	<u>5</u>
1900		<u>2,260,329</u>	<u>-</u>	<u>1,372,939</u>	<u>-</u>		Total liabilities		<u>715,230,006</u>	<u>80</u>	<u>362,622,303</u>	<u>73</u>
		<u>216,588,313</u>	<u>24</u>	<u>177,965,832</u>	<u>36</u>		Equity (notes 6(d), (b), (n), (p), (r), (s) and (t)) :					
						3110	Ordinary shares		31,804,123	4	28,963,651	6
						3200	Capital surplus		80,842,592	9	48,630,721	10
						3300	Retained earnings		66,870,597	7	50,581,390	10
						3400	Other equity		(1,937,996)	-	4,689,050	1
						3500	Treasury shares		-	-	(77,356)	-
							Total equity		<u>177,579,316</u>	<u>20</u>	<u>132,787,456</u>	<u>27</u>
							Total liabilities and equity		<u>\$ 892,809,322</u>	<u>100</u>	<u>\$ 495,409,759</u>	<u>100</u>
							Total assets					

WISTRON CORPORATION
Parent Company Only Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, except for earnings per share)

	2025		2024	
	Amount	%	Amount	%
4000 Net revenues (notes 6(v) and 7)	\$ 1,219,772,851	100	691,188,597	100
5000 Cost of sales (notes 6(g), (i), (j), (k), (o), (q), (t), (x), 7 and 12)	1,182,399,991	97	661,915,636	96
5900 Gross profit	37,372,860	3	29,272,941	4
5910 Unrealized profit from sales	(32,170)	-	(1,443,310)	-
5950 Net gross profit	37,340,690	3	27,829,631	4
6000 Operating expenses (notes 6, (e), (f), (i), (j), (k), (o), (q), (t), (x), 7 and 12):				
6100 Selling	4,723,405	-	3,862,052	1
6200 Administrative	6,023,772	1	4,298,071	1
6300 Research and development	20,207,812	1	17,109,269	2
Total operating expenses	30,954,989	2	25,269,392	4
6900 Operating income	6,385,701	1	2,560,239	-
7000 Non-operating income and expenses (notes 6(h), (l), (n), (o), (p), (w), (y), 7 and 12):				
7100 Interest income	375,613	-	309,873	-
7010 Other income	290,423	-	243,770	-
7020 Other gains and losses	5,028,570	-	3,954,128	1
7050 Finance costs	(10,190,373)	(1)	(5,382,013)	(1)
7070 Recognized share of subsidiaries, associates and joint ventures accounted for equity method	26,239,019	2	16,222,617	2
Total non-operating income and expenses	21,743,252	1	15,348,375	2
7900 Profit before tax	28,128,953	2	17,908,614	2
7950 Less: income tax expenses (note 6(r))	720,856	-	463,023	-
8200 Net profit	27,408,097	2	17,445,591	2
8300 Other comprehensive income (notes 6(h), (q), (r), (s) and (y))				
8310 Components of other comprehensive income (loss) that will not be reclassified to profit or loss				
8311 Gains (losses) on remeasurements of defined benefit plans	(24,783)	-	145,952	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(41,651)	-	516,852	-
8330 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(75,391)	-	(186,139)	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	24,958	-	58,814	-
	(166,783)	-	417,851	-
8360 Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361 Exchange differences on translation of foreign financial statements	(3,537,844)	-	4,992,476	1
8380 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(111,013)	-	1,115,546	-
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	(3,648,857)	-	6,108,022	1
Other comprehensive income	(3,815,640)	-	6,525,873	1
8500 Total comprehensive income	\$ 23,592,457	2	23,971,464	3
Earnings per share (in dollars) (note 6(u))				
9750 Basic earnings per share	\$ 9.04		6.11	
9850 Diluted earnings per share	\$ 8.40		5.99	

