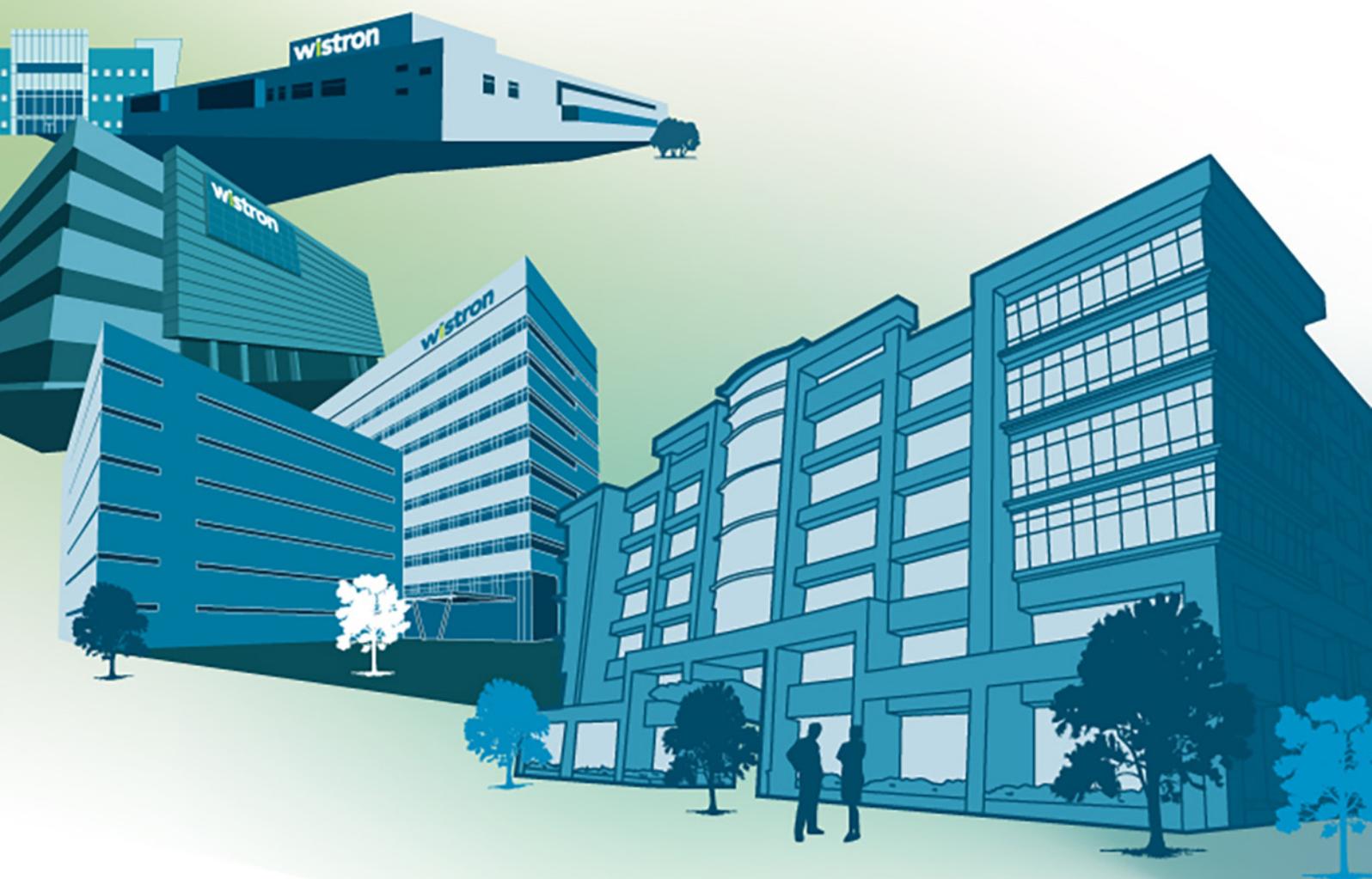


Wistron Corporation

2024 Annual General Shareholder' Meeting Meeting Agenda (Translation)

<http://www.wistron.com> May 30, 2024



DISCLAIMER

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Wistron Corporation
Rules and Procedures of Shareholders' Meeting

Article 1 The Shareholders' Meeting (the "Meeting") of Wistron Corporation ("Wistron"), except as otherwise provided by law, regulation, or the articles of incorporation, shall be conducted in accordance with these Rules and Procedures.

Article 2 The Company shall be set forth in the meeting notice the shareholder sign-in time, location of the meeting and other precautions.

The shareholder sign-in time should be at least thirty minutes prior to the start of the meeting; the reception post should be clearly marked and adequately qualified personnel sent to handle the sign-in. Shareholders attending the Meeting via video conferencing should report on the video conferencing platform thirty minutes prior to the commencement of the Meeting. On completion of reporting a shareholder will be deemed as in attendance.

Shareholders attending the Meeting shall sign in. The sign-in procedure is performed by submitting an attendance card. The number of shares represented by attending shareholders shall be calculated in accordance with the attendance card submitted by shareholders or by the number of shares reported on the video conferencing platform. The shares of shareholders exercising voting rights in written form or by electronic means shall also be included.

Shareholders or their proxies (hereinafter referred to as "shareholders") with an attendance card shall be allowed to attend the Meeting; registered proxy solicitors shall also bring identification documents for verification.

If the Shareholders' Meeting is convened by video conference, shareholders and solicitors who wish to attend via video shall register with Wistron two days prior to the Meeting.

If the Shareholders' Meeting is convened by video conference, Wistron shall prepare electronic versions of the shareholders' meeting agenda, the annual report, and other supplemental meeting materials and upload them to the video conferencing platform. Such materials shall remain disclosed until the end of the Meeting.

Article 3 The presence of shareholders at the Meeting and their voting at the Meeting shall be calculated in accordance with the number of shares.

Article 4 The Meeting shall be held at the domicile of Wistron or at any other appropriate place that is convenient for the presence of shareholders. The time to start the Meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m.

When the Company convenes the Meeting via video conferencing, the previous paragraph with regards to meeting location does not apply.

Article 5 If the Meeting is called by the Board of Directors ("BOD"), the Board's Chairman shall preside at the Meeting. In case the Chairman is on leave of absence, or cannot exercise his powers and authority, the Vice Chairman shall act in his place. If there is no Vice Chairman, or the Vice Chairman is also on leave of absence, or cannot exercise his powers and authority, the Chairman shall designate a director to act in his place. If the Chairman does not designate a director, the directors shall elect one from among themselves to act in lieu of the Chairman. The director acting as Chairman of the Meeting shall have held office for more than six months and understand the financial and business conditions of the Company, likewise if the acting Chairman is a

representative of a juristic person. If the Meeting is called by any person other than the BOD, who has the right to call the Meeting, said person shall preside at that Meeting.

Article 6 Wistron may appoint designated counsel, CPA or other related persons to attend the Meeting.

Article 7 The Company shall record the proceedings of the Meeting entirely in audio or video from the shareholders' sign-in through the meeting discussions and the vote counting process; this recording shall be continuous and uninterrupted and the Company shall retain the recording for at least one year. However, if a shareholder lawsuit has been instituted in accordance with Article 189 of the Company Act, the proceedings of the meeting shall be preserved by the Company until the legal proceedings of the lawsuit have been concluded.

If the Shareholders' Meeting is convened by video conference, the Company shall keep records of all shareholder registration, reporting, questions proposed, voting and ballot totals.

In addition, continuous video and audio recordings of the video conference shall be made, stored for the duration of Wistron's operations, and shall be given to the video conferencing organizer for safekeeping.

If the Shareholders' Meeting is convened by video conference, the Company shall record the background operation interface of the video conferencing platform.

Article 8 The Chairman shall call the Meeting to order at the time scheduled for the Meeting and announce the relevant information such as the number of non-voting rights and the number of shares present, provided, however, that if the shareholders present do not represent a majority of the total number of issued shares ("quorum"), the Chairman may postpone the Meeting, provided, however, that the postponement of the Meeting shall be limited to two times, and the total time of the overall postponement shall not exceed one hour. If the Meeting has been postponed twice, but the shareholders present still do not represent a quorum, a tentative resolution may be adopted by shareholders representing one-third of the total amount of issued shares, in accordance with Paragraph 1 of Article 175 of the Company Act. Before the close of the Meeting, if the shareholders present represent a quorum, the Chairman may present the tentative resolution so adopted to the Meeting for resolution in accordance with the provisions of Article 174 of the Company Act.

Article 9 If the Meeting is convened by the BOD, the agenda of the Meeting shall be set by the BOD. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda. During the Meeting, the Chairman may, at his/her discretion, set time for intermission. Unless otherwise resolved at the Meeting, the Chairman may not announce adjournment of the Meeting before the Meeting is finished. If the Chairman announces the adjournment in violation of these Rules and Procedures, the shareholders may, by majority of the votes represented by the shareholder present at the Meeting, designate one person as the Chairman to continue the Meeting.

Article 10 A shareholder wishing to speak at the Meeting shall first fill out a slip, specifying therein the major points of his speech, his serial number as a shareholder and his name, and the Chairman shall determine his order of giving a speech. A shareholder who submits his slip for a speech but does not actually speak shall be considered as not having given a speech. If the contents of his speech shall be different from those specified on the slip, the contents of his speech shall prevail. When a shareholder is giving a speech, the other shareholders shall not interrupt unless they have obtained the prior consent from the

Chairman and the said shareholder, and the Chairman shall prevent others from interrupting.

Article 11 A shareholder shall not speak more than two times for one motion, unless he has obtained the prior consent from the Chairman, and each speech shall not exceed 5 minutes. If a shareholder violates the above provisions or his speech exceeds the scope of the motion, the Chairman may prevent him from continuing.

If the Shareholders' Meeting is convened by video conference, shareholders attending via a video link may, after the Chairman announces the commencement of the Meeting and before the Meeting is adjourned, submit questions in text format via the video conference platform. No more than two questions may be submitted for each discussion item. Each question should be limited to 200 words. The regulations in Paragraph 1 do not apply.

If the question referred to in the previous paragraph is not in violation of any regulations or is not beyond the scope of the discussion item, the question should be disclosed to the public on the video conferencing platform.

Article 12 Any legal entity designated as proxy by shareholder(s) to be present at the Meeting may appoint only one representative to attend the Meeting. If a corporate shareholder designates two or more representatives to attend the Meeting, only one of the representatives so designated may speak on any one motion.

Article 13 After a shareholder has given a speech, the Chairman may respond personally or designate a relevant person to respond.

Article 14 The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; When the Chairman considers that the discussion for a motion has reached the extent for making a resolution, he may announce discontinuance of the discussion and submit the motion for resolution and arrange adequate voting time.

Article 15 The persons for supervising the casting of votes and the counting thereof for resolutions shall be designated by the Chairman, provided, however, that the person supervising the casting of votes shall be a shareholder. Voting counting or election ballots shall be conducted in public at the place of the Shareholders' Meeting. After the completion of the vote count, the voting results shall be announced on the spot, including the shares voted by Shareholders and recorded in the meeting minutes.

In addition, in the case of the election of directors and independent directors, the Company shall announce the election results, including the number of directors elected and the number of ballots received by each and the list of unelected directors and the number of voting rights obtained. The ballots for the election shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year.

Article 16 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended

the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or via video conferencing, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except otherwise specified in the Company Act or the Articles of Incorporation of the Company, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the Meeting. At the time of a vote, the chairman or a person designated by the chairman shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders.

If the Shareholders' Meeting is convened by video conference, after the Chairman announces the end of a poll, the votes shall be counted, followed by the declaration of poll and/or election results.

When the Company adopts video conferencing as an aid to the holding of a Shareholders' Meeting, shareholders and solicitors who have already registered to attend via a video link, in accordance with Article 2, but that then wish to attend in person, shall cancel their registration two days prior to the Meeting. Anyone who fails to do so will be seen as attending via video link.

Shareholders exercising voting rights in written form or by electronic means without revoking their expression of intent and who attend the Meeting via a video link may not, with the exception of extraordinary motions, re-exercise voting rights on any discussion item or amend votes on any original discussion item.

Article 17 If there is an amendment to or substitute for a discussion item, the Chairman shall decide the sequence of voting for such discussion item and the amendment or substitute. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.

Article 18 The Chairman may direct disciplinary personnel (or security personnel) to maintain the order of the Meeting. For doing so they shall wear a badge bearing the words of "disciplinary personnel."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 19 In case of incident of force majeure, the Chairman may decide to temporarily suspend the Meeting and announce, depending on the situation, when the Meeting will be resumed, or may, by resolution of shareholders present at the Meeting, resume the Meeting within five days without further notice or public announcement.

Article 20 If the Shareholders' Meeting is convened by video conference, the Company shall compile in both printed and electronic format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same on the video conferencing platform until the end of the Meeting.

When the Shareholders' Meeting is held via video conference, the Chairman and the meeting minutes recorder shall be in the same place. The chairman shall announce the address of the meeting location at the time of the Meeting, and disclose the number of shares represented by the shareholders present on the video conference platform. The same applies if the number of shares represented by the shareholders present is also counted during the Meeting.

