



2024

WIWYNN CORPORATION

Sustainability Report



Contents

0 Introduction

Message from the Chair	02
Sustainability recognition and performance	03
About Wiwynn Corporation	05
Business performance	07
Industry engagement and influence	08

1 Sustainability Management

Vision and strategy	10
Materiality analysis and engagement	14

2 Corporate Governance

Accountability in governance	29
Risk management	36
Information security	39
Taxation management	44

3 Sustainable Supply Chain

Sustainable supply chain management	48
-------------------------------------	----

4 Innovation With Green Technology

Value innovation	58
------------------	----

5 Eco-Friendly Operation

Climate change	72
Energy management	80
Environmental management	82

6 Driven People with shared beliefs

Talent attraction and retention	90
Talent cultivation	103
Human rights management	110
Occupational safety and health	117

7 Social Welfare

Social Care and Environmental Conservation	128
--------------------------------------------	-----

8 Appendix

About the report	135
GRI Standards cross-reference table	136
SASB Standards cross-reference table	140
TCFD index cross-reference table	144
Sustainability disclosure index cross-reference table	147
Independent third-party assurance opinion statement	148

Message from the Chair

Wiwynn embraces the vision of “Unleashing the power of digitalization, Igniting the innovation of sustainability” and continues to strive toward sustainable operations and harmonious coexistence with society and the environment. In addition to ongoing improvements in business development and corporate governance, the company focuses on four ESG strategies: “Eco-friendly operation,” “Driven people with shared beliefs,” “Sustainable supply chain,” and “Innovation with green technology,” driving various initiatives and achieving significant success.

In terms of sustainable operations and global expansion, Wiwynn continues to grow its global production footprint in response to market demand and geopolitical risks, ensuring technological and supply chain advantages. We are not only optimizing existing production lines in Taiwan, Malaysia, the Czech Republic, and Mexico, but also investing further in Texas, USA, to offer customers more diverse capacity options and build a resilient supply chain. Moreover, Wiwynn is also constructing a new headquarters in Neihu Science Park, designed with an environmentally friendly concept to create an appealing workplace, attract top talent, and foster local AI industry development.

In eco-friendly operation and innovation with green technology, Wiwynn is actively increasing the use of renewable energy and leveraging innovative technologies to reduce its carbon footprint, demonstrating its commitment to climate change. We continue to deepen innovation with green technology by incorporating more eco-friendly materials, reducing carbon emissions, and collaborating with supply chain partners to drive carbon reduction and build a more resilient green industrial chain.



Chair and Chief Strategy Officer Emily Hong

We continue to invest in R&D, strengthening our technological capabilities and competitiveness. In 2024, the total number of patents grew by 17% compared to 2023, among which 34% of them are aligned with the SDGs, showing our dual pursuit of technological innovation and sustainable operations.

In 2024, we launched our first coral restoration and coastal afforestation project in Penghu, supporting the sustainable development of Penghu’s natural ecosystem. We also partnered with National Chung Hsing University to establish the first reforestation carbon credit experimental site for the technology industry in Taoyuan. Further, we established the Wiwynn Foundation and collaborated with National Taiwan Ocean University to carry out coral restoration within the seawater pools of Heping Island Geopark in Keelung, helping to raise public awareness of marine ecology. Through long-term monitoring, we aim to ensure that artificial coral reefs deliver ecological benefits and promote biodiversity.

In terms of driven people with shared beliefs, Wiwynn values employee well-being and diversity and inclusion, striving to create a healthy workplace and promote employee growth. We received recognition from the Ministry of Health and Welfare with the “Outstanding Healthy Workplace and Excellent Promoter – Gender-Friendly Health Award” for our efforts in workplace health and safety.

We continue to promote gender equality through Wiwynn Women in Tech (WWIT), organizing various events and seminars to foster a supportive, inclusive environment that encourages sharing and growth. This helps our colleagues realize their potential and shine in their respective fields.

Our commitment to sustainable operations has earned us numerous domestic and international awards and recognitions, including being named one of the “Top 100 Business Leaders in Taiwan 2024” by Harvard Business Review, winning the “Best CFO” at the Corporate Treasurer Awards 2024, selection as a 2025 Sustainability Yearbook Member by S&P Global, and inclusion in TIME magazine’s “World’s Most Sustainable Companies 2024.” We were also named among the “Top 100 Foreign Investment Picks in Taiwan 2024,” selected as a Taiwan Sustainability Index constituent stock, and recognized with honors such as the Carbon Competitiveness Top 100, Sustainability Resilience Excellence Award, Digital Trust - ESG Implementation Award, and the 2024 Sustainability Impact Bronze Award. These accolades highlight our outstanding global competitiveness and corporate influence.

Looking ahead, in the face of technological transformation and global challenges, Wiwynn will continue to center innovation, deepen ESG practices, and promote environmental sustainability through digital development, realizing the vision of a harmonious coexistence between enterprise and the social-environmental ecosystem. We will continue striving to contribute to the sustainable development of the global technology industry and advance toward a more resilient and impactful future.

Sustainability Recognition and Performance

Sustainability recognition



Harvard Business Review
Taiwan Top 100 Best-Performing
Business Leaders



Corporate Treasurer AWARDS 2024
Best CFO



Time
World's Most Sustainable
Companies



Business Weekly
Carbon Competitiveness
Top 100

S&P Global

S&P Global
2025 Sustainability
Yearbook Member



CDP
Climate Change A



TCSA
Platinum Award for
Sustainability Report



GCSA
Bronze Award for
Sustainability Report



TWSE
Corporate Governance
Evaluation 6%- 20%



R&D 100 Awards
R&D 100 Awards



Taiwan Institute of Directors
Top 100 Foreign Investment
Picks in Taiwan



"Selected in F4G TIP TW ESG Index"
"Selected in TWSE RA Taiwan
Employment Creation 99 Index"



BSI
Sustainability Resilience
Outstanding Award



BSI
Digital Trust - ESG
Implementation Award



PWC
PWC Sustainability Impact
Bronze Award



Ministry of Health and Welfare Healthy Work-
place and Excellent Promoter
Gender Friendly and
Healthy Award

Sustainability performance



E • **66.77%**
Rate of global renewable energy usage

• **88.94%**
Waste recycling and reutilization rate

• **NTD 1 billion**
Benefits from reusing wooden crates and pallets

S • **Maintained over 30%**
Ratio of female managers

• **15.51% decrease**
in global turnover rate

• **25.68 hours**
Total training hours

G • **33%**
Ratio of female board seats

• **100%**
Directors' attendance in 2024

• **Over 8.78 hours**
Average training hours for each director

I • **2 consecutive**
Ranked among the top 100 for patents in Taiwan

• **34%**
Patented projects in line with SDGs

• **5.9X growth**
Carbon reduction benefits from product operation compared with last year

About Wiwynn Corporation

Vision

Unleash the power of digitalization, Ignite the innovation of sustainability



Mission

Provide the best TCO, workload and energy optimized IT solutions from Edge to Cloud

Core values



Core businesses and services

The main products provided by Wiwynn Corporation ("Wiwynn" or "the Company") are cloud servers that are equipped with high-efficiency and high-quality computing and storage as well as integrated cabinet solutions. We offer cloud service providers a variety of customized products and services of system integration as well as the best workload and total cost of ownership (TCO) for data centers with optimized solutions to assist customers using IT resources more efficiently and flexibly.

In addition, Wiwynn actively invests in new technology to satisfy the demands of data centers of the next generation. In terms of product strategy, Wiwynn invites partners of key technology and global software vendors to work closely to speed up the commercialization of platforms for CPU such as x86 and ARM, GPU, and AI ASIC products, and respond to customers' demands in cloud computing and large scale AI training and application. In terms of R&D, power and thermal technologies have always been the key for data center customers to reduce overall operating costs. Other than investing R&D resources on innovative design of technical products to develop energy-saving and modular products, we also enhance the added value to our products through high system integration and testing capability to provide our customers comprehensive solutions. As a platinum member of OCP (Open Compute Project) and solution supplier, Wiwynn also actively implements OCP design concept to the whole series of products and assists data centers possessing the advantages of high-power efficiency, simplification, and easy to maintain and satisfy their demands in computing efficiency, energy saving, and easy to maintain.

In terms of thermal solutions, the Company continues to invest in advanced liquid cooling technologies, and collaborate with technology partners to develop technologies including direct cooling, immersion cooling, single-phase and two-phase, to meet diverse demands of clients' data centers and provide the most suitable solutions. In terms of choice of coolant, in addition to traditional coolants, the Company has partnered with Intel to introduce Super Fluid technology, and co-developed related technologies.

In terms of product development, the Company continues to enhance thermal and power efficiency through innovative technologies and introduces the use of recycled plastics. During manufacturing and operational processes, the Company also increases the use of renewable energy and collaborate with our customers with innovative approaches to drive sustainable development across the industry.



- Registered capital: NT\$1.858 billion
- Address of the operation HQ: 8F, No. 90, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City
- Number of plants: 5
- Total area of plants: 317,847 square meters
- Establish date: 2012/03/03
- IPO date: 2019/03/03
- Stock code: 6669
- Chair and Chief Strategy Officer: Emily Hong
- President and CEO: William Lin
- Total employees: 10,635 (As of December 31)

Global Operations

Wiwynn Corporation has strategically deployed in locations around the world, to provide the most complete services from product design, integration, optimization to after-sales. With cooperation of different locations through division of labor and support, assistances, creating the maximum synergy in sales and services, we provide customers with precise, rapid, and matching solutions.



Sales distribution

Unit: NT\$ thousand

America 76.69%

Revenue: 276,484,780

13.51% Europe

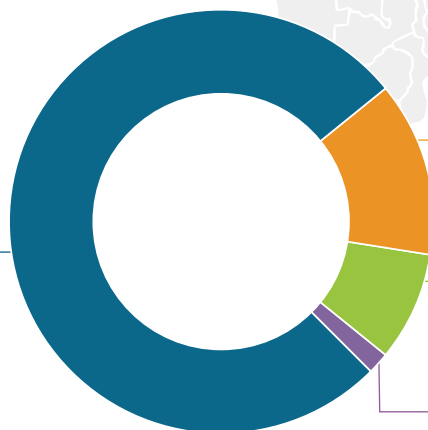
Revenue: 48,708,293

8.27% Asia

Revenue: 29,822,678

1.53% Other

Revenue: 5,525,353



Business Performance

Committed to devoting and sharing the added values from the company with the society, the environment, and our stakeholders to create a positive cycle.



Management strategy

Wiwynn provides IT equipment and rack system integration service to hyperscale data centers. With abundant experience accumulated from working with the industry and the excellent R&D team, we provide services to world-leading cloud service providers in an innovative business model.

Financial performance

In 2024, consolidated revenue reached NT\$360.541 billion, representing a 49.0% year-over-year increase. Gross margin was 10.4%, up 1.0 percentage point from the previous year; operating margin was 7.8%, up 1.2 percentage points. Net profit after tax was NT\$22.776 billion, with a net profit margin of 6.3%, up 1.3 percentage points year-over-year. Basic earnings per share were NT\$126.57. Annual consolidated revenue, profit, basic earnings per share, gross margin, operating margin, and net profit margin all hit record highs.

Unit: NT\$ thousand

Item	Year	2023 & 2024 Financial performance	
		2023	2024
Operating revenue		241,900,989	360,541,104
Operating costs		219,243,712	323,140,697
Gross profit		22,657,277	37,400,407
Operating expenses		6,786,731	9,301,491
Operating profit		15,870,546	28,098,916
Net profit before tax		15,443,679	28,830,366
Net profit for the period		12,043,655	22,776,168
Retained earnings		30,335,745	45,745,536
Personnel expense		5,881,229	8,681,749
Employee bonus		800,000	1,600,000
Cash dividend		7,343,313	13,752,218
Stock dividend		-	-

Item \ Year	2023 & 2024 Profitability	
	2023	2024
Gross profit margin (%)	9.37	10.37
Net profit margin (%)	4.98	6.32
Net profit before tax to paid-in capital ratio(%)	883.30	1,551.35
Return on assets (%)	14.41	17.01
Return on equity (%)	29.73	34.92
Earnings per share (NT\$)	68.88	126.57

Industry Engagement and Influence

Wiwynn Corporation actively participates in international institutions and organizations to exercise the impact to the industry and continue monitoring the movements in the industry and in the technology. Besides, we also join relevant industrial and public associations to maintain good interaction and exchange with members in the industry.



Business / Technology

Name of the organization	Status
TAIWAN CHAMBER OF COMMERCE AND INDUSTRY	Member
Open Compute Project	Member
Cloud Computing & IoT Association in Taiwan	Member
Taipei Computer Association	Member
The Allied Association for Science Park Industries	Member
PCI-SIG	Member
VCCI Council	Member
MLCommons Association	Member
Taiwan Climate Partnership	Member
Taiwan Institute for Sustainable Energy	Member
Taiwan Association for Trade Secrets Protection	Member



Other





01

Sustainability Management

Vision and strategy 10

**Materiality analysis
and engagement** 14



Vision and Strategy

Wiwynn focuses on sustainable supply chain, Innovation with green technology, Eco-friendly Operation, and Driven people with shared beliefs, and establishes strategies and directions accordingly. We clearly define the role of Wiwynn in promoting each strategy and have set the short-term (2025), medium-term (2028), and long-term (2030) goals and reported to the Board of Directors, committing to realizing the vision of “Unleash the Power of Digitalization, Ignite the Innovation of Sustainability”.



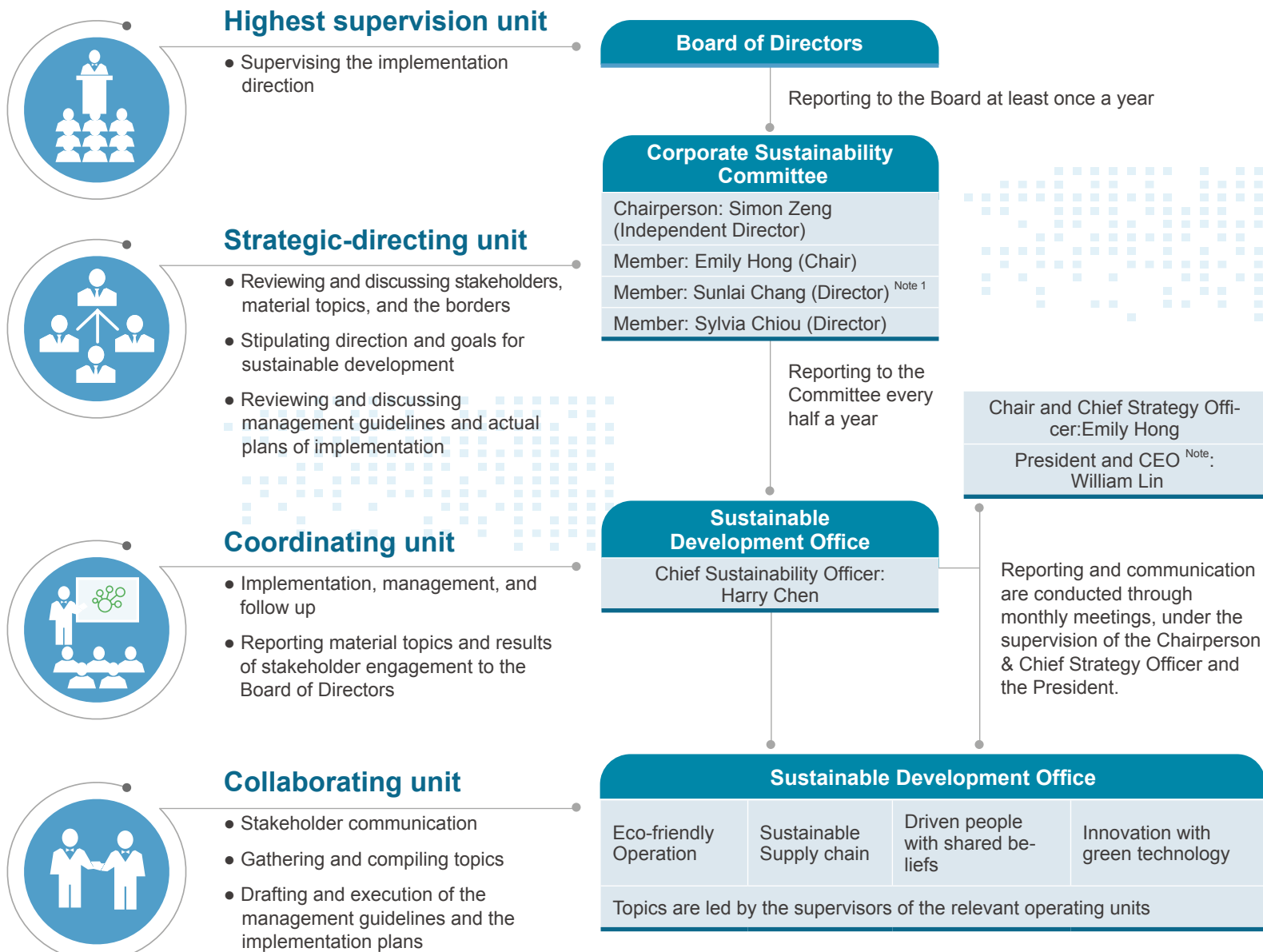
Unleash the power of digitalization Ignite the innovation of sustainability

Strategy	Direction	Role	Goal			
			Item	2025	2028	2030
Sustainable supply chain 	Accelerate sustainability by empowering partners and exceeding expectations.	Sustainable supply chain accelerator	Suppliers signing the code of conduct	98%	99%	100%
			Completion of the sustainable supplier self-evaluation survey	95%	98%	100%
			Key and high-risk suppliers audit and improvement supervision	100%	100%	100%
			Promotion of supply chain greenhouse gas inventories passing third-party verification	90%	95%	100%
			Promotion of supply chain passing RBA third-party verification	80%	90%	100%
			Suppliers ESG training coverage	100%	100%	100%
Innovation with green technology 	Integrate cutting-edge technologies to develop green products	Eco-change maker	Floating-point operations per second/ power consumption for cooling	>2.5 X	>5 X	>10 X
			Revenue from low-carbon products	60%	80%	90%
			Using green metal in products	50%	70%	90%
			Recovery rate of recycled plastic materials from products	50%	65%	85%
Eco-friendly operation 	Endeavor to minimize carbon emissions in all aspects and grow with eco-consciousness.	Decarbonization doer	Commitments of using renewable energy	75%	90%	100%
			Newly constructed plants meeting local regulations as Gold Level (or above) green buildings	100%	100%	100%
			Introducing low-energy consumption PCBA production lines worldwide	15%	60%	100%
			Reduction of rack-testing power consumption during idle time	10%	5%	2%
Driven people with shared beliefs 	Empowering and caring employees to enable them to thrive with purpose and excellence.	Employee growth facilitator	Female managers	26%	27%	30%
			Job rotation	6%	7%	9%
			Diversity and Inclusion scores from the Global Engagement Survey is the same when comparing against the WTW Global High-Performance Norm	Maintained	Top 25%	Top 25%
			Participation of the Global Engagement Survey (IDL)	80%	85%	90%
			Sustainability scores from the Global Engagement Survey compares against the WTW Global industry norm.	Consistent with the norm for high tech		Close to high-performance norm
			Employees taking "Charity Leave"	2%	4%	6%

Sustainability framework

Board of Directors is the highest supervision unit for sustainability topics while the Corporate Sustainability Committee is the strategic directing unit. Chief Sustainability Officer is in charge of the implementation, management, and follow-up of sustainability issues and reporting the major topics and the result of stakeholder engagement to the Corporate Sustainability Committee and the Board of Directors. The latest submission to the Board of Directors was February 27, 2025.

The KPIs (key performance indicators) of each topic are set by supervisors in every operating unit as management goals. It will be effectively linked to performance assessment and the remuneration mechanism (accounting for at least 10% of performance assessment). Monthly progress reports are carried out in the form of OKR (objective key result) meetings under the supervision of the Chair and Chief Strategy Officer and the President.



Note: Mr. Sunlai Chang, previously serving as CEO & President, has stepped down effective June 1, 2024. Mr. William Lin has been appointed as the new President.

Note 1: Committee member, Sunlai Chang resigned effective May 29, 2025.

Important events of sustainability

2024

• Obtained Green Building Certification

The Malaysia facility (WYMY) is the first operational site to obtain the Gold-level certification under the Green Building Index (GBI). Wiwynn will continue to implement green building standards across our global locations to strengthen environmental protection and energy-saving strategies.

• Established the Wiwynn Foundation

The foundation promotes nature conservation and sustainable development to advance environmental protection, public welfare, and corporate responsibility exchange, realizing harmony between people and the environment, as well as physical and mental well-being.

2023

• Setting Aggressive Carbon Reduction Goals

In response to the urgent climate crisis, Wiwynn is committed to establishing two aggressive long-term goals: achieving 100% renewable energy use by 2030 and reaching net-zero emissions by 2040.

• Sustainability Vision and Strategy

Taking "Unleash the Power of Digitalization, Ignite the Innovation of Sustainability" as the vision of sustainability; environmentally friendly operations, sustainable supply chain, Driven people with shared beliefs, and green innovation as the development strategy.

• Passed the Review of Carbon Reduction Goals by SBTi to Link With International Carbon Reduction Pathways

Committed to using 2021 as the base year and achieving at least a 25% reduction in Scope 1 and Scope 2 emissions, and a 12.3% reduction in Scope 3 emissions by 2031.

• Linked ESG Performance With Remuneration to Enhance ESG Management

2022

• Milestone of Renewable Energy Utilization

The self-owned electricity accounts in Taipei Operation HQ were all transferred to using green energy partially. The approach of single account and multiple users was adopted for non-self-owned electricity accounts to significantly increase the usage of green energy and actively fulfill the commitment to renewable energy made by Wiwynn.

2021

• Launched Ocean Hugs

Launched Ocean Hugs to implement corporate social responsibility and realize a circular economy with responsible production and consumption. By replenishing sand and planting trees, the activity aimed to protect coastal line in order to create a sustainable coastal ecosystem.

• Enhanced Information Quality

The Sustainability Report obtained the third-party independent assurance statement, while the TCFD received the Level-5 excellence grade of Third-Party Independent Conformity Verification Statement.

• Established Functional Committees


Established Corporate Sustainability Committee Charter and announced publicly of the establishment of Corporate Sustainability Committee. It shall hold at least two meetings every year and report to the Board of Directors at least once a year.

Materiality Analysis And Engagement

Materiality analysis is the foundation of the sustainability report. Wiwynn followed GRI 2021 standards to carry out systematic analyses and identify material topics on sustainability, in order to further establish management guidelines as the basis of sustainability implementation. Through the process of evaluating material topics of sustainability, we gather internal consensus, enhance competitiveness and resilience, and realize the vision of “Unleash the Power of Digitalization, Ignite the Innovation of Sustainability”.

Stakeholder engagement

Through the five principles (Dependency, Responsibility, Influence, Diverse Perspectives, and Tension) of AA1000 Stakeholder Engagement Standard (SES), Wiwynn identified six categories of major stakeholders. We value the topics that our stakeholders concern, and eager to understand the topics and needs of the stakeholders of each category through effective channels of communication. Each year, the results of stakeholder communications and the material topics are reported to the Board of Directors regularly. The latest submission to the Board of Directors was February 27, 2025. The KPIs (key performance indicators) of each topic are set by supervisors in every operating unit as management goals. It will be effectively linked to performance assessment and the remuneration mechanism (accounting for at least 10% of performance assessment). Monthly progress reports are carried out in the form of OKR (objective key result) meetings under the supervision of the Chair & Chief Strategy Officer and the President & CEO.

Importance to Wiwynn	Topics concerned	Communication channel/ frequency	Results
Employee Employees are important partners of Wiwynn Corporation as well as and the cornerstone on which Wiwynn relies to maintain stability and to create new values. 	<ul style="list-style-type: none"> Salary and welfare Human rights Occupational safety Healthcare Learning and promotion opportunities Grievance channels 	<ul style="list-style-type: none"> Employee Relationship Promotion Committee/ quarterly Occupational Safety and Health Meeting / quarterly Employee Welfare Committee/ quarterly Newcomer symposium/ quarterly Performance interview and assessment/ semiannually Communication and work meetings/ irregularly Employee questionnaire survey/ irregularly Internal network and physical electronic bulletin/ permanently Employee grievance hotline and email/ permanently Company website/ permanently 	<ul style="list-style-type: none"> The establishment of “Wiwynn Women in Tech” enables every individual to confidently leverage their strengths and shine in their own unique way. Compared to last year’s FSI of 2.37, this year’s FSI dropped to 1.09, marking significant progress in reducing occupational injuries. Employees are encouraged and respected for learning job skills and communication techniques from diverse perspectives. In alignment with organizational development, personalized career planning is arranged. In 2024, there were 397 cross-functional transfers, with an internal job fill rate of 12.33%.
Customer Recognition and support from customers are the key to continuous growth of Wiwynn.	<ul style="list-style-type: none"> Innovation management Product quality and service Safety of use by customers Customer privacy Corporate integrity Risk management Non-hazardous substance and conflict minerals management Strategies of plastics reduction and carbon reduction RBA compliance 	<ul style="list-style-type: none"> Industrial technology seminar and exhibition / annually Quarterly Business Review(QBR) / as requested Business meetings / occasional Customer audit / occasional Customer service hotline and business contact / permanently Company website/ permanently 	<ul style="list-style-type: none"> Developing artificial intelligence computing to support high-performance deep learning training and other applications for large-scale data centers. Liquid cooling technology saves 85% of cooling power consumption. Through optimization analysis technology, we developed an embossed chassis and successfully designed a thinner chassis that maintains sufficient strength, which has been applied to server products, achieving a reduction in raw material usage by approximately 15% to 20%. The carbon reduction benefits from material selection, application, and recycling were three times greater than in 2023. The carbon reduction benefits from product operation were 5.9 times greater than in 2023.

Importance to Wiwynn	Topics concerned	Communication channel/ frequency	Results
Supplier <p>Suppliers are important long-term partners. We maintain strategic alliance relationship of long-term cooperation to ensure stable supply source and quality as well as rapid implementation of latest technology to respond to the fast-growing market demands.</p>	<ul style="list-style-type: none"> Company integrity Status of operation Manufacturing strategies Raw material requirements Supply chain sustainability management 	<ul style="list-style-type: none"> Supplier assessment/ annually Supplier conference/ annually On-site supervision and audit/ irregularly Supplier questionnaire / irregularly Company website/ permanently 	<ul style="list-style-type: none"> Launched a 3-year supply chain carbon reduction program from 2023 to 2025. Established a sustainable supply chain platform to open up online two-way communication with partners in our supply chain. Wiwynn continues requesting suppliers to achieve 100% survey and use minerals from 100% qualified smelters. Continuously encouraged suppliers to obtain international certifications and accreditations. Trained procurement personnels with capabilities in implementing sustainable supply chain management, together with the suppliers to achieve inclusive growth.
Government agency <p>Government agencies are responsible for the punishment and rewards mechanism to enterprises, and could seriously influence corporate sustainability and corporate images. Maintaining a healthy two-way communication and trust with the government are essential for the sustainable development of an enterprise.</p>	<ul style="list-style-type: none"> Ethical management Corporate governance Status of regulatory compliance Taxation policy Information security management Intellectual property rights management Labor relation management Workplace safety Waste disposal Carbon emission data management 	<ul style="list-style-type: none"> Official letters/ irregularly Participating in seminars and presentations / irregularly Authority audit/ irregularly Market Observation Post System/ irregularly Company website/ permanently 	<ul style="list-style-type: none"> There was no event of material violation in 2024. Completed relevant declarations regularly according to government and legal requirements. Supported government tax policies in enterprise innovation, research and development, and economic growth. Provided diverse communication platforms and channels to gather mutual agreement with employees to build a harmonious labor-relation. Employing qualified waste managing and disposal institutions to ensure the waste generated during operations of the Company meets the handling procedures for environment, safety, and health.
Investor/ financial institution <p>Investors enjoy the right to fully inquire into and understand the Company's financial information and may effectively evaluate the true value of the Company, which is helpful for the Company's management and the fair value of its stock. In addition, financial services provide flexible fund allocation in terms of management. Transparent disclosure of ESG performance helps to increase the interaction with financial institutions and enhance the foundation of mutual trust.</p>	<ul style="list-style-type: none"> Economic performance Risk management Product R&D Corporate governance Company integrity Climate issues Ethical management Status of regulatory compliance ESG performance 	<ul style="list-style-type: none"> Shareholders Meeting/ annually Investor Conference/ semiannually Annual report/ financial statements/ sustainability report/ regularly Market Observation Post System/ irregularly IR mailbox/ permanently Company website/ permanently courtesy calls and collaborative meetings/ irregularly 	<ul style="list-style-type: none"> Annual consolidated revenue, profit, basic earnings per share, gross margin, operating margin, and net profit margin all hit record highs. Listed as a component stock in FTSE TWSE Taiwan 50 Index and TWSE RA Taiwan Employment Creation 99 Index. Received a Leadership Level A rating from CDP. Ranked as the member of the Sustainability Yearbook 2025 of the 2025 S&P Global.
Community/ nonprofit organization/ academic institutions <p>Wiwynn devotes to create added values, then give back to and share with the society.</p>	<ul style="list-style-type: none"> Promoting public welfare Local participation Industry-academia cooperation 	<ul style="list-style-type: none"> Sustainability Report/ regularly Cooperative Projects and visits / irregularly Employee relationship and contact of the welfare committee/ permanently Company website/ permanently 	<ul style="list-style-type: none"> In 2024, the "Wiwynn Foundation" was established to promote environmental conservation and related educational and academic activities, with a long-term commitment to the practice of sustainable development and a core mission centered on advancing sustainability goals. Partnering with five charitable organizations, we hosted a Christmas wish adoption campaign, inviting our employees to become Santa Claus by adopting children's wishes, delivering warmth and care through concrete actions and helping children enjoy a Christmas filled with love and hope. Conducted industrial-academic cooperations with domestic and overseas universities. Through such exchanges, we aimed to enhance the sharing of knowledge, technology, and resources, and provided students employment opportunities to link studies with practices in order to cultivate new talents.

Process of determining materiality topics

Wiwynn implements materiality analysis annually according to the requirements of GRI:3 Material Topics 2021, covering the impacts to the economy, environment, and people (including human rights). Through the three-stage identification and analysis, we identify materiality topics to Wiwynn in economy, environment, and human rights and define the material topics of sustainability for Wiwynn. Also, we incorporate them into the company's Enterprise Risk Management (ERM) framework as a key basis for risk identification and assessment (see Section 2.2 "Risk Management" for details).



Stage 1 Understanding organizational context and identification

The main purpose of this stage is to identify the main stakeholders of Wiwynn and collect and choose sustainability topics. Six categories of key stakeholders were identified according to GRI Standards and Stakeholder Engagement Standard AA1000 SES, including employees, customers, suppliers, government agencies, investors and financial institutions, and communities/ nonprofit organizations/ academic institutions. As for sustainability topics, we focused on the four dimensions in economy/ governance, innovation/ sustainable values, environment, and social/ human rights, as well as to accommodate internal and external viewpoints, such as international sustainability regulations and standards, industrial specific topics, sustainability rating, stakeholder communication, and internal goals of operation to re-define and summarized into 22 sustainability topics.

1

Identified **6** categories of key stakeholders

Screened out **22** sustainability topics



Stage 2 Evaluating impacts

Other than the online investigation of the level of attention from the six categories of key stakeholders, we also introduced the concept of Double Materiality promoted by EU to evaluate the importance of sustainability topics from operational impact that affects the Company's growth and financial performance; and the external impacts to the sustainable development of the economy, environment, and people.

For operational impacts, we considered the level of impact by topic on Wiwynn's income, cost, customer satisfaction, employee cohesion, and social influence. In terms of sustainable development impacts, we determined the impact significance through the evaluation of positive and negative impacts on economy, environment, and people (including human rights) caused by the Company's operational activities.

2

Effective level of stakeholder concern
Questionnaire return rate:
42.31%

Double
materiality analysis



Stage 3 Sequencing and confirmation

According to the analysis from stage 2, along with the discussion of 5 executives, and confirmation by the Board of Directors, 13 out of the 22 sustainability topics were confirmed as material topics. We adopted the demonstration of value chain to help stakeholders understand the impact stages and influences caused to the value chain by different topics. It could also be used as the basis for the Company to strengthen its sustainable governance.

3

Selected **13** material topics

Confirmed **13** material topics

Materiality analysis process



1

Understanding organizational context and identification

Identified 6 categories of key stakeholders

AA 1000 SES (stakeholder engagement standard) was adopted to identify six categories of key stakeholders, including: employees, customers, suppliers, government agencies, investors and financial institutions, and communities/ nonprofit organizations/ academic institutions, for the collection and analysis of sustainability topics as well as carried out communication and engagement.

Screened out 22 sustainability topics

To demonstrate the sustainability context in Wiwynn, we opened to suggestions through diverse channels to collect and summarize 22 topics related to sustainability, including stakeholder communication channels, international sustainability trends and standards (GRI Standards, SBSC, SDGs, RBA, and SASB), sustainability ratings (DJSI, CDP, TCFD, ESG Ratings) concerned by investment institutions, and the internal goals of the organization.



2

Evaluating impacts

Effective level of concern from questionnaire recovery rate: 42.31%

Surveys were conducted based on six key stakeholder groups to analyze the topics of concern for each group. The overall questionnaire recovery rate was 42.31%. Among the valid responses, investors and financial institutions accounted for 16.36%, customers 5.45%, suppliers 23.64%, government 3.64%, communities/non-profit organizations/academic institutions 3.64%, and employees 47.27%.

Double materiality analysis

1. Operational impact survey

To understand the impact on Wiwynn's operation caused by sustainability topics, 5 executives assisted with evaluating operational impacts from five key factors, including: income, cost, customer satisfaction, employee cohesion, and social influence, and then conducted analysis to understand key topics linked by different operating factors.

2. Sustainability impact survey

to understand sustainability impacts caused by the Company's operating activities to the economy, environment, and people (including human rights). Evaluations of positive and negative impacts were also conducted on 5 executives to analyze and identify the significant level of impacts caused by each sustainability topic.

Sequencing of the 22 sustainability topics

Through the evaluation of the previous stage, 22 sustainability topics were identified and ranked across three key dimensions: stakeholder, operational impact, and sustainability impact, as well as their impact stages across the value chain.



3

Sequencing and confirmation

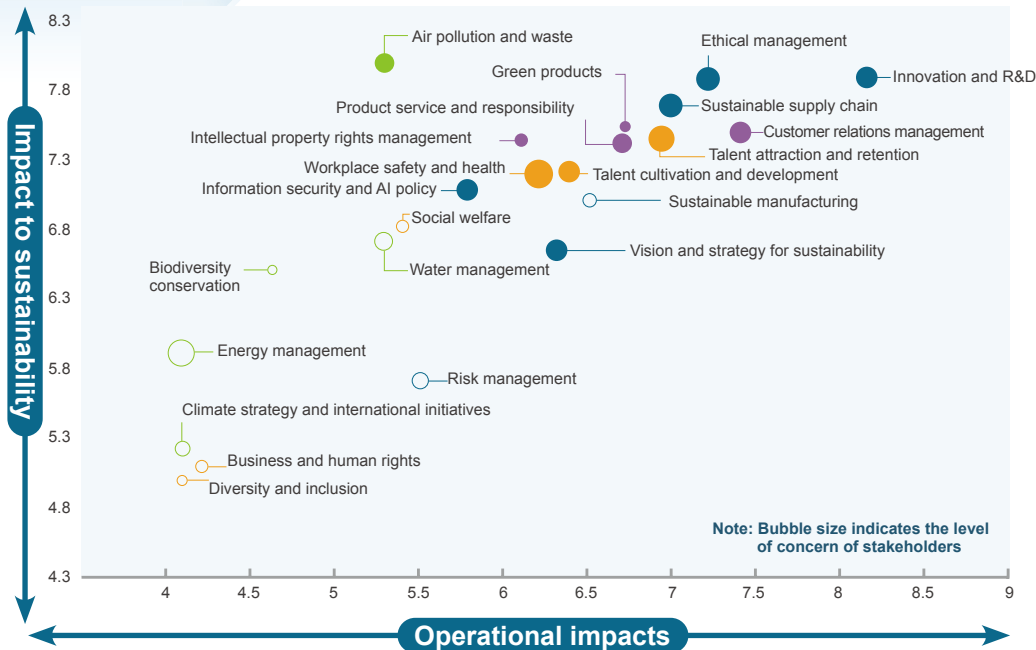
Confirmed the 13 material topics

After executive level discussions, 13 material topics were finalized. These material topics correspond to 22 in GRI Standards and 2 specific topic exclusive to Wiwynn respectively were used as the main basis for the Report. In 2024 and 2023, there were 9 material topics, and the comparison is as follows:

Dimension	Material topics	2024	2023
Economy/Governance	Vision and strategy for sustainability	●	●
Economy/Governance	Ethical management	●	●
Economy/Governance	Information security and AI policy	●	● ^{Note 1}
Economy/Governance	Sustainable supply chain	●	●
Innovation/Sustainable Value	Innovation and R&D	●	●
Innovation/Sustainable Value	Product service and responsibility	●	●
Innovation/Sustainable Value	Green products	●	●
Innovation/Sustainable Value	Customer relations management	●	
Innovation/Sustainable Value	Intellectual property rights management	●	
Environment	Air pollution and waste	●	
Environment	Climate strategy and energy management		● ^{Note 2}
Society/Human Rights	Talent attraction and retention	●	●
Society/Human Rights	Talent cultivation and development	●	
Society/Human Rights	Workplace safety and health	●	●
Society/Human Rights	Employee care and concern		● ^{Note 2}

Note 1: This was "Information security and customer privacy" in 2023.

