

Wistron Corporation 2025 Annual Report



Published Date : March 31,2026

<https://mops.twse.com.tw> <https://www.wistron.com>

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 E-mail : spokesperson@wistron.com

Acting Spokesperson : Mike Liang
 Title : Executive Director of Treasury Management & Corporate Communications
 Tel : 886-2-6616-9999
 E-mail : spokesperson@wistron.com

2. Address and Telephone Number of Company's Registered Office and Headquarters

Office	Address	Tel
Wistron Corp. (Registered office)	No. 1, Zhihui Rd., Zhubei City, Hsinchu County, Taiwan, R.O.C.	886-3-577-0707
Wistron Corp. (Hsinchu branch office)	5, Hsin An Rd., Hsinchu Science Park, Hsinchu 300, Taiwan, R.O.C.	886-3-577-0707
Wistron Corp. (Headquarters, NeiHu)	158, Singshan Rd., Neihu, Taipei, 11469, Taiwan, R.O.C.	886-2-6616-9999
Wistron Corp. (Hsichih office)	21F., No88, Sec.1, Hsintai 5th Rd., Hsichih, New Taipei City 22181, Taiwan, R.O.C.	886-2-6616-9999

3. The Address and Contact information for Wistron Shareholder Service Office

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4. The Address and Contact information of Auditing CPA

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5. Overseas securities exchange :

GDR-Luxembourg Stock Exchange <https://www.bourse.lu>
 ECB-Singapore Exchange <https://www.sgx.com/>

6. For more information about Wistron:

<https://www.wistron.com>

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1. Letter to Shareholders

Dear Shareholders,

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' "Aisa-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 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 net-zero 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



2. Corporate Governance Report

2.1. Directors, Supervisors and Management Team

2.1.1 Directors (March 31, 2026)

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

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

Major shareholders of the institutional shareholders

March 30, 2026

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

Major shareholders of the Company's major institutional shareholders

March 31, 2026

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

March 31, 2026

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

March 31, 2026

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

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

March 31, 2026

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

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

Professional qualifications and independence analysis of directors

Name	Criteria Professional Qualification and Experience	Independence Criteria	Number of other public companies in which the individual is concurrently serving as an independent director
Simon Lin	Mr. Simon Lin previously held many important positions in Acer Group, including the President of Acer Inc. He has extensive industry experience and leadership. Currently, he is also the Chief Strategy Officer of Wistron to in charge of strategic planning, and promoting long-term development of the Company. In 2020, Industrial Technology Research Institute recognized Simon as ITRI Laureate. In 2024, he was recognized as the Honorary Doctorate by National Yang Ming Chiao Tung University.	1. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. 2. Not been a person of any conditions defined in Article 30 of the Company Law.	1
Jeff Lin	Mr. Jeff Lin is now the President and CEO of Wistron. He has been in the industry for over 25 years. At Wistron, he has taken on various roles from senior management to president of business groups. With a wealth of leadership experience, Jeff was promoted to CEO of Wistron Technologies in 2019, then concurrently as President of Wistron Corporation in 2020. He leads the business groups of Client Products, Enterprise & Networking Products, Service & Recycling, Industrial & Automotive Products , Supply Chain and Global Manufacturing, focused on creating opportunities with clients and bringing sustained growth for Wistron.		0
WNC Corporation Representative : Haydn Hsieh	Mr. Haydn Hsieh has also previously held many important positions in Acer Group, as well as the president of the Mobile Computing Business Unit at Acer. He is the currently the Chairman and CSO of WNC Corporation. He has rich leadership and decision-making capabilities.		1
Philip Peng	Mr. Philip Peng was the Chief Financial Officer at Acer and President of iD SoftCapital Inc. providing business consulting, fund management, and asset management services; he not only has experience within the technology sector, but also has professional financial expertise.		1
Frank Juang	Mr. Frank Juang was the Chairman of Young Optics Inc. and Chairman of Optoma Technology Corporation, he also be the Vice President of Bankers Trust Company, Taipei Branch and the Vice President of H&Q Asia Pacific. With law, commerce, finance, and banking background, he has over 20 years of management experience in Information Technology and banking business. He currently serves as independent director of Continental Holdings Corporation and the Director of Azure Investment Ltd.		1
Jack Chen	Mr. Jack Chen was one of the founders of RDC Semiconductor Co., Ltd. and Spirox Corp., and is now the director of Spirox Corp., RDC Semiconductor Co., Ltd., Taiwan Oasis Technology Co., Ltd. and Browave Corp.. He is familiar with the upstream and downstream development trends and industry conditions of the technology and semiconductor industries and has rich leadership and decision-making abilities.		0
	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.		

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

Diversity Status of the composition of Directors

1. Diversity Policy, management objectives and the goals achieved

(1) Diversity Policy of Board of Directors members:

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

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

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

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

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

A. Ability to make operational judgment.

B. Ability to perform accounting and financial analysis.

C. Ability to conduct management administration.

D. Ability to conduct crisis management.

E. Industrial knowledge.

F. International market perspective.

G. Ability to lead.

H. Ability to make decisions.

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

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

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

2. Status of independence of the board of directors

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

2.1.2 Management Team (March 31, 2026)

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

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

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

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

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

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

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

2.2 Compensation of Directors, Supervisors, President and Vice Presidents

2.2.1 Compensation of Directors (December 31, 2025)

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																									
Director and President & CEO	Jeff Lin	0	0	0	0	141,438	141,438	390	390	141,828	0.52%	141,828	0.52%	236,874	236,874	653	653	200,000	0	200,000	0	579,355	2.11%	579,355	2.11%	36,276
Director	WNC Corporation Representative: Haydn Hsieh																									
Director	Philip Peng																									
Independent Director	Frank Juang																									
Independent Director	Jack Chen																									
Independent Director	S. J. Paul Chien	0	0	0	0	29,100	29,100	490	490	29,590	0.11%	29,590	0.11%	0	0	0	0	0	0	0	0	29,590	0.11%	29,590	0.11%	0
Independent Director	Peipei Yu																									
Independent Director	Meiling Chen																									

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 1
NT\$50,000,000 ~ NT\$100,000,000	1, Note 4	1, Note 4		
Over NT\$100,000,000			2, Note 6	2, Note 6
Total	10	10	10	10

Note 1: Representative: Haydn Hsieh
 Note 2: Frank Juang, Jack Chen, S. J. Paul Chien, Peipei Yu and Meiling Chen
 Note 3: Jeff Lin, WNC Corporation and Philip Peng
 Note 4: Simon Lin
 Note 5: WNC Corporation and Philip Peng
 Note 6: Simon Lin and Jeff Lin

2.2.2 Compensation of Supervisors : Not applicable

A. Supervisors' compensation brackets table : Not applicable

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

Unit: NT\$ thousands

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

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

A. The President and Vice Presidents remuneration brackets table

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

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

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

Unit: NT\$ thousands

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2.3 Status of Corporate Governance

2.3.1 Board meeting attendance

The Board meetings held 9 times in 2025.

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

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

Other noteworthy items:

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

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

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

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

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

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

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

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

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

2.3.2 Audit Committee

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

The review items in 2025 included:

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

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

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

Other noteworthy items:

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

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

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

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

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

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

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

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

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>(1) Employee benefits and rights, Employee care: The Company has always attached great importance to the rights and interests of employees and ensures that all management systems comply with laws and regulations. All corporate governance-related regulations and operations are published on the Company's official website and the Market Observation Post System to ensure that all colleagues understand it. The Company is committed to fulfilling its social responsibilities and protecting the rights and interests of employees. Wistron has also joined the Responsible Business Alliance (RBA) as a member of the alliance, strictly abides by relevant regulations, integrates concern for human rights into all aspects of daily operations, and fulfills the employer's duty to care for its employees.</p> <p>(2) Investor Relations: The major mission of the investor relations department is to update the latest business development and strategy thinking to global investors. Through such periodic communication, the company can enhance its public image and the transparency of financials and corporate governance.</p> <p>(3) Supplier relationship : In order to maintain long-term advantages of research and development in new technology, quality control, price competition, adequate supply, and to provide green products that are in line with energy conservation and environmental protection, Wistron on the basis of good faith to conduct supplier audit and management, so to confirm suppliers comply with various environmental protection treaties and social responsibilities, continue to provide products that meet the standards of Wistron, and with competitive advantages in price. Wistron will keep upholding the spirit of mutual trust and benefit to grow together with suppliers and create Win-win.</p> <p>(4) Stakeholders’ Rights: The company’s investor relations, public relations, shareholder services, and legal departments communicate with stakeholders for various situations and provide the related contact information on the company websit</p>	No discrepancy

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9. Succession plan of board members and management team.	✓			The selection of directors of Wistron adopts the candidate nomination system and is handled in accordance with the "Board of Directors Nomination and Election Procedures". Wistron has also set a diversity policy for the composition of the board of directors in the "Corporate Governance Best Practice Principles", taking into account the diversity of professional knowledge, technology, experience and gender required by board of directors, and will refer to the recommendations of the Nominating Committee to propose board of director candidates and the appropriate arrangements for the composition of the board of directors and candidates for succession.	No discrepancy

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

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

A. Compensation Committee

a. The Composition

Title	Criteria		Number of other public companies in which the individual is concurrently serving as a compensation committee member	
	Name	Professional Qualification and Experience		
Independent Director (Convener)	S. J. Paul Chien	Please refer to "Professional qualifications and independence analysis of directors"(p.11-12)	Please refer to "Professional qualifications and independence analysis of directors"(p.11-12)	2
Independent Director	Jack Chen			0
Independent Director	Peipei Yu			1

b. Responsibilities of the Compensation Committee

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

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

c. Attendance of Members at Compensation Committee Meetings

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

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

(3) Other noteworthy items:

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

B. Nominating Committee

a. The Composition:

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

b. The Responsibilities:

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

c. Attendance of Meetings

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

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

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

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

d. Major Resolutions of Nominating Committee:

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

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

a. The Composition:

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

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

b. The Responsibilities:

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

c. Attendance of Meetings

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

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

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

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

d. Major Resolutions:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Climate-related information

Status on Execution of Climate-related information

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

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

Item		Status on Execution												
<p>3. The impact on finance from extreme climate events and transformational actions is clearly described.</p>		<p>Regarding the assessment of potential financial impacts on our company due to extreme weather and transition actions, we conduct evaluations following multiple scenario analyses. For physical risks like extreme rainfall and regulatory changes such as carbon taxes, we simulate potential financial impacts using existing information, and under the Enterprise Risk Management (ERM) framework, each responsible unit formulates response strategies and action plans. In terms of transition actions, Wistron is actively pursuing energy-saving, carbon reduction, and green power introduction projects across its global operations to achieve low-carbon transition goals. The financial impacts are primarily reflected in expenditures for green power procurement, equipment replacement, or operational costs. However, these actions also bring positive benefits, such as cost savings and market expansion, due to improved operational efficiency and meeting customer demands. For the assessment of potential financial impacts of climate and transition actions on our company, please refer to the previous sections' Financial Impact Analysis of Climate Change (Risk) and Financial Impact Analysis of Climate Change (Opportunity) tables. For further details on the climate scenario analysis, including the supply chain, please refer to the 2024 Wistron Climate and Nature Report.</p>												
<p>4. The way to integrate the identification, assessment and management process of climate risk into the overall risk management system is clearly described.</p>		<p>Wistron integrates the identification, assessment, and management of climate-related risks into the Company's Enterprise Risk Management (ERM) framework in accordance with the <i>Risk Management Policy and Procedures</i>, managing them alongside material operational, financial, and sustainability risks to ensure a consistent and institutionalized approach. The Audit Committee—composed entirely of independent directors—oversees risk management effectiveness. Under its purview, a Risk Management Taskforce chaired by the Chief Financial Officer, with leaders from business units and functional departments, conducts annual ERM-based scenario identification and analysis (including climate), develops mitigation and adaptation strategies, and submits the annual ERM report to the Audit Committee for board-level deliberation. For day-to-day management, the Risk Management Office and the Sustainability Office periodically review and update ESG risks and opportunities—including climate change, water resources, biodiversity, and other nature-related topics—covering risk identification, root-cause analysis, response planning, and progress tracking. The Chief Sustainability Officer reports on the implementation of climate-related risk management at least semiannually to the ESG & Information security Committee, strengthening oversight and ensuring effective execution. Through this governance structure and cross-functional coordination, climate risk management is embedded in Wistron's overall risk management system and is continually enhanced under board-level supervision.</p>												
<p>5. The scenarios, parameters, assumptions, analysis factors and main financial impacts used shall be described if scenario analysis is used to assess resilience to the risks of climate change.</p>		<p>Our company employs multiple scenario analyses, with the scenarios, parameters, assumptions, and analytical factors briefly outlined below. For information on the primary financial impacts, please refer to the table description in point two of the preceding section. For detailed information on scenario analysis of various physical and transition risks, please refer to the 2024 Wistron Climate and Nature Report.</p> <table border="1" data-bbox="1608 1724 2831 1938"> <thead> <tr> <th data-bbox="1608 1724 2012 1818">Climate Scenario Type</th> <th data-bbox="2012 1724 2415 1818">Scenario Name</th> <th data-bbox="2415 1724 2831 1818">Timeline</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 1818 2012 1938" rowspan="4" style="text-align: center;">Physical</td> <td data-bbox="2012 1818 2415 1856">SSP1-RCP2.6</td> <td data-bbox="2415 1818 2831 1856">Short-term: 2021-2040,</td> </tr> <tr> <td data-bbox="2012 1856 2415 1894">SSP2-RCP4.5</td> <td data-bbox="2415 1856 2831 1894">Medium-term: 2041-2060,</td> </tr> <tr> <td data-bbox="2012 1894 2415 1932">SSP3-RCP7.0</td> <td data-bbox="2415 1894 2831 1932">Medium to long-term: 2061-2080,</td> </tr> <tr> <td data-bbox="2012 1932 2415 1938">SSP5-RCP8.5</td> <td data-bbox="2415 1932 2831 1938">Long-term: 2081-2100.</td> </tr> </tbody> </table>	Climate Scenario Type	Scenario Name	Timeline	Physical	SSP1-RCP2.6	Short-term: 2021-2040,	SSP2-RCP4.5	Medium-term: 2041-2060,	SSP3-RCP7.0	Medium to long-term: 2061-2080,	SSP5-RCP8.5	Long-term: 2081-2100.
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Item		Status on Execution										
<p>6. The content of the plan, and the indicators and objectives used to identify and manage physical risks and transition risks shall be described if there is a transition plan to manage the risks of climate-related.</p>		<p>Our company follows the TCFD framework and has established climate targets and performance indicators that are publicly disclosed annually. In 2022, Wistron proactively adhered to the SBTi's Net-Zero Standard, setting science-based targets to support the Paris Agreement's goal of limiting global warming to no more than 1.5°C above pre-industrial levels. These targets received official approval from the SBTi in April 2024. We commit to achieving carbon neutrality for Wistron's operational activities by 2030 and net-zero emissions across our value chain by 2050. Based on these commitments, we have established the following near-term and long-term targets:</p> <ol style="list-style-type: none"> Near-term Target: By 2030, reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 90% compared to the 2022 baseline year and reduce absolute Scope 3 greenhouse gas emissions from purchased goods and services and the use of sold products by 25% Long-term Target: From 2030 to 2050, maintain a 90% reduction in absolute Scope 1 and Scope 2 greenhouse gas emissions compared to the 2022 baseline year, and achieve a 90% reduction in absolute Scope 3 greenhouse gas emissions <p>In addition to foundational decarbonization targets, the Company has launched transformation programs under its ESG Six Pillars to formulate the climate transition strategy and set corresponding metrics and targets. For details, please refer to Chapter 3 of the 2025 Sustainability Report.</p> <table border="1" data-bbox="1608 890 2825 1932"> <thead> <tr> <th data-bbox="1608 890 1994 936">Transformation Dimension</th> <th data-bbox="1994 890 2825 936">Strategic Guidelines</th> </tr> </thead> <tbody> <tr> <td data-bbox="1608 936 1994 1339">Decarbonization of Operations (Scopes 1 & 2)</td> <td data-bbox="1994 936 2825 1339"> <p>Energy Transition: the Company adopts a diversified energy sourcing approach, including on-site generation, renewable power procurement via PPAs, and the purchase of RECs, prepare for 2030 carbon-fee compliance;</p> <p>Energy Efficiency and Smart Management: energy efficiency improvements are pursued through systematic upgrades to major systems, such as HVAC, compressed air, and smart lighting, with the aim of improving energy performance and operational efficiency.</p> <p>Electrification and Fuel Substitution: The Company is progressively implementing electrification measures, including the replacement of gas-fired equipment with electric alternatives, where feasible. 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<p>7. The bases used for setting prices shall be described if internal carbon pricing is used as a planning tool.</p>	<p>Starting in 2025, Wistron will expand internal carbon pricing assessment to cover all global manufacturing and service sites, and plans to collect carbon fees in 2026. Emission reduction targets are set in accordance with Wistron’s Science-Based Targets (SBTs). Each year, reduction achievements and the carbon fees will be calculated based on each business unit site’s previous-year Scope 1 and market-based Scope 2 greenhouse gas emissions. Collected fees will be managed by "Climate Fund" and used to subsidize each business unit’s decarbonization investment programs, encouraging units to pursue energy savings and invest in low-carbon technology R&D, thereby creating a "charge–invest–reduce" closed-loop management. The carbon price per ton references the World Bank’s WB2C target price range and is currently set at USD 100 per ton CO₂e. The Sustainability Office will regularly review and assess the carbon price each year in response to changes in international carbon markets, carbon regulations, and decarbonization investment costs to strengthen climate transition risk management.</p>																																				
<p>8. Information on the activities covered, the scope and planned schedule of greenhouse gas emissions, and annual progress achieved shall be described if climate-related targets are set. The source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs) to be offset shall be described if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant goals.</p>	<p>Climate-related targets:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Caption</th> <th style="text-align: center;">Item</th> <th style="text-align: center;">Absolute reduction of greenhouse gas</th> <th style="text-align: center;">Renewable energy consumption ratio</th> </tr> </thead> <tbody> <tr> <td>Target:</td> <td>Climate Change and Energy Management</td> <td>Absolute reduction of greenhouse gas compared to 2022: -33.8%</td> <td>Renewable energy consumption ratio: 80%</td> </tr> <tr> <td>Activity covered</td> <td colspan="3">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>The scope of GHG Emissions</td> <td colspan="3">Scope 1+2</td> </tr> <tr> <td>Short, medium, and long-term Goals</td> <td></td> <td>Y25: -33.8% Y30: carbon neutral Y35: carbon neutral</td> <td>Y25: 80% Y30: 100% Y35: 100%</td> </tr> <tr> <td>Y25 achievement progress</td> <td></td> <td>42.73% / Meet the target</td> <td>80.09% / Meet the target</td> </tr> <tr> <td>Solar energy generation (kWh)</td> <td></td> <td>NA</td> <td>21,976,215.96</td> </tr> <tr> <td>Green electricity(kWh)</td> <td></td> <td>NA</td> <td>104,802,014.65</td> </tr> <tr> <td>I-RECs (kWh)</td> <td></td> <td>NA</td> <td>261,249,000.00</td> </tr> </tbody> </table>	Caption	Item	Absolute reduction of greenhouse gas	Renewable energy consumption ratio	Target:	Climate Change and Energy Management	Absolute reduction of greenhouse gas compared to 2022: -33.8%	Renewable energy consumption ratio: 80%	Activity covered	Same as the current year’s Sustainability Report, and it is evaluated and verified by an independent and impartial third party.			The scope of GHG Emissions	Scope 1+2			Short, medium, and long-term Goals		Y25: -33.8% Y30: carbon neutral Y35: carbon neutral	Y25: 80% Y30: 100% Y35: 100%	Y25 achievement progress		42.73% / Meet the target	80.09% / Meet the target	Solar energy generation (kWh)		NA	21,976,215.96	Green electricity(kWh)		NA	104,802,014.65	I-RECs (kWh)		NA	261,249,000.00
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9. Inventory and assurance of greenhouse gases, along with reduction goals, strategies, and specific action plans

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

1-1-1 Information of Greenhouse Gas Inventory

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

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

1-1-2 Information of Greenhouse Gas Assurance

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

Scope	2024 Assurance Scope	2024 Assurance Institution	2024 Description of assurance status
	Scope 1	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd
2025 Assurance Scope		2025 Assurance Institution	2025 Description of assurance status
Scope 2	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	•11,741.173 tCO ₂ e (0.035%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	•236,657.114 tCO ₂ e (1.394%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
Scope 3	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	•241,789.696 tCO ₂ e (0.720%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	•16,722,873.228 tCO ₂ e (98.524%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.
Scope 3	WISTRON CORPORATION	Bureau Veritas Certification (Taiwan) Co., Ltd	•33,310,995.211 tCO ₂ e (99.245%) of the GHG emissions disclosed has gone through assurance engagement by assurance agency under assurance standards of ISO 14064-3:2019.