If the Shareholders' Meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of each resolution on the video conference platform of the Shareholders' Meeting in accordance with regulations, and shall continue to disclose such information for at least fifteen minutes after the Chairman announces the adjournment of the Meeting.

If the Shareholders' Meeting is convened by video conference, the meeting minutes recorder shall record the start and end time of the Meeting, the method by which the Meeting is convened, and the names of the Chairman and the recorder, in addition to matters to be recorded in accordance with the regulations.

Article 21 This Procedure was enacted on June 7, 2002.
The 1st amendment was made on June 21, 2012.
The 2nd amendment was made on June 14, 2013.
The 3rd amendment was made on June 18, 2020.
The 4th amendment was made on July 20, 2021.
The 5th amendment was made on June 17, 2022.

Meeting Procedures

- (1) Declaration of the Commencement of the Meeting
- (2) The Chairman in Position
- (3) Opening Remarks by the Chairman
- (4) Report Items
- (5) Election Items
- (6) Ratification Items and Discussion Items

Note: After discussions on all ratification and discussion items are completed, every item shall be voted by ballot and tallied separately and simultaneously.

- (7) Extemporaneous Motion
- (8) Adjournment

Meeting Agenda

Type of Meeting: Physical Meeting

Time: 9:00a.m., May 30, 2024

Venue: Chang Yung-Fa Foundation International Convention Center
(11F, No. 11, Zhongshan S. Rd., Zhongzheng Dist., Taipei City, Taiwan)

I. Report Items

1. Report the business of 2023.
2. Audit Committee's Review Report.
3. Report the compensation for employees and directors of 2023.

II. Election Item

Election of the 10th Directors, including Independent Directors.

III. Ratification Items and Discussion Items

1. Ratification of the Business Report and Financial Statements of 2023.
2. Ratification of the proposal for distribution of 2023 profits.
3. Discussion of the issuance of new common shares for cash to sponsor the issuance of GDR and/or the issuance of new common shares for cash through public offering and/or the issuance of new common shares for cash through private placement and/or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement.
4. Discussion of amendments to the "Articles of Incorporation."
5. Discussion of the release of the prohibition on newly-elected directors and their corporate representatives from participation in competitive business.

IV. Extemporary Motions

V. Adjournment

Report Items

1. Business Report of 2023. (Please refer to Appendix 1, pages 22-24)
2. Audit Committee's Review Report. (Please refer to Appendix 2, page 42)
3. Report the compensation for employees and directors of 2023.

Description:

- (1) According to Article 16 of the "Articles of Incorporation":

If the Company has profit as a result of the yearly accounting closing (profit means the profit before tax, excluding the amounts of employees' and directors' compensation), such profit will be distributed in accordance with the following, once the Company's accumulated losses shall have been covered:

- A. No less than five percent (5%) of profit as employees' compensation. 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.

- (2) The Company's 5th term 11th Compensation Committee Meeting and 2nd Board Meeting of 2024 resolved the employees' and directors' compensation of 2023 in accordance with the "Articles of Incorporation."

- A. The employees' compensation was NT\$2,170,536,790 and the appropriation rate was 15.19%, distributed in cash.
- B. The directors' compensation was NT\$114,313,990 and the appropriation rate was 0.80%, distributed in cash.

Election Item

ITEM: Election of Directors.

Proposal: Submission (by the Board of Directors, “BOD”) of the proposal for election of the Company’s 10th Board of Directors (including Independent Directors)

Explanatory Notes:

1. The Company’s current 9th BOD consists of 8 Directors, including 4 Independent Directors, whose term will expire on July 19, 2024. Therefore, the election of the 10th BOD (including 5 Independent Directors) is scheduled to take place during the 2024 Annual General Shareholders’ Meeting.
2. To implement the best practices in corporate governance, the Company has established the Audit Committee, Compensation Committee, Nominating Committee and ESG Committee. Therefore, 9 Directors, including 5 Independent Directors, will be elected at the Annual General Shareholders’ Meeting in accordance with the Articles of Incorporation. The term will span three years from May 30, 2024 to May 29, 2027. They may then be eligible for re-election. All the Independent Directors will constitute the Audit Committee.
3. The directors shall be elected by the candidate nomination system as specified in Article 192-1 of Company Act. The below list of the candidates for the 9 Directors (including Independent Directors):

Title	Name	Academic Qualifications and Major Past Positions	Current Positions (Note 1)	Shareholdings (Note 1)
Director	Mr. Simon Lin (Hsien-Ming Lin)	<ul style="list-style-type: none"> ▪ Bachelor Degree from National Chiao Tung University ▪ President of Acer Inc. 	<ul style="list-style-type: none"> ▪ 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 	42,599,252
Director	Legal Representative of Wistron NeWeb Corporation: Mr. Haydn Hsieh (Hong-Po Hsieh)	<ul style="list-style-type: none"> ▪ Bachelor Degree in electrical engineering from Ta-Tung Institute of Technology ▪ Senior Vice President of Acer Inc. ▪ CEO of Wistron NeWeb Corp. 	<ul style="list-style-type: none"> ▪ Director of Wistron Corp. (*) ▪ Chairman & CSO of Wistron NeWeb Corp. (*) ▪ Independent Director of Raydium Semiconductor Corp. (*) ▪ Director of Apacer Technology Inc. (*) ▪ Director of aEnrich Technology Corp. ▪ Director of WNC Holding Corporation ▪ Director of NeWeb Holding Corporation 	28,796,209
Director	Mr. Philip Peng (Chin-Bing Peng)	<ul style="list-style-type: none"> ▪ Master Degree in business administration from National Chengchi University ▪ Senior Vice President & CFO of Acer Inc. 	<ul style="list-style-type: none"> ▪ Director of Wistron Corp. (*) ▪ Director of Wistron NeWeb Corp. (*) ▪ Director of Wistron Information Technology & Services Corp. (*) ▪ Independent Director of AU Optronics Corp. (*) ▪ Independent Director of Apacer Technology Inc. (*) ▪ Chairman of Smart Capital Corp. ▪ Director of Zigong Art Sharing Co., Ltd. ▪ Director of Cruise10 Co. Ltd. ▪ Supervisor of Allxon Inc. 	1,108,870

Title	Name	Academic Qualifications and Major Past Positions	Current Positions (Note 1)	Shareholdings (Note 1)
Director	Mr. Jeff Lin (Jiann-Shiun Lin)	<ul style="list-style-type: none"> ▪ Master of Business Administration of the State University of New York at Stony Brook ▪ President & CEO of Wistron Corp. 	<ul style="list-style-type: none"> ▪ President & CEO of Wistron Corp. (*) ▪ Director of Global Lighting Technologies Inc. (*) ▪ Director of Zhongshan Global Lighting Technology Limited Co. ▪ Chairman of Kaohsiung Opto-Electronics Inc. ▪ Chairman of WiBASE Industrial Solutions Inc. ▪ Director of WiSuccess Asset Management Corporation 	3,569,000
Independent Director	Mr. Jack Chen (Yu-Liang Chen)	<ul style="list-style-type: none"> ▪ Bachelor Degree in electrical engineering from National Taiwan University ▪ Chairman of Spirox Corp. ▪ Chairman of RDC Semiconductor Co., Ltd. 	<ul style="list-style-type: none"> ▪ Independent Director of Wistron Corp. (*) ▪ Chairman of Spirox Corp. (*) ▪ Director of RDC Semiconductor Co., Ltd. (*) ▪ Director of Taiwan Oasis Technology Co., Ltd. (*) ▪ Director of Browave Corp. (*) 	0
Independent Director	Mr. S. J. Paul Chien (Shyur-Jen Chien)	<ul style="list-style-type: none"> ▪ Master Degree in Chemical Engineering from Massachusetts Institute of Technology ▪ Chairman of Vanguard International Semiconductor Corp. 	<ul style="list-style-type: none"> ▪ Independent Director of Wistron Corp. (*) ▪ Independent Director of Nan Ya Printed Circuit Board Corp. (*) ▪ Independent Director of ION Electronic Materials Co., Ltd. (*) ▪ Director of Ultra Chip, Inc. (*) ▪ Chairman of FUCHU General Contractor Corp. ▪ Chairman of FUCHU Investment Corp. ▪ Director of Neuchips Inc. 	0
Independent Director	Ms. Peipei Yu (Pei-Pei Yu)	<ul style="list-style-type: none"> ▪ Graduate School of Business of Stanford Executive Program ▪ Master Degree in college of Business Administration from University of British Columbia ▪ Bachelor Degree in college of Money and Banking from National Chengchi University ▪ Managing Director of Goldman Sachs (Asia) L.L.C. ▪ Chairman of Zoyi Venture Capital Co., Ltd. 	<ul style="list-style-type: none"> ▪ Independent Director of Wistron Corp. (*) ▪ Independent Director of Cathay Financial Holding Co., Ltd. (*) ▪ Independent Director of Cathay Life Insurance Co., Ltd. (*) ▪ Independent Director of Cathay Century Insurance Co., Ltd. (*) ▪ Chairman of Vigor Kobo Co., LTD. (*) ▪ Director of Hong Ting Investment Management Limited ▪ Director of SmartBee Intelligence Company Ltd. ▪ Director of CMVT Ltd. 	0
Independent Director	Mr. Frank Juang (Chain-Shinn Juang)	<ul style="list-style-type: none"> ▪ Master 's degree in Law, Institute of Technology Law from National Chiao-Tung University ▪ Master's degree of Business Administration from University of Iowa ▪ Bachelor's 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 	<ul style="list-style-type: none"> ▪ Independent Director of Continental Holdings Corporation (*) ▪ Director of Azure Investment Ltd. 	0
Independent Director	Ms. Mei-Ling Chen	<ul style="list-style-type: none"> ▪ Doctor's degree in college of Law from National Chengchi University ▪ Master's degree in college of Law from National Taiwan University 	<ul style="list-style-type: none"> ▪ Chairman of Taiwan Regional Revitalization Foundation ▪ Independent Director of AcBel Polytech Inc. (*) ▪ Director of Witology Markettrend Research Institute 	0

Title	Name	Academic Qualifications and Major Past Positions	Current Positions (Note 1)	Shareholdings (Note 1)
		<ul style="list-style-type: none"> ▪ Bachelor's degree in college of Law from National Chengchi University ▪ Executive Yuan Secretary-General ▪ Minister of National Development Council 		

Note1: As of the current position and the actual reported number of shares on April 1, 2024

Note2: The mark of (*) refers to Listed Company, TPEX Listed Company or Emerging Stocks.

Result:

Ratification Items and Discussion Items

ITEM 1: Ratification of the Business Report and Financial Statements of 2023

Proposal: Submission (by the BOD) of the Company's 2023 business report and financial statements for ratification.

Explanatory Notes:

1. The Company's business report and financial statements for the year 2023 (Appendix 1: including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flows), which have all been approved by Audit Committee and Board of Directors via resolution. (Please refer to Appendix 1, pages 22-41)
2. Submission for ratification.

ITEM 2: Ratification of the proposal for distribution of 2023 profits

Proposal: Submission (by the BOD) of the proposal for 2023 earnings distribution for ratification.

Explanatory Notes:

1. The unappropriated retained earnings at the beginning of 2023 is NT\$14,521,755,172, after deducting the remeasurements of defined benefit obligation of NT\$24,502,104, then adding up the changes in equity of associates and joint ventures accounted for using equity method of NT\$3,449,173 and the changes in ownership interests in subsidiaries of NT\$26,242,983 and the disposal of investments in equity instruments designated at fair value through other comprehensive income of NT\$247,291,919 and 2023 net profit of NT\$11,471,616,305 and set aside legal reserve of NT\$1,172,409,828 and adding up the reversal in special reserve of NT\$433,878,781, therefore the total amount of retained earnings available for distribution is NT\$25,507,322,401. The profit distribution is calculated based on the number of 2,869,825,250 outstanding shares on the resolution date of Board of Directors, and the dividends and bonus proposed to be distributed to the shareholders shall be NT\$7,461,545,650 in cash (NT\$2.6 per share).
2. After the adoption of the resolution at the Shareholders' Meeting, the power with respect to setting the ex-dividend date and other relevant matters is reserved for the Chairman.
3. In the event that, before the ex-dividend date, the proposed earnings distribution plan is affected due to revisions to relevant laws or regulations, or upon the request of the competent authorities, or a change to the Company's common shares (i.e. repurchasing the Company's shares for transfer or cancellation, unsecured convertible bonds converting into common shares, capital increase by cash and capital increase by issuance of GDR, cancellation of part of Employee Restricted Stock Awards etc.), which results in changes in shareholders' allotment of cash dividend, it is proposed that the Chairman is authorized to duly adjust dividend payout rates.
4. Please refer to the Profit Appropriation Statement for 2023 (Appendix 3, page 43).
5. Submission for ratification.