Note 2: The material topics "Climate strategy and energy management" and "employee care and concern" identified in 2023 were not included among the material topics for 2024. However, their short-, medium-, and long-term goals will continue to be adjusted and tracked under the environmental and social dimensions.



Positive impact sequencing

Dimension	Material topics
Innovation/Sustainable Value	Innovation and R&D
Environment	Air pollution and waste
Economy/Governance	Sustainable supply chain
Innovation/Sustainable Value	Green products
Economy/Governance	Ethical management
Society/Human Rights	Talent attraction and retention
Innovation/Sustainable Value	Product service and responsibility
Innovation/Sustainable Value	Intellectual property rights management
Society/Human Rights	Talent cultivation and development
Innovation/Sustainable Value	Customer relations management
Economy/Governance	Information security and AI policy
Society/Human Rights	Workplace safety and health
Economy/Governance	Vision and strategy for sustainability




Negative impact sequencing

Dimension	Material topics
Environment	Air pollution and waste
Economy/Governance	Ethical management
Innovation/Sustainable Value	Innovation and R&D
Innovation/Sustainable Value	Customer relations management
Economy/Governance	Sustainable supply chain
Society/Human Rights	Talent attraction and retention
Innovation/Sustainable Value	Product service and responsibility
Innovation/Sustainable Value	Intellectual property rights management
Society/Human Rights	Workplace safety and health
Innovation/Sustainable Value	Green products
Society/Human Rights	Talent cultivation and development
Economy/Governance	Information security and AI policy
Economy/Governance	Vision and strategy for sustainability

Screening result of material topics

Dimension	Material topics	Operation impact	Impact on sustainability	Positive Impact	Negative impact Human rights	Stakeholder concerns	2023 Material topic	Screening results
Economy/Governance	Vision and strategy for sustainability	•				•	•	✓
	Ethical management	•	•	•	•	•	•	✓
	Information security and AI Policy	•	•	•	•	•	•	✓
	Sustainable supply chain	•	•	•	•	•	•	✓
	Risk management							
Innovation/Sustainable Value	Innovation and R&D	•	•	•	•	•	•	✓
	Product service and responsibility	•	•	•	•		•	✓
	Green products	•	•	•	•		•	✓
	Customer relations management	•	•	•	•	•		✓
	Intellectual property rights management	•	•	•	•			✓
Environment	Sustainable manufacturing	•			•			
	Climate strategy and international initiatives						•	
	Air pollution and waste		•	•	•			✓
	Energy management					•		
	Water management							
Society/Human Rights	Biodiversity conservation							
	Talent attraction and retention	•	•	•	•	•	•	✓
	Talent cultivation and development	•	•	•	•	•		✓
	Workplace safety and health	•	•		•	•	•	✓
	Diversity and inclusion							
	Business and human rights							
	Social welfare			•				

Importance of material topics to Wiwynn, corresponded GRI/ SASB topics, and impact to the value chain

Material topics (Note 1)	Importance to Wiwynn	Corresponded GRI topic	Corresponded SASB topic	Value chain (Note 2)			Corresponding chapter
				Upstream supplier/ Contractor	Self-operation	Customer application	
<div>Corporate governance</div>  <ul style="list-style-type: none"> ●△ Vision and strategy for sustainability 	Establishing complete strategies for sustainable development to guide the Company's sustainable development and growth	Specific topic			■		1_1 Vision and Strategy
<ul style="list-style-type: none"> ●▲ Ethical management 	Integrating ethics and moral value with the Company's management strategies is the cornerstone for maintaining corporate reputation corporate reputation.	Anti-corruption (205), anti-competition behavior (206), public policy (415)		□	■	◇	2_1 Accountable governance
<ul style="list-style-type: none"> ●▲ Information security and AI policy 	Protecting corporate confidentiality and data security, enhancing the transparency and reliability of AI applications, preventing cyberattacks, and safeguarding reputation and customer trust	Customer privacy (418)			■		2_3 Information security
<div>Sustainable supply chain</div>  <ul style="list-style-type: none"> ●△ Sustainable supply chain 	Reducing supply chain risks, ensuring business stability, and building long-term competitive advantages and value	Procurement practices (204), Supplier environmental evaluation (308), Supplier social evaluation (414)	TC-ES-320a.2 TC-ES-320a.3 TC-ES-440a.1 TC-HW-430a.1 TC-HW-430a.2 TC-HW-440a.1	□	■	◇	3_1 Sustainable supply chain management
<div>Innovation with green technology</div>  <ul style="list-style-type: none"> ●△ Innovation and R&D 	Strengthening core technologies, maintaining market competitiveness, attracting investment and talent, and driving business growth	Indirect economic impact (203)			■		4_1 Value innovation
<ul style="list-style-type: none"> ●▲ Customer relations management 	Building strong, trust-based relationships with customers to drive steady business growth and sustainable operations	Customer privacy (418)			■	◇	4_1 Value innovation
<ul style="list-style-type: none"> ●△ Green products 	Enhancing corporate value through green product design and sustainable practices	Materials (301), Energy (302)	TC-ES-410a.1 TC-ES-440a.1 TC-HW-410a.1 TC-HW-410a.2 TC-HW-410a.3 TC-HW-410a.4 TC-HW-440a.1	□	■	◇	4_1 Value innovation

Note 1: Positive impact ● Substantial ○ Potential ; Negative impact ▲ Substantial △ Potential

Note 2: Degree of involvement: ■ Direct relationship, □ Indirect relationship, ◇ Business relationship

Innovation with green technology



Eco-friendly operation



Driven people with shared beliefs



Material topics (Note 1)	Importance to Wiwynn	Corresponded GRI topic	Corresponded SASB topic	Value chain (Note 2)			Corresponding chapter
				Upstream supplier/ Contractor	Self-operation	Customer application	
●▲ Product service and responsibility	Ensuring product quality, delivering excellent service, and upholding responsibility at the core to strengthen corporate reputation	Customer health and safety and (416)	TC-HW-230a.1		■	◇	4_1 Value innovation
●▲ Intellectual property rights management	Protecting technological and innovative achievements to enhance market competitiveness and increase corporate value	Specific topic			■	◇	4_1 Value innovation
●▲ Air pollution and waste	Effective pollution prevention and resource management to reduce environmental impact and promote sustainable business development	Effluents (305) and Waste (306)	TC-ES-140a.1 TC-ES-150a.1	□	■	◇	5_1 Climate change 5_2 Energy management 5_3 Environmental management
●▲ Talent attraction and retention	Talent is the core of innovation and competitiveness, and effective talent management strategies to enhance organizational resilience	Economic performance (201), Market presence (202), Employment (401), Employee diversity and equal opportunity (405)	TC-HW-330a.1		■		6_1 Talent attraction and retention
●▲ Talent cultivation and development	Systematic training and career development programs enhance employee skills and unlock potential, building a resilient and high-performing team to meet market challenges and future demands	Labor/management relations (402), Training and education (404), Non-Discrimination (406), Forced or compulsory labor (409)	TC-ES-310a.1 TC-ES-320a.2 TC-ES-320a.3 TC-HW-430a.1 TC-HW-430a.2		■		6_2 Talent cultivation 6_3 Human rights management
●▲ Workplace safety and health	Reducing the rate of occupational injuries to ensure safety and health of the Wiwynn partners.	Occupational safety and health (403)	TC-ES-320a.1	□	■		6_4 Health and safety

Note 1: Positive impact ● Substantial ○ Potential ; Negative impact ▲ Substantial △ Potential

Note 2: Degree of involvement: ■ Direct relationship, □ Indirect relationship, ◇ Business relationship

Short-term, medium-term, and long-term goals of material topics

Corporate governance



Material topics	Strategy	Item	2024 Implementation status	Goal		
				2025	2028	2030
Vision and Sustainability strategy	<ul style="list-style-type: none"> Eco-friendly operation Driven people with shared beliefs Sustainable supply chain Innovation with green technology 	Enhancing international sustainability rating performance	<ul style="list-style-type: none"> Received an A leadership level in the CDP Selected as a 2025 Sustainability Yearbook Member by S&P Global 	Enhancing international sustainability rating performance		
Ethical management	<ul style="list-style-type: none"> Committed to and comply with ethical management policy from top down Implementing educational training and promotion from inside out Providing sufficient grievance channels Working with supply chain to fulfill ethical concepts. Continue deepening the corporate culture of ethical management 	Significant loss caused by violation of internal controls	0 case	0 case	0 case	0 case
		Violation of laws and regulations related to social and economic areas(a penalty over NT\$0.5 million)	0 case	0 case	0 case	0 case
		Reporting the complaints sent through grievance channels to the Board of Directors regularly	The date of the latest submission to the Board of Directors was January 08, 2025	Implementation rate 100%	Implementation rate 100%	Implementation rate 100%
Information security and AI Policy	<ul style="list-style-type: none"> Establishing information security policies to fully perform confidentiality obligations. Ensuring AI applications comply with regulations and ethics Provide and promote information security education and to enhance employees awareness. Realizing daily operation and discussion on information security Ensuring the applicability and effectiveness of information security technology and tools 	Complaints related to the violation of customer privacy and the loss of customer data	0 case	0 case	0 case	0 case
		ISO27001 certification coverage coverage	71%	>60%	100%	100%
Sustainable supply chain	Continuing to implement risk management through new supplier evaluations, as well as supplier audits and performance assessments	Suppliers signing the code of conduct	95.52%	98%	99%	100%
		Completion of the sustainable supplier self-evaluation survey	Conducting every two years, the next survey is scheduled in 2025	95%	98%	100%
		Key and high-risk suppliers audit and improvement supervision	100%	100%	100%	100%
		Promotion of supply chain greenhouse gas inventories passing third-party verification	85%	90%	95%	100%
		Promotion of supply chain passing RBA third-party verification	78%	80%	90%	100%
		Suppliers ESG training coverage	100%	100%	100%	100%

Sustainable supply chain



Short-term, medium-term, and long-term goals for the material topics

Innovation with green technology



Material topics	Strategy	Item	2024 Implementation status	Goal		
				2025	2028	2030
Innovation and R&D	<ul style="list-style-type: none"> Investing in R&D and actively participating in the development and cooperation of the next-generation platforms. Ensuring the Company's R&D and innovation meets closely with customer application needs through international exhibition and tech launches 	Floating-point operations per second/ power consumption for cooling	1.46 X	>2.5 X	>5 X	>10 X
Customer relations management	<ul style="list-style-type: none"> Paying attention to customers opinions, interests, and rights Establishing improvement guidance and strategy based on the result of satisfaction survey, tracking the effect of improvement, and continuously enhancing customer satisfaction 	Meeting or exceeding customer QBR evaluation standards	(New addition)	100%	100%	100%
Green products	<ul style="list-style-type: none"> Optimizing the efficiency of energy conservation and electricity saving through product design, verification, and life cycle management; using hazard-free and recyclable raw materials and designing products with easily disassembled features and recyclable to reduce the impact to the environment caused by product life cycle 	Recovery rate of recycled plastic materials from products	Product adoption rate of recycled materials: 82% Recycled material recovery rate: 50%~ 65%	50%	65%	85%
		Using green metal in products	25%	50%	70%	90%
		Revenue from low-carbon products	25%	60%	80%	90%
Product service and responsibility	<ul style="list-style-type: none"> Paying attention to customers feedback on the use of products to carry out continuous improvement plans. Complying with international regulations for product design and meeting safety and hazard-free standards. Implementing quality policies and solutions; introducing management training courses 	Customers complaints related to safety and health, or violations against health and safety regulations.	0 case	0 case	0 case	0 case
		Products meet the regulations of Product Safety Certifications	100%	100%	100%	100%
		Products meeting legal regulations related to hazardous substance free and customers requirements	100%	100%	100%	100%
Intellectual property rights management	<ul style="list-style-type: none"> Encouraging innovation and R&D Strengthening our own IP Portfolio 	Number of patents	410 (Completion rate 82%)	500 cases	700 cases	-
		Increase patent application	Increased 17%	-	-	5-10%
		Number of patents eliminated	As of 2024, the total number of company's patents has not yet reached a threshold for elimination. A value assessment will be conducted in 2025 based on patents granted in 2024.	-	-	3-5%

Short-term, medium-term, and long-term goals for the material topics

Material topics	Strategy	Item	2024 Implementation status	Goal		
				2025	2028	2030
<div>Eco-friendly operation</div>	* Climate strategy and energy management • Evaluating risks and opportunities due to climate change • Establishing plans for greenhouse gas reduction and energy management • Net Zero by 2040	Commitments of using renewable energy	66.77%	75%	90%	100%
		Newly constructed plants meeting local regulations as Gold Level (or above) green buildings	WYMY obtained GBI green building certificate	100%	100%	100%
		Introducing low-energy consumption PCBA production lines worldwide	In progress	15%	60%	100%
		Reduction of rack-testing power consumption during idle time	In progress	10%	5%	2%
Air pollution and waste	• Traceability management • Proper waste classification to enhance the utilization rate. • Ensuring waste disposal procedures meet with legal regulations for environment, safety, and health	Penalty by the competent authority due to the violation of legal regulations related to environmental protection.	0 case	0 case	0 case	0 case
<div>Driven people with shared beliefs</div>	Talent attraction and retention • Establishing a salary and welfare system that is competitive and generous as well as implementing diversity and equality. • Ensuring effective operation of strategies through continuous recruitment, retention, turnover, and employee satisfaction surveys	Ratio of female managers (Definition: Above and include section-level managers, but exclude functional managers)	30.30%	26%	27%	30%
		Sustainability scores from the Global Engagement Survey compares against the WTW Global industry norm.	Plan to conduct survey in 2025	Consistent with the norm for high tech		Close to high-performance norm
		Diversity and Inclusion scores from the Global Engagement Survey is the same when comparing against the WTW Global High-Performance norm	Plan to conduct survey in 2025	Maintained		Top 25%
		Participation of the Global Engagement Survey (IDL)	79%	80%	80%	85%
		Employees taking "Charity Leave"	1.6%	2%	4%	6%
Talent cultivation and development	• Enhancing professional skills and strengthening core management competence through seven major training systems to develop talent pool	Global average training hours per person	25.86 hours	>=20 hours	>=22 hours	>=25 hours
		Job rotation(Definition: department/ change of main and sub-positions)	8.27%	6%	7%	8%
Workplace safety and health	• Maintaining adequate resources and effective procedures • Enforcing preventive measures for occupational injury and disease management. • Implementing health promotion management through the result of annual health examination and labor health protection plans	Frequency-Severity Indicator is above ICT industry average in the previous three years. [Computer and Peripheral Equipment Manufacturing FR 0.54, SR 19, FSI 0.1]	Taiwan FR 1.31, SR 13, FSI 0.13.; For the 2024 improvements, please refer to section Occupational Safety and Health	100%	100%	100%

* Non-material topics

Linking with SDGs



Corporate Governance / Sustainable supply chain

- Rooting integrity into the corporate DNA, and place fairness, honesty, credibility, and transparency as top priority
- Establishing a corporate culture of ethics and integrity, and co-prosperity with the society.

Role and action played and taken by Wiwynn

Ensuring full and effective female participation and leadership opportunities

Number of female directors in the Board of Directors increased to 3.

Establishing a fair and inclusive corporate culture

Wiwynn works with suppliers on the declaration of the integrity principles through trainings, anti-corruption promotions, and internal and external reporting systems to establish a high-moral corporate culture. In 2024, there were no violations of honesty and integrity or involved in any corruptions.

Corresponding SDGs



Corresponding chapter

- 2_1_2 Operations of the Board of Directors
- 2_1_8 Business ethics



Innovation with green technology

- Fulfilling cross-generation product applications with innovative technologies
- Realizing product sustainability design through integrated R&D technologies

Role and action played and taken by Wiwynn

Enhancing product energy efficiency

The carbon reduction benefits of eight products in sales have been calculated. Over the lifecycle of these products, the energy savings to our downstream customers amounted to 47,947,184 kWh, equivalent to a reduction of 23,686 tons CO₂e.

R&D capacity

2024, we had 1,908 R&D personnel and a R&D budget of NT\$6 billion.

R&D results

The ratio of invention patents to the total number of patents was 91.73%. The number of global approved patents increased 17% compared to that in 2023.

Source design

All products developed were to follow WEEE-3R operating procedures of evaluation and verification. The product design meets 3R requirements (Reuse and Recycled rate=80%, Recovery rate=85%). Products are labeled with WEEE recycling mark to regulate the disposal of waste electronics and electrical products.

The carbon reduction benefits from material selection, application, and recycling at the end of the product life cycle

The use of recycled materials and plastic reduction designs can reduce 5,250 tons CO₂e. Additionally, recycling and reusing memory at the end of the product's life cycle can reduce 2,811 tons CO₂e. In 2024, the total carbon reduction benefit reached 8,061 tons CO₂e.

Corresponding SDGs



Corresponding chapter

- 4_1_3 Responsible product
- 4_1_1 Products development and application
- 4_1_2 Intellectual property rights management
- 4_1_3 Responsible product



Eco-friendly operation

- Adopting sustainable development measures to fulfill circular economy.
- Enhancing the implementation of solutions for climate change
- Responding to risks and grasping opportunities to improve corporate resilience.

Corresponding SDGs



Role and action played and taken by Wiwynn

Reutilization of water

In 2024, the recycled water resources were 25.78 million liters, accounting for 9.29% of total volume of water intake. We recycled water resources through rainwater, air conditioning condensed water, and hand-washed water. We recycled and reused them for air-conditioning and landscape irrigation.

Adopting renewable energy

In 2024, the share global renewable energy usage is 66.77%.

Circular economy

To reduce waste, we reused wooden boxes and pallets used for product transportation. The average number of times of the reusing was 5 times. It was estimated that around 2,919,213 kg of waste was reduced in 2024, and its economic benefits was around NT\$1 billion.

Waste reduction

In 2024, the waste recycling and reutilization rate reached 88.94%, representing a 4.06% increase compared to 2023.

Carbon reduction goals

Our carbon reduction targets have been certified by the SBTi. To further advance our commitment to carbon reduction, Wiwynn has set two long-term goals: achieving 100% renewable energy use by 2030 and reaching net-zero emissions by 2040.

The Wiwynn Foundation

In 2024, the "Wiwynn Foundation" was established to carry forward the spirit of "Ocean Hugs." In collaboration with the Institute of Marine Environment and Ecology at National Taiwan Ocean University, a coral restoration project was launched at Heping Island Geopark in Keelung, with 296 corals planted, covering 7 species. The project is conducted using natural, non-invasive approaches to create a safe space for snorkeling and marine engagement, allowing children and the public to closely observe corals and marine life. This fosters awareness and appreciation of marine ecosystems and demonstrates a concrete commitment to ocean sustainability.

Corresponding chapter

5_3_2 Water resource

5_1_3 Climate indicators and goals

5_3_1 Waste management

5_1_3 Climate indicators and goals

7_1_1 Social engagement

7_1_2 Biodiversity and forest conservation



Driven people with shared beliefs

- A friendly workplace with equaled learning and developing opportunities, diversity and inclusion
- Protecting the health of Wiwynn partners and safeguarding workplace safety
- Embracing the ocean and prosper with the ecosystem

Corresponding SDGs



Role and action played and taken by Wiwynn

Increasing birth rate

The Company provides an incentive of NT\$60,000 per childbirth, the Employee Welfare Committee offers birth-giving benefit of NT\$2,000 per childbirth, and the discount on day care and after-school class for children between 0-6 years old at external institutions.

Promoting human rights training

Since 2020, we introduced RBA-related courses to help employees understand their rights and interests as well as the Company's policies and approaches in labors, human rights, health and safety, environment, and ethical regulations. Training to all employees was completed. These are also listed as the compulsory courses for new employees. We continued carrying out re-trainings for relevant personnel and implementing new employee trainings.

Equality and no discrimination

Regulations for recruitment and salary are fair and impartial. The procedures for recruitment and dismissal are conducted according to laws. We also established Procedures Governing Anti-Discrimination Management as the accordance.

No child labor

In 2024, there was no employment of child labor.

Assisting young people to connect to workplace

Wiwynn strives to promote to promote internship programs in order to cultivate talents, assist young people connecting to workplace, and to further enhance the stability and development of the society.

Corresponding chapter

6_1_2 Talent attraction

6_3 Human rights management

6_1_2 Talent attraction

6_1_1 Diversity

7_1_1 Social engagement



02

Corporate Governance

Accountability in governance	29
Risk management	36
Information security	39
Taxation management	44

PERFORMANCE

— 33% Ratio of female board members

— 100% Directors' attendance rate

— Over 8.78 hours
Average training hours per director

Accountability in governance

Implementing a sound corporate governance system to ensure effective supervision mechanisms in business management and operations.



Policy and Commitment

Protecting shareholders rights, strengthening legal capacity of the Board of Directors, exercising the function of the Committees, respecting stakeholders rights, and enhancing information transparency.

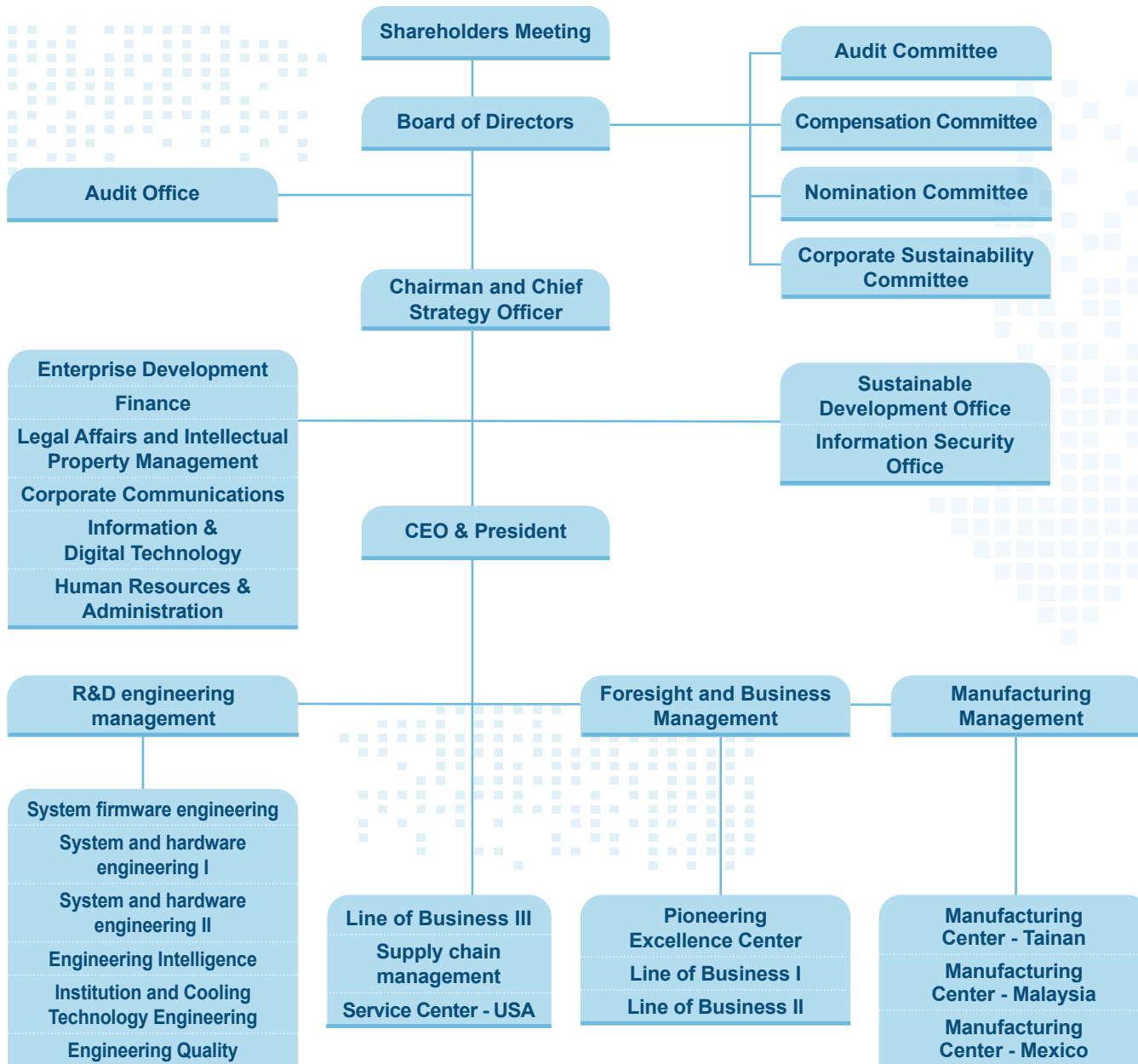
Resources

Establishing Corporate Governance Officers, Audit Committee, Compensation Committee, Nomination Committee, and Corporate Sustainability Committee.

Evaluation Mechanism

Taipei Exchange Corporate Governance Evaluation, internal audit, supervision by the competent authority, and irregular audits.

Organizational structure



Operations of the Board of Director

Wiwynn's Board of Directors is the highest governance unit in the Company, and it holds a meeting at least once every quarter. In addition, the members of the Board of Directors shall be able to effectively perform their duties. According to the Corporate Governance Best Practice Principles, the annual attendance rate of each member at the meetings of the Board of Directors shall achieve at least 85%.

In 2024, a total of **8** board meetings were held

The average attendance rate of the Board reached **100%**



The members of the Company's Board of Directors are nominated under the candidate nomination system as stipulated in the Articles of Incorporation, and there shall be no fewer than three independent directors. In addition, shareholders holding more than 1% of the Company's total issued shares may also participate in the nomination process. Directors are elected from the list of candidates announced by the Company, with a term of three years and eligibility for re-election.

The current Board consists of **9** directors, including **4** independent directors

There are **3** female directors, accounting for approximately 33%



The average tenure is 6.75 years. Independent directors account for approximately 44% of the Board, and none have served more than three consecutive terms. Three directors concurrently serve as managers.

Functional committees

To strengthen an effective and sound governance mechanism, the Company established Audit Committee, Compensation Committee, Corporate Sustainability Committee, and Nomination Committee under the Board of Directors to assist the Board to review and discuss important proposals related to economy, environment, society, risk, and integrity governance. Please refer to the Company's website under Corporate Governance for relevant duties.

	Audit Committee	Compensation Committee	Corporate Sustainability Committee	Nomination Committee
Duties and responsibilities	Proper presentation of the Company's financial statements; appointment and dismissal of the CPA, as well as their independence and performance; effective implementation of the Company's internal control system; compliance with applicable laws and regulations; and risk management measures for known or potential risks.	Establish and regularly review performance evaluations and compensation policies, systems, standards, and structures for directors and managers, and periodically assess and adjust remuneration.	Formulate, promote, and strengthen the Company's sustainability development policies, annual plans, and strategies; review, track, and revise sustainability implementation and performance; oversee sustainability information disclosures and the review of the sustainability report; and supervise the execution of sustainability-related tasks under the Company's sustainability code or those resolved by the Board of Directors.	Select and review suitable candidates for directors, managers, and members of board committees; plan and implement director training programs.
Members	Convener: Cathy Han/ Independent Director Member: Charles Kau/ Independent Director Member: Simon Dzeng/ Independent Director Member: Victor Cheng/ Independent Director ^{Note}	Convener: Charles Kau/ Independent Director Member: Simon Dzeng/ Independent Director Member: Victor Cheng/ Independent Director ^{Note}	Convener: Simon Dzeng / Independent Director Member: Emily/ Chair Member: Sunlai Chang/ Director ^{Note} Member: Sylvia Chiou/ Director	Convener: Emily Hong/ Chair Member: Frank Lin/ Director Member: Charles Kau/ Independent Director Member: Victor Cheng/ Independent Director ^{Note} Member: Cathy Han/ Independent Director
Attendance (%)	100%	100%	100%	100%
Major resolution in 2024	<ul style="list-style-type: none"> Annual and quarterly financial statements Significant company investments Revisions to internal control system-related procedures Risk management plans 	<ul style="list-style-type: none"> Advice on director remuneration Advice on managerial performance bonuses and salary adjustments Advice on managerial participation in employee compensation Revisions to the remuneration policy for directors and functional committees 	<ul style="list-style-type: none"> Intellectual property rights management Sustainable supply chain management Stakeholder engagement outcomes and material topics Formulation of sustainability strategies Greenhouse gas inventory and verification status Review of the sustainability report Mid-year implementation status and future outlook of sustainability strategies Implementation of tree planting activities Formulation of responsible raw materials policy 	<ul style="list-style-type: none"> Appointment and promotion of managerial officers

Note: Sunlai Chang and Victor Cheng resigned from their positions in the functional committees on May 29, 2025.

Independence and diversity of directors

The Company's chair and president are not the same person, nor do they have a spousal or first-degree familial relationship. Likewise, no directors have spousal or second-degree familial relationships with each other. If a director has a conflict of interest with a matter on the meeting agenda whether personally or as a representative of a legal entity, they must recuse themselves from voting in accordance with the "Board Meeting Rules" and may not vote on behalf of other directors. Additionally, each year the Company transparently discloses in its [annual report](#) any concurrent positions held by directors, instances of conflict of interest, and the relationships among major shareholders. Related party information is also disclosed in the financial statements in accordance with [financial reporting](#) standards.

To facilitate a sound development in the structure and the competence of the Board of Directors, it is specified in the [Corporate Governance Best Practice Principles](#) that the composition of members of the Board must take into consideration of diversity, including but not limited to the basic conditions and background in gender, age, nationality, race, and culture as well as professional skills and industrial experience in terms of economy, society, and environment. Moreover, a proper guideline of diversity shall be established based on the Board operation, operating pattern, and development demands.

In terms of the goals of diversity, the Company has achieved at least two female directors at all time. We also recruit and appoint directors with different professional backgrounds, including business leaders and talents in the areas of finance, banking, technology, and law. In the future, we will continue developing towards a diversified board of directors.

Information on the independence and diversity of Board members

Title	External independence (Note 2)	Name	Nationality	Gender	Age			Industrial and professional background (Note 3)
					Below 60	61-65	Over 66	
Chair & Chief Strategy Officer / member of Corporate Sustainability Committee/ Convener of Nomination Committee	-	Emily Hong	R.O.C.	Female			~	Information technology
Director / member of Corporate Sustainability Committee	-	Sunlai Chang ^{Note 1}	R.O.C.	Male		~		Information technology
Director / Representative of corporate juridical person, Wistron Corporation / member of Nomination Committee	YES	Frank Lin	R.O.C.	Male			~	Information technology
Director/ Representative of corporate juridical person, Wistron Corporation / member of Corporate Sustainability Committee	YES	Sylvia Chiou	R.O.C.	Female	~			Information technology
Director / Senior Vice President	-	Steven Lu ^{Note 1}	R.O.C.	Male		~		Information technology
Independent Director/ member of Audit Committee/ Convener of Compensation Committee/ member of Nomination Committee	YES	Charles Kao	R.O.C.	Male			~	Information technology
Independent Director/ member of Audit Committee/ member of Compensation Committee / Convener of Corporate Sustainability Committee	YES	Simon Zeng	R.O.C.	Male			~	Banking
Independent Director/ Convener of Audit Committee/ member of Nomination Committee	YES	Cathy Han	R.O.C.	Female	~			Banking
Independent Director/ member of Audit Committee/ member of Compensation Committee/ member of Nomination Committee	YES	Victor Cheng ^{Note 1}	R.O.C.	Male			~	Information Technology/ Industry (law)

Note: Status of diversity among members of the Board of Directors as well as the education, experience, background, and concurrent posts in other companies of individual director have been disclosed on the official website of Wiwynn Corporation or in the annual report.

Note 1: Directors Sunlai Chang, Steven Lu, and Victor Cheng resigned on May 29, 2025.

Note 2: The following criteria are used by external independence evaluation to assess whether directors are independent. Directors must be non-executive directors and have to meet at least four from the following nine indicators. Two of the top three indicators must be met. Please refer to [the report for the status of independence](#).

1. Not being hired by the Company as a senior management level officer in the past year.
2. Other than the scope permitted by SEC Rule 4200, the director he himself/ she herself and the family members do not receive a remuneration over US\$60,000 every year from the Company and its subsidiaries.
3. None of the family members of the director is a senior management level officer in the Company or its subsidiaries.
4. Not concurrently being the advisor of the Company during the term as director, not a related party to any consulting company, nor a senior management level officer in any consulting company.
5. Not a related party to the important customers or suppliers of the Company during the term as director.
6. Not involving with personal service contracts with the Company or senior management personnel of the Company during the term as director.
7. Not an NGO related party that receives a significant donation from the Company during the term as director.
8. Not an auditing officer or accountant of the Company in the past year.
9. Not having any conflict of interest with the Board of Directors during the term as director.

Note 3: Professional experience in the industry is defined according to GICS (Global Industry Classification Standard) Level 1, including energy, materials, industrials, consumer discretionary, consumer staples, healthcare, financials, information technology, communication services, utilities, and real estate.

State of training and continuing education of directors

According to “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies”, all directors must complete training every year in order to grasp important international trends in corporate governance, information security, corporate sustainability, and risk management. In 2024, the average training hours per director were above 8.78 hours.

Name of the course	Hour (s)
Digital technology and AI trends: risks and opportunities for business operations	21
[Era of New Energy] Directors and Corporate Governance officer training	3
2024 Prevent Insider Trading Seminar	6
2024 Insider Trading Prevention Information Session	3
2024 Taishin Net Zero Summit Forum	3
2024 Cathay Sustainable Finance and Climate Change Summit Forum	12
Corporate Sustainable Governance - DEI in Workplace	21
Discussion on matters needing attention and common issues in the Board of Directors and Shareholders Meeting	3
The new path for Enterprise Net-Zero Transformation! The Hidden Army of Carbon Reduction - Ocean Blue Carbon	3
Co-Creating the Green Ecosystem : Megatrend and Vision -TCX Operations and Prospects	1
Legal Planning and Risk Management of Cross-Border Enterprise Mergers and Acquisitions	3

Performance evaluation

To implement corporate governance and enhance the competence of the Board of Directors, the Company established Rules for Performance Evaluation of Board of Directors and Functional Committees and specified that the Board of Directors and functional committees of the Company must conduct performance evaluation once a year. It shall be conducted by the responsible unit to set up the questionnaire and rating based on the indices. Suggestions and improvements shall be compiled based on the results of the evaluation to establish the goals of the competence and deepen the efficiency of the Board of Directors. At least every three years, it shall commission an external professional and independent institution or a team of external experts and scholars to conduct performance evaluation of the Board of Directors.

Results of internal performance evaluation in 2024

<p>Board of Directors Exceeding the standard (achieved a score of 90 or above)</p>	<p>Audit Committee Exceeding the standard</p>	<p>Compensation Committee Exceeding the standard</p>	<p>Corporate Sustainability Committee Exceeding the standard</p>	<p>Nomination Committee Exceeding the standard</p>
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Status of the Implementation of measures suggested by external performance evaluation

The Company commissioned Taiwan Association of Board Governance to conduct external evaluation of the Board performance for 2022 (from January 1, 2022, to December 31, 2022). Through the interview and evaluation on independence and professionalism done by external experts and scholars, seven dimensions including the composition and structure of the Board, selection and training of directors, participation to the Company's operation, quality of decision making, internal control, sustainable environment, and value creation were reviewed and were provided with suggestions.

Suggestion

To establish a mechanism to link the emails from whistleblowers to the mailboxes of independent directors (or their representatives) in order to demonstrate that the Company can handle the complaints fairly. Besides, it is suggested the performance evaluation and remuneration of the Chief Officer of Internal Audit to be send to the Compensation Committee for discussion.

Measures

Stakeholders complaints should be submitted to the Board of Directors regularly to fully disclose relevant matters so that board members may understand in time and discuss the issues fairly.

Implementation status

The state of communication with stakeholders (employee suggestions or complaints) was submitted to the Board of Directors on August 8, 2024, and January 8, 2025, respectively.

Remuneration policy

The remuneration policy for directors follows the Company's Articles of Incorporation and Principles of Remuneration to Directors and Functional Committees, as well as taking into consideration the norm of the industry, the Company's business and sustainability performance, the responsibility of the post, and the operating status of each functional committee.

The remuneration to senior management includes fixed items: base salary, traditional holidays bonus, and welfare; and the variable items are the combination of bonus, remuneration (cash/stock), and stock option. The main structure is based on the variable items. The fixed items are focused on maintaining the Company in the average competitive standards in the industry while the variable items are based on the consideration of the Company's and the individuals performance: the better the performance of the Company and the individual, the higher the variable and fixed items. The performance evaluation of senior management is based on the annual financial performance and the achievement of goals for relative financial indices, including but not limited to the Return on Assets (ROA), Return on Equity (ROE), Return on Invested Capital (ROIC), market share, growth and development of markets, customers, organizations, and personnel, and ESG. In the beginning of each year, evaluation items, goals, and weight will be established according to the development status of internal and external environment. Salary and remuneration of the senior management will be based on personal performance and be reviewed and assessed separately by the Compensation Committee before proposing to the Board of Directors for approval and implementation.

As for the key performance indicators (KPIs) of ESG, Wiwynn takes on sustainable supply chain, Innovation with green technology, Eco-friendly Operation, and Driven people with shared beliefs as the core strategies for sustainable development, and short-term (2025), medium-term (2028), and long-term (2030) goals are installed accordingly. To fulfill the goals, senior managements (including the President and their direct reports) will set up KPIs directly related to these in the balanced scorecard (BSC) at the beginning of every year, performance evaluations are conducted semi-annual, and the results are utilized in various aspects of human resource management, including salary adjustments, bonus allocations, promotions, and training and development initiatives.