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

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

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

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

5. Climate-related targets:

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

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

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

Item	Implementation Status				Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		Summaries	
2.Ethic Management Practice					
(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?	✓			(1) Before establishing a commercial relationship with an external party, our Company will first evaluate the legality of the party's operations, integrity policies, and whether there is any record of unethical behavior. In the process of engaging in business activities, we will explain the Company's integrity policy and relevant regulations to the other party, and clearly refuse to directly or indirectly provide, promise, request or accept any form of improper benefits. Once unethical behavior is discovered, we will immediately stop business interaction immediately and list them as objects of refusal. The Company will incorporate the integrity policy into the terms of business contracts, including clear and reasonable payment, handling of situations involving unethical behavior, handling of violations of prohibited commissions/rebates/other benefit contract terms, etc	No discrepancy
(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?	✓			(2) The Company's [Global Human Resources and Administration] department is responsible for the formulation and supervision of integrity policies and related measures, which reports the implementation results to the board of directors every year. The reporting date for fiscal year 2025 is December 19, 2025. So far, no major violations have occurred.	
(3) Does the Company establish policies to prevent conflict of interests, provide appropriate communication and complaint channels and implement such policies properly?	✓			(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.	
(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?	✓			(4) Based on the principle of integrity policy, the Company will evaluate and self-examine the effectiveness and the design and implementation of internal control system, which includes accounting systems, based on the changes in the operating environment every year, and will make adjustments when necessary. Those actions mentioned above will be reviewed by the audit department.	
(5) Does the Company provide internal and external ethical conduct training programs on a regular basis?	✓			(5) To ensure all employees fully understand the relevant regulations, Wistron continuously implements education, training, and publicity programs. For board members, in addition to all having signed the	

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

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

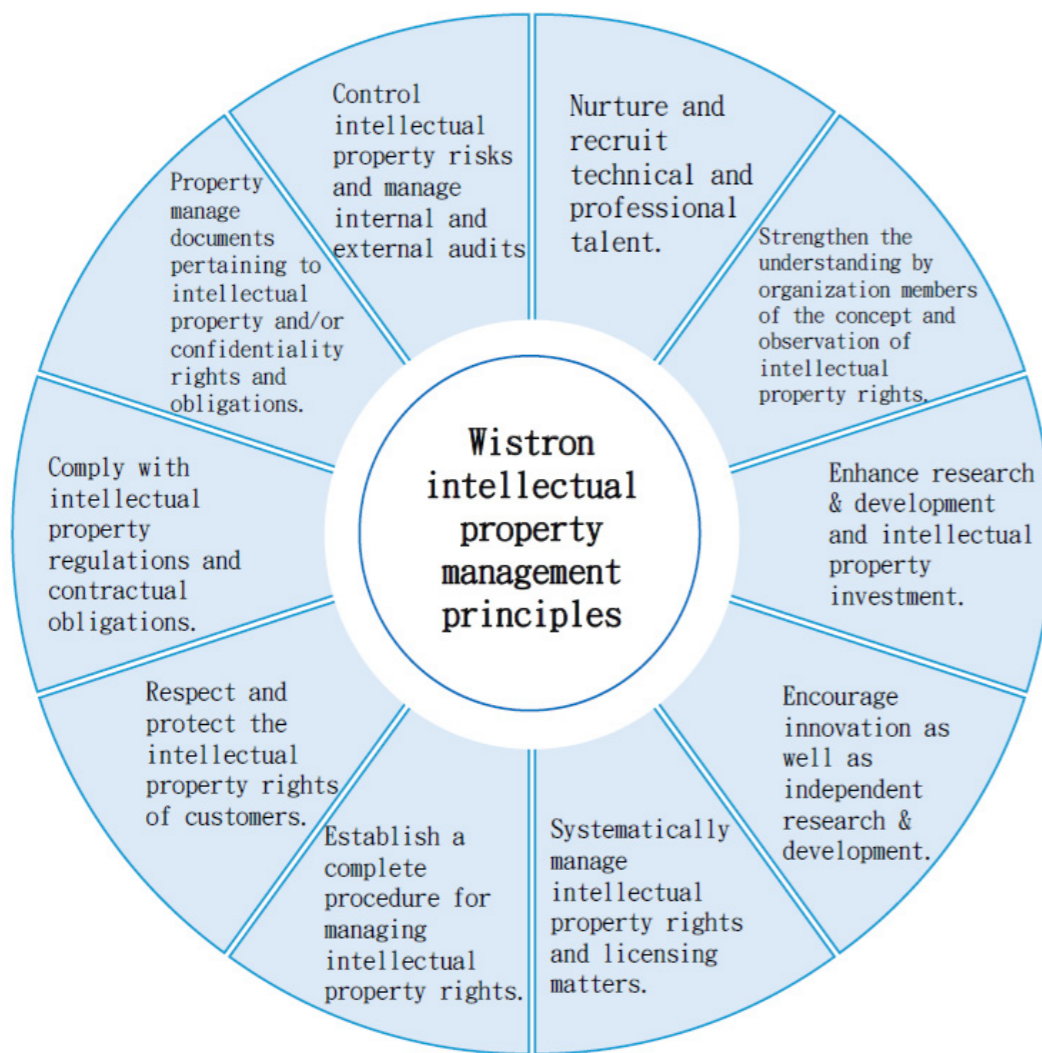
2.3.7 Other information material to the understanding of corporate governance within the

Company:

A. Intellectual Property Rights Management Policy

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

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



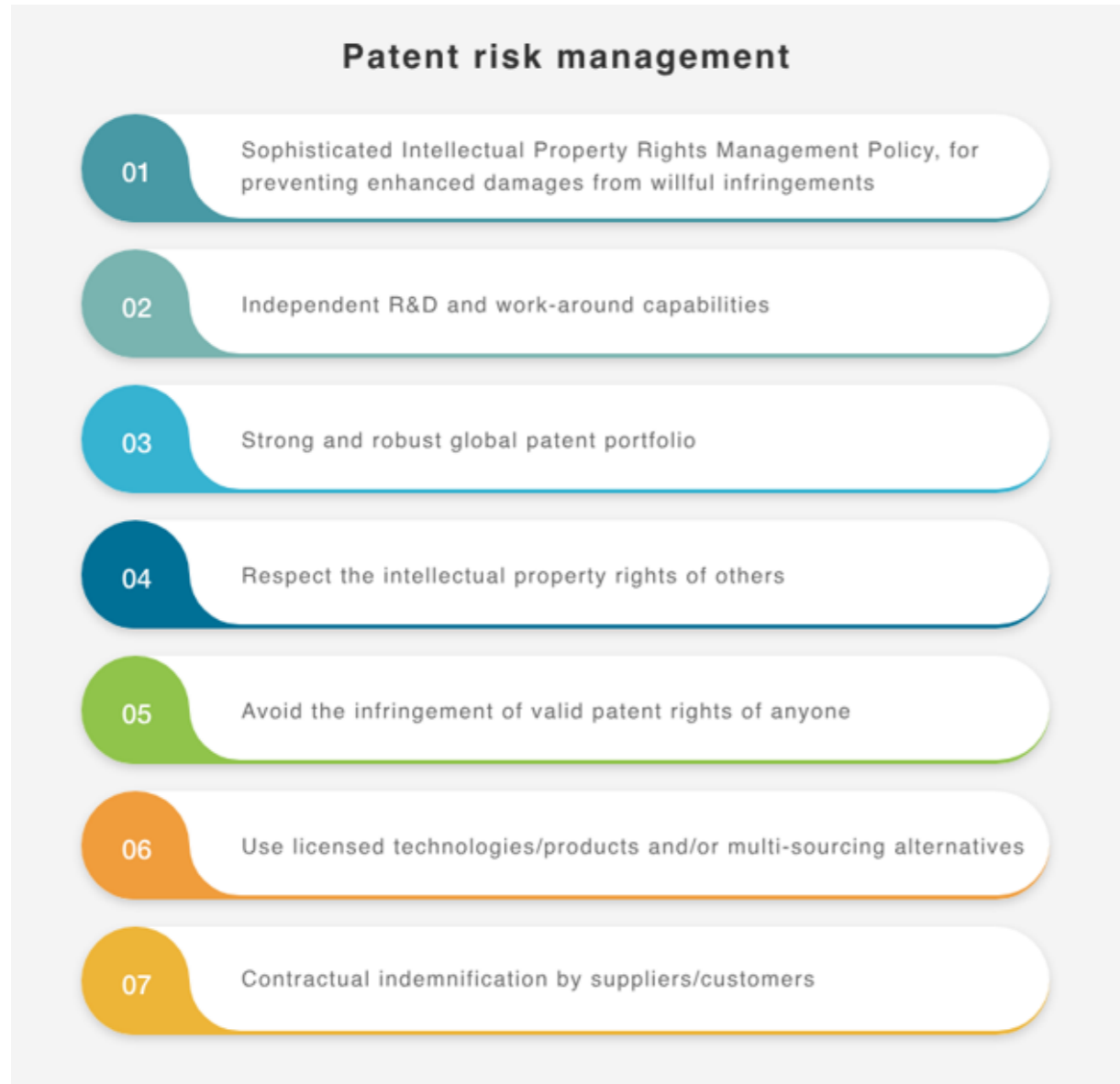
B. Patent Portfolio Management

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

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

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

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



C. Trademark Management

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

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

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

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

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

D. Protection of Trade Secrets and Confidential Information

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

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

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

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

E. Intellectual Property Rights Management

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

2025 IP Management Policy Implementation Highlights:

1. Patent Management

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

2. Trademark Management

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

3. Protection of Trade Secrets and Confidential Information

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

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

Wistron’s intellectual property rights portfolio:

Patent:

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

Trademark:

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

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

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

2.3.8. Internal Control System Execution Status

A. Statement on Internal Control:

**Wistron Corporation
Statement on Internal Control**

Date: March 12, 2026

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

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

Wistron Corporation

Chairman : Simon Lin

President & CEO : Jeff Lin



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

2.3.9 Major Resolutions of Shareholders’ Meeting and Board Meetings

A. Major Resolutions of Shareholders’ Meeting

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

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

B. Major Resolutions of Board Meetings

	Date	Important resolution	Compensation Committee		Audit Committee	
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions
1 st Board Meeting of 2025	2025.02.24	1. Approved the compensation for employees and directors of 2024.	V	Resolved		
		2. Approved the proposal of 2024 employees' compensation payout ratio and amount to the managers (excluding CSO).	V	Resolved		
		3. Approved the salary adjustment to the managers (excluding CSO) in 2025.	V	Resolved		
		4. Approved the performance bonus budget to the managers (excluding CSO) in 2025.	V	Resolved		
		5. Approved the proposal of 2024 employees' compensation payout ratio and amount to CSO.	V	Resolved		
		6. Approved the salary adjustment to CSO in 2025.	V	Resolved		
		7. Approved the performance bonus budget to CSO in 2025.	V	Resolved		
		8. Approved the business plan of 2025.			V	Resolved
		9. Approved the business report of 2024.			V	Resolved
		10. Approved the parent-company-only and consolidated financial statements of 2024.				
		11. Approved the cancellation of part of New Restricted Employee Shares and the record date of capital reduction.				
		12. Approved the proposal for 2024 earnings distribution.			V	Resolved
		13. Approved the issuance of new common shares for cash to sponsor issuance of GDR and/or issuance of new common shares for cash in public offering and/or issuance of new common shares for cash in private placement and/or issuance of new common shares for cash to sponsor issuance of GDR in private placement.			V	Resolved
		14. Approved the issuance of restricted stock awards to key employees.			V	Resolved
		15. Approved the amendments to the "Articles of Incorporation".			V	Resolved
		16. Approved to convene 2025 general shareholders' meeting.				
		17. Approved the acquisition of building improvements and equipment for business use in the International AI Smart Park in Hsinchu County.			V	Resolved
		18. Approved to lease Land, factory buildings and facilities at Shixing Road, Zhubei City, Hsinchu County from Lan Fa Textile Co., Ltd.			V	Resolved
		19. Approved to establish Kaohsiung branch office.				

	Date	Important resolution	Compensation Committee		Audit Committee			
			Agenda	Resolutions	Conditions described in Article 14-5 of the Securities and Exchange Act	Resolutions		
1 st Board Meeting of 2025	2025.02.24	20. Approved to build the Neihu Second Headquarters Building (Neihu R&D Building) on the land in the Tanmei section of Neihu District, Taipei City, with an amount not exceeding NT\$2.7 billion.			V	Resolved		
		21. Approved to increase NT\$250 million on the donation and construct a new building on the designated site of the Tongxing Building at the National Yang Ming Chiao Tung University Tainan Branch.			V	Resolved		
		22. Approved to increase the capital of Wistron Property (Vietnam) Co., Ltd. (WPVN) to US\$30 million and to build employee dormitories in US\$134 million (not exceeding VND3,350.4 billion).			V	Resolved		
		23. Approved the adjustment of manager.						
		24. Approved to assign KPMG as audit accountants in 2025.			V	Resolved		
		25. Approved the Internal Control System Statement of 2023.			V	Resolved		
		26. Approved the amendments to "Non-Assurance Services for accountant Pre-approval Policy".			V	Resolved		
		27. Approved the acquirement or disposal of equipment held for business use with subsidiaries.						
		28. Approved the application for bank facility.						
		29. Approved the increase or decrease items of endorsements and guarantees.			V	Resolved		
		2 nd Board Meeting of 2025	2025.04.02	1. Approved the issuance of new common shares for cash to sponsor issuance of GDR.			V	Resolved
				2. Approved the investment US\$ 45 million to establish Wistron InfoComm (USA) Corporation (WIUS); and WIUS plans to invest within a limit of no more than US\$50 million.			V	Resolved
				3. Approved the capital expenditure for building improvements at the second AI plant.			V	Resolved
4. Approved the renaming of the "Corporate Sustainability Development Committee" to the "ESG and Information Security Committee" and the amendments to its organizational charter.								
5. Approved the appointment of members of the ESG and Information Security Committee and the Chief Sustainability Officer.								

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

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

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

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

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

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

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

Unit: NT\$ thousands

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

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

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

2.5 Replacement of CPA: None.

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

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

Unit: Shares

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

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

Note 1 : Appointed on February 25, 2025.

Note 2 : Appointed on August 13, 2025.