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

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

Explanatory Notes:

1. Fund raising purpose and size:

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

2. Fund raising methods and handling principles:

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

A. In accordance with the existing provisions of the "Disciplinary Rules for Securities Underwriters Assisting Issuing Company in the Offering and Issuance of Securities issued by the Taiwan Securities Association," the issue price of the new common shares for cash capital increase for the issuance of GDR may not be lower than the closing price of the Company's common shares on the Taiwan Stock Exchange or 90% of the average closing price of the common shares of the Company in one, three, or five business days prior to the pricing date after adjustment for any distribution of stock and cash dividends or capital reduction. In case of any changes to the relevant domestic laws, the pricing method shall be adjusted accordingly. In view of the severe short-term fluctuations in domestic market price, it is proposed to authorize the Chair to determine the final issue price, within the scope of the said requirement under the Disciplinary Rules, after negotiation with the lead underwriter depending on international capital markets, domestic market price and the overall book building situations, to improve the subscription of international investors, so the pricing method should be reasonable.

B. Upon the limit of 250 million common shares for the issuance of GDR through the issuance of new common shares by capital increase, the original shareholders' equity will be diluted by a maximum of 8.63%. The implementation of the fundraising plan will enhance the Company's competitiveness and benefit the shareholders; the determination of the issue price of the GDRs will be based on the fair trading price of common shares formed in the domestic market. Existing shareholders may still be able to purchase common stock in domestic stock market at the price closing to the issue price of GDR without bearing the exchange risks and liquidity risks, and may take into account their interests.

- C. Except for 10% to 15% of new common shares shall be allocated for the employees' subscription in accordance with applicable law, it is proposed for the shareholders meeting to approve that the rights to the remaining 85% to 90% of the issuance shall be waived by the shareholders and shall be offered to the public under Article 28-1 of Securities and Exchange Act as the underlying shares of GDR to be sold. It is proposed to authorize the Chairman, depending on the market needs, to allot the new common shares not subscribed by employees of the Company as underlying shares of GDR.
- (2) Issuance of new common shares for cash in public offering
- A. The par value of the new common shares to be issued per share is NT\$10. It is proposed to authorize the Chairman of the Company to coordinate with the underwriter(s) of the public offering to determine the actual issue price in accordance with the Taiwan Securities Association's Self-regulatory Rules Governing the Provision of Advisory Services by Underwriter Members to Issuing Companies for Offering and Issuing Securities and the market conditions and the issue price shall be reported to, and accepted by the regulatory authority before issuance.
- B. It is proposed to authorize the Board to choose either of the following methods to sell the new shares in the public offering through the underwriter(s):
- a. Except for 10% to 15% of the new shares must be offered to employees in accordance with Article 267, Paragraph I of the Company Act, it is proposed for the shareholders meeting to approve the pre-emptive rights to subscribe to the remaining shares to be waived by the shareholders in accordance with Article 28-1 of the Securities and Exchange Act and such remaining shares will be offered to the public via book building. It is proposed that any new common shares not subscribed by employees of the Company will be sold to the person(s) designated by the Chairman of the Company at the issue price.
- b. Except for 10% to 15% of the new shares must be offered to employees in accordance with Article 267, Paragraph I of the Company Act, it is proposed that 10% of the new shares to be sold to the public through the underwriter(s) in accordance with Article 28-1, Paragraph 2 of the Securities and Exchange Act and the remaining shares will be subscribed to by the existing shareholders of the Company in accordance with their shareholding. It is proposed that any new common shares not subscribed by employees and shareholders of the Company will be sold to the person(s) designated by the Chairman of the Company at the issue price.
- (3) Issuance of new common shares for cash in private placement and/or issuance of new common shares for cash to sponsor issuance of GDR in private placement
- A. The basis and rationale to determine the private placement price:
- a. The common stock price per share shall be set at no less than 85% of the reference price. The reference price is set as the higher of the following two basis prices:
- (i) The simple average closing price of the common shares of the Company for either the one, three, or five business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.
- (ii) The simple average closing price of the common shares of the Company for the thirty business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.
- b. The pricing date, actual reference price, theoretical price, and actual issuance price are proposed to be authorized to the Board of Directors to determine within the range approved by the shareholders meeting, after taking into consideration the market status, objective conditions, and qualification of specific parties. Considering that the

Securities and Exchange Act has set the restrictions on transfers of the privately placed securities for three full years, the price determination above shall be reasonable.

B. The method to determine specific parties:

The strategic investors have the priority to be considered as specific parties for private placement if they may be qualified for the rules in Article 43-6, Securities and Exchange Act and other letters from government authorities and should also have direct or indirect benefit to the Company, and can recognize the Company's operating strategy. The company currently has not arranged the specific parties. It is proposed to authorize the Company's Board of Directors to determine the specific parties for private placement.

C. The necessity of private placement:

- a. The Company plans to invite strategic investors and strengthen competitiveness through private placement. Because of the restrictions on transfers for three full years, it is better to maintain a long-term relationship with strategic partners by such security issuance of private placement. And also considering the effectiveness and feasibility to raise capital, the Company proposes to raise capital through private placement, rather than public offering.
- b. The amount of the private placement: up to 250 million common shares.
- c. The use of proceeds and projected benefits of private placement: The Company plans to do private placement at one time or several times (no more than 3 times) based on market conditions and specific parties. The capital raised will be used to purchase overseas materials, or increase working capital, or repay bank borrowings or other needs for its future development. The private placement will expand the scale of operations and invite strategic investors and will strengthen our competitiveness, upgrade operating efficiency, and reinforce financial structure, which can benefit shareholders' equity.

3. Use of proceeds, schedule and projected benefit:

The Company plans to use the fund raising from capital increase to purchase overseas materials, or increase working capital, or repay bank borrowings or other needs for its future development. The fund raising plan will strengthen our competitiveness, upgrade operating efficiency, and reinforce financial structure, which can benefit shareholders' equity.

4. It is proposed to authorize the Board of Directors to determine, proceed or revise the issuance plan of new common shares to be issued to sponsor the GDR and the new common shares to be issued in public offering, new common shares in private placement and/or new common shares to sponsor issuance of GDR in private placement, including issue price, shares, terms and conditions, plan items, amount, record date, projected progresses and benefits, and any other item related to the issuance plan, based on market conditions. It is also proposed to authorize the Board of Directors to revise the issuance plan based on operation evaluation, environment changes or if receiving instructions from governmental authorities.

5. The new common shares to be issued to sponsor issuance of GDR, the new common shares to be issued in public offering, the new common shares in private placement and/or the new common shares to sponsor issuance of GDR in private placement will be issued in scripless form. However the new common shares in private placement and the new common shares to sponsor issuance of GDR are subject to the selling restrictions within three years after the delivery date under Article 43-8 of the Securities and Exchange Act, the new common shares to be issued to sponsor the GDR and the new common shares to be issued in public offering, new common shares in private placement and new common shares to sponsor issuance of GDR in private placement will have the same rights and obligations as the Company's existing issued and outstanding common shares.

6. It is proposed to authorize the Chairman or the Chairman's designee, on behalf of the Company, to handle all matters relating to, and sign all agreements and documents in connection with, issuance of new common shares to sponsor issuance of GDR and/or issuance of new common shares in public offering and/or issuance of new common shares in private placement and/or issuance of new common shares to sponsor issuance of GDR in private placement.
7. The Board is authorized to handle all matters which are not addressed herein in accordance with the applicable laws and regulations.
8. Please discuss.

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

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

Explanatory Notes:

1. In response to the Company's operational needs, it is proposed to amend the “Articles of Incorporation.” (Please refer to Appendix 5, pages 51-54 for a detailed comparison between the original and proposed amendments.)
2. Please discuss.

ITEM 5: Discussion of the release of the prohibition on newly-elected directors and their corporate representatives from participation in competitive business.

Proposal: Submission (by the BOD) of a proposal to release the prohibition on newly-elected directors and their corporate representatives from participation in competitive business.

Explanatory Notes:

- Pursuant to Article 209 of the Company Act, “A director engaging, either for himself or on behalf of another person, in activities that are within the scope of the company's business, shall explain at the shareholder meetings the essential details of such activities and secure its approval.” It is hereby proposed to release the prohibition on newly-elected directors and their corporate representatives, who participate in the operations of another company that engages in the same or similar business scope as the Company, from participation in the competitive business.
- Under the premise that such actions will not impair the Company’s competitive advantage, it is proposed that approval be granted at the shareholders’ meeting to release the prohibition on newly-elected directors and their corporate representatives from participation in competitive business. The items proposed for release are outlined below.

Title	Name	Current Positions (Note)
Director	Mr. Simon Lin (Hsien-Ming Lin)	<ul style="list-style-type: none"> ▪ Director of Gamania Digital Entertainment Co., Ltd. (*) ▪ Independent Director of Elan Microelectronics Corp. (*) ▪ Chairman of Wistron Green Energy Holding Company
Director	Legal Representative of Wistron NeWeb Corporation: Mr. Haydn Hsieh (Hong-Po Hsieh)	<ul style="list-style-type: none"> ▪ Chairman & CSO of Wistron NeWeb Corp. (*) ▪ Independent Director of Raydium Semi-conductor Corp. (*) ▪ Director of Apacer Technology Inc. (*) ▪ Director of aEnrich Technology Corp. ▪ Director of WNC Holding Corporation ▪ Director of NeWeb Holding Corporation
Director	Mr. Philip Peng (Chin-Bing Peng)	<ul style="list-style-type: none"> ▪ Director of Wistron NeWeb Corp. (*) ▪ Director of Wistron Information Technology & Services Corp. (*) ▪ Independent Director of AU Optronics Corp. (*) ▪ Independent Director of Apacer Technology Inc. (*) ▪ Chairman of Smart Capital Corp. ▪ Director of Zigong Art Sharing Co., Ltd. ▪ Director of Cruise10 Co. Ltd. ▪ Supervisor of Allxon Inc.
Director	Mr. Jeff Lin (Jiann-Shiun Lin)	<ul style="list-style-type: none"> ▪ Director of Global Lighting Technologies Inc. (*) ▪ Director of Zhongshan Global Lighting Technology Limited Co. ▪ Chairman of Kaohsiung Opto-Electronics Inc. ▪ Chairman of WiBASE Industrial Solutions Inc. ▪ Director of WiSuccess Asset Management Corporation
Independent Director	Mr. Jack Chen (Yu-Liang Chen)	<ul style="list-style-type: none"> ▪ Chairman of Spirox Corp. (*) ▪ Director of RDC Semiconductor Co., Ltd. (*) ▪ Director of Taiwan Oasis Technology Co., Ltd. (*) ▪ Director of Browave Corp. (*)
Independent Director	Mr. S. J. Paul Chien (Shyur-Jen Chien)	<ul style="list-style-type: none"> ▪ Independent Director of Nan Ya Printed Circuit Board Corp. (*) ▪ Independent Director of ION Electronic Materials Co., Ltd. (*) ▪ Director of Ultra Chip, Inc. (*) ▪ Chairman of FUCHU General Contractor Corp. ▪ Chairman of FUCHU Investment Corp. ▪ Director of Neuchips Inc.
Independent Director	Ms. Peipei Yu (Pei-Pei Yu)	<ul style="list-style-type: none"> ▪ Independent Director of Cathay Financial Holding Co., Ltd. (*) ▪ Independent Director of Cathay Life Insurance Co., Ltd. (*) ▪ Independent Director of Cathay Century Insurance Co., Ltd. (*)

Title	Name	Current Positions (Note)
		<ul style="list-style-type: none"> ▪ Chairman of Vigor Kobo Co., Ltd. (*) ▪ Director of Hong Ting Investment Management Limited ▪ Director of SmartBee Intelligence Company Ltd. ▪ Director of CMVT Ltd.
Independent Director	Mr. Frank Juang (Chain-Shinn Juang)	<ul style="list-style-type: none"> ▪ Independent Director of Continental Holdings Corporation (*) ▪ Director of Azure Investment Ltd.
Independent Director	Ms. Mei-Ling Chen	<ul style="list-style-type: none"> ▪ Chairman of Taiwan Regional Revitalization Foundation ▪ Independent Director of AcBel Polytech Inc. (*) ▪ Director of Witology Markettrend Research Institute

Note1: As of the current position on April 1, 2024

Note2: The mark of (*) refers to Listed Company, TPEX Listed Company or Emerging Stocks.

3. Please discuss.

Voting by Poll

Extemporaneous Motion

Adjournment

Appendix 1

Wistron Corporation Business Report

In the year of 2023, despite a slowdown in global inflation, the economic outlook remains shrouded in uncertainty. The conflict between Russia and Ukraine shows no sign of peaceful resolution, while tensions escalate in the Middle East. The intensification of the US-China trade war continues to reshape the global supply chain. International environmental efforts have moved beyond mere discussion to become legally binding, with a focus on carbon reduction. The surge of Generative AI, with its accompanying investment and momentum, stands out as a rare highlight in the sluggish electronics industry. AI servers are in high demand, and AI PCs are seen as the next wave of computer upgrades. Despite the overall downturn in consumer demand, Wistron demonstrated resilience and achieved a stable performance last year.