To enhance both individual and organizational performance, the above performance results are linking to employee rewards and career development. This ensures effective alignment between personal achievements and the Company's sustainability strategy, hence boosting motivation and strengthening execution.

ESG Key Performance Indicators (KPIs)

Item	CEO & President	Managers of each Business Units (Including those responsible for each strategic objective)
Sustainable supply chain: Achieve the annual target for carbon emission reduction through the use of renewable energy in the supply chain	15%	10%-15%
Innovation with green technology: low-carbon products		
Innovation with green technology: energy saving technology		
Innovation with green technology: green materials		
Eco-friendly operation: commitments of using renewable energy		
Eco-friendly operation: 30% of the world's PCBA production lines meet low energy consumption standards		
Eco-friendly operation: reduce test power consumption		
Driven people with shared beliefs: scores from the Global Engagement Survey is the same when comparing against the WTW Global High-Performance Norm		

Business ethics

Running the business with the highest ethical standards and incorporate integrity and moral value with the Company's management strategies, so that integrity takes root within the DNA of the Company. We carry the mission of being a quality enterprise to prosper with the society.



Policy and Commitment

- Actively preventing any deceitful or corruptive conducts from top down and from inside-out.
- Establishing a corporate culture of business ethics through the principles of fairness, honesty, trustworthiness, and transparency.

Resources

The Human Resources unit is the accountable unit of Ethical Management, which is responsible for the formulation and promotion of the policies and prevention plans.

Grievance Mechanism

- Establishing internal and external whistleblowing channels and procedures, formulating the procedures in the relevant regulations of ethical management, and disclosing the information on Wiwynn's website.
- The Company has announced the hotline and email for whistleblowing upon violations of integrity on the internal portal.
- Stakeholders can file grievances via the ethics and business conduct reporting mailbox (Ethic@wiwynn.com) provided on the "[Stakeholder Engagement](#)" section of Wiwynn's official website.

Evaluation Mechanism

Regularly (at least once a year) reporting to the Board of Directors and regularly implementing internal audit, RBA, (integrity risks) Internal assessment and external audit

Carrying principles of good faith, which includes: fairness, honesty, trustworthiness, and transparency

The Company has [Ethical Corporate Management Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct](#), and [Code of Ethical Conduct](#) to cover anti-corruption and anti-bribery, competition behavior, conflict of interest, and whistleblowing system. These apply to the subsidiaries of the Company, foundations and organizations that received more than 50% of the accumulated donation directly or indirectly from the Company, and other institutions and enterprises that are controlled by Wiwynn.

Code of Conduct for Wiwynn Corporation

The Company has established the Code of Conduct for Wiwynn Corporation and been approved by the Board of Directors. It is applicable to all personnel in Wiwynn Corporation and shall be expanded to the subsidiaries and joint ventures. The content includes confidential information protection, anti-insider trading and money laundering, human rights protection, environmental protection, and constructing a healthy and safe workplace. Besides, it also provides consulting channels for the code of conduct. The Company insists zero tolerance on any behavior against the code of conduct. All personnel must follow the relevant requirements. The implementation status will be included in the scope of performance evaluation and be used as a reference to salary adjustment.

Fulfilling the policy of ethical management

The highest manager of the Human Resources Department is responsible for formulating and supervising the implementation of the ethical management policy and prevention plans. Through various actions, the core value of integrity and righteousness are promoted. The Board of Directors shall be reported upon at least once a year. The implementation status of ethical management policy in 2023 has been reported on January 8, 2025. Please refer to [the Corporate Governance section](#) on Wiwynn's official website. In 2024, there were no violations of the code of conduct, ethical standards, or incidents related to corruption. There were also no fines or legal sanctions resulting from bribery or corruption cases.

Besides, we clearly specified the relevant procedures for legal political donation, charitable donation, and sponsorship in the Code of Conduct and Code of Ethical Conduct. However, the Company keeps objective and low profile in public policy and does not engage actively in any political party, political activities, or political lobbying. Between 2021 and 2024, we did not provide any political donation. However, we encourage our employees to express their political stances freely, as well as encouraging them to perform their civic responsibility.



Educational training

To ensure employees fully understand relevant regulations and to enforce training and promotion, the Company requests all employees including those in domestic and overseas plants to sign on Code of Conduct for Wiwynn Corporation and provides training courses (note). The global signing rate achieved 100%. In 2024, we conducted a refresher training, achieving 100% coverage.

Name of the course	Object	Number of people trained	Training hours
Code of Conduct for Wiwynn Corporation	Global Employees	10,780 ^{Note}	10,920

Note: This includes employees who resigned during the year.



Anti-corruption and anti-bribery whistleblowing system

Wiwynn formulated a whistleblowing system and established internal and external whistleblowing channels. To protect whistleblowers of good faith or those who participate in the investigation, we established a separate protective measure. Between 2021 and 2024, there was no whistleblowing received.

- Internal whistleblowing channels: including anti-corruption and anti-bribery reporting hotline and email address posted on the TV wall in the Company; Ethical Management Code and Code of Ethical Conducts announced at the employee information portal to deepen recognition among employees.
- External whistleblowing channels: The Company provides integrity and business conducts whistleblowing email (Ethic@wiwynn.com) on the Stakeholders Engagement page of the official website.
- Whistleblowing system and protective measures: The Company drafted regulations such as Code of Ethical Conducts and Ethical Management Code, to clearly provide whistleblowing system and case acceptance procedures. The complaints can be sent anonymously or unnamed. Besides, we established grievance mailboxes and dedicated telephone lines for reporting violations of ethics and integrity. Through the smooth whistleblowing system, we accept internal and external grievances, and the handling procedures are properly recorded and tracked in accordance with the regulations. For well-intentioned whistleblowing or investigation participants, the Company has established a whistleblower protection and anti-retaliation management procedure. We promise to take appropriate protection measures to prevent whistleblowers from improper handling or retaliation due to their reporting.



Anti-corruption and anti-bribery advocacy

To maintain the highest standards of ethical conduct, any form of bribery is absolutely forbidden. Before the three traditional holidays, all Wiwynn employees will receive information reiterating the regulations concerning the acceptance of gifts through internal email or employee information portals.



Suppliers integrity policy

Suppliers are important partners of Wiwynn's fulfillment of business ethics and compliance. Every year, new suppliers are asked to sign the "Suppliers Ethical Management Letter". Suppliers must commit not to make direct or indirect appointments, bribes, improper gifts, entertainment, and other acts of unjust interests to the employees of the Company or their family members. Any supplier who fails to sign the letter will be excluded from the list of Wiwynn's suppliers. In 2024, all new suppliers signed the Suppliers Ethical Management Letter, and the completion rate was 100%.



Risk evaluation

Wiwynn conducts risks evaluation of ethics and good faith based on the based on the Responsible Business Alliance (RBA) Code of Conduct at all major operational sites and manufacturing facilities globally. There were no major risks identified in 2024. We will continue mitigating risks and working on the effective control of potential risks.

Risk management

The relationship between corporate sustainable development and risk management is inseparable. Wiwynn adopts an effective risk management mechanism to formulate better management strategies in order to maintain corporate resilience and achieve the goals of sustainable development.



Policy and Commitment

Effectively integrate internal and external resources, adopt appropriate countermeasures to avoid or reduce any possible loss, and achieve the optimization of internal capital allocation.

Resources

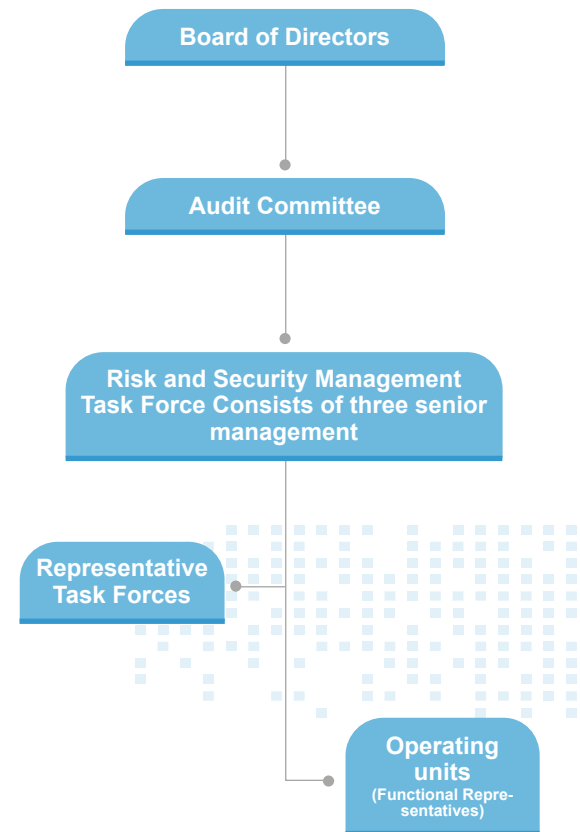
Establish a risk and safety management committee to consolidate risk issues, implement Enterprise Risk Management (ERM), and adopt evaluation frameworks such as ISO 31000 and the ISO 22301:2019 business continuity management system

Evaluation Mechanism

Regular reporting (at least once a year) to the Audit Committee and Board of Directors, internal audits, and third-party verification under ISO 22301:2019

Risk management organization

Wiwynn has established the “[Policies and Procedures for Risk and Security Management](#)” and formed a Risk and Security Management Task Force responsible for consolidating risk and safety issues. The task force reports these issues to the Audit Committee and the Board of Directors at least once a year. The most recent report to the Audit Committee and the Board of Directors was presented on February 27, 2025. In addition, in 2024, sustainability information management was integrated into the internal control system and included in the internal audit’s annual audit plan to ensure that sustainability information and related management procedures are implemented accurately and effectively under internal control measures.



Board of Directors

It is the highest responsible unit for the Company's risks and safety management to oversee the approval of risk management policies and relevant regulations, supervision of the overall implementation of risk management, and the ensuring of the effective operation of risk management mechanism.

Audit Committee

It is to assist the Board of Directors to implement its duties in risk management, review risk management policies and procedures as well as to instruct and approve risk appetite, priority of risk control, and risk classification.

Risk and Security Management Task Force

CEO should assign members of the task force to carry out collection and overall evaluation of material risks; the task force should submit the report of implementation state of risk management to the Audit Committee and the Board of Directors regularly (at least once a year).

Representative Task Forces

In charge of identifying and analyzing each promotion, submitting information of risk management regularly to the Risk and Security Management Task Force, and ensuring risk management on each promotion and effective execution of relevant control procedures.

Operating units (functional representatives)

The Sustainable Development Office is responsible for identifying and analyzing climate-related risks and opportunities, compiling the findings and reporting them to the Risk and Security Management Task Force. Climate issues are incorporated into the Company's overall risk considerations, with ongoing tracking of the effectiveness of climate strategies.

The highest supervisors in each unit should act as functional representatives of risks and cooperate with Risk and Security Management Task Force and each representative Task Force to ensure operating units fully enforce the risk management system and relevant operating procedures.

Risk management procedures

Based on Enterprise Risk Management and ISO 31000, the Company integrated material risks faced during the process of operating activities, including (but not limited to): strategic, operational, financial, information, regulatory compliance, ethical, privacy, climate change, and other emerging risks (such as biodiversity, forests, water or infectious disease related risks). In consideration of internal and external risk/opportunity factors, including material topics identified in the annual materiality analysis process, and topics concerned by stakeholders, each representative task force and operating unit (functional representatives/ groups) conducted risk identification and analysis. Besides, with the reference to the global risk reports from, World Economic Forum, and the Economist, the Risk and Security Management Task Force collected 68 risk factors and 825 risk items and summarized 69 risk items in ten major dimensions.

Referring to the previous year's risk items (including stakeholder concerns)

68 risk factors

ISO Representative Task Forces
Operating units (functional representatives)/ groups
Climate issues risks and opportunities
Material topics identified via materiality analysis process

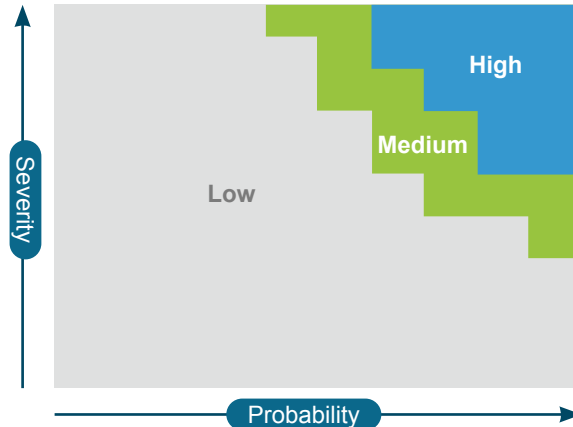
825 risk factors
Climate related risks and opportunities

69
Risk items

Referring to the reports from World Economic Forum
World / Economist
Risk evaluation report

Risks and Safety Management Representative Committee formulated risk measurement criteria (probability*visibility with the highest score of 10 points; the highest score for severity is 10 points) as well as risk appetite (probability*probability >60). The levels of risk are classified as high, medium, and low; the responding measures were established according to different risk levels.

■ Risk appetite threshold (severity * probability > 60)



Risk identification and management

The result of the matrix analysis shows 8 items are of high risk, 13 medium and 48 low risk items. The 8 high-risk items were categorized into four categories: paradigm shift and industrial change caused by technological transformation, trade protectionism and geopolitics, information security, and material control, mitigating measures were established accordingly. It was submitted to the Audit Committee and then resolved by the Board of Directors on February 27, 2025. We will continue promoting and establishing a corporate culture of risk awareness and fulfilling corporate sustainable development.

Risks

Measures

High

To maximize potential benefits in the approach of disciplined assumption of risk.

Medium

It should be evaluated at least once every half a year according to the pattern and appearance of risk and be adjusted on a rolling basis.

Low

It should be evaluated at least once every year.

High Risks

Paradigm shift and industrial change caused by technological transformation

- Technological transformation
- Industry development
- Key industry technologies/strategic alliances
- Investment in new technologies

Trade protectionism and geopolitics

- Trade protectionism
- Geopolitical and political-economic conditions

Information Security

- Information security

Materials control

- Materials control

8 items (4 categories)

Medium Risks

- Capacity expansion
- Labor management
- Rising raw material costs/shortages
- Exchange rate fluctuations
- Insufficient professional training
- Procurement concentration...etc

13 items

Low Risks

- Financial performance
- Power supply issues
- Human capital
- Protection of trade secrets/customer data
- Net-zero transition...etc

48 items

Risk dimension/ classification	Risk items	Explanation	Impact or influence	Responding measures
Strategic risk Emerging risk/ economy, technology	Technological transformation Paradigm shift and industrial change caused by technological transformation	Changes brought about by the transformation of server architecture include shifts in product demand, the industry value chain, emerging product technologies, and the development of energy-saving and carbon reduction technologies.	<ul style="list-style-type: none"> Response to key technology and human resources Response to capital structure Rapid changes in R&D technology Insufficient verification and equipment 	<ul style="list-style-type: none"> Review the structure of internal organizations when needed Adjust capital structure on a rolling basis R&D technology investment/ technology alliance evaluation Enhance production technology and plant equipment
Strategic risks/ economy, geopolitics	Trade protectionism and geopolitics	<ul style="list-style-type: none"> Political and economic wrestling between countries; establishment of new trade barriers and protection policies The security of Taiwan Strait remains the key issue in geopolitics. 	<ul style="list-style-type: none"> Restraint on country of production as well as the imported and exported countries for materials or goods. Business held-up or interrupted Material shortage Labor shortage Increasing labor cost 	<ul style="list-style-type: none"> Update the importation and exportation regulations of the countries that customers/ suppliers are located and establish response plans on a rolling basis Establish a business continuity plan (BCP) and exercise on regular basis Supply chain alternative plans Build-up back-up suppliers Enhance the ratio of automation and AI, and Lower the dependency of manpower Develop rolling response measures to mitigate risks associated with manufacturing relocation
Information risks Emerging risk/ economy, technology	Information Security	<ul style="list-style-type: none"> Along with the impact of climate change, the scale of natural disaster is getting larger and more unpredictable. More considerations are required for the maintenance and operation of IT infrastructure and equipment. Phishing emails or using resources from external networks might cause information leakage. Domestic and overseas technology manufacturers were constantly attacked by ransomware. 	<ul style="list-style-type: none"> Business loss caused by operating interruption. Leakage of critical, confidential, and sensitive information that affects the interests of the Company or its stakeholders. Response of back-up and recovery mechanism. AI risks and supervision 	<ul style="list-style-type: none"> Establish a 24X7 information security monitoring and reporting center System recovery mechanism and back-up mechanism should be tested regularly. Establish an information security incident response team Strengthen employees awareness on information security and data protection Establish information leakage protection mechanism. Incorporate a third-party checking mechanism Formulate AI policy
Operational risks Emerging risk/ economy, technology	Materials control	<ul style="list-style-type: none"> With the rapid advancement of AI technology, demand for high-performance GPUs is expected to increase significantly High costs present challenges for predictive and risk-based inventory planning 	<ul style="list-style-type: none"> Excess and obsolete Cost pressure impacting financial structure 	<ul style="list-style-type: none"> A maximum tolerable risk value for material inventory has been established (this risk threshold has been approved by the Board of Directors)
Others risk/ social, Environmental risks	Material topic ^{Note}	<ul style="list-style-type: none"> Accelerated energy transitions in various countries may lead to unstable power supply National energy policies affect energy prices 	<ul style="list-style-type: none"> Power outages impact operations 	<ul style="list-style-type: none"> Enhance manufacturing efficiency for "high-energy-consumption project products" Seek alternative energy sources Incorporate energy-saving designs and alternative energy use into all new plant plans

Note: According to the Company's "Policies and Procedures for Risk and Security Management," risks classified as medium or high are reviewed and adjusted every six months. After review and adjustment by the Risk and Security Management Task Force, rolling response measures are implemented for high-risk items. The previously medium-risk issue of "power supply" was reclassified as high risk and approved by the Audit Committee and Board of Directors on August 8, 2024.

Risk Education Performance Rewards

Each year, around 200 global function representatives receive training on "Risk and Opportunity," covering risk assessment, regulatory compliance, internal controls, and continuous improvement. The program aims to strengthen risk awareness and response capabilities. Key risk mitigation outcomes—such as reduced turnover, lower injury rates, LTIR, and maintained cybersecurity ratings—are incorporated into performance evaluations, with incentives tied to KPI achievement to enhance overall risk management effectiveness.

Regulatory compliance

To ensure regulatory compliance, Wiwynn continuously monitors changes in domestic and international policies and laws, and promptly updates internal regulations to strengthen a culture of compliance and enhance management effectiveness. Compliance is also a key aspect of internal control, with annual audits conducted to monitor risks and regulatory trends.

In 2024, there were no major violations (defined as individual fines exceeding NT\$500,000). Only three fines were issued, totaling NT\$505,000. The largest, NT\$465,000, resulted from non-compliance with local regulations regarding truck parking spaces at the Malaysia site. Moreover, in 2024, the Company was not involved in any legal proceedings or subject to any penalties related to anti-competitive behavior, antitrust or monopolistic practices, insider trading, or money laundering.

In addition to legal compliance, the Company has established the RBA Management Committee and issued the "Wiwynn RBA Code of Conduct Commitment" to support and encourage first-tier suppliers in adhering to shared standards. A series of management systems have also been implemented, including ISO 22301:2019, ISO 27001:2022, QC 080000:2017, ISO 14001:2015, ISO 45001:2018, and ISO 50001:2018, to enhance risk control, environmental sustainability, energy efficiency, and employee health and safety through systematic operations.

In 2024, a total of **33,680** participants received training related to regulations and management systems, with a total of **61,069** training hours.

Information Security

Comply with the privacy policy to fulfill the confidentiality obligations for the information obtained in the process of business operation and adopt appropriate information security measures to protect data integrity, and to safeguard the rights and interests of stakeholders.



Policy and Commitment

- Maintaining the confidentiality, integrity, and availability of business information
- Providing secure and reliable information services to protect stakeholders privacy



Resources

Introducing ISO 27001:2022 information security system, international information security certification, and various protection systems.



Grievance Mechanism

In case of an infringement of privacy or grievance, customers could report to their business contact persons or their supervisors directly. Moreover, they could also submit complaints through the phone and email provided in the Stakeholder Engagement section on Wiwynn's official website.



Evaluation Mechanism

Internal audit, irregular information security audit by customers, third-party information security rating mechanism, ISO27001/ 2022 third-party verification, and ISO 22301 2019 third-party verification.

Information security management organization

The Highest-level cross-department InfoSec Management Task Force was established to focus on the main tasks of monitoring current situation, strengthening management, and rapid response. Chief Information Security Officer is responsible for reporting to the Board of Directors every year. The latest report submission to the Board was on January 8, 2025, so the Board of Directors could supervise issues related to information security.

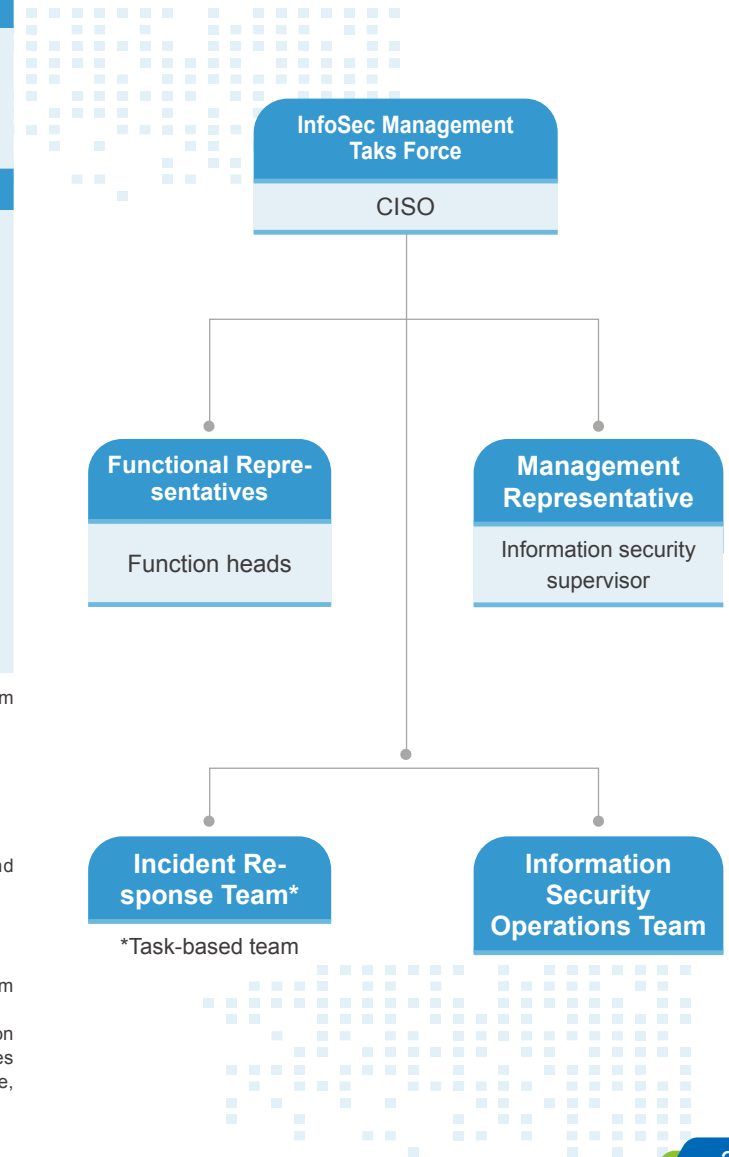
Function		
<ul style="list-style-type: none"> • Collecting and reviewing opinions before implementing information security policy and measures. • Understanding the information security status of the Company. 		
Implementation status		
<ul style="list-style-type: none"> • Holding an information security meeting every every six months. • Chief Information Security Officer is responsible for reporting information security status to the Board of Directors at least once a year. 		
Supply chain management (SCM)	Finance (FIN)	Legal affairs (Legal)
Human resources (HR)	Information Technology (IT)	Engineering Technology (ET)
Engineering Quality (QE)	Line of Business (LoB)	Manufacturing Management* (MFG)

*Manufacturing management covers global production sites

The information security operations and emergency response team currently holds numerous international certifications, including:

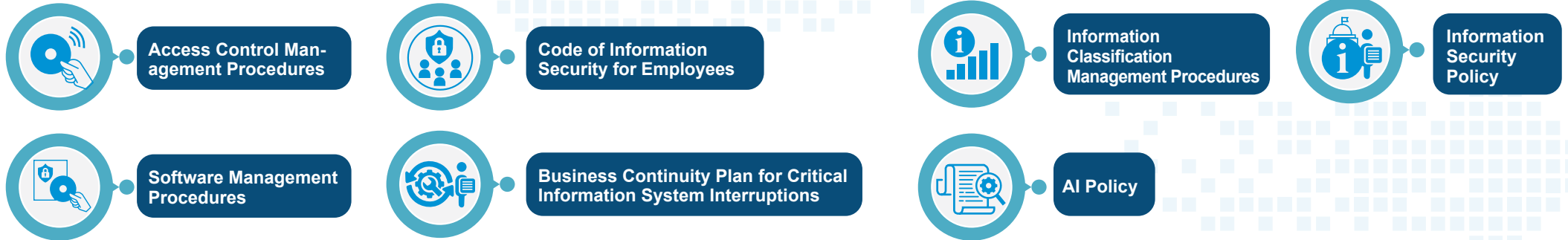
1. CISSP (Certified Information Systems Security Professional)
2. CCSP (Certified Cloud Security Professional)
3. SSCP (Systems Security Certified Practitioner)
4. CPENT (Certified Penetration Tester)
5. LPT Master (Licensed Penetration Tester Master)
6. CompTIA PenTest+ – Certification in penetration testing and vulnerability management
7. CHFI (Computer Hacking Forensic Investigator)
8. ECIH (Certified Incident Handler Course)
9. CEH (Certified Ethical Hacker)
10. ISO/IEC 27001:2022 LA (Information Security Management System Lead Auditor)

Along with technical certifications from various vendors of information security, these credentials demonstrate our professional capabilities and integrated technical expertise in network and system defense, penetration testing, and incident response.



Information security management procedures

Information Security Policy

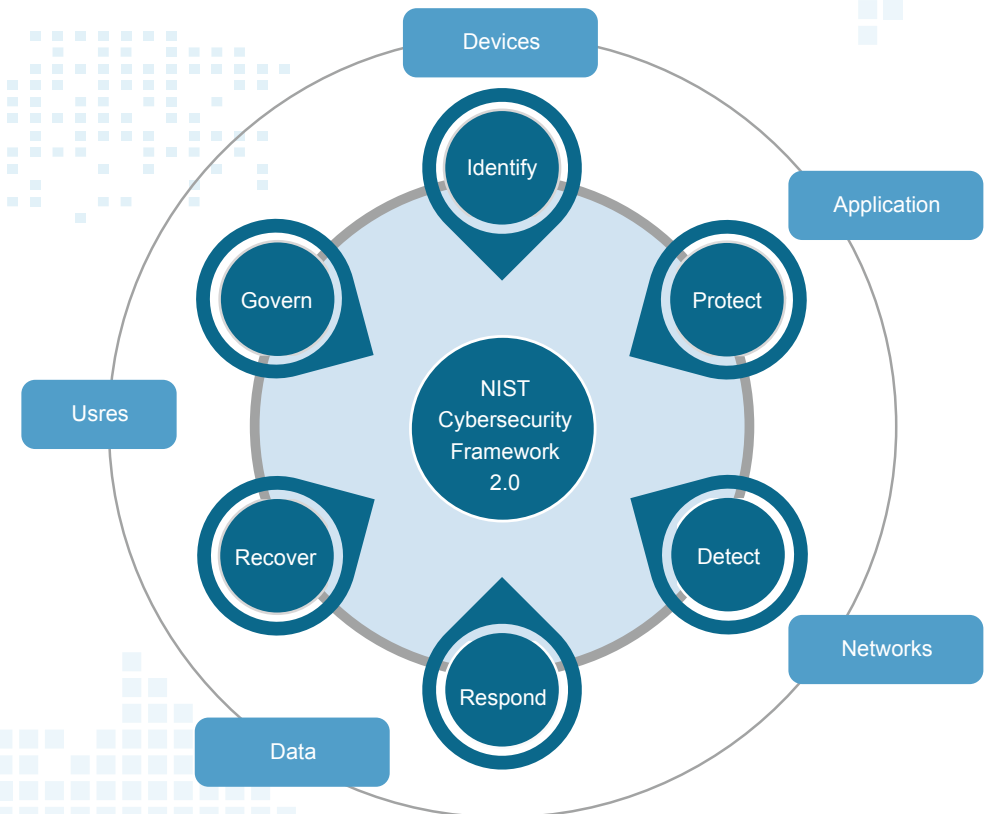


To fully protect the Company's information resources and to further maintain the confidentiality, completeness, and availability of business information, Wiwynn drafted the Information Security Policy as the basis of management, and it is applicable to all employees as the regulation to follow. Meanwhile, Wiwynn also has the Code of Information Security for Employees, to ensure understanding of the regulations related to information usage and responsibility among all employees. Besides, Wiwynn arranges educational trainings for IT and general personnels to fully implement information security protection. Each year, information security are incorporated into the Company's internal control system. Internal audits are conducted to evaluate the operations and control measures of IT infrastructure and the information security management system, ensuring both compliance with relevant standards and the effectiveness of implementation.

The Company passed ISO27001:2022 certification in November 2024. The scope includes the key system and infrastructure in Taipei Headquarters, Core System and Factory Server Room in Tainan Plant, covering around 71% of all operating sites^{Note}. We will expand the verification scope to the subsidiary in Malaysia and the subsidiary company in Mexico and other overseas operating sites step by step. (Note: Taiwan Headquarters and the subsidiary in Tainan have obtained ISO27001. The coverage was calculated by the number of employees in Taipei Headquarters and the Tainan subsidiary to the number of indirect employees worldwide.)

In addition to the continued promotion of ISO 27001 certification, Wiwynn also references the six core functions of the U.S. National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF 2.0): govern, identify, protect, detect, respond, and recover to plan its information security development roadmap and evaluate overall cybersecurity maturity.

Furthermore, to strengthen the resilience of its information systems operations, Wiwynn developed a business continuity plan for critical information system interruptions in 2022 and has continued maintaining ISO 22301:2019 certification in 2024. This ensures that, in the event of incidents affecting system operations, information services can continue to support business functions.



Defense measures planning

Defense measures review and evaluation

- Develop defense strategies using the cybersecurity protection matrix

Continuous improvement and regulatory compliance

- Information security promotion and Educational training
- Information security verification and implementation of regulatory compliance



Implementation and promotion of plans

Implementation of various information security programs and procedures

- Deploying and upgrading information security protection
- Various information security rehearsals
- Emergency response procedures

Internal and external testing and improvement

Internal and external security testing and improvement

- Vulnerability scanning and penetration test
- Introducing third-party rating institution
- Conduct red team drill
- Information security insurance

Defense measures review and evaluation

By applying the Cyber Defense Matrix (CDM) in combination with the CSF 2.0 framework, we conduct comprehensive evaluations of investments in cybersecurity solutions to ensure that all areas of defense are adequately covered. This tool allows us to identify potential blind spots in current investments and further refine and optimize our investment strategies. The matrix also provides a quantitative assessment framework, enhancing the overall maturity and effectiveness of our information security defenses.

Implementation of various information security programs and procedures

Internal and external testing and improvement

To enhance information security protection, we devoted many resources on information security software and hardware in 2024. The key items include:

Information system architecture	<ul style="list-style-type: none"> Passed ISO 22301:2019 verification to implement remote back-up protection mechanism on critical IT systems. Completed the deployment and centralized management of hybrid cloud firewalls, enhancing overall cloud network security and threat detection capabilities. Privileged Access Management (PAM): Managed access control for privileged accounts to secure them in the network environment while retaining connection logs for future audits or incident investigations.
Protection and monitoring	<ul style="list-style-type: none"> Vulnerability scan upgrading. Continue with the monthly internal vulnerability scan and the annual third-party penetration test, as well as mending and strengthening the vulnerabilities. The third-party information security rating mechanism scored 800 out of a possible 820 in 2024, maintaining an "Advanced" level, well above the technology industry average of 700. Endpoint Detection and Response system (EDR): In 2024, large-scale deployment of the EDR system was implemented, significantly enhancing overall threat detection and rapid response capabilities. Through real-time monitoring and automated threat handling for equipment, it effectively reduces security risks and further strengthens the Company's overall information security protection. Cloud-Native Application Protection Platform (CNAPP): In 2024, the CNAPP system was fully implemented to strengthen cloud security, reduce risks in the cloud, and enhance compliance, further improving information security defenses. Web Application Firewall (WAF): Cloud-based WAF systems were fully deployed to provide comprehensive protection for websites and APIs against various cyberattacks.

To strengthen the promptness of recovery in the aftermath of any disaster, and to enhance the adaptability after incidents of information security, we arrange disaster rehearsals for different information security hazards.

Data backup & restore	Data backup & restore: Four times of data backup and restoration procedures rehearsals are implemented every year to ensure the validity of backup data and the timeliness of data restoration procedures.
Disaster recovery rehearsal	Remote disaster recovery rehearsals for backup systems: Two times of disaster rehearsals for the key business systems (including systems related to ERP) are implemented every year to simulate the timeliness of activating the services in the backup data center by the system administrator when the main data center is unable to function.
Security incident response rehearsal	To reduce the risks of information security, Wiwynn established the Information Security Reporting Process and the Emergency Response Procedures. Based on the level of seriousness of the information security incident (low, medium, or high), the corresponding response will be activated. One emergency procedures rehearsal will be carried out every year. Using a DDoS attack on the official website as the scenario, the emergency response team reviewed the accuracy of reporting procedures, principles for releasing critical information, and the response actions of each department. The information security technical team also used this scenario to conduct a disaster recovery rehearsal for critical systems.
Red Team Assessment	Regular drills are conducted to simulate real-world attacker tactics, enabling comprehensive testing of information security defenses and incident response efficiency. These realistic scenarios help evaluate the effectiveness of security measures and strengthen overall information security capabilities.

Since 2021, we have participated in group-wide information security insurance coverage, which not only helps transfer risk but also provides access to support and expertise from international information security professionals. Through forward-looking preventive measures, we have effectively enhanced our level of information protection to address evolving cyber threats. This strategy not only reinforces information security defenses but also supports the Company's goal of achieving sustainable operations.

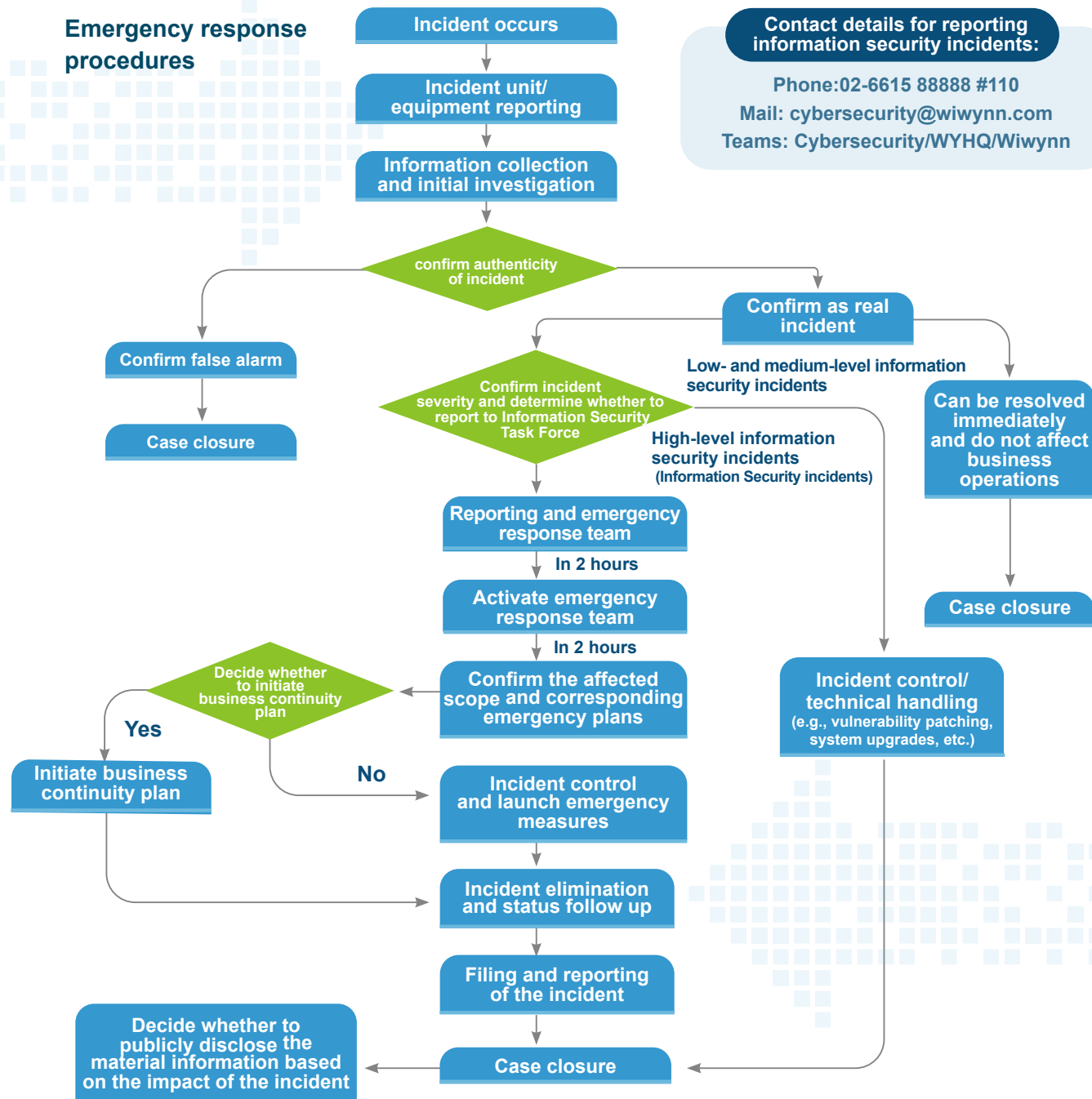
Information security promotion and training

To improve employee information security awareness and organizational operational capability, a new information security training program was launched in 2024. Annual training for all employees in Taiwan was completed, alongside onboarding training for new hires and specialized courses such as social engineering identification. A total of 5,704 participants received 2,702 hours of training. These initiatives continue to raise awareness of information security and embed security principles into daily operations.