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

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

2.7.1 Shares Trading with Related Parties: None.

2.7.2 Shares Pledge with Related Parties: None.

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

Unit : Shares ; %

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

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

Unit : Shares ; %

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

Note 1: Long investment of the Company

Note 2: It is the limited company

3. Company Shares and Fund Raising

3.1 Capital and Shares (March 31, 2026)

3.1.1 Changes in share capital

A. Type of Stock

Unit : Shares

Shares Category	Authorized capital				Notes
	Issued shares (note)		Non-issued	Total	
	Listed	Non-listed			
Common shares	3,180,412,250	0	819,587,750	4,000,000,000	Stock option 200,000,000 shares

B. Issued Shares

As of 3/31/2026

Month/Year	Par Value (NT\$)	Authorized Capital		Authorized Capital		Remark		
		Shares	Amount (NT\$ thousands)	Shares	Amount (NT\$ thousands)	Sources of Capital	Capital Increased by Assets Other than Cash	Other
2001.05	10	1,000	10,000	1,000	10,000	Issuance of Shares	None	
2001.08	10	350,000	3,500,000	100,000	1,000,000	New issuance of Shares	None	
2002.04	14.5	905,000	9,050,000	500,000	5,000,000	Consideration to purchase assets from Acer	None	
2002.07	22.5	905,000	9,050,000	800,000	8,000,000	New issuance of Shares	None	
2003.03	14.5	905,000	9,050,000	809,962	8,099,620	Issuance of employee stock option	None	
2003.08	14.5	905,000	9,050,000	811,797	8,117,970	Issuance of employee stock option	None	
2003.11	10/ 14.5	1,125,000	11,250,000	870,925	8,709,251	New issuance of Shares and issuance of employee stock option	None	
2004.04	13.8	1,125,000	11,250,000	882,399	8,823,991	Issuance of employee stock option	None	
2004.09	10/ 13.8	1,223,700	12,237,000	948,991	9,489,911	New issuance of Shares and issuance of employee stock option	None	
2005.01	13.1	1,223,700	12,237,000	949,314	9,493,141	Issuance of employee stock option	None	
2005.04	13.1	1,223,700	12,237,000	950,741	9,507,411	Issuance of employee stock option	None	
2005.06	13.1	1,600,000	16,000,000	958,391	9,583,910	Issuance of employee stock option	None	
2005.10	30.78/ 29.67/ 13.1	1,600,000	16,000,000	1,140,568	11,405,689	New issuance of GDR and issuance of employee stock option and issuance of ECB transferred.	None	
2006.01	29.44/ 13.1	1,600,000	16,000,000	1,178,274	11,782,742	Issuance of employee stock option and issuance of ECB transferred.	None	
2006.04	29.44/ 13.1	1,600,000	16,000,000	1,196,362	11,963,621	Issuance of employee stock option and issuance of ECB transferred.	None	
2006.08	10	1,600,000	16,000,000	1,272,356	12,723,568	New issuance of Shares	None	

Month/Year	Par Value (NT\$)	Authorized Capital		Authorized Capital		Remark		
		Shares	Amount (NT\$ thousands)	Shares	Amount (NT\$ thousands)	Sources of Capital	Capital Increased by Assets Other than Cash	Other
2007.08	10	2,000,000	20,000,000	1,381,926	13,819,261	New issuance of Shares	None	
2008.07	47.27	2,000,000	20,000,000	1,405,926	14,059,261	Issuance of common stocks through private placement	None	
2008.09	10	2,000,000	20,000,000	1,516,637	15,166,367	New issuance of Shares	None	
2009.07	49	2,500,000	25,000,000	1,666,637	16,666,367	New issuance of GDR	None	
2009.08	10	2,500,000	25,000,000	1,850,616	18,506,158	New issuance of Shares	None	
2010.02	46.7	2,500,000	25,000,000	1,864,269	18,642,688	Issuance of employee stock option	None	
2010.04	46.7	2,500,000	25,000,000	1,869,794	18,697,938	Issuance of employee stock option	None	
2010.05	46.7	2,500,000	25,000,000	1,870,270	18,702,698	Issuance of employee stock option	None	
2010.08	10	2,500,000	25,000,000	1,963,783	19,637,833	New issuance of Shares	None	
2010.09	46.7/ 42.5	2,500,000	25,000,000	1,964,133	19,641,333	Issuance of employee stock option	None	
2010.11	42.5	2,500,000	25,000,000	1,965,007	19,650,073	Issuance of employee stock option	None	
2011.03	42.5	2,500,000	25,000,000	1,985,579	19,855,793	Issuance of employee stock option	None	
2011.05	42.5	2,500,000	25,000,000	1,986,152	19,861,523	Issuance of employee stock option	None	
2011.09	10/ 42.5	3,000,000	30,000,000	2,084,881	20,848,812	New issuance of Shares and issuance of employee stock option	None	
2012.01	37.6	3,000,000	30,000,000	2,084,997	20,849,972	Issuance of employee stock option	None	
2012.04	49.3/ 37.6	3,000,000	30,000,000	2,093,173	20,931,733	Issuance of employee stock option and issuance of ECB transferred.	None	
2012.05	37.6	3,000,000	30,000,000	2,094,015	20,940,153	Issuance of employee stock option	None	
2012.08	10	3,000,000	30,000,000	2,197,943	21,979,432	New issuance of Shares	None	
2013.04	33.6	3,000,000	30,000,000	2,197,969	21,979,692	Issuance of employee stock option	None	
2013.08	10	3,000,000	30,000,000	2,315,140	23,151,403	New issuance of Shares and cancellation of treasury stocks.	None	
2013.09	10	3,000,000	30,000,000	2,377,935	23,779,353	Issuance of Restricted Stock Awards	None	
2013.11	29.2	3,000,000	30,000,000	2,378,160	23,781,603	Issuance of employee stock option	None	
2014.08	10/ 29.2/ 10	3,000,000	30,000,000	2,447,599	24,475,994	New issuance of Shares. Issuance of employee stock option Cancellation of Restricted Stock Awards	None	
2014.11	26.6	3,000,000	30,000,000	2,468,267	24,682,674	Issuance of employee stock option	None	
2015.08	10/ 10	3,000,000	30,000,000	2,555,482	25,554,824	New issuance of Shares. Cancellation of Restricted Stock Awards	None	
2016.07	10	4,000,000	40,000,000	2,579,503	25,795,025	New issuance of Shares.	None	

Month/ Year	Par Value (NT\$)	Authorized Capital		Authorized Capital		Remark		
		Shares	Amount (NT\$ thousands)	Shares	Amount (NT\$ thousands)	Sources of Capital	Capital Increased by Assets Other than Cash	Other
2016.08	10	4,000,000	40,000,000	2,652,136	26,521,362	New issuance of Shares.	None	
2016.11	10	4,000,000	40,000,000	2,650,316	26,503,164	Cancellation of Restricted Stock Awards	None	
2017.06	10	4,000,000	40,000,000	2,673,807	26,738,065	New issuance of Shares.	None	
2017.08	10	4,000,000	40,000,000	2,749,861	27,498,607	New issuance of Shares.	None	
2017.11	10	4,000,000	40,000,000	2,748,688	27,486,880	Cancellation of Restricted Stock Awards	None	
2018.06	10	4,000,000	40,000,000	2,778,828	27,788,282	New issuance of Shares.	None	
2018.07	10	4,000,000	40,000,000	2,765,573	27,655,735	Cancellation of treasury stocks	None	
2018.08	10	4,000,000	40,000,000	2,845,778	28,457,785	New issuance of Shares.	None	
2018.11	10	4,000,000	40,000,000	2,842,122	28,421,220	Cancellation of treasury stocks	None	
2019.08	10	4,000,000	40,000,000	2,840,612	28,406,121	Cancellation of treasury stocks	None	
2021.03	10	4,000,000	40,000,000	2,903,612	29,036,121	Issuance of Restricted Stock Awards	None	
2021.08	10	4,000,000	40,000,000	2,903,372	29,033,721	Cancellation of Restricted Stock Awards	None	
2021.11	10	4,000,000	40,000,000	2,903,252	29,032,521	Cancellation of Restricted Stock Awards	None	
2022.05	10	4,000,000	40,000,000	2,903,102	29,031,021	Cancellation of Restricted Stock Awards	None	
2022.08	10	4,000,000	40,000,000	2,902,922	29,029,221	Cancellation of Restricted Stock Awards	None	
2022.11	10	4,000,000	40,000,000	2,901,602	29,016,021	Cancellation of Restricted Stock Awards	None	
2023.03	10	4,000,000	40,000,000	2,902,922	29,001,661	Cancellation of Restricted Stock Awards	None	
2023.05	10	4,000,000	40,000,000	2,899,966	28,999,661	Cancellation of Restricted Stock Awards	None	
2023.08	10	4,000,000	40,000,000	2,899,806	28,998,061	Cancellation of Restricted Stock Awards	None	
2024.01	10	4,000,000	40,000,000	2,899,766	28,997,661	Cancellation of Restricted Stock Awards	None	
2024.03	10	4,000,000	40,000,000	2,896,980	28,969,801	Cancellation of Restricted Stock Awards	None	
2024.05	10	4,000,000	40,000,000	2,896,837	28,968,371	Cancellation of Restricted Stock Awards	None	
2024.07	10	4,000,000	40,000,000	2,896,767	28,967,671	Cancellation of Restricted Stock Awards	None	
2024.11	10	4,000,000	40,000,000	2,896,521	28,965,211	Cancellation of Restricted Stock Awards	None	
2025.01	10	4,000,000	40,000,000	2,896,365	28,963,651	Cancellation of Restricted Stock Awards	None	
2025.03	10	4,000,000	40,000,000	2,894,435	28,944,351	Cancellation of Restricted Stock Awards	None	
2025.06	10	4,000,000	40,000,000	3,144,435	31,444,351	New issuance of GDR	None	
2025.07	10	4,000,000	40,000,000	3,144,412	31,444,123	Cancellation of Restricted Stock Awards	None	
2025.08	10	4,000,000	40,000,000	3,180,412	31,804,123	Issuance of Restricted Stock Awards	None	

3.1.2 The List of Major Shareholders

Date : March 31, 2026

Name	Shares	
	Number	Percentage(%)
Yuanta Taiwan Dividend Plus ETF	123,032,866	3.87
Labor Pension Fund	91,743,460	2.88
Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	73,985,000	2.33
Yuanta/P-shares Taiwan Top 50 ETF	58,521,984	1.84
Taipei Fubon Bank Trust Account (employee share ownership trust)	51,445,310	1.62
Lin Hsien-Ming	45,149,252	1.42
Taipei Fubon Bank Trust Account(restricted stock awards)	36,000,000	1.13
Vanguard Emerging Markets Stock Index Fund, a series of Vanguard International Equity Index Funds	35,863,535	1.13
Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	35,376,524	1.11
WNC Corporation	28,796,209	0.91

3.1.3 Dividend Policy and Implementation Status**A. Dividend Policy**

- (A) If the Company has earnings at the end of the fiscal year, the Company shall first pay all relevant taxes, offset its losses in previous years and set aside a legal capital reserve at ten percent (10%) of the net profit, until the accumulated legal capital reserve has equaled the total capital of the Company; then set aside special capital reserve in accordance with relevant laws or regulations or as requested by the authorities in charge, then appropriate not less than ten percent (10%) of the remaining balance plus undistributed earnings in begin of period are available for distribution as dividends to shareholders. The board of directors may propose the distribution for approval in the shareholders' meeting.
- (B) In view of the Company's position in a capital- and technology-intensive industry, and considering its business plan and for its continual and long-term stable growth, the Company has adopted a residual dividend policy as its dividend principle. Cash dividends shall not be less than ten percent (10%) of the total dividends distributed.

B. Proposed Distribution of Dividend

The Board adopted a proposal for 2025 profit distribution at its quarterly meeting on March 12, 2026. The proposed profit distribution will take effect upon the approval of shareholders at the Annual Shareholders' Meeting on May 29, 2026.

Proposal for Distribution of 2025 Profits

Unit : NT\$

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: NT\$0.

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.

C. If a material change in dividend policy is expected, provide an explanation: None.**3.1.4 Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting**

Not applicable.

3.1.5 Compensation to Employees and to Directors**A. Range of Percentage for Employee and Director Remuneration as Stipulated in the Articles of Incorporation :**

If the Company reports profits upon the annual accounting closing (where "profits" refer to profit before tax and before the deduction of employee and director compensation), such profits shall be distributed in accordance with the following provisions after the Company's accumulated losses, if any, have been fully offset.

- (A) No less than five percent (5%) of profit as employees' compensation, of which no less than 5% of the aforementioned allocated amount shall be reserved as compensation for non-executive employees. The Company may distribute in the form of shares or in cash, and the qualification requirements of employees, including the employees of subsidiaries of the company meeting certain specific requirements, entitled to receive compensation shall be determined by the Board of Directors.
- (B) No more than one percent (1%) of profit as the compensation in cash to the Directors.

B. The basis for estimating the amount of employee, director, and supervisor compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period:

- (A) The compensation to employees and directors remuneration are accrued in accordance with the Company's Article of Incorporation.
- (B) Shares distributed as employees' compensation are calculated based on the closing price of the Company's shares on the day before the approval by the Board of Directors.
- (C) The differences between the estimated amounts in the financial statements and the actual amounts approved by the Board of Directors, if any, shall be accounted for as a change in accounting estimate and recognized in next year.

C. The linkage between directors' performance and compensation:

According to the Article 4 of "The Compensation System, Structure and Management Method of Performance Evaluation for Directors and Business Managers", the directors' remuneration will be distributed in accordance with Article 11 and Paragraph 2 of Article 16 of the "Articles of Incorporation", and the payment methods shall be determined with consideration given to the functions of individual directors, their meeting attendance, and other performance evaluations. The Company will review its remuneration system from time to time based on actual operational conditions and relevant laws to ensure a proper balance between sustainable operation and risk control. The actual payment of directors' remuneration which in accordance with the "Principles of Directors' and Functional Committees' Compensation", shall be examined and approved by the Compensation Committee and the Board of Directors.

D. Payment of Employee Compensation

The Company's employee compensation is intended to recognize and reward employees for their contributions, to motivate continued efforts, and to encourage employees to share in the Company's operating results. Based on the Company's operating performance (i.e., profitability) and with reference to prevailing market practices in the domestic industry. The proposed total amount and distribution method of employee compensation are reviewed and recommended by the Remuneration Committee and are implemented upon approval by the Board of Directors. Individual employee compensation is determined in consideration of factors including position, individual contribution, and performance evaluation.

E. The Board of Directors resolved the employees' and directors' compensation of 2025 as follows:

- (A) The Company's 6th term 7th Compensation Committee Meeting and 2nd Board Meeting of 2026 resolved the employees' and directors' compensation of 2025 in accordance with the "Articles of Incorporation."
- The employees' compensation was NT\$ 5,183,371,930, and the appropriation rate is 15.48%, which is paid in cash.
 - The directors' compensation was NT\$170,537,930, and the appropriation ratio is 0.51%, which is paid in cash..
- (B) There is no difference between the BOD's proposed amount of compensation to be distributed to employees and directors and the amount listed in the 2025 financial statements.

F. The Bonuses to Employees and Compensation to Directors in 2024:

	2024			
	Board Resolution	Actual Distribution(Note)		
	Amount(NT\$)	Amount(NT\$)	Equivalent Number of Shares	Dilution(%)
Employees' Compensation in Cash	3,238,088,840	3,238,088,840	-	-
Employees' Compensation in Stock	-	-	-	-
Directors' Compensation	170,537,930	170,537,930	-	-
Total	3,408,626,770	3,408,626,770	-	-

Note: There is no difference between the BOD's proposed amount of compensation to be distributed to employees and directors and the amount listed in the 2024 financial statements.

3.1.6 Treasury Stocks:

- (1) Repurchases already completed

Date : February 28, 2026

Treasury stocks: Batch Order	1st of 2020
Purpose of the repurchase	To transfer to employees.
Period for the repurchase	2020/4/7~2020/5/22
Price range of the shares to be repurchased	NT\$16 to NT\$30 per share
Type and number of the shares already repurchased	58,769,000
Monetary amount of the shares already repurchased	NT\$1,607,258,790
Ratio of the number of shares that were repurchased to the planned number of shares to be repurchased (%)	97.95
Shares canceled or transferred	58,769,000
Accumulated number of company shares held	0
Percentage of total company shares held (%)	0

- (2) Any repurchase still in progress : None.

3.2 Bonds:**3.2.1 Corporate Bonds****Issuance of Corporate Bonds**

Type of corporate bonds	The third unsecured overseas convertible bonds
Issue date	October 23, 2025
Denomination	USD 200,000
Issuing and transaction location	Singapore
Issue price	Issued at 100% of par value
Issue amount	USD 1.2 billion
Coupon rate	0%
Duration	5 years Maturity date: October 23, 2030
Guarantor	None
Trustee	Citicorp International Limited
Underwriter	Citigroup Global Markets Limited, UBS AG Hong Kong Branch
Attesting lawyer	Tsar & Tsai Law Firm
Attesting CPA	KPMG
Redemption method	Unless the Bonds have been redeemed, repurchased and cancelled or converted, the Bonds will be redeemed on the Maturity Date at their principal amount with a yield of -0.25% per annum, calculated on a semi-annual basis (the "Redemption Amount"). The Redemption Amount will be converted into NT dollars based on the Fixed Exchange Rate, and this fixed NT dollar amount will be converted back into US dollars using the prevailing exchange rate (using the fixing rate at 11:00 am, expressed as the number of NT dollars per one US dollar, quoted by Taipei Forex Inc.) for payment in US dollars, The term "Fixed Exchange Rate" is US\$ 1.00=NT\$ 30.629.
Unredeemed balance	USD 1.2 billion
Conditions for redemption or early redemption	The Issuer may redeem the Bonds in accordance with the following conditions: (1) Beginning from the third anniversary after the Issuance Date to the Maturity Day, the Issuer may redeem the Bonds in whole or in part, at the Early Redemption Amount, provided that the closing price of Issuer's common shares on the Taiwan Stock Exchange ("TWSE"), for a period of 20 out of 30 consecutive trading days is at least 130% of the amount, which is equal to the Early Redemption Amount (as defined below) multiplied by the then prevailing Conversion Price divided by the principal amount of the Bonds. (2) The Issuer may redeem all of the Bonds at the Early Redemption Amount in the event that more

	<p>than 90% of the Bonds issued have been previously redeemed, converted, repurchased and cancelled.</p> <p>(3) The Issuer may redeem all of the Bonds at the Early Redemption Amount in the event of changes in ROC taxation laws resulting in an increase in tax obligation, the necessity to pay additional interest expense, or additional costs to the Issuer after the Issue Date. Bondholders may elect not to have their bonds redeemed but with no entitlement to claim for any additional amounts or reimbursement of additional tax against the Issuer.</p> <p>"Early Redemption Amount" referred to above means the principal amount of the Bonds with a yield of -0.25% per annum, calculated on a semi-annual basis. The Early Redemption Amount referred to above will be converted into NT dollars based on the Fixed Exchange Rate, and this fixed NT dollar amount will be converted back into US Dollars using the prevailing exchange rate (using the fixing rate at 11:00 am, expressed as the number of NT dollars per one US dollar, quoted by Taipei Forex Inc.) for payment in US dollars.</p>
Restrictive covenants	None
Name of rating agency, date and result of rating	NA
Other rights	<p>The monetary amount of common shares, global depositary receipts, or other securities already converted, exchanged, or subscribed up to the annual report publication date</p> <p>None</p> <p>The issuance and conversion, exchange, or subscription rules</p> <p>Please refer to MOPS website</p>
The possible dilution of shareholding and influence on shareholder equity caused by the issuance and conversion, exchange, or subscription rules and the terms of issuance.	If all of the Overseas Unsecured Convertible Bonds issued in this offering are fully converted into common shares at the conversion price applicable after issuance, the resulting dilution to the shareholding of existing shareholders would be approximately 6.03%, and the dilutive effect on existing shareholders' equity would be considered limited.
Name of the custodian institution of the exchangeable underlyings	None

3.2.2 Convertible Bonds

Information on Convertible Bonds

Type of corporate bond		The third unsecured overseas convertible bonds	
Item	Year	2025	As of Feb. 28 of the current year
	Convertible bonds Market price	Highest	104.38
Lowest		96.26	92.17
Average		99.99	94.46
Conversion price		NTD179.96	NTD179.96
Issue date and prevailing conversion price		Issued on October 23, 2025 Conversion price at issuance: NTD179.96	
Conversion Method		Issuance of new shares	

3.2.3 Exchangeable Bonds: None.

3.2.4 Shelf Registration for Issuing Bonds: None.

3.2.5 Corporate Bonds with Warrants: None.

3.3 Issuance of Preferred Stock: None.

3.4 GDR Issuance: Issuance of Global Depositary Shares

Date : February 28, 2026

Item	September 22, 2005	June 19, 2009	June 10, 2026
Issuance and Listing	Luxembourg Stock Exchange		
Total Amount	US\$ 233,620,000	US\$ 223,500,000	US\$ 914,250,000
Offering Price per GDRs	US\$ 9.3448	US\$14.9	US\$36.57
Units Issued	67,439,863 units		
Underlying Securities	674,398,669 shares		
Common Shares Represented	674,398,669 shares		
Rights and Obligations of GDRs Holders	Same as those of Common Share Holders		
Trustee	Not Applicable		
Depositary Bank	Citibank, N.A.-New York		
Custodian Bank	First Commercial Bank Co. Ltd.		
GDRs Outstanding	7,850 units		
Apportionment of expenses for the issuance and maintenance	All fees and expenses such as underwriting fees, legal fees, listing fees and other expenses related to issuance of GDRs were borne by Wistron and the selling shareholders, while maintenance expenses such as annual listing fees were borne by Wistron.		
Terms and Conditions in the Deposit Agreement and Custody Agreement	See Deposit Agreement and Custody Agreement for Details		
Closing Price per GDRs	2025	High	US\$ 49.00
		Low	US\$ 16.20
		Average	US\$ 38.15
	2026.01.01-2026.02.28	High	US\$ 48.00
		Low	US\$ 31.80
		Average	US\$ 39.90

3.5 Employee Stock Options: None.

3.6 Restricted Stock Awards to key employees:

As of 2/28/2026

Type of New Restricted Employee Shares	Employee restricted stock awards for the year 2020
Date of Effective Registration and Number of total New Restricted Employee Shares	December 11, 2020 /63,000,000 shares
Issue date	February 18, 2021
Number of New Restricted Employee Shares Issued	63,000,000
Number of New Restricted Employee Shares Non-Issued	0
Issued Price (NT\$)	0
New Restricted Employee Shares as a Percentage of Shares Issued	1.98
Vesting Conditions of New Restricted Employee Shares	Qualified with both time-based and performance-based requirements set by the issuance rules of the restricted stock awards.
Restricted Rights of New Restricted Employee Shares	<ol style="list-style-type: none"> The employee shall not, except for inheritance, sell, pledge, transfer, give to others, set up, or otherwise dispose of the new shares after the employees have been granted new shares without achieving the acquired conditions. If the employee meets the conditions, the entrusted Trust custodian shall allocate the shares from the trust account to the individual collection and insurance account of the employee. The rights of shareholders' meetings, proposals, speeches, voting and the right to vote shall be carried out in accordance with the trust custody contract. Employees are assigned under these measures to restrict the rights of employees of new shares, before the acquisition of the acquired conditions, other rights include, but are not limited to: dividends, dividends, capital reserve distribution rights, cash replenishment of the equity, etc., with the same rights as the common shares which company has issued.
Custody Status of New Restricted Employee Shares	Managed by security trust
Measures to be Taken When Vesting Conditions are not Met	The shares shall be forfeited and written off.
Number of New Restricted Employee Shares that have been Redeemed or Bought Back	9,177,000
Number of Released New Restricted Employee Shares	53,823,000
Number of Unreleased New Restricted Shares	0
Ratio of Unreleased New Restricted Shares to Total Issued Shares (%)	0
Impact on possible dilution of shareholdings	There is no material impact on existing shareholders' equity.