Herein, we present the 2023 business overview of Wistron, the 2024 business plan summary, and future company development strategies as follows:

2023 Financial and Operation Results

In the fiscal year 2023, Wistron's consolidated annual revenue reached NT\$867.1 billion, a 12% decrease from the previous year. However, the gross profit margin increased to 8.0%, hitting a historic high. The consolidated operating profit margin was 3.2%, with a consolidated operating profit of NT\$27.39 billion, and a consolidated pre-tax profit of NT\$24.32 billion. The net profit attributable to the parent company was NT\$11.47 billion, with earnings per share of NT\$4.08. Wistron's performance in the fiscal year 2023 was highlighted by growth in AI computing, networking, and after-sales service businesses, while other product lines remained stable or slightly declined due to slow market demand.

Sustainability

Wistron has been consistently recognized by domestic and international authorities as a benchmark enterprise for ESG (Environmental, Social, and Governance) performance. In international sustainability assessments, Wistron was rated in the top 5% of global companies for two consecutive years in the 2024 S&P Global Sustainability Yearbook. In the CDP (formerly Carbon Disclosure Project) assessment, Wistron was upgraded to double-A level leadership in both climate change and water security management. Other authoritative sustainability ratings include maintaining an A rating in the Morgan Stanley ESG Leader Rating, achieving Prime Status in the 2023 ISS ESG Corporate Rating, and being selected as an "Asia-Pacific Climate Leader" by the Financial Times and Statista. Domestically, we have been in the top 5% of corporate governance evaluations by the Financial Supervisory Commission for five consecutive years. At the Taiwan Corporate Sustainability Awards (TCSA) hosted by the Taiwan Institute for Sustainable Energy, Wistron was honored with the "Taiwan Top 10 Sustainable Paradigm Enterprise Award," "Innovation Growth Leader Award,"

"Circular Economy Leader Award," "Transparent and Honest Leader Award," and "Information Security Leader Award," among others. Additionally, Wistron received the Commonwealth Magazine's "Sustainable Citizen Award" and "Sustainable Talent Award" for two consecutive years; was granted the Harvard Business Review's "Digital Transformation Award" for two consecutive years as well; earned the recognition of a Top 100 Global Innovators by Clarivate™ three years in a row; and ranked first in the Business Weekly "Carbon Competitiveness 100 Survey" for technology carbon reduction.

2024 Business and Operation Focus

Following organizational restructuring last year, the synergies between Wistron Technology and Wistron Smart Devices have gradually emerged. By withdrawing from lower-efficiency businesses and entering higher-margin projects, the company's resilience and competitiveness have been further strengthened. This allows us to face challenges from market, technology, and geopolitical factors. This year's operational focus will be on the following five key areas:

(1) Adaptability to Geopolitical Risks:

2024 is an election year for many countries, and results will introduce variables to geopolitical landscapes, affecting multinational corporations. Particularly, the results of the US election will redefine US-China relations and influence the subsequent developments and economic recovery in Europe and the Middle East. It is crucial to closely monitor the supply chain, conduct scenario planning, and rethink strategies to respond to changes.

(2) Increased Investment in Research and Development:

Greater emphasis will be placed on research and development in areas related to HPC (High Performance Computing). We'll expand the R&D teams and increase related budget accordingly.

(3) Continued Transformation of the Industry Portfolio:

Expanding revenue from high-margin businesses, including AI servers, Industrial PC (IPC), and after-sales service businesses. It is expected that AI server performance will continue to see significant gains this year, while the automotive electronics business, although in its early stages, will also experience growth.

(4) Comprehensive and Flexible Global Deployment:

To provide better service and flexibility to customers, Wistron will strategically integrate resources and suppliers worldwide to optimize cost control and management efficiency. This year, new factory construction projects are underway in Taiwan, Vietnam, the United States, Mexico, and India.

(5) Commitment to ESG Sustainable Development:

Wistron's six sustainable development strategies: "Sustainable Responsibility Procurement," "Green Product Innovation," "Circular Economy," "Low Carbon Manufacturing Transformation," "Achieving Employee Mission," and "Happy and Inclusive Workplace," are extensions of the company's core values and essential for future competitiveness. We will actively implement these strategies to achieve short, medium, and long-term goals.

Outlook for the Future

In an environment of intensified market competition and operational risks, Wistron is committed to accelerating its transformation process. While maintaining existing market share, we will focus more on developing high-margin businesses. Looking ahead, under the vision of "Innovation and Sustainability," we will adhere to the philosophy of "Benefiting Others," finding a balance among various stakeholders and developing a more resilient operational structure to meet future challenges.

We would like to thank all shareholders for their long-term support and encouragement. The Wistron management team and all employees will continue to work hard to create the greatest value for the company and shareholders.

Chairman: Simon Lin

President: Jeff Lin

Controller: Fred Chiu



安侯建業聯合會計師事務所
KPMG

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

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

Independent Auditors' Report

To the Board of Directors of Wistron Corporation:

Opinion

We have audited the parent company only financial statements of Wistron Corporation (“the Company”), which comprise the balance sheets as of December 31, 2023 and 2022, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

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

1. Revenue recognition

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

Description of key audit matter

The Company is a listed company influencing the public interest, and its financial performance is highly expected by the investors. Therefore, the revenue recognition has been identified as a key audit matter.



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

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

2. Valuation of slow-moving inventories

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

Description of the key audit matter

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

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

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

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

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

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

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



Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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



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

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

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2024

Notes to Readers

The accompanying parent company only financial statements are intended only to present the financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent company only financial statements, the Chinese version shall prevail.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese.)
WISTRON CORPORATION

Parent Company Only Balance Sheets

December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2023		December 31, 2022		December 31, 2023		December 31, 2022					
	Amount	%	Amount	%	Amount	%	Amount	%				
Assets												
Current assets:												
1100	\$	2,416,303	1	10,252,203	3	2100	Short-term loans (notes 6(m) and (aa))	\$	66,268,203	16	74,037,266	20
1110		2,570	-	152,284	-	2120	Current financial liabilities at fair value through profit or loss (note 6(b))		187,097	-	161	-
1136		-	-	298,652	-	2130	Current contract liabilities (note 6(u))		3,611,602	1	2,650,518	1
1170		84,098,217	20	51,587,322	14	2170	Note and trade payables		47,742,269	11	42,449,801	12
1180		154,972,880	36	127,587,415	35	2180	Trade payable-related parties (notes 6(e), (u) and 7)		134,460,748	32	92,351,702	25
1210		1,566,911	-	2,473,843	1	2220	Other payable-related parties (note 7)		1,765,042	1	1,677,387	-
1220		177	-	110,088	-	2280	Current lease liabilities (notes 6(n) and (aa))		363,391	-	377,509	-
130X		29,128,462	7	37,705,721	10	2322	Current portion of long-term loans (notes 6(m) and (aa))		714,336	-	5,527,440	2
1460		1,657,376	-	-	-	2365	Current refund liability (note 6(u))		11,797,625	3	7,828,669	2
1470		7,609,571	2	6,326,460	2	2399	Other current liabilities (notes 6(m) and (v))		28,319,604	6	24,860,019	8
		<u>281,452,473</u>	<u>66</u>	<u>236,493,988</u>	<u>65</u>		Total current liabilities		<u>295,229,917</u>	<u>70</u>	<u>251,760,472</u>	<u>70</u>
Non-current assets:												
1510		47,794	-	73,392	-	2540	Long-term loans (notes 6(m) and (aa))		17,605,337	4	9,402,653	3
1517		5,024,387	1	3,931,066	1	2570	Deferred tax liabilities (note 6(q))		1,751,902	1	1,429,130	-
1535		10,000	-	-	-	2580	Non-current lease liabilities (notes 6(n) and (aa))		1,475,594	-	1,589,163	-
1550		113,039,934	27	103,485,451	29	2600	Other non-current liabilities (notes 6(m), (p) and (aa))		1,492,234	-	1,184,092	-
1600		9,802,202	2	8,248,308	2		Total non-current liabilities		<u>22,325,067</u>	<u>5</u>	<u>13,605,038</u>	<u>3</u>
1755		2,073,634	1	2,237,841	1		Total liabilities		<u>317,554,984</u>	<u>75</u>	<u>265,365,510</u>	<u>73</u>
1780		863,456	-	905,873	-		Equity (notes 6(d), (h), (r) and (s)):					
1840		7,667,342	2	5,462,030	2	3110	Ordinary shares		28,997,661	7	29,016,021	8
1900		1,797,873	1	909,710	-	3200	Capital surplus		37,389,984	9	35,050,440	10
		<u>140,326,622</u>	<u>34</u>	<u>125,253,671</u>	<u>35</u>	3300	Retained earnings		40,680,803	10	36,357,506	10
						3400	Other equity		(1,934,548)	(1)	(2,550,702)	(1)
						3500	Treasury shares		(909,789)	-	(1,491,116)	-
							Total equity		<u>104,224,111</u>	<u>25</u>	<u>96,382,149</u>	<u>27</u>
		<u>\$ 421,779,095</u>	<u>100</u>	<u>\$ 361,747,659</u>	<u>100</u>		Total liabilities and equity		<u>\$ 421,779,095</u>	<u>100</u>	<u>\$ 361,747,659</u>	<u>100</u>

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION

Parent Company Only Statements of Comprehensive Income

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars, except for earnings per share)

	2023		2022	
	Amount	%	Amount	%
4000 Net revenues (notes 6(u) and 7)	\$ 635,223,077	100	686,828,694	100
5000 Cost of sales (notes 6(g), (i), (j), (k), (n), (p), (s), (w), 7 and 12)	<u>602,252,742</u>	<u>95</u>	<u>655,164,677</u>	<u>95</u>
5900 Gross profit	32,970,335	5	31,664,017	5
5910 Unrealized profit from sales	<u>(813,511)</u>	<u>-</u>	<u>(804,140)</u>	<u>-</u>
5950 Net gross profit	<u>32,156,824</u>	<u>5</u>	<u>30,859,877</u>	<u>5</u>
6000 Operating expenses (notes 6(e), (f), (i), (j), (k), (n), (p), (s), (w), 7 and 12):				
6100 Selling	3,249,537	1	3,962,320	1
6200 Administrative	4,459,466	1	4,025,078	1
6300 Research and development	<u>16,163,552</u>	<u>2</u>	<u>16,992,827</u>	<u>2</u>
Total operating expenses	<u>23,872,555</u>	<u>4</u>	<u>24,980,225</u>	<u>4</u>
6900 Operating income	<u>8,284,269</u>	<u>1</u>	<u>5,879,652</u>	<u>1</u>
7000 Non-operating income and expenses (notes 6(h), (l), (n), (o), (v), (x), 7 and 12):				
7100 Interest income	157,077	-	169,445	-
7010 Other income	194,123	-	188,960	-
7020 Other gains and losses	1,081,102	-	3,318,793	1
7050 Finance costs	(6,160,669)	(1)	(3,984,908)	(1)
7070 Recognized share of subsidiaries, associates and joint ventures accounted for equity method	<u>8,448,495</u>	<u>2</u>	<u>5,362,139</u>	<u>1</u>
Total non-operating income and expenses	<u>3,720,128</u>	<u>1</u>	<u>5,054,429</u>	<u>1</u>
7900 Profit before tax	12,004,397	2	10,934,081	2
7950 Less: income tax expenses (benefit) (note 6(q))	<u>532,781</u>	<u>-</u>	<u>(228,370)</u>	<u>-</u>
8200 Net profit	<u>11,471,616</u>	<u>2</u>	<u>11,162,451</u>	<u>2</u>
8300 Other comprehensive income (notes 6(h), (p), (q), (r) and (x))				
8310 Components of other comprehensive income (loss) that will not be reclassified to profit or loss				
8311 Gains (losses) on remeasurements of defined benefit plans	(49,281)	-	247,608	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	532,089	-	(945,769)	-
8330 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(18,432)	-	106,956	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>(72,873)</u>	<u>-</u>	<u>54,803</u>	<u>-</u>
	<u>537,249</u>	<u>-</u>	<u>(646,008)</u>	<u>-</u>
8360 Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361 Exchange differences on translation of foreign financial statements	(139,351)	-	7,125,045	-
8380 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	269,475	-	381,173	-
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>130,124</u>	<u>-</u>	<u>7,506,218</u>	<u>-</u>
Other comprehensive income	<u>667,373</u>	<u>-</u>	<u>6,860,210</u>	<u>-</u>
8500 Total comprehensive income	<u>\$ 12,138,989</u>	<u>2</u>	<u>18,022,661</u>	<u>2</u>
Earnings per share (in dollars) (note 6(f))				
9750 Basic earnings per share	<u>\$ 4.08</u>		<u>4.01</u>	
9850 Diluted earnings per share	<u>\$ 3.98</u>		<u>3.84</u>	