The information security team also participated in a total of 52 intelligence-sharing sessions and technical seminars hosted by customers and information security vendors, continuously enhancing their knowledge and skills.

Item	Number of people trained	Training hours
Security education and training for new employees	951	380
Annual training for all employees	3,976	1988
Social engineering rehearsal - general (online)	605	121
Social engineering rehearsal - high risks group (in-person)	90	90
ISMS (new version) training	28	28
Information asset and risk assessment practical training	28	56
Emergency response and business continuity management training	26	39
Total	5,704	2,702

Emergency response procedures



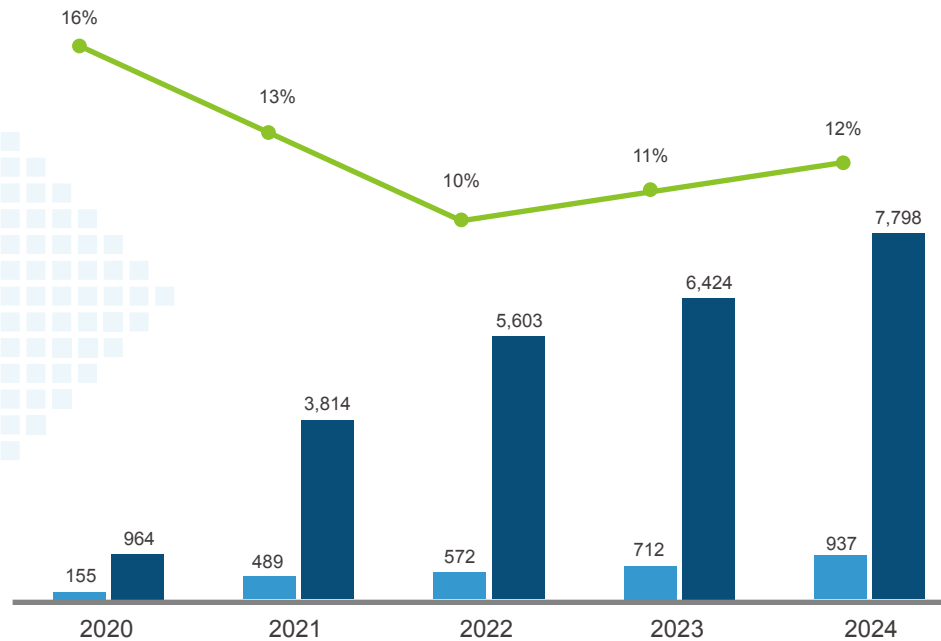
Social engineering rehearsal

Amid the growing threat of malicious and phishing emails, and with the rise of remote work in the post-pandemic era, we conduct annual social engineering drills for all employees to raise awareness and enhance their ability to recognize and prevent potential threats in daily operations. In 2024, we designed more realistic social engineering emails, such as those simulating messages from supervisors, IT service alerts, or routine meeting notifications. The total click-through rate observed in 2024 increased by 1%, prompting us to further strengthen training for high-risk groups.

■ Number of people who clicked

■ Number of people tested

● Clicking rate



Note: Employees in the subsidiary in Mexico, Wiwynn Mexico, S.A. de. C.V. (WYMX) were included in the test from 2021. In 2023, employees in the subsidiary in Malaysia, Wiwynn Technology Service Malaysia SDN.BHD. (WYMY) were included in the test.

Implementing the verification of information security and the operation of regulatory compliance

To ensure that employees use only licensed software, two rounds of unauthorized software usage detection were conducted in 2024 to avoid unnecessary legal investigations or litigation. We also continued to enhance information security defenses and, in November 2024, passed information security audits by major clients and fulfilled their SOC 1 Type 2 compliance requirements.

As the best partner in cloud technology services, Wiwynn provides customers professional and safe service environment. We are devoted to ensure the confidentiality, completeness, correctness, and availability of business information through the information security management mechanism. Between 2022 and 2024, there was not a single complaint related to the loss of customer data nor incidents of data breaches or disruptions to overall operations caused by any type of cybersecurity attacks.

Privacy protection

As the best partner in cloud technology services, Wiwynn provides customers professional and safe service environment. To fulfill personal data protection and management, we follow the EU "General Data Protection Regulation (GDPR)", and the relevant laws and regulations in each branch office. Through the rigorous management mechanism, we implement personal data protection and management to ensure no invasion of privacy. Meanwhile, we are also dedicated to make sure all employees, suppliers, contactors, and external advisers in our subsidiaries and joint ventures to follow the policy.

In terms of management mechanisms, Wiwynn has incorporated privacy and personal data protection into its internal control and risk management framework. The Company has established the "Wiwynn Corporation Internal Control System" and detailed operational procedures for various internal control cycles to manage and mitigate potential risks and impacts. To ensure all employees understand the importance of privacy and information security, we regularly conduct relevant trainings. These cover personal data protection principles, the principle of least privilege, social engineering prevention, and security awareness, safeguarding both customer data and corporate operations. Details of these programs can be found in the "Information Security Awareness and Training" section. Furthermore, we have set up channels for inquiries and complaints. In case of any concerns or incidents that may result in rights violations, individuals can contact our Legal Department via hotline (02-6615-8888) or email (Legal@wiwynn.com) for complaints or reports. We enforce a zero-tolerance policy toward privacy violations, and any breaches are subject to disciplinary actions in accordance with the Company's regulations. Due to Wiwynn's rigorous and effective oversight in personal data protection, there were no complaints from external parties or regulatory bodies related to privacy from 2019 to 2024, nor any instances of secondary use of customer data.

Taxation management

Fulfill the social responsibility as a taxpayer, support various government taxation strategies that help the development of industry, and achieve corporate sustainability with sound tax planning.



Policy and Commitment

- Regulatory compliance, information disclosure, risk management, communication with integrity
- Honest taxation without aggressive tax planning

Resources

Appointing dedicated tax personnel and external professional consultants.

Grievance Mechanism

Financial unit responsible for handling taxation advice or disputes.

Evaluation Mechanism

CPA Audit, Taxation Unit Audit

Wiwynn plans sound taxation based on four dimensions, including regulatory compliance, information disclosure, risk management, and integrity communication. We also established Taxation Policy and have been approved and implemented by the Board of Directors on February 22, 2022.

Compliance with laws and regulations

Following the local tax laws in various countries for tax declaration and payments

Information Disclosure

Information Tax disclosure is handled in accordance with relevant regulations and guidelines

Risk management

Prudently evaluating tax risks and countermeasures

Integrity communications

Integrity Communication Establishing mutual trust and integral communication with authorities



Regulatory compliance and transparent information disclosure of taxation

- When interpreting tax laws and regulations, consider the literal meaning and legislative intent and at the same time comply with local tax laws and disclosure requirements, declare and pay taxes according to the regular limits, and fulfill the social responsibility of a taxpayer.
- Adopting a legal and transparent tax preferential policy without enjoying deductions or exemptions in a way that violates laws and regulations.
- The transaction of related parties complies with the transfer pricing specifications and conventional transaction principles of the relevant national tax laws.
- Disclosing tax information in financial statements in accordance with regulations to ensure information transparency.

Tax governance and risk management

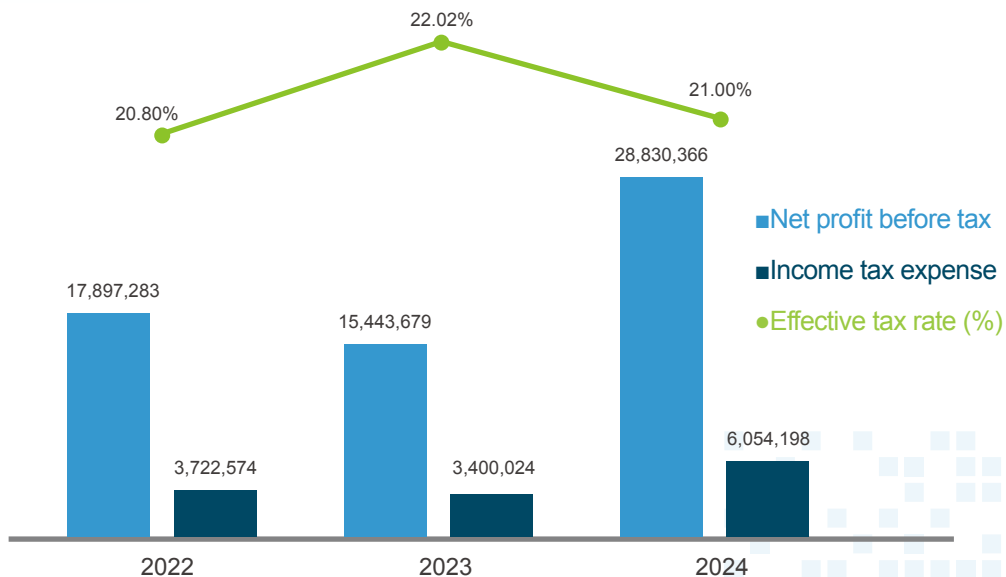
- Important decisions are to consider the influence of tax, and we increase the approval level to the top manager of the Company. The Company establishes a dedicated tax officer. The top manager of the financial unit is responsible for supervising related tax operations and tax risk management as well as reporting the relevant tax implementation status to the highest executive of the operating unit and ensure the effective operation of taxation management mechanism.
- Business operation is evaluated for tax planning, including social responsibility and reputation of the group in various countries, risks control and sustainable values.
- When facing tax risks under major uncertainty and high complexity, we consult external professional advisors and obtain tax advice timely.
- We do not conduct transactions only for the purpose of tax avoidance.
- We do not transfer profits to the non-cooperative blacklist and tax haven countries (low tax rate countries) defined by the International Organization for Economic Cooperation and Development (OECD) and the European Commission (EU).
- We do not use illegal methods, like related parties to deal with transactions or set up a subsidiary in a tax haven, to retain our benefits in a low-tax area to reduce the tax obligation.

Tax integrity and benign communications

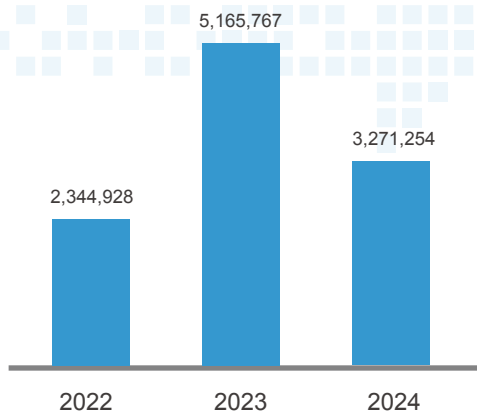
- Communicate all tax risks with the local competent authorities in an honest and professional manner, interpret tax laws and regulations, and maintain a good relationship with the local competent taxation authorities.
- In certain regions, we seek immediate communication and review with the local tax bureau according to the reporting period or execute a pre-pricing agreement with the authority.
- In case there are differences or disputes on taxation opinions with stakeholders, we will seek advice from professional third-party consultants or consult local tax authorities for advice in a timely manner.

Information of tax payment

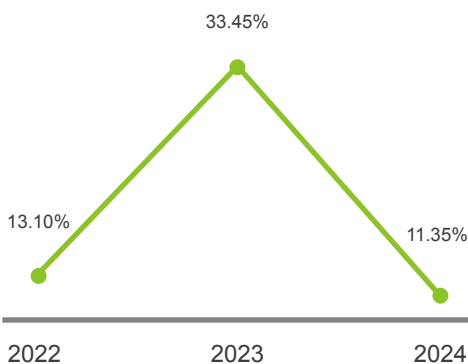
Unit: NT\$ thousand



Income tax paid

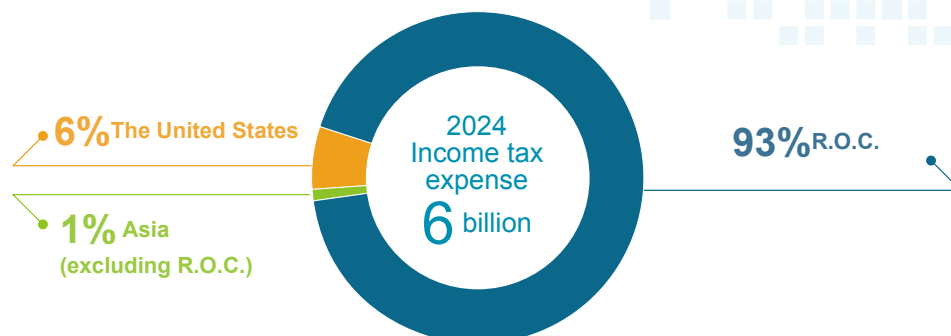
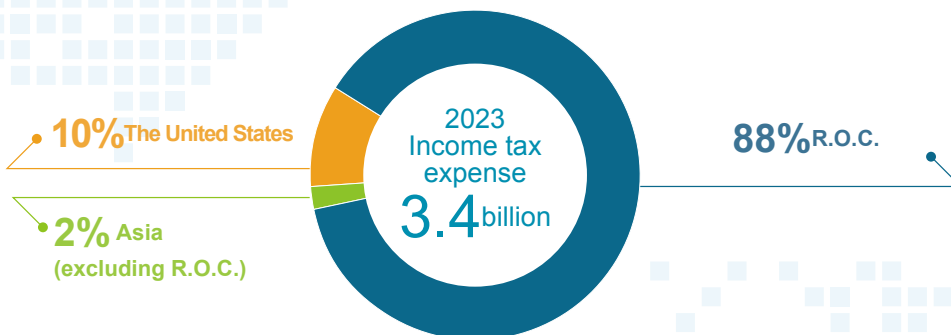
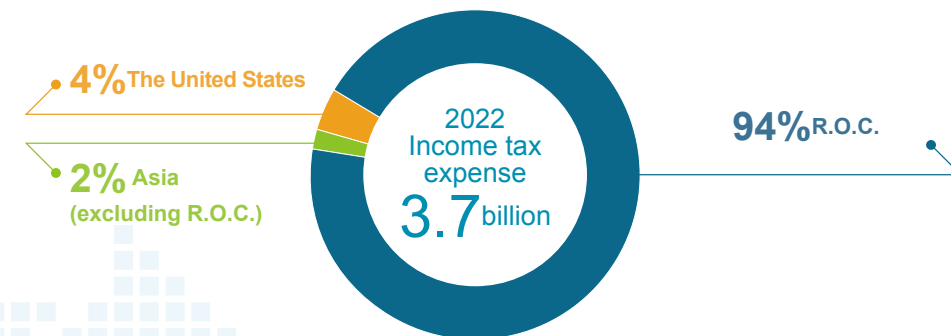


Cash tax rate (%)



Ratio of income tax contribution

Wiwynn's Operations HQ is based in Taiwan. The estimated income tax expense in 2024 was approximately NT\$6 billion. 93% income tax expense of which was attributable to the government of the Republic of China. We contribute to the local tax revenue while providing employment opportunities and boosting economic development.



03

Sustainable Supply Chain

Sustainable supply
chain management 48

PERFORMANCE

• Established a sustainable supply chain platform

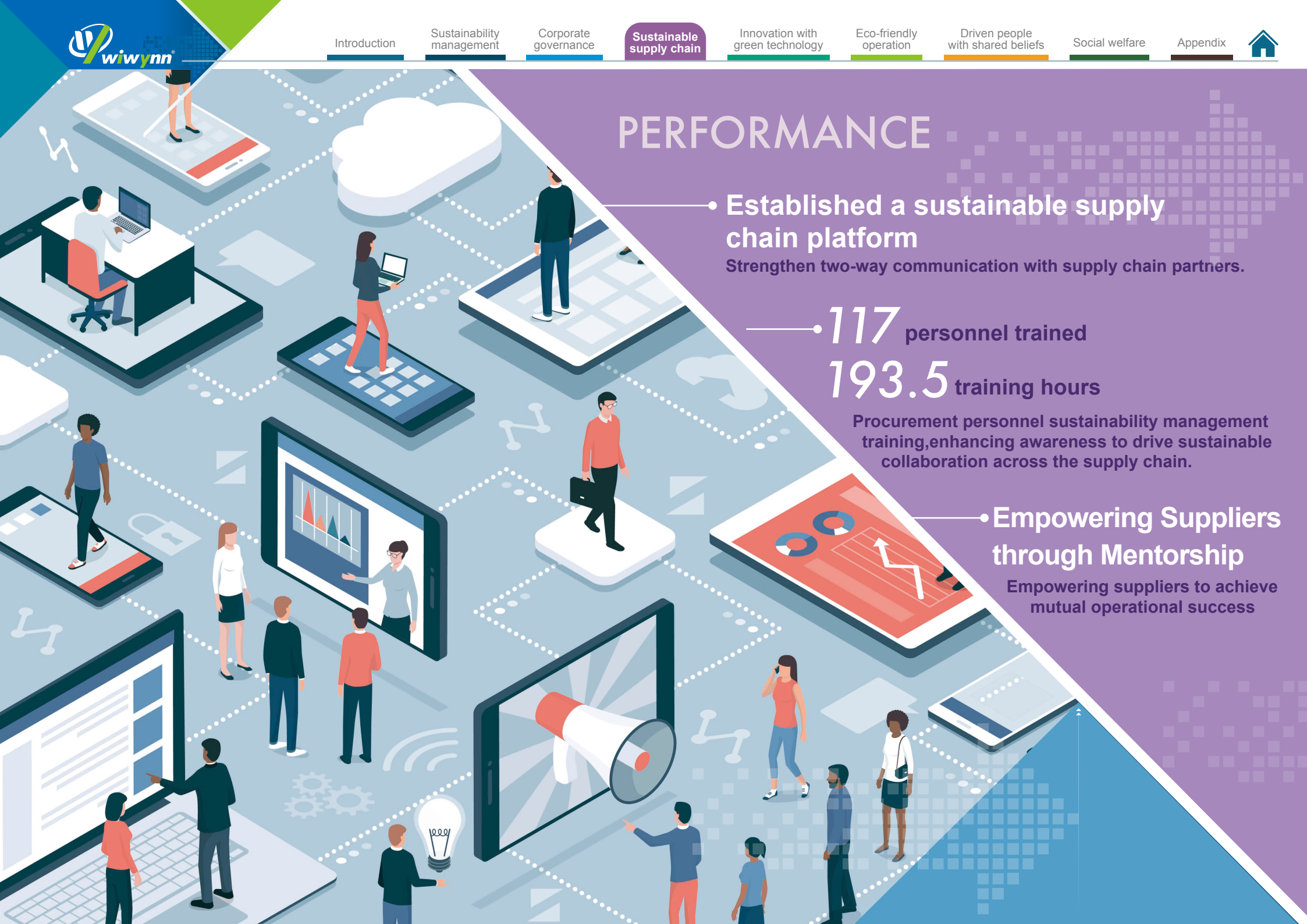
Strengthen two-way communication with supply chain partners.

— **117** personnel trained
193.5 training hours

Procurement personnel sustainability management training, enhancing awareness to drive sustainable collaboration across the supply chain.

• Empowering Suppliers through Mentorship

Empowering suppliers to achieve mutual operational success



Sustainable supply chain management

Work together with suppliers to take responsibilities towards economy, environment and society, establishing a foundation for a sustainable supply chain



Policy and Commitment

Maintaining a long-term strategic alliance with suppliers and encouraging them not only possessing quality, skills and delivery capabilities, but also fulfilling their corporate social responsibilities in order to build a sustainable supply chain.

Resources

- Developing a number of supply chain management programs
- Establishing a dedicated team for supplier evaluation to fully implement the evaluation of sustainability risks
- Establishing sustainable supply chain platform for providing courses and questionnaires for two-way communication

Grievance Mechanism

If there is any violation of the "Supplier Code of Conduct," grievances may be made through the grievances channels specified in the Code, or via the phone number and email address provided in the "Stakeholder Engagement" page on Wiwynn's official website.

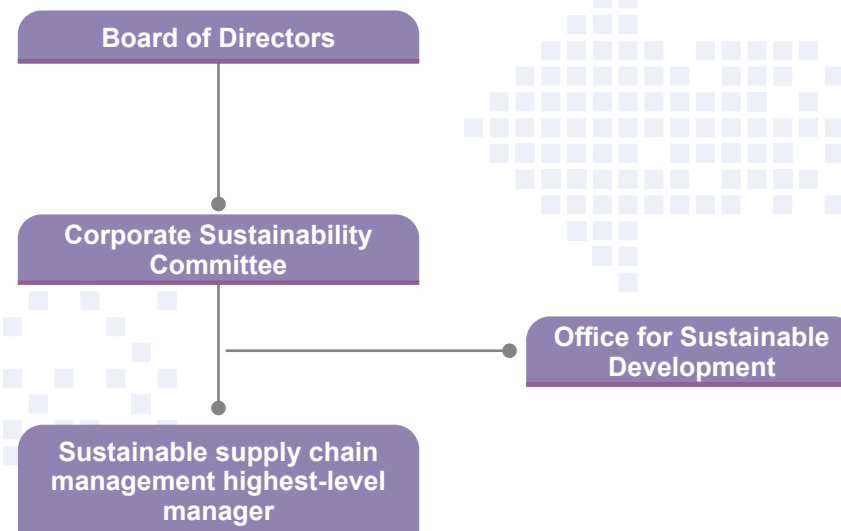
Evaluation Mechanism

Supplier conference, selection of suppliers, sustainability risks evaluation, written/ on-site/ third-party audits

Sustainable supply chain management framework

The global attention on climate issues allowed the idea of carbon reduction to spread from supply chains to every enterprise. To ensure the impact on operational strategies is effectively integrated into the supply chain management, and the implementation of the policies and commitments for a sustainable supply chain, the management procedures, results, and performance of the sustainable supply chain will be reported by the the highest-level manager manager of the sustainable supply chain to the Corporate Sustainability Committee and the Board of Directors. The latest submission to the Board of Directors was February 27, 2025.

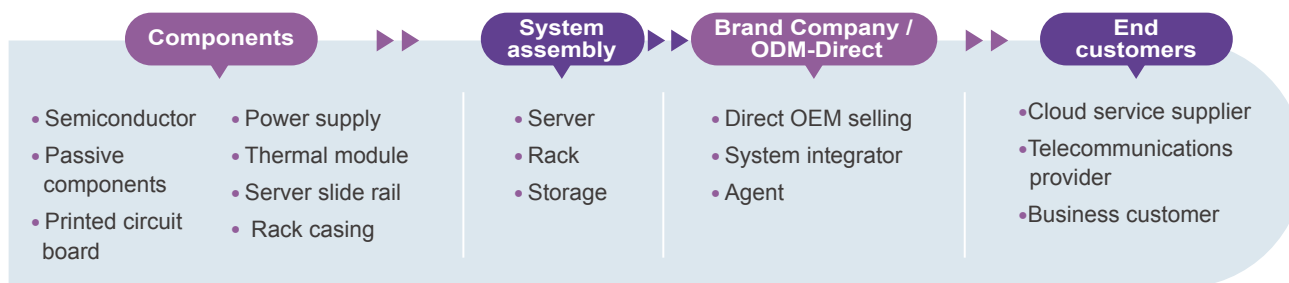
Goals and implementation status
Report to the Board to the Board
of Directors at least once a year.



Overview of industry chain and supply chain

Cloud server industry chain

In recent years, digital transformation is a trending topic and pushes forwards information technology infrastructure and information service demands. Among the steady growth of global information service markets, the cloud service market is at the heart of the expansion. Wiwynn Corporation provides solutions for infrastructures that support cloud applications and services, and is specialized in designing, developing, and manufacturing high-efficiency servers, storage devices, and network switches, as well as providing corresponding software, services, and solutions. Wiwynn continues offering quality products and services to customers at the midstream of the industry chain of cloud computing.



To effectively manage suppliers, we carried out classification and rating as factors to be taken into consideration when making managerial decisions. We also analyzed the supply chain to reduce potential risks of supply chain disruption, and to enhance the supply chain resilience through the risk evaluation of sustainability.



Supplier

■ Tier 1 supplier

Supplies that the Company directly purchases from.

■ Non-tier 1 supplier

Suppliers that are traded via agents or Tier 1 suppliers.

General situation of the supply chain

The core business of Wiwynn Corporation is to provide various products and system as solutions for hyper scale data centers and cloud infrastructures. By the end of 2023, we worked with more than 200 suppliers all over the world, mainly located in Taiwan, China, Japan, Korea, the United States, and Europe. Products and materials provided by key suppliers include key components, electronic and mechanical parts. The types of suppliers are manufacturers, agents, and distributors. The characteristic of the industry is both capital and technology intensive.

Unit: number of suppliers

Region/ Year	2021	2022	2023	2024
Asia	176	198	251	235
America	28	14	33	51
Europe	0	2	2	6
Total	204	214	286	292



Key supplier

Amount of purchase above NT\$ 10 million

Wiwynn Corporation has 142 key suppliers in 2024 (including Tier 1 and non-tier 1 suppliers).

Tier 1 suppliers/ number of key suppliers and the ratio of purchase amount

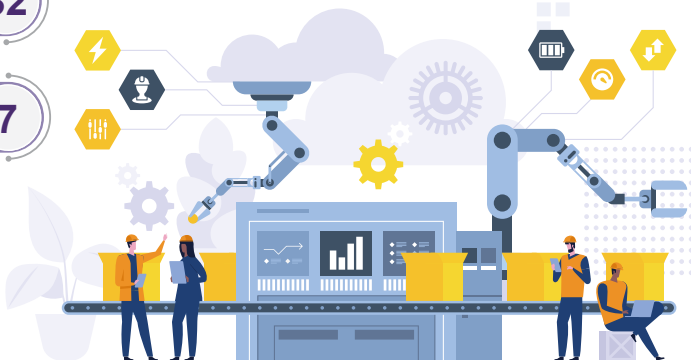
	2021	2022	2023	2024
Number of Tier 1 suppliers	204	214	286	260
Number of Tier 1 key suppliers	19	20	70 ^{Note}	135
Ratio of Tier 1 key supplier (%)	9.31	9.35	30.77	51.92%
Ratio of the purchase amount from Tier 1 key suppliers (%)	90.90	90.47	99.75	99.92%

Note: (Restatements of information) Originally, there were 88 suppliers, including 18 non-tier 1 key suppliers.

Overview of non-tier 1 supplier

Number of controllable non-tier 1 suppliers **32**

Number of non-tier 1 key suppliers **7**



Management process of the sustainable supply chain

Wiwynn Corporation establishes four key stages of the sustainable supply chain management process and continues enhancing the supply chain sustainable performance.





Policy and planning

Supplier Code of Conduct

In 2022, Wiwynn Corporation introduced the Supplier Code of Conduct as the guideline for suppliers to follow. Other than covering five key dimensions of labor, health and safety, environment, business ethics and moral, and management system, it also includes biodiversity, zero deforestation and land conservation to ensure the sustainable utilization of natural resources as well as the survival of the ecosystems and to reduce impact on the environment. To form consensus with suppliers on sustainable development, we communicated with and requested suppliers to sign the code of conduct.

From 2022^{Note} and up to the first quarter of 2025, the signing rate, including new suppliers, achieved 95.52%.

Note: In 2022, the Supplier Code of Conduct was revised, and all suppliers were required to re-sign it.

Global supply chain layout

Since 2020, Wiwynn Corporation activated a new global supply chain strategy based on the concern of supply chain safety and risk distribution. "Multi-region" and "localization" became the direction of supply chain management. We encourage our key components suppliers to implement global production strategies based on "decentralization", as well as continue to communicate with customers to work towards the target that more than 80% of the key components suppliers will adopt our "localized production at the origin" strategy. In addition, to ensure supply and support local economic activities, we implemented local procurement practices.

Achieved a local procurement rate of 82.26% in 2024.

Key operating site	Procurement Type	2021	2022	2023	2024
Taiwan and Malaysia	Local procurement (%)	88.24%	84.70%	89.24%	97.29%
	Non-local procurement (%)	11.76%	15.30%	10.76%	2.71%
United States & Mexico	Local procurement (%)	63.96%	64.15%	70.43%	78.91%
	Non-local procurement (%)	36.04%	35.85%	29.57%	21.09%



Selection and risk evaluation

Supplier selection

Wiwynn Corporation's selection criteria for suppliers (for both new and existing suppliers), contains the following three dimensions: basic information, core capability, and sustainable resilience. Other than signing the code of conduct and various declarations, we encourage suppliers to issue ESG reports and request them to obtain the ISO certifications, or pass the RBA VAP (Validated Assessment Program).

In 2024, 100%^{Note} of new suppliers were selected based on international certification standards under the "sustainable resilience" criteria.

Note: Specific suppliers designated by clients were excluded.



Basic information

Industry, product, country/ region, factories (equipment) distribution, credibility and business reputation, relationship with upstream suppliers and downstream customers, and distribution of major customers.



Core capability

Quality, cost leadership, delivery and supply, service team and technological capabilities.



Sustainable resilience (weighted at 15%)

- **International certification standards/RBA (weighted at 2%)**
Basic requirements: ISO 9001, IECQ QC 080000, ISO 14001, ISO 45001
Additional (not required): ISO 14064-1, ISO 50001 and pass RBA VAP effectiveness auditing
- **Labor, health and safety, environment, ethics, and management system (accounting for 10%)**



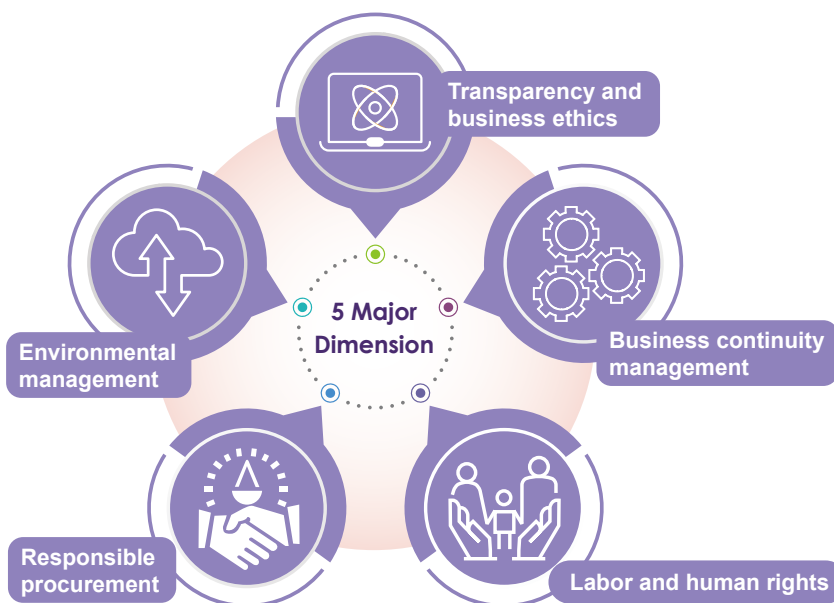
Selection and risk evaluation

Sustainability risks evaluation

To understand the sustainable development of our supply chain, sustainability risk evaluation is carried out every two years. In 2023, we conducted SAQ (Self-Assessment Questionnaire) survey to 88 suppliers, from whom our purchase volume was above NT\$10 million. We received response from 79 of them, and the response rate was 89.77%^{Note}. The content of the questionnaire includes "transparency and business ethics", "business continuity management", "labor and human rights", "environmental management", and "responsible procurement" to identify suppliers with potential higher risk in terms of economy, environment, and society.

Note: Sections with no response were mainly from client-designated suppliers or suppliers who are RBA members.

Five key dimensions in SAQ



Verification and confirmation

Audit and improvement actions

In 2023, audits of the aforementioned 79 suppliers were conducted through document reviews and remote assessments to verify that the suppliers' SAQ responses were consistent with actual conditions.

The survey in 2024 was conducted based on the results of 2023, and evaluated (1) audit performance in the two most recent years (2) user and procurement evaluation and (3) whether customer logos appeared on materials. The result showed one supplier was regarded with higher risks. Therefore, we requested the supplier to undergo an RBA VAP external audit. The non-compliance rate was 3.7%, with non-compliance items mainly distributed in the aspect of "labor". We have required the supplier to improve within 90 days.

■ Status of suppliers SAQ audit

Goal: **100% coverage**
100% achieved

Number of suppliers replied SAQ		79
- Number of key suppliers replied		79
Number of suppliers audited		79
- Number of key suppliers audited		79
Method of audit	Document review/ Remote	30
	On-site	-
	Third party (Obtained approval from RBA VAP)	49

■ Status of high-risk suppliers supervision and improvement

Goal: **100%supervision and improvement**
100% achieved

Number of high-risk suppliers	1
Status of High-risk suppliers supervision and improvement	Submitting the third-party audit report (RBA VAP) The non-compliance rate was 3.7% Primary in "Labor" aspect
Completion rate of supervision and improvement	100% (Completed improvements within 90 days as per regulations.)





Enhancement of sustainability performance

Reward, elimination/ withdrawal mechanisms

Training, supervision, and capacity building

To enhance the performance of sustainable management of the supply chain, Wiwynn Corporation established reward and elimination mechanisms. Quarterly assessment and annual SAQ assessment results are used as the accordance.

Quarterly assessment is based on two dimensions: core capabilities and sustainable resilience (weighted at 10%), and is classified into five levels: A, B, C, D, and E. Suppliers rated Level A or above in three consecutive quarters and Level B or above in the annual SAQ assessment will be provided with more business orders and opportunities to participate in new projects.

In addition, suppliers who are rated Level E in three consecutive quarters and Level C or below in the annual SAQ assessment will be allocated fewer orders and listed as secondary suppliers, removed from the list of qualified suppliers, and requested to propose improvement measures. Suppliers who fail to improve within two years will be temporarily suspended from any procurement or canceled the qualification as Wiwynn's suppliers. In 2024, there was no supplier being suspended or canceled the qualification.

Goal: 100% coverage
100% achieved

In early 2024, we held the Supplier Workshop to provide training on completing carbon questionnaires. We also announced the three-year supply chain carbon reduction plan from 2023 to 2025 and activated the sustainable supply chain platform. A total of 92 suppliers (215 persons) attended the training. During the course, we also shared best-practice cases from suppliers who performed well in carbon questionnaire responses in previous years to help other suppliers understand the logic and key points of the questionnaire, improve the overall quality and accuracy of responses, and promote exchanging and improve together. Supplier partners who were unable to participate in the workshop could still access the full training content on the sustainable supply chain platform. The launch of the sustainable supply chain platform enabled online two-way communication with partners and achieved the goal of a 100% training participation rate.

Reward and elimination mechanisms based on the results of assessment

Evaluation results

- Rated Level A or above in the quarterly assessment for three consecutive quarters
- Rated Level B or above in the annual SAQ assessment

Reward

- More orders
- Eligibility to participate in new projects
- More collaboration opportunities

- Rated Level E for three consecutive quarters and Level C or below in the annual SAQ assessment
- Above described suppliers fail to improve within two years.

Elimination

- Disqualification of suppliers
- Activate the elimination mechanism





Enhancement of sustainability performance

Supplier capacity building

Goal of project: At least 2 key suppliers, and more than 50% of them are key suppliers; goal achievement rate: 100%

To achieve sustainable development and uphold our commitment to the environment, and enhance our suppliers' capacity to provide green materials, in addition to the two ongoing sustainability projects introduced since 2020, Wiwynn introduced the adoption of recycled steel in 2023, and participated in the government's "Empowering Suppliers Through Mentorship" program, focusing on smart manufacturing. This involves leveraging intelligent technologies and automated equipment to enhance production efficiency, reduce human errors, improve production quality and efficiency, and lower production costs. Through continuous improvement efforts, we aim to elevate our position within this competitive market alongside our supply chain partners. We are collaborating with eight suppliers, and all of them are the key suppliers to Wiwynn with procurement amounts exceeding NT\$10 million, and 100% of them are key suppliers. Beyond fostering mutual successes, these efforts contribute to greater environmental and societal value creation.