WISTRON CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings				Other equity				Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issuance of restricted shares	
Balance at January 1, 2024									
Net profit	\$ 28,997,661	37,389,984	12,166,254	2,268,695	26,245,854	(1,481,015)	(353,801)	(99,732)	(909,789)
Other comprehensive income	-	-	-	-	17,445,591	-	-	-	-
Total comprehensive income	-	-	-	-	132,448	6,007,616	385,809	-	-
Appropriation and distribution of retained earnings:					17,578,039	6,007,616	385,809	-	-
Legal reserve	-	-	1,172,410	-	(1,172,410)	-	-	-	-
Reversal of special reserve	-	-	-	(433,879)	433,879	-	-	-	-
Cash dividends	-	-	-	-	(7,461,546)	-	-	-	-
Changes in equity of associates and joint ventures accounted for using equity method	-	-	-	-	(65,868)	-	-	-	-
Treasury shares transferred to employees	-	208,872	-	-	(65,868)	-	-	-	-
Changes in ownership interests in subsidiaries	-	(18,788)	-	-	-	-	-	-	832,433
Disposal of part of the equity of the subsidiary	-	10,363,533	-	-	(9,551)	(2,754)	-	-	-
Share-based payment transactions	-	571,785	-	-	-	-	-	-	(2,754)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	(34,010)	33,933	-	-	-	-	-	92,440	-
Others	-	-	-	-	(140,487)	-	140,487	-	-
Balance at December 31, 2024	\$ 28,963,651	48,650,721	13,338,664	1,834,816	35,407,910	4,523,847	172,495	(7,292)	(77,356)
Net profit	-	-	-	-	27,408,097	(27,540)	121,741	-	-
Other comprehensive income	-	-	-	-	(27,540)	(3,909,841)	121,741	-	-
Total comprehensive income	-	-	-	-	27,380,557	(3,909,841)	121,741	-	-
Appropriation and distribution of retained earnings:									
Legal reserve	-	-	1,736,213	-	(1,736,213)	-	-	-	-
Reversal of special reserve	-	-	-	(1,834,816)	1,834,816	-	-	-	-
Cash dividends	-	-	-	-	(10,996,666)	-	-	-	-
Cash subscription	2,500,000	24,609,476	-	-	-	-	-	-	-
Changes in equity of associates and joint ventures accounted for using equity method	-	117,380	-	-	651	-	-	-	-
Recognition of equity component of convertible bonds issued	-	3,794,627	-	-	-	-	-	-	-
Treasury shares transferred to employees	-	(1,704)	-	-	-	-	-	-	76,848
Treasury shares retired	(228)	(280)	-	-	-	-	-	-	508
Changes in ownership interests in subsidiaries	-	6,531	-	-	(623)	-	-	-	-
Share-based payment transactions	-	3,644,869	-	-	-	-	-	(2,933,658)	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(94,712)	-	94,712	-	-
Others	-	40,972	-	-	-	-	-	-	-
Balance at December 31, 2025	\$ 31,804,123	80,842,592	15,074,877	-	51,795,720	614,006	385,948	(2,940,950)	(1,937,996)
					66,870,597				40,972
									177,579,316

WISTRON CORPORATION
Parent Company Only Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows generated from (used in) operating activities:		
Profit before tax	\$ 28,128,953	17,908,614
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	2,503,769	1,773,394
Amortization expense	279,803	242,948
Expected credit loss (gain on reversal)	18,547	(51,360)
Net losses (gains) on financial assets or liabilities at fair value through profit or loss	129,955	(170,806)
Interest expense	10,190,373	5,382,013
Interest income	(375,613)	(309,873)
Dividend income	(155,081)	(167,224)
Compensation cost arising from share-based payments	1,051,911	92,363
Shares of profit of subsidiary, associates and joint ventures accounted for using equity method	(26,239,019)	(16,222,617)
Losses (gains) on disposal of property, plant and equipment	334	(2,128)
Property, plant and equipment reclassified as expenses	369,808	95,013
Other non-current assets reclassified as expenses	432,855	3,919
Losses (gains) on disposal of investments	284,499	(2,630)
Other investment gains, net	-	(12,106)
Impairment loss on assets	-	42,804
Unrealized profit from sales	32,170	1,443,310
Government grant income	(22,983)	(7,144)
Lease modification gains	(4,753)	(269)
Losses (gains) on foreign currency exchange arising from loans and guarantee deposits	(1,118,003)	2,976,743
Amortization of bank arrangement fees	18,500	12,703
Total adjustments to reconcile profit	<u>(12,602,928)</u>	<u>(4,880,947)</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in trade receivables	(111,407,825)	(36,794,355)
Decrease (increase) in trade receivables-related parties	(134,026,464)	5,518,613
Decrease in other receivables-related parties	90,190	100,284
Increase in inventories	(91,755,482)	(11,143,051)
Decrease (increase) in other current assets	(4,385,661)	4,866,126
Increase in other non-current assets	(694,405)	-
Total changes in operating assets	<u>(342,179,647)</u>	<u>(37,452,383)</u>
Changes in operating liabilities:		
Increase in current contract liabilities	1,278,161	2,402,137
Increase in note and trade payables	162,395,429	19,734,137
Increase in trade payables-related parties	30,795,512	24,118,666
Increase (decrease) in other payables-related parties	284,124	(90,227)
Increase in current refund liability	15,999,698	11,215,814
Increase in other current liabilities	14,994,136	3,352,485
Decrease in other non-current liabilities	(148,486)	(113,289)
Total changes in operating liabilities	<u>225,598,574</u>	<u>60,619,723</u>
Net changes in operating assets and liabilities	<u>(116,581,073)</u>	<u>23,167,340</u>
Total adjustments	<u>(129,184,001)</u>	<u>18,286,393</u>
Cash flow generated from (used in) operations	(101,055,048)	36,195,007
Interest received	348,325	309,528
Dividends received	6,763,598	5,049,982
Interest paid	(9,317,720)	(5,372,320)
Income taxes paid	(2,043,528)	(1,238,262)
Net cash flows generated from (used in) operating activities	<u>(105,304,373)</u>	<u>34,943,935</u>