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese.)
WISTRON CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2023 and 2022
(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings					Other equity					Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issuance of restricted shares	Treasury shares	
Balance at January 1, 2022	\$ 29,032,521	28,834,524	9,964,169	6,846,521	14,287,997	31,098,687	(8,731,426)	(59,222)	(650,887)	(1,607,259)	77,916,938
Net profit	-	-	-	-	11,162,451	11,162,451	-	-	-	-	11,162,451
Other comprehensive income	-	-	-	-	245,513	245,513	7,513,416	(898,719)	-	-	6,860,210
Total comprehensive income	-	-	-	-	11,407,964	11,407,964	7,513,416	(898,719)	-	-	18,022,661
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	1,050,417	-	(1,050,417)	-	-	-	-	-	-
Special dividends	-	-	-	1,944,127	(1,944,127)	-	-	-	-	-	-
Changes in equity of associates and joint ventures accounted for using equity method	-	-	-	-	(6,257,863)	(6,257,863)	-	-	-	-	(6,257,863)
Treasury shares transferred to employees	-	302,059	-	-	(203)	(203)	-	-	-	116,143	301,856
Changes in ownership interests in subsidiaries	-	(2,888)	-	-	-	-	-	-	-	-	113,255
Disposal of part of the equity of the subsidiary	-	(70,095)	-	-	(1,040)	(1,040)	-	-	-	-	(71,135)
Share-based payment transactions	(16,500)	6,002,507	-	-	-	16,821	16,821	368,880	-	-	6,019,328
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	396	396	-	-	368,880	-	309,468
Others	-	27,641	-	-	109,565	109,565	-	(109,565)	-	-	27,641
Balance at December 31, 2022	29,016,021	35,050,440	11,014,586	8,790,648	16,552,272	36,357,506	(1,201,189)	(1,067,506)	(282,007)	(1,491,116)	96,382,149
Net profit	-	-	-	-	11,471,616	11,471,616	-	-	-	-	11,471,616
Other comprehensive income	-	-	-	-	(24,502)	(24,502)	(269,122)	960,997	-	-	667,373
Total comprehensive income	-	-	-	-	11,447,114	11,447,114	(269,122)	960,997	-	-	12,138,989
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	1,151,668	-	(1,151,668)	-	-	-	-	-	-
Special dividends	-	-	-	(6,521,953)	(6,521,953)	-	-	-	-	-	(7,400,801)
Cash dividends	-	-	-	-	(7,400,801)	(7,400,801)	-	-	-	-	-
Changes in equity of associates and joint ventures accounted for using equity method	-	645,101	-	-	3,449	3,449	-	-	-	-	648,550
Treasury shares transferred to employees	-	(13,627)	-	-	-	-	-	-	-	581,327	567,700
Changes in ownership interests in subsidiaries	-	63,192	-	-	26,243	26,243	-	-	-	-	89,435
Disposal of part of the equity of the subsidiary	-	1,384,798	-	-	-	-	(10,704)	-	-	-	1,374,094
Share-based payment transactions	(18,360)	196,457	-	-	-	-	-	182,275	-	-	360,372
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	247,292	247,292	-	(247,292)	-	-	-
Others	-	63,623	-	-	26,245,854	26,245,854	(1,481,015)	(353,801)	(99,732)	(909,789)	63,623
Balance at December 31, 2023	\$ 28,997,661	37,389,984	12,166,254	2,268,695	26,245,854	40,680,803	(1,481,015)	(353,801)	(99,732)	(909,789)	104,224,111

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese.)
WISTRON CORPORATION

Parent Company Only Statements of Cash Flows
For the years ended December 31, 2023 and 2022
(Expressed in Thousands of New Taiwan Dollars)

	2023	2022
Cash flows used in operating activities:		
Profit before tax	\$ 12,004,397	10,934,081
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	1,545,685	1,262,212
Amortization expense	300,217	334,974
Gain on reversal of expected credit loss	(1,589)	(79,553)
Net losses (gains) on financial assets or liabilities at fair value through profit or loss	246,330	(189,100)
Interest expense	6,160,669	3,984,908
Interest income	(157,077)	(169,445)
Dividend income	(130,008)	(127,918)
Compensation cost arising from share-based payments	360,372	309,072
Shares of profit of subsidiary, associates and joint ventures accounted for using equity method	(8,448,495)	(5,362,139)
Loss (gain) on disposal of property, plant and equipment	15,184	(5,396)
Property, plant and equipment reclassified as (from) expenses	(5,483)	19,939
Other non-current assets reclassified as expenses	-	5,475
Net loss (gain) on disposal of investments	(25,994)	3,173
Other investment net loss (gain)	(85,146)	130,773
Unrealized profit from sales	813,511	804,140
Government grant income	(18,926)	-
Lease modification losses (gains)	(201)	45
Loss (gain) on foreign currency exchange arising from loans and guarantee deposits	(499,650)	7,479,838
Amortization of bank arrangement fees	15,287	12,612
Total adjustments to reconcile profit	84,686	8,413,610
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease (increase) in trade receivables	(32,512,501)	5,530,429
Decrease (increase) in trade receivables-related parties	(27,385,465)	39,498,377
Decrease (increase) in other receivables-related parties	606,932	(177,310)
Decrease (increase) in inventories	8,577,259	(5,337,704)
Increase in other current assets	(1,280,042)	(1,015,486)
Total changes in operating assets	(51,993,817)	38,498,306
Changes in operating liabilities:		
Increase in current contract liabilities	961,084	367,107
Increase in note and trade payables	5,292,468	4,208,166
Increase (decrease) in trade payables-related parties	42,109,046	(25,741,131)
Increase in other payables-related parties	87,655	863,871
Increase (decrease) in current refund liability	3,968,956	(2,605,672)
Increase in other current liabilities	4,227,508	2,650,794
Decrease in other non-current liabilities	(152,871)	(195,433)
Total changes in operating liabilities	56,493,846	(20,452,298)
Net changes in operating assets and liabilities	4,500,029	18,046,008
Total changes in operating assets and liabilities	4,584,715	26,459,618
Cash inflow generated from operations	16,589,112	37,393,699
Interest received	157,197	179,884
Dividends received	4,417,137	2,389,284
Interest paid	(6,313,584)	(3,594,877)
Income taxes paid	(2,816,130)	(148,491)
Net cash flows generated from operating activities	12,033,732	36,219,499
Cash flows generated from (used in) investing activities:		
Decrease in other receivables-related parties	300,000	706,020
Acquisition of financial assets at fair value through other comprehensive income	(1,354,423)	(533,961)
Proceeds from disposal of financial assets at fair value through other comprehensive income	947,802	225,223
Return of financial assets at fair value through other comprehensive income	7,971	2,732
Acquisition of financial assets at amortized cost	(10,000)	-
Proceeds from disposal of financial assets at amortized cost	298,652	1,105,394
Acquisition of financial assets at fair value through profit or loss	(46,664)	(55,470)
Proceeds from capital reduction of investments accounted for using equity method	193,478	1,790,841
Acquisition of equity-accounted investees	(6,240,065)	(4,738,063)
Partial disposal of the investment in the subsidiary	523,942	7,677,580
Acquisition of property, plant and equipment	(2,787,728)	(2,559,480)
Proceeds from disposal of property, plant and equipment	262,435	153,273
Increase in refundable deposits	(812,714)	(287,297)
Acquisition of intangible assets	(257,800)	(357,860)
Employee remunerations to subsidiaries' employees	(6,448)	(12,995)
Increase in other non-current assets	(145,022)	(284,267)
Net cash flows generated from (used in) investing activities	(9,126,584)	2,831,670
Cash flows generated used in financing activities:		
Increase in short-term loans	584,904,396	598,298,134
Repayments of short-term loans	(592,192,225)	(612,833,174)
Increase in long-term loans	32,496,751	16,236,100
Repayments of long-term loans	(29,104,427)	(27,755,433)
Increase in guarantee deposits received	399,629	278,630
Repayments of lease liabilities	(477,694)	(370,628)
Cash dividends paid	(7,400,801)	(6,257,467)
Treasury shares transferred to employees	567,700	113,255
Others	63,623	27,641
Net cash flows generated used in financing activities	(10,743,048)	(32,262,942)
Net increase (decrease) in cash and cash equivalents	(7,835,900)	6,788,227
Cash and cash equivalents at beginning of year	10,252,203	3,463,976
Cash and cash equivalents at ending of year	\$ 2,416,303	10,252,203



安侯建業聯合會計師事務所
KPMG

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

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

Independent Auditors' Report

To the Board of Directors of Wistron Corporation:

Opinion

We have audited the consolidated financial statements of Wistron Corporation and its subsidiaries (“the Group”), which comprise the consolidated balance sheets as of December 31, 2023 and 2022, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

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

1. Revenue recognition

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



Description of key audit matter

The Group is a listed company influencing the public interest, and its financial performance is highly expected by the investors. Therefore, the revenue recognition has been identified as a key audit matter.

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

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

2.Valuation of slow-moving inventories

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

Description of the key audit matter

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

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

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

Other Matter

Wistron Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2023 and 2022, on which we have issued an unmodified opinion.

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

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



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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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



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

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

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

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2024

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' review report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' review report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2023		December 31, 2022		December 31, 2023		December 31, 2022	
	Amount	%	Amount	%	Amount	%	Amount	%
	\$		\$		\$		\$	
Assets								
Current assets:								
Cash and cash equivalents (note 6(a))	75,221,756	17	66,337,316	16	2100	95,940,430	21	114,279,421
Current financial assets at fair value through profit or loss (note 6(b))	4,345,292	1	8,387,194	2	2120	187,097	-	161
Current financial assets at amortized cost, net (note 6(c))	-	-	298,652	-	2130	9,596,727	2	7,958,473
Note and trade receivables, net (notes 6(e) and (y))	121,223,885	27	100,136,450	23	2170	118,420,882	26	108,075,166
Trade receivables-related parties (notes 6(e), (y) and 7)	102,871	-	93,877	-	2180	937,484	-	727,109
Other receivables-related parties (notes 6(f) and 7)	4,749	-	4,010	-	2220	35,861	-	47,641
Current tax assets	1,325,603	-	858,817	-	2260	8,463,675	2	-
Inventories (notes 6(g) and 8)	119,719,969	27	156,889,151	36	2280	787,286	-	2,073,795
Non-current assets or disposal groups classified as held for sale (note 6(h))	29,383,516	6	-	-	2321	2,500,000	1	-
Other current assets (notes 6(f), (o) and 8)	10,113,759	2	9,980,200	2	2322	1,997,788	1	5,527,440
Total current assets	<u>361,461,400</u>	<u>80</u>	<u>342,985,667</u>	<u>79</u>	<u>2322</u>	<u>12,343,135</u>	<u>3</u>	<u>8,832,142</u>
					<u>2365</u>	<u>37,041,392</u>	<u>8</u>	<u>39,204,068</u>
					<u>2399</u>	<u>288,251,757</u>	<u>64</u>	<u>286,725,416</u>
Non-current assets:								
Non-current financial assets at fair value through profit or loss (note 6(b))	123,899	-	167,366	-	2399	6,942,918	2	9,439,683
Non-current financial assets at fair value through other comprehensive income (note 6(d))	8,002,132	2	6,729,413	2	2530	19,581,669	4	10,948,835
Non-current financial assets at amortized cost, net (note 6(c))	10,000	-	-	-	2540	2,241,835	1	1,715,546
Equity-accounted investees (note 6(i))	10,713,410	2	8,358,899	2	2570	4,851,244	1	3,062,540
Property, plant and equipment (notes 6(l) and 7)	46,598,037	10	51,515,209	12	2580	1,758,181	-	2,363,198
Right-of-use assets (notes 6(m) and 7)	8,241,834	2	8,304,295	2	2600	35,375,847	8	27,529,802
Intangible assets (note 6(n))	2,459,680	1	2,149,731	-	2600	323,627,604	72	314,255,218
Deferred tax assets (note 6(o))	9,959,983	2	7,850,927	2		28,997,661	6	29,016,021
Other non-current assets (notes 6(o), 6(t) and 8)	4,820,401	1	4,846,267	1		37,389,984	8	35,050,440
Total non-current assets	<u>90,929,376</u>	<u>20</u>	<u>89,922,107</u>	<u>21</u>		<u>40,680,803</u>	<u>9</u>	<u>36,357,506</u>
						<u>(909,789)</u>	<u>-</u>	<u>(1,491,116)</u>
						<u>104,224,111</u>	<u>23</u>	<u>96,382,149</u>
						<u>24,539,061</u>	<u>5</u>	<u>22,270,407</u>
						<u>128,763,172</u>	<u>28</u>	<u>118,652,556</u>
Total assets	<u>\$ 452,390,776</u>	<u>100</u>	<u>\$ 432,907,774</u>	<u>100</u>		<u>\$ 452,390,776</u>	<u>100</u>	<u>\$ 432,907,774</u>
Liabilities and Equity								
Current liabilities:								
Short-term loans (notes 6(p) and (ae))								
Current financial liabilities at fair value through profit or loss (note 6(b))								
Current contract liabilities (note 6(y))								
Note and trade payables								
Trade payables-related parties (note 7)								
Other payables-related parties (note 7)								
Liabilities related to non-current assets or disposal groups classified as held for sale (note 6(h))								
Current lease liabilities (notes 6(p), (ae) and 7)								
Bonds payable, current portion (notes 6(q) and (ae))								
Current portion of long-term loans (notes 6(p) and (ae))								
Current refund liability (note 6(y))								
Other current liabilities (notes 6(p) and (aa))								
Total current liabilities								
Non-current liabilities:								
Bonds payable (notes 6(q) and (ae))								
Long-term loans (notes 6(p) and (ae))								
Deferred tax liabilities (note 6(u))								
Non-current lease liabilities (notes 6(r), (ae) and 7)								
Other non-current liabilities (notes 6(p), (t) and (ae))								
Total non-current liabilities								
Total liabilities								
Equity attributable to owners of parent (notes 6(d), (f), (j), (v) and (w)):								
Ordinary shares					3110			
Capital surplus					3200			
Retained earnings					3300			
Other equity					3400			
Treasury shares					3500			
Total equity attributable to owners of parent					36XX			
Non-controlling interests (notes 6(k) and (v))								
Total equity								
Total liabilities and equity								