As of 2/28/2026

Type of New Restricted Employee Shares	Employee restricted stock awards for the year 2025
Date of Effective Registration and Number of total New Restricted Employee Shares	August 8, 2025/36,000,000 shares
Issue date	August 18, 2025
Number of New Restricted Employee Shares Issued	36,000,000
Number of New Restricted Employee Shares Non-Issued	0
Issued Price (NT\$)	0
New Restricted Employee Shares as a Percentage of Shares Issued	1.13
Vesting Conditions of New Restricted Employee Shares	Qualified with both time-based and performance-based requirements set by the issuance rules of the restricted stock awards.
Restricted Rights of New Restricted Employee Shares	<ol style="list-style-type: none"> The employee shall not, except for inheritance, sell, pledge, transfer, give to others, set up, or otherwise dispose of the new shares after the employees have been granted new shares without achieving the acquired conditions. If the employee meets the conditions, the entrusted Trust custodian shall allocate the shares from the trust account to the individual collection and insurance account of the employee. The rights of shareholders' meetings, proposals, speeches, voting and the right to vote shall be carried out in accordance with the trust custody contract. Employees are assigned under these measures to restrict the rights of employees of new shares, before the acquisition of the acquired conditions, other rights include, but are not limited to: dividends, dividends, capital reserve distribution rights, cash replenishment of the equity, etc., with the same rights as the common shares which company has issued.
Custody Status of New Restricted Employee Shares	Managed by security trust
Measures to be Taken When Vesting Conditions are not Met	The shares shall be forfeited and written off.
Number of New Restricted Employee Shares that have been Redeemed or Bought Back	0
Number of Released New Restricted Employee Shares	0
Number of Unreleased New Restricted Shares	36,000,000
Ratio of Unreleased New Restricted Shares to Total Issued Shares (%)	1.13
Impact on possible dilution of shareholdings	There is no material impact on existing shareholders' equity.

List of Executives Receiving New Restricted Employee Shares and the Top Ten Employees with New Restricted Employee Shares

1. Employee restricted stock awards for the year 2020

As of 2/19/2025

	Title	Name	No. of New Restricted Shares	New Restricted Shares as a Percentage of Shares Issued	Released				Unreleased			
					No. of Shares	Issued Price (NT\$)	Amount (NT\$ thousands)	Released Restricted Shares as a Percentage of Shares Issued	No. of Shares	Strike Price (NT\$)	Amount (NT\$ thousands)	Unreleased Restricted Shares as a Percentage of Shares Issued
Executive officers	Director and President & CEO	Jeff Lin	32,520,000	1.12%	28,200,000	0	0	0.97%	0	0	0	0
	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										
	Strategy Planning Office Vice President	KY Wang										
	President of Client Products Business Group, Enterprise & Networking Business Group and Global Supply Chain Management	Robert CL Lin										
	President of Global Manufacturing	Jackie Lai										
	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 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 Information	Kevin Fong										
	Vice President of Global Manufacturing	Benjamin Chang										
	Vice President of R&D of Client Products Business Group	York Liang										
	Vice President of Service & Recycling Business Group	Ted Chiu										
	Vice President of R&D of Digital Technology	Jeff Lee										
	Controller	Fred Chiu										
	President of Enterprise & Networking Business Group	William Lin (Note1)										
Vice President of Enterprise & Networking Business Group	Christopher Huang (Note2)											
Wistron Digital Technology Holding Company Chairman & President	Robert Hwang (Note3)											
Technical Vice President	Kelvin Chang (Note3)											
Vice President of New Technology Strategy	Vincent Cho (Note3)											
Employees	Chief Legal Officer	Michael CM Wu	4,900,000	0.17%	4,707,000	0	0	0.16%	0	0	0	0
	Chief Sustainability Officer & Vice President of Strategic Investment (Note4)	Sylvia Chiou										
	Vice President of R&D	JAMES C.C. Yu										
	Vice President of CPBG	Michael Tseng										
	General Manager	George C Chou										
	Executive Director	Alex CZ Lee										
	Vice President of ENBG	Pen Wei Wu										
	General Manager	Stanley CH Chung										
	Executive Director	Leon Lu (Note5)										
Executive Director	Charles Liang											

Note 1 : Resigned from the manager on June 1, 2024.
 Note 2 : Resigned from the manager on November 11, 2024.
 Note 3 : Resigned from the manager on February 25, 2025.
 Note 4 : The board of directors resolved to appoint Sylvia Chiou as the Chief Sustainability Officer on April 2, 2025, and the position be effective on April 10, 2025.
 Note 5 : Retired on April 15, 2024.

2. Employee restricted stock awards for the year 2025

As of 02/28/2026

	Title	Name	No. of New Restricted Shares	New Restricted Shares as a Percentage of Shares Issued	Released				Unreleased			
					No. of Shares	Issued Price (NT\$)	Amount (NT\$ thousands)	Released Restricted Shares as a Percentage of Shares Issued	No. of Shares	Strike Price (NT\$)	Amount (NT\$ thousands)	Unreleased Restricted Shares as a Percentage of Shares Issued
Executive officers	Chairman & CSO	Simon Lin	20,970,000	0.66%	0	0	0	0	20,970,000	0	0	0.66%
	Director and President & CEO	Jeff Lin										
	Co-COO	Robert CL Lin										
	Co-COO	Christine Hsu										
	Chief Technology Officer	David Shen										
	Chief of Staff	Frank F.C. Lin										
	President of Advanced Technology Lab	Donald Hwang										
	Chief Digital Officer & Chief Information Security Officer	Kenny Wang										
	Chief Financial Officer	Stone Shih										
	Strategy Planning Office Vice President	K.Y. Wang										
	Senior Vice President of Global Manufacturing American and European Operations	Jackie Lai										
	Senior Vice President of Global Logistics System Management	Peter Tung										
	Senior Vice President of Global Manufacturing Asia-Pacific Operations	Alec Lai										
	Vice President of Business Group III	Felix Lai										
	Vice President of Global Supply Chain Management	Benny Hu										
	Vice President of Hwa-Dong Management Support	Mark H.H. Huang										
	Chief Information Officer	Kevin Fong										
	Vice President of Global Advanced Manufacturing	Benjamin Chang										
	R&D Vice President of Business Group I	York Liang										
	Sr. Executive Director of Business Unit I of Business Group V	Ted Chiu										
	R&D Vice President of Advanced Technology Lab	Jeff Lee										
Controller	Fred Chiu											
Vice President of Business Group I	Michael Tseng											
Vice President of Business Group II	Pen Wei Wu											
Chief Sustainability Officer & Vice President of Strategic Investment	Sylvia Chiou											
Chief Human Resources Officer	Lydia Liang											
Vice President of Business Group III	Rong Wu											
Vice President of Industrial & Automotive Business Group	Howard Liu (Note)											
Employees	General Manager	Tony Tsai	4,260,000	0.13%	0	0	0	0	4,260,000	0	0	0.13%
	General Manager	Yaoren Chang										
	Executive Director	Jay Chang										
	Executive Director	SM Lin										
	Executive Director	Eric Tsaur										
	R&D Vice President	Charles Liang										
	General Manager	Stewart Cheng										
	General Manager	Stanley CH Chung										
	General Manager	Being Huang										
	Executive Director	Mike Liang										
	Chief Legal Officer	Michael CM Wu										
	Executive Director	Dennis Hung										
	General Auditor	Vicky Yuao										

Note : Resigned on February 26, 2026

3.7 Issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies shall specify the following matters:

None.

3.8 Implementation of the Company’s Fund Raising and Utilization:

Item	Fund raised (In Thousands of Dollars)	Capital allocation plans	Implementation status
The third issuance of Overseas Unsecured Convertible in 2025	US\$ 1,200,000	Procurement in foreign currency	The project concluded in Q4 2025, with all funds expended on overseas material procurement. The execution timeline matched the initially planned schedule.
2025 ordinary share issuance via capital increase in cash participating in issuing global depository receipts	US\$ 914,200	Procurement in foreign currency	The project concluded in Q2 2025, and the proceeds were fully utilized for the procurement of raw materials in foreign currencies, consistent with the originally planned implementation schedule.

4. Operational Highlights

4.1 Business Activities

4.1.1 Business Scope

A. Main areas of business operations

Company's business primarily covers the R&D, manufacturing, testing and after-sales services of the following items:

- (1) Desktop, motherboard, all-in-one and professional computer
- (2) Server, workstation, AI computing devices and other components
- (3) Notebook, tablet, smartphone and handheld devices
- (4) VoIP phone, video conference system, telecommunication equipment and multimedia
- (5) LCD monitor
- (6) After-sales services of above mentioned products and peripheral devices
- (7) Waste collecting and disposing
- (8) Design and merchandising of computer software and programs
- (9) Vitro diagnostic device, physiological signal diagnostic device and medical data system
- (10) Manufacturing, processing and selling of electronic products for automobile

B. Revenue distribution

Unit: NT\$ thousands

Major Divisions	Total Sales in Year 2025	(%) of Total Sales
3C Electronics	2,154,593,058	98.5
Others	31,929,578	1.5
Total	2,186,522,636	100

C. Current Main Products and Services

- (1) AI servers and computing devices
- (2) General-purpose servers and network storage devices
- (3) Notebook computers
- (4) Desktop computers and all-in-one computers
- (5) Monitors
- (6) VoIP
- (7) Networking equipment and network security devices
- (8) Industrial computers
- (9) Handheld mobile devices
- (10) Display components
- (11) Digital signage
- (12) Smart speakers
- (13) Automotive electronics
- (14) After-sales service
- (15) Green recycling services

D. New products and Services development

- (1) Medical devices and services
- (2) Battery recycling services
- (3) Robotics and automation solutions
- (4) Unmanned vehicles
- (5) Space communications

4.1.2 Industry Overview

A. Progress and Development of the Industry

(1) Personal Computing

According to IDC, global PC shipments reached 284.7 million units in 2025, representing a year-on-year increase of 8.1%. This growth was primarily driven by replacement demand ahead of the end of support for Windows 10, as well as pull-in demand triggered by adjustments to U.S. tariff policies. In addition, amid tightening memory supply and an upward pricing cycle, brand vendors generally brought forward component procurement and accelerated shipments to secure stable supply, further boosting overall market momentum and contributing to a clear recovery in industry conditions.

Looking ahead to 2026, the global PC market is expected to enter a transitional phase shaped by multiple structural variables. On the one hand, enterprise replacement demand driven by the end of Windows 10 support at the end of 2025 is expected to continue and provide a certain level of support to the market. On the other hand, strong demand from AI servers and data centers for high-performance memory has led memory manufacturers to prioritize production capacity for higher value-added high-bandwidth memory (HBM), relatively crowding out conventional DRAM supply and potentially resulting in tighter supply-demand conditions and higher memory prices.

According to IDC estimates, the average selling price of PCs in 2026 may face upward adjustment pressure of approximately 10% to 20% due to rising memory costs. Higher prices may partially suppress the previously expected Windows upgrade-driven replacement demand, thereby affecting the willingness of both enterprises and consumers to replace their devices.

In addition, although AI PCs are viewed as an important direction for industry innovation, current applications remain largely concentrated in content generation assistance and search efficiency enhancement, and have yet to form compelling killer applications with broad market appeal. At this stage, consumers' purchasing decisions continue to be driven mainly by price, battery life, and traditional computing performance, while their willingness to pay for AI-related features remains to be seen. Against a backdrop of rising end-product prices and still-maturing applications, the growth momentum of the PC market in 2026 remains subject to a certain degree of uncertainty.

(2)Enterprise Computing - AI Computing, Large Data Centers, and General-Purpose Servers

The year 2025 marked an important stage in the deepening and scaling of artificial intelligence technologies. Generative AI and large language models (LLMs) continued to expand into applications across industries, significantly increasing overall demand for computing power. In the fields of AI training and advanced inference, GPU servers led by NVIDIA remained the mainstream market solution, supported by their high-performance computing capabilities and mature software ecosystem.

However, as model sizes continue to expand and inference applications become increasingly widespread, some cloud service providers (CSPs) with sufficient technical capabilities and capital resources have also actively invested in the in-house development of application-specific integrated circuits (ASICs), with the aim of optimizing performance and improving cost efficiency for specific workloads. For example, Google’s self-developed TPUs have already been applied to its large language model platform, Gemini, demonstrating that ASIC-based solutions have become highly competitive in certain scenarios

Overall, competition and coexistence between GPUs and ASICs in the global AI data center market have evolved beyond a simple comparison of computing scale and unit cost, extending into multiple dimensions such as high-speed interconnect architecture, system integration capabilities, hardware-software co-design, and ecosystem maturity. To reduce dependence on any single supplier and improve supply chain resilience, many CSPs have adopted diversified deployment strategies that combine both GPUs and ASICs, allocating them differently across application scenarios to balance flexibility and cost efficiency.

Continuous breakthroughs in generative AI technology and the deepening of commercial use cases are driving cloud service providers to accelerate AI infrastructure deployment and capital expenditures. Meanwhile, against a backdrop of increasingly stringent cybersecurity, data sovereignty, and regulatory requirements, governments and large enterprises around the world are actively developing proprietary AI models and dedicated computing platforms, creating long-term growth drivers for AI server demand. Moreover, a significant portion of front-end and back-end application processing, inference workloads, and related supporting computing tasks in the AI computing workflow still relies on general-purpose servers. The rapid growth in data volumes is driving substantial increases in computing and storage demand, further increasing the deployment of general-purpose servers and driving the overall data center industry into a new growth cycle.

From an architectural perspective, AI applications are no longer limited to centralized cloud computing, but are increasingly extending to end devices, making edge computing more important than ever. As products such as AI PCs, AI smartphones, and smart wearable devices gradually adopt on-device inference capabilities, the overall computing architecture is evolving into a division of labor in which the cloud is responsible for model training and core computing, while end devices handle real-time inference and application services. Under this trend, increased computing power at the device level does not replace the role of data centers; rather, through model updates, data synchronization, and advanced computing needs, it continues to drive upgrades in cloud infrastructure. Cloud and edge computing are

therefore developing in a complementary manner, helping improve overall computing efficiency and application flexibility.

In summary, AI-related applications are gradually expanding across diverse scenarios, driving computing architectures toward greater layering and coordination, while providing medium- to long-term growth momentum for the server and data center industries.

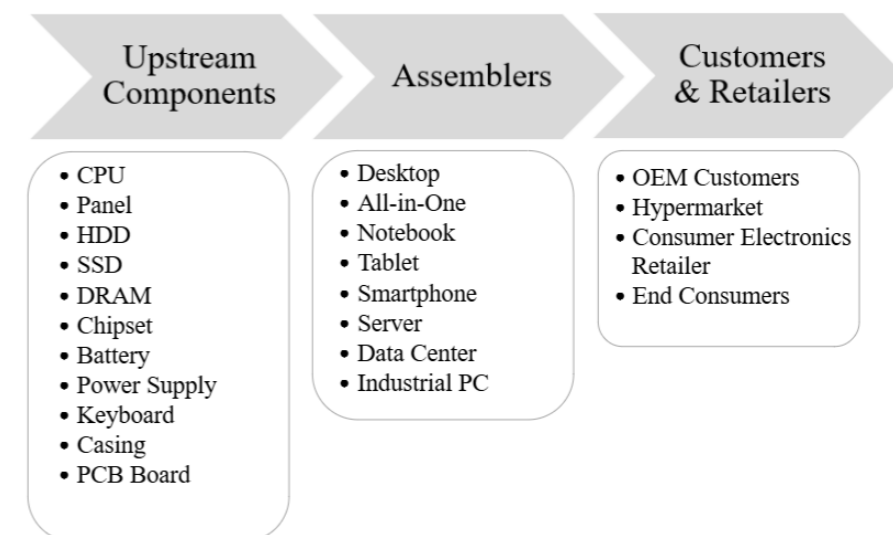
(3)Networking

As cloud computing, artificial intelligence, and enterprise digital transformation continue to advance, the global Ethernet switch market maintained its growth momentum in 2025. Ethernet switches have evolved from conventional networking devices into essential infrastructure supporting mission-critical data center and enterprise applications. Their importance continues to increase in line with growing data traffic and rising demand for real-time computing.

The main drivers of market growth come from upgrades to data center and cloud infrastructure. To meet the high-bandwidth and low-latency requirements of AI training and inference applications, major cloud service providers and data center operators continue to upgrade network architecture specifications, making high-performance data center switches one of the key areas of capital expenditure. The rise of Generative AI has further amplified the requirement for network stability and transmission capacity, fueling the adoption of advanced high-speed networking solutions.