WISTRON CORPORATION
Statements of Cash Flows (continued)
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows used in investing activities:		
Decrease in other receivables-related parties	-	1,200,000
Acquisition of financial assets at fair value through other comprehensive income	(419,747)	(500,608)
Proceeds from disposal of financial assets at fair value through other comprehensive income	68,506	431,472
Return of financial assets at fair value through other comprehensive income	76,298	38,990
Acquisition of financial assets at fair value through profit or loss	-	(63,690)
Proceeds from disposal of financial assets at fair value through profit or loss	107,625	-
Acquisition of equity-accounted investees	(9,345,615)	(2,440,925)
Proceeds from disposal of equity-accounted investees	723,242	4,628
Partial disposal of the investment in the subsidiary	-	157,778
Net cash flow from acquisition of subsidiaries	(296,577)	(269,619)
Proceeds from capital reduction of investments accounted for using equity method	75,415	-
Acquisition of property, plant and equipment	(8,110,692)	(4,285,835)
Proceeds from disposal of property, plant and equipment	15,948	46,319
Increase in refundable deposits	(1,482,327)	(2,693,167)
Decrease in refundable deposits	1,681,678	3,579,907
Acquisition of intangible assets	(368,877)	(135,715)
Proceeds from disposal of intangible assets	-	118
Employee remunerations to subsidiaries' employees	(22,080)	(8,810)
Increase in other financial assets	-	(977,125)
Decrease in other financial assets	115,000	-
Increase in other non-current assets	(449,153)	(879,296)
Decrease in other non-current assets	-	268
Net cash flows used in investing activities	(17,631,356)	(6,795,310)
Cash flows generated from (used in) financing activities:		
Increase in short-term loans	815,026,799	516,920,173
Repayments of short-term loans	(740,856,365)	(538,886,430)
Proceeds from issuing bonds	36,559,610	-
Increase in long-term loans	47,771,501	26,299,763
Repayments of long-term loans	(32,370,211)	(24,116,954)
Increase in guarantee deposits received	592,372	212
Decrease in guarantee deposits received	(707,954)	(763,885)
Repayments of lease liabilities	(777,009)	(656,165)
Cash dividends paid	(10,996,666)	(7,461,546)
Cash subscription	27,109,476	-
Treasury shares transferred to employees	75,144	813,645
Others	40,972	81,402
Net cash flows generated from (used in) financing activities	141,467,669	(27,769,785)
Net increase in cash and cash equivalents	18,531,940	378,840
Cash and cash equivalents at beginning of year	2,795,143	2,416,303
Cash and cash equivalents at ending of year	\$ 21,327,083	2,795,143



安侯建業聯合會計師事務所

KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

Independent Auditors' Report

To the Board of Directors of Wistron Corporation:

Opinion

We have audited the consolidated financial statements of Wistron Corporation and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. The accuracy of the timing of revenue recognition

Refer to Note 4(q) “Revenue from contracts with customers” for accounting policy, and Note 6(aa) for the relevant disclosures for revenue recognition to the consolidated financial statements.



Description of key audit matter

The sales of products from the Group are subject to the terms and conditions agreed upon in sales contracts with customers, wherein it will affect the timing of revenue recognition and transfer of control to the buyer to be in compliance with the accounting standards. If the revenue is recognized prior to the customer having obtained the goods, it will result in an inappropriate timing of revenue recognition in the period surrounding the reporting date. Hence, the accuracy of the timing of revenue recognition during these periods is one of our key audit matters.