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)
WISTRON CORPORATION AND SUBSIDIARIES
Consolidated Statement of Comprehensive Income
For the years ended December 31, 2023 and 2022
(Expressed in Thousands of New Taiwan Dollars, except for earnings per share)

	2023		2022	
	Amount	%	Amount	%
4000 Net revenues (notes 6(y) and 7)	\$ 867,057,007	100	984,619,156	100
5000 Cost of sales (notes 6(g), (l), (m), (n), (r), (t), (w), (aa), 7 and 12)	798,074,134	92	914,890,464	93
5900 Gross profit	68,982,873	8	69,728,692	7
Operating expenses (notes 6(e), (f), (l), (m), (n), (r), (t), (w), (aa), 7 and 12):				
6100 Selling	10,828,131	1	11,433,187	1
6200 Administrative	6,870,232	1	5,815,369	-
6300 Research and development	23,894,253	3	25,007,992	3
Total operating expenses	41,592,616	5	42,256,548	4
6900 Operating income	27,390,257	3	27,472,144	3
Non-operating income and expenses (notes 6(i), (q), (r), (s), (z) and 7):				
7100 Interest income	2,519,837	-	1,989,775	-
7010 Other income	591,913	-	569,391	-
7020 Other gains and losses	1,811,785	-	(108,575)	-
7050 Finance costs	(8,757,247)	(1)	(5,988,155)	(1)
7060 Shares of associates and joint ventures accounted for equity method	764,149	-	776,334	-
Total non-operating income and expenses	(3,069,563)	(1)	(2,761,230)	(1)
7900 Profit before tax	24,320,694	2	24,710,914	2
7950 Less: income tax expenses (note 6(u))	6,055,409	-	5,693,367	-
8200 Net profit	18,265,285	2	19,017,547	2
Other comprehensive income (notes 6(i), (t) and (u))				
Components of other comprehensive income (loss) that will not be reclassified to profit or loss:				
8310 Gains (losses) on remeasurements of defined benefit plans	(33,888)	-	297,547	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	457,620	-	(876,369)	-
8320 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(757)	-	8,156	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(111,187)	-	75,002	-
Total other comprehensive income (loss) that will not be reclassified to profit or loss:	534,162	-	(645,668)	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss:				
8360 Exchange differences on translation of foreign financial statements	(107,225)	-	8,277,826	1
8370 Shares of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	309,523	-	124,700	-
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
Total other comprehensive income, net of tax	202,298	-	8,402,526	1
8500 Total comprehensive income	\$ 19,001,745	2	26,774,405	3
Net profit attributable to (notes 6(k) and (v)):				
8610 Owners of parent	\$ 11,471,616	1	11,162,451	1
8620 Non-controlling interests	6,793,669	1	7,855,096	1
Total	\$ 18,265,285	2	19,017,547	2
Comprehensive income attributable to (notes 6(k) and (v)):				
8710 Owners of parent	\$ 12,138,989	1	18,022,661	2
8720 Non-controlling interests	6,862,756	1	8,751,744	1
Total	\$ 19,001,745	2	26,774,405	3
Earnings per share (in dollars) (note 6(x))				
9750 Basic earnings per share	\$ 4.08		4.01	
9850 Diluted earnings per share	\$ 3.98		3.84	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Statement of Changes in Equity

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent												
	Retained earnings					Other equity							
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issuance of restricted shares	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2022	-	28,834,524	9,964,169	6,846,521	14,287,997	31,098,687	(8,731,426)	(59,222)	(650,887)	(1,607,259)	77,916,938	14,567,841	92,484,779
Net profit	-	-	-	-	11,162,451	11,162,451	-	-	-	-	11,162,451	7,855,096	19,017,547
Other comprehensive income	-	-	-	-	245,513	245,513	7,513,416	(898,719)	-	-	6,860,210	896,648	7,756,858
Total comprehensive income	-	-	-	-	11,407,964	11,407,964	7,513,416	(898,719)	-	-	18,022,661	8,751,744	26,774,405
Appropriation and distribution of retained earnings:													
Legal reserve	-	-	1,050,417	-	(1,050,417)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	1,944,127	(1,944,127)	-	-	-	-	-	(6,257,863)	-	(6,257,863)
Cash dividends	-	-	-	-	(6,257,863)	(6,257,863)	-	-	-	-	-	-	-
Changes in equity of associates and joint ventures accounted for using equity method	-	302,059	-	-	(203)	(203)	-	-	-	-	301,856	-	301,856
Treasury shares transferred to employees	-	(2,888)	-	-	-	-	-	-	-	116,143	113,255	-	113,255
Changes in ownership interests in subsidiaries	-	(70,095)	-	-	(1,040)	(1,040)	-	-	-	-	(71,135)	-	(71,135)
Disposal of part of the equity of the subsidiary	-	6,002,507	-	-	396	-	16,821	-	-	-	6,019,328	-	6,019,328
Share-based payment transactions	(16,500)	(43,308)	-	-	396	-	-	-	368,880	-	309,468	-	309,468
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	109,565	109,565	-	(109,565)	-	-	-	-	-
Others	-	27,641	-	-	-	-	-	-	-	-	27,641	-	27,641
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(1,049,178)	(1,049,178)
Balance at December 31, 2022	29,016,021	35,050,440	11,014,586	8,790,648	16,552,272	36,357,506	(1,201,189)	(1,067,506)	(282,007)	(1,491,116)	96,382,149	22,270,407	118,652,556
Net profit	-	-	-	-	11,471,616	11,471,616	(2,691,122)	960,997	-	-	11,471,616	6,793,669	18,265,285
Other comprehensive income	-	-	-	-	(24,502)	(24,502)	(269,122)	960,997	-	-	667,373	69,087	736,460
Total comprehensive income	-	-	-	-	11,447,114	11,447,114	(269,122)	960,997	-	-	12,138,989	6,862,756	19,001,745
Appropriation and distribution of retained earnings:													
Legal reserve	-	-	1,151,668	-	(1,151,668)	-	-	-	-	-	-	-	-
Special reserve	-	-	-	(6,521,953)	6,521,953	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(7,400,801)	(7,400,801)	-	-	-	-	(7,400,801)	-	(7,400,801)
Changes in equity of associates and joint ventures accounted for using equity method	-	645,101	-	-	3,449	3,449	-	-	-	-	648,550	-	648,550
Treasury shares transferred to employees	-	(13,627)	-	-	-	-	-	-	-	581,327	567,700	-	567,700
Changes in ownership interests in subsidiaries	-	63,192	-	-	26,243	26,243	(10,704)	-	-	-	89,435	-	89,435
Disposal of part of the equity of the subsidiary	-	1,384,798	-	-	-	-	-	-	-	-	1,374,094	-	1,374,094
Share-based payment transactions	(18,360)	196,457	-	-	-	-	-	182,275	-	-	360,372	-	360,372
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	247,292	247,292	-	(247,292)	-	-	-	-	-
Others	-	63,623	-	-	-	-	-	-	-	-	63,623	-	63,623
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(4,594,102)	(4,594,102)
Balance at December 31, 2023	\$ 28,997,661	37,389,984	12,166,254	2,268,695	26,245,854	40,680,803	(1,481,015)	(353,801)	(99,732)	(909,789)	104,224,111	24,539,061	128,763,172

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Statement of Cash Flows

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	<u>2023</u>	<u>2022</u>
Cash flows generated from operating activities:		
Profit before tax	\$ 24,320,694	24,710,914
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	11,878,746	11,015,505
Amortization expense	466,414	459,606
Gain on reversal of expected credit loss	(3,828)	(74,187)
Net losses on financial assets or liabilities at fair value through profit or loss	344,831	4,130,860
Interest expenses	8,757,247	5,988,155
Interest income	(2,519,837)	(1,989,775)
Dividend income	(208,722)	(237,597)
Compensation cost arising from share-based payments	363,959	313,533
Shares of profit of associates and joint ventures accounted for using equity method	(764,149)	(776,334)
Losses (gains) on disposal of property, plant and equipment	203,539	(10,220)
Property, plant and equipment reclassified as (from) expenses	(9,512)	26,077
Other non-current assets reclassified as expenses	99,810	29,605
Losses (gains) on disposal of investments	(58,021)	989
Impairment loss on assets	171,395	4,660
Other investment losses (gains)	(76,893)	175,098
Lease modification gains	(83,247)	(56,622)
Government grant income	(19,494)	-
Amortization of bank arrangement fees	15,287	12,612
Total adjustments to reconcile profit	<u>18,557,525</u>	<u>19,011,965</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease (increase) in note and trade receivables	(21,116,785)	68,813,782
Decrease (increase) in trade receivables-related parties	(9,453)	60,114
Decrease (increase) in other receivables-related parties	(721)	10,535
Decrease in inventories	20,882,356	17,308,258
Decrease (increase) in other current assets	(1,963,698)	5,647,927
Total changes in operating assets	<u>(2,208,301)</u>	<u>91,840,616</u>
Changes in operating liabilities:		
Increase in current contract liabilities	1,637,923	2,300,584
Increase (decrease) in note and trade payables	12,646,507	(70,673,862)
Increase (decrease) in trade payables-related parties	213,003	(371,748)
Decrease in other payables-related parties	(11,836)	(32,235)
Increase (decrease) in current refund liability	3,503,518	(2,151,957)
Increase (decrease) in other current liabilities	6,490,045	(2,539,209)
Decrease in other non-current liabilities	(54,862)	(177,425)
Total changes in operating liabilities	<u>24,424,298</u>	<u>(73,645,852)</u>
Net changes in operating assets and liabilities	<u>22,215,997</u>	<u>18,194,764</u>
Total adjustments	<u>40,773,522</u>	<u>37,206,729</u>
Cash generated from operations	65,094,216	61,917,643
Interest received	2,778,266	2,699,872
Dividends received	843,098	631,209
Interest paid	(9,484,861)	(6,166,717)
Income taxes paid	(11,011,697)	(5,641,991)
Net cash generated from operating activities	<u>48,219,022</u>	<u>53,440,016</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese.)

WISTRON CORPORATION AND SUBSIDIARIES

Consolidated Statement of Cash Flows (continued)

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	<u>2023</u>	<u>2022</u>
Cash flows used in investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(1,807,574)	(1,234,298)
Proceeds from disposal of financial assets at fair value through other comprehensive income	1,188,614	231,169
Return of financial assets at fair value through other comprehensive income	14,571	41,902
Acquisition of financial assets at amortized cost	(10,000)	-
Proceeds from disposal of financial assets at amortized cost	298,652	1,105,394
Acquisition of financial assets at fair value through profit or loss	(22,793,936)	(5,370,426)
Proceeds from disposal of financial assets at fair value through profit or loss	26,609,106	5,578,262
Acquisition of equity-accounted investees	(1,295,195)	(395,080)
Proceeds from disposal of equity-accounted investees	30,582	-
Net cash flow from acquisition of subsidiaries	(211,171)	-
Proceeds from capital reduction of investments accounted for using equity method	35,462	-
Acquisition of property, plant and equipment	(12,961,260)	(13,609,393)
Proceeds from disposal of property, plant and equipment	1,189,926	635,313
Proceeds from disposal of right-of-use assets	-	205,514
Increase in refundable deposits	(514,622)	(891,292)
Acquisition of intangible assets	(802,853)	(843,320)
Net cash inflows from business combination	286	-
Decrease in other financial assets	93	245,237
Increase in other non-current assets	(3,635,341)	(2,438,167)
Net cash flows used in investing activities	<u>(14,664,660)</u>	<u>(16,739,185)</u>
Cash flows used in financing activities:		
Increase in short-term loans	719,961,883	824,176,953
Repayments of short-term loans	(737,795,980)	(861,547,581)
Increase in long-term loans	34,808,464	18,179,231
Repayments of long-term loans	(29,663,621)	(28,355,477)
Increase in guarantee deposits received	398,187	1,218,915
Repayments of lease liabilities	(910,888)	(814,303)
Cash dividends paid	(7,400,801)	(6,257,467)
Treasury shares transferred to employees	567,700	113,255
Disposal of ownership interests in subsidiaries (without losing control)	1,624,923	7,390,742
Change in non-controlling interests	(4,858,138)	(2,498,175)
Others	63,623	27,641
Net cash flows used in financing activities	<u>(23,204,648)</u>	<u>(48,366,266)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(646,119)</u>	<u>7,848,510</u>
Net increase (decrease) in cash and cash equivalents	9,703,595	(3,816,925)
Cash and cash equivalents at beginning of year	<u>66,337,316</u>	<u>70,154,241</u>
Cash and cash equivalents at ending of year	<u>\$ 76,040,911</u>	<u>66,337,316</u>
Components of cash and cash equivalents:		
Cash and cash equivalents reported in the statement of financial position	\$ 75,231,756	66,337,316
Non-current assets or disposal groups classified as held for sale	809,155	-
Cash and cash equivalents at ending of year	<u>\$ 76,040,911</u>	<u>66,337,316</u>

Appendix 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2023 Business Report, Financial Statements, and proposal for allocation of profits. The CPA firm of KPMG was retained to audit Wistron's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and profit allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee of Wistron Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this report.

