

# 1 Sustainability

## 1.1 Vision and Mission

## 1.2 Sustainability Strategies and Pillars

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1.1 Vision and Mission

Vision

Innovation through Sustainability

Missions

Trusted Innovation Partner for Technology, Sustainability & Better Lives

Core Values

Customer Focus Innovation Integrity Sustainability

1.2 Sustainability Strategies and Pillars

In order to realize the company's vision and mission, we have integrated innovation into the core elements of sustainability, spotlighting the environment, social, and governance. Through sustained efforts, we have established a comprehensive and differentiated ESG 6 pillars strategies: sustainable supply base, green products, recycling, decarbonization, people with purpose, and labor welfare to spearhead sustainable development in the industry.

Six Sustainability Strategies

Decarbonization

People with purpose

Labor welfare

Sustainable supply base

Green products

Recycling

Sustainability Aspects

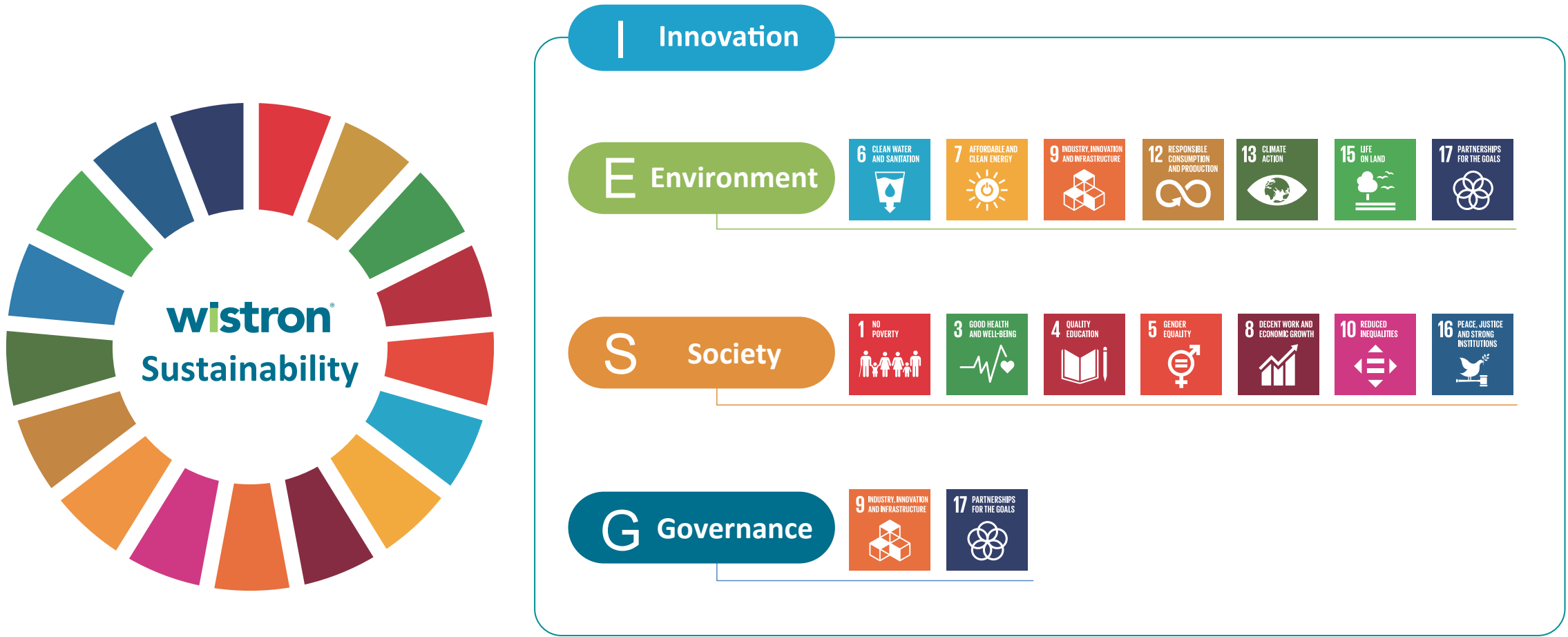
E  
Environment

S  
Society

G  
Governance

I  
Innovation

The Sustainable Development Goals of the United Nations drive sustainable development at Wistron. In addition, we also developed six sustainability strategies and the deployment of localized ESG actions at all Wistron locations around the world. SDG Compass guidance documents published by the UN Global Compact, GRI and WBCSD are referenced for comparison and linkage. Therefore, a framework in line with international standards is established to transparently disclose our efforts and contributions to sustainability. Efforts in 2023 correspond with the 14 Sustainable Development Goals.



Goals of the Six Sustainability Strategies (ESG 6-Pillar)

| Strategies              | Policies                                                                                                                                                                                                                                                            | 2023 Actions                                                                                                                                                                                               | 2023 Targets                                                                                                                                                                    | 2023 Results                                                                                                                                                                                                                    | Status                  | 2024 Actions                                                                                                                                                                                                                        | 2024 Targets                                                                                                | 2030 Targets                                                                                                                                                                                                                                                                                                                                                                   | 2035 Targets                                                                   |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Sustainable supply base | By providing highly transparent, industry-insightful, and professionally advised supply chain management services to enhance sustainable performance, we aim to become the preferred partner for customers in addressing key challenges in supply chain management. | Optimize the supplier information management platform: Increase the comprehensive data registration rate of suppliers.                                                                                     | >40%                                                                                                                                                                            | >43%                                                                                                                                                                                                                            | <div></div>             |                                                                                                                                                                                                                                     |                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                |                                                                                |
|                         |                                                                                                                                                                                                                                                                     | Continuously deepen the alignment with suppliers on sustainability goals: Complete the first-level data inventory of supplier greenhouse gas emissions.                                                    | Addition of 25 suppliers (expanding to other supplier attributes).                                                                                                              | Total completion: 52 suppliers                                                                                                                                                                                                  | <div></div>             | Enhance the baseline data of carbon emissions for materials.                                                                                                                                                                        | Total completion: 80 suppliers                                                                              | Achieve Scope 3 carbon reduction targets as per SBTi                                                                                                                                                                                                                                                                                                                           | -                                                                              |
|                         |                                                                                                                                                                                                                                                                     | Suppliers with high energy consuming material obtaining GHG external verification (ISO 14064-1)                                                                                                            | 55%                                                                                                                                                                             | 65.38%                                                                                                                                                                                                                          | <div></div>             | Suppliers with high energy consuming material obtaining GHG external verification (ISO 14064-1)                                                                                                                                     | 70%                                                                                                         | 85%                                                                                                                                                                                                                                                                                                                                                                            | 100%                                                                           |
|                         |                                                                                                                                                                                                                                                                     | Suppliers with high energy consuming material obtaining energy management system external verification (ISO 50001)                                                                                         | 55%                                                                                                                                                                             | 55.77%                                                                                                                                                                                                                          | <div></div>             | Suppliers with high energy consuming material obtaining energy management system external verification (ISO 50001)                                                                                                                  | 60%                                                                                                         | 70%                                                                                                                                                                                                                                                                                                                                                                            | 80%                                                                            |
|                         |                                                                                                                                                                                                                                                                     | Supply chain decarbonization initiative: Actual carbon reduction achieved by suppliers.                                                                                                                    | 500 tCO <sub>2</sub> e                                                                                                                                                          | 1,232 tCO <sub>2</sub> e                                                                                                                                                                                                        | <div></div>             | Supply chain decarbonization initiative (promoting consultant guidance for supplier carbon reduction).                                                                                                                              | 4000 tCO <sub>2</sub> e                                                                                     | Achieve a 25% absolute reduction in Scope 3 emissions as per SBTi                                                                                                                                                                                                                                                                                                              | -                                                                              |
| Green products          | Based on a niche supplier network, provide sustainable design capabilities for continuous innovative growth.                                                                                                                                                        | Sustainable materials utilized for the development of selected green products                                                                                                                              | PCR > 35%                                                                                                                                                                       | 35.41%                                                                                                                                                                                                                          | <div></div>             | Developing next-generation low-carbon NB products with increased proportions of sustainable materials.                                                                                                                              | PCR > 37%                                                                                                   | PCR > 50%                                                                                                                                                                                                                                                                                                                                                                      | PCR > 55%                                                                      |
|                         |                                                                                                                                                                                                                                                                     | Expanding green design expertise to non-PC products                                                                                                                                                        | -                                                                                                                                                                               | -                                                                                                                                                                                                                               | -                       | Introducing sustainable materials into non-PC products                                                                                                                                                                              | Introducing a new product category                                                                          | Introducing two new product categories                                                                                                                                                                                                                                                                                                                                         | All Product                                                                    |
|                         |                                                                                                                                                                                                                                                                     | Development of product carbon footprint system (PCF)                                                                                                                                                       | PCF II                                                                                                                                                                          | 1.Optimizing PCF system functionality<br>2.Complete carbon footprint analysis for 30 laptop models                                                                                                                              | <div></div>             | 1. Development of environmental footprint calculation functionality<br>2. Value chain (customer & supplier) PCF collaboration                                                                                                       | PCF III                                                                                                     | -                                                                                                                                                                                                                                                                                                                                                                              | -                                                                              |
| Recycling               | Providing comprehensive recycling and reuse solutions to address the most critical challenges of the circular economy transition, committed to realizing the vision of "from cradle to cradle" in the ICT and other industries                                      | Plastic recycling - Expand new materials and applications.:<br>1.PC/OBP for networking product & keyboard cap<br>2.PC/ABS + talc for NB (A/C/D)                                                            | Shipment of recycled plastics (PC/OBP, PCR PC/ABS) > 27,000 tons.<br><br>Expanding new materials and new applications: Annual input weight of battery recycling: 70-90 tons.    | 1.18,000 tons.<br>2.Complete the development of new PC/OBP materials and obtain customer certification, with plans for mass production in Q1 2024.<br>3.Successfully promote the introduction of new models into the NB market. | <div></div> <div></div> | Developing the Power related Post-Consumer Recycled (PCR) market                                                                                                                                                                    | In 2024, increase the proportion of PCR usage in annual shipments to 55%                                    | 1.70%<br>2.The plant of WGKS achieves carbon neutrality.                                                                                                                                                                                                                                                                                                                       | 80%                                                                            |
|                         |                                                                                                                                                                                                                                                                     | Battery recycling:<br>1.Achieve annual input weight of recycled batteries.<br>2.Optimization of sorting technology and automation process efficiency for lithium batteries in consumer electronic products | Expanding new materials and new applications: Annual input weight of battery recycling: 70-90 tons<br><br>Confirming the development blueprint for the lithium battery business | 1.Pilot run input of 1.5 tons of lithium batteries.<br>2.Confirming the development blueprint for the lithium battery business: Smart sorting of batteries and production of lithium battery black mass.                        | <div></div> <div></div> | 1.Completion of pilot run for direct recycling, establishment of PD operation; achieve annual input weight of recycled lithium batteries.<br>2.Establishment of equipment for black mass production and smart sorting of batteries. | Annual processing weight of waste batteries reaches 300 tons (direct recycling, black mass, smart sorting). | 1.Expand capacity for direct recycling and battery black mass production.<br>2.Deepen partnerships with North American lithium battery recyclers to expand lithium battery sources.<br>3.Establish hydro refinery process.<br>4.Develop EV lithium battery discharging and dismantling technology.<br>5.Establish a Carbon Credit system(CEC) for recycling lithium batteries. | Continuously scale up the capacity and revenue of the lithium battery business |