In relation to the key audit matter above, our audit procedures included:

- Testing the Group's controls surrounding the revenue recognition and cash collection for key manual and system base controls, tracing general ledgers to sales systems and reconciling the differences.
- Understanding the types of revenue, contract provisions and transaction terms to assess the accuracy of the timing of revenue recognition.
- Conducting the variance analysis on the revenue from major customers to evaluate if there are significant unusual transactions.
- Inspecting whether there are any significant sales returns and allowances after year end to assess the reasonableness of the transactions.

2. Valuation of slow-moving inventories

Please refer to Note 4(h) "Inventory" for accounting policy, Note 5 for accounting assumption and estimation uncertainty of inventory, and Note 6 (g) for the disclosure of the valuation of inventory to the financial statements.

Description of the key audit matter

Inventory stock due to sales demands, production, and repair service forecasting, may lead to product obsolescence, which might fail to meet the market demands, and a decline in orders. Consequently, the valuation of slow-moving inventories has been identified as one of our key audit matters.

In relation to the key audit matter above, our audit procedures included:

- Verifying the appropriateness of the Group's inventory valuation policy and assessing if the obsolete stocks have been included in the aforesaid evaluation.
- Reviewing the inventory aging reports, as well as analyzing the variation of inventories to ensure its accuracy.
- Examining each obsolete and damaged goods which were identified by the management.
- Evaluating the adequacy of the disclosure of inventory allowance.

Other Matter

Wistron Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.



Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRIC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Tang, Chia-Chien and Huang, Ming-Hung.

A handwritten signature in black ink that reads "KPMG". The letters are bold and slightly slanted, with a cursive-like style.

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2026

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024		December 31, 2025		December 31, 2024		
	Amount	%	Amount	%	Amount	%	Amount	%	
Assets									
Current assets:									
1100 Cash and cash equivalents (note 6(a))	\$ 144,473,847	13	79,880,425	14	2100 Short-term loans (notes 6(r) and (ag))	\$ 235,165,874	22	81,707,482	14
1110 Current financial assets at fair value through profit or loss (note 6(b))	5,528,968	1	4,945,045	1	2120 Current financial liabilities at fair value through profit or loss (note 6(b))	143,089	-	3,144	-
1170 Note and trade receivables, net (notes 6(e) and (aa))	422,878,757	38	190,401,792	32	2130 Current contract liabilities (note 6(aa))	13,593,002	1	11,783,077	2
1180 Trade receivables-related parties (notes 6(e), (aa) and 7)	34,442	-	81,260	-	Note and trade payables	355,247,477	33	176,192,261	30
1210 Other receivables-related parties (notes 6(f) and 7)	2,949	-	2,997	-	Trade payables-related parties (note 7)	771,894	-	823,912	-
1220 Current tax assets	2,265,930	-	931,843	-	Other payables-related parties (note 7)	92,505	-	55,869	-
130X Inventories (notes 6(g) and 8)	355,473,946	33	190,697,494	32	2280 Current lease liabilities (notes 6(i), (ag) and 7)	1,878,642	-	1,401,747	-
1460 Non-current assets or disposal groups classified as held for sale (note 6(b))	36,190	-	-	-	Bonds payable, current portion (notes 6(s) and (ag))	2,224,105	-	4,725,000	1
1470 Other current assets (notes 6(f), (q) and 8)	13,436,642	1	13,270,672	2	2322 Current portion of long-term loans (notes 6(r) and (ag))	2,922,738	-	600,583	-
Total current assets	944,131,671	86	480,211,528	81	2365 Current refund liability (note 6(aa))	40,044,977	4	23,653,691	4
Non-current assets:					2399 Other current liabilities (notes 6(r) and (ac))	80,136,806	7	48,640,448	8
1510 Non-current financial assets at fair value through profit or loss (note 6(b))	726,949	-	646,682	-	Total current liabilities	732,221,109	67	349,587,214	59
1517 Non-current financial assets at fair value through other comprehensive income (note 6(d))	10,703,123	1	9,103,805	1	Non-current liabilities:				
1540 Non-current financial assets at amortized cost, net (note 6(c))	10,000	-	10,000	-	Non-current financial liabilities at fair value through profit or loss (notes 6(b) and (s))	444,733	-	97,728	-
1550 Equity-accounted investees (note 6(i))	10,827,304	1	11,348,154	2	Bonds payable (notes 6(s) and (ag))	51,009,930	4	20,503,745	3
1600 Property, plant and equipment (notes 6(n) and 7)	87,914,228	8	57,284,319	10	Long-term loans (notes 6(r) and (ag))	44,393,587	4	21,988,765	4
1755 Right-of-use assets (notes 6(o) and 7)	14,346,095	1	11,125,327	2	Deferred tax liabilities (note 6(w))	6,461,912	1	2,959,316	1
1780 Intangible assets (note 6(p))	4,317,510	-	3,407,837	1	Non-current lease liabilities (notes 6(i), (ag) and 7)	9,326,107	1	7,003,024	1
1840 Deferred tax assets (note 6(w))	17,562,315	2	12,314,284	2	Other non-current liabilities (notes 6(i), (v) and (ag))	580,395	-	915,596	-
1900 Other non-current assets (notes 6(e), (q), (v), (aa) and 8)	7,186,982	1	4,388,762	1	Total non-current liabilities	112,216,664	10	53,468,174	9
Total non-current assets	153,594,506	14	109,629,170	19	Total liabilities	844,437,773	77	403,055,388	68
Equity attributable to owners of parent (notes 6(d), (h), (k), (s), (v), (x) and (y)):					Ordinary shares	31,804,123	3	28,963,651	5
3110 Ordinary shares					Capital surplus	80,842,592	7	48,630,721	8
3200 Capital surplus					Retained earnings	66,870,597	6	50,581,390	9
3300 Retained earnings					Treasury shares	(1,937,996)	-	4,689,050	1
3400 Other equity								(77,356)	-
3500 Treasury shares					Total equity attributable to owners of parent	177,579,316	16	132,787,456	23
36XX Non-controlling interests (notes 6(m) and (x))					Total equity	177,579,316	16	132,787,456	23
Total liabilities and equity	\$ 1,097,726,177	100	\$ 899,840,698	100					