On the enterprise side, digital transformation and hybrid work models are accelerating network modernization. Market demand is shifting away from simple connectivity functions toward integrated solutions featuring higher manageability, automation, and cybersecurity capabilities. Looking ahead, as AI applications and edge computing continue to develop, network transmission standards and equipment performance will continue to improve, and high-performance networking equipment will play an increasingly important role in AI-related infrastructure.

B. Correlation of the industry supply chain (as picture shown below)



C. Product Trends and Competition

(1) Product Development Trends

With the rapid adoption of generative AI applications and the continued evolution of human-machine interaction models, artificial intelligence has gradually developed from a business support tool into a core technology widely applied across diverse scenarios. To support large-scale model training and high-intensity inference workloads, market demand for high-performance AI servers continues to rise, driving increases in the number of compute core density, GPU specification upgrades, and the adoption of advanced packaging technologies to enhance overall computing performance and energy efficiency.

However, as model sizes continue to grow, improving the performance of individual servers alone is no longer enough to support hyperscale training. The industry is shifting toward system-level integration and ultra-high-speed networking architectures. To connect large numbers of GPUs while reducing data transmission latency, specifications for high-end data center switches are evolving from 400G to 800G and 1.6T. Constrained by the physical bottlenecks of traditional signal transmission, optical communication technologies are accelerating their adoption. High-performance optical transceivers and silicon photonics technologies are enabling high-speed, low-latency, and low-power data exchange, while co-packaged optics (CPO) is gradually emerging as an important solution for improving bandwidth density.

At the same time, the high thermal loads generated by high-performance computing are driving cooling technologies to evolve from traditional air cooling toward liquid cooling systems. Power consumption per rack has increased from around 10kW in the past to more than 100kW, creating major challenges for data center power supply, power distribution architecture, and energy management. Power availability and energy efficiency have become critical factors affecting the expansion of AI computing capacity. From regional grid capacity and transformer efficiency to backup power system planning, more holistic and forward-looking designs are required.

Meanwhile, the development trend of AI is also extending from the cloud to the edge. By integrating ASIC chips with AI inference capabilities, edge devices are able to process tasks such as image recognition and intelligent decision-making in real time, reducing data transmission latency and improving system efficiency. On this basis, Embodied AI is gradually emerging as an important direction for the next stage of technological development.

Embodied AI emphasizes the integration of AI with physical agents, such as robots, automated equipment, and intelligent machinery. Through a collaborative architecture that combines cloud-based model training with real-time control at the edge, intelligent systems are able to directly interact with the physical environment and execute tasks.

In summary, from hyperscale training in data centers, to real-time inference at the edge, and further to the application of embodied AI in physical environments, the AI ecosystem is showing a clear trend of evolving from centralized high-performance computing toward a

layered intelligent computing architecture. Going forward, AI infrastructure will continue to evolve toward deeper integration and coordination between cloud and edge computing, providing medium- to long-term growth momentum for related industries.

(2) Competition

In addition to business scale, how to enhance operations and management efficiency, lower costs, and optimize product and customer mixes have become the key factors in the industry to maintain sales growth and competitiveness. Those factors can be achieved through leading innovative product development capabilities, digital transformation, and a global manufacturing footprint.

Major PC ODMs in Taiwan

Notebook	Wistron, Quanta, Compal, Inventec, Pegatron
Desktop	Wistron, Hon Hai, Pegatron
Smart Device	Wistron, Quanta, Compal, Inventec, Pegatron, Hon Hai
Server	Wistron, Hon Hai, Quanta, Inventec, MiTAC
Monitor	Wistron, AOC, Qisda, Foxconn

4.1.3 Research and Development

A. Research and Development Expenses in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report

	2025	2026(As of March 31)
R&D Expenses (NT\$ thousands)	31,371,184	-
R&D Expenses to Revenue	1.43%	-

B. The successful development of technologies and products

(1) Intellectual Property

In 2025, Wistron has 120 U.S. and 122 Taiwan patents granted. Additionally, Wistron keeps developing a global patent portfolio, and has obtained 124 issued patents in various other countries in 2025, and has been named a “Top 100 Global Innovators™ 2025” by Clarivate™, “Top 10 Sustainable Innovation Company in Taiwan” by LexisNexis®, earned the “Golden Medal of Invention Award” from the Taiwan National Invention & Creation Award by TIPO, and was ranked among the Top 100 Global 5G Standard-Essential Patent Holders by the renowned IP platform Patently. Going forward, Wistron will continue to implement an unified plan for intellectual capital management, aligning with company’s strategic considerations and business objectives, to drive the timely creation, management, and monetization of intellectual property rights.

(2) Technologies and products

Year	R & D results
2025	Enterprise & Networking ■ Network security hardware platform supporting 400GE/200GE/100GE fiber network connections and integrating Zero-Trust Network Access (ZTNA) enforcement within a high-performance next-generation firewall (NGFW) ■ Industrial-grade, rugged Unified Threat Management (UTM) firewall appliance ■ 51.2T liquid cooling with air cooling switch ■ 102.4T air cooling switch ■ AI server GPU NVL144 board system management firmware and root of trust ■ Zero trust-based system firmware update mechanism for AI server ■ Mechanical design of motherboard module test systems for AI servers GPU NVL144 and NVL8 ■ Fanless DLC system for AI server ■ Immersion cooling server ■ Support NV B300/AMD MI355/Intel Gaudi 3 GPU server
	Personal Computing ■ Automated Electronic Circuit generation algorithm ■ SAM Management System ■ Modular heat spreader
	Displays ■ Optimization of the color calibration process for OLED panel displays ■ Ultra-high refresh rate OLED panel gaming monitor ■ Monitor with intelligent sensing features ■ Wireless projection monitor supporting wireless screen sharing via Wi-Fi Display, Miracast, and AirPlay
	Smart Cockpit ■ Integrated central computer unit and zonal gateway for software-defined vehicle
	Industrial ■ Personal mobile emergency response and positioning device ■ Countertop POS terminal with wireless communication and two-way display ■ Handheld device integrating RFID, NFC EMVCO and Wi-Fi7. ■ 5G handheld device integrating OLED/Hot Swap/50MP camera/ultra-wide camera/iTOF camera ■ High-performance, fanless, and explosion-proof industrial Box PC and PCAP Touch Panel PC ■ EVSE AC charger certified with Taiwan CNS15511 and Japan JARI charging standards ■ Hands-free hospital communication badge ■ 6-axis collaborative robot arm ■ 3D AI cobot vision technology ■ Software Define Radio long-range wireless transmission communication module ■ LWIR thermal module ■ Omni-directional obstacle avoidance system
Medical Device ■ Non-contact OSA monitoring system (TFDA) ■ Smart mobility assistive device.	

Year	R & D results
2025	Advanced Technology Lab - Space Technology ■ Validation and orbital readiness of LEO CubeSat Battery Modules
	Energy Management ■ Microgrid management system supporting islanded/grid-connected modes

4.1.4 Long-Term and Short-Term Business Development Plans

A. Short-Term Development Plan

With a commitment to enhancing customer satisfaction and prioritizing quality, we strive to strengthen existing customer relationships and optimize our current customer and product portfolio. We enhance the resilience and flexibility of our supply chain to meet customer requirements regarding production location, continuously improve operational efficiency, increase capacity utilization, and select markets with reasonable profit margins.

B. Long-Term Development Plan

In the long term, we will continue to expand the proportion of high-profit-margin products and services (including AI computing devices, servers, network storage devices, networking equipment, network security devices, industrial application computers, and after-sales service businesses, etc.) and accelerate the pace of new investment businesses in order to strengthen our long-term competitiveness. The strategic plans are as follows:

(1) Marketing Strategy

- A. Continuously strengthen core competencies in professional design and technical services.
- B. Maintain a strong brand image of high-quality and high-performance products.
- C. Optimize the global service network to provide comprehensive after-sales

(2) Manufacturing Policy

- A. Global manufacturing and supply chain operations are being optimized through increased automation and the integration of AI-driven intelligent manufacturing. Beyond enhancing operational efficiency and reducing costs, these initiatives enable entry into higher-complexity, technically demanding product segments — expanding gross margins, strengthening competitive resilience, and securing a favorable strategic position.
- B. Six Sigma initiatives continue to be advanced in alignment with performance objectives, driving systematic improvements in quality and operational efficiency across all functions.

(3) Product Development Goals

- A. Cultivate excellent R&D experts and improve their R&D capabilities.
- B. Based on existing computer design capabilities, deeply cultivate technological fields such as AI computing, servers, network storage, advanced network management systems, and industrial computers. Introduce AI tools to strengthen development capabilities and shorten development cycles, in order to enter high-end product markets.
- C. Commit to energy conservation by adopting eco-friendly materials and technologies that comply with green product and related environmental laws.

(4) Operation Scale and Financial Support

- A. Actively integrate and develop production capacity overseas to fulfill business requirements.
- B. Strengthen balance sheet management, control the number of cash turnover days to within a reasonable range, and sustain a healthy financial structure.

4.2 Market, Production and Sales

4.2.1 Market Analysis

A. Sales (Service) Region

(1) The Major Products and Sales Value in the Most Recent Two Years

Unit : KPCS ; NT\$ thousands

Year	2024				2025			
	Domestic		Export		Domestic		Export	
Sales Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
3C Electronics	1,391	26,350,581	61,477	982,384,829	1,357	17,875,582	64,677	2,136,717,476
Others	225	786,166	3,169	39,734,205	301	1,323,070	428	30,606,508
Total	1,616	27,136,747	64,646	1,022,119,034	1,658	19,198,652	65,105	2,167,323,984

Note: Company shall prepare consolidated financial reports of 2024 & 2025 in accordance with IFRSs regulation.

(2) The Company significant sales based on exported products. Stated below are the geographic information on the Group's sales presented by destination of sales presented by location.

Unit : %

Year	2024	2025
United States	51.08	70.65
Japan	3.95	2.04
HK /China	10.65	3.66
ASEAN	3.64	2.92
Europe	23.40	13.98
Others	7.28	6.75
Total	100.00	100.00

Note: Company shall prepare consolidated financial reports of 2024 & 2025 in accordance with IFRSs regulation.

B. Market Share

Taiwan is a major global supplier of information products. Taking several representative product lines as examples, according to MIC (February 2026) and related market statistics, in 2025, Taiwan manufactured approximately 135,350K notebook computers, with our company accounting for approximately 18% of the market share; Taiwan manufactured approximately 39,711K desktop computers, with our company accounting for approximately 24% of the market share; and Taiwan manufactured approximately 12,370K servers, with our company accounting for approximately 22% of the market share. This is sufficient to demonstrate that our company has considerable market competitiveness.

C. Future Market Supply and Demand and Future Growth

(1) Future Market Possible Supply and Demand Scenarios

A. Supply Perspective

While the supply side remained relatively stable in 2025, the surge in demand for High Bandwidth Memory (HBM) and high-capacity DDR5 driven by AI servers led to a renewed tightening of memory supply in the second half of the year. This squeezed out some PC and general-purpose server components, resulting in longer lead times and increased costs. Although the PC market had ample supply of chips and most components, the rebound in memory prices compressed overall system profit margins, requiring ODM manufacturers to balance risks through long-term contracts and inventory strategies. In the server market, the mass production of next-generation AI platforms increased the proportion of high-end memory, and HBM capacity was concentrated in a few manufacturers, making AI computing products a priority for supply chain resources. Looking ahead to 2026, supply is expected to improve as memory manufacturers expand production and advanced packaging capacity gradually comes online. However, with continued growth in AI demand, memory will remain a key variable affecting the shipment schedule and cost structure of PCs, servers, and AI computing products. The supply chain needs to strengthen material management and diversify its procurement strategies to mitigate volatility risks.

B. Demand Perspective

In 2025, the global IT market demand structure continued to diverge. After experiencing the benefits of the pandemic and inventory adjustments, the PC market returned to a mature and stable phase, with replacement demand primarily driven by upgrades in the commercial market and the adoption of new AI PC applications. With the upgrading of enterprise systems and the widespread adoption of on-premises generative AI applications, enterprise users' demand for high-performance processors and memory capacity increased, leading to a rise in the proportion of mid-to-high-end models, although overall growth remained moderate. In contrast, the server market showed significantly stronger demand momentum. Cloud service providers continued to expand their data centers to support generative AI training and inference applications, driving growth in demand for high-performance computing and AI acceleration platforms. With the easing of GPU supply bottlenecks and the mass production of next-generation platforms, AI server shipments rebounded. Simultaneously, increased demand for enterprise private cloud and edge computing deployments made the server market a core driver of overall IT industry growth.

Global PC Shipments Growth Trend

Unit: 1 = 1000 units

Year	2024	2025	2026(e)	2027(f)	2028(f)
Number of NBs	175,400	183,500	176,600	181,000	189,800
Growth Rate	5.9%	4.6%	-3.8%	2.5%	4.9%
Number of DTs	75,900	88,000	78,200	78,300	81,800
Growth Rate	-3.3%	15.9%	-11.1%	0.1%	4.5%
Number of PCs (NB + DT)	251,300	271,500	255,800	259,300	271,600
Growth Rate	3.0%	8.0%	-5.8%	1.4%	4.7%

Source: DIGITIMES Research (January 2026)

Compound growth rate is around 1.96% from 2024 to 2028.

(2) Future Growth

We continue to expand the ratio of higher profit products (such as servers) and expedite growth and profit in technology service businesses.

Global Server Shipments Growth Trend

Unit: 1 = 1000 units

Year	2024	2025	2026(e)	2027(f)	2028(f)
Number of Servers	12,086	12,522	13,538	14,881	15,928
Growth Rate	6.5%	3.6%	8.1%	9.9%	7.0%

Source: Gartner (December 2025)

Compound growth rate is around 7.14% from 2024 to 2028.

D. Competitive Niches

(1) Fully Staffed and Experienced R&D Team

Each business unit in our company has their own R&D department responsible for the research and development of their products. As of January 2026, our company has a R&D team of over 5,600 people, over 99% of which have a college degree or higher and main team leaders have on average over 20 years of experience in developing products in their field. These conditions are a testament to our R&D's strength in terms of the quality of people and their experience.

(2) Fully Integrated Manufacturing Base

We intend to continue our OEM business while actively venturing into new realms. The company's manufacturing bases are located in Taiwan, U.S.A., China, Mexico, Czech Republic, Vietnam, and Malaysia.

One of our company's key advantages now is receiving purchase orders in Taiwan and through lean manufacturing by decreasing production waste, improving production efficiency, and reducing manufacturing cost to maximize profits.

(3) Solid Clients and a Diversified Portfolio of Products

Our company's business is based mainly on providing professional OEM services supporting clients with world renowned brands, each comprising an equal share of our sales. Our products are also diversified and the company is not affected by shifts in the industry of a single product. The company is also not affected by instability of supply and demand due to clients' shift in product strategy.

(4) Focus on Product Quality

Building on years of experience in design and manufacturing, very comprehensive testing and quality control of our products have earned our clients' trust.

(5) Solid Relationships with Suppliers

No matter to sources of key technologies or suppliers of key components, the company maintains long-term partnerships and total cost considerations with our supply chain to provide comprehensive services and solutions with regards to cost, quality, and delivery.

(6) Global Logistics Management Capability

The company has established manufacturing bases and service centers in Europe, Americas and Asia. Over time, we have established effective global logistics management capabilities in order to fulfill a wide range of demands from clients in different parts of the world. This crucial capability matches future trends in the industry and has become one of the key advantages of our company.

(7) Professional Management Team

Our management teams are all senior professionals with over 20 years of related experience in the industry. The team enjoys a history of collaboration and shares common ideas and a common goal, paving the way for effective leadership to facilitate growth.

E. Advantages and Unfavorable Factors to Long-Term Development and Responding Measures**(1) Advantages**

A. Taiwan enjoys an extensive information technology industry with strong overall marketing capabilities.

The domestic IT industry has undergone several phases of transition and matured in the process. The Taiwanese IT industry occupies a solid place in the global marketplace. The industry is proportionally dispersed and well-integrated among individual industries allowing mutual support.

This has led to an increase in the international marketing capability of Taiwan's IT industry, enabling this industry to become a global procurement center for personal computer related products.

B. Taiwan's component industry has matured and enjoys a stable supply of key components.

In recent years, Taiwanese manufacturers have gained dominance in key components such as chip sets, printed circuit boards, and touch modules for motherboards, notebook computers, tablet computers, smart phones and LCD displays. The industry's comprehensive development has helped advance the domestic IT industry and boost Taiwan's IT capabilities.

C. Potent R&D and Technical Innovation Capabilities.

Wistron has built an excellent R&D team and has committed to investing in product R&D and technological innovation. By collaborating with CPU/GPU manufacturers to develop new products, the company can lead the industry in introducing new products. With R&D units in each information product department, the company can maintain a competitive edge in a market environment characterized by short product lifecycles and intense competition.

D. Solid After-Sales Service Networks

The company has established service centers on three continents in Taiwan, U.S.A., China, the Czech Republic, Japan, Hong Kong, Singapore, India, the Philippines, Turkey, Mexico and Brazil, offering real-time and efficient after-sales service.

(2) Unfavorable Factors**A. Intense Price Competition and Declining Gross Profit Margins**

The information technology industry, with its relatively low barriers to entry, has attracted numerous manufacturers, leading to fierce competition. As products mature and manufacturing technologies improve, overcapacity has increased, and the diminishing differentiation between products in the future is further shrinking profit margins.

B. Impact of Exchange Rate Fluctuations on Company Profits

The company's main products are export-oriented, making them susceptible to the impact of exchange rate fluctuations on profitability.

C. Geopolitical Risks

Supply chain restructuring under the influence of technology wars and tariff wars, requiring adjustments to production and market layouts, presents extremely significant challenges in terms of talent, factory space, and finances.

D. Unstable Supply of Key Components

The continued shortage of memory and GPUs not only increases costs and delays delivery but also drives up end-user prices. Brands and contract manufacturers must strengthen supply chain resilience and improve inventory management efficiency to reduce operational risks and maintain market competitiveness.

E. Concerns about power shortages

As investment in AI and advanced manufacturing processes continues to expand in Taiwan, the Taiwanese electronics industry faces energy supply challenges, with a potential power shortage becoming a concern. If progress in green energy is slow, it could negatively impact the resilience of the global supply chain.

(3) The Company's Response

A. Confront the competition by active product innovation with high value-added products development, and industrial transformation.

B. Maximize production efficiency by strengthening cost and inventory control and increasing automation.

C. Hedge against exchange rate risks by balancing assets and debt in foreign currency to lower net foreign currency position.

D. Finance personnel must be wary of fluctuations in exchange rates and the company's demand for funds by taking appropriate hedging measures.

E. Raise the quality of the products and lower dependence on manual labor by actively investing in automated production equipment.