Name of the capacity building programs	Content	Impact
Recycled plastic materials	To reduce the usage of plastic materials in products, we worked with suppliers for the evaluation of using recycled materials since 2020. In order to ensure the quality of recycled plastic materials meeting Wiwynn's standards, the suppliers that worked with us are required to repeatedly test the product tolerance (such as heat resistance and flexibility) and submit reports. Besides, to adhere to the characteristic of recycled plastic materials, Wiwynn has to further modify product design, communicate with customers for the possibility of introducing it in the new products, and carry out mold tryout, verification, testing, and approval.	<ul style="list-style-type: none"> Qualitative effect: Fulfill circular economy and create positive effects to the environment. Quantitative effect: Introduce more than 50% of recycled materials in plastic materials. In 2024, total plastic usage was 900,232 kg, of which 733,725 kg were recycled plastics. Compared to using virgin materials, this is equivalent to a reduction of 1,246,435 kg CO₂e.
Recycled EPE	Introducing recycled EPE (expandable polyethylene) as packaging materials. To ensure the safety and protection of products, Wiwynn also carry out corresponding adjustment and testing on the design. In the future, we will continue working with suppliers to develop possible packaging materials that reduce EPE consumption or carbon emission.	<ul style="list-style-type: none"> Qualitative effect: Fulfill circular economy and create positive effects to the environment. Quantitative effect: The consumption of product packaging materials was 2,180,930 kg, entirely consisting of recycled EPE or other plastic reduction designs. It is estimated the usage of recycled EPE reduced 271,163 kg CO₂e. Along with other plastic reduction designs, the total estimated reduction was around 531,408 kg CO₂e.
Recycled steel	Other than reducing plastics in product components, Wiwynn started to work with suppliers in 2023 to introduce more than 11% recycled steel in chassis sheet metal. Through the new design, Wiwynn ensures the quality and resilience of such steel remains the same.	<ul style="list-style-type: none"> Qualitative effect: Fulfill circular economy and create positive effects to the environment. Quantitative effect: We introduced more than 11% of recycled steel materials in the sheet metal for cases of new products. In 2024, the total steel material consumption was 15,696,345 kg, of which 3,948,583 kg were recycled steel. Compared to virgin materials, it is estimated to reduce 3,472,738 kg CO₂e.
Empowering Suppliers Through Mentorship	Empowering suppliers to advance from single-machine design and development to becoming integrated manufacturers of automated production systems.	<ul style="list-style-type: none"> Qualitative effect: Technology sharing for mutual successes. Quantitative effect: (1) Integrating automated robotic arms to increase development speed by 50%. (2) Enhancing equipment utilization by approximately 15%, and yield by 10%. (3) Substituting repetitive human tasks, resulting in a 10% reduction in labor costs.
Using less raw materials	Collaborating with suppliers to develop an reinforced chassis design by referencing theoretical derivations and using finite element tools for optimization analysis, producing a thin chassis with sufficient strength to be used for server products.	<ul style="list-style-type: none"> Qualitative effect: Using less raw materials, realizing the concept of green design. Quantitative effect: Effectively reduced raw material usage by approximately 15% to 20%.

Deepening sustainability awareness Building a green procurement team

To develop purchasing personnel capabilities in sustainable supply chain management, and to further guide suppliers to implement green procurement and meet the requirements of corporate social responsibilities, we provided various trainings to all purchasing personnel to enhance their understandings toward issues of sustainability and the importance of sustainable development. In 2024, 117 employees received such trainings, the total training hours were 193.5. It helped purchasing personnel on how to enforce sustainable supply chain management process during the purchases, and to further develop sustainable development strategies.

Name of the course	Number of participants	Training hour(s)
Upstream supply chain carbon survey	33	82.5
Supplier code of conduct management	39	39
Climate change topic - carbon management knowledge	33	66
ESG sustainability actions and methods for energy saving and carbon reduction in plants	12	6

Management of conflict minerals

Wiwynn Corporation established “Conflict Minerals Policies” and operating procedures, conducting due diligence according to the “Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas” published by the Organization for Economic Cooperation and Development (OECD) through the Green Product Management System (GPM). We manage based on the Conflict Minerals Reporting Template (CMRT) published by the Responsible Minerals Initiative (RMI) and the “Responsible Minerals Assurance Process” (RMAP) as well as the list of qualified smelters announced, evaluating the list of smelters in the supplier report. Wiwynn ensures that 100% evaluated smelters and refineries are recognized by RMI, and confirms that gold (Au), tantalum (Ta), tungsten (W), tin (Sn), cobalt (Co), and mica do not originate from conflict-affected and high-risk regions as defined by the OECD or equivalently recognized organizations. 100% of the surveyed suppliers have a conflict-free supply chain. Any supplier that violates the regulations will be listed as high-risk suppliers. Our purchasing team will be informed to suspend all trading with the supplier until improvement is completed. If the supplier does not cooperate and improve will lose its qualification as Wiwynn supplier immediately.

We require suppliers to comply with the Responsible Business Alliance Code of Conduct to convey the message of not supporting and not using conflict minerals. From 2022 through Q1, 2025, the signing rate, including new suppliers, reached 95.52%.

Embracing change Building a resilient sustainable supply chain

In 2024, we continue to hold the Supplier Conference under the theme of “Resilience.” As AI technology advances rapidly, the global supply chain is undergoing unprecedented transformation, bringing new opportunities and challenges in talent development, ecosystems, and technological innovation. Enhancing the resilience and adaptability of the supply chain is crucial. We not only have to strengthen its ability to withstand external shocks but also to cultivate internal responsiveness and recovery capabilities, enabling companies to adjust swiftly and respond flexibly to challenges. Therefore, we encourage our partners to uphold their sustainability commitments while maintaining a flexible mindset, breaking through traditional frameworks, actively responding to market demands, and valuing teamwork and talent development. Together, we aim to build a robust and competitive sustainable supply chain.





04

Innovation With Green Technology

Innovation value 58



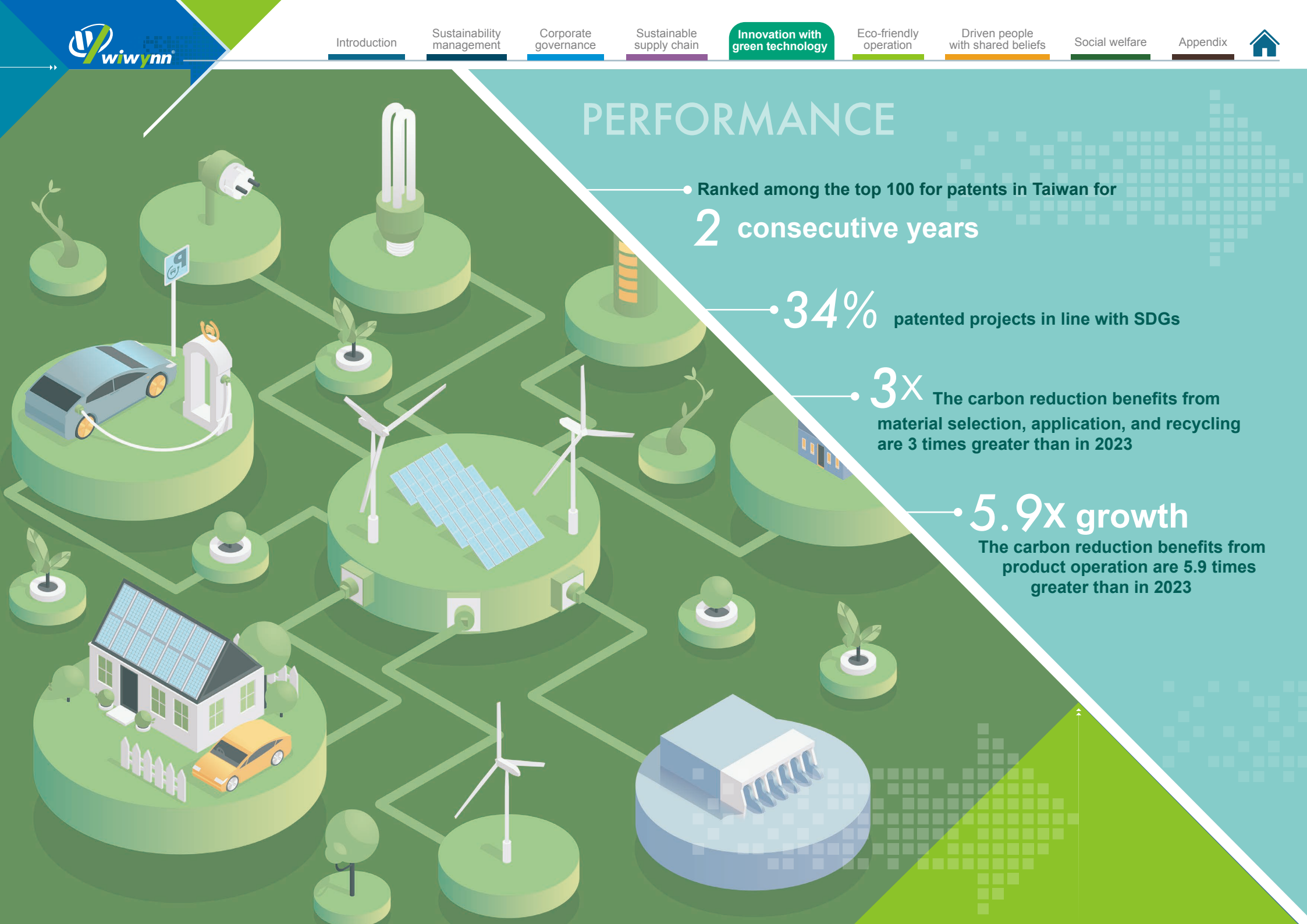
PERFORMANCE

Ranked among the top 100 for patents in Taiwan for
2 consecutive years

34% patented projects in line with SDGs

3x The carbon reduction benefits from
material selection, application, and recycling
are 3 times greater than in 2023

5.9x growth
The carbon reduction benefits from
product operation are 5.9 times
greater than in 2023



Value innovation

Carrying a R&D spirit of innovative technology, we provide customers with the most optimized cloud technology services, the most completed cloud application solutions, and better product competitiveness.



Policy and Commitment

- Unleash the power of digitalization, ignite the innovation of sustainability
- Provide the best TCO, workload and energy optimized IT solutions from Edge to Cloud

Resources

Install Rack Integration LAB, rack-level large-scale constant temperature and humidity laboratory, wind tunnel and verification laboratory.

Grievance Mechanism

- Any technical advice or feedback is handled by the top manager of the Product R&D Department or by the supervisors of each R&D section or division under the supervision of the top manager.
- Patent-related matters are managed by the company's Legal affairs or the head of the patent department.

Evaluation Mechanism

Product roadmap meeting, cooperation with open communities, customer feedback, and internal audit implementation.

Wiwynn's Vision: "Unleash the power of digitalization, ignite the innovation of sustainability"

Wiwynn's Mission: "Provide the best TCO, workload and energy optimized IT solutions from Edge to Cloud"



Wiwynn is devoted to developing innovative technology in order to provide product and systematic solutions to hyper-scale data centers and cloud infrastructure. In terms of edge computing products, outdoor edge servers have passed IP65^{Note}, salt spray, and earthquake tests to ensure products can be reliably operated under different environmental conditions.

In addition, considering the increasing demands of cooling for AI computing and relevant products, we invested in AI products as well as liquid cooling and immersion cooling technologies to meet customer demands and provide technology-leading products in the market. In 2024, we had 1,908 R&D personnel and a R&D budget of NT\$6 billion.

Note: IP (Ingress Protection), an international recognized protection certification. The first digit is the level of dust protection (level 0-6), and the second digit is the level of waterproof (level 0-8).

	2021	2022	2023	2024
R&D personnel	983	1,255	1,479	1,908
Ratio of R&D personnel to total employees (%)	20.80%	18.54%	20.38%	17.94%
R&D budget (NT\$ thousand)	2,459,313	3,528,532	4,018,816	6,043,881
Ratio of R&D budget to the total revenue (%)	1.28%	1.20%	1.66%	1.68%

Core Technology



High-energy efficiency



High-speed transmission



Cooling solutions



Reliable availability

Products development and application

AI computing

The GB200 NVL72 full-rack solution integrates 72 NVIDIA Blackwell GPUs and 36 NVIDIA Grace CPUs within a liquid-cooled rack. Utilizing fifth-generation NVIDIA NVLink and NVLink Switch technology, it delivers powerful AI acceleration within a single rack, significantly enhancing training and inference capabilities for trillion-parameter AI models, while reducing total cost of ownership (TCO) by up to 25 times compared to the previous-generation GPU. It supports high-performance deep learning training and other applications for large-scale data centers.



Product highlight

36 Grace CPU
72 Blackwell GPU
3,240 TFLOPS

Liquid cooling technology

AI servers are deployed in a two-phase immersion cooling solution, increasing server power density to 12kW per rack unit (12kW/U). When cooling a single server using fans, the expected cooling power consumption reaches 608 watts. With this project, cooling power is provided by a CDU pump, which reduces consumption to 90 watts, an 85% reduction in cooling-related power usage.

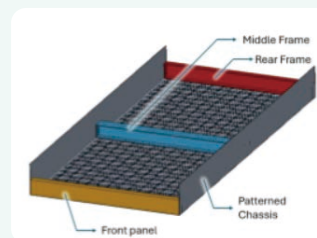


Product highlight

Two-phase immersion cooling solution saves up to 85% of power used for cooling

Reinforced chassis design

The development of the reinforced chassis design is guided by theoretical modeling and optimized through finite element analysis tools. This results in a thinner chassis with sufficient strength, which has been applied to server products. It effectively reduces raw material usage by approximately 15% to 20%, and lowers carbon emissions per chassis by about 15%. This concept brings significant benefits in both product lightweighting and carbon reduction.



Product highlight

Reduce raw material usage by approximately 15%~ 20%

Reduce carbon emissions per individual chassis by approximately 15%

Intellectual property rights management

Combining the Company's operation with R&D strategy development to maintain the leading position and competitiveness in enterprise innovation through the management of intellectual property rights.



Policy and commitment

Through managing R&D activities, we started to establish relevant regulations for the acquisition, maintenance, and application of intellectual property rights step by step. With loss control, dispute prevention, and integration of operations, we aim to create the maximum value of intellectual property rights in the future.



Resources

Set up incentives, application and maintenance budgets as well as establish management system and develop an engineer log system.



Grievance mechanism

The Intellectual Property Management Department is responsible for handling disputes related to intellectual property.



Evaluation mechanism

- Patent review meeting.
- We incorporate the acquisition, maintenance, and use of intellectual property into the internal control system and adopt necessary controlling procedures for the protection and potential risks of intellectual property. Besides, we take early prevention measures through the intellectual property management system.

Strategy for intellectual property rights



Encourage
innovation
and R&D



Strengthen
our own IP
Portfolio



Enhance employees
concept and
risk awareness on
intellectual property



Strengthen
competitiveness
through investment and
licensing cooperation

From strengthening defending ability to gradually activating intellectual properties, we encourage innovation and R&D, strengthen IP portfolio, enhance employees' knowledge and risk awareness towards intellectual property, and boost competitiveness through investment and cooperation authorization. In 2024, We maintained the Level A certification awarded by Taiwan Intellectual Property Management System (TIPS) and optimized the management of intellectual property rights. To establish an intellectual property development strategy that integrates the Company's operational goals and R&D resources, we report the annual implementation and the result of intellectual property rights to the Board of Directors at least once every year. The latest date of submission was on February 27, 2025. We will continue the promotion of intellectual property management as well as brand management improvement and the strengthening of our trademark value.



Trademark right

Global registration:

Trademarks cover the world's top ten regions.

Regular maintenance:

Trademark registration strategies are adjusted based on usage and business development.

Patent right

Incentives for innovation:

An invention bonus program is in place to encourage R&D and innovation.

Strengthened management mechanisms:

A patent management system has been implemented to improve management efficiency. The review process has been optimized to speed up application. In 2024, the number of submissions increased by 65.96% compared to the previous year.

Maintenance and effectiveness:

Regular reviews of effectiveness and resource allocation are conducted. In 2024, 60 global patents were granted, bringing the total to over 411, with invention patents accounting for 91.73%.

Risk monitoring:

Patent analysis and competitor tracking are conducted regularly, with a dedicated team established to advance patent strategies.

Copyright

Copyright ownership is clearly defined:

Creations by employees belong to the Company; for joint projects with clients, the ownership of deliverables is stipulated in the contract.

Compliance management:

The "Code of Information Security for Employees" prohibits the use of unauthorized software; violations are subject to disciplinary action. The "Software Management Regulation" was established, and software audits are conducted periodically to ensure legal compliance in software use.

Business secret

Institutionalized confidentiality obligations:

Confidentiality responsibilities are explicitly stated in employment contracts and separation agreements, with exit interviews conducted by the legal department.

Innovation registration mechanism:

The trade secret innovation registration form has recorded over 100 entries as of the end of 2024. Further implementation and benefit evaluation are planned for 2025.

Information security and access control:

All employee devices are equipped with BitLocker full-disk encryption and USB storage device controls. The "Access Control Management Regulation" is in place, applying the principle of least privilege, with regular reviews of access permissions.

Document and area security:

The "Information Classification Management Policy" has been established to control access to documents based on information classification, requiring an application process for review. Access control and visitor registration are enforced; unauthorized access and photography are strictly prohibited in laboratories.

External collaboration and legal compliance:

Wiwynn has joined the Taiwan Trade Secrets Protection Association to strengthen systems and stay up to date with regulations and industry trends.

Seminars related to intellectual property rights

Name of the course	Object	Number of people trained	Training hours
Introduction to the Company's intellectual property strategy and IP rights/ Introduction to IP rights	New employees	393	145.65
Name of the course	Object	Number of people trained	Training hours
Guide for creating valuable patents / Introduction to Patent	R&D / supply chain / quality	230	225.4



Innovative patent strategy drives dual development of intelligence and sustainability

Wiwynn's patents align with multiple United Nations Sustainable Development Goals (SDGs), demonstrating its technical strength and commitment in areas such as smart technology, green energy, industrial upgrading, and sustainable development, continually providing innovative solutions to global sustainability challenges.

7 AFFORDABLE AND CLEAN ENERGY 	99 items	Focusing on high-efficiency power management systems, multiphase voltage regulation technologies, intelligent power distribution, and energy-saving cooling solutions to improve energy use efficiency and reduce the energy consumption of data centers.
8 DECENT WORK AND ECONOMIC GROWTH 	4 items	Modular design, automated assembly, and intelligent management systems help drive industrial upgrading, enhance productivity, and create more high-quality employment opportunities.
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 	34 items	Server architecture optimization, innovations in storage and transmission, and stable and reliable power and cooling infrastructure are supporting the sustainable development of smart factories, cloud computing, and the data center industry.
12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	1 items	Emphasizing efficient resource utilization, modular and maintainable design, automated dust removal, and environmental monitoring to promote circular use and sustainable production of electronic products.

Responsible product

As a pioneer of cloud services and global supply, Wiwynn pursues co-prosperity with environment and the ecosystem while enhancing the growth of the enterprise. We design products that align with economic, social, and environmental values, striving for sustainability and a triple-win outcome.



Policy and Commitment

Design energy-efficient products and provide green products that meet environmental substance management requirements.



Resources

Introduce the IECQ QC 080000 hazardous substance process management system, the Green Product Management system (GPM), and the Product Lifecycle Management system (PLM)



Grievance Mechanism

Stakeholders may file complaints via the telephone line and email address provided under the [Stakeholder section](#) on Wiwynn's official website.



Evaluation Mechanism

Third-party verification of IECQ QC 080000, internal audit, and periodic audit by customers.

Wiwynn Corporation infuses the spirits of sustainability and innovation to the details by considering the whole product life cycle from design, production, delivery, usage, and recycling. Not only do we create the value of the product, but also devote to reducing carbon footprint, lowering energy consumption, and implementing hazardous substance control to pursue a positive cycle of ecological balance. Meanwhile, Wiwynn Corporation follows laws and regulations related to environmental protection and customer requirements, and delivers green products that are safe, low hazardous, recyclable, and with better energy efficiency.

Design Stage

Process Stage

Delivery Stage

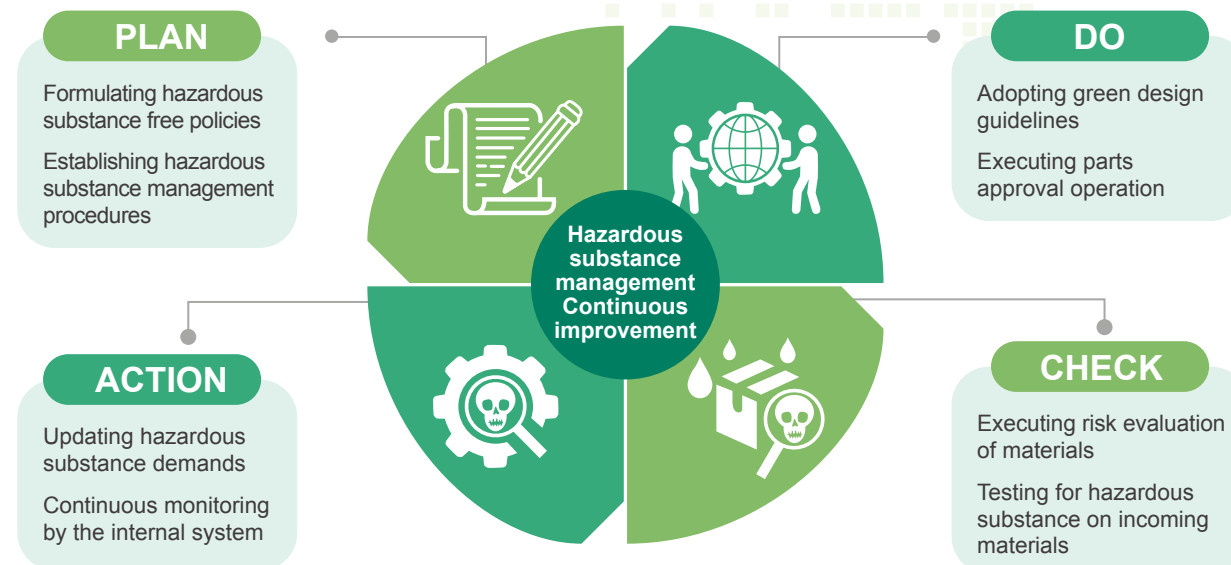
Use Stage

Disposal and Recycling Stage

Hazardous substance control

We established the "Hazardous Substance Control and Management Procedures", focusing on three key areas: products, batteries, and packaging materials. We also implement the Green Product Management System (GPM) and Product Lifecycle Management System (PLM) to manage the composition of materials used by suppliers, along with their corresponding analytical reports. Through the certification of IECQ QC 080000 Hazardous Substance Process Management System, we continue conducting effectiveness assessments on the management mechanism to ensure the material management in Wiwynn Corporation **fully comply with international laws and customer requirements. In 2024, there were no violation of hazardous substance restrictions or complaints caused by the breach of customers requirements.**

Hazardous substance management procedures



Hazardous Substance Control and Monitoring

Management scope	Category	Content of control and monitoring
Product (component materials)	EU RoHS prohibited and restricted substances	Prohibited and restricted substances based on EU RoHS Directive 2011/65/EU and its extended directive (EU) 2015/863.
	Wiwynn Corporation controlled substances	Items listed in Material Declaration Standards IEC 62474 published by International Electrotechnical Commission and requirements from customers.
	Wiwynn Corporation monitored substances	Substances that are under the classification of environmental protection and concerned by customers but have not been banned are continuously monitored as the basis for the evaluation of future reduction or elimination.
	Halogen-free product controlled substances	In response to customer requirements for reduced hazardous substance usage, we introduced halogen-free or low-halogen regulations to specific products.
	SVHC under EU REACH	Controlled substances according to Substances of Very High Concern (SVHC) announced by European Chemicals Agency.
Battery	EU Batteries Directive controlled substances	Carrying out control on storage battery and button cell battery according to EU Batteries Directive 2006/66/EC and its revised directive 2013/56/EU.
Packaging material	EU Packaging Directive controlled substances	Controlling packaging materials and its waste according to Directive on Packaging and Packaging Waste (Directive 94/62/EC).

• Promoting halogen-free design and the application of sustainable materials

Wiwynn is committed to increasing the use of halogen-free components in new projects to reduce potential environmental and human health risks during manufacturing, use, and disposal. The Company has set a target to maintain a halogen-free component usage rate of over 90% starting in 2025. **The usage rate has steadily increased from 85% in 2021 to 93% in 2024, demonstrating Wiwynn's ongoing commitment and proactive efforts.**

To achieve this goal, Wiwynn continues to collaborate with the supply chain, actively exploring feasible halogen-free material alternatives and solutions. We also invest resources and work closely with customers to implement halogen-free designs that meet environmental and regulatory requirements, fulfilling the Company's commitment to sustainable development.

Environmentally Hazardous Substance Management Plan

Hazardous substance management plans	2024 Implementation status	Goal for 2025
Product restricted substance control plan	Added five new substances listed under Canada's Prohibition of Certain Toxic Substances Regulations, including hexabromocyclododecane, polybrominated diphenyl ethers, perfluoro octane sulfonic acid, perfluorooctanoic acid, and long-chain perfluorinated carboxylic acid.	Continue monitoring the prohibited and restricted substance plan on per/poly fluoroalkyl substances proposed by European Chemicals Agency as the medium and long-term goals for products complying with the legal requirements of prohibited and restricted substances.
Packaging material control plan	Added mineral oil as a controlled substance for packaging and printed materials, in accordance with the Mineral Oil Act in France.	Continue monitoring the updates of Packing and Packaging Waste Directive in EU and United States as the medium and long-term goals for complying with legal regulations on prohibited and restrict substances for packing materials.
Halogen-free products control plan	The halogen-free target reached 93%	In medium and long run: continue maintaining above 90%.

• Energy saving and low carbon design

Liquid cooling technology

Operation of a server in one year could save 4,537 kWh of electricity, which is equivalent to reducing 2.241 kg CO₂e.

Developed for AI server applications, the two-phase immersion cooling solution significantly reduces cooling power. When using fans, a single server's cooling power consumption is estimated at 608 watts. With immersion cooling using a Coolant Distribution Unit (CDU), the power consumption drops to 90 watts, reducing showing an 85% reduction in cooling energy use.

With a Power Conversion Efficiency of ≥91%

Each server saves around 363 kWh in one year, which is equivalent to reducing 179 kg CO₂e.

Adoption of metal-oxide-semiconductor field-effect transistor (MOSFET) with new manufacturing process: Through circuit board design and circuit integration, we effectively improved overall power conversion efficiency of a board to over 91%. It further reduces the total power consumption of the system and is better than the conversion efficiency required by customers (90%).

Using less raw materials

Reduce raw material usage by approximately 15% to 20%; reduce carbon emissions per individual chassis by approximately 15%

The development of the reinforced chassis design was guided by theoretical modeling and optimized through finite element analysis tools. This resulted in a thinner chassis with sufficient strength, which has been applied to server products. It effectively reduces raw material usage by approximately 15% to 20%.

Adoption of recycled material Use

Reduce 4,719,173 kg CO₂e

The Company adopts Green Design Guide at the stage of product design. With the basic structure of ISO 9001 Quality Management System, we gradually increase the application of recycled materials.

		Total consumption (kg)	Consumption of recycled materials (kg)	%	Carbon emission reduction (kg CO ₂ e)
Steel	Introduced over 11% recycled steel in chassis sheet metal	15,696,345	3,948,583	25%	3,472,738
Plastics	Introduced plastics containing more than 50% recycled material	900,232	733,725	82%	1,246,435

Note: Emission factors are primarily based on carbon footprint data provided by suppliers, which have been verified by third parties, and data provided by the Simapro database.



Using renewable energy

In 2024, the share global renewable energy usage rate reached 66.7%.

Developing low-power PCBA production lines and reduction of rack-testing power consumption during idle time

Wiwynn continues to build PCBA production lines that meet low-power consumption requirements to reduce energy use during manufacturing and improve overall production efficiency. Besides, tested modules are switched to standby mode while waiting for other modules to complete testing, minimizing idle power consumption before proceeding to the next production phase.



Sustainable package design

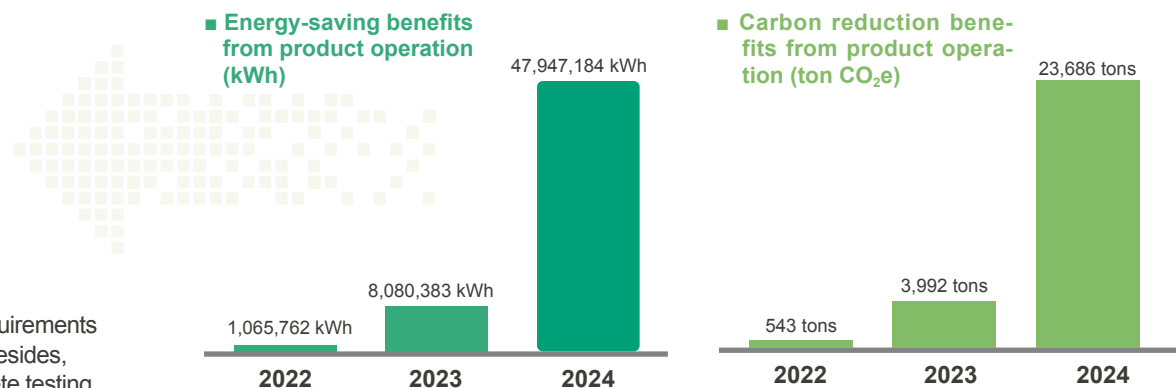
Reduce 531,408 kg CO₂e

		Total consumption (kg)	Consumption of recycled materials (kg)	%	Carbon emission reduction (kg CO ₂ e)
Packaging	Introduced recycled EPE	2,180,930	2,180,930	100%	271,163
	Other plastic reduction designs				260,245



Energy-saving product

Wiwynn continues to integrate high-efficiency energy-saving technologies into its products to reduce energy consumption and carbon emissions during operation. **According to calculations, eight representative models among the Company's sold products collectively offer downstream customers a total energy-saving benefit of 47,947,184 kWh over their product life cycles, equivalent to a reduction of 23,686 ton CO₂e. This effectively supports customers in achieving their energy-saving and carbon-reduction goals, jointly advancing sustainable development.**



Note: Adjusted to the operational efficiency of the product life cycle in 2022.

Compliance with environmental regulations

The power input difference between a Platinum PSU and a Titanium PSU is 17.28W. It is estimated that operating a L10 server continuously for one year could save 151 kWh of electricity, equivalent to a reduction of 75 kg CO₂e.

The European Union has issued the ErP Directive (2009/125/EC) setting eco-design requirements for energy-related products. Lot 9 of the ErP Directive specifically regulates servers and storage products, requiring that that power supply units (PSUs) to improve efficiency from Platinum Level (94% efficiency at 50% load) to Titanium Level (96% efficiency at 50% load).

Design Stage Process Stage Delivery Stage Use Stage

Disposal and Recycling Stage

Waste reduction

Product design meets 3R requirements: Reuse 80%, Recycled rate 80%, and Recovery rate 85%

Complying with the Waste Electrical and Electronic Equipment Directive (WEEE) to carry out product design based on the goals of easy to disassemble, recyclable, and environmental protection. Since 2020, all products developed fully followed the operating procedures and went through WEEE-3R evaluation and verification. Product designs meet the 3R requirements (reuse and recycled rate=80%; recovery rate=85%) and are labeled with the WEEE recycle. The random disposal of waste electrical and electronic products is strictly prohibited.

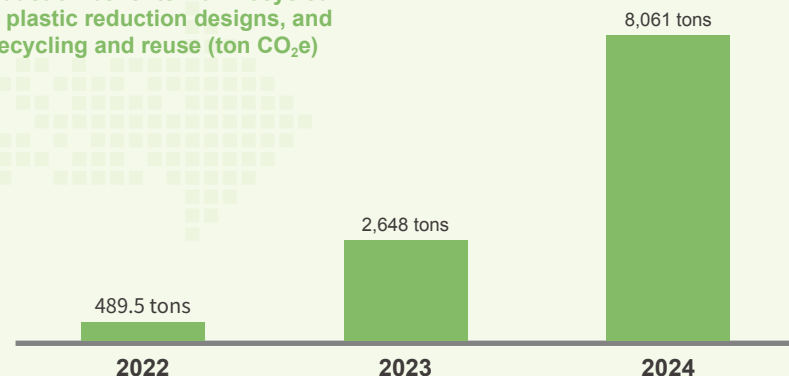
Achieving resource circularity

Recycled and reused DRAM reduces 2,811,623 kg CO₂e

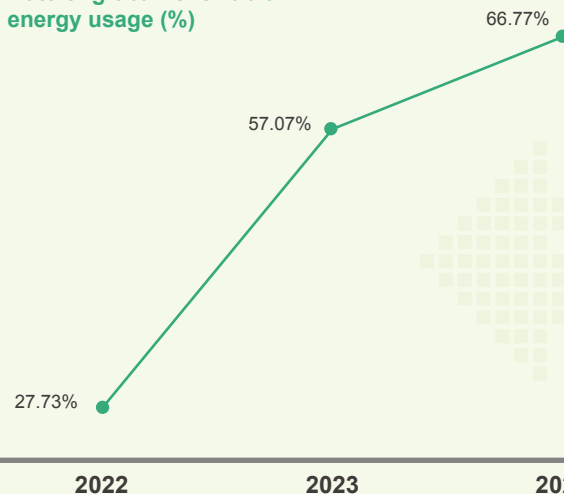
Since 2023, Wiwynn has collaborated with customers to recycle and reuse functional memory modules from end-of-life server products. The volume of recovered memory has expanded annually, increasing from 0.4 metric tons to 8 metric tons. This circular model has generated significant economic benefits, growing from NT\$100 million to NT\$1.3 billion. It also avoids carbon emissions associated with manufacturing new memory modules. In 2024, this initiative was estimated to reduce approximately 2,811,623 kg CO₂e. Moreover, a memory tray (DIMM tray) recycling and reuse program was launched in 2024 to further strengthen resource circulation and carbon reduction benefits.

Wiwynn continues to drive low-carbon design and circular economy strategies by using recycled materials, alternative materials (such as plastic-free packaging design), and reusing functional memory from end-of-life products. In 2024, the resulting carbon reduction benefit tripled compared to the previous year. Meanwhile, the global use of renewable energy also increased from 27.72% in 2022 to 66.77% in 2024, demonstrating Wiwynn's concrete actions and achievements in reducing product life cycle carbon footprints.

Carbon reduction benefits from recycled materials, plastic reduction designs, and memory recycling and reuse (ton CO₂e)



Rate of global renewable energy usage (%)



"Sustainable Materials" Thematic Training Program

As the global push toward net zero accelerates, the sustainable use and reduction management of raw materials have become central to corporate responsibility and competitiveness. To strengthen internal understanding and implementation of sustainable material strategies, Wiwynn hosted a specialized training course titled "Application of Recycled Steel and Carbon Reduction Benefits" in early 2025. Two partner suppliers were invited to share their expertise and practical experiences in recycled steel.

The course covered topics such as the production process of recycled steel, material characteristics, product applications, and analysis of actual carbon reduction benefits. Participants included colleagues from R&D, business, supply chain, and the Office for Sustainable Development. Through this training, participants gained an in-depth understanding of the full process from recycled sourcing to product manufacturing. They also learned the impact of different recycling ratios on performance and application, and how to balance quality and carbon footprint in material selection to achieve both resource reduction and environmental benefits.

The training further strengthened a shared commitment across the Company to "reduce reliance on virgin materials" and promoted practical direction for action. From different departmental perspectives, the integration of sustainable materials was deepened: The R&D team considered incorporating circular materials at the early design stage to enhance resource efficiency. The supply chain team examined the challenges and opportunities in sourcing recycled materials to promote green supply chain management. The business team learned how to communicate the value of recycled materials to customers, expanding environmental awareness on the market side. The Office for Sustainable Development was responsible for integrating resources and advancing ESG disclosures.

Looking ahead, Wiwynn will continue to advance toward the principles of "use less, reuse, and recycle," striving to transform its sustainable materials strategy from a concept into daily decision-making and practice. The Company is committed to reducing dependence on raw materials, extending product lifecycles, and building a resilient and responsible sustainable supply chain, fulfilling its promise to the environment and future generations.



Customer relations management

Wiwynn attaches great importance to the safety of products used by customers. We avoid using substances that contain risks or hazards to the human body and the environment on our products in order to ensure the health and safety of customers, and enhance their confidence and recognition of Wiwynn and our products.



Policy and Commitment

The policy of quality and hazardous substance free is "delivering zero-defect and competitive green products and services to customers on time."



Resources

Budget for the application of international safety certification, as well as implementing ISO9001 Quality Management System and IECQ QC 080000 Hazardous Substance Process Management System.



Grievance Mechanism

The Sales representative of the product is the main contact person for product quality and safety, and the Product Manager assists handling any issues related.



Evaluation Mechanism

- The feedback from customers shall be handled in accordance with ISO9001 Quality Management Systems, and monthly meeting on product quality shall be held to follow-up on the improvement.
- Customer satisfaction is assessed through quarterly business reviews.
- Third-party verification of, internal audit, and irregular audit by customers.

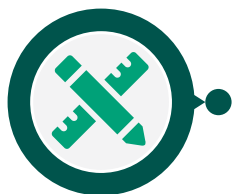


Quality and Hazardous Substance-Free Policy

Delivering zero-defect and competitive green products and services to customers on time

Wiwynn treats safety and impact on health when customers use our products as the goals of design. From the initial stage of product development and design, we are proactively discussing product operation modes and utilization scenarios with customers. Besides, we continue optimizing our designs to provide customers safe, reliable, high-quality products. For different customers, we also offer customized designs to meet their demands. In 2024, we did not receive any grievances from customers regarding safety and health issues, and our products and services were no violations against the laws and regulations of health and safety either.

The information labels on products and services are handled in accordance with relevant laws and regulations. Customers may obtain such information from the products, user manuals, or the Company's official website. In 2024, there was no product or service information label that violated any laws or regulations, nor any due to false or misleading sales claims.



Product development and design

Paying attention to the feedback from customers Information security and protection

From the early stages of product development and design, we actively communicate with customers to understand their usage needs and operational scenarios. We continuously track and respond to customer feedback to optimize design, ensuring product safety and alignment with customer expectations. Based on customer requirements across hardware, software, and firmware, we customize and develop security protection mechanisms to ensure the safety and integrity of customer data.

In terms of hardware design, TPM2.0 (Trusted Platform Module), is an international standard for secure crypto-processor. It helps reduce the risks associated with hackers attempting to capture passwords for sensitive information and risks associated with the encrypted.