Goals of the Six Sustainability Strategies (ESG 6-Pillar)

| Strategies          | Policies                                                                                                                                                                                                                                              | 2023 Actions                                                            | 2023 Targets                                                                                                                                                                                                                                        | 2023 Results                                                                                                                                                                                                                                                                                                                                                              | Status                                                        | 2024 Actions                                                                                                                                                                                                | 2024 Targets                                                                                                                                                             | 2030 Targets                                                   | 2035 Targets |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|--------------|
| Decarbonization     | In line with the concerns of stakeholders, we will assist the world in achieving its decarbonization goals by synchronizing efforts with energy efficiency improvements, IoT, and smart technologies. Our aim is to achieve carbon neutrality by 2030 | Increase the proportion of renewable energy usage                       | 65%                                                                                                                                                                                                                                                 | 66.47%                                                                                                                                                                                                                                                                                                                                                                    | <div></div> Increase the proportion of renewable energy usage |                                                                                                                                                                                                             | 72.5%                                                                                                                                                                    | 100%                                                           | 100%         |
|                     |                                                                                                                                                                                                                                                       | Improve energy usage efficiency                                         | 2%                                                                                                                                                                                                                                                  | 4.61%                                                                                                                                                                                                                                                                                                                                                                     | <div></div> Improve energy usage efficiency                   |                                                                                                                                                                                                             | 2%                                                                                                                                                                       | 2%                                                             | 2%           |
|                     |                                                                                                                                                                                                                                                       | Establish an internal carbon pricing system                             | Impact Assessment of Carbon Regulations                                                                                                                                                                                                             | Completed Carbon Emission Regulation Simulation for Operational Sites                                                                                                                                                                                                                                                                                                     | <div></div> Internal Carbon Pricing Pilot                     | Internal Carbon Pricing Pilot                                                                                                                                                                               | Internal carbon pricing management                                                                                                                                       | Internal carbon pricing management                             |              |
| People with purpose | By fostering an innovative, inclusive, and integrity-driven organizational culture, we aim to attain the honor of being recognized as the "best workplace" in the technology industry                                                                 | Transparency & connectivity                                             | •Town hall attendance rate>85%, satisfaction rate >94%                                                                                                                                                                                              | •7 events, 505 attendees, with an attendance rate of 91% and a satisfaction rate of 99%.                                                                                                                                                                                                                                                                                  | <div></div> Transparency & connectivity                       | Strengthening communication among general employees (global indirect employee town hall coverage rate >30%)                                                                                                 | Being awarded "Best Place to Work" recognition by a third party                                                                                                          | -                                                              |              |
|                     |                                                                                                                                                                                                                                                       | Core values                                                             | •New employee core values training: Completion rate >90%, satisfaction rating >4.3/5.<br>•Internal trainers: 8 people completed training.<br>•Awareness campaigns: Participation of >5,000 individuals, awareness rating >4.3/5.                    | •Core values training: 3,089 participants, completion rate of 95%, satisfaction rating of 4.7/5.<br>•14 global certified trainers.<br>•Awareness campaigns: 14,859 participants, awareness rating of 4.6/5.                                                                                                                                                               | <div></div>                                                   | Employer branding                                                                                                                                                                                           | Global employer brand strategy formulation (Global: Establish talent recruitment websites in 5 locations; Taiwan: 10% of new hires come from internal referral channels) | •Core value identification rate: 80%<br>•Engagement score: 70% | -            |
|                     |                                                                                                                                                                                                                                                       | Sense of achievement                                                    | •Establishment of KPIs and work direction                                                                                                                                                                                                           | •Completion of real-time incentive system survey and research<br>1.Enhance organizational performance management capabilities<br>2.Establish a learning and growth environment<br>3.Strengthen team incentive mechanisms                                                                                                                                                  | <div></div>                                                   |                                                                                                                                                                                                             |                                                                                                                                                                          |                                                                |              |
|                     |                                                                                                                                                                                                                                                       | Diversity, equity & inclusion                                           | •Global policy announcements and internal regulations optimization<br>•Formulation of long-term goals and action plans<br>•Training and development: Understanding DEI (Diversity, Equity, and Inclusion), anti-discrimination, and anti-harassment | •Policy announcements completed; inventory of 92 internal regulations completed.<br>•Completed DEI 2030 goal setting and action plan planning.<br>•Training and development: DEI awareness training completed by 97 individuals, satisfaction rating of 4.4/5; anti-discrimination and anti-harassment training completed by 8,439 individuals, completion rate of 99.4%. | <div></div> Diversity, equity & inclusion                     | •Regulations and process optimization (satisfaction >4.5/5).<br>•Implementation of DEI training programs (3,000 indirect employees in Taiwan participated).<br>•Establishment of 1 employee resource group. | •Female executives: 27%<br>•Female representation in STEM positions: 24%<br>•Female employees: 40%                                                                       | -                                                              |              |
|                     |                                                                                                                                                                                                                                                       | <div><div></div> Over 95%<div></div> 90%-95%<div></div> Under 90%</div> |                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                           |                                                               |                                                                                                                                                                                                             |                                                                                                                                                                          |                                                                |              |

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Goals of the Six Sustainability Strategies (ESG 6-Pillar)

| Strategies    | Policies                                                                                                                                                                        | 2023 Actions                                                                                                                                                              | 2023 Targets                                                                                                                                                                                                            | 2023 Results                                                                                                                                                                                                                                                                                                                               | Status      | 2024 Actions                                                                                                                                                                                                                                                                            | 2024 Targets                                                                                                                                                                                                                                                                          | 2030 Targets                                                                                 | 2035 Targets                                                       |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Labor welfare | Creating a work environment of mutual respect and friendly support to empower our direct employees, making Wistron a long-term choice where everyone's contributions are valued | RBA / SR compliance                                                                                                                                                       | 100%                                                                                                                                                                                                                    | 100%                                                                                                                                                                                                                                                                                                                                       | <div></div> | RBA / SR compliance                                                                                                                                                                                                                                                                     | 1.100%<br>2.3 locations achieve Factory of Choice (FOC) status.                                                                                                                                                                                                                       | 1. 100%<br>2. 6 locations achieve Factory of Choice (FOC) status.                            | 1. 100%<br>2. 11 locations achieve Factory of Choice (FOC) status. |
|               |                                                                                                                                                                                 | Improving employee satisfaction:<br>1.Enhancements in basic needs (canteen(food), facilities, and transportation).<br>2.Counseling mechanisms and employee care programs. | Satisfaction of direct employees<br>1. Life $\geq$ 3.48<br>2. Employee care $\geq$ 3.70                                                                                                                                 | 1. Life = 3.43<br>2. Employee care = 3.69                                                                                                                                                                                                                                                                                                  | <div></div> | Enhancing employee satisfaction:<br>1.Improvement in canteen(food), facilities, and transportation.<br>2.Counseling mechanisms for counselors and employee care.                                                                                                                        | Satisfaction of direct employees: 3.7                                                                                                                                                                                                                                                 | 4.0                                                                                          | 4.0                                                                |
|               |                                                                                                                                                                                 | Occupational health and safety:<br>1.Prevention and management of occupational injuries.<br>2.Improvements in the health center.                                          | The incidence rate: 1.15 %                                                                                                                                                                                              | 0.88 %                                                                                                                                                                                                                                                                                                                                     | <div></div> | Occupational safety and health:<br>1.Prevention and handling of work-related injuries.<br>2.Improvement of infirmary facilities.                                                                                                                                                        | 90% of companies $\leq$ 1.14                                                                                                                                                                                                                                                          | $\leq$ 1.14                                                                                  | $\leq$ 1.14                                                        |
|               |                                                                                                                                                                                 | Strengthening the management of labor agency                                                                                                                              | 1.Establish the overarching framework for global manufacturing labor agency management.<br>2.Draft the initial version of risk self-assessment forms and internal audit checklist.                                      | 1.Already completed.<br>2.The initial versions are all completed.<br>2.1.Incorporate local regulations into the risk self-assessment forms to enhance regulatory compliance (Mainland China).<br>3.Collaborate with the project office to develop the plan for and launch the global manufacturing workforce supplier management platform. | <div></div> | 1.Iterative updates.<br>2.1.Risk self-assessment forms: Incorporate local regulations (Europe, Americas, Southeast Asia, Taiwan).<br>2.2.Internal audit checklist: Incorporate local regulations.<br>3.Iterative updates for the global manufacturing labor agency management platform. | 1.Iterative updates.<br>2.1.Risk self-assessment forms: Conduct assessments in Q2 for Vietnam and Malaysia, achieving scores of 80/100.<br>2.2.Internal audit sheets: Introduce no priority items for suppliers at plant sites.<br>3.Iterative updates and addition of other modules. | Number of major incidents violating labor and human rights-related laws/regulations: 0 cases | 0 cases                                                            |
|               |                                                                                                                                                                                 | Career development for indirect employees                                                                                                                                 | 1.Organize the three career paths and training systems for direct employees at each plant.<br>2.Separate the W10 path/training system at the Chongqing plant.<br>3.Vocational skills certification in the China region. | 1.Completion of organization, divided into 6 types.<br>2.The training system W10 at the Chongqing plant has been separated according to the paths.<br>3.Certification has been implemented at the Chengdu and Chongqing plants.                                                                                                            | <div></div> | 1.Separation of paths/training systems at other mainland China plants.<br>2.Implementation of the DLT system for training at the Vietnam and Malaysia plants.                                                                                                                           | 1.Completion of path/training system separation at mainland China plants.<br>2.Completion of DLT system implementation.                                                                                                                                                               | Training and development opportunities score $\geq$ 3.7                                      | $\geq$ 3.8                                                         |
|               |                                                                                                                                                                                 | Universal and long-serving employee health check-ups.                                                                                                                     | 1.Overall employee participation rate in health check-ups reaches 85%.<br>2.Long-tenured employee participation rate in health check-ups reaches 95%.                                                                   | 1. 89%<br>2. 95%                                                                                                                                                                                                                                                                                                                           | <div></div> | Normalize operations                                                                                                                                                                                                                                                                    | Normalize operations                                                                                                                                                                                                                                                                  | -                                                                                            | -                                                                  |

Over 95%    90%-95%    Under 90%

## 1.3 Sustainability Management

To fulfill our corporate social responsibility, Wistron's Board of Directors established "Sustainable Development Best Practice Principles," which clearly define four major principles to serve as the highest guiding principles for sustainable development at Wistron. The four principles are: (1) exercising corporate governance, (2) fostering a sustainable environment, (3) ensuring public welfare, and (4) strengthening corporate sustainable development information disclosure.