F. Increase capacity utilization by streamlining design and production instead of merely increasing capacity.

G. Diversified talent acquisition, cultivation of global professionals, and integration of cutting-edge expertise into routine training programs to upskill employees form the cornerstone of sustained corporate competitiveness.

4.2.2 Core Applications of Major Products and Manufacturing Processes:

A. Core Applications of Major Products

Key Applications of Main Products

- (1) Model training, inference applications, real-time decision-making, data storage, logical operations, analysis, network communication, information processing and application, computer-aided design, manufacturing, publishing, education, entertainment, advertising, e-mail order, word processing, financial services, and financial management.
- (2) Our product range covers the core architecture of high-performance computing (HPC) and artificial intelligence, with the following main applications:
 - A. AI and Core Computing: Applied to large-scale language model (LLM) training, high-frequency inference, and real-time decision-making systems, providing powerful logical operations and information processing capabilities.
 - B. Cloud Infrastructure: Supporting high-reliability computing platforms for large-scale data storage, network communication, and financial services.
 - C. Diverse Industrial Applications: Extending to professional fields such as computer-aided design (CAD/CAM), automated manufacturing, digital communication (publishing, advertising, entertainment), and intelligent financial management.

B. Manufacturing Processes

- (1) Printed Circuit Board Assembly (PCBA: Printed Circuit Board Assembly)
 - Incoming material inspection → Material preparation → Solder paste printing → SMD component placement → Nitrogen reflow soldering → Automated optical inspection → Component insertion → Wave soldering → Rework → Boundary scan/ICT/ATE testing → Functional testing → Appearance inspection → Packaging → Warehousing → Outbound
- (2) Final Assembly (FATP: Final Assembly, Test, and Pack):
 - Incoming material inspection → Material preparation → Water-cooled plate assembly → Mechanism assembly → Water-cooled piping leakage test → Coolant filling → System function pre-test → Aging test → Software download → System function test → Coolant discharge → Nitrogen filling → Appearance inspection → Finished product packaging → Storage → Outbound

4.2.3 Status of Supply of Chief Materials:

Main Materials	Domestic and Foreign Sources	Status of Supply
CPU	United States	Driven by the surge in data center demand fueled by AI, server CPUs are projected to remain in short supply throughout 2026. Conversely, the PC segment is expected to see significant supply relief in the second half of the year, supported by steady annual demand and the rollout of Intel's next-gen. 18A capacity. However, close monitoring is required to determine if geopolitical conflicts, inflation, logistical bottlenecks, or raw material shortages will further tighten supply or compel manufacturers to raise prices in response to structural cost pressures.
Solid-state drive (SSD)	USA, Japan, Korea	<p>The SSD market in 2025 is undergoing a significant structural transformation. What began as a period of ample supply has rapidly shifted into a global shortage and price surge, primarily driven by the relentless AI wave.</p> <p>Core Material Status: NAND Flash NAND Flash accounts for 85% to 90% of total SSD production costs and is the most critical indicator of supply health.</p> <ul style="list-style-type: none"> • Widening Supply Gap: Since the second half of 2025, NAND wafer supply has tightened severely. Major original equipment manufacturers (OEMs) like Samsung, SK Hynix, and Micron have drastically reduced wafer allocations for the consumer market to prioritize high-margin Enterprise SSDs (eSSD) for AI servers. • Capacity Pivot to AI: High-capacity QLC (Quad-Level Cell) wafers are in the shortest supply due to surging demand for AI training and inference storage. Contract prices for certain specifications jumped by 20% to 60% by late 2025. • Phasing Out Legacy Processes: Manufacturers are accelerating the end-of-life (EOL) for older, low-layer processes in favor of 232-layer or higher 3D NAND. This has left industries requiring stable, legacy specs (such as industrial and automotive sectors) facing a "no-stock" crisis.
DRAM	Korea, USA, Taiwan	<p>The DRAM (Dynamic Random Access Memory) market in 2025 is in a state of extreme imbalance. Driven by the "predatory" demand for High Bandwidth Memory (HBM) from AI servers, production capacity for traditional DRAM applications has been severely squeezed.</p> <p>Core Product Supply Status: HBM vs. DDR5 The 2025 DRAM market has split into two parallel worlds: "AI-Dedicated" and "Traditional General-Purpose."</p> <ul style="list-style-type: none"> • HBM (High Bandwidth Memory): • Extreme Shortage: Capacities for HBM3e and HBM4 have been fully booked by giants like NVIDIA through 2026 and beyond.

Main Materials	Domestic and Foreign Sources	Status of Supply
DRAM	Korea, USA, Taiwan	<ul style="list-style-type: none"> Capacity Crowding Effect: Producing HBM requires more than 3 times the wafer area of traditional DDR5. This has directly slowed the growth of total global DRAM bit supply. DDR5 (Mainstream Standard): Mainstream Transition: PC and server platforms have fully migrated to DDR5. While supply is higher than HBM, the crowding out of capacity by HBM has created a supply gap, causing prices to rise significantly compared to 2024. LPDDR5x (Mobile Devices): Driven by Edge AI: The explosion of AI-capable smartphones has led to tight supplies of high-capacity LPDDR5x, forcing manufacturers to lock in inventory six months in advance. <p>The 2025 DRAM market has completely shifted from a "Buyer's Market" to a "Seller's Market."</p> <ul style="list-style-type: none"> DDR4 Discontinuity: OEMs like Samsung and Micron are rapidly shutting down legacy processes. Customers still using DDR4 for industrial PCs or older servers will face the double blow of supply disruptions and premium pricing in 2025.
Power IC (PMIC)	USA, Taiwan, China	<p>Following the completion of global semiconductor inventory adjustments, the PMIC market is seeing structural growth driven by HPC and AI. The surge in AI server power consumption is shifting architectures from 12V to high-efficiency 48V systems. This transition boosts demand for multi-phase PMICs and DC-DC converters while demanding superior voltage stability and dynamic transient response, pushing designs toward higher integration and power density.</p> <p>On the supply side, PMICs rely on 8-inch BCD and analog mature processes. Due to foundry capacity reallocations and surging AI demand, supply for high-end products remains tight. Furthermore, regionalization trends and cost fluctuations driven by geopolitics remain key variables. Consequently, the industry has shifted its focus to "Supply Chain Resilience Management." By deepening technical collaboration, diversifying supply sources, and strengthening dynamic inventory control, we ensure supply stability and competitiveness in the high-performance computing era.</p>
Power Supply	Taiwan, China, USA, Thailand	<p>In 2025, benefiting from the surge of the AI wave, the demand for high-performance computing grew strongly, driving a comprehensive upgrade of the power supply market. As the specifications of AI PCs and AI servers increased, the supply chain faced challenges of capacity congestion and shortages of key core components, resulting in the delivery lead time for related power supplies extending significantly to 20–30 weeks. Due to the concentrated demand for upstream semiconductor materials and high-power electronic components, procurement costs rose noticeably.</p>

Main Materials	Domestic and Foreign Sources	Status of Supply
PCB	Taiwan, China, Austria, Korea	<p>In 2025, PCB supply was significantly influenced by the rapid expansion of AI server and HPC demand, resulting in tight capacity for high-layer count PCBs, HDI, and high-speed material boards, with extended lead times for certain products. Driven by strong demand from the NVIDIA AI platform and increasing investments in AI data centers, pricing for high-end PCBs remained elevated. In contrast, recovery in consumer electronics demand was relatively modest, while supply for standard PCBs remained comparatively stable. Meanwhile, geopolitical factors and supply chain diversification strategies have accelerated the shift of electronics manufacturing and PCB production capacity toward Southeast Asia, particularly Thailand and Vietnam, to enhance supply chain resilience and mitigate geopolitical risks.</p>
LCD	Taiwan, China, Korea	<p>In 2025, the LCD supply situation is expected to show an overall trend of "demand recovery and supply concentration." Chinese panel manufacturers will significantly increase their market share, while Taiwanese manufacturers will maintain stability, and Japanese and Korean forces will continue to decline.</p> <p>The global LCD panel supply chain is entering a new round of restructuring. Manufacturers are employing "production control and price stabilization" strategies to maintain price stability. The growth in TV screen sizes and the recovery of demand for IT products are driving LCD demand to exceed supply. Panel manufacturers are using "production control and price stabilization" strategies to stabilize prices, and by the end of 2025, TV panel prices are expected to stop falling and remain steady.</p> <p>Additionally, due to global raw material fluctuations, the costs of key materials used in NB display panels, such as PCB, are on the rise. Follow-up monitoring is required to assess the potential pressure of rising upstream panel costs on panel quotations.</p>

4.2.4 Key Accounts in the Past Two Years

A. Key Suppliers

Unit: NT\$ thousand

Item	2024					2025				2026 As of March 31 (Note2)			
	Company Name	Amount	Percent	Relation with Issuer		Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	A Company	148,597,407	15.35	None		A Company	582,220,764	27.44	None	-	-	-	-
2	R Company	46,733,175	4.83	None		R Company	309,628,144	14.59	None	-	-	-	-
3	Others	772,467,458	79.82	None		Others	1,229,924,106	57.97	None	-	-	-	-
	Total	967,798,040	100.00	-		Total	2,121,773,014	100.00	-	-	-	-	-

Note1 : Increase and decrease of the amount was due to business demand.

Note2: The financial information for the first quarter of 2026 has not been reviewed by CPA.

B. Key Buyers

Unit: NT\$ thousands

Item	2024					2025				2026(As of March 31)(Note)			
	Company Name	Amount	Percent	Relation with Issuer		Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	Buyer A	310,741,969	29.62	None		Buyer A	859,669,898	39.32	None	-	-	-	-
2	Buyer E	75,552,948	7.20	None		Buyer E	463,782,021	21.21	None	-	-	-	-
3	Buyer I	176,739,893	16.84	None		Buyer I	280,100,868	12.81	None	-	-	-	-
4	Buyer C	100,106,048	9.54	None		Buyer C	188,462,620	8.62	None	-	-	-	-
5	Buyer B	118,176,006	11.26	None		Buyer B	122,846,242	5.62	None	-	-	-	-
6	Others	267,938,917	25.54	-		Others	271,660,987	12.42	-	-	-	-	-
	Total	1,049,255,781	100.00	-		Total	2,186,522,636	100.00	-	-	-	-	-

Note: The financial information for the first quarter of 2026 has not been reviewed by CPA.

4.3 Taiwan Employee Data during the Past Two Years

Year		2024	2025	As of Mar. 31 st , 2026
Employee Number	Sales	1,405	1,416	1,425
	Engineers	6,155	7,020	7,204
	Administration	1,331	1,513	1,595
	Direct Labor	3,911	6,956	7,694
	Total	12,802	16,905	17,918
Average Age		36.75	36.0	35.7
Average Seniority		6.30	5.28	5.37
Distribution of Education	Doctor	62	57	59
	Master	3,895	4,412	4,511
	Bachelor	5,819	7,609	8,210
	Diploma	1,824	2,623	2,842
	High School	1,104	2,006	2,085
High School Below		98	198	211

4.4 Environmental Protection Expenditure

4.4.1 Total Losses and Penalties: None.

4.4.2 Countermeasures and possible disbursements to be made in the future: None.

4.5 Labor Relations

4.5.1 Detailed descriptions of employee benefits, training and development, retirement plan and each of the implementations, as well as the labor management agreement and employee rights preservation policies are listed in the following

A. Employee benefits

In order to enable employees to have a high-quality working life and thereby improve productivity, the Company has always cared about and valued employee welfare. In addition to allocating welfare funds in accordance with the law, the Company established an [Employee Welfare Committee], voting welfare committee representatives to formulate annual plans and handling various activities. In addition, the Company also provides free transportation to and from work, fitness centers, employee assistance programs, employee welfare insurance plans, and organizes family days, group gatherings and other welfare activities.

B. Employees training and development

Wistron embraces an altruistic management philosophy, proactively addressing challenges and driving continuous innovation. Guided by our vision of "Sustainability through Innovation", Wistron integrates four core values—"Customer Focus", "Integrity", "Innovation", and "Sustainability"—into everyday decision-making and talent development. In an era of global manufacturing expansion and rapid technological advancement, we reinforce business resilience and long-term talent strength through a systematic talent strategy.

"Aligned with the company's vision and strategic priorities, Wistron has implemented a global talent development strategy and established a comprehensive talent development framework. This framework includes new employee orientation, general training (covering compliance training, company policies, and workplace skills), professional training (spanning domain-specific expertise, digital transformation, and sustainability-related skills), and management training.

To help new employees quickly adapt to the workplace and unleash their potential, Wistron has designed a series of structured courses including Chairman "Simon's Talk", the Core Values Workshop, and CEO Wi-Talk, enabling new employees to grasp the company's strategic direction within their first six months, and embody the core values in their daily work."

To enhance employees' cross-cultural communication skills and global awareness, Wistron provides a variety of general training programs covering compliance, company policies, workplace skills, and language training. Tailored language learning initiatives and resources are rolled out across regions, for instance, Mandarin and Vietnamese courses in various factories, with classes tiered by proficiency and pre- and post-assessments to ensure steady improvement. Supported by cross-regional cultural bridging initiatives to reduce cross-cultural communication gaps, enhance team collaboration quality and professional customer interaction, and improve overall communication efficiency.

Wistron continues to refine its professional training framework to support technological innovation, digital transformation, and sustainability goals. We have developed comprehensive talent development blueprints for key roles—including R&D, manufacturing technology, quality and operations, sustainability, and digital transformation. By incorporating real-world application scenarios and use-case-based practice into the training programs, strengthen critical competencies while enhancing both operational resilience and innovation momentum.

To address global business challenges and elevate organizational competitiveness, Wistron continuously advances management and leadership training to enhance managerial effectiveness and cultivate high-potential leaders. Wistron places importance on managers' performance management and coaching skills. The leadership training, including Coaching for Empowerment and performance management series, is implemented globally. These foster two-way communication between managers and employees, boosting engagement and organizational alignment. In addition, for senior leadership development, Wistron provides a diverse range of learning resources that leverage practical case studies, cross-disciplinary perspectives, and dialogues with industry experts to deepen strategic thinking and broaden global perspective.

Talent stands as a pivotal competitive advantage for Wistron and serves as the cornerstone for the company's sustainable operations. Wistron has developed a comprehensive competency-based training framework and devised various talent development programs in line with the company's strategic priorities. These initiatives reinforce cross-cultural alignment, deepen technical expertise, advance intelligent transformation and AI capabilities, and enhance sustainability competencies and leadership, aiming to fortify the organization's human capital and enhance the company's sustainable growth and commitments across global markets.

C. Retirement plan

To stabilize the post-retirement life of our employees, the Company has formulated [Employee Retirement Measures] in accordance with the [Labor Standards Act] and the [Labor Pension Act], which clearly stipulates employee retirement conditions, pension calculation standards, and application and payment matters. In addition to follow the [Labor Pension Act] to allocate amount of 6% of monthly pay to labor retirement funds every month for employees who are subject to this Act, the [Supervisory Committee of Labor Retirement Reserve] is established in accordance with the law and the labor retirement reserve is allocated every month in accordance with the [Regulations for the Allocation and Management of the Workers' Retirement Reserve Funds] and deposited in a special account of a statutory financial institution in the name of the [Supervisory Committee of Labor Retirement Reserve].

D. Labor Relations

The Company has always attached great importance to employee communication and is committed to harmonious labor relations. In 2025, Wistron did not suffer major losses due to labor disputes.

4.5.2 At the time of printing this publication, loss incurred by labor dispute and the amounts of anticipated losses and countermeasures:

The date of the disposition	Number of the disposition	The violation of the provisions	Content of the violation	The amount of the disposition
2025/03/11	高市勞條字第 11431344200 號	Article 24,36,40 of the Labor Standards Act	Failure to : 1.Pay additional wages for extension of working hours as required. 2.provide one day of rest as a regular holiday in every seven days. 3.pay additional wages and provide compensatory leave for work on holidays suspended due to natural disasters, accidents, or unexpected events as required.	Fine of N.T.\$120,000
2026/02/26	新北府勞檢字第 1154584872 號	Article 32, Paragraph 2 of the Labor Standards Act	The extension of working hours combined with the regular working hours exceed twelve hours a day	Fine of N.T.\$50,000

4.6 Information Security Management

4.6.1 Information Security Risk Management Framework

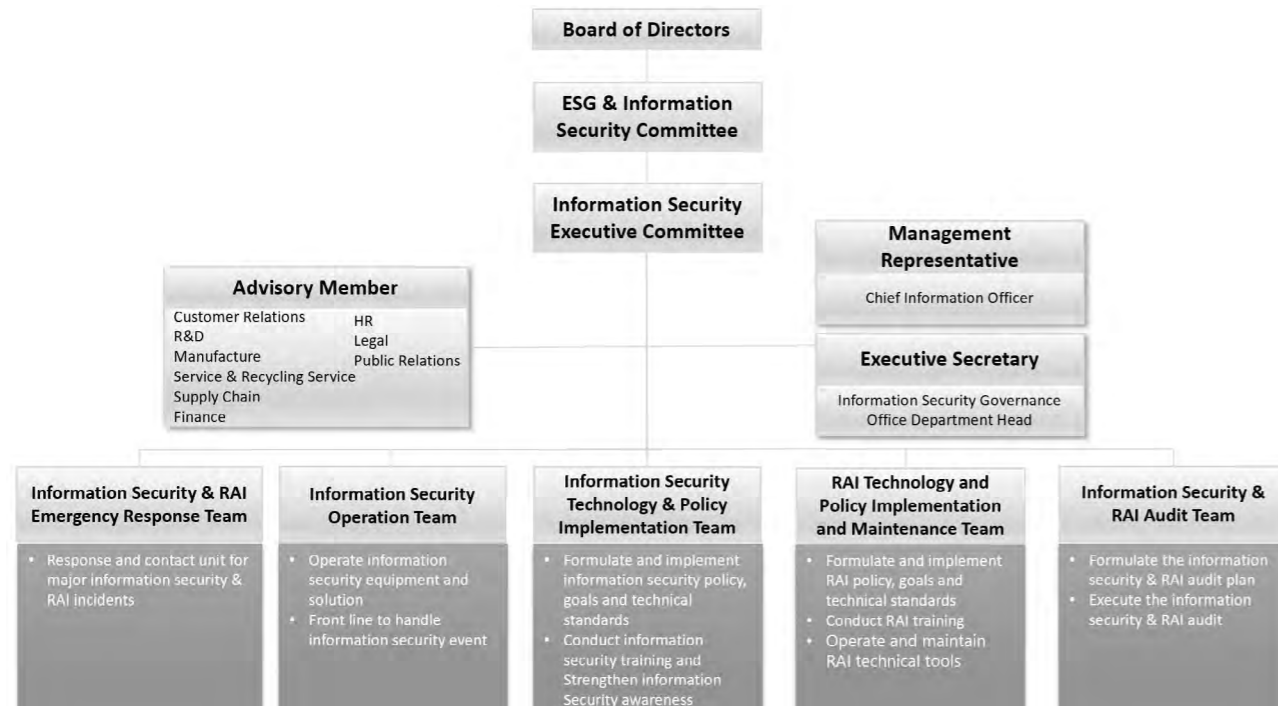
To strengthen the Company's sustainable competitiveness and further enhance information security management, the Board of Directors resolved on April 2, 2025, to rename the ESG Committee to the ESG & Information Security Committee, and to establish an Information Security Executive Committee under it. The Committee is led by the President & Chief Executive Officer and the Chief Digital Officer & Chief Information Security Officer as the highest-level supervisors. This governance structure demonstrates the Company's commitment to advancing information security and Responsible Artificial Intelligence (RAI), and oversees the implementation of information security and RAI management frameworks, technical standards, and operational practices.