In terms of software design, Security Boot ensures devices can only be activated by trusted software to further avoid unauthorized alteration or malicious processing.



Certification

Product safety regulations and verification mechanism, and materials due diligence investigation

Wiwynn is committed to delivering products that meet health and safety standards, ensuring customers can use them with confidence. Regulatory labels on products clearly indicate all relevant certifications obtained, such as Underwriters Laboratories (UL), Conformité Européenne (CE), and Federal Communications Commission (FCC), enabling customers to easily understand the product's compliance and safety standards.



Use and service

Mechanical design optimization

Wiwynn enhances the product user experience through mechanical design optimization, providing customers with solutions that are easy to operate and maintain, thereby reducing maintenance time. We also apply foolproof design principles to prevent product damage caused by operational errors, protecting customer property. For example, in server products, safety latches are used to prevent drawers from accidentally falling, and quick-release mechanisms are adopted in place of traditional hand-turned screws to improve assembly and disassembly efficiency. In addition, all products come with comprehensive user manuals to ensure proper usage and safeguard personal and property safety.

Customer grievance management and process

The Company manages customer feedback based on a quality management system and carries out necessary improvements. When receiving customer complaints, the project manager or business personnel shall understand the problems addressed by the customer first and then transfer the problem to customer service unit for handling. Customer service unit shall determine the type of customer complaint and coordinate with relevant responsible unit to handle the problem as soon as possible until it is resolved in order to protect customer rights and interests.



Customer satisfaction



Cost control



Product delivery



Technology innovation



Customer relations



Quality Control

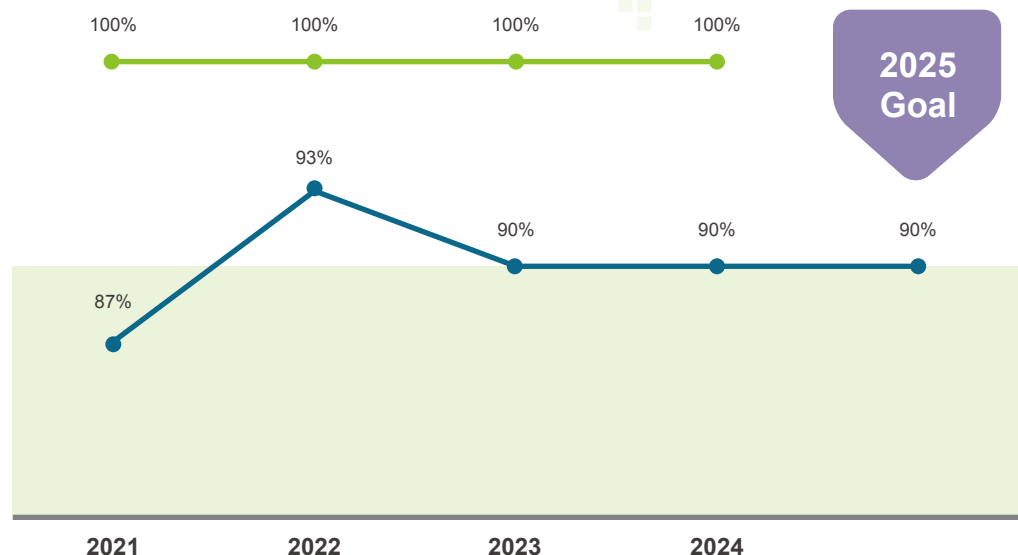


Others (e.g. risk management)

Wiwynn carries out regular customer satisfaction survey and evaluation through the Annual Customer Satisfaction Survey, Quarterly Assessment, and Customer Audit to ensure the needs of customers are fulfilled and properly handled.

In the most recent four fiscal years the survey coverage achieved 100%. In 2024, 90% of customers gave a rating of "satisfactory" or above.

- Percentage of satisfied customers (%)
- Coverage (%)



Note: Satisfaction rating scale – A: above 80% (satisfied); B: 60%–80% (average); C: below 60% (needs improvement).

An analysis will be carried out according to the results of satisfaction indicators. The management level will authorize a senior manager to draft improvement guidelines and strategies in detail, as well as to coordinate with internal relevant units for implementation and follow-up, in order to promote continuous improvement and enhance customer satisfaction.

05

Eco Friendly Operation

Climate change	72
Energy management	80
Environmental management	82



PERFORMANCE

66.77% Rate of global renewable energy usage

88.94% Waste recycling and reuse rate

NTD 1 billion

Benefits from reusing wooden crates and pallets

72.73%
Water recycling increases over prior year



Climate change

Actively responding to the risks brought by climate change, grasp the opportunities obtained in the process of transition to a low-carbon economy, and effectively allocate resources to enhance corporate competitiveness and operational resilience.



Policy and Commitment

- Enhancing the implementation of solutions for climate change
- Lowering greenhouse gas emissions and enhancing efficiency of energy utilization



Resources

Established Office for Sustainable Development, assigned ESG task forces, introduced the carbon management platform, ISO 14064-1:2018 Greenhouse Gas Inventory Management System, ISO 50001:2018 Energy Management System, and ISO 22301:2019 Business Continuity Management System.



Evaluation Mechanism

ISO 14064-1:2018, ISO 50001:2018, and ISO 22301:2019 third-party verifications, Board of Directors, Corporate Sustainability Committee

Climate governance and management procedures

In recent years, under the influence of climate change, the concept of using the Earth's energy and resources has changed, and it has also brought operational challenges to economies. In order to make sure of the information transparency of climate-related risks and opportunities, Wiwynn started to follow TCFD framework to disclose information related to climate change in the Corporate Sustainability Report from 2019. We also continue introducing various plans through operational and investment decision to respond to the operational challenges and opportunities caused by the climate change. Meanwhile, we enhance the realization of climate change solutions and are devoted to the reduction of greenhouse gas emissions to fulfill our corporate social responsibility.

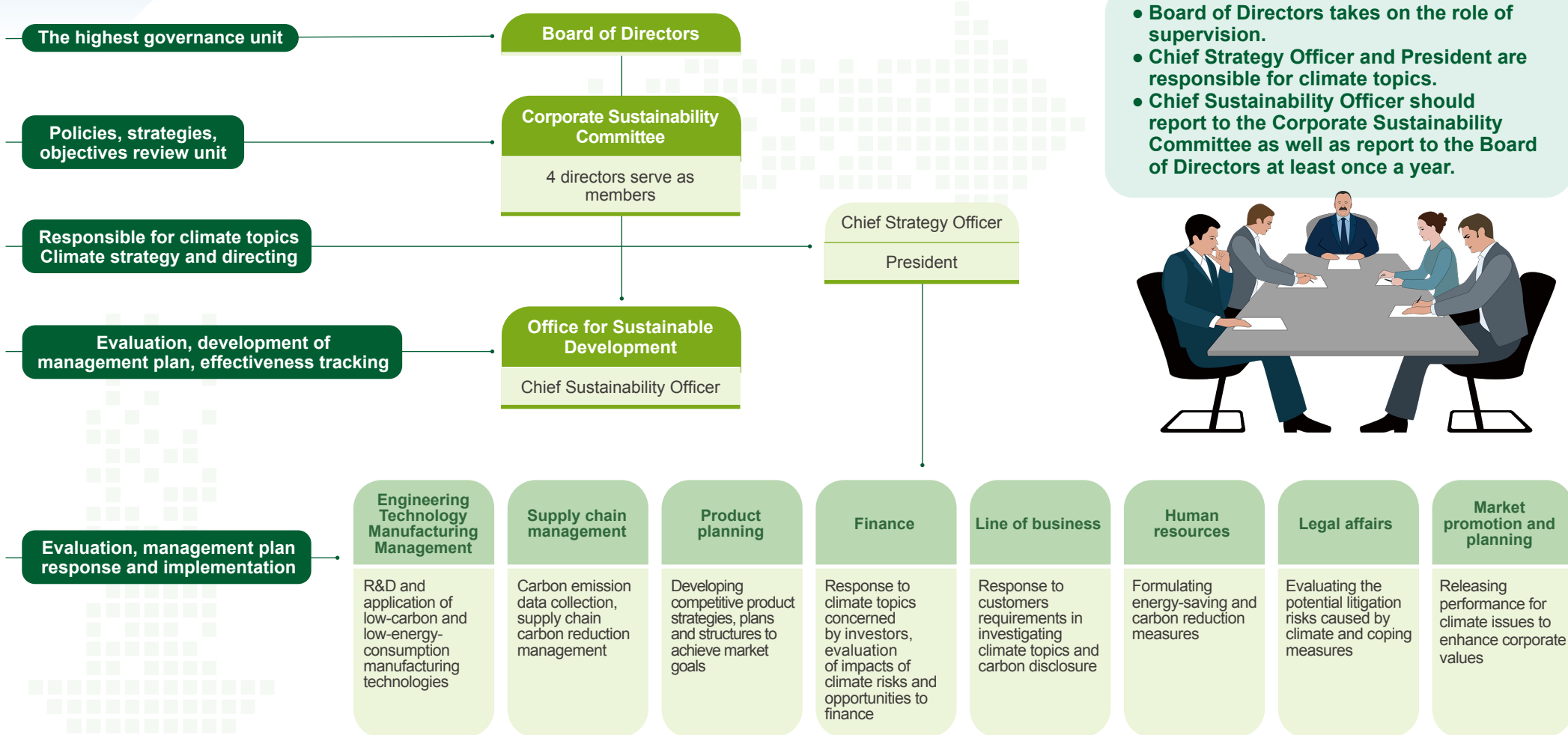
Climate issues governance structure

The Board of Directors is the highest unit for the governance of climate topics. Corporate Sustainable Development Committee is a functional committee under the management of the Board of Directors. It assists the Board of Directors to review climate policy, strategy, and goals. It consists of four directors, and an independent director is appointed as the convenor. At least two meetings should be held every year.

Chief Sustainability Officer submits reports of climate topics to the Corporate Sustainable Development Committee and the Board of Directors. The latest date of submission was on February 27, 2025.

The Chief Strategy Officer and the President are responsible for climate issues, overseeing the formulation of climate strategies and overall strategic direction. The Chief Sustainability Officer and heads of operational units were responsible for assessing climate-related issues and developing management plans based on strategic objectives. The effectiveness of these management plans was reported during regular monthly meetings to the Chief Strategy Officer and the President to ensure progress toward achieving the set targets.





Connection between climate strategy and remuneration system

Wiwynn's climate strategy is centered on "eco-friendly operation," "sustainable supply chains," and "innovation with green technology." Key areas include commitments to using renewable energy, reducing electricity consumption in manufacturing processes, supply chain decarbonization efforts, and optimizing energy-saving and carbon-reduction product designs. Senior executives (including the president and their direct reports) are required to set directly related key performance indicators (KPIs), which must account for at least 10% of their evaluations, effectively linking individual performance with compensation to encourage and strengthen goal execution.

Besides the management, we established Operating Procedures for Energy-Saving and Carbon Reduction Reward for the employees. The procedures include proposal bonus for greenhouse gas reduction and energy efficiency enhancement to encourage employees to submit proposals and make them aware of sustainability so that everyone could participate in the fulfillment and progress of climate strategy.

Strategy

Risk identification, evaluation, and management

The Office for Sustainable Development and all operational units conduct at least one annual review of climate-related issues based on internal and external developments, referencing industry peers and benchmark companies. The identified risks include both transition and physical risks, such as current regulations, emerging regulations, technology, market dynamics, reputation, litigation, acute disasters, and chronic disasters. Time horizons are defined as short-term (1–3 years), mid-term (3–5 years), and long-term (more than 5 years). The analysis also takes into account existing and emerging climate-related regulations, such as the “Climate Change Response Act,” the “Renewable Energy Development Act,” and various regional “Low-Carbon City Self-Governance Ordinances.” A matrix analysis is conducted based on the severity of impact and likelihood of occurrence, identifying risks and opportunities across the value chain, from upstream to internal operations and downstream. These are further assessed using coefficients from the IEA’s World Energy Outlook report, TCCIP future scenario projections, and international industry trend reports to determine the potential financial impact of climate change risks and opportunities on the Company.

Note: For Wiwynn’s 2024 climate transition and physical scenario analysis, please refer to the “Wiwynn 2024 Natural Environment-Related Assessment Report.”

Climate risks and opportunities

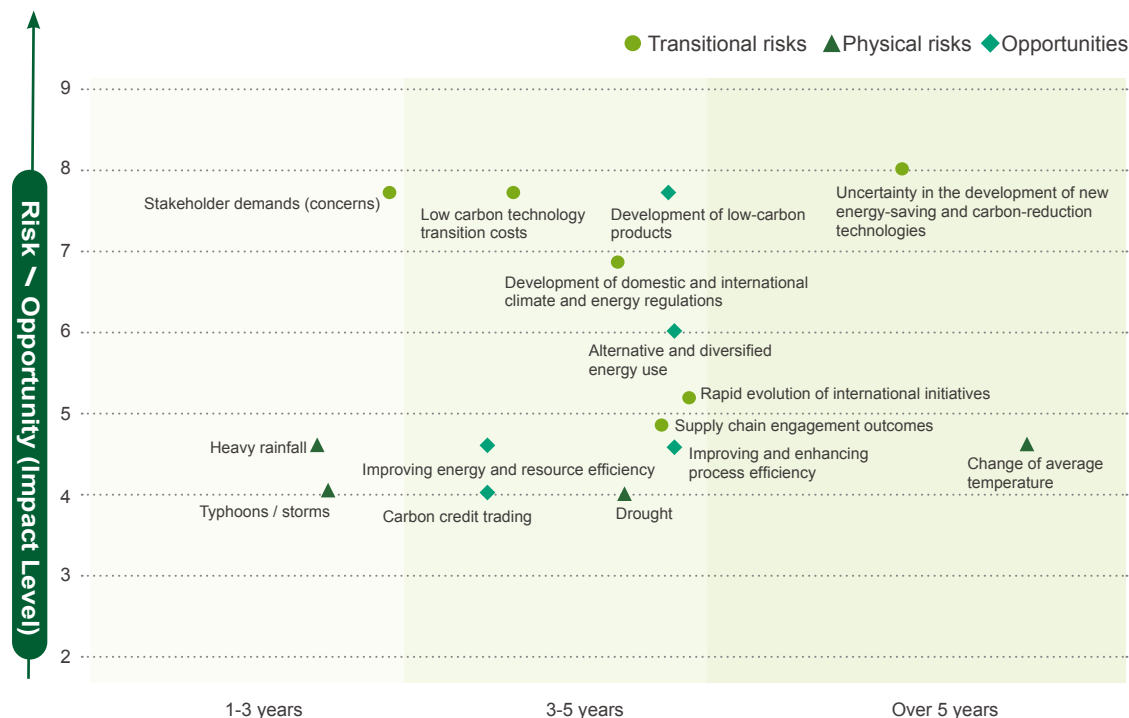
In 2024, we identified climate transition risks with significant impacts, with the degree of impact and likelihood of stakeholder demands (concerns) being the highest, followed by the costs associated with transitioning to low-carbon technologies.

As attention to climate issues increased, enterprises faced stricter carbon reduction standards and promoted decarbonization through supply chain influence, further escalating transition risks and cost pressures.

Simultaneously, the rapid advancement of AI technology accelerated the growth in computing power demand, leading to heightened challenges in energy consumption and carbon emissions. Balancing technological development with energy conservation and carbon reduction became a critical issue for corporate competitiveness and sustainable development.

Regarding physical risks, the impact and likelihood of heavy rainfall were relatively high. With the intensification of global warming, the intensity and frequency of extreme weather events continued to increase, and the affected regions became more concentrated, thereby increasing the uncertainty of operational risks and disaster losses for enterprises.

In terms of climate-related opportunities, the development of low-carbon products provided key growth opportunities for enterprises, aiding in maintaining long-term competitive advantages amid the global trend of carbon reduction.



Transitional risks

- Development of domestic and international climate and energy regulations
- Rapid evolution of international initiatives
- Low carbon technology transition costs
- Stakeholder demands (concerns)
- Supply chain engagement outcomes
- Uncertainty in the development of new energy-saving and carbon-reduction technologies



Physical risks

- Change of average temperature
- Heavy rainfall
- Drought
- Typhoons / storms



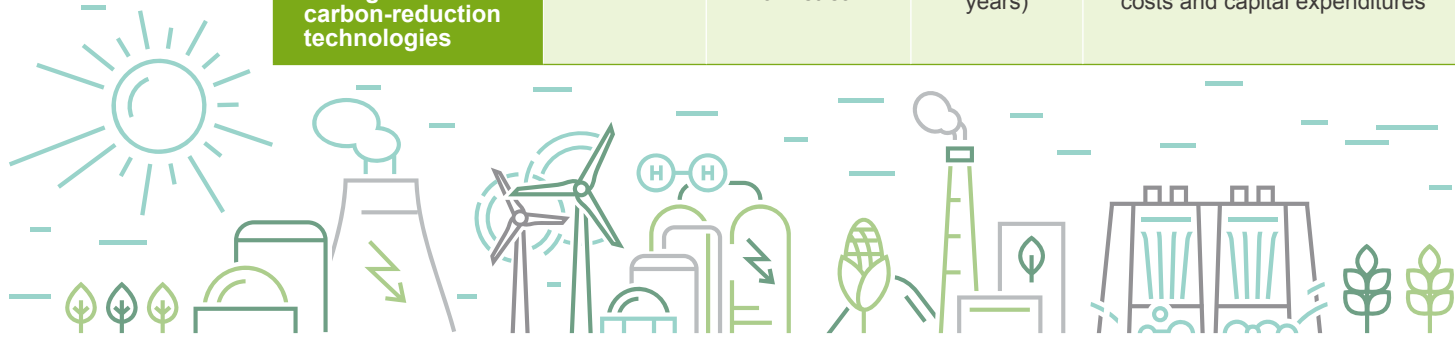
Opportunities

- Improving energy and resource efficiency
- Development of low-carbon products
- Improving and enhancing process efficiency
- Alternative and diversified energy use
- Carbon credit trading



Transitional risks

Item	Level of risk	Risk coverage	Time	Impact/ financial influence	Response/ measures
Development of domestic and international climate and energy regulations	Medium-High	Upstream The Organization Downstream	Mid-term (3-5 years)	<ul style="list-style-type: none"> Carbon tax or carbon fee may increase operating costs and expenses Capital expenditures may rise due to renewable energy infrastructure development 	<ul style="list-style-type: none"> Continue monitoring the development of relevant laws and policies at operational sites and adjust response measures accordingly
Rapid evolution of international initiatives	Low-Medium	Upstream The Organization Downstream	Mid-term (3-5 years)	<ul style="list-style-type: none"> Renewable energy investments may lead to increased operating costs 	<ul style="list-style-type: none"> Review current renewable energy sources, consider additionality, and proactively prepare for future changes
Low carbon technology transition costs	High	The Organization	Mid-term (3-5 years)	<ul style="list-style-type: none"> Increased costs of green materials and advanced R&D technologies may raise direct and operating expenses 	<ul style="list-style-type: none"> Collaborate with the supply chain on technology development Replace high-energy-consuming equipment and reduce idle power usage
Stakeholder demands (Concerned)	High	Upstream The Organization Downstream	Short term (1-3 years)	<ul style="list-style-type: none"> Increase the proportion of renewable energy use and manage supply chain decarbonization may raise operational and management costs 	<ul style="list-style-type: none"> Plan to achieve 100% renewable energy usage by 2030; as of 2024, the usage rate has reached 66.77% Promote greenhouse gas inventory and verification across the supply chain, and establish carbon reduction targets
Supply chain engagement outcomes	Medium-High	Upstream The Organization Downstream	Mid-term (3-5 years)	<ul style="list-style-type: none"> Increased supply chain decarbonization management costs and operational costs 	<ul style="list-style-type: none"> Currently, 85% of suppliers have greenhouse gas inventory capabilities and have passed third-party verification. Based on this, further efforts will be made to achieve carbon reduction goals.
Uncertainty in the development of new energy-saving and carbon-reduction technologies	High	The Organization Downstream	Long term (Over 5 years)	<ul style="list-style-type: none"> R&D, testing, and field deployment may lead to increased operating costs and capital expenditures 	<ul style="list-style-type: none"> Continue monitoring technology trends and broadly assess the application potential of diverse emerging technologies





Physical risks

Item	Level of risk	Risk coverage	Time	Impact/ financial influence	Response/ measures
Change of average temperature	Low-Medium	Upstream The Organization Downstream	Long term (Over 5 years)	<ul style="list-style-type: none"> Increased energy costs and cooling equipment upgrades may result in higher operating costs and capital expenditures 	<ul style="list-style-type: none"> Implement ISO 50001 to drive energy-saving improvements Currently, the Malaysia facility (WYMY) has obtained Green Building Index (GBI) Gold certification, supporting energy conservation and reduced water usage
Heavy rainfall	Low-Medium	Upstream The Organization Downstream	Short term (1-3 years)	<ul style="list-style-type: none"> Equipment damage may lead to increased capital expenditures Downtime losses Logistics disruptions and delay-related costs 	<ul style="list-style-type: none"> Implement business continuity plans Increase capital expenditures to enhance operational resilience Strengthen automation development
Drought	Low-Medium	Upstream The Organization Downstream	Mid-term (3-5 years)	<ul style="list-style-type: none"> Water scarcity may increase operating costs and cause operational disruptions Rising raw material costs may also elevate operational expenses 	<ul style="list-style-type: none"> New facilities are equipped with water-saving devices and rainwater harvesting systems to reduce reliance on tap water and improve water resource reuse. In 2024, the water resource recovery rate reached 9.29%
Typhoons / storms	Low-Medium	Upstream The Organization Downstream	Short term (1-3 years)	<ul style="list-style-type: none"> Equipment damage may lead to increased capital expenditures Downtime losses Logistics disruptions and delay-related costs 	<ul style="list-style-type: none"> Implement business continuity plans Strengthen automation development



Opportunities

Item	Level of risk	Opportunity coverage	Time	Impact/ financial influence	Response/ measures
Improving energy and resource efficiency	Low-Medium	The Organization	Mid-term (3-5 years)	Energy-saving, carbon-reduction measures, and green building benefits help lower operating costs	<ul style="list-style-type: none"> Energy-saving initiatives implemented across facilities are estimated to save 413,500 kWh annually, equivalent to a reduction of 191.21 tons of CO₂e
Development of low-carbon products	High	Upstream The Organization Downstream	Mid-term (3-5 years)	Aligning with decarbonization trends to create business revenue	<ul style="list-style-type: none"> By collaborating with upstream and downstream partners in technology development, Wiwynn co-creates ESG solutions. According to calculations, energy-saving technologies in eight representative product models provide a total energy-saving benefit of 47,947,184 kWh over their life cycle, equivalent to a reduction of 23,686 tons of CO₂e for downstream customers. Currently, recycled materials including plastic, steel, aluminum, and EPE have been adopted. In 2024, this effort is estimated to reduce CO₂e emissions by 5,250.581 tons.
Improving and enhancing process efficiency	Low-Medium	The Organization	Mid-term (3-5 years)	Improving process efficiency helps reduce operating costs and expenses	<ul style="list-style-type: none"> Enhance the implementation of automated manufacturing processes Developing low-power PCBA production lines and reduction of rack-testing power consumption during idle time
Alternative and diversified energy use	Medium-High	The Organization	Mid-term (3-5 years)	Strengthen operational resilience to avoid carbon risks	<ul style="list-style-type: none"> Current efforts include in-house solar panel installations, green electricity procurement, and renewable energy certificates, while also evaluating the adoption of wind power and other feasible energy sources
Carbon credit trading	Low-Medium	The Organization	Mid-term (3-5 years)	Increase carbon reduction pathways to avoid carbon risks	<ul style="list-style-type: none"> Continue monitoring the carbon credit trading market

Climate indicators and goals

The Company calculates and estimates climate mitigation and adaptation indicators based on the SBTi decarbonization pathway. Using 2021 as the baseline year, the Company aims for an absolute annual reduction of 2.5% in Scope 1 and 2 emissions, targeting a 25% reduction in Scope 1 and 2 emissions and a 12.3% reduction in Scope 3 emissions by 2031. Wiwynn is committed to using 100% renewable electricity by 2030 and has set a long-term goal of achieving net-zero emissions by 2040.

Boundary	Coverage rate	Scope 1+2 reduction goal achievement rate
Taiwan	35.57%	34.89%
Global	100%	84.29%

Greenhouse gas emission management

Eco-friendly operation is one of the strategies for sustainable development established by Wiwynn. We are devoted to integrating awareness of sustainability with daily operation and have introduced IECQ QC 080000:2017 (Hazardous Substance Process Management System), ISO 14001:2015 (Environmental Management System), ISO 14064-1:2018 (Greenhouse Gas Inventory Management System), and ISO 50001:2018 (Energy Management System). Besides, we referred to GHG protocol and followed ISO 14064-1:2018 to conduct greenhouse gas inventory, as well as setting up organizational boundary based on operational control. Our coverage rate of data collection achieved 100%.

With the vigorous development of the industry, Wiwynn has continuously expanded its operations in recent years, resulting in an overall upward trend in carbon emissions. To achieve its carbon reduction targets, in addition to actively implementing energy-saving measures at various sites, Wiwynn is also promoting green power procurement globally and installing rooftop solar panels and other equipment at overseas operation sites to increase the use of renewable energy. In 2024, the global proportion of renewable energy usage reached 66.77%.

Statistics of greenhouse gas emissions 2020-2023 (Scope 1+2)

Greenhouse Gas Emissions (tons CO₂e)

Category of Scope		2021	2022	2023	2024
Scope 1	Stationary combustion	187.4227	845.9931	796.7894	721.0919
	Mobile combustion	139.8305	183.1985	202.1823	245.3610
	Manufacturing emissions	0	0	0	0
	Fugitive emissions	33.8733	157.4392	2,273.5810	891.0218
	Subtotal	361.1265	1,186.6308	3,272.5527	1,857.4747
Scope 2	Location base	14,785.6430	25,961.5777	28,860.4916	53,842.9675
	Market base	14,785.6430	19,170.5147	12,978.5396	18,703.4531
Scope 1+2 Total	Location base	15,146.7695	27,148.2085	32,133.0443	55,700.4422
	Market base	15,146.7695	20,357.1455	16,251.0923	20,560.9278
Revenue emissions intensity (t-CO ₂ e/NTD 1 billion)	Location base	78.63	92.70	132.84	154.49
	Market base	78.63	69.51	67.18	57.03

Note 1: GWP values are based on the AR6 report; for Scope 1 emissions in Taiwan, version 6.0.4 of the Greenhouse Gas Emission Factor Management Table is used, while in other regions, IPCC and local energy authority calorific values are applied.

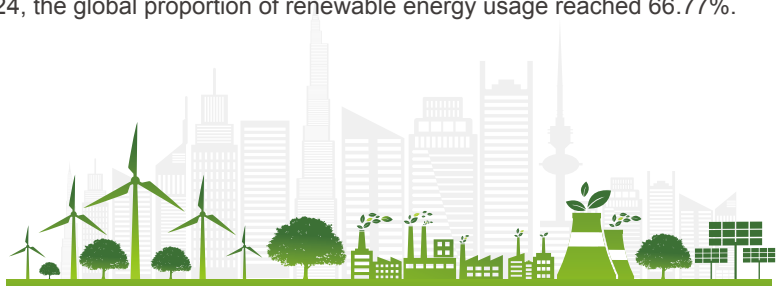
Note 2: Regional electricity emission factors.

Taiwan	0.474kgCO ₂ e
Malaysia	0.5465kgCO ₂ e
Mexico	0.438kgCO ₂ e
America	0.373334553kgCO ₂ e

Note 3: The Mexican subsidiary, Wiwynn Mexico, S.A. de C.V. (WYMX), expanded its operational functions to include manufacturing in the second half of 2021. Statistical data is calculated starting from the second half of that year. The data for that year is based on internal inventory and has not been verified by a third party.

Note 4: In 2023, greenhouse gas emissions from all subsidiaries in consolidated financial statements were included, including the new Malaysia plant that commenced operations in 2023.

Note 5: (Data Revision) The unit emission per revenue was originally presented as "tons CO₂e / NTD 100 million" and has been revised to "tons CO₂e / NTD 1 billion."



Adjustment of emission boundaries

WYMX was established on February 14, 2019. Initially, production capacity was outsourced; however, in the second half of 2021, it was expanded into an operational site with manufacturing capabilities. To ensure the comparability of emission data, the 2021 emission figures were adjusted using an economic allocation method. Starting in 2022, the procurement of green electricity led to a significant reduction in emissions per unit of revenue.

Revenue emissions intensity greenhouse gas emissions (Scope 1+2)

Greenhouse Gas Emissions (tons CO₂e)

Category of Scope		2021	2022	2023	2024
Scope 1		1,115.9605	1,186.6308	3,272.5527	1,857.4747
Scope 2	Location base	23,581.8583	25,961.5777	28,860.4916	53,842.9675
	Market base	23,581.8583	19,170.5147	12,978.5396	18,703.4531
Scope 1+2 Total	Location base	24,697.8188	27,148.2085	32,133.0443	55,700.4422
	Market base	24,697.8188	20,357.1455	16,251.0923	20,560.9278
Revenue emissions intensity (t-CO ₂ e/NTD 1 billion)	Location base	128.21	92.70	132.84	154.49
	Market base	128.21	69.51	67.18	57.03

Note: (Data Revision) The unit emission per revenue was originally presented as "tons CO₂e / NTD 100 million" and has been revised to "tons CO₂e / NTD 1 billion."

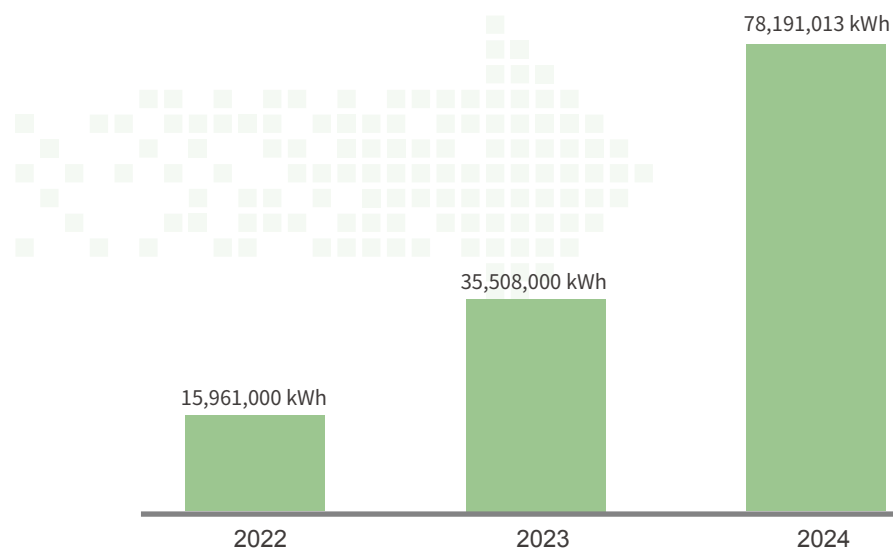
Types of Scope 1 Greenhouse Gas Emissions

Unit: tons CO₂e

Type	2021	2022	2023	2024
CO ₂	323.5978	976.678	948.2635	921.8553
CH ₄	2.2605	41.0140	39.1965	36.5714
N ₂ O	1.3949	12.3222	11.8488	11.0861
NF ₃	0	0	0	0
HFC _s	33.8733	156.6157	551.3128	887.9618
PFC _s	0	0	0	0
SF ₆	0	0	1,721.9311	0
Total	361.1265	1,186.6308	3,272.5527	1,857.4747

Note: No biogenic CO₂e missions.

Renewable Energy Usage (including PPA and REC)



Historical greenhouse gas emissions (Scope 3)

(tons CO₂e)

Source of emissions in Scope 3	2021	2022	2023	2024
Purchased goods and services	1,848,446.65	1,408,286.77	972,236.09	2,252,496.23
Capital goods	4,306.39	133,171.11	42,533.00	28,987.32
Fuel and energy related activities	1,306.64	1,656.48	4,927.27	(Note 2)
Upstream transportation and distribution	393.96	1,084.20	15,171.43	34,248.42
Waste generated in operation	8.25	3.63	57.08	284.69
Business travel	13.36	144.34	743.78	1,302.52
Employees commuting	3,433.37	5,335.03	(Note 2)	(Note 2)
Upstream leased assets	(Note 3)	(Note 3)	(Note 3)	(Note 3)
Downstream transportation and distribution	13,115.94	5,735.47	44,104.09	36,475.92
Processing of sold products	1,526.51	1,769.36	(Note 4)	(Note 4)
Use of sold products sold	2,310,467.87	4,381,640.92	5,342,771.10	5,613,329.76
End-of-life treatment of sold products	13,093.07	21,016.04	19,036.21	28,794.56
Downstream leased assets	(Note 4)	(Note 4)	(Note 4)	(Note 4)
Franchises	(Note 4)	(Note 4)	(Note 4)	(Note 4)
Investments	91.01	238.94	45.83	39.17
Total	4,196,203.02	5,960,082.29	6,441,625.88	7,995,958.59

The main sources of Scope 3 emissions are purchased goods and services, as well as the use of sold products. Wiwynn has communicated its three-year supply chain carbon reduction plan for 2023 to 2025 to suppliers through the “Supplier Workshop” and has established a sustainable supply chain platform to enable two-way online communication with suppliers. Together with suppliers, the Company negotiates carbon reduction targets to realize decarbonization pathways. In addition, Wiwynn continues to collaborate with customers to develop environmentally beneficial products and improve product energy efficiency.

Note: As of the publication date of this report, the Scope 3 reduction achievement rate for 2024 is 69.61%.



Note 1: Items not included in verification or not fully covered within the verification scope for 2021 to 2022 include: “Purchased goods and services,” “Capital goods,” “Fuel and energy related activities,” “Upstream transportation and distribution,” “Employees commuting,” “Downstream transportation and distribution,” “Processing of sold products,” “Use of sold products sold,” “End-of-life treatment of sold products,” and “Investments.”

Note 2: Employee commuting” was not included in 2023; in 2024, both “Fuel- and energy-related activities” and “Employee commuting” were not included in 2024.






Note 3: Already accounted for under Scope 1 and Scope 2, and thus not double-counted.

Note 4: No related operational activities were identified.

Energy management

In 2024, purchased renewable electricity was the primary source of energy use, accounting for 62.15%, followed by purchased non-renewable electricity at 30.93%. In addition to actively adopting renewable electricity and purchasing renewable energy certificates, the Company has also installed rooftop solar panels on newly constructed facilities for on-site self-consumption. At the same time, green building designs and energy-saving measures have been implemented to further reduce the proportion of non-renewable energy use, thereby advancing energy transition and low-carbon goals.

Statistics of energy consumption

Source		Unit	2021	2022	2023	2024
 Electricity	On-site generation and consumption	kWh	0	0	1,189,000	4,386,009
		MJ	0	0	4,280,400	15,789,632
	Purchased renewable energy	kWh	0	15,961,000	35,508,000	78,191,013
		MJ	0	57,459,600	127,828,800	281,487,647
	Purchased non-renewable energy	kWh	29,701,197 ^{Note1}	41,595,542	26,711,504	38,910,868
		MJ	106,924,309	149,743,951	96,161,416	140,079,125
	Gasoline	kWh	60	70	97,425	140,176
		MJ	216	252	350,731	504,634
	Diesel	kWh	13,677	17,096	12,700	41,031
		MJ	49,237	61,546	45,720	147,711
	Natural gas	kWh	846,003	3,365,220	3,569,582	3,194,892
		MJ	3,045,612	12,114,791	12,850,495	11,501,611
	Liquefied petroleum gas	kWh	323,229	751,850	799,764	941,738
		MJ	1,163,624	2,706,660	2,879,150	3,390,257
Total						
Total consumption of renewable energy		kWh	0	15,961,000	36,697,000	82,577,022
		MJ	0	57,459,600	132,109,200	297,277,279
Total consumption of non-renewable energy		kWh	30,884,166	45,729,778	31,190,975	43,228,705
		MJ	111,182,998	164,627,200	112,287,512	155,623,338

Note 1: (Data Revision) Numerical correction.

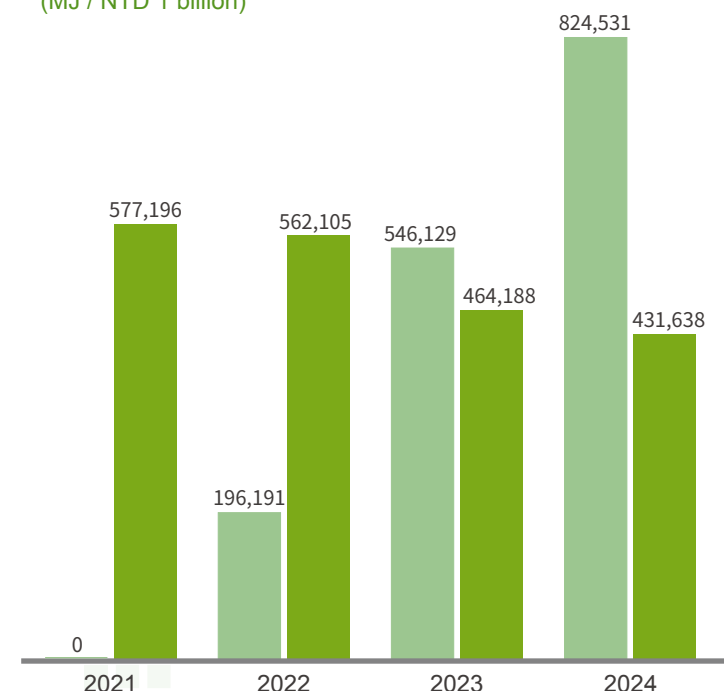
Note 2: (Data Revision) The disclosure units for gasoline, diesel, natural gas, and liquefied petroleum gas were changed to "kWh."