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	Net revenues (notes 6(aa) and 7)	\$2,186,522,636	100	1,049,255,781	100
5000	Cost of sales (notes 6(g), (n), (o), (p), (t), (v), (y), (ac), 7 and 12)	<u>2,052,539,263</u>	<u>94</u>	<u>965,164,938</u>	<u>92</u>
5900	Gross profit	<u>133,983,373</u>	<u>6</u>	<u>84,090,843</u>	<u>8</u>
Operating expenses (notes 6(e), (f), (n), (o), (p), (t), (v), (y), (ac), 7 and 12):					
6100	Selling	14,228,809	1	12,240,418	1
6200	Administrative	9,829,883	1	6,900,497	1
6300	Research and development	<u>31,371,184</u>	<u>1</u>	<u>25,971,402</u>	<u>2</u>
	Total operating expenses	<u>55,429,876</u>	<u>3</u>	<u>45,112,317</u>	<u>4</u>
6900	Operating income	<u>78,553,497</u>	<u>3</u>	<u>38,978,526</u>	<u>4</u>
7000	Non-operating income and expenses (notes 6(h), (i), (l), (n), (o), (p), (s), (t), (u), (ab) and 7):				
7100	Interest income	3,020,562	-	3,223,438	-
7010	Other income	590,278	-	661,464	-
7020	Other gains and losses	9,287,850	1	4,696,335	1
7050	Finance costs	(15,819,749)	(1)	(8,017,505)	(1)
7060	Shares of associates and joint ventures accounted for equity method	<u>624,826</u>	<u>-</u>	<u>433,218</u>	<u>-</u>
	Total non-operating income and expenses	<u>(2,296,233)</u>	<u>-</u>	<u>996,950</u>	<u>-</u>
7900	Profit before tax	<u>76,257,264</u>	<u>3</u>	<u>39,975,476</u>	<u>4</u>
7950	Less: income tax expenses (note 6(w))	<u>18,484,761</u>	<u>1</u>	<u>9,339,245</u>	<u>1</u>
8200	Net profit	<u>57,772,503</u>	<u>2</u>	<u>30,636,231</u>	<u>3</u>
8300	Other comprehensive income (notes 6(i), (v), (w) and (x))				
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss:				
8311	Gains (losses) on remeasurements of defined benefit plans	(33,927)	-	151,907	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	129,634	-	245,627	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(9,064)	-	6,252	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>25,340</u>	<u>-</u>	<u>(667)</u>	<u>-</u>
		<u>61,303</u>	<u>-</u>	<u>404,453</u>	<u>-</u>
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss:				
8361	Exchange differences on translation of foreign financial statements	(4,732,119)	-	7,109,964	1
8370	Shares of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	296,998	-	332,990	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>(4,435,121)</u>	<u>-</u>	<u>7,442,954</u>	<u>1</u>
	Total other comprehensive income, net of tax	<u>(4,373,818)</u>	<u>-</u>	<u>7,847,407</u>	<u>1</u>
8500	Total comprehensive income	<u>\$ 53,398,685</u>	<u>2</u>	<u>\$ 38,483,638</u>	<u>4</u>
Net profit attributable to (notes 6(m) and (x)):					
8610	Owners of the parent	\$ 27,408,097	1	17,445,591	2
8620	Non-controlling interests	<u>30,364,406</u>	<u>1</u>	<u>13,190,640</u>	<u>1</u>
		<u>\$ 57,772,503</u>	<u>2</u>	<u>\$ 30,636,231</u>	<u>3</u>
Comprehensive income attributable to (notes 6(m) and (x)):					
8710	Owners of the parent	\$ 23,592,457	1	23,971,464	2
8720	Non-controlling interests	<u>29,806,228</u>	<u>1</u>	<u>14,512,174</u>	<u>2</u>
		<u>\$ 53,398,685</u>	<u>2</u>	<u>\$ 38,483,638</u>	<u>4</u>
Earnings per share (in dollars) (note 6(z))					
9750	Basic earnings per share	<u>\$ 9.04</u>		<u>6.11</u>	
9850	Diluted earnings per share	<u>\$ 8.40</u>		<u>5.99</u>	