### Corporate Sustainability and Social Accountability Management System

#### ● Green Products Management System

In order to reduce the environmental impact of products throughout their lifecycle, Wistron considers energy efficiency, carbon reduction, efficient material use, harmful substances, and resource recycling when developing products. We follow international regulations, directives, and customer requirements, committing to simplifying design, production, and process to achieve eco-friendly products and sustainable environmental development.

#### ● Environment and Energy Management System

Wistron pledges to mitigate our overall ecological impact by consistently evolving our activities, products, and services. We are committed to supporting climate initiatives, protecting biodiversity, and halting deforestation, while striving to conserve energy and increase the use of renewable resources. We also support the procurement and enhancement of energy-efficient equipment, adopt eco-friendly technologies to reduce emissions, and strive for low-carbon operations. We carry out water recycling, waste reduction, recycling, and shipping and distribution initiatives in our facilities. We also educate and train our employees to understand the environmental impact of their daily activities. Through our Green Products and Services program, we carefully select raw materials and suppliers to ensure we are not using any prohibited substances and materials.

#### ● Quality Management System

Wistron places great importance on delivering quality products and services to customers. Throughout research, development, and manufacturing processes, we comply with international quality standards to ensure zero defects and to deliver competitive products and services to customers on time.

#### ● Social Accountability Management System

Wistron pledges to comply with relevant international standards and local regulations concerning sustainable development, continuously enhance employee rights and welfare, establish a safe and healthy workplace with integrity, and promote sustainable development.

#### ● Occupational Health and Safety Management System

Wistron fully understands the risks and opportunities present in the workplace, which can affect all individuals working within Wistron's premises. With a commitment to preventing injuries and promoting health, we pledge to establish a comprehensive occupational health and safety management system and encourage the use of advisory services to ensure a healthy and safe workplace for all.

## 1.4 Governance for Sustainable Development

To embed sustainability in our company's development and further realize corporate social responsibility, Wistron appointed the Board of Directors as the highest decision-making body to promote sustainable development. In 2019, the Board of Directors established the ESG Committee, which reports the outcomes and future work plans of sustainable development to the Board of Directors at least twice a year. The Board of Directors oversees the implementation and effectiveness of various sustainability projects, giving prior approval to major projects before roll out.

### ESG Committee

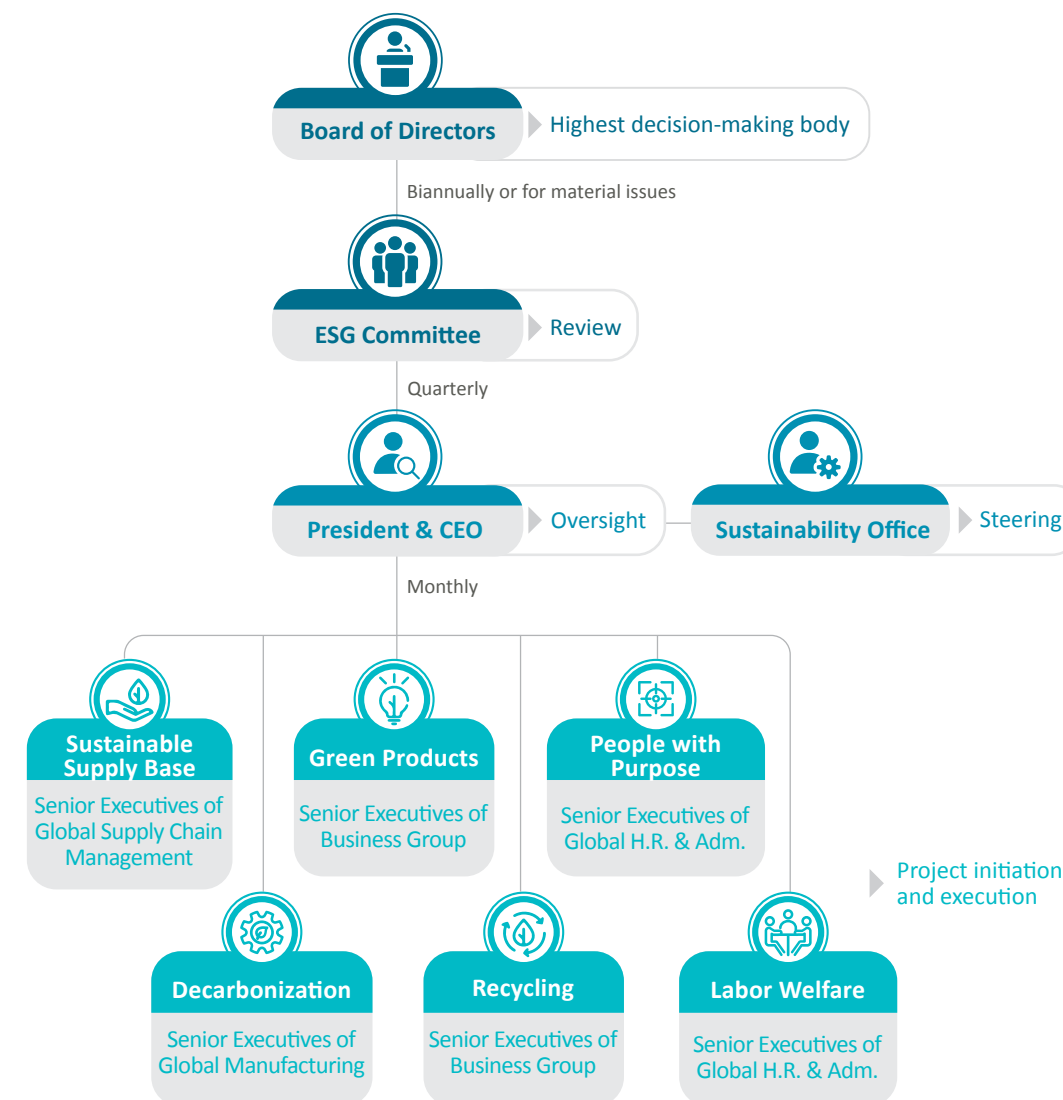
The ESG Committee is overseen by the Board of Directors (BOD) and is composed of senior executives and independent directors appointed by the BOD. The members elect one person to serve as the convener and chair of the meetings. The committee meets at least twice a year and is responsible for reviewing the Company's overall sustainable development directions, strategies, and objectives, as well as inspecting relevant management policies and specific action plans, monitoring sustainability information disclosure, and approving the sustainability report. Five meetings were held in 2023. Key resolutions and further information can be found in section 5.2.1.

### Sustainability Office

Wistron established the Sustainability Office in 2021 to spearhead and manage sustainable development across the company. The Office is headed by the Vice President of Sustainability, who's not only the acting executive secretary to the company's ESG Committee, but is also responsible for rolling out sustainability strategies, projects, as well as initiatives passed by the board of directors and the ESG Committee. This includes sustainability disclosures, annual sustainability reports, identification of relevant sustainability topics, formulation of initiatives, budget allocation for the organization's sustainable development, and progress monitoring to ensure that our daily operations comply with sustainability strategies.

### Six Sustainability Strategies Working Groups

Wistron integrates sustainability into daily operations and systematically incorporates past ESG performance actions to envision greater sustainable value creation for the future. This has led to six brand-new sustainability strategies, known as the ESG 6-Pillar, that will drive Wistron's advancement in the next decade. It starts from the vision and is drawn up from top to bottom to define short-term (1-2 years), mid-term (3-5 years) and long-term (6-10 years) goals. Senior executives serve as Pillar Owners and guide each working group to roll out corresponding plans from the bottom up, ensuring a solid structural foundation for these strategies. The President & CEO oversees progress across the sustainable strategies each month and reports achievements to the ESG Committee each quarter.



1.5 Materiality and Impact

1.5.1 Stakeholder Engagement

Wistron has adopted the Global Reporting Initiative Standards (GRI Standards) and the AA1000 Stakeholder Engagement Standards as the framework to establish the procedures for identifying material topics for sustainable development. We rely on the five major principles – Dependency, Responsibility, Influence, Diverse Perspectives, and Tension- outlined in the AA1000 Stakeholder Engagement Standards (SES) to ensure effective communication with stakeholders. Stakeholders are classified into seven groups: Employees, Customers, Shareholders/Investors, Suppliers/Contractors, Government/Competent Authorities, Non-Profit Organizations/Communities, and Media. As contractors are considered important partners for our offices and manufacturing sites, we’ve developed separate surveys to engage with and manage our contractors. Our approaches and achievements with various stakeholders in 2023 are as follows:

Stakeholders

Employees



Stakeholders' Significance to Wistron

Wistron embraces a humanistic approach, attracting top talents globally. We prioritize comprehensive salary, benefits, training, and employee support systems to foster potential, boost performance, and pursue sustainability together.