The Company has appointed the Chief Information Officer as the Management Representative and the Head of the Information Security Governance Division as the Executive Secretary to coordinate information security and RAI-related matters. The Information Security Policy and the Responsible Artificial Intelligence Policy have been established as the foundational management principles to safeguard information assets related to employees, customers, suppliers, and operations, and to ensure sustainable corporate operations.

The Information Security Executive Committee convenes once per quarter. Extraordinary meetings may be convened when necessary and members of the teams must attend. The agenda of the meeting includes information security incident reports, the report of each team on the implementation of the team's affairs, issues that require the cooperation of different units, other related suggestions, or extemporary motions.

Information Security Executive Committee held 4 meetings in 2025 and management representatives reported the information security implementation status to the board of directors in December.

Wistron Information Security Executive Committee Organization Chart :



4.6.2 Information Security Policy and management Strategy

4.6.2.1 Information Security Policy

In order to protect the information of Wistron Co., Ltd. (hereinafter referred to as The Company) products and services, avoid unauthorized access, modification, use and disclosure, as well as losses caused by natural disasters, RAI and provide complete and available information in a timely manner. The Company is committed to information security management to ensure the confidentiality, integrity and availability of the company’s important information property, and comply with the requirements of relevant laws and regulations, thereby gaining the trust of customers, meeting the commitments to shareholders, and ensuring the company’s important business continuous operation.

4.6.2.2 Information Security Management Strategy

In implementing ISO/IEC 27001 information security management, Wistron focuses on regulation compliance, standardize processes, employees training and deploy security technology. It strengthens the security on data, information systems, and network. Moreover, it can protect critical business processes and systems from human-induced risks such as theft, improper use, leakage, alteration or destruction which caused by negligence, deliberate or natural disasters. With this, we can ensure the commitment to shareholders/customers and company's business continuity.

After Wistron obtained ISO/IEC 27001: 2013 certification in August 2017, we implemented the “Plan-Do-Check-Act” (PDCA) cycle according to the standards and conduct at least one internal self-audit and one audit by an impartial third party every year. To ensure the Company's implementation of ISO 27001 management mechanisms, the Company executes re-certifications every three years to maintain the validity of the ISO 27001 certification. The certification scope had expanded to all manufacturing plants around the world in 2022 with a coverage of 100%. In 2024, the certified version will be fully updated to ISO/IEC 27001:2022, and the current certificate is valid until August 22, 2026.

In response to changes in the internal and external environment, Wistron has gradually established comprehensive network and computer-related information security protection measures from the people, process and technical aspects of information security governance. In addition to the company's continuous strengthening of information security measures, we joined the information security information sharing organization to obtain information security intelligence, information security threat and vulnerability information, such as: High-tech Information Security Alliance, Taiwan Computer Emergency Response Team / Coordination Center(TWCERT/CC); Combining external information security vendors and expert resources, we continue to pay attention to new information security information and technologies, and apply proper, timely defense or solution, to ensure management with a consistently effective approach to dealing with information security weaknesses and events, At the same time to improve rapid response and recovery capabilities to ensure the resilience of information services, and eliminate the business impact.

4.6.3 Information Security Operation Specific Measures

- (1) Identify stakeholder groups associated with the information security management system and regularly verify the needs of stakeholder groups for the information security management system (including customers' demands for information security).
- (2) Execute social engineering drills and information security training for employees to fully increase employees' information security awareness.
- (3) Establish comprehensive and clear operating procedures to institutionalize the operations of the information security management system.
- (4) Perform regular risk assessments to identify high risk items and invest appropriate resources to reduce or transfer risks.
- (5) Use tools and technologies to achieve timely and effective identification, protection, detection, response, and recovery.
- (6) Establish operating procedures for response and recovery in the event of information security anomalies with the aim of rapid isolation of information security incidents, elimination of threats, and reduction of the scope and extent of impact.
- (7) Perform regular disaster recovery exercises for key applications to ensure their effectiveness.
- (8) Perform regular annual internal and external audits each year to review the entire management system and ensure normal operation and continuous improvement.
- (9) Continuously pay attention to new information security development and technologies and update defense or management practices to effectively block new forms of information security threats and reduce risks for operations.

4.6.4 To Invest in information security management resources

4.6.4.1 Information Security Management and Audit Mechanisms

Wistron headquarter offices (Neihu and Xizhi Offices), and all manufacturing plants around the world have been certified with ISO/IEC 27001 information security international management standard certification in 2022. And continue to strengthen the internal control mechanism to ensure the effective implementation and continuous improvement of information security measures in each plant., we setup the mechanism of the three information security lines of defense ,including the self-inspection of the operation team, the auditing of the information security governance team and the internal auditors.

Wistron enabled Vendor Risk Management (VRM) Program in 2022. To classify suppliers, and implement them in the entire supplier management life cycle from the perspectives of security, risk and privacy. This includes the procurement phase (tier assessment, risk score assessment, contract), ongoing third party risk management (Risk score assessment and remediation), and the eventual offboarding. In 2025, a total of 306 vendors were inventoried, and vendors were graded based on the importance of the services they provided, their relevance to customers and revenue, and their ability to directly access the company's network environment and confidential information. There are three levels in total. First- and second-level manufacturers with higher risk levels are required to comply with Wistron's information security assessment standards based on individual information security guidelines. A total of 12 vendors met the assessment level after risk score assessment.

4.6.4.2 Strengthen information security awareness among employees

To implement information security in its employees, the Company provides e-Learning resources and executes social engineering drills every six months to enhance the information security awareness and vigilance of each employee. Publish information security e-newsletter every month, including the latest information security trends and recent major information security events at home and abroad, so as to enhance colleagues' awareness and vigilance of information security. If an employee commits a violation of the Information Security Policy, the Company imposes penalties in accordance with the "Implementation Guidelines for Employee Rewards and Penalties" and includes the results as the basis for performance management to reduce information security risks and the impact on the Company's operations.

The email click rates for social engineering drills conducted in the last 4 years on all company employees are as follows :

Measures	Objectives	2022 Outcome	2023 Outcome	2024 Outcome	2025 Outcome
Execute social engineering drills every six months	Employee clicks mail on social engineering drills, click rate < 15%	H1 : 9.3% H2 : 10.2%	H1 : 7.4% H2 : 8.2%	H1 : 7.8% H2 : 12.6%	H1 : 7.4% H2 : 11.9%

Through manpower inventory, four roles of information security governance, information security engineering, information security analysis, and software development and security have been distinguished, and five levels of ability standards have been established. We conduct d ability assessments every year, and develop of talent capacity training and upgrading plans. In 2025, a total of 88 people (including 28 dedicated information security personnel) joined the information security talent training plan , confirming that the ability of information security talents keeps pace with the times.

The training conducted for general employees through online or in-person lessons in 2025 mainly consisted of information security awareness training, information security lessons, and phishing email awarenesss and prevention. The Company completed 10,930 hours of employee information security training for 19,702 participants.

In 2025, 5,050 hours of information security related seminars and training were completed by 188 information security employees. The main course content is divided into 6 core professional courses for the information security team. 5 Software Development Security Tips for Software Development Teams .The course content mainly consisted of the annual Wistron information security seminar, ISO 27001 information security management system lead auditor training, EC-Council CEH (Certificated Ethical Hacker) certification course, Trend Micro TCSE (Trend Certified Security Expert) certification course, CISA(Certified Information Systems Auditor),CISSP(Certified Information Systems Security Professional),CISM(Certified Information Security Manager), CCSP(Certified Cloud Security Pprofessional) certification courses and information security related technologies seminars organized by Gartner, Microsoft, and information security suppliers.

4.6.4.3 Vulnerability detection for networks and systems

Apart from monthly internal vulnerability scans, Wistron entrusts a third party professional service to conduct network and system penetration tests each year to protect the corporate and personal information and prevent losses caused by leaks, theft, destruction, other human factors, or natural disasters. These tests reduce the impact of human factors or natural factors on the Company's operations. The purpose of the tests is to understand and evaluate the status of the company network environment and system security and verify the current information security protection safety rating and effectiveness to resolve vulnerabilities, improve operations, and strengthen system security.

In 2021, Wistron introduced red team drill. Every year, an external team of information security experts conducts intrusion attacks on enterprises without affecting the operation of the enterprise, and tries to achieve the specified test tasks. Comprehensively inspect the company's services, network for vulnerabilities and human failures. Moreover, we checked if the protection, detection, response and recovery mechanisms of the information security operation and response team were functioning smoothly.

4.6.4.4 Software Development Security

In order to control the security of the software development lifecycle (Software development lifecycle, SDLC) in advance, achieve the security of shift left (Shift Left) testing, and reduce the cost of security and maintenance of application systems, Wistron has introduced DevSecOps (Development, Security and Operations) mechanism, and strengthened the collaboration between the development team, the operation team and the information security team. It also introduced the DevSecOps Maturity Model (DOSMM) of the non-profit organization OWASP (Open Web Application Security Project) to evaluate the overall maturity of the software and ensure that the online software meets a certain level of information security maturity. At the same time, Software Composition Analysis (SCA) technology is added to the development process to improve the safety quality of software.

4.6.4.5 Information security alerts and incident management

According to the information security incident management regulations, we can ensure the institutionalization and systemization of information security incident reporting, sorting, classification, handling, recording, and tracking. When an information security incident occurs, Wistron can quickly report and handle the situation. We are able to respond in the shortest possible time to ensure normal operations. Wistron has introduced Advanced Persistent Threat (APT) monitoring and Security Operation Center (SOC) operations. Together with the resources of external information security experts, the information security operations and response teams can quickly grasp the information security alerts and incidents, strengthening and accelerating detection and response mechanisms.

4.6.4.6 Disaster recovery drills

In order to ensure the sustainable execution of operations and important matters, we conduct at least once every six months for Information business operation continuity plan or emergency response plan of information security accidents to prevent the loss of service of important information systems during major disasters. We aim to utilize our disaster response capabilities and disaster recovery mechanisms to quickly restore our operations to normal or acceptable levels during key moments, in order to maintain key applications and systems and prevent operation interruption of the Company. Furthermore, the backup personnel of the data center conducts recovery testing for selected backup storage mediums or recovery equipment at least once a year, in order to confirm the readability of the backup data, the usability of the storage medium, and the possibility of important asset recovery. We aim to create effective backups and recovery procedures that can be completed within the allocated time.

In 2025, the Global Computer Center will select 27 the backup storage media for 7 major functional systems and databases. Recovery testing was successfully completed for the backup data. And yearly disaster recovery drills revealed that the maximum tolerable data loss time during disasters (RPO: Recovery Point Objective) is 1.85 hours. After a disaster occurs, the maximum tolerable information service recovery time (RTO: Recovery Time Objective) is 20.50 hours. The results of the drills in the past four years have all achieved the goals set by the company. The details are as follows:

Measures	Objectives	2022 Outcome	2023 Outcome	2024 Outcome	2025 Outcome
Perform critical application system disasters recovery drills annually to ensure uninterrupted business operations	RPO of SC2 Services <= 4 hours RTO of SC2 Services <=24 hours	RPO=0.9 hour RTO=18.83 hours	RPO=1.0 hour RTO=22.11 hours	RPO=0.6 hour RTO=19.22 hours	RPO=1.85 hour RTO=20.50 hours

4.6.5 Information Security Risk and countermeasures

Wistron has established comprehensive network and computer-related information security protection measures, and continuously reviews and evaluates information security regulations and procedures to ensure the appropriateness and effectiveness, but there is no guarantee that companies are immune to emerging risks and attacks amid the ever-changing information security threats.

Because of the ever-changing threats and attack techniques, we will pay attention on security information technology and apply proper, timely defense or solution, to ensure management with a consistently effective approach to dealing with information security weaknesses and events, ensure the resilience of information services, and eliminate the business impact.

Since 2021, Wistron purchased global information security insurance policies as a group. Apart from mitigating risks, we also hope to further receive the help and resources of external information security experts through the international insurance market. To provide preventative solutions to strengthen existing information security measures, in order to respond to growing information security threats and achieve the goals of corporate sustainable management.

4.6.6 Information security incidents in the most recent 4 years

From 2022 to 2025, except for two major cybersecurity incidents in 2024, there were no cases in the other years where confidential information leaks affected customers' or employees' personal data, nor were there any fines imposed.

In 2024, there were two major information security incidents, namely the power outage in the data center caused by the fire at the Hsinchu factory in Taiwan on March 25 and the network DDoS (distributed denial-of-service) attack on the official website of the head office on October 4. In the event of a cyber attack, the relevant defense mechanism has been activated immediately, and there is no significant impact on the company's operations, and there is no risk of leakage of personal information or internal documents. The statistics of the number of information security violations and fines in the past four years are as follows:

Number of information security violations and fines	2022	2023	2024	2025
Number of information security or network security violations (number of cases)	0	0	2	0
Data leak incidents (number of cases)	0	0	0	0
Number of information security violations that involve customer information	0	0	0	0
Number of customers and employees affected by the data leak (number of people)	0	0	0	0
Amount of fines for information security or network security related incidents (NTD)	0	0	0	0

4.7 Important contracts

Contract Type	Contracting Party	Term of Agreement	Main contents	Restrictive clauses
Purchase Agreement	Foreign and Domestic Companies	Valid	Purchase of computer products and components	None
Maintenance Agreement	Foreign and Domestic Companies	Valid	Maintenance for the hardware and software	None
License Agreement	Foreign and Domestic Companies	Valid	License of certain software and patents	None
Product Development And Supply Agreement	Foreign and Domestic Customers	Valid	The customers will purchase computer products developed and manufactured by Wistron	None
Loan Agreement	Foreign and Domestic Banks	Valid	The loan for business	None

5. Review of Financial Conditions, Financial Performance, and Risk Management

5.1 Analysis of Financial Status

5.1.1 2025 vs. 2024 financial analysis

Unit : NT\$ thousands

Item	Year	2025.12.31	2024.12.31	Difference	
				Amount	%
Current assets		944,131,671	480,211,528	463,920,143	96.61
Net property, plant and equipment		87,914,228	57,284,319	30,629,909	53.47
Intangible assets		4,317,510	3,407,837	909,673	26.69
Other assets		61,362,768	48,937,014	12,425,754	25.39
Total assets		1,097,726,177	589,840,698	507,885,479	86.11
Current liabilities		732,221,109	349,587,214	382,633,895	109.45
Non-current liabilities		112,216,664	53,468,174	58,748,490	109.88
Total liabilities		844,437,773	403,055,388	441,382,385	109.51
Common stock		31,804,123	28,963,651	2,840,472	9.81
Capital surplus		80,842,592	48,630,721	32,211,871	66.24
Retained earnings		66,870,597	50,581,390	16,289,207	32.20
Other equity		(1,937,996)	4,689,050	(6,627,046)	(141.33)
Treasury stock		0	(77,356)	77,356	(100.00)
Equity attributable to owners of the company		177,579,316	132,787,456	44,791,860	33.73
Non-controlling interests		75,709,088	53,997,854	21,711,234	40.21
Total equity		253,288,404	186,785,310	66,503,094	35.60

5.1.2 Analysis for asset, liability and stockholders' equity balance change more than 20%, and the changed amount are more than NT\$10,000K

- (1) The increase in current assets and total assets was mainly due to increase in note and trade receivables and inventories.
- (2) The increase in net property, plant and equipment was mainly due to the increase in Building and improvements, construction in progress and machinery and equipment.
- (3) The increase in intangible assets was mainly due to the increase in operating concession and software.
- (4) The increase in other assets was mainly due to the increase in deferred tax assets and advance payments for equipment.
- (5) The increase in current liabilities was mainly due to the increase in short-term loans and note and trade payables.
- (6) The increase in non-current liabilities was mainly due to the increase in bonds payable and long-term loans.
- (7) The increase in total liabilities was mainly due to the increase in short-term loans, note and trade payables, bonds payable and long-term loans.

- (8) The increase in capital surplus was mainly due to the increase in surplus arising from equity-accounted investees.
- (9) The increase in retained earnings was mainly due to the increase in net profit.
- (10) The decrease in other equity was mainly due to the decrease in recognition of equity component of convertible bonds issued.
- (11) The decrease in treasury stock was mainly due to the increase in treasury shares transferred to employees.
- (12) The increase in equity attributable to owners of the company and total equity was mainly due to the increase in capital surplus and net profit.
- (13) The increase in non-controlling interests was mainly due to the increase in net profit.

5.2 Analysis of Financial Performance

5.2.1 2025 vs. 2024 operating result analysis

Unit : NT\$ thousands

Item	Year	2025	2024	Increasing (decreasing) amount	Change percentage (%)
Cost of sales		2,052,539,263	965,164,938	1,087,374,325	112.66
Gross profit		133,983,373	84,090,843	49,892,530	59.33
Operating expenses		55,429,876	45,112,317	10,317,559	22.87
Operating income		78,553,497	38,978,526	39,574,971	101.53
Non-operating income and expenses		(2,296,233)	996,950	(3,293,183)	(330.33)
Profit before tax		76,257,264	39,975,476	36,281,788	90.76
Income tax expenses		18,484,761	9,339,245	9,145,516	97.93
Net profit		57,772,503	30,636,231	27,136,272	88.58
Other comprehensive income, net of tax		(4,373,818)	7,847,407	(12,221,225)	(155.74)
Total comprehensive income		53,398,685	38,483,638	14,915,047	38.76
Net profit attributable to owners of the Company		27,408,097	17,445,591	9,962,506	57.11
Total comprehensive income attributable to owners of the Company		23,592,457	23,971,464	(379,007)	(1.58)

5.2.2 Analysis for change item amount change more than 20%

- (1) Increase in net revenues, cost of sales, gross profit and operating income: The increase was mainly due to sales growth and the expansion of operational scale.
- (2) Increase in operating expenses: The increase was mainly due to the increase of research and development expenses.
- (3) Decrease in non-operating income and expenses: The decrease was mainly due to the increase of interest expenses.
- (4) Increase in profit before tax, income tax expenses and net profit: The increase was mainly due to the increase of operating income.
- (5) Decrease in other comprehensive income, net of tax: The decrease was mainly due to the decrease of exchange differences on translation of financial statements.
- (6) Increase in total comprehensive income and net profit attributable to owners of the company: The increase was mainly due to the increase of net profit.