WISTRON CORPORATION AND SUBSIDIARIES
Consolidated Statements of Changes in Equity
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent													
	Retained earnings					Other equity								
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issuance of restricted shares	Total	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2024	28,997,661	37,389,984	12,166,254	2,268,695	26,245,854	40,680,803	(1,481,015)	(353,801)	(99,732)	(1,934,548)	(909,789)	104,224,111	24,539,061	128,763,172
Net profit	-	-	-	-	17,445,591	17,445,591	-	-	-	-	-	17,445,591	13,190,640	30,636,231
Other comprehensive income	-	-	-	-	132,448	132,448	6,007,616	385,809	-	6,393,425	-	6,525,873	1,521,534	7,847,407
Total comprehensive income	-	-	-	-	17,578,039	17,578,039	6,007,616	385,809	-	6,393,425	-	23,971,464	14,512,174	38,483,638
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	1,172,410	-	(1,172,410)	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(433,879)	433,879	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,461,546)	(7,461,546)	-	-	-	-	-	(7,461,546)	-	(7,461,546)
Changes in equity of associates and joint ventures accounted for using equity method	-	208,872	-	-	(65,868)	(65,868)	-	-	-	-	-	143,004	-	143,004
Treasury shares transferred to employees	-	(18,788)	-	-	-	-	-	-	-	-	832,433	813,645	-	813,645
Changes in ownership interests in subsidiaries	-	10,363,533	-	-	(9,551)	(9,551)	-	-	-	-	-	10,353,982	-	10,353,982
Disposal of part of the equity of the subsidiary	-	571,785	-	-	-	-	(2,754)	-	-	(2,754)	-	569,031	-	569,031
Share-based payment transactions	(34,010)	-	-	-	-	-	-	-	92,440	92,440	-	92,363	-	92,363
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(140,487)	(140,487)	-	140,487	-	140,487	-	-	-	-
Others	-	81,402	-	-	-	-	-	-	-	-	-	81,402	-	81,402
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	14,946,619	14,946,619	14,946,619
Balance at December 31, 2024	28,963,651	48,630,721	13,338,664	1,834,816	35,407,910	50,581,390	4,523,847	172,495	(7,292)	4,689,050	(77,356)	132,787,456	53,997,854	186,785,310
Net profit	-	-	-	-	27,408,097	27,408,097	-	-	-	-	-	27,408,097	30,364,406	57,772,503
Other comprehensive income	-	-	-	-	(27,540)	(27,540)	(3,909,841)	121,741	-	(3,788,100)	-	(3,815,640)	(558,178)	(4,373,818)
Total comprehensive income	-	-	-	-	27,380,557	27,380,557	(3,909,841)	121,741	-	(3,788,100)	-	23,592,457	29,806,228	53,398,685
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	1,736,213	-	(1,736,213)	-	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(1,834,816)	1,834,816	-	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(10,996,666)	(10,996,666)	-	-	-	-	-	(10,996,666)	-	(10,996,666)
Cash subscription	2,500,000	24,609,476	-	-	-	-	-	-	-	-	-	27,109,476	-	27,109,476
Changes in equity of associates and joint ventures accounted for using equity method	-	117,380	-	-	651	651	-	-	-	-	-	118,031	-	118,031
Recognition of equity component of convertible bonds issued	-	3,794,627	-	-	-	-	-	-	-	-	-	3,794,627	-	3,794,627
Treasury shares transferred to employees	-	(1,704)	-	-	-	-	-	-	-	-	76,848	75,144	-	75,144
Treasury shares retired	(228)	(280)	-	-	-	-	-	-	-	-	508	-	-	-
Changes in ownership interests in subsidiaries	-	6,531	-	-	(623)	(623)	-	-	-	-	-	5,908	-	5,908
Share-based payment transactions	340,700	3,644,869	-	-	-	-	-	-	(2,933,658)	(2,933,658)	-	1,051,911	-	1,051,911
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(94,712)	(94,712)	-	94,712	-	94,712	-	-	-	-
Others	-	40,972	-	-	-	-	-	-	-	-	-	40,972	-	40,972
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(8,094,994)	(8,094,994)	(8,094,994)
Balance at December 31, 2025	31,804,123	80,842,592	15,074,877	-	51,795,720	66,870,597	614,006	388,948	(2,940,950)	(1,937,996)	-	177,579,316	75,709,088	253,288,404