Key Issues of Concern in 2023

- Information security
- Occupational health and safety
- Employee care and support
- Air pollution and waste management
- Sustainable manufacturing

| 2023 Engagements & Outcomes                                                                                                                                                                                                                                                   | Communication Method and Channel                                                          | Communication Frequency                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>Employee engagement: 77.3% (out of 100%)</li><li>Employee satisfaction: 52.4% (out of 100%)</li></ul>                                                                                                                                   | Engagement surveys for indirect employees and satisfaction surveys for direct employees   | <ul style="list-style-type: none"><li>Engagement surveys for indirect employees are conducted once every 1~2 years.</li><li>Satisfaction surveys for direct employees are conducted once every year.</li></ul> |
| <ul style="list-style-type: none"><li>Wistron was awarded the "Talent Sustainability Award" by Commonwealth Magazine</li><li>Wistron's Malaysia Plant was selected as "Best Companies to Work for in Asia" in 2023 by HR Asia Magazine</li></ul>                              | Participation in third-party assessments                                                  | Ad hoc                                                                                                                                                                                                         |
| 7 communication sessions held around the world with a total of 505 participants and a satisfaction rate of 99%                                                                                                                                                                | Two-way communication between supervisors and key personnel                               | Annually                                                                                                                                                                                                       |
| <ul style="list-style-type: none"><li>3,089 participants supported the global core value course and reported a 4.7 (out of 5) satisfaction score</li><li>14,859 participants supported global core value campaigns and reported a 4.6 (out of 5) satisfaction score</li></ul> | Training, advocacy campaigns                                                              | Ad hoc                                                                                                                                                                                                         |
| All (100%) employees completed and signed our code of conduct training                                                                                                                                                                                                        | Global online education and Training on code of conduct                                   | Annually                                                                                                                                                                                                       |
| Average of 40.9 training hours for employees around the world                                                                                                                                                                                                                 | Onboarding training                                                                       | When onboarding new employees                                                                                                                                                                                  |
| Four meetings (March, May, July, and October)                                                                                                                                                                                                                                 | Management and staff representatives meet to discuss employees' suggestions and proposals | Quarterly                                                                                                                                                                                                      |

Stakeholders

Customers



Stakeholders' Significance to Wistron

Wistron's core philosophy is to create value for Customers. We maintain ongoing communication with customers to understand their needs, build trust, help them achieve their goals, and grow together.

Key Issues of Concern in 2023

- Occupational safety and health
  - Information security
  - Sustainable supply chain
  - Employee care and support
- Corporate governance
  - Green products
  - Sustainable manufacturing

| 2023 Engagements & Outcomes                                                                                  | Communication Method and Channel | Communication Frequency |
|--------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------|
| Malaysia Plant receives its second accolade as the "Best Companies to Work for in Asia" by HR Asia Magazine  | Quarterly sales reviews          | Quarterly               |
| All Wistron plants have passed ISO/IEC 27001 audits                                                          | Audits, and visits               | Ad hoc                  |
| 100% suppliers signed the "Declaration of Non-use of Conflict Minerals"                                      | E-mails                          | Daily                   |
| Building an e-health platform to support employee well-being                                                 | Project meetings                 | Weekly                  |
| Received the "Taiwan's Top 10 Sustainable Model Enterprises Award" from TCSA in 2023                         | Satisfaction questionnaire       | Annually                |
| Manual inventory time reduced by 80% with "Product Carbon Footprint System" to realize automatic calculation | Phone                            | Daily                   |
| Hsinchu Plant recognized as Green Manufacturing System Demonstration Unit (Green Factory)                    | Documents                        | Where necessary         |

Stakeholders

Shareholders/  
Investors



Stakeholders' Significance to Wistron

Wistron's primary business objective is to maximize shareholder value. We leverage funds prudently to foster a Positive cycle and maintain transparency by disclosing operational and financial information.

Key Issues of Concern in 2023

- Financial performance
  - Product development and innovation
  - Vision and sustainability strategies
- Customer relations
  - Risk and crisis management

Stakeholders

Suppliers



Stakeholders' Significance to Wistron

Suppliers are important partners in Wistron's journey towards sustainable development. We help them evaluate potential risks and opportunities in accordance with global sustainability trends to jointly develop better solutions for our customers.

Key Issues of Concern in 2023

- Customer relations
  - Occupational safety and health
  - Information security
- Sustainable supply chain
  - Green products
  - Product development and innovation

| 2023 Engagements & Outcomes | Communication Method and Channel | Communication Frequency |
|-----------------------------|----------------------------------|-------------------------|
| 1 Shareholders' Meeting     | Shareholders' Meeting            | Annually                |
| 10 Investor Conferences     | Investor conference              | 10                      |

|                                                                                                                                 |                   |     |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------|-----|
| Participated in around 144 meetings and communicated with nearly 700 domestic and foreign investors in person or over the phone | Investor meetings | 144 |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------|-----|

| 2023 Engagements & Outcomes                                            | Communication Method and Channel               | Communication Frequency |
|------------------------------------------------------------------------|------------------------------------------------|-------------------------|
| 1,313 green specifications and hazardous materials investigations      | Supplier green product management platform     | Updated when necessary  |
| 524 suppliers evaluated for product quality, price, and delivery items | Supplier sustainability performance evaluation | Monthly                 |
| 1,531 companies were evaluated with the risk assessment procedure      | Risk identification                            | Annually                |
| 593 supplier sustainability audits were completed                      | Supplier sustainability audit                  | Annually                |

|                                       |                     |          |
|---------------------------------------|---------------------|----------|
| A total of 337 companies in the group | Partner conferences | Annually |
|---------------------------------------|---------------------|----------|

Stakeholders

Contractors



Stakeholders' Significance to Wistron

Contractors are crucial partners in Wistron's business operations. We collaborate with contractors in manufacturing, sales, and occupational safety to enhance workplace environments and ensure employee safety.

Key Issues of Concern in 2023

- Climate strategy
  - Diversity and Inclusion
  - Charity and philanthropy
- Customer relations
  - Air pollution and waste management

Stakeholders

Government / Competent Authorities



Stakeholders' Significance to Wistron

Wistron complies with the laws and regulations of local governments and maintains communication with government agencies to create local employment opportunities and tax revenue.

Key Issues of Concern in 2023

- Air pollution and waste management
  - Green products
  - Occupational safety and health
  - Employee care and support
  - Circular economy
- Corporate governance
  - Energy consumption and greenhouse gas management
  - Environmental policy and management system

| 2023 Engagements & Outcomes                                               | Communication Method and Channel           | Communication Frequency                 |
|---------------------------------------------------------------------------|--------------------------------------------|-----------------------------------------|
| 192 routine meetings                                                      | Routine meetings                           | Weekly / Monthly / Quarterly / Annually |
| 189 relevant training sessions, drills, and construction safety briefings | Occupational safety education and training | Annually / Ad hoc                       |
| 16 relevant inspections                                                   | Daily inspections and maintenance          | Monthly / Semiannually                  |
| 52 weekly reports                                                         | Reports                                    | Weekly                                  |
| 17 relevant meetings                                                      | Project meetings                           | Monthly / Quarterly / Annually          |
| Audited 5 contractors                                                     | Onsite audits                              | Every two years                         |
| All vendors signed commitments                                            | Commitment                                 | Annually                                |

| 2023 Engagements & Outcomes                                                                                                        | Communication Method and Channel                                                   | Communication Frequency        |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------|
| Ranked among the top 5% of listed companies in the 10th Corporate Market Observation Post System's Corporate Governance Evaluation | Corporate Governance Evaluation                                                    | Annually                       |
|                                                                                                                                    | Regularly update company website and information on Market Observation Post System | Monthly / Quarterly / Annually |
| Published annual sustainability reports to enhance ESG disclosure                                                                  | Annual Report and Financial Report                                                 | Quarterly / Annually           |
|                                                                                                                                    | Official documents, questionnaires, interviews, phone communication                | Ad hoc                         |

Stakeholders

Non-Profit Organizations/Communities

Stakeholders' Significance to Wistron

NPOs are key partners in Wistron’s efforts to expand our influence for sustainability. We have established long-term relationships with NPOs to respond to environmental and social issues. Wistron also continues to communicate with local groups and residents to mitigate the impact of operations and production activities on local communities.

Key Issues of Concern in 2023

- Recruitment and retention
- Green products
- Nature Ecology Protection

- Charity and philanthropy
- Vision and sustainability strategies
- Environmental policy and management system

| 2023 Engagements & Outcomes                                                                                                                                                                                                                                                                                                         | Communication Method and Channel                                                                                                                                         | Communication Frequency |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| <ul style="list-style-type: none"><li>Held 8 donation campaigns with colleagues contributing NT\$5.96M through voluntary small donations</li><li>Donated 1,684 gift boxes to charities during fundraisers held on the Dragon Boat Festival and Mid-Autumn Festival</li><li>NT\$49M in foundation sponsorships/commissions</li></ul> | Projects in line with the purpose / goal of the foundation are supported through commissions or sponsorships, and communicated via meetings, site surveys, reports, etc. | Regularly and ad hoc    |
| <ul style="list-style-type: none"><li>27 articles of event information on official website</li><li>19 articles on natural and cultural information</li><li>4 newsletters</li></ul>                                                                                                                                                  | Newsletters and event information                                                                                                                                        | Regularly and ad hoc    |

Stakeholders

Media

Stakeholders' Significance to Wistron

Wistron maintains communication channels with the media to disseminate company information, foster our brand image, and engage more stakeholders.