Wistron Corporation

Convener of the Audit Committee : 

March 12, 2024

Appendix 3

Wistron Corporation
Profit Appropriation Statement for 2023

Unit: NT\$

Unappropriated retained earnings at the beginning of the year		14,521,755,172
Plus (Less):		
Remeasurements of defined benefit obligation	(24,502,104)	
Changes in equity of associates and joint ventures accounted for using equity method	3,449,173	
Changes in ownership interests in subsidiaries	26,242,983	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	247,291,919	
Net Profit of 2023	11,471,616,305	
Legal Reserve	(1,172,409,828)	
Special Reserve	433,878,781	
Retained Earnings Available for Distribution		25,507,322,401
Distribution Items:		
Stock Dividends to Common Shareholders (Note 1)	0	
Cash Dividends to Common Shareholders (Note 2)	(7,461,545,650)	(7,461,545,650)
Unappropriated Retained Earnings		18,045,776,751

Note 1: Stock dividend: NT\$0.

Note 2: Cash dividend: NT\$2.6 per share, and the cash dividend is rounded down to the nearest NT dollar; the amount rounded off will be credited to other income of Wistron.

Chairman: Simon Lin

President: Jeff Lin

Controller: Fred Chiu

Wistron Corporation
Articles of Incorporation

Chapter I General Provisions

Article 1 The Company is incorporated in accordance with the provisions under the Company Law pertaining to companies limited by shares by the name of 緯創資通股份有限公司 in the Chinese language, and WISTRON CORPORATION in the English language.

Article 2 The business items of the Company are set out as follows:

1. CC01110 Manufacture of computer and peripheral equipment,
2. CC01060 Manufacture of wire communication equipment,
3. CC01070 Manufacture of radio communication equipment,
4. CC01080 Manufacture of electronic components and parts,
5. I301010 Information technology service,
6. I501010 Product design service,
7. F401010 Import/export trading and dealer businesses,
8. CE01030 Manufacture of optical equipment,
9. CC01100 Manufacture of restricted radio frequency machinery;
10. CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing
11. JA02010 Electric appliance and products Repairing (can only be conducted outside Hsinchu Science Park)
12. J101090 Waste Disposition (can only be conducted outside Hsinchu Science Park)
13. CF01011 Medical equipment manufacturing
14. CD01030 Automobiles and Parts Manufacturing (can only be conducted outside Hsinchu Science Park)
15. F218010 Retail Sale of Computer Software (can only be conducted outside Hsinchu Science Park)
16. I301020 Data Processing Services
17. I301030 Digital Information Supply Services
 - (1) R&D, development, design, manufacture (including module), testing and sales of PCs, portable PCs, motherboards, servers, file-transfer protocols, high performance multi-CPU computing systems, multimedia PCs, web PCs, consumer computing systems and professional computing systems, microprocessors, CD-ROM drivers, PDAs, tablet PCs, pocket PCs, interface cards, and semi-manufactured, components and parts, and related products thereof.

- (2) R&D, development, design, manufacture (including module), testing and sales of video phones and web phones, video conference equipment and electronic communication apparatus, and semi-manufactured, components and parts, and related products thereof.
- (3) R&D, development, design, manufacture (including module), testing and sales of satellite TV receivers, set-top-boxes, video-conference decoders, and semi-manufactured, components and parts, and related products thereof.
- (4) R&D, development, design, manufacture (including module), testing and sales of digital cameras, video CDs, digital CDs, and semi-manufactured, components and parts, and related products thereof.
- (5) R&D, development, design, manufacture (including module), testing and sales of radio frequency machinery (mobile phones, wireless network cards, blue tooth module) and semi-manufactured, components and parts, and related products thereof.
- (6) Providing integrated information systems, including software and programming.
- (7) Import/export trading business related to the above businesses.
- (8) R&D, development, design, manufacture (including module), testing and sales of LCD TVs and other audiovisual electric products (can only be conducted outside Hsinchu Science Park).
- (9) Providing repairing, cleansing and maintenance services for electronic appliance and products (can only be conducted outside Hsinchu Science Park).
- (10) Recycling and disposition and removal of waste electronic products (can only be conducted outside Hsinchu Science Park).
- (11) R&D, development, design, production, manufacture, testing and sale of In-Vitro testing equipment / system / modules / platform, Treatment Appliance and Equipment, Smart Assistive Devices, General Diagnostic X-ray Imaging Device, physiological signal detection medical materials and medical information transmission system products, semi-finished products and their peripherals or components.
- (12) Production, manufacture and sale of various kinds of automotive electronic products (can only be conducted outside Hsinchu Science Park).

- Article 3 The Company may engage in external guarantees to meet business or investment needs.
- Article 4 The total investment amount by the Company is exempt from the cap amount provided in Article 13 of the Company Act.
- Article 5 The head office of the Company is located in the Hsinchu Science Park. Subject to the approval by board of directors and governmental authority, the Company may set up branch offices at other proper location(s).

Chapter II Share Capital

Article 6 The total capital amount of the Company is Forty Billion New Taiwan Dollars (NTD 40,000,000,000), which is divided into Four Billion (4,000,000,000) shares with a par value of Ten New Taiwan Dollars (NTD10) each and will be issued as common shares or preferred shares by installments by the Board of Directors.

An amount of Two Billion New Taiwan Dollars (NTD2,000,000,000) from the above total capital amount divided into 200,000,000 shares with a par value of Ten New Taiwan Dollars each (NTD10) are reserved for the issuance of employee stock options.

Article 6-1 The Company issues registered Series A preferred shares with the rights, obligations and issuing terms set forth as follows:

1. The interest rate of the preferred shares dividend may not exceed 3.5% per annum.
2. The dividend of the preferred shares shall be made according to the offering price and offering days. Upon acknowledgement of the financial statements of the previous fiscal year at the annual general shareholders meeting and resolution to distribute earnings, the dividend will be made in cash in one payment. The BOD is authorized to determine the base ex-dividend date of the preferred share annual dividend.
3. The earnings of the Company (if any), upon annual closing will first be made to pay for taxes, make up for losses, appropriate to statutory reserves and special reserves. The remaining amount will then first be paid to distribute the preferred share dividend in priority over the dividends of the other shares.
4. Except for receiving a dividend as set out in Paragraph 1 herein, shareholders of Series A preferred shares may not participate in the distribution of common share earnings and capital surplus in the form of cash and capital injection.
5. In the event of no earnings or insufficient earnings to distribute the entire dividend of Series A preferred shares upon annual closing, the undistributed or under-distributed dividend of the year shall be accrued at a compound dividend interest rate until the year with earnings. The amount short will receive full payment with first seniority. However, the undistributed accrued preferred share dividend shall be paid out in full upon expiration of the offering terms.
6. The offering terms of the preferred shares shall not exceed 5 years. Upon expiration of the term, the total shares will be redeemed at the offering price together with the accrued dividend unpaid. In the event of matters beyond control or force majeure that the Company is unable to redeem all or part of the preferred shares, the rights of the shares unredeemed shall remain the same as set forth in the issuing terms until the Company makes a total redemption. The dividend will be calculated at the same interest rate for the extended term.
7. The preferred shares may not be converted to common shares during the term.
8. The preferred shares has seniority claim to the remaining assets of the company over common shares and the other preferred shares that are issued after the shares herein, however the amount shall not exceed the offering amount.

9. The shareholders of the preferred shares have voting rights and election rights at the common shareholders' meetings, and also the right to be elected as directors.
10. When the Company issues new share to raise cash capital, the preferred shareholders have senior stock option of the new shares as the common shareholders.
11. The BOD is authorized to govern the other related matters pursuant to the "Rules on Issuance of Series A Preferred Shares" prescribed at the time of offering.

Article 6-2 The employees entitled to receive shares, which bought back by the Company, or share subscription warrants, or restricted stock for employees, or reserved for subscription by employees when the Company issues new shares, may including the employees of subsidiaries of the Company meeting certain specific requirements which will be determined by the Board of Directors.

Article 7 The shares in the Company will be registered shares duly certified by the directors representing the Company, numbered and issued in accordance with laws.
The Company may adopt book-entry transfer of shares, instead of issuance of share certificates; as well as with other securities of the Company.

Chapter III Shareholders' Meeting

Article 8 The shareholders' meetings of the Company are divided into ordinary shareholders' meetings and extraordinary shareholders' meetings. The ordinary shareholders' meeting will be duly convened within six months following the close of each fiscal year in accordance with laws and regulations. Extraordinary shareholders' meetings may be convened when necessary in accordance with laws and regulations.
The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.
In case a shareholders' meeting is proceeded via visual communication network, the shareholders taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 9 Except as otherwise provided by the relevant laws or regulations, shareholders may take action on a matter at a shareholders' meeting if a quorum of fifty percent (50%) or more of the outstanding shares of the Company exists. If a quorum exists, action on a matter is approved if more than fifty percent (50%) votes being represented at a meeting favor the action.

Article 10 A shareholder unable to personally attend the shareholders' meeting for whatever cause may vote by proxy with a duly executed appointment form issued by the Company specifying the authorized powers. Except for securities trust enterprises or stock agencies approved by the competent authority, a person who acts as a proxy for two or more shareholders are not entitled to vote when the represented shares exceed three percent (3%) of the total voting rights of the outstanding shares of the Company.
An appointment of a proxy is effective when a signed appointment form is received by the Company five (5) days before the shareholders' meeting. Where two or more appointment forms are received by the Company, the first one received shall govern.

According to regulatory requirements, shareholders may also vote via an electronic voting system, and those who do shall be deemed as attending the shareholders' meeting in person; electronic voting shall be conducted in accordance with the relevant laws and regulations.

Chapter IV Directors and Audit Committee

Article 11 The Company will have a Board of Directors consisting of seven to nine Directors, who will be elected by the shareholders' meeting from the director candidate list via the candidate nomination system. Each Director will serve an office term of three years and may be re-elected. The Company should obtain liability insurance for the Directors to protect them against potential liabilities arising from their exercising of Director duties.

The compensation or transportation allowance paid to the Directors shall be determined by the Board of Directors' resolution according to the industry standard, no matter whether the Company has profit or suffered loss.

Article 11-1 The Board of Directors shall be composed of at least 3 Independent Directors, who will be elected at the shareholders' meeting from the independent director candidate list via the candidate nomination system. With respect to the Independent Director's profession, holding shares, work restriction, nomination and election method and other matters, all should be preceded by relevant regulations set by the securities authority.

Article 11-2 Pursuant to Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee. The Audit Committee shall be composed of the entire number of Independent Directors. The authority of the Audit Committee and the other compliance issues shall be made according to the Company Act, the Securities and Exchange Act, other relevant laws and regulations and the company by laws.

Article 12 The chairperson of the Board of Directors represents the Company and is elected from among the directors by a majority of the directors present at a meeting with an attendance of two-thirds of the directors, and the Company may also elect a vice chairman of the Board of Directors in the same manner. The company may create an audit committee, nominating committee, remuneration committee or other functional committees.

Article 12-1 Each director shall be notified at least seven days in advance of the reasons for calling a Board of Directors meeting or Audit Committee meeting. In emergency circumstances, however, a meeting may be called on shorter notice.

The aforesaid meeting notice may be prepared in either written or electronic format.

Article 13 In case the chairperson of the Board of Directors is on leave or unable to represent the Company or perform his or her functions for whatever cause, he or she may appoint another director as proxy in accordance with Article 208 of the Company Act. If that director is not able to attend a meeting in person, he or she may appoint another director as proxy. A director may serve as proxy for only one other director.

Chapter V Managerial Officers

Article 14 The Company will have a number of general managers, whose appointment, discharge and remuneration will be determined in accordance with Article 29 of the Company Act. Subject to the authority prescribed by the board of directors, the officers shall be empowered to manage the operation of the company and to sign relevant business documents for the company.

Chapter VI Accounting

Article 15 The Board of Directors will prepare the documents set forth below after the end of the fiscal year for submission to the shareholders' meeting for approval.

1. Business report;
2. Financial statements;
3. Profit distribution proposal or loss making-up proposal.

Article 16 If the Company has profit as a result of the yearly accounting closing, (profit means the profit before tax, excluding the amounts of employees' and directors' compensation) such profit will be distributed in accordance with the following, once the Company's accumulated losses shall have been covered.

1. No less than five percent (5%) of profit as employees' compensation. 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;
2. No more than one percent (1%) of profit as the compensation in cash to the Directors.

Article 16-1 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.

Article 17 In consideration that the Company is in a capital and technology-intensive industry and in consideration of the Company's expansion and for its continual and steady growth, a long-term investment plan needs to be adopted, therefore, the Company adopts the residual dividend policy as its dividend policy. Dividends paid by cash shall not be less than ten percent (10%) of the total dividends.