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows generated from (used in) operating activities:		
Profit before tax	\$ 76,257,264	39,975,476
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	12,348,346	10,770,328
Amortization expense	589,508	476,037
Expected credit loss (gain on reversal)	4,956	(28,830)
Net gains on financial assets or liabilities at fair value through profit or loss	(266,498)	(421,242)
Interest expenses	15,819,749	8,017,505
Interest income	(3,020,562)	(3,223,438)
Dividend income	(186,824)	(188,123)
Compensation cost arising from share-based payments	1,054,109	95,361
Shares of profit of associates and joint ventures accounted for using equity method	(624,826)	(433,218)
Losses (gains) on disposal of property, plant and equipment	258,062	(406,673)
Property, plant and equipment reclassified as expenses	389,116	253,704
Other non-current assets reclassified as (from) expenses	443,783	(6,300)
Losses (gains) on disposal of investments	23,272	(18,304)
Impairment loss on assets	510,934	569,224
Other investment losses	1,573	132,216
Lease modification gains	(48)	(160,841)
Government grant income	(30,637)	(8,653)
Amortization of bank arrangement fees	18,500	12,703
Others	-	147,894
Total adjustments to reconcile profit	27,332,513	15,579,350
Changes in operating assets and liabilities:		
Changes in operating assets:		
Increase in note and trade receivables	(233,549,862)	(68,856,838)
Decrease in trade receivables-related parties	46,467	22,757
Decrease in other receivables-related parties	42	1,766
Increase in inventories	(168,971,195)	(64,171,107)
Decrease (increase) in other current assets	(5,175,238)	1,148,746
Increase in other non-current assets	(695,414)	-
Total changes in operating assets	(408,345,200)	(131,854,676)
Changes in operating liabilities:		
Increase in current contract liabilities	1,809,925	2,186,350
Increase in note and trade payables	182,206,152	71,068,346
Decrease in trade payables-related parties	(21,383)	(169,543)
Increase (decrease) in other payables-related parties	(12,920)	19,794
Increase in current refund liability	16,391,286	11,310,556
Increase in other current liabilities	22,982,398	7,174,116
Decrease in other non-current liabilities	(218,683)	(126,732)
Total changes in operating liabilities	223,136,775	91,462,887
Net changes in operating assets and liabilities	(185,208,425)	(40,391,789)
Total adjustments	(157,875,912)	(24,812,439)
Cash flows generated from (used in) operations	(81,618,648)	15,163,037
Interest received	3,994,265	3,742,984
Dividends received	819,872	1,001,001
Interest paid	(15,197,433)	(8,597,861)
Income taxes paid	(13,807,719)	(5,559,333)
Net cash flows generated from (used in) operating activities	(105,809,663)	5,749,828