Key Issues of Concern in 2023

- Customer relations
- Information security
- Green products
- Climate strategy

- Employee care and support
- Air pollution and waste management
- Environmental policy and management system

| 2023 Engagements & Outcomes                                                                                                                                                                                                                                                                                                                              | Communication Method and Channel                                            | Communication Frequency |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------|
| Ranked among the top 5% of listed companies in the 10th Corporate Market Observation Post System’s Corporate Governance Evaluation                                                                                                                                                                                                                       | Press conferences                                                           | Ad hoc                  |
| Media inquiries are responded proactively or in a timely manner, so that the media can obtain accurate information on company operations and corporate governance. This can improve Wistron’s corporate image. Efforts include: <ul style="list-style-type: none"><li>4 press conferences</li><li>34 press releases</li><li>6 media interviews</li></ul> | Monthly revenue press releases                                              | Regularly               |
|                                                                                                                                                                                                                                                                                                                                                          | Announcement of financial report and board resolution press releases        | Regularly               |
|                                                                                                                                                                                                                                                                                                                                                          | Announcement of Shareholders' Meeting or investor conference press releases | Regularly               |
|                                                                                                                                                                                                                                                                                                                                                          | Press releases major information related to operations                      | Ad hoc                  |
|                                                                                                                                                                                                                                                                                                                                                          | Announcement of showcase / award press release                              | Ad hoc                  |
|                                                                                                                                                                                                                                                                                                                                                          | Participation in public events such as forums and interviews                | Ad hoc                  |

## 1.5.2 Process of Materiality Analysis

Wistron conducts its materiality analysis annually. The Company follows GRI Universal Standard 2021's GRI3: Material Topics 2021 while integrating the evaluation methodology of the impact on the economy, environment and society developed by Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts project and London Benchmarking Group (LBG) and incorporating European Financial Reporting Advisory Group (EFRAG)'s Double Materiality principles to build its impact-based materiality analysis process to identify material topics. The analysis result was passed by the board's resolution, which determined 17 sustainable issues as the material topics for the Company's 2023 Sustainability Report. These material topics were further integrated into the Wistron's Enterprise Risk Management (ERM) process to identify risk factors, frequency, and severity, and to develop risk mitigation measures. The results of the materiality analysis were verified by a third-party to confirm the disclosure boundaries and scope of information, which were based on the foundation for setting long-term sustainability targets. The materiality analysis process is listed below:

### Compile Sustainability Issues

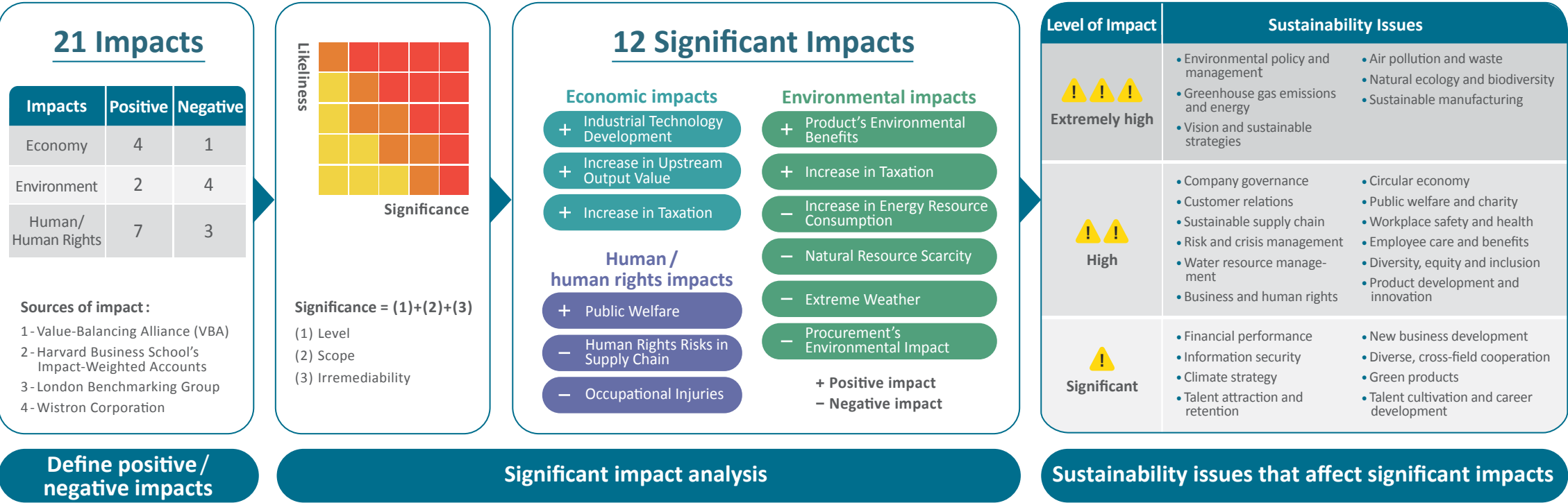
Wistron followed global sustainability trends and standards, including GRI Standards, UN SDGs, SA8000 Standard and the global risk reports by Responsible Business Alliance (RBA), Sustainability Accounting Standards Board (SASB) and World Economic Forum (WEF) as well as issues that major investment firms pay close attention to: DJSI, MSCI ESG Ratings, CDP, TCFD and other disclosure frameworks. Wistron also included material issues that are key to the industry along with the Company's business development strategies, objectives and stakeholder interaction and compiled a total of 27 issues. Compared to the year prior, "Climate Change Management" and "Natural Ecology Protection" are renamed "Climate Strategy" and "Natural Ecology and Biodiversity" respectively; "Human Rights, Diversity and Tolerance" was divided into "Business and Human Rights" and "Diversity, Equity and Inclusion;" "Human Resources Structure" was integrated with "Diversity, Equity and Inclusion;" "Sustainable Manufacturing" was added in light of the Company's low-carbon manufacturing transformation.

### Materiality analysis

Considering both "dynamic materiality" and "double materiality" simultaneously, Wistron conducted its materiality analysis from 3 perspectives: internal/external stakeholder concerns, impact to the organization's operation and sustainable development impact. Regarding sustainable development impact, Wistron integrated both monetary and non-monetary valuation methods for impact assessment. Wistron applies the monetary valuation methods for its periodic sustainability impact evaluations; non-monetary valuation methods are implemented in the annual materiality analysis.

- Internal/external stakeholder concerns: Wistron conducted questionnaires to survey 7 types of internal/external stakeholders regarding their concerns towards ESG topics, including customers (39 participants), employees (133 participants), suppliers (168 participants)/ contractors (22 participants), shareholders/investors (20 participants), government/competent authorities (8 participants), non-profit organizations/communities (14 participants) and media (2 participants), totaling 406 stakeholders that have participated in this questionnaire survey.
- Impact to the organization's operations (inward impact): When driving business sustainability, Wistron believes in linking ESG promotion with the core of Wistron's business development. A total of 7 executives participated in the survey, which measured the impact of each sustainable issue on factors of "revenue, employee cohesion, customer satisfaction, operational risk and brand image." Impact of each sustainable issue on the Company's operations was assessed from the perspective of financial materiality, with the topics' materiality being ranked accordingly.
- Sustainable development impact (outward impact): Wistron invited its internal core teams responsible for its ESG promotion - a total of 21 supervisors and employees to participate in its sustainable development impact evaluation, using Impact Valuation to evaluate the positive/negative and potential/actual impacts and their extent (such as scale, scope or irremediability), likeliness and other factors. They also established a threshold for the impact severity and likeliness. Any impact that meets that threshold will be categorized as a significant impact caused or contributed to by Wistron and ranked ESG issues based on these impacts; meanwhile, Wistron also integrated the result of their regular impact monetization analysis result and selected influential and material topics based on the monetization values.

Wistron Sustainability Impact Analysis – Non- monetary



• Wistron Sustainability Impact Analysis – Monetary

| Value Chain           | Input/Output of Operations                                                          |                                                                                                                                                                                      |                                                                        |                                                                       | Well-Being Changes (Outcome)                        | Impacts                                  | Subjects                                                       | Impact Indicators |           |                                 |                                 | Impact Type | Currency Value (KNTD)2022 | Currency Value (KNTD)2023 | Impact level             | ESG Topics                         |
|-----------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|----------------------------------------------------------------|-------------------|-----------|---------------------------------|---------------------------------|-------------|---------------------------|---------------------------|--------------------------|------------------------------------|
| Supply chain          |    |                                                                                                     | Payments to suppliers                                                  | Increases output value by driving supply-demand across industry chain | Socio-economic development                          | Supply chain                             | Supply chain output value gained from procurement              | +                 | Indirect  | Short-term                      | Regional                        | 502,828,216 | 412,199,294               | ●●●●●●●●                  | Sustainable Supply Chain |                                    |
|                       |                                                                                     |                                                                                                                                                                                      |                                                                        | Generates job opportunities & compensation across supply chain        | Job opportunities and purchasing power              | External employees                       | Supply chain employee salary income generated from procurement | +                 | Indirect  | Short-term                      | Regional                        | 17,113,618  | 13,591,941                | ●●●●●●○                   |                          |                                    |
|                       |                                                                                     |                                                                                                                                                                                      |                                                                        | Global warming from rising GHG levels                                 | Social cost of carbon                               |                                          |                                                                | -                 | Indirect  | Long-term                       | Global                          |             |                           |                           |                          |                                    |
|                       |                                                                                     |                                                                                                                                                                                      |                                                                        | Changes in air pollution levels in the atmosphere                     |                                                     |                                          |                                                                | -                 | Indirect  | Short-term                      | Regional                        |             |                           |                           |                          |                                    |
|                       |                                                                                     |                                                                                                                                                                                      |                                                                        | Changes in pollution levels in water bodies                           | Human health and ecological quality                 |                                          | Environmental footprint from supply chain                      | -                 | Indirect  | Short-term                      | Regional                        | 6,975,704   | 5,608,888                 | ●●●●○●○                   |                          |                                    |
|                       |                                                                                     |                                                                                                                                                                                      |                                                                        | Air pollution from waste incineration                                 |                                                     | Environment                              |                                                                | -                 | Indirect  | Short-term                      | Regional                        |             |                           |                           |                          |                                    |
|                       |                                                                                     |                                                                                                                                                                                      |                                                                        | GHG emissions from waste incineration & burial                        |                                                     |                                          |                                                                | -                 | Indirect  | Long-term                       | Global                          |             |                           |                           |                          |                                    |
|                       |                                                                                     | Local procurement                                                                                                                                                                    | Mitigates environmental impact from shipping of procured items         | Social cost of carbon                                                 | Supply chain output value gained from procurement   | +                                        | Indirect                                                       | Long-term         | Global    |                                 |                                 |             | Green Products            |                           |                          |                                    |
|                       |                                                                                     | Green procurement                                                                                                                                                                    | Mitigates environmental impact throughout life cycle of procured items |                                                                       | Supply chain output value gained from procurement   | +                                        | Indirect                                                       | Long-term         | Global    | Value methods under development |                                 |             |                           |                           |                          |                                    |
|                       |                                                                                     |                                                                                                     | Digital platform for suppliers                                         | Help suppliers increase operational efficiency                        | Work-life balance                                   | Supply chain                             | Supply chain output value gained from procurement              | +                 | Indirect  | Short-term                      | Regional                        |             |                           |                           |                          | Digital Transformation             |
| Products and services |  |                                                                                                   | Product sales (amount)                                                 | Increases output value by driving supply-demand across industry chain | Socio-economic development                          | Customer/End user                        | Output value for customers driven by product sales             | +                 | Indirect  | Short-term                      | Regional                        | 571,055,005 | 529,242,910               | ●●●●●●●●                  | Customer Relations       |                                    |
|                       |                                                                                     |                                                                                                                                                                                      | Product sales (quantity)                                               | Environmental impact from handling electronic waste                   |                                                     |                                          | -                                                              | Indirect          | Long-term | Global                          |                                 |             |                           | Green Products            |                          |                                    |
|                       |                                                                                     |                                                                                                   | Renewable raw material usage                                           | Mitigates environmental impacts from raw material extraction          | Social cost of carbon                               | Environment                              | Environmental footprint from raw materials                     | +                 | Indirect  | Long-term                       | Global                          |             |                           |                           |                          |                                    |
|                       |                                                                                     |                                                                                                                                                                                      | Energy-efficient product                                               | Reduces GHG emissions with energy-efficient products                  |                                                     |                                          | +                                                              | Indirect          | Long-term | Global                          | Value methods under development |             |                           |                           |                          |                                    |
|                       |                                                                                     |                                                                                                   | designs                                                                | GHG emissions throughout product use                                  |                                                     | Environmental footprint from product use | +                                                              | Indirect          | Long-term | Global                          |                                 |             |                           |                           |                          |                                    |
|                       |                                                                                     |                                                                                                   | Energy consumption from product use                                    |                                                                       |                                                     |                                          | -                                                              | Indirect          | Long-term | Global                          |                                 |             |                           |                           |                          |                                    |
|                       |                                                                                     |                                                                                                   | New patent and technology development                                  | Helps development & application of industry technologies              | Quality of life & Industry's technical capabilities | Customer/End user                        | Increase in proprietary asset value                            | +                 | Indirect  | Long-term                       | Global                          |             |                           |                           |                          | Product Development and Innovation |
|                       |                                                                                     |  Input  Output |                                                                        |                                                                       |                                                     |                                          |                                                                |                   |           |                                 |                                 |             |                           |                           |                          |                                    |