Note 3: Total non-renewable energy includes purchased non-renewable electricity and all fossil fuels.

Note 4: The statistical boundary includes WYMX starting from the second half of 2021; in 2023, all subsidiaries in the consolidated financial statements were included, including the new Malaysia plant that began operations in 2023.

Energy management performance indicators

- Consumption of renewable energy per unit of revenue (MJ / NTD 1 billion)
- Non-renewable energy consumption per unit of revenue (MJ / NTD 1 billion)



Note: (Data Revision) The unit energy consumption per revenue was originally presented as "MJ / NTD 100 million" and has been revised to "MJ / NTD 1 billion."

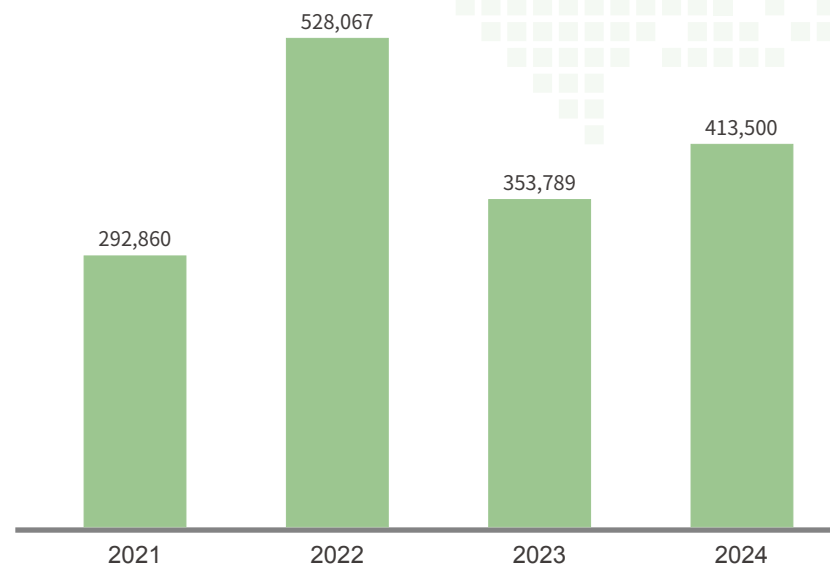
Measures of energy saving and carbon reduction

Wiwynn conducts annual energy-saving opportunity assessments at each site and implements corresponding energy efficiency improvement plans. In 2024, energy-saving and carbon reduction measures across all sites are estimated to save 413,500 kWh of electricity annually, equivalent to a reduction of 191.21 metric tons of CO₂e emissions. Wiwynn will continue to implement energy-saving improvements and enhance equipment efficiency to ensure effective energy utilization.

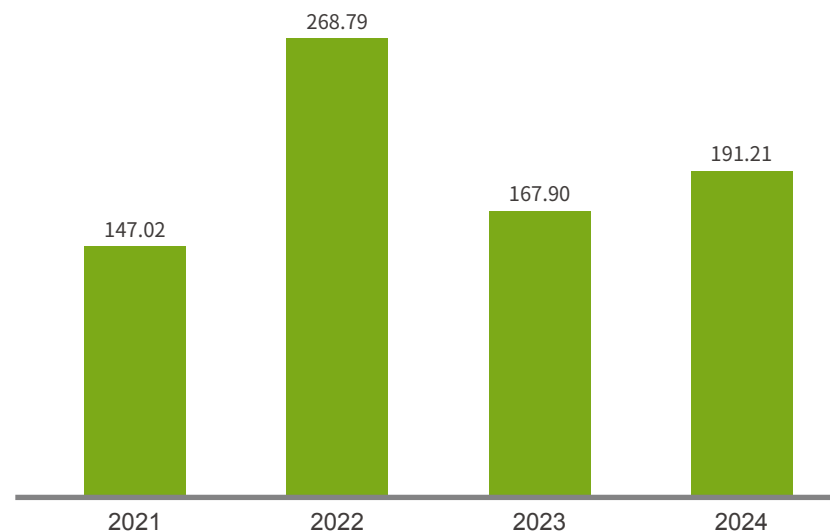
Energy-saving measures	Explanation	Energy savings (kWh/year)	Greenhouse gas emissions reduced Unit: tons CO ₂ e/Year
Scheduled power shutdown after office hours	Implementing scheduled power shutdowns in office areas outside working hours saves 57.4 kWh of electricity per hour.	104,755	49.65
Optimization of air compressor outlet pressure	Reducing the air compressor outlet pressure from 8 kg/cm ² to 7 kg/cm ² effectively lowers the compressor load, thereby reducing electricity consumption and improving energy efficiency.	13,487	6.39
AHU frequency reduction for energy saving in the testing area	In the testing area, the frequency of four 25RT AHU units was reduced from 60Hz to 50Hz, which in turn reduced power consumption.	19,572	9.28
Energy-saving lighting equipment	Replaced 1,900 traditional fluorescent lights with LED fixtures, reducing the power per fixture from 32W to 18W.	228,355	100.02
Warehouse air conditioning system	Through scheduled control, the air conditioning system is turned off every day from 6:00 PM to 6:00 AM the next day.	38,763	21.18
SF Reflow air conditioning system	Through scheduled control, the air conditioning system is shut down for the entire day every Sunday (24 hours).	8,568	4.68
Total		413,500	191.21

2021-2024 Energy-saving performance

■ Energy savings (kWh/year)



■ Reduction in greenhouse gas emissions (tons CO₂e/year)



Environmental management

Committed to creating a win-win situation for both corporate operations and the environment, as well as continue strengthening sustainable actions to fulfill circular economy



Policy and Commitment

We are committed to complying with environmental safety and health regulations, fulfilling waste recycling, and continuing improving environmental safety and health performance to reduce environmental pollution.



Resources

Introduce ISO 14001: 2015 Environmental Management System and entrust qualified third parties to deal with clearance and disposal.



Grievance Mechanism

Employees could file grievances to the environmental safety department in the Company via channels such as face-to-face, telephone, or email. Stakeholders may file complaints via the telephone line and email address provided under the Stakeholder section on Wiwynn's official website..



Evaluation Mechanism

ISO 14001 third-party verification, annual performance review, regular audit and guidance on the clearance and disposal institutions.

Waste Management



Source reduction and management



Compliance filing and disposition



Advocacy and promotion



Recycling and reuse

Wiwynn provides innovative solutions for products and systems used in Hyperscale Data Centers and Cloud Infrastructure. The primary raw materials used in production include critical components, electronic parts, and mechanical components. To reduce environmental impact during production, operations, and at the end of the product lifecycle, Wiwynn begins with product development and manufacturing processes, adhering to the Green Design Guide and the Waste Electrical and Electronic Equipment Directive (WEEE). The Company adopts designs that are low-impact, easy to disassemble, and recyclable. Besides, it promotes waste reduction through daily operation and ensures proper waste sorting to improve resource recycling efficiency, demonstrating a strong commitment to minimizing environmental impact.

The ISO 14001 certification covers 100% of all main production plants of Wiwynn Corporation. With the rigorous implementation of P-D-C-A, Wiwynn Corporation has no environmental violations or penalties for five consecutive years.

Product design

- Hazardous substance management
- Halogen-free products control
- Use recycled materials on sheet metal for rack chassis, plastic, and packing materials.

Value chain cooperation

- Enhance the recovery rate of recycled materials and ensure durability through design verification
- DRAM recycling and reutilization

Management of end-of-life products

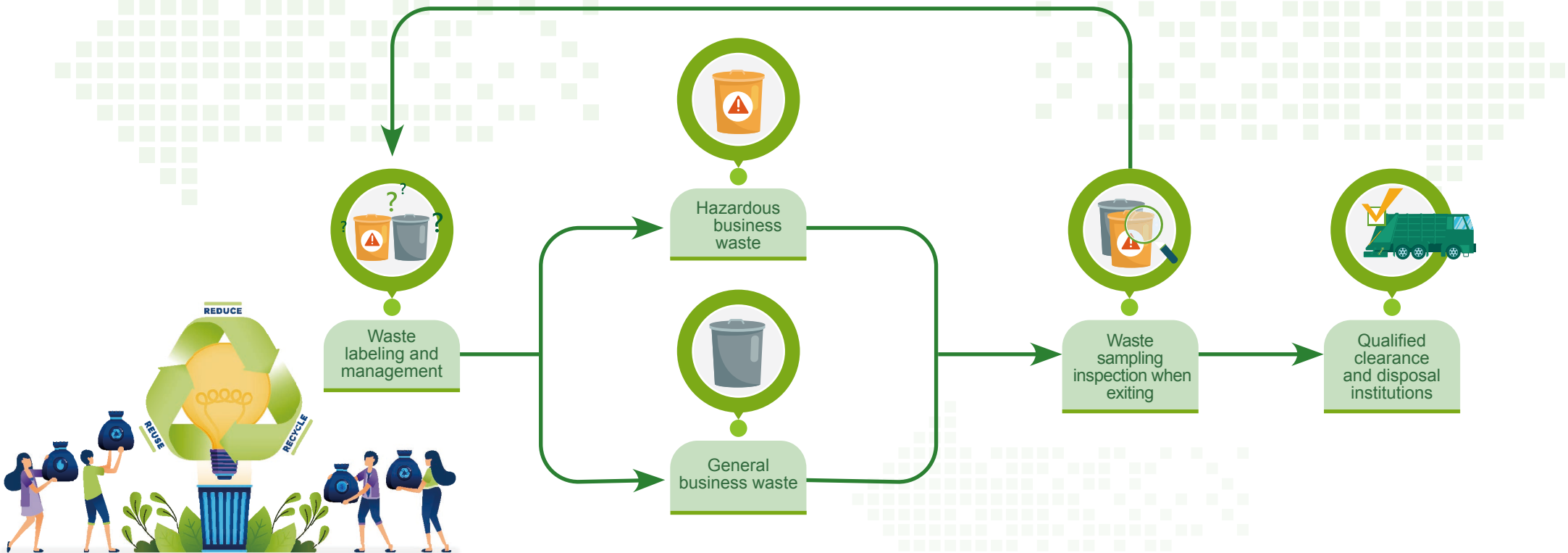
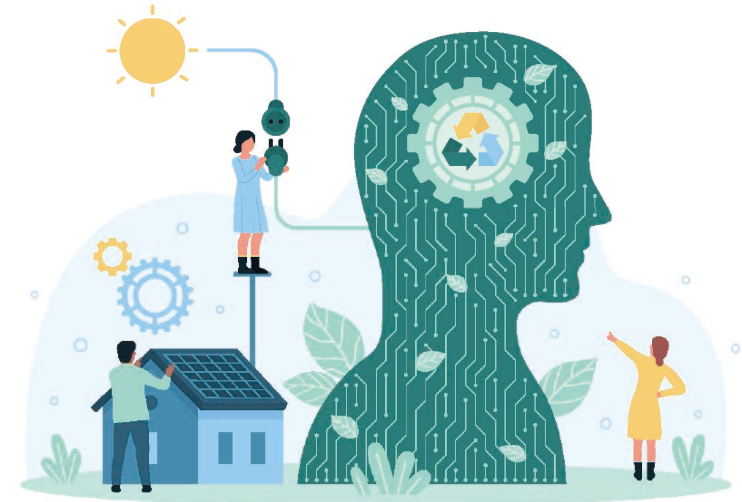
- Product design meeting 3R requirements (reuse 80%, recycled rate 80%, recovery rate 85%)
- DRAM recycling and reutilization

Waste disposal procedures

The Company identifies hazardous industrial waste based on environmental impact assessments, evaluates its impact across the value chain, and implements appropriate management measures to reduce or limit its use. Such materials are handled only in operational environments that comply with legal regulations to minimize harm to both the environment and human health. At the waste disposal stage, reporting and handling procedures are strictly carried out in accordance with the Waste Disposal Act and other relevant regulations.

To effectively manage waste generated during production and operations, the Company entrusts qualified waste removal and treatment organizations to handle waste processing and reports related data in compliance with the Waste Disposal Act. This ensures that all waste generated during company operations is treated in accordance with environmental, safety, and health standards.

Waste removal, treatment organizations, and personnel are required to possess valid waste treatment permits and Class A technician certifications. All procedures are carried out under the terms stipulated in mutual contracts and in compliance with legal requirements. Any legal violations will result in immediate contract termination. In 2024, audits of the waste removal and treatment organizations were conducted according to relevant procedures, with no deficiencies found.



Results of waste statistics

In 2024, the waste recycling and reutilization rate reached 88.94%, representing a 4.06% increase compared to 2023. To reduce waste, WYMX reused wooden boxes and pallets used for product transportation. The average times of reuse was 5 times. It was estimated that around 2,919,213 kg of waste was reduced in 2024, and its economic benefits were around NT\$1 billion. Wiwynn will gradually increase channels for waste reutilization, strengthen the recycling circulation system, and effectively enhance resource recycling and reutilization to continuously improve environmental performance.

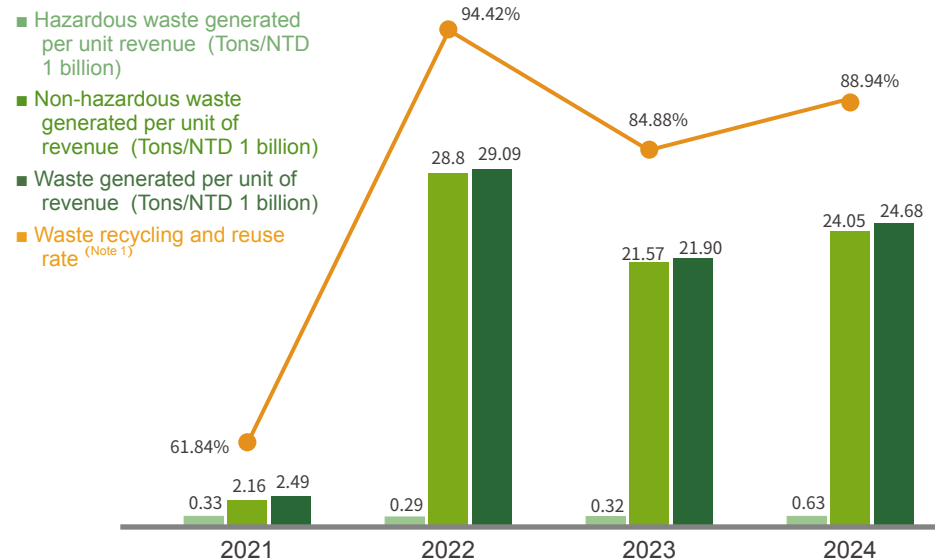
Unit: ton(s)

Type		2021	2022	2023	2024
Hazardous Waste	a. Reutilization	1.20	0.82	1.50	0.00
	b. Recycling	0.00	0.00	0.00	0.00
	c. Other handling (recovery) operation	0.00	1.62	2.27	196.82
	d. Incineration (including energy recovery)	12.56	14.42	11.09	25.46
	e. Incineration (excluding energy recovery)	50.10	69.10	6.02	4.04
	f. Landfill	0.00	0.00	0.05	0.00
	g. Other disposal operation	0.00	0.00	57.52	0.00
Non-hazardous waste	h. Reutilization	1.83	2.62	3.20	2.24
	i. Recycling	169.62	7,876.12	4,244.41	7,124.32
	j. Other handling (recovery) operation	123.86	163.30	244.47	589.50
	k. Incineration (including energy recovery)	94.83	100.52	93.27	249.68
	l. Incineration (excluding energy recovery)	24.61	11.50	6.93	10.83
	m. Landfill	0.00	278.52	624.71	694.17
	n. Other disposal operation	0.90	1.70	1.32	0.00
Total		479.51	8,520.24	5,296.76	8,897.07
Hazardous Waste	o. Processed on-site	0.00	0.00	0.00	0.00
	p. Processed off-site	63.86	85.96	78.46	226.32
Non-hazardous Waste	q. Processed on-site	0.00	0.00	0.00	0.00
	r. Processed off-site	415.65	8,434.28	5,218.30	8,670.75
Total		479.51	8,520.24	5,296.76	8,897.07

Note: Waste data is primarily collected based on reporting records as required by relevant regulations.

Note 1 :The statistical boundary in 2021 was Taiwan. In 2022, the subsidiary in Mexico (WYMX) was included. In 2023, the subsidiary in Malaysia, Wiwynn Technology Service Malaysia SDN. BHD (WYMY), was included.

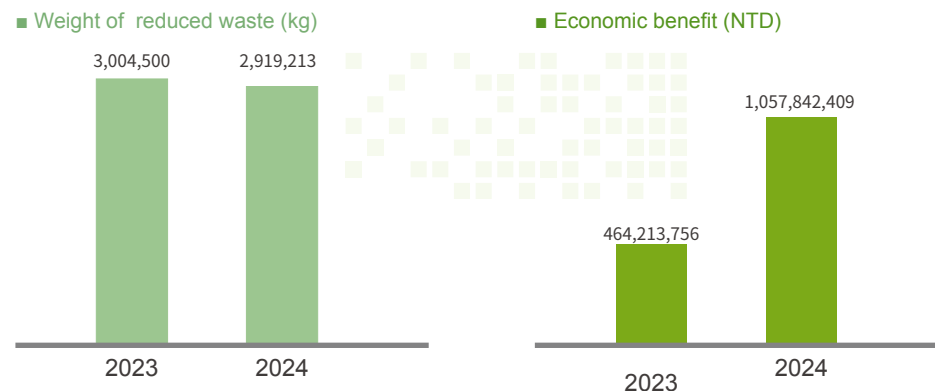
Waste management performance indicators



Note 1: The waste recycling rate is calculated by dividing the sum of columns a. + b. + c. + h. + i. + j. in the "Waste Statistics Results" table by the total amount of waste.

Note 2 :The statistical boundary in 2021 was Taiwan. In 2022, the subsidiary in Mexico (WYMX) was included. In 2023, the subsidiary in Malaysia, Wiwynn Technology Service Malaysia SDN. BHD (WYMY), was included.

Benefit of recycling wooden boxes and pallets in the subsidiary in Mexico (WYMX)



Note: Calculated using the year-end exchange rate.

Note 1: The unit price of wooden pallets increased significantly compared to previous years; therefore, although the reduction in weight in 2024 was less than in 2023, the overall economic benefit was more substantial.

Water resources

Wiwynn uses the Aqueduct Water Risk Atlas, a water risk assessment tool developed by the World Resources Institute (WRI), to analyze the water stress index at its global sites and assess the level of water-related risks. It discloses water withdrawal sources, receiving water bodies for discharge, and wastewater treatment entities.

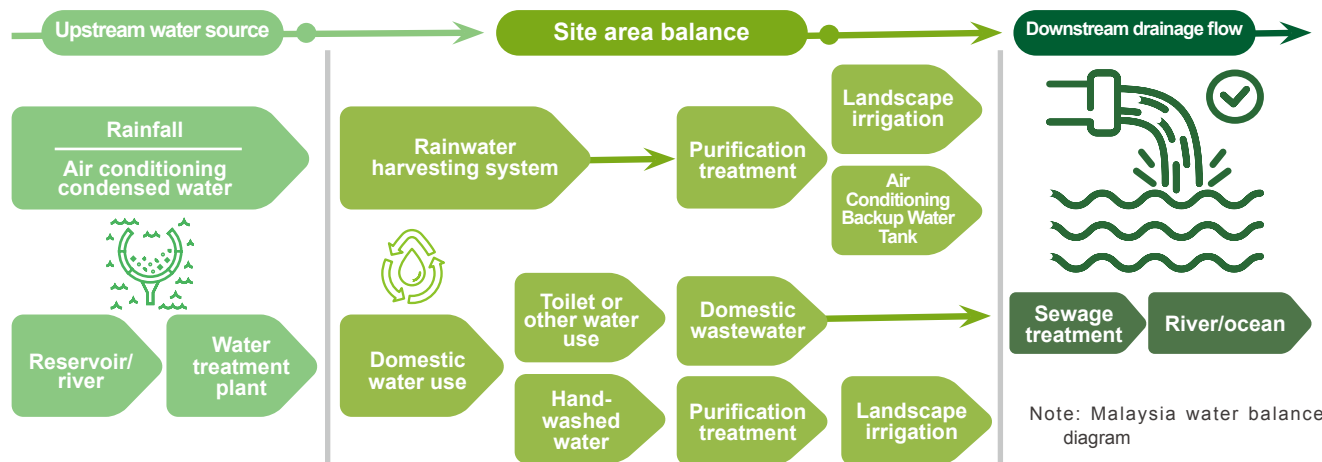
Water stress index at main operation (production) plants

	Taipei Headquarters	Tainan Branch	WYMY ^(Note)	WYMX ^(Note)
Water stress index	Low-Medium	Low-Medium	Low-Medium	Medium-High
Source of water	Xinshan Reservoir	<ul style="list-style-type: none"> Tainan Plant: Baihe/ Wushantou/ Tsengwen/ Nanhua/ Agongdian Reservoir Luzhu Plant: Primarily from the Gaoping River Weir/Subsurface Water 	Layang Water Reservoir	Hueco Bolson Aquifer Mesilla / Conejos Medanos Basin
Wastewater treatment unit	Dihua Sewage Treatment Plant	Tainan Science Park Wastewater Treatment Plant	Sungai Skudai	Valle de Juarez water treatment plant
Waterbodies receiving the discharged water	Tamsui River	<ul style="list-style-type: none"> Tainan Plant: Yanshuei River Luzhu Plant: Agongdian River 	Indah Water Konsortium Sdn. Bhd.(IWK)	Use in agricultural irrigation

Note: The subsidiary in Mexico is Wiwynn Mexico, S.A. de C.V. (WYMX); the subsidiary in Malaysia is Wiwynn Technology Service Malaysia SDN. BHD. (WYMY).

Statistics of water consumption

Currently, Wiwynn's current operations mainly consume domestic water, and no water is used in the manufacturing process. The sources of water are from tap water, recycled water, and underground water while the wastewater generated is completely general domestic wastewater. In 2024, the recycled water resources were 25.78 million liters, accounting for 9.29% of total volume of water intake. We recycled water resources through rainwater, air conditioning condensed water, and hand-washed water, and reused them for air-conditioning and landscape irrigation.



Unit: Million Liters

	2021	2022	2023	2024
A. Running water	46.45	61.12	80.06	196.12
B. Surface water (lakes, rivers, etc.) ^{Note}	0.62	0.33	12.08	21.59
C. Underground water	51.31	67.02	67.27	59.85
D. Others	0.00	0.00	0.00	0.00
E. Total water withdrawal (A~D)	98.38	128.47	159.41	277.56
F. Total water discharge ^{Note 2}	98.38	128.47	95.35	167.89
G. Water Consumption (E~F)	0.00	0.00	64.06	109.67

Note: (Data Revision) Rainwater harvesting is included.

Note 1: The statistical boundary in 2021 was Taiwan. In 2022, the subsidiary in Mexico (WYMX) was included. In 2023, the subsidiary in Malaysia, Wiwynn Technology Service Malaysia SDN. BHD (WYMY), was included.

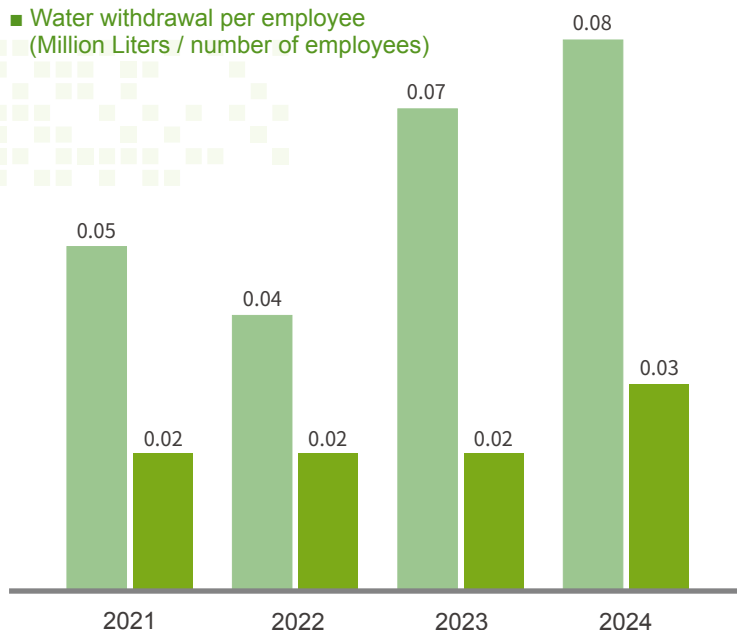
Note 2: Starting from 2023, if an operational site cannot measure discharge volume through water meters, 90% of the water consumption is used as the estimated discharge volume.

Water recovery status

Source of recycled water	2021	2022	2023	2024
Hand-washing water	0	0	0.92	0.93
Air conditioning condensed water	0	0	1.92	3.14
Rainwater	0.62	0.33	12.08	21.71
Total	0.62	0.33	14.92	25.78
Water recovery rate (%)	0.63%	0.26%	9.20%	9.29%

Water management performance indicators

- Water withdrawal per unit of revenue (Million Liters / NTD 1 billion)
- Water withdrawal per employee (Million Liters / number of employees)



Feature highlight:

Recycle with Wiwynn: Reduce Waste, Love the Earth

In response to frequent issues with improper waste sorting in office pantries, the Company organized the "Recycle with Wiwynn: Reduce Waste, Love the Earth" campaign to enhance employees' environmental awareness and knowledge of resource classification. Through interactive challenge-based activities, the event guided participants in correctly practicing waste sorting in daily life, contributing to resource circulation and environmental sustainability. The event featured two stages:

Stage 1: Enhancing judgment and practical skills in waste classification.

Stage 2: A recycling knowledge quiz to reinforce accurate understanding.

A total of 501 employees enthusiastically participated, and the event achieved an overall satisfaction score of 4.93 out of 5, reflecting strong employee interest in and support for environmental issues. In addition, the Company also conducted waste reduction and classification training sessions focused on waste management topics, with 164 participants and a total of 164 training hours. Through diverse initiatives, we will continue promoting a green culture and embedding sustainability principles into everyday actions.



Carbon Reduction to A Brighter Future

In response to the government's national campaign "My Carbon Reduction Account," the Company organized this initiative to encourage employees to use public transportation more frequently, raise awareness about transportation-related carbon reduction, and incorporate low-carbon practices into daily life.

A total of 218 employees participated in this campaign. Monthly tracking showed that the carbon reduction in December increased by 15.8% compared to October (from 3,110.41 kg to 3,602.03 kg), indicating not only a rise in participation but also a growing acceptance of public transport among employees.

Over the course of the campaign, the total accumulated carbon reduction reached 10,599.59 kg, demonstrating the strong commitment and support of our employees toward a low-carbon lifestyle.

Earth Day, Be Eco-friendly Together

To celebrate Earth Day and encourage waste reduction and environmental awareness among employees, the Company held a Q&A challenge activity at office pantries, centered around the themes of "Water Resources" and "Environmental Knowledge." The event attracted participation from 293 employees.

According to feedback surveys, employees' understanding of resource recycling and water conservation methods scored 4.85 out of 5, reflecting great results.

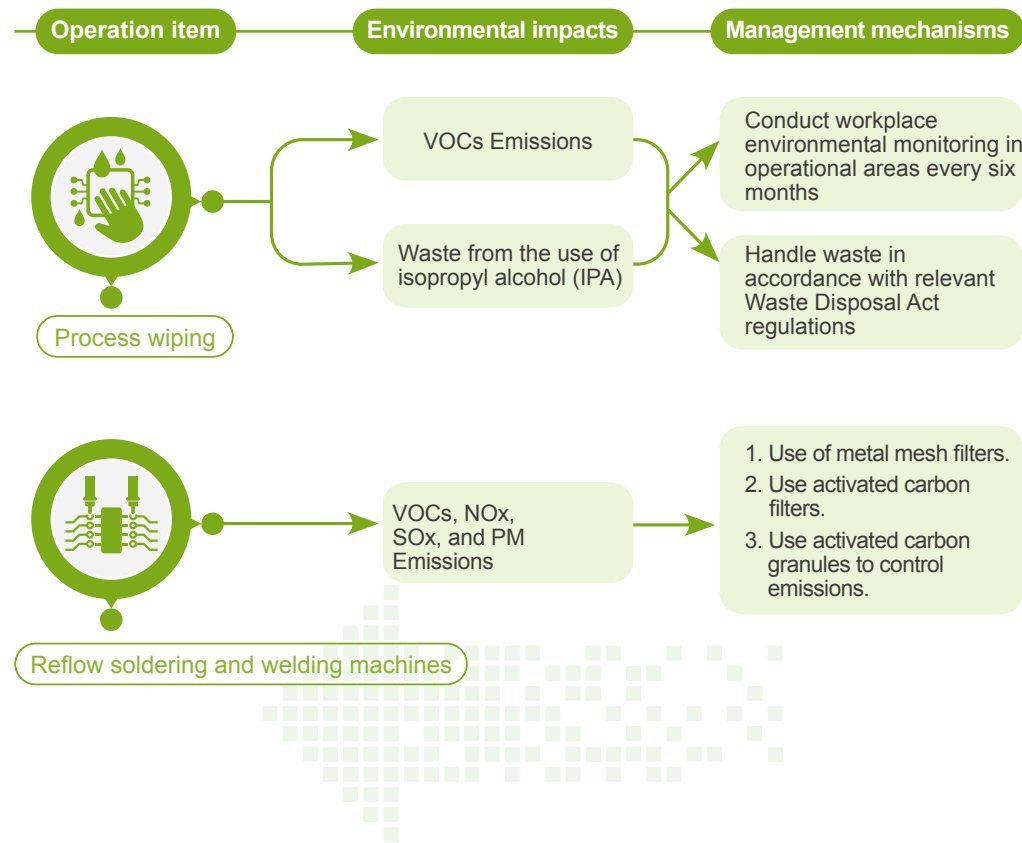
Through interactive quizzes, the activity not only reinforced employees' awareness of water conservation but also promoted eco-friendly practices in daily life and improved water resource management in the workplace. Moving forward, we will continue to enhance our management mechanisms, regularly review progress, and deepen our commitment to environmental responsibility.

Air

To effectively control volatile organic compounds (VOCs) and other air pollutants generated during the manufacturing process, we have established relevant management systems and continue reducing emissions through monitoring and pollution prevention measures to ensure compliance with legal and environmental regulations.

In addition, under the Montreal Protocol, ozone-depleting substances (ODS) are classified as hazardous substances and strictly prohibited in materials delivered by the supply chain. An annual inventory is conducted at Wiwynn's manufacturing site in Taiwan, covering eight types of cleaning solvents and chemicals. The results confirm that no ODS substances—such as hydrochlorofluorocarbons (HCFCs), Halon, carbon tetrachloride (CCl₄), 1,1,1-trichloroethane, hydrobromofluorocarbons (HBFCs), or methyl bromide—were used.

VOCs emissions and management mechanism



Volatile organic gas emissions

Unit: kg

	2021	2022	2023	2024
VOCs	13,160.00	17,620.00	13,000.00	23,477.89
ODS	0	0	0	0
NOx	0	0	0	50.14
SOx	0	0	0	100.29
POP	0	0	0	0
HAP	0	0	0	0
PM	0	0	0	426.03

Note: VOC emissions in Taiwan are estimated based on 100% volatilization rate. In 2024, the emissions at the Tainan Plant totaled 19,940 kg/year, while the Luzhu Plant recorded 2,735.60 kg/year.

Emissions from the Malaysia plant are calculated using the following formula:

Flue cross-sectional area (m²) × flue gas velocity (m/h) × (concentration × 0.000001 kg/mg) × 24 hours × 365 days

Measured concentration results are as follows: VOCs: 1.6 mg/m³, NOx: 0.1 mg/m³, SOx: 0.2 mg/m³, PM: 0.8–0.9 mg/m³.

Environmental management performance indicators, targets and achievement rate.

v achieved - not yet

Category	Goal for 2024	2024 completion rate	
Energy	Total non-renewable energy consumption per unit of revenue less than the baseline year 2022 (Note)	v	Reduced by 23% compared to 2022
Waste	Total waste generated per unit of revenue less than the baseline year 2022 (Note)	v	Reduced by 15% compared to 2022
	Waste recycling and reuse rate > 80%	v	88.94%
Water	Water consumption per unit per unit of revenue	-	0.08
Air	Regulatory Limits in Taiwan VOCs ≤ 20 tons/year Regulatory Limits in Malaysia VOCs ≤ 150 mg/m ³	v	Tainan Plant: 19.9 tons/year Luzhu Plant: 2.7 tons/year Malaysia Plant: 1.6 mg/m ³

Note: As the operational boundary continues to expand, statistical data includes the Mexican subsidiary (WYMX) starting from 2021, and the Malaysian subsidiary (WYMY) starting from 2023. Accordingly, the baseline year has been adjusted to 2022.

06

Driven People With Shared Beliefs

Talent attraction and retention	90
Talent cultivation	103
Human rights management	110
Occupational safety and health	117

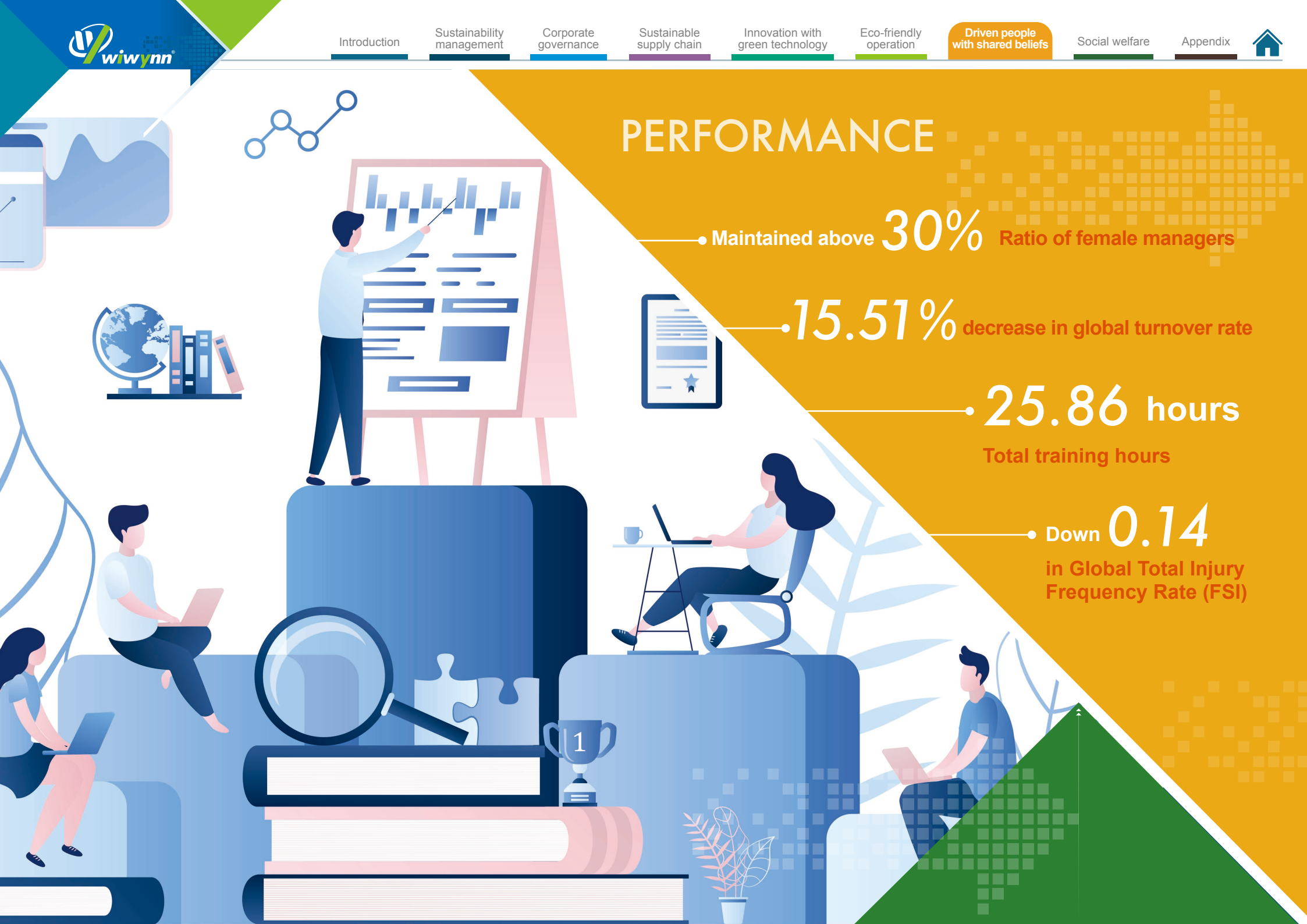
PERFORMANCE

• Maintained above **30%** Ratio of female managers

• **15.51%** decrease in global turnover rate

• **25.86 hours**
Total training hours

• Down **0.14**
in Global Total Injury Frequency Rate (FSI)



Talent attraction and retention

We attract top talent through competitive salary and benefits, as well as diverse and inclusive policies, and regard employees as our most valued partners. We care for their physical and mental well-being and foster a healthy and fulfilling workplace culture.



Policy and Commitment

- Happy Wiwynn: A Diverse and Inclusive Friendly Workplace
- Complying with labor regulations and formulating personnel management rules in accordance with relevant laws and regulations, as well as meeting legal regulations for working conditions from employment, appointment, and welfare to retirement.



Resources

The Human Resources Department in the Company is responsible for recruitment, training, compensation, and employee relations; dedicated personnel are assigned for the promotion of policies.