5.3 Cash flow**Change in consolidated cash flow in 2025:**

Unit:NT\$ thousands

Cash beginning balance	Cash flow from operating activities	Cash flow (used in) investing & financing activities	Cash ending balance	Plan for cash ending balance shortage	
				Investment plan	Financing plan
79,880,425	(105,809,663)	170,403,085	144,473,847	-	-

5.3.1 Analysis of cash flow in 2025

- (1) Operating Activities: Cash flow-out mainly due to increase in demand for inventory and trade receivable
- (2) Investing Activities: Cash flow-out mainly caused by the increase in fix asset acquisition and other assets-noncurrent.
- (3) Financing Activities: Cash flow-in mainly due to the increase in short-term loans and long-term loans.

5.3.2 Liquidity improvement plan

The Company showed no signs of liquidity deficit.

5.3.3 Analysis of cash liquidity in the coming year

To accommodate the financial market fluctuation and the funding needs for operation and investments, Company manage prudently the cash and other financial tools with the principle of maintaining the liquidity and safety.

5.4 Major Capital Expenditures and Impact on Financial and Business**5.4.1 Major Capital Expenditure and Sources of Funding**

Unit : NT\$ thousands

Plan	Actual or planned source of capital	Total amount as of Dec 31, 2025	Status of Actual Use of Capital	
			2024	2025
Acquisition of property, plant and equipment	Cash flow generated from operation	56,207,972	16,592,661	39,615,311

5.4.2 Expected Future Benefits

The investment in capital expenditure was for business growth as well as to expand capacity and to enhance productivity.

5.5 Investment Policies

The investments the company made were for long-term strategic plans. In 2025, the investment income recognized under equity method was NT\$ 624,826 thousands. The company will continue making long-term strategic investments through prudent assessment in order to reinforce its competitiveness.

5.6 Risk Management**5.6.1 How does interest rate, exchange rate, or inflation influence Company's profit and loss, and how to manage such risks?**

Items	2024 (in thousand NT dollars)	2025 (in thousand NT dollars)
Interest Income	3,223,438	3,020,562
Interest Expense	8,017,505	15,819,749
Exchange loss/gain	3,115,927	10,543,359

By the end of 2025, the cash and short-term investment balance of the Company totaled about NT\$150 billion with short term borrowings about NT\$235 billion. We reinvested the surplus cash after considerable evaluation of risks involved, while watching closely the change of bank lending rates on a regular basis.

The majority the Company's revenue is from exports and most is in U.S. dollars, and most of the Company's material purchases use U.S. dollars as well. Therefore, the majority of Company's foreign currency operating exposure can be mutually offset. In addition, the Company has used regular hedge activities to manage its foreign exchange risk, under proper risk management guidelines. Due to the fluctuation of the foreign exchange rate and hedging activities, the Company delivered a foreign exchange gain of approximately NT\$ 10,543 million last year.

There was no major inflation around the world during the 2025 and the Company has not experienced much in this regard.

The action plan to cope with impacts from interest rates, exchange rates, and inflation is:

- (1) Mutually offset foreign assets and liabilities to mitigate the exposure.
- (2) Well plan and arrange the funding in advance based on the company's business projection and cash flow forecast.
- (3) Apply suitable financial instruments, such as derivatives, to hedge the risks under proper guidelines.

5.6.2 What is the Company's policy to make high risk or leveraged investment, make a loan, make a guarantee or buy derivatives? And what are the reasons of gain or loss and what are the future plans?

The Company has not performed any high-risk or highly leveraged investments in the past year. And the Company has not loaned funds and endorsed or guaranteed for any parties other than the subsidiaries which were restricted by Company's internal policies, and no loss has incurred. The Company performed derivatives transactions under the related guidelines of the Company, and the transactions were within our business scope.

Looking ahead, the Company will adhere to its existing principles, and not make high-risk and highly leveraged investments. We will only loan to other parties, endorse and guarantee for other parties under the Company's applicable regulations. The derivatives transactions will be performed strictly in compliance with the Derivatives Transaction Procedures set forth by the Company.

5.6.3 Future R&D Development Plan and Investment

In 2025, all R&D projects, except for those that have already entered mass production, progressed in accordance with schedule and were either undergoing internal testing or had been submitted for customer validation. Looking ahead to 2026, in response to business growth and market development needs, the Company will continue to invest in new R&D projects. Total R&D expenditures for the year are expected to account for approximately 1.7% of operating revenue.

5.6.4 Effects of and Responsive actions to Changes in Policies and Regulations Relating to Finance and Operation

The Company paid close attention on any change in policies and regulations domestically or overseas that may affect operation and finance. Till the end of 2025, there was no such significant changes in policies and regulations which would bring negative influence.

5.6.5 Effects of and Responsive actions to Changes in Technology and the Industry Relating to Finance and Operation

There was no significant impact on finance and operation in the Company relating to recent technological and industrial changes. However, in response to the importance of information security and the increasing information security risk, the Company had taken out insurance for information security in order to cover the possible losses associated with information security incidents.

5.6.6 Effects of and Responsive actions to Changes in Corporate Image Change on Our Risk Management

The most important factor of the Company's image is its integrity. Integrity is the fundamental principal in both our core values and regulations, and has obtained recognition from the general public. Adhering to the integrity principle is beneficial to our risk management.

5.6.7 Expected benefits, risks and responsive measures of planned mergers or acquisitions

The Company selected appropriate target companies for merger and acquisition which highly aligned with future business development. By doing so the Company obtained effective risk control against business integration, investment results, financial performance and so on.

5.6.8 Expected Benefits and Risks Related to Plant Facility Expansions

To further strengthen its global manufacturing footprint and meet the production needs of different customers and products, the Group has continued to expand its manufacturing presence in Taiwan, Vietnam, Malaysia, Mexico, and the Czech Republic, in addition to mainland China, with a view to enhancing overall supply capability and production flexibility.

However, as new overseas plants are established, related capital expenditures and operating costs are expected to increase accordingly, including the addition of the machinery and equipment, workforce expansion, and employee training. If future market demand, order growth, or capacity utilization fall short of expectations, the Group's operating performance and financial results may be adversely affected.

To mitigate the aforementioned risks, the Group will continue to prudently evaluate regional capacity allocation and investment effectiveness, while enhancing overall operational efficiency through the optimization of manufacturing processes, improvement of product quality, reduction of resource consumption, and strengthened production management. In addition, the Group will further deepen relationships with major international customers and actively pursue additional business opportunities to improve capacity utilization across its production sites, thereby reducing the operating risks associated with capacity expansion and increased cost inputs.

5.6.9 Supply and Distribution Concentration

Except for investments accounted for under the equity method, the Company does not have any significant concentration risk with respect to its suppliers or customers compared with its industry peers.

5.6.10 Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%

The shareholdings of the Company's directors have been stable during the last few years, and there have been no major transfers or swaps of shares.

5.6.11 Effects of, Risks Relating to and Response to the Changes in Management Rights

The company has a very healthy shareholder's structure: 24.57% stock shares are held by foreign investors, 24.97% by domestic institutional investors. They possess around 49.54% in the aggregate. In addition, the healthy shareholding structure of the Company reduces the risk of key management changes. We will make our best effort to improve corporate management to reward our shareholders with stronger performance. This is the key to the company's long-term sustainable development.

5.6.12 Does the Company or its directors, supervisors, general manager, key managers, shareholders with more than 10% shareholding or subsidiaries have any pending lawsuits or disputes which might significantly affect the shareholders' equity or share prices? If yes, what are the facts, claims, filing date, major parties and status upon publishing of this Report:

A. Wistron Corporation

1. In January 2026, Vicor filed a patent infringement complaint against the Company in the United States District Court for the Western District of Texas and instituted a Section 337 investigation with the United States International Trade Commission (ITC). The accused products include servers and power converters. The Company has appointed an attorney to deal with the matter, and the case is still pending for the court and ITC investigation.
2. Wistron has filed a damages claim lawsuit against Ingenious Engineering Corp. (hereinafter "IEC") regarding the fire incident on the evening of March 25, 2024, which occurred due to improper system installation in the expansion project commissioned to IEC. The case is currently pending before the Taiwan Taipei District Court.

B. WNC Corporation-Wistron's director

1. In March 2022, WNC filed a civil lawsuit with the United States District Court for the Southern District of New York against Genesis Networks Telecom Services, LLC (hereinafter referred to as "Genesis") and its affiliated company GNET, asking for repayment of accounts payable and interest as well as any legal expenses pertaining to the lawsuit. In July 2023, the aforementioned court passed a summary judgement that the defendant is liable for paying the entirety of the accounts payable owed to WNC, and thus WNC successfully won this lawsuit. Genesis filed for bankruptcy in February, 2024. During the bankruptcy proceedings, WNC filed a claim for US\$13,337,032.47 (including loans and delayed interest). In January, 2024, WNC received partial compensation amounting to US\$2,700,000, and the company expects to receive partial compensation for legal fees amounting to US\$197,133.15 in January, 2025.

As WNC has either won or reached a settlement in the aforementioned lawsuits, and the monetary amounts involved in said lawsuits are within a manageable range and are not considered significant for WNC, the lawsuits did not have any major impact on WNC's finances or operations.

5.6.13 Information Security

A. Information Security Policy

In implementing ISO 27001 information security management, Wistron focuses on regulation compliance, standardize processes, employees training and deploy security technology. It strengthens the security on data, information systems, and network. Moreover, it can protect critical business processes and systems from human-induced risks such as theft, improper use, leakage, alteration or destruction which caused by negligence, deliberate or natural disasters. With this, we can ensure the commitment to shareholders/customers and company's business continuity.

B. Effective Functioning and Continuous Improvement Information Security Management

In order to prove security management effectiveness, we certified ISO 27001 ISMS (Information Security Management System) and apply continuous improvement plan. The management mechanism includes:

- (1) Develop related standards and SOP to enable the operations of the security management;
- (2) Apply security technologies to identify, protect, detect, respond and recover timely and effectively;
- (3) Establish a contingency and recovery operation process for the security incidents, so as to quickly isolate and eliminate threats and minimize the impact;
- (4) Rehearse critical application system disaster recovery plan to verify the effectiveness;
- (5) Enhance information security awareness and comprehensive of employee continuously by social engineering simulation and on-line training;
- (6) Perform internal and external audits periodically.

C. The Information Security and Network Risk Assessment

We refer to internal and external security issues, security incidents and audit results to perform risk assessment regularly, and come out improvement or countermeasure plan to eliminate or reduce risks.

D. The Impact and Response for Major Information Security Incidents

In 2025, no major cybersecurity incidents occurred, and there were no cases where confidential information leaks affected customers' personal data, nor were there any fines or property losses incurred.

5.6.14 Emerging Risks

A. Risk associated with Tariff and Trade policies

Following Donald Trump's return to the U.S. presidency, the administration swiftly reinstated its "America First" trade agenda and repeatedly introduced new tariff measures, triggering significant volatility in global trade. These policies are intended to reduce the United States' trade deficits with other countries and to pressure trading partners into renegotiating trade agreements with the U.S. At the same time, with the continued push for "Made in America," companies seeking to expand in the U.S. market may be required to invest locally in the United States.

These developments expose enterprises to potential tariff costs and the challenges of local manufacturing in the U.S., resulting in a sharp increase in operating expenses.

As costs rise, companies will inevitably pass on part of these expenses to consumers, raising renewed concerns over inflation. Under such circumstances, the cycle of interest rate cuts may be delayed again or even suspended, further increasing household living costs, reducing discretionary spending, and weakening overall market purchasing power. Meanwhile, higher living costs may also drive up raw material and labor expenses for businesses, thereby increasing production costs and putting pressure on corporate profitability. These unfavorable factors could ultimately slow economic activity and may even lead to a recession.

In response to changes in the geopolitical environment, we have adopted a more proactive globalization strategy and actively expanded our global footprint with the objective of risk diversification. At present, in addition to Taiwan and mainland China, our major overseas manufacturing bases include the United States and Mexico in North America; Vietnam and Malaysia in Southeast Asia; India in South Asia; and the Czech Republic in Eastern Europe. We will continue to assess the impact of internal and external environmental factors, make the most appropriate capacity allocation and adjustments based on customer demand, and further strengthen automation development.

B. Risk of armed conflict

Geopolitical tensions in the Middle East have recently escalated, with ongoing military and political tensions among the United States, Israel, and Iran creating a high degree of uncertainty in the global political and economic environment. These conflicts and their subsequent developments have already affected international energy and financial markets. Should the conflict expand further or persist for a prolonged period, it may have broader implications for global economic activity, energy supply, and market confidence.

In the energy market, the Middle East is one of the world's most important sources of oil supply. The recent escalation of regional conflict has led to significant fluctuations and an upward trend in international oil prices.

Rising energy prices may further intensify global inflationary pressures. As energy and overall price levels increase, corporate operating costs may also rise accordingly, affecting business planning for future investment and capital expenditures. Against a backdrop of heightened macroeconomic uncertainty, enterprises may reassess or adjust large-scale technology investment plans, thereby creating a certain degree of uncertainty for demand in the information and communications technology industry. In addition, rising inflation increases household living costs, which in turn reduces discretionary spending and weakens market purchasing power. At the same time, higher living costs also increase the burden of raw material and labor costs for enterprises, thereby raising production costs and adversely affecting profitability.

Wistron has taken proactive measures to address the risks posed by the unstable global economy.

Firstly, the company is diversifying into the non-consumer electronics product sector to mitigate the impact of reduced market purchasing power. Additionally, Wistron is implementing stricter cost control measures and optimizing capital utilization plans. Through effective risk control and hedging strategies, Wistron aims to minimize risk exposure and protect profitability within a reasonable risk management framework.

C. Risk of potential overinvestment in AI infrastructure

In recent years, the rapid development of generative artificial intelligence (AI) has significantly increased global demand for high-performance computing. Major cloud service providers (CSPs) and technology giants, in an effort to secure leadership in AI, have substantially increased capital expenditures and actively invested in data center construction and AI server procurement, resulting in rapid expansion of AI-related infrastructure investment. However, amid intense market competition and continuously rising industry expectations, there is also a possibility of phased overheating in investment.

At present, many large technology companies continue to announce large-scale AI investment plans, and a trend of competing to expand computing infrastructure has emerged. However, the actual commercialization progress of AI applications, the pace of enterprise adoption, and the profitability models of related use cases are still in the stage of exploration and development. If the growth in demand for AI applications fails to keep pace with the substantial upfront investment in computing infrastructure, data center utilization rates may fall short of expectations, prompting some technology companies to adjust or postpone their capital expenditure plans.

As market demand for AI servers and related hardware gradually shifts from rapid expansion to a more rational pace of development, overall industry demand may also experience periodic adjustments. This may, in turn, cause the relevant supply chain to face slower order growth or short-term demand corrections. For the Company, such developments may affect customers' procurement schedules, leading to lower capacity utilization, reduced order visibility, increased inventory management pressure, and intensified market price competition, all of which may have a certain degree of impact on operating performance.

To address potential fluctuations in AI industry investment, the Company will continue to adopt prudent and disciplined operating and financial management strategies to reduce potential risks. As a partner providing system integration and manufacturing services, the Company will proceed with production and delivery based on confirmed orders, while continuously strengthening cost structure management, improving production efficiency, and optimizing asset utilization to ensure that a reasonable profit level can be maintained even amid fluctuations in market demand, while also enhancing overall return on invested capital.

With regard to capital expenditure planning, the Company will follow prudent capital allocation principles and evaluate relevant investments based on customer demand visibility, investment

payback period, and return on investment, so as to avoid excessive or overly forward-looking capacity expansion. Capacity allocation will be adjusted gradually based on actual orders and project requirements in order to maintain healthy cash flow and capital efficiency.

In terms of operational management, the Company will continue to strengthen working capital control by aligning production scheduling closely with customer orders, maintaining appropriate inventory levels, and improving inventory turnover. At the same time, through commercial arrangements with customers, the Company will seek to reduce the operational impact that may arise from fluctuations in market demand.

Through the above strategies, the Company aims to enhance operational resilience and maintain sound operations amid the long-term development trend of the AI industry, thereby reducing the potential impact of short-term market fluctuations.

D. AI Infrastructure Bottlenecks

As AI applications become increasingly widespread, global data center construction and demand for high-performance computing (HPC) continue to rise, driving market demand for related AI infrastructure equipment. However, given that supply chain capacity and supporting infrastructure have not yet expanded in full parallel, AI infrastructure may also encounter phased bottlenecks, posing potential risks to industry operations.

On the supply side, critical raw materials and core components for AI-related equipment — such as advanced semiconductor components, advanced packaging capacity, memory, high-speed interconnect modules, and certain key electronic materials — are concentrated in the hands of a limited number of international suppliers. If supply becomes tight due to capacity allocation, geopolitical factors, rapidly rising industry demand, or unexpected events, longer lead times or unstable supply may occur. For the Company, if the procurement of key components falls short of expectations, production schedules and manufacturing efficiency may be affected. In some cases, where shipments depend on the availability of multiple critical components, there is even a risk that complete systems or full rack solutions cannot be delivered on schedule, which may lead to greater inventory pressure and increased working capital occupation.

On the demand side, the construction of AI data centers relies heavily on infrastructure such as power supply, cooling systems, and water resources. In recent years, some regions have experienced bottlenecks in power and cooling infrastructure due to power capacity constraints, changes in energy policy, or rapid data center expansion. As a result, certain cloud service providers or data center operators have delayed equipment deployment and expansion plans. Such developments may affect the pace of customers' capital expenditures and, in turn, create a certain degree of uncertainty regarding the Company's product shipment schedules and order visibility.

To address the above risks, the Company will continue to strengthen supply chain management and risk diversification strategies, including establishing diversified sources of supply, reinforcing long-term partnerships with key suppliers, increasing safety stock levels for critical

components, and adopting component substitution mechanisms in product design to reduce the impact of constraints from any single source of supply. At the same time, the Company will maintain close communication with major customers to stay informed of their data center construction and deployment progress, while flexibly adjusting capacity allocation through adaptive production and order management mechanisms to enhance overall operational resilience. Through these measures, the Company aims to continuously strengthen supply chain stability and operational management capabilities amid the rapid development of the AI industry, thereby reducing the potential impact of AI infrastructure bottlenecks.

5.6.15 Other Risks: None.

5.7 Other important matters: None.

6. Special Disclosure

6.1 Summary of Affiliated Companies**6.1.1 Consolidated business report**

The information is available at the Market Observation Post System (MOPS)
(website: https://mopsov.twse.com.tw/mops/web/t57sb01_q10).

6.1.2 Consolidated Financial Statements Covering Affiliated Enterprises: None.

6.1.3 Reports on Affiliations: None.

6.2 Private Placement Securities in the Most Recent Years: None.

6.3 Other matters that require additional description: None.

7. If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, such situations shall be listed one by one

If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, such situations shall be listed one by one: None.

⁷ If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, such situations shall be listed one by one



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