| Value Chain           | Input/Output of Operations |                                       |  |                                                                             | Well-Being Changes (Outcome) |                                      | Impacts |                                                | Subjects |                              | Impact Indicators |        |            |          |            |            |        |                                    |                                         |                                        | Impact Type                             |                                                   | Currency Value (KNTD)2022 |  | Currency Value (KNTD)2023 |  | Impact level |  | ESG Topics |  |
|-----------------------|----------------------------|---------------------------------------|--|-----------------------------------------------------------------------------|------------------------------|--------------------------------------|---------|------------------------------------------------|----------|------------------------------|-------------------|--------|------------|----------|------------|------------|--------|------------------------------------|-----------------------------------------|----------------------------------------|-----------------------------------------|---------------------------------------------------|---------------------------|--|---------------------------|--|--------------|--|------------|--|
| Products and services | Input                      | Compensation & benefits               |  | Increases happiness through compensation higher than living                 |                              | Job opportunities and purchase power |         | Internal employees                             |          | Direct economic contribution | +                 | Direct | Short-term | Regional | 85,978,934 | 87,753,931 | ●●●●●○ | Financial Performance              | Talent Attraction and Retention         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Tax payments                          |  | Supports government infrastructure and social welfare                       |                              | Socio-economic development           |         | Society                                        |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Depreciation and amortization         |  | Drives industry technology development                                      |                              | Industry's technical capabilities    |         | Supply chain                                   |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Interest & leasing                    |  | Strengthens drivers for economic growth                                     |                              | Quality of life & Purchasing power   |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       | Output                     | Net income                            |  | Facilitates product success for customers & generates returns for investors |                              | Quality of life & Purchasing power   |         | Customer/ Shareholder/Investor                 |          |                              |                   |        |            |          |            |            |        |                                    |                                         | Energy and Greenhouse Gas              |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Non-renewable energy usage            |  | Global warming from rising GHG levels                                       |                              | Social cost of carbon                |         | Social cost generated by GHG emissions         |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | GHG emissions                         |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Renewable energy usage                |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       | Output                     | GHG emissions avoided                 |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        | Changes in water reserve           |                                         | Human health & Natural resource stocks |                                         | Social cost generated by water resource depletion |                           |  |                           |  |              |  |            |  |
|                       |                            | Water withdrawal                      |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Recycled water usage                  |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Wastewater discharge                  |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       | Output                     | Air pollution                         |  | Changes in air pollutant concentration in the atmosphere                    |                              | Social cost of carbon                |         | Social cost generated by wastewater disposal   |          |                              |                   |        |            |          |            |            |        | Air Pollution and Waste            |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Waste                                 |  | Air pollution from waste incineration                                       |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Occupational accidents                |  | Physical and mental impacts on workers & medical expenses                   |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    | Quality of life & Consumption of social |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Expenses for health promotion         |  | Potential health risks from work                                            |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    | Work-life balance                       |                                        | Social cost generated by waste disposal |                                                   |                           |  |                           |  |              |  |            |  |
|                       | Output                     | Number of employees with health risks |  | Increases professional skills & employability                               |                              | Professional knowledge and skills    |         | Future income generated from employee training |          |                              |                   |        |            |          |            |            |        | Talent Cultivation and Development |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            | Training hours and funding            |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            |                                       |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
|                       |                            |                                       |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |
| Input                 |                            | Output                                |  |                                                                             |                              |                                      |         |                                                |          |                              |                   |        |            |          |            |            |        |                                    |                                         |                                        |                                         |                                                   |                           |  |                           |  |              |  |            |  |

Input Output

Prioritizing material topics

Material topics were selected based on survey results on “Stakeholder Concerns,” “Organizational Operating Impact” and “Sustainable Development Impact” as well as Wistron’s six major sustainability strategies and the 2030 long-term targets. At the end, 17 material topics were determined and submitted to the board, including “Climate Strategy and Energy,” “Water Management,” “Air Pollution and Waste,” “Diversity, Equity and Inclusion,” “Talent Attraction and Retention,” “Talent Cultivation and Development,” “Occupational Health and Safety,” “Business and Human Rights,” “Social Welfare and Charity,” “Company Governance,” “Risk and Crisis Management,” “Customer Relations,” “Sustainable Supply Chain,” “Information Security,” “Product Development and Innovation,” “Circular Economy” and “Green Products” among others.

Material topics are ranked based on whether or not a topic is identified as a topic with significant impact in the 3 questionnaires (TOP 5) as well as its calculated impact (please refer to the chart below). The impact boundaries of the identified material topics in Wistron’s value chain- a total of 17 issues in 2023 correspond respectively to 23 GRI Standards topics and 3 of Wistron’s own topics. Wistron followed the reporting requirements and collected data, statistics and management policies from within for disclosure.

• Wistron’s Material Topics

| Material Topic                     | Ranking | Stakeholder Concerns | Organizational Operations Impact | Sustainable Development Impact- Non-monetary | Sustainable Development Impact Monetary | GRI Topics Standards                                                                                                   | SASB Industry Topics                       |
|------------------------------------|---------|----------------------|----------------------------------|----------------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| Customer Relations                 | 1       | ● ● ●                | ● ● ●                            | ●                                            | ● ● ●                                   | Customer Privacy (418) /Customer Health and Safety (416) /Marketing and Labeling (417)                                 |                                            |
| Climate Strategy and Energy        | 2       | ●                    | ● ● ●                            | ● ● ●                                        | ● ●                                     | Economic Performance (201) /Energy (302) /Emissions (305)                                                              |                                            |
| Sustainable Supply Chain           | 3       | ● ●                  | ● ●                              | ● ●                                          | ● ● ●                                   | Procurement Practices (204) /Supplier Environmental Assessment (308) /Supplier Social Assessment (414)                 | TC-ES-320a.2 / TC-ES-320a.3 / TC-ES-440a.1 |
| Product Development and Innovation | 4       | ●                    | ● ●                              | ● ●                                          | ● ● ●                                   | Wistron’s own topics                                                                                                   |                                            |
| Occupational Health and Safety     | 5       | ● ● ●                | ●                                | ●                                            | ●                                       | Occupational Health and Safety (403)                                                                                   | TC-ES-310a.1 / TC-ES-320a.1                |
| Air Pollution and Waste            | 6       | ● ● ●                |                                  | ● ● ●                                        | ●                                       | Emissions (305)/ Effluents and Waste (306)                                                                             | TC-ES-150a.1                               |
| Talent Attraction and Retention    | 6       |                      | ● ● ●                            | ●                                            | ● ● ●                                   | Market Presence (202) /Employment (401) /Labor/Management Relations (402)                                              |                                            |
| Company Governance                 | 8       | ● ● ●                | ●                                | ● ●                                          |                                         | Economic Performance (201)                                                                                             |                                            |
| Information Security               | 9       | ● ● ●                | ● ●                              | ●                                            |                                         | Wistron’s own topics                                                                                                   |                                            |
| Circular Economy                   | 10      | ●                    |                                  | ● ●                                          | ● ●                                     | Materials (301) /Effluents and Waste (306)                                                                             | TC-ES-410a.1 / TC-ES-440a.1                |
| Green Products                     | 10      | ● ●                  |                                  | ●                                            | ● ●                                     | Materials (301)                                                                                                        | TC-ES-440a.1                               |
| Risk and Crisis Management         | 12      | ●                    | ●                                | ● ●                                          |                                         | Wistron’s own topics                                                                                                   |                                            |
| Public Welfare and Charity         | 13      | ●                    |                                  | ● ●                                          |                                         | Indirect Economic Impacts (203) /Local Communities (413)                                                               |                                            |
| Diversity, Equity, and Inclusion   | 13      |                      | ●                                | ● ●                                          |                                         | Diversity and Equal Opportunities (405)                                                                                |                                            |
| Talent Cultivation and Development | 13      |                      | ●                                |                                              | ● ●                                     | Training and Education (404)                                                                                           |                                            |
| Business and Human Rights          | 16      |                      |                                  | ●                                            | ●                                       | Diversity and Equal Opportunities (405) /Non-discrimination (406) /Child Labor (408) /Forced or Compulsory Labor (409) |                                            |
| Water Resource Management          | 16      |                      |                                  | ●                                            | ●                                       | Water and Effluents (303)                                                                                              | TC-ES-140a.1                               |

\*: Represents impact level

Compared to the 17 topics from last year, four topics are no longer considered material this year: “Environmental Policy and Management,” serves as the guiding principle for the company's environmental initiatives. While not emphasized as a material topic, it still holds intrinsic importance to internal operations; “Employee Care and Support,” has been integrated into “Talent Attraction and Retention”; “Vision and Sustainable Strategies” and “Digital Transformations” have become integral drivers of the company's growth over the years, embedded in its culture and widely applied across various domains, thus not specifically listed as material topic; Considering the alignment of long-term development targets, “Climate Strategy” and “Energy and Greenhouse Gases” have been merged into “Climate Strategy and Energy.” Additionally, based on impact analysis, “Air Pollution and Waste,” “Water Management,” “Social Welfare and Charity,” “Company Governance” and “Risk and Crisis Management” were added to material topics.