WISTRON CORPORATION AND SUBSIDIARIES
Consolidated Statements of Cash Flows (continued)
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows used in investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(1,559,134)	(1,354,135)
Proceeds from disposal of financial assets at fair value through other comprehensive income	68,506	452,793
Return of financial assets at fair value through other comprehensive income	94,379	44,197
Acquisition of financial assets at fair value through profit or loss	(28,052,768)	(32,100,163)
Proceeds from disposal of financial assets at fair value through profit or loss	27,966,850	31,123,361
Acquisition of equity-accounted investees	(250,000)	(520,020)
Proceeds from disposal of equity-accounted investees	1,126,898	7,238
Proceeds from liquidation of equity-accounted investees	-	5,644
Net cash flow from acquisition of subsidiaries	(384,093)	503,666
Proceeds from disposal of subsidiaries	1,058,167	2,680,273
Acquisition of property, plant and equipment	(39,615,311)	(16,592,661)
Proceeds from disposal of property, plant and equipment	730,371	1,481,542
Acquisition of right-of-use assets	(68,927)	-
Proceeds from disposal of right-of-use assets	-	261,985
Increase in refundable deposits	(1,963,823)	(678,810)
Decrease in refundable deposits	1,728,843	1,589,733
Acquisition of intangible assets	(1,496,731)	(1,230,925)
Proceeds from disposal of intangible assets	2,059	515
Increase in other financial assets	(503,214)	(3,808,897)
Decrease in other financial assets	3,026,076	1,490,703
Increase in other non-current assets	(5,992,948)	(3,470,459)
Decrease in other non-current assets	571,648	20,478
Net cash flows used in investing activities	<u>(43,513,152)</u>	<u>(20,093,942)</u>
Cash flows generated from financing activities:		
Increase in short-term loans	1,161,001,614	666,976,335
Repayments of short-term loans	(1,005,620,165)	(685,971,747)
Increase in long-term loans	57,117,730	27,461,153
Repayments of long-term loans	(32,414,300)	(26,614,277)
Proceeds from issuing bonds	36,559,610	19,444,877
Repayments of bonds	(4,725,000)	(2,500,000)
Cash subscription	27,109,476	-
Increase in guarantee deposits received	643,174	760,288
Decrease in guarantee deposits received	(1,038,902)	(2,264,615)
Repayments of lease liabilities	(2,328,877)	(1,473,570)
Cash dividends paid	(10,996,666)	(7,461,546)
Treasury shares transferred to employees	75,144	813,645
Disposal of ownership interests in subsidiaries (without losing control)	-	642,722
Increase in non-controlling interests	69,428	27,174,652
Decrease in non-controlling interests	(8,298,424)	(4,214,361)
Others	40,972	81,402
Net cash flows generated from financing activities	<u>217,194,814</u>	<u>12,854,958</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(3,278,577)</u>	<u>5,328,670</u>
Net increase in cash and cash equivalents	64,593,422	3,839,514
Cash and cash equivalents, beginning of the year	<u>79,880,425</u>	<u>76,040,911</u>
Cash and cash equivalents, ending of the year	<u>\$ 144,473,847</u>	<u>79,880,425</u>
Components of cash and cash equivalents, beginning of the year:		
Cash and cash equivalents reported in the consolidated balance sheets	\$ 79,880,425	75,231,756
Non-current assets or disposal groups classified as held for sale	-	809,155
Cash and cash equivalents, beginning of the year	<u>\$ 79,880,425</u>	<u>76,040,911</u>

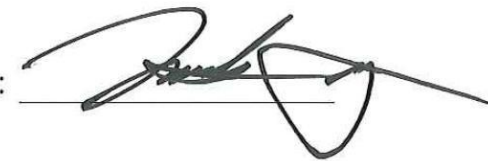
Attachment 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and proposal for allocation of profits. The CPA firm of KPMG was retained to audit Wistron's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and profit allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee of Wistron Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this report.

Wistron Corporation

Convener of the Audit Committee :

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right, positioned over a horizontal line.

March 12, 2026

Attachment 3

Wistron Corporation
Profit Appropriation Statement for 2025

Unit: NTS

Unappropriated retained earnings at the beginning of the year		24,509,846,709
Plus (Less):		
Changes in equity of associates and joint ventures accounted for using equity method	650,803	
Remeasurements of defined benefit obligation	(27,540,476)	
Changes in ownership interests in subsidiaries	(622,977)	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	(94,711,269)	
Net Profit of 2025	27,408,097,093	
Legal Reserve	(2,728,587,317)	
Retained Earnings Available for Distribution		49,067,132,566
Distribution Items:		
Stock Dividends to Common Shareholders (Note 1)	0	
Cash Dividends to Common Shareholders (Note 2)	(17,492,267,375)	(17,492,267,375)
Unappropriated Retained Earnings		31,574,865,191

Note 1: Stock dividend: NTS0.

Note 2: Cash dividend: NT\$5.5 per share, and the cash dividend is rounded down to the nearest NT dollar; the amount rounded off will be credited to other income of Wistron.

Chairman: Simon Lin

President: Jeff Lin

Controller: Fred Chiu