Chapter VII Supplementary Provisions

Article 18 Matters not prescribed under the Articles of Incorporation shall be in accordance with the Company Act and the relevant rules and regulations.

Article 19 The Procedure was enacted on May 23, 2001.

The 1st amendment was made on June 16, 2001.

The 2nd amendment was made on November 3, 2001.

The 3rd amendment was made on December 17, 2001.

The 4th amendment was made on June 7, 2002.

The 5th amendment was made on June 17, 2003.

The 6th amendment was made on June 16, 2004.

The 7th amendment was made on June 16, 2004.

The 8th amendment was made on June 9, 2005.

The 9th amendment was made on June 8, 2006.

The 10th amendment was made on June 21, 2007.

The 11th amendment was made on June 25, 2008.

The 12th amendment was made on June 23, 2009.

The 13th amendment was made on June 18, 2010.

The 14th amendment was made on June 22, 2011.

The 15th amendment was made on June 21, 2012.

The 16th amendment was made on June 14, 2013.

The 17th amendment was made on June 11, 2014.

The 18th amendment was made on June 26, 2015.

The 19th amendment was made on June 15, 2016.

The 20th amendment was made on June 14, 2017.

The 21st amendment was made on June 12, 2019.

The 22nd amendment was made on June 18, 2020.

The 23rd amendment was made on July 20, 2021.

The 24th amendment was made on June 17, 2022.

Appendix 5

**Comparison between Original and Amendments to
“Articles of Incorporation”**

Items	Original Version	Amended Version	Reason
Article 2	<p>The business items of the Company are set out as follows:</p> <ol style="list-style-type: none"> 1. CC01110 Manufacture of computer and peripheral equipment, 2. CC01060 Manufacture of wire communication equipment, 3. CC01070 Manufacture of radio communication equipment, 4. CC01080 Manufacture of electronic components and parts, 5. I301010 Information technology service, 6. I501010 Product design service, 7. F401010 Import/export trading and dealer businesses, 8. CE01030 Manufacture of optical equipment, 9. CC01100 Manufacture of restricted radio frequency machinery, 10. CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing 11. JA02010 Electric appliance and products Repairing (can only be conducted outside Hsinchu Science Park) 12. J101090 Waste Disposition (can only be conducted outside Hsinchu Science Park) 13. CF01011 Medical equipment manufacturing 14. CD01030 Automobiles and Parts Manufacturing (can only be conducted outside Hsinchu Science Park) 	<p>The business items of the Company are set out as follows:</p> <ol style="list-style-type: none"> 1. CC01110 Manufacture of computer and peripheral equipment, 2. CC01060 Manufacture of wire communication equipment, 3. CC01070 Manufacture of radio communication equipment, 4. CC01080 Manufacture of electronic components and parts, 5. I301010 Information technology service, 6. I501010 Product design service, 7. F401010 Import/export trading and dealer businesses, 8. CE01030 Manufacture of optical equipment, 9. CC01100 Manufacture of restricted radio frequency machinery, 10. CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing 11. JA02010 Electric appliance and products Repairing (can only be conducted outside Hsinchu Science Park) 12. J101090 Waste Disposition (can only be conducted outside Hsinchu Science Park) 13. CF01011 Medical equipment manufacturing 14. CD01030 Automobiles and Parts Manufacturing (can only be conducted outside Hsinchu Science Park) 15. F218010 Retail Sale of Computer Software (can only) 	<p>In response to the Company’s operational needs</p>

Items	Original Version	Amended Version	Reason
Article 2	<p>15. F218010 Retail Sale of Computer Software (can only be conducted outside Hsinchu Science Park)</p> <p>16. I301020 Data Processing Services</p> <p>17. I301030 Digital Information Supply Services</p> <p>(1)R&D, development, design, manufacture (including module), testing and sales of PCs, portable PCs, motherboards, servers, file-transfer protocols, high performance multi-CPU computing systems, multimedia PCs, web PCs, consumer computing systems and professional computing systems, microprocessors, CD-ROM drivers, PDAs, tablet PCs, pocket PCs, interface cards, and semi-manufactured, components and parts, and related products thereof.</p> <p>(2)R&D, development, design, manufacture (including module), testing and sales of video phones and web phones, video conference equipment and electronic communication apparatus, and semi-manufactured, components and parts, and related products thereof.</p> <p>(3)R&D, development, design, manufacture (including module), testing and sales of satellite TV receivers, set-top-boxes, video-conference decoders, and</p>	<p>be conducted outside Hsinchu Science Park)</p> <p>16. I301020 Data Processing Services</p> <p>17. I301030 Digital Information Supply Services</p> <p><u>18. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.</u></p> <p>(1)R&D, development, design, manufacture (including module), testing and sales of PCs, portable PCs, motherboards, servers, file-transfer protocols, high performance multi-CPU computing systems, multimedia PCs, web PCs, consumer computing systems and professional computing systems, microprocessors, CD-ROM drivers, PDAs, tablet PCs, pocket PCs, interface cards, and semi-manufactured, components and parts, and related products thereof.</p> <p>(2)R&D, development, design, manufacture (including module), testing and sales of video phones and web phones, video conference equipment and electronic communication apparatus, and semi-manufactured, components and parts, and related products thereof.</p> <p>(3)R&D, development, design, manufacture (including module), testing and sales of satellite TV receivers, set-top-boxes, video-conference decoders, and semi-manufactured,</p>	In response to the Company's operational needs

Items	Original Version	Amended Version	Reason
Article 2	<p>semi-manufactured, components and parts, and related products thereof.</p> <p>(4)R&D, development, design, manufacture (including module), testing and sales of digital cameras, video CDs, digital CDs, and semi-manufactured, components and parts, and related products thereof.</p> <p>(5)R&D, development, design, manufacture (including module), testing and sales of radio frequency machinery (mobile phones, wireless network cards, blue tooth module) and semi-manufactured, components and parts, and related products thereof.</p> <p>(6)Providing integrated information systems, including software and programming.</p> <p>(7)Import/export trading business related to the above businesses.</p> <p>(8)R&D, development, design, manufacture (including module), testing and sales of LCD TVs and other audiovisual electric products (can only be conducted outside Hsinchu Science Park).</p> <p>(9)Providing repairing, cleansing and maintenance services for electronic appliance and products (can only be conducted outside Hsinchu Science Park).</p> <p>(10)Recycling and disposition and removal</p>	<p>components and parts, and related products thereof.</p> <p>(4)R&D, development, design, manufacture (including module), testing and sales of digital cameras, video CDs, digital CDs, and semi-manufactured, components and parts, and related products thereof.</p> <p>(5)R&D, development, design, manufacture (including module), testing and sales of radio frequency machinery (mobile phones, wireless network cards, blue tooth module) and semi-manufactured, components and parts, and related products thereof.</p> <p>(6)Providing integrated information systems, including software and programming.</p> <p>(7)Import/export trading business related to the above businesses.</p> <p>(8)R&D, development, design, manufacture (including module), testing and sales of LCD TVs and other audiovisual electric products (can only be conducted outside Hsinchu Science Park).</p> <p>(9)Providing repairing, cleansing and maintenance services for electronic appliance and products (can only be conducted outside Hsinchu Science Park).</p> <p>(10)Recycling and disposition and removal of waste electronic products (can only be conducted outside Hsinchu Science Park).</p>	<p>In response to the Company's operational needs</p>

Items	Original Version	Amended Version	Reason
Article 2	<p>of waste electronic products (can only be conducted outside Hsinchu Science Park).</p> <p>(11)R&D, development, design, production, manufacture, testing and sale of In-Vitro testing equipment / system / modules / platform, Treatment Appliance and Equipment, Smart Assistive Devices, General Diagnostic X-ray Imaging Device, physiological signal detection medical materials and medical information transmission system products, semi-finished products and their peripherals or components.</p> <p>(12)Production, manufacture and sale of various kinds of automotive electronic products (can only be conducted outside Hsinchu Science Park).</p>	<p>(11)R&D, development, design, production, manufacture, testing and sale of In-Vitro testing equipment / system / modules / platform, Treatment Appliance and Equipment, Smart Assistive Devices, General Diagnostic X-ray Imaging Device, physiological signal detection medical materials and medical information transmission system products, semi-finished products and their peripherals or components.</p> <p>(12)Production, manufacture and sale of various kinds of automotive electronic products (can only be conducted outside Hsinchu Science Park).</p>	In response to the Company's operational needs
Article 5	The head office of the Company is located in the Hsinchu Science Park. Subject to the approval by board of directors and governmental authority, the Company may set up branch offices at other proper location(s).	The head office of the Company is located in <u>Hsinchu County</u> the Hsinchu Science Park . Subject to the approval by board of directors and governmental authority, the Company may set up branch offices at other proper location(s).	In response to the Company's operational needs
Article 20 The 24 th amendment was made on June 17, 2022. The 24 th amendment was made on June 17, 2022. <u>The 25th amendment was made on May 30, 2024.</u>	Correspondence to the amendment date.

Appendix 6

Wistron Corporation

The Election Regulations of Directors

- Article 1. Unless otherwise prescribed by relevant rules, the Company Act or the Company's Articles of Incorporation, these Regulations shall govern the election of the Company's directors.
- Article 2. Company's directors shall be elected by a candidate nomination system whereby the shareholders elect directors from the nominees listed in the roster of director candidates that announced in a public notice by the Company.
- Article 3. The Company's directors shall be elected through cumulative voting. Each share shall be entitled to one vote for each director to be elected. The holder of the shares may cast all votes for one candidate, or may distribute the votes among several candidates.
- Article 4. Unless otherwise prescribed by the Regulations, the Company's directors shall be elected from a roster of director candidates according to the quota of the directors to be elected. Candidates to whom the vote casts represent a prevailing number of votes shall be deemed directors elect.
- Article 5. The elections of independent directors and non-independent directors shall proceed as one election and number of the elected shall be calculated separately. The candidates who receive the most votes for the position will be elected sequentially independent directors and non-independent directors. In the event two or more candidates receive the same number of votes beyond a quota, the winner shall be determined by drawing lots. One lot may be drawn by the chairman for each of the absentees. In the event none of the elected of the independent directors possess accounting or finance expertise, the votes of the candidates who possess accounting or finance expertise shall be calculated separately. The one who receive the most votes shall be elected. The other headcounts of the elected shall proceed as prescribed in the preceding paragraph.
- Article 6. (Deleted)
- Article 7. The board of directors or other authorized conveners of shareholders' meetings shall, upon preparing the ballots for directors in numbers corresponding to the directors to be elected, have the ballots numbered in a series and enter the voting power on each ballot.
- Article 8. During the election, the chairman shall appoint vote inspectors and vote counters from among the shareholders in attendance to take charge of inspecting and counting the votes.
- Article 9. A ballot box shall be provided by the board of directors or other authorized conveners of shareholders' meetings and shall be kept in public view by the monitor before the vote.

- Article 10. (Deleted)
- Article 11. A ballot shall be null and void if such ballot:
- a. Is not dropped into the ballot box,
 - b. Is not on a ballot prepared by the Company or other authorized conveners of shareholders' meetings,
 - c. Is not filled out by voter or is blank,
 - d. Contains the name of a candidate whose name is entered in the ballot does not conform to the director candidate list.
 - e. Contains any words or notations other than the number of voting rights allotted,
 - f. Contains words or marks which are illegible or unrecognizable or has been altered,,
- Article 12. The vote inspector and vote counter shall monitor the opening of the ballots, and the chairman shall announce the results immediately thereafter, including the list of persons elected as directors and the numbers of votes with which they were elected.
- Article 13. These Regulations and any amendments hereto shall enter into force when approved by a resolution at a Shareholders' Meeting.
- Article 14. This Procedure was enacted on June 7, 2002.
The 1st amendment was made on June 23, 2009.
The 2nd amendment was made on June 21, 2012.
The 3rd amendment was made on July 20, 2021.

Appendix 7**Wistron Corporation**
Shareholdings of Directors

(As of April 1, 2024)

Title	Name	Number of Shares
Chairman	Simon Lin (Hsien-Ming Lin)	42,599,252
Vice Chairman	Robert Huang (Po-Tuan Huang)	10,929,628
Director	Wistron NeWeb Corp. Representative: Haydn Hsieh (Hong-Po Hsieh)	28,796,209
Director	Philip Peng (Chin-Bing Peng)	1,108,870
Independent Director	Jack Chen (Yu-Liang Chen)	0
Independent Director	S. J. Paul Chien (Shyur-Jen Chien)	0
Independent Director	Christopher Chang (Liang-Chi Chang)	0
Independent Director	Peipei Yu (Pei-Pei Yu)	0
Total		<u>83,433,959</u>

The current number of outstanding shares of the Company is 2,896,980,050 shares. According to the “Examination and Implementation Rules for Shareholding Percentage of Directors and Supervisors of Public Offering Companies”, the Company’s directors should hold no less than 69,527,522 shares. The shareholding of the directors conforms to the statutory requirement. In addition, since the Company has established an Audit Committee in accordance with relevant laws, the Company is exempt from the requirements of Article 2 of the above rules regarding the minimum shareholding ratio of supervisors.



wistron