Wistron Double Materiality Analysis

| Dimension                                                                                         | Material Topics                    | Organizational Operations Impact (Financial Materiality) |                       |                   |                   |             |                                   |                       |          |                                  |                  | Sustainable Development Impact (Impact Materiality) |                               |                     |                             |                    |                  |                                     |  |
|---------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------------------------------|-----------------------|-------------------|-------------------|-------------|-----------------------------------|-----------------------|----------|----------------------------------|------------------|-----------------------------------------------------|-------------------------------|---------------------|-----------------------------|--------------------|------------------|-------------------------------------|--|
|                                                                                                   |                                    | Revenue Growth                                           | Customer Satisfaction | Operational Risks | Employee Cohesion | Brand Image | Industrial Technology Development | Upstream Output Value | Taxation | Product's Environmental Benefits | Renewable Energy | Public Welfare                                      | Human Rights in Supply Chains | Occupational Injury | Energy Resource Consumption | Resource Depletion | Greenhouse Gases | Environmental Impact in Procurement |  |
| <br>Environment  | Climate Strategy and Energy        |                                                          | ○                     | ○                 |                   | ○           |                                   |                       |          | ○                                | ○                |                                                     |                               | ○                   | ○                           | ○                  | ○                |                                     |  |
|                                                                                                   | Water Resource Management          |                                                          |                       |                   |                   |             |                                   |                       |          |                                  | ○                |                                                     |                               | ○                   |                             |                    | ○                |                                     |  |
|                                                                                                   | Air Pollution and Waste            |                                                          |                       |                   |                   |             |                                   |                       |          | ○                                | ○                |                                                     |                               | ○                   |                             | ○                  | ○                |                                     |  |
| <br>Social       | Diversity, Equity, and Inclusion   |                                                          | ○                     |                   | ○                 |             |                                   | ○                     |          |                                  | ○                |                                                     |                               |                     |                             |                    |                  |                                     |  |
|                                                                                                   | Talent Attraction and Retention    | ○                                                        |                       | ○                 | ○                 | ○           |                                   |                       |          |                                  |                  |                                                     | ○                             |                     |                             |                    |                  |                                     |  |
|                                                                                                   | Talent Cultivation and Development |                                                          |                       |                   | ○                 |             |                                   |                       |          |                                  |                  |                                                     | ○                             |                     |                             |                    |                  |                                     |  |
|                                                                                                   | Occupational Health and Safety     |                                                          |                       | ○                 |                   |             |                                   |                       |          |                                  |                  | ○                                                   | ○                             |                     |                             |                    |                  |                                     |  |
|                                                                                                   | Business and Human Rights          |                                                          |                       |                   |                   |             |                                   | ○                     |          |                                  |                  | ○                                                   | ○                             |                     |                             |                    |                  |                                     |  |
|                                                                                                   | Public Welfare and Charity         |                                                          |                       |                   |                   |             |                                   | ○                     |          |                                  | ○                |                                                     |                               |                     |                             |                    |                  |                                     |  |
| <br>Governance | Corporate Governance               | ○                                                        |                       | ○                 |                   | ○           |                                   | ○                     |          |                                  | ○                | ○                                                   |                               |                     |                             |                    |                  |                                     |  |
|                                                                                                   | Risk and Crisis Management         |                                                          |                       | ○                 |                   |             |                                   |                       |          |                                  |                  | ○                                                   | ○                             |                     |                             | ○                  |                  |                                     |  |
|                                                                                                   | Customer Relations                 | ○                                                        | ○                     | ○                 |                   |             | ○                                 | ○                     |          |                                  |                  | ○                                                   |                               |                     |                             |                    |                  |                                     |  |
|                                                                                                   | Sustainable Supply Chain           | ○                                                        |                       | ○                 |                   |             |                                   | ○                     |          |                                  |                  | ○                                                   |                               |                     |                             |                    | ○                |                                     |  |
|                                                                                                   | Information Security               |                                                          | ○                     | ○                 |                   |             | ○                                 |                       |          |                                  |                  |                                                     |                               |                     |                             |                    |                  |                                     |  |
| <br>Innovation | Product Development and Innovation | ○                                                        | ○                     |                   |                   |             | ○                                 | ○                     |          |                                  |                  |                                                     |                               |                     |                             |                    |                  |                                     |  |
|                                                                                                   | Circular Economy                   |                                                          |                       |                   |                   |             |                                   |                       |          | ○                                | ○                |                                                     |                               |                     | ○                           |                    |                  |                                     |  |
|                                                                                                   | Green Products                     |                                                          |                       |                   |                   |             |                                   |                       |          | ○                                |                  |                                                     |                               |                     |                             |                    |                  |                                     |  |

○: Material impact of ESG on organizational operations or sustainable development

• Material Topics and Their Relationship to the Value Chain

| Dimension                                                                                         | Material Topics                    | Importance to Wistron                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Internal |            | Upstream |            | Downstream |          |
|---------------------------------------------------------------------------------------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|----------|------------|------------|----------|
|                                                                                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Wistron  | Subsidiary | Parts    | Consumable | Equipment  | Customer |
|                                                                                                   |                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |          |            |          |            |            |          |
| <br>Environment  | Climate Strategy and Energy        | In response to the global challenges posed by climate change, Wistron is making strides towards low-carbon transformation targets, actively managing climate-related risks and opportunities to strengthen operational resilience. We have set carbon reduction targets in accordance with international standards and is working to introduce energy saving and carbon reduction measures to minimize carbon footprint and enhance operational competitiveness.                                                                                                                                                | ○        | ○          | ○        | ○          | ○          | ○        |
|                                                                                                   | Water Resource Management          | Most of Wistron’s product manufacturing processes are assembly focused and therefore do not require the use of large amounts of water. Water resources management mainly involves day-to-day water conservation, practical water recycling and wastewater management. Water use data is also collected for regular monitoring of water quality and water usage. Water-saving activities are implemented periodically to promote water resource protection.                                                                                                                                                      | ○        | ○          | ○        | ○          | ○          |          |
|                                                                                                   | Air Pollution and Waste            | Gases produced in Wistron’s production processes are treated in accordance with internal standard procedures before being discharged. Exhaust gases are regularly sampled and tested to ensure regulatory compliance. Wistron pledges not to use prohibited substances and raw materials, enforcing a rigorous, careful selection process for both raw materials and suppliers. We persistently enhance our technology and seek out environmentally friendly materials, complying with environmental regulations and customer policies for our activities, products, and services to meet or surpass our goals. | ○        | ○          | ○        | ○          | ○          |          |
| <br>Social       | Diversity, Equity, and Inclusion   | A culture of diversity and inclusion creates positive impact for the organization. Wistron adopts humanistic core values and welcomes diverse, international talents. We promote gender equality and hires local talents for managerial positions to promote the localization of human resource management.                                                                                                                                                                                                                                                                                                     | ○        | ○          |          |            |            |          |
|                                                                                                   | Talent Attraction and Retention    | A high-quality talent pool is a key strategic asset for enterprises. Wistron seeks to create a diverse and best-in-class workplace and provide benefits that exceed regulatory requirements to inspire pride in employees as Wistron members.                                                                                                                                                                                                                                                                                                                                                                   | ○        | ○          |          |            |            |          |
|                                                                                                   | Talent Cultivation and Development | To assist employees to develop in their functions, Wistron provides multiple learning channels and training systems to boost organizational competitiveness in response to market challenges.                                                                                                                                                                                                                                                                                                                                                                                                                   | ○        | ○          |          |            |            | ○        |
|                                                                                                   | Occupational Health and Safety     | Employee health and workplace safety are the foundation for the sustainable development of enterprises. Wistron complies with international standards to create a work environment that allows employees to feel at ease and ensures optimal operational performance.                                                                                                                                                                                                                                                                                                                                           | ○        | ○          |          |            |            |          |
|                                                                                                   | Business and Human Rights          | Implement human rights policies and due diligence process, identify high-impact issues through human rights risk assessment, adopt mitigation and remedial measures, respect and protect the human rights of workers in the upstream and downstream value chains as well as Wistron’s own operations.                                                                                                                                                                                                                                                                                                           | ○        | ○          | ○        | ○          | ○          | ○        |
|                                                                                                   | Public Welfare and Charity         | Wistron focuses on two major aspects in its public welfare efforts: “environment” and “humanities,” and work with public welfare partners who share the same philosophy on diverse projects.                                                                                                                                                                                                                                                                                                                                                                                                                    | ○        | ○          |          |            |            |          |
| <br>Governance | Corporate Governance               | Integrity management forms the cornerstone of corporate sustainability. Wistron adheres to both domestic and international regulations, embracing high standards of self-discipline to honor the trust of our shareholders.                                                                                                                                                                                                                                                                                                                                                                                     | ○        | ○          |          |            |            |          |
|                                                                                                   | Risk and Crisis Management         | Wistron has a risk management mechanism in place and enforces risk control, adjustment, and process inspection procedures to strengthen operational resilience in response to the changing market environment.                                                                                                                                                                                                                                                                                                                                                                                                  | ○        | ○          | ○        | ○          | ○          |          |
|                                                                                                   | Customer Relations                 | Core competitiveness of an enterprise is rooted in sustainable and close partnerships with customers. Wistron further strengthens customer trust with its corporate sustainability and social responsibility management systems.                                                                                                                                                                                                                                                                                                                                                                                | ○        | ○          |          |            |            | ○        |
|                                                                                                   | Sustainable Supply Chain           | Wistron leverages its procurement influence to assist suppliers to improve in five major aspects, including labor, health and safety, environment, ethics, and management.                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |            | ○        | ○          | ○          |          |
|                                                                                                   | Information Security               | Identify information security risks, conduct training on information security management-related policies, enhance overall information security, and strengthen the organization’s resilience to information security incidents and threats.                                                                                                                                                                                                                                                                                                                                                                    | ○        | ○          |          |            |            | ○        |
| <br>Innovation | Product Development and Innovation | By integrating sustainability with innovation, Wistron embeds sustainable thinking into the design process, minimizing the environmental impact of its products and leveraging technology to enhance quality of life.                                                                                                                                                                                                                                                                                                                                                                                           | ○        | ○          | ○        |            |            | ○        |
|                                                                                                   | Circular Economy                   | Provide green recycling services from cradle to cradle, utilize environmentally friendly materials, reduce plastic usage, embody the concept of technical cycle.                                                                                                                                                                                                                                                                                                                                                                                                                                                | ○        | ○          | ○        | ○          |            | ○        |
|                                                                                                   | Green Products                     | Wistron’s product design not only avoids the use of hazardous raw materials but also enhances product performance and simplifies disassembly or recycling, thereby minimizing environmental impact.                                                                                                                                                                                                                                                                                                                                                                                                             | ○        | ○          | ○        | ○          |            | ○        |

O: source of impact

• Material Topics and Risk Management

| Material Topics                    | Potential Risks                                                                                                           | Risk Level | Risk Reduction and Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Climate Strategy and Energy        | • High energy consumption equipment                                                                                       | ●          | • Improve energy-saving technology and implement international management standards ISO 50001 and ISO 14064-1.<br>• Review the current use of renewable energy and work with third-party companies for purchase.<br>• Establish an environmental management team and conduct environmental management meetings regularly.                                                                                                                                                                                                                                                                                                                                                          |
|                                    | • Insufficient renewable energy                                                                                           | ●          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                    | • Drop in rating                                                                                                          | ●          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Water Resource Management          | • Drought                                                                                                                 | ●          | • Implement day-to-day water conservation practices and set medium and long-term water management targets, conduct simulations for water shortage scenarios, and collaborate with local water supply companies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Air Pollution and Waste            | • Failure to comply with waste management regulations                                                                     | ● ●        | • Identify environmental regulations and implement ESH management policies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Diversity, Equity, and Inclusion   | • Failure to provide a work environment of diversity, equity, and inclusion. Occurrences of discrimination or harassment. | ●          | • Adjust management mechanism, implement DEI policies, conduct anti-harassment /DEI training to raise awareness, and establish a grievance platform.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Talent Attraction and Retention    | • Violation of local labor law                                                                                            | ● ●        | • Establish regulatory compliance mechanism, including compliance framework, management guidelines, self-reviews, monitoring, and educational training.<br>• Supervisors can use APP to track employee work hours. The system sends supervisors email notifications in case of irregular work hours.<br>• Monitor manpower status with the manpower allocation dashboard. Track the unfilled rate of vacancies on a quarterly basis.<br>• Tally and review at the end of March every year.<br>• Review salary data of market and competitors.<br>• Make recommendations to supervisors regarding annual pay raise and variable compensation approval based on performance results. |
|                                    | • Overtime hours exceed the limit prescribed by labor law                                                                 | ●          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                    | • Lack of human resource planning                                                                                         | ●          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                    | • Incorrect amount of contribution to the pension fund reserve                                                            | ●          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                    | • Lack of benchmarking on salary levels against market practices and competitors                                          | ●          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                    | • Performance and compensation scheme are only partially linked                                                           | ●          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Talent Cultivation and Development | • Lack of a comprehensive program for the continual enhancement of employee competitiveness                               | ●          | • Offer training courses tailored for management functions and continuously optimize new employee training programs. Provide current and relevant training on topics such as industry technology, digital transformation, and ESG. Design a training roadmap for each professional category and expand resources for self-development courses.                                                                                                                                                                                                                                                                                                                                     |
| Occupational Health and Safety     | • Major emergency response procedures not effectively implemented                                                         | ●          | • Conduct emergency response related training, establish emergency management procedures, review by third-party external audit institutions.<br>• Periodically conduct regulatory inventory checks and develop occupational safety, health, and environmental policies and management systems in accordance with international standards, namely ISO 45001 and ISO 14001.                                                                                                                                                                                                                                                                                                          |
|                                    | • Failure to comply with environmental, health and safety regulations                                                     | ● ●        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                    | • Emerging epidemic diseases spread rapidly                                                                               | ● ●        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                    | • Frequent changes of ESH ISO45001 manager                                                                                | ●          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Business and Human Rights          | • Failure to adjust employee employment procedures in response to regulatory changes                                      | ● ●        | • Raise awareness on internal policies and relevant regulations, with auditors periodically conducting regulatory compliance reviews.<br>• Complete a comprehensive human rights due diligence management cycle annually, and establish consistent cultural and behavioral standards across the group to effectively manage and reduce human rights risks.<br>• Incorporate supplier evaluation into CSR requirements, conduct supplier SAQ periodically, and establish a supplier status check mechanism.                                                                                                                                                                         |
|                                    | • Inadequate human resources due diligence                                                                                | ● ● ●      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| Material Topics                    | Potential Risks                                                                                                                                                                                                                                                                                                                                  | Risk Level | Risk Reduction and Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Public Welfare and Charity         | <ul style="list-style-type: none"> <li>Social investment not linked to ESG policies</li> <li>Charity events lack systematic organization</li> </ul>                                                                                                                                                                                              | ●          | <ul style="list-style-type: none"> <li>Implement a system for compiling information so that offices and factories worldwide may regularly upload community development investment plans and implementation results. Compiled information will then be reported in the annual ESG report.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Corporate Governance               | <ul style="list-style-type: none"> <li>Geopolitics</li> <li>Resignation of independent directors</li> <li>Low attendance rate among directors</li> <li>Lack of regard for ESG, resulting in market share loss and damaged image</li> <li>Relocation of factory sites requiring personnel changes and resulting in employee grievances</li> </ul> | ●●●        | <ul style="list-style-type: none"> <li>Diversify manufacturing site locations across the globe and enhance the localization rate of the supply chain.</li> <li>Ensure smooth communication between board members and senior executives, and stay abreast of board members opinions.</li> <li>The board and its functional committees undertake regular performance evaluations, ensuring that board meeting dates are scheduled appropriately.</li> <li>Corporate sustainability and CSR policies have been adopted and incorporated into day-to-day operations.</li> <li>Personnel adjustment processes comply with or exceed the standards required by law. Establish communication mechanism between the company, investors and customers.</li> </ul>                                                             |
| Risk and Crisis Management         | <ul style="list-style-type: none"> <li>Failure to adequately disclose material topics of concern for stakeholders as required by regulations</li> <li>Matters disclosed in statutory reports lack accuracy, timeliness or completeness.</li> </ul>                                                                                               | ●●         | <ul style="list-style-type: none"> <li>Stay abreast of trends in sustainable development, identify material topics of concern to stakeholders annually, and disclose them in accordance with regulations or international standards.</li> <li>Monitor changes in regulations or guidelines, strengthen personnel training, and make timely corrections.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Customer Relations                 | <ul style="list-style-type: none"> <li>Unable to meet customer requirements due to production site relocation</li> <li>Customer perceives a lack of professionalism in the point of contact.</li> </ul>                                                                                                                                          | ●●         | <ul style="list-style-type: none"> <li>Verify progress with customer weekly, communicate with manager of the customer side periodically, and identify the cause in case of customer complaint and actively make improvements.</li> <li>Technical team assists business team to review and improve operating procedures for services.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Sustainable Supply Chain           | <ul style="list-style-type: none"> <li>Supplier fails to cooperate and comply with CSR regulations.</li> <li>Supplier fails to adopt carbon reduction plans.</li> <li>Raw material shortages of supplier</li> </ul>                                                                                                                              | ●●         | <ul style="list-style-type: none"> <li>Incorporate supplier evaluation into ESG requirements, conduct supplier SAQ periodically, and establish a supplier status check mechanism.</li> <li>Review carbon emissions of suppliers, assist suppliers in setting carbon reduction targets, and coach suppliers in implementing carbon reduction practices.</li> <li>Regularly review raw materials stock level, and implement raw materials allocation system.</li> </ul>                                                                                                                                                                                                                                                                                                                                                |
| Information Security               | <ul style="list-style-type: none"> <li>Lack of information security awareness in supplier's employees</li> <li>Lack of privacy and safety regulation awareness in employees</li> <li>Company information leakage</li> <li>Customer product information leakage</li> </ul>                                                                        | ●●         | <ul style="list-style-type: none"> <li>Provide training to employees of suppliers, check information security management related procedures and risk identification through ESG, and devise confidential information protection measures.</li> <li>Establish a regulatory compliance management mechanism, strengthen internal regulations and relevant laws, enhance privacy feedback and reporting channels, raise awareness and conduct educational training.</li> <li>Require employees to comply with NDA terms between company and customers, manage sensitive information with information systems, conduct training drills for social networks, and prohibit employees from using USB flash drives.</li> <li>Review and improve the company's current confidential document management mechanism.</li> </ul> |
| Product Development and Innovation | <ul style="list-style-type: none"> <li>Due to the ODM model of customers, advanced technologies cannot be effectively applied, delaying the development of new products or services.</li> </ul>                                                                                                                                                  | ●●         | <ul style="list-style-type: none"> <li>Regularly evaluate the synergy created by new technologies to ensure the effectiveness of introducing new technologies, establish new businesses or forward-looking units to introduce new technologies, and transform innovative technology into intellectual property (IP).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Circular Economy                   | <ul style="list-style-type: none"> <li>Organization lacks relevant policies and appropriate methods to manage waste and closed-circuit production.</li> </ul>                                                                                                                                                                                    | ●●         | <ul style="list-style-type: none"> <li>Define organizational responsibility and sustainable development policies, and consolidate organizational resources and strategies for the collaborative implementation of policies.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Green Products                     | <ul style="list-style-type: none"> <li>Poor product life cycle management</li> <li>Products do not comply with international environmental regulations and customer's hazardous substance regulations.</li> </ul>                                                                                                                                | ●          | <ul style="list-style-type: none"> <li>Establish a product development management mechanism to monitor, report, and improve product development status/progress at any time.</li> <li>Re-examine regulations and customer standards regularly to revise internal regulations.</li> <li>Work with benchmark customers regularly to design product/technology development roadmap and product specifications.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                               |