Grievance Mechanism

The Company provides employees with a grievance hotline and email address via the internal portal, along with a grievance handling policy that clearly outlines the procedures and corresponding rewards or penalties. Stakeholders may file complaints via the telephone line and email address provided under the [Stakeholder section](#) on Wiwynn's official website.



Evaluation Mechanism

Compensation Committee, New Employee Symposium, Employees Relations Promotion Committee, Employee Welfare Committee, and regular reviews of implementation content.

Diversity

Wiwynn respects every employee, ensures gender equality in the workplace, performs diversified employment, abides by the "Labor Standards Act", "Act of Gender Equality in Employment", and "Employment Service Act" as well as prohibits employment discrimination to ensure candidates of different genders, ages, or with disabilities could enjoy the same and fair employment opportunities.

In 2024, Wiwynn Corporation had a total of 10,635 employees, including 7,999 direct personnel and 2,636 indirect personnel employees. The average age of employees was 33 years, and the average length of service was 2.67 years. The overall male-to-female ratio was approximately 6:4, with women holding 32.96% of managerial positions. This percentage has continued to increase year by year, reflecting Wiwynn's commitment to a diverse and inclusive workplace, as well as its provision of fair promotion opportunities and strong career development.

Analysis of global employees

Category	Type	Gender	Number of people	Percentage of the type (%)	Percentage of total employees (%)
Job position	Direct personnel	Male	4,467	59.86%	70.17%
		Female	2,996	40.14%	
	Indirect personnel	Male	1,012	61.26%	15.53%
		Female	640	38.74%	
	Manager	Male	1,019	67.04%	14.29%
		Female	501	32.96%	
Managerial role	Senior managers	Male	61	89.71%	0.57%
		Female	7	10.29%	0.07%
	Mid-level managers	Male	158	66.11%	1.49%
		Female	81	33.89%	0.76%
	Junior managers	Male	800	65.95%	7.52%
		Female	413	34.05%	3.88%

Note: Senior managers are defined as managers at Grade 14 and above; mid-level managers are defined as IDL employees at Grade 12 and above; junior managers are defined as Grades 10–11 and include plant managers /multi-skilled workers.

Category	Type	Gender	Number of people	Percentage of the type (%)	Percentage of total employees (%)
Nationality	Taiwan	Male	1,997	55.10%	34.08%
		Female	1,627	44.90%	
	Mexico	Male	3,025	67.61%	42.07%
		Female	1,449	32.39%	
	Philippines	Male	777	53.40%	13.68%
		Female	678	46.60%	
	USA	Male	24	52.17%	0.43%
		Female	22	47.83%	
	Vietnam	Male	0	0.00%	0.40%
		Female	43	100.00%	
	China	Male	3	33.33%	0.08%
		Female	6	66.67%	
	India	Male	3	100.00%	0.03%
		Female	0	0.00%	
	Malaysia	Male	572	64.93%	8.28%
		Female	309	35.07%	
	Bangladesh	Male	0	0.00%	0.00%
		Female	0	0.00%	
	Venezuela	Male	0	0.00%	0.00%
		Female	0	0.00%	
	Nepal	Male	97	100.00%	0.91%
		Female	0	0.00%	
	Others (Explanation: Indonesia)	Male	3	33.33%	0.03%
		Female	6	66.67%	

Category	Type	Gender	Number of people	Percentage of the type (%)	Percentage of total employees (%)
Age	Under 30	Male	3,086	62.58%	46.37%
		Female	1,845	37.42%	
	30~50	Male	3,017	58.70%	48.33%
		Female	2,123	41.30%	
	Over 50	Male	395	70.04%	5.30%
		Female	169	29.96%	
Contract type	Indefinite-term employees	Male	6,490	61.11%	99.86%
		Female	4,130	38.89%	
	Fixed-term employees	Male	1,012	61.26%	0.14%
		Female	640	38.74%	
Working hours	Full time	Male	6,490	61.11%	99.86%
		Female	4,130	38.89%	
	Part time	Male	8	53.33%	0.14%
		Female	7	46.67%	
	Non-guaranteed work hours	Male	0	0.00%	0.00%
		Female	0	0.00%	

Category	Type	Gender	Number of people	Percentage of the type (%)	Percentage of total employees (%)
Working location	Taiwan	Male	2,729	54.08%	47.45%
		Female	2,317	45.92%	
	Malaysia	Male	699	68.60%	9.58%
		Female	320	31.40%	
	Mexico	Male	3,025	67.43%	42.18%
		Female	1,461	32.57%	
	USA	Male	45	53.57%	0.79%
		Female	39	46.43%	

Analysis based on the nature of the contract

Region	Contract type	Gender	Number of people	Percentage of employees in the region (%)
Taiwan	Indefinite-term employees	Male	2,727	54.04%
		Female	2,313	45.84%
	Fixed-term employees	Male	2	0.04%
		Female	4	0.08%
Malaysia	Indefinite-term employees	Male	693	68.01%
		Female	317	31.11%
	Fixed-term employees	Male	6	0.59%
		Female	3	0.29%
United States & Mexico	Indefinite-term employees	Male	3,070	67.18%
		Female	1,500	32.82%
	Fixed-term employees	Male	0	0.00%
		Female	0	0.00%

Analysis based on work hours

Region	Working hours type	Gender	Number of people	Percentage of employees in the region (%)
Taiwan	Full time	Male	2,727	54.04%
		Female	2,313	45.84%
	Part time	Male	2	0.04%
		Female	4	0.08%
	Non-guaranteed work hours	Male	0	0.00%
		Female	0	0.00%
Malaysia	Full time	Male	693	68.01%
		Female	317	31.11%
	Part time	Male	6	0.59%
		Female	3	0.29%
	Non-guaranteed work hours	Male	0	0.00%
		Female	0	0.00%
United States & Mexico	Full time	Male	3,070	67.18%
		Female	1,500	32.82%
	Part time	Male	0	0.00%
		Female	0	0.00%
	Non-guaranteed work hours	Male	0	0.00%
		Female	0	0.00%

Note: There are no employees without guaranteed working hours.

Employment status of female managers

	2021	2022	2023	2024
Ratio of female managers (%)	32.09%	32.78%	35.06%	32.96%
Ratio of female senior managers (%)	21.15%	19.12%	15.91%	10.29%
Ratio of female mid-level managers (%)	15.87%	21.64%	27.42%	33.89%
Ratio of female junior managers (%)	36.20%	36.39%	39.85%	34.05%
Ratio of female managers in revenue-generating units (%)	74.20%	72.22%	47.83%	62.24%
Ratio of female employees in STEM roles (%)	25.52%	26.40%	31.38%	31.19%

Note 1: Senior managers are defined as managers at Grade 14 and above; mid-level managers are defined as IDL employees at Grade 12 and above; junior managers are defined as Grades 10–11 and include plant managers /multi-skilled workers.

Note 2: Revenue-generating units include Sales, PM, and Marcom departments.

Note 3: STEM includes departments related to R&D, quality analysis and validation, manufacturing, product development, and finance.

Wiwynn Corporation is committed to creating a diverse and inclusive workplace that respects each employee's uniqueness and differences. The Company aims to bring diverse perspectives into the organization, driving continued growth opportunities for Wiwynn. Currently, Taiwan, Malaysia, and Mexico are Wiwynn's three major operational sites. Employees come from 10 different countries, with Taiwan, Mexico, and the Philippines making up the top three, collectively accounting for over 89.83% of the total workforce.

Nationality distribution of global employees

Nationality	Ratio of total employees (%)				Ratio in managerial positions (%)			
	2021	2022	2023	2024	2021	2022	2023	2024
Mexico		54.36%	42.26%	42.07%		29.95%	21.21%	43.22%
Taiwan	94.80%	41.24%	42.61%	34.08%	100.00%	63.60%	71.86%	50.72%
Philippines	4.70%	2.63%	10.78%	13.68%		2.05%	1.95%	1.38%
USA		0.87%	0.45%	0.43%		3.71%	2.06%	1.51%
Vietnam		0.74%	0.70%	0.40%				
China	0.20%	0.07%	0.10%	0.08%		0.39%	0.76%	0.59%
India	0.10%	0.04%	0.04%	0.03%				
Malaysia	0.20%	0.04%	2.37%	8.28%		0.20%	2.06%	2.57%
Venezuela		0.01%				0.10%		
Nepal			0.68%	0.91%			0.11%	
Others (Explanation: Indonesia, etc.)			0.01%	0.03%			0.00%	

Note: Percentage in managerial positions (%) = Number of managers of that nationality / Total number of employees of that nationality.



Wiwynn Corporation treats all employees equally, without discrimination based on gender, religions, ethnicity, nationality, age, or minority status. The number of employees with disabilities has increased year by year. However, due to production line expansion and the large-scale hiring of domestic and foreign direct labor for production operations, the proportion of employees with disabilities has fallen below 1% of the total workforce. The Company will actively participate in government-led seminars and job fairs promoting employment of persons with disabilities, and collaborate with related labor unions to facilitate more job-matching opportunities for individuals with disabilities, continuously offering job opportunities to disadvantaged groups. In addition, Wiwynn provides a friendly work environment for persons with disabilities, including accessible restrooms, added ramps in office areas, and elevators, ensuring that disadvantaged groups can work safely and comfortably in the workplace.

Employment of aboriginal or disabled employees in Taiwan

	2021		2022		2023		2024	
	Number of recruits	Employees Ratio	Number of recruits	Employees Ratio	Number of recruits	Employees Ratio	Number of recruits	Employees Ratio
Disabled Employees	11	0.57%	18	0.60%	29	0.40%	31	0.29%
Indigenous employees	15	0.78%	15	0.50%	15	0.21%	30	0.28%



Employees at each operating site are mainly local residents and the ratio was above 84.43%. It shows the Wiwynn's market position in the locations of its operation. We also include local employees in the management team to not only strengthen human capital but also enhance local economic benefits.

Ratio of local employees

	Type of employees	Local (persons)	Non-local (persons)	Ratio of local employees (%)
Taiwan	Management	739	5	99.33%
	General employees (IDL)	1,128	13	98.86%
	General employees (DL)	1,717	1,444	54.32%
Malaysia	Management	37	23	61.67%
	General employees (IDL)	220	5	97.78%
	General employees (DL)	618	116	84.20%
United States & Mexico	Management	680	36	94.97%
	General employees (IDL)	274	12	95.80%
	General employees (DL)	3,566	2	99.94%
Total		8,979	1,656	84.43%

Note: Local residents refer to individuals holding the nationality of the respective country.

Talent attraction

Actively invest in recruiting excellent and potential talents, and to attract and retain suitable talents to create a wonderful future together.







Diversified recruitment channels/ recruiting diverse professional talents

High-caliber talent is the key for Wiwynn to deliver high-quality products and services and to sustain its innovation momentum. To continuously fuel growth, Wiwynn actively recruits individuals who share the Company's values and embody innovation and agility through diverse global recruitment channels. These channels include campus recruitment, internship programs, job matching events hosted by the Institute for Information Industry, global recruitment platforms, and employee referrals, ensuring a steady inflow of outstanding talent from diverse backgrounds.

In 2024, Wiwynn participated in five campus job fairs and corporate information sessions, strengthening employer brand visibility and attracting 932 student resume submissions. Additionally, through summer and semester internship programs, students are offered practical training opportunities with priority consideration for full-time employment upon graduation, creating a stable and high-potential pipeline of campus talent. Over the past five years, 23% of interns have joined Wiwynn after graduation.



Global talent recruitment channels

Source of recruitment	Description	Effectiveness
	Recruitment website 104 Job Center, JobStreet, Indeed, Myfuturejob, LinkedIn, Empleos Maquila	Job openings were visited 5,741,988 times.
	Campus recruitment Campus recruitment expo and workshops	5 sessions/ 932 applicants.
	Internal Employee recommendation	386 applicants
	Others Employment matchmaking workshops for overseas students in Taiwan, recruitment activities held by the Company	15 sessions/ 1,085 applicants.

Human resource quality

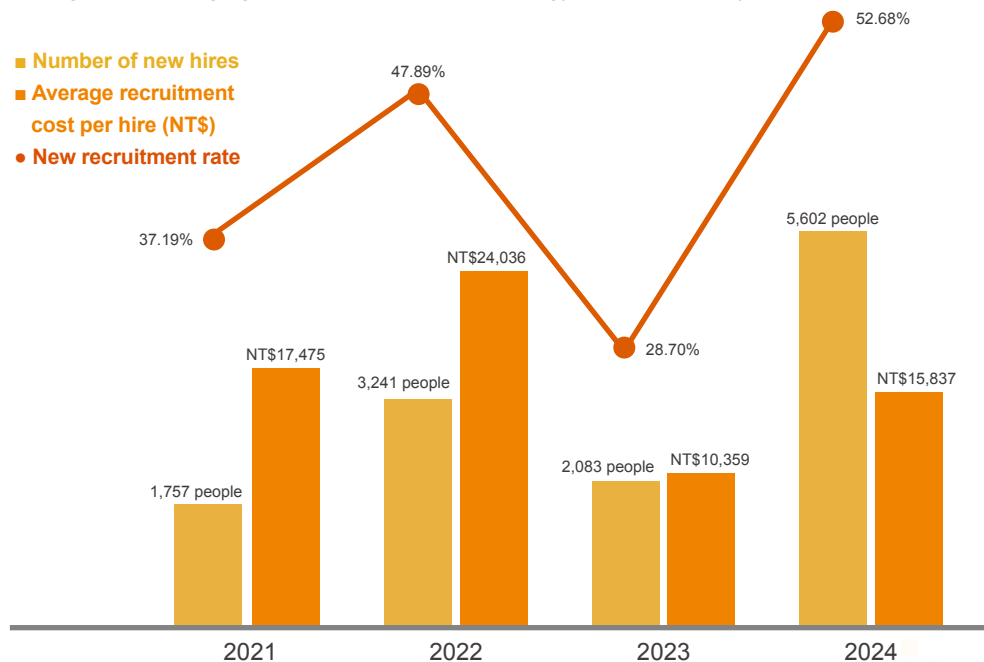
To recruit top talent, all new hires at Wiwynn Corporation undergo a rigorous selection process, including English proficiency tests, professional assessments, and interview evaluations. In 2022, Wiwynn implemented an internationally recognized testing system that utilizes AI-driven digital tools to assist managers during interviews, enabling more accurate insights into candidates' behavioral tendencies and potential capabilities, building HR analytics capabilities to support workplace digital transformation.



New hires statistics

In 2024, Wiwynn Corporation had an overall new hire rate of 52.68%, with most new employees located at the Taiwan and Mexico plants. Over 50% of the new hires were under the age of 30, bringing vibrant and innovative energy to the Company.

- Number of new hires
- Average recruitment cost per hire (NT\$)
- New recruitment rate



Note 1: New hire rate (%) = Number of new hires during the year / Total number of employees at year-end.

Note 2: Overseas per capita recruitment costs for 2024 are calculated using the exchange rate as of December 31 of the year.

Note 3: The number of new hires is based on those who passed the probation period.

2024 New Employee Satisfaction Survey – Taiwan Region



Replied rate: 92.87%
Average satisfaction score: 4.58 out of 5
 • Team interaction: Average satisfaction score of **4.61**
 • Work and learning: Average satisfaction score of **4.59**
 • Company identification: Average satisfaction score of **4.52**

Analysis of new hires

Category			Number of people	Ratio of total employees in the category (%) ^(Note 1)	Ratio of the category (%) ^(Note 2)
Gender	Male		3,785	58.25%	67.57%
	Female		1,817	43.92%	32.43%
Age	Under 30	Male	2,283	73.98%	40.75%
		Female	1,024	55.50%	18.28%
	30-50	Male	1,375	45.58%	24.54%
		Female	755	35.56%	13.48%
	Over 50	Male	127	32.15%	2.27%
		Female	38	22.49%	0.68%
Work type	Direct personnel		4,233	56.72%	75.56%
	Indirect personnel		724	43.83%	12.92%
	Manager		645	42.43%	11.51%
Managerial role	Senior managers		4	5.88%	0.62%
	Mid-level managers		31	12.97%	4.81%
	Junior managers		610	50.29%	94.57%
Nationality	Taiwan		1,880	33.56%	
	Mexico		2,750	49.09%	
	USA		0	0.00%	
	Malaysia		909	16.23%	
	Philippines		9	0.16%	
	China		2	0.04%	
	Nepal		50	0.89%	
	Indonesia		2	0.04%	
Working location	Taiwan		1,879	37.24%	33.54%
	Malaysia		973	95.49%	17.37%
	Mexico		2,725	60.74%	48.64%
	USA		25	29.76%	0.45%

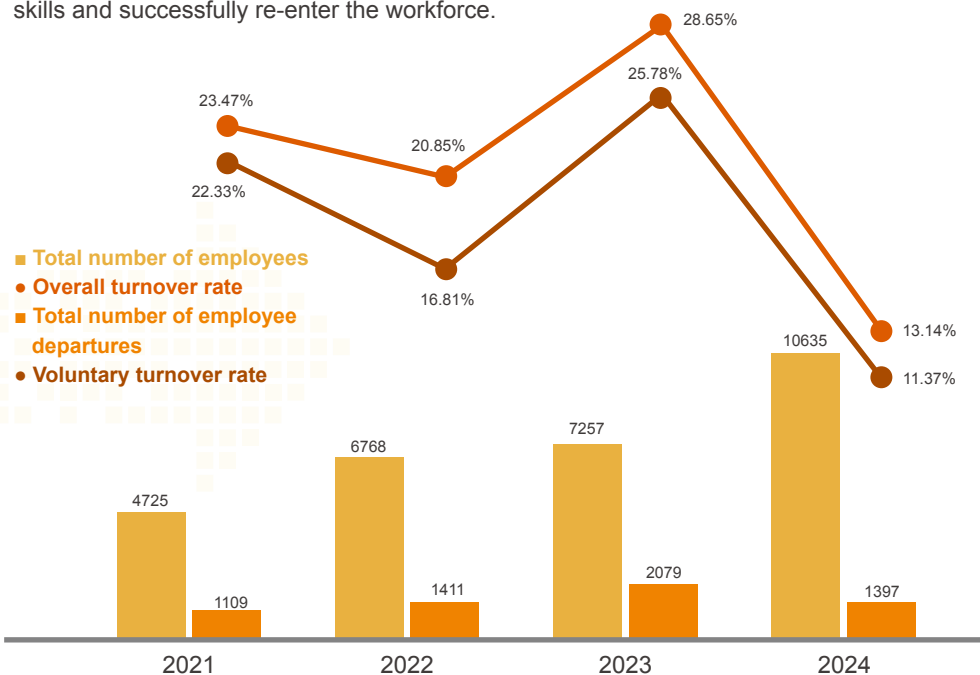
Note 1: Total employees in this category refer to the number of individuals in that group within the total global active workforce for the year.

Note 2: Employees in this category refer to the number of individuals in that group within the total number of new hires globally for the year.

Employee turnover statistics

In 2024, the Company's global turnover rate significantly declined, dropping from 28.65% to 13.14%, demonstrating outstanding results in talent retention and organizational stability. We continue to enhance career development mechanisms, listen to employee feedback, and actively implement an exit interview to gain deeper insights into the reasons behind employee departures for strengthening job design and the work environment. This not only represents a concrete implementation of our "people-centered" talent strategy but also drives us to continuously build a diverse, inclusive, and growth-oriented workplace culture. In the face of an increasingly competitive global talent market, we respond to employee needs with concrete actions, striving to become a high-quality employer that attracts and nurtures top talent and supports long-term career development.

In addition, for employees affected by involuntary termination, the Company provides severance pay in compliance with legal requirements, and further assists them in applying for government subsidies and participating in vocational training programs to enhance their skills and successfully re-enter the workforce.



Note: (Data Revision) The 2021 report originally disclosed 1,055 departures, excluding short-term contract and severance cases. After redefining resignation to include short-term contract and severance cases, an additional 54 individuals were added, bringing the total to 1,109.

Note 1: Resignation statistics do not include dispatched workers.

Note 2: Annual turnover rate = Total number of departures in the year / Number of active employees as of December 31 of the year.

Note 3: Voluntary resignation include retirees.

Note 4: Voluntary turnover rate = Number of voluntary resignation in the year / Number of active employees as of December 31 of the year.

Analysis of departed employees

Category			Number of people	Ratio of total employees in the category (%) ^(Note 1)	Ratio of the category (%) ^(Note 2)
Gender	Male		924	14.22%	66.14%
	Female		473	11.43%	33.86%
Age	Under 30	Male	506	16.40%	36.22%
		Female	263	14.25%	18.83%
	30-50	Male	387	12.83%	27.70%
		Female	194	9.14%	13.89%
	Over 50	Male	31	7.85%	2.22%
		Female	16	9.47%	1.15%
Work type	Direct personnel		1,069	14.32%	76.52%
	Indirect personnel		179	10.84%	12.81%
	Manager		149	9.80%	10.67%
Managerial role	Senior managers		2	2.94%	1.34%
	Mid-level managers		21	8.79%	14.09%
	Junior managers		126	10.39%	84.56%
Nationality	Taiwan		404		28.92%
	Mexico		843		60.34%
	Philippines		42		3.01%
	USA		8		0.57%
	Malaysia		87		6.23%
	Vietnam		8		0.57%
	Venezuela		0		0.00%
	Nepal		4		0.29%
	China		1	0.07%	33.54%
Working location	Taiwan		452	8.96%	32.36%
	Malaysia		94	9.22%	6.73%
	Mexico		843	18.79%	60.34%
	USA		8	9.52%	0.57%

Note 1: Total employees in this category refer to the number of individuals in that group within the total global active workforce for the year.

Note 2: Employees in this category refer to the number of individuals in that group within the total number of new hires globally for the year.

Competitive and fair compensation system

Wiwynn Corporation offers a competitive total compensation package and has established a performance-based reward system. Employee salaries are determined based on educational background, professional skills, job responsibilities, performance, and market conditions, without discrimination based on gender, age, nationality, race, religion, or political stance. We regularly review internal compensation structures and conduct external market benchmarking each year to ensure our compensation policies remain fair and reasonable. Through profit-sharing, we also encourage employees to grow with the Company and realize shared success.

Establishing a fair salary management process

- We offer competitive compensation and benefits by referencing salary benchmarks in the market, regional economic conditions, and local living costs, and we regularly review and adjust the salary structure accordingly.
- Assessments are based on employees' professional skills, responsibilities, and performance to ensure fair and reasonable rewards.

Compliance with labor rights related laws

- Male and female employees are subject to the same compensation system, with no differences based on gender. The salary structure is reviewed regularly to monitor and continuously promote gender pay equity.
- In accordance with local laws, we set daily and weekly maximum working hours, and monitor working hours and overtime through the HR system to prevent excessive working hours. All approved overtime is paid in accordance with the law.
- To ensure proper care and protection of the dispatched workers, the Company specified in the dispatchment contract that the salary and labor conditions for the dispatched workers comply with the legal regulations and must not be lower than the basic wages.

Cash incentives via performance reward system

- Annual salary adjustments and promotions are made based on market status to encourage the performance of our employees.
- When there is profit in a given year, more than 5% is allocated for employee compensation, with no less than 5% of that portion reserved specifically for junior employees. This ensures that employees grow together with the Company and share in its profits.

Salary at different regions

		Statutory minimum wage	Junior employees Standard salary
Taiwan	Direct personnel	1	1.06
	Indirect personnel	1	1.18
Malaysia	Direct personnel	1	1
	Indirect personnel	1	1.6
America	Direct personnel	1	1.72
	Indirect personnel	1	2.59
Mexico	Direct personnel	1	1.04
	Indirect personnel	1	1.04

Note: There is no difference in base salary between male and female employees; the calculation method is: standard salary for junior employees / statutory minimum wage.

Information of global salary

			Male	Female
Global	Senior managers	Fixed salary	1	1.16
		Annual salary	1	1.51
	Managerial role	Fixed salary	1	1.04
		Annual salary	1	1.04
	Non-manual role	Fixed salary	1	0.93
		Annual salary	1	1.04

Note: For the average and median salary of full-time employees not in managerial positions, as well as changes compared to the previous year, please refer to the Market Observation Post System under "Salary Information of Full-Time Employees Not in Managerial Positions."

		Male	Female
Taiwan	Supervisors with job titles of managers or above	1	0.86
	Direct personnel	1	0.98
	Indirect personnel	1	0.96
Malaysia	Supervisors with job titles of managers or above	1	0.79
	Direct personnel	1	0.92
	Indirect personnel	1	1.03
America	Supervisors with job titles of managers or above	1	0.67
	Direct personnel	1	0.95
	Indirect personnel	1	0.71
Mexico	Supervisors with job titles of managers or above	1	0.94
	Direct personnel	1	0.97
	Indirect personnel	1	1

Note: Among supervisors with job titles of managers or above, as well as indirect personnel, the majority are R&D personnel. Since male employees generally have more industry experience and longer tenure than their female counterparts, the salary ratio for male employees is higher.

		Male	Female
Global	Average gender pay gap	1	0.9
	Median gender pay gap	1	1.02
	Average bonus gap	1	0.95
	Median bonus gap	1	1

Parental support

To encourage employees to confidently raise children and support the nurturing of the nation's next generation, the Company has established the "Employee Childbirth Incentive Policy," providing a subsidy of NT\$60,000 per newborn. Male employees are also encouraged to take paternity leave and attend prenatal checkups, enabling them to accompany their partners through pregnancy and childbirth while maintaining a healthy work-life balance.



Birth-giving subsidy

In 2024, a total of **106** employees in the Taiwan applied, with total disbursements amounting to **NT\$4,508,000**.

(Note: This includes childbirth benefits and childbirth subsidies, with the NT\$60,000 subsidy distributed over 12 monthly installments.)

Childcare

- A thoughtful and comfortable breastfeeding environment is provided, equipped with hot water dispensers, sterilizers, refrigerators, and other amenities.
- Provide "newborn gifts" available for expectant parents to apply for, as a gesture of blessing and care.
- Partner with external childcare institutions to offer employees exclusive discounts on daycare and after-school care services.
- At the Mexico plant, a childcare area has been established, allowing employees to use the space during shift changes. Parents can coordinate caregiving arrangements to help balance work and parenting needs.
- Eight weeks of paid leave for primary caregivers and five days for non-primary caregivers.



Statistics on unpaid parental leave

In 2024, a total of 196 employees in the Taiwan region applied for parental leave. The return-to-work rate after parental leave was 78.57%, and the retention rate after return was 78.26%. Employees who did not return mainly chose not to due to ongoing family caregiving responsibilities. For those returning to work, the Company made prior arrangements, including departmental training sessions, to help employees quickly transition back into their roles and smoothly reintegrate into the workplace.

In Mexico, we offer 12-week maternity leave. In 2024, 47 female employees applied. In Malaysia, we offer 98-day maternity leave, and 2 female employees applied in 2024.

Taiwan	Male		Female		Subtotal
	Number of people	Ratio (%)	Number of people	Ratio (%)	
Number of qualified employees in 2024	131	67%	65	33%	196
Actual number of applicants in 2024 (A)	16	33%	33	67%	49
Expected number to return to work in 2024 (B)	15	36%	27	64%	42
Actual number returned to work in 2024 (C)	12	36%	21	64%	33
Return-to-work rate (C/B)	80.00%		77.78%		78.57%
Actual number returned to work in 2023 (D)	4	17%	19	83%	23
Number of employees still working one year after returning in 2023 (E)	3	17%	15	83%	18
Retention rate (E/D)	75.00%		78.95%		78.26%

Note: The number of employees who were qualified for application in 2024 refers to the number of employees applied within 3 years.

Work Smart Play Hard

Efficient at work, enjoying life, joyful in living.

Generous benefits, a happy workplace

To foster a friendly and supportive work environment, the Company actively develops a high-quality and diverse benefits program to help employees achieve an ideal balance between work and life. This, in turn, enhances work efficiency, satisfaction, and a sense of belonging.



Paid-Time-Off (PTO) and Allowances



• Flexible Working Hours and Arrangements

To enhance employee satisfaction and quality of life, Wiwynn offers a flexible working hours system, allowing employees to adjust their work schedules within company policies. Since 2023, a hybrid work model has been implemented, allowing 1 to 2 days of remote work per week. This helps reduce commuting time and improves time management efficiency. In consideration of employees' family care needs and the Company's talent retention strategy, employees, either on their own or through their supervisors, may apply for reduced working hours. Based on actual circumstances and mutual agreement, a corresponding salary arrangement can be determined, offering more flexible work setups to help employees balance their careers and personal lives.



• PTO and Vitality Leave

In Taiwan, in addition to the legally mandated PTO, the Company offers an extra 7 days of paid "vitality leave" to encourage employees to take proper rest, relax, and relieve stress to maintain a healthy work-life balance and improving overall efficiency. The Malaysia subsidiary (WYMY) provides 2 to 6 extra days of PTO based on seniority and job level, exceeding local legal requirements and demonstrating the Company's commitment to employee wellness and leave entitlements.



• We provide free commute shuttle bus for employees and foster a happy workplace.

• Meal subsidies are provided at the Tainan, Mexico, and Malaysia plants.



• Other employee benefits and allowances

In 2024, each operational site offered various benefits to employees, including marriage, funeral, hospitalization, travel, birthday, and holiday bonuses, gifts, overseas relocation allowances, and movie tickets.

Clubs and group activities

• Year-end party, spring party



Clubs and group activities

• Family Day



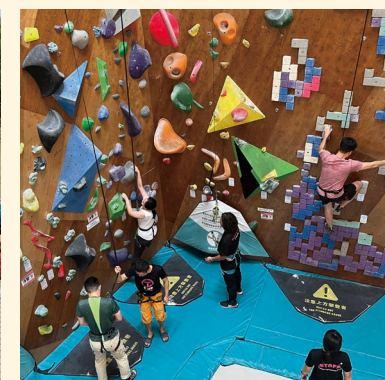
• Sports competition

Either the Group or operating sites host diverse sports competition every year, such as badminton, volleyball, softball, and table tennis. Through the participation of competition, employees enhance their sports capabilities and skills. Wiwynn employees also obtained excellent performance in many competitions hosted by the Group.



• A variety of social club activities

We encourage employees to establish and participate in different types of clubs, such as Cycling Club, Badminton Club, Mountain-Climbing Club, Softball Club, Coffee Study Club, Film Appreciation Club, LOHAS Club, Diving Club, and Hip Hop Research Club. Through shared interests, these clubs link interaction and exchange among colleagues and provide them more fun and entertainment at their free time after work as fosters a sense of happiness and well-being.



Clubs and group activities

▼ Sing for Wiwynn



▼ Three Kings Day Celebration in Mexico



▼ Halloween Costume Party



▼ Deepavali Decoration Event in Malaysia



▼ Día de los Muertos (Day of the Dead) in Mexico



Group insurance and retirement system

Insurance system

Employees in Taiwan are entitled to social insurance (labor insurance, national health insurance, and new labor pension fund) according to law. We provide additional group insurance coverage for employees (including life insurance, accident insurance, and hospitalization medical care insurance). All expenses are covered by the Company to enhance medical security for our employees. For expatriates, we offer higher group insurance coverage to ensure their peace of mind when working overseas. In addition, the Company extends the scope of group insurance to employees' families by offering better premium, ensuring their families have excellent and comprehensive medical security plans. Overseas employees will receive social insurance benefits according to local regulations.

To enhance life support to employees after retirement, our global sites all follow local legal retirement regulations to allocate pension funds for employees.

In Taiwan, the Company follows the "Labor Standards Act" and the "Labor Pension Act" to establish its employee retirement policy. Employees who meet the legal retirement requirements may apply for retirement. Under the old pension scheme, monthly contributions are made to a dedicated trust account at the Bank of Taiwan in accordance with regulations. Under the new pension scheme, 6% of monthly wages is contributed to each employee's individual pension account. For other overseas locations, employee pension schemes and contributions are established in accordance with local legal requirements.

Pension plan	Ratio of the appropriated amount to the salary	Dedicated account for appropriation	Employee ratio (%)
New pension fund	Employer: 6% Employee: self-appropriation at 0-6%	Personal custodian pension account	99.2%
Old pension fund	Employer: 2% Employee: 0%	Company custodian pension account	0.8%

Note: Cumulative allocation as of end of 2024 can be referred to the 2024 Wiwynn Financial Reports.

Retirement Support

Providing pre-retirement counseling, financial planning resources, and post-retirement benefit guidelines to help employees transition smoothly into the next stage of life.

Talent cultivation

Wiwynn develops human capital under the concept of understanding people's talents and assigning them the right work at the right place to ensure talent cultivation and retention. Employees grow and develop together with the organization to achieve the maximal corporate effectiveness.



Policy and Commitment

- Enhancing human resource quality, strengthening core functions, and improving work performance.
- Regardless of gender, race, class, nationality, sexual orientation, age, and marital status, every employee has equal opportunities for studying and development.



Resources

Introduce seven training systems and e-learning platform.



Grievance Mechanism

The Company provides employee grievance channels on the internal portal website. Employees can use the dedicated hotline or email to submit the grievance to the head of the Human Resources Department in the Company.



Evaluation Mechanism

Performance appraisal, reward system, and promotion meetings.

Wiwynn's human capital development strategy is enhancing human resource quality, strengthening core competencies, and increasing work performance. It links with organizational goals and development, implements comprehensive performance, reserves human capital energy, and strengthens organizational efficiency and operation to achieve corporate sustainable management and development.

Wiwynn employees enjoy learning, sharing, innovation, teamwork, and common good!!



Wiwynn Corporation Human Capital Development Strategy



Enhancing human resource literacy



Strengthening core competency



Managing work performance



Enhancing human resource literacy

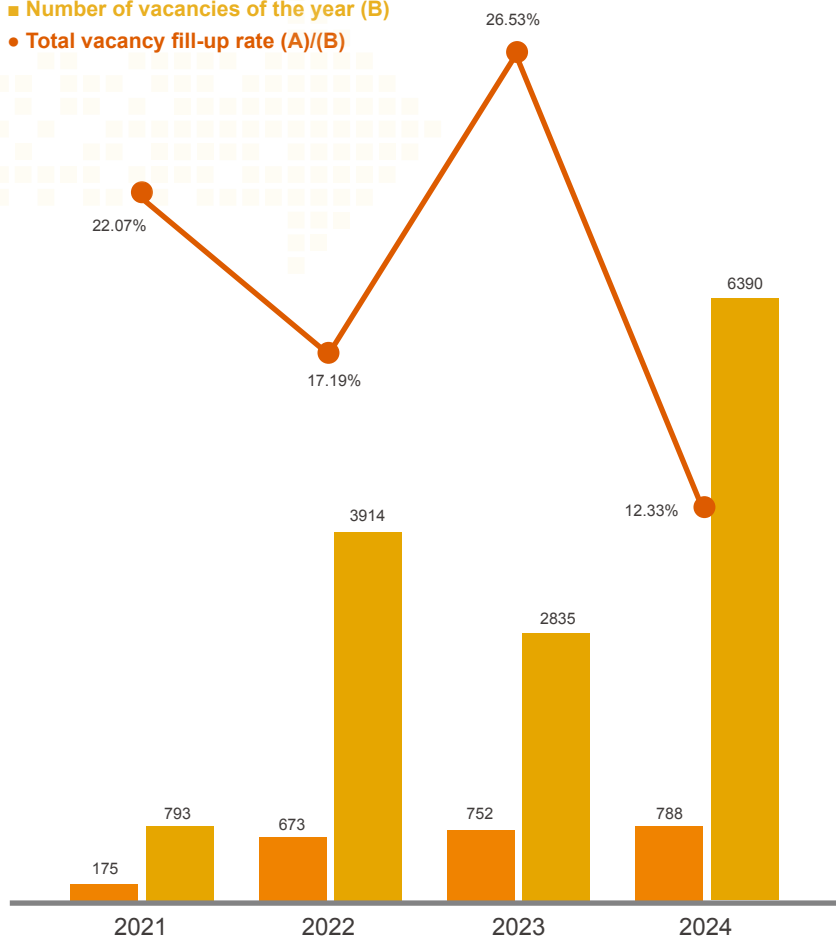
Make good use of digital resources to enrich e-learning platform

Wiwynn Corporation actively engages in talent cultivation and aims to provide employees with training resources through diverse channels to enhance their work efficiency. We leverage digital resources to enrich the e-learning platform. Since the online training system launched in 2020, we made significant efforts to expand our e-learning courses, ensuring continuous learning through self-learning. In addition, we have integrated global learning resources, with a total of 24,962 participants engaging in online learning from 2021 to 2024, accumulating approximately 339,626 hours of learning time.

	2021	2022	2023	2024
Number of people	1,310	10036	5,765	7,851
Hours	15,546.77	136,961.80	62,230.02	124,888.31

Employees are encouraged and supported in learning job skills and communication techniques from diverse perspectives. In alignment with organizational development, personalized career development plans are arranged. In 2024, 788 internal positions were filled globally, including 397 cross-functional transfers. Wiwynn actively provides on-the-job training to enable employees to leverage their strengths fully. We arrange job rotations based on individual preferences to promote the internal talent mobility.

- Number of internal vacancy fill-up (A)
- Number of vacancies of the year (B)
- Total vacancy fill-up rate (A)/(B)



Note: In 2022, the subsidiary in Mexico (WYMX) was included in the data of internal vacancy fill-up (including rotations, promotions of job titles or grades), while the subsidiary in Malaysia (WYMY) was included in 2023.

Analysis of internal vacancy fill-up

		2022	2023	2024
Category	Total vacancy fill-up rate	17.19%	26.53%	12.33%
	Gender			
Gender	Male	401	522	444
	Female	272	230	344
	Age			
Age	Under 30	322	277	279
	30-50	332	427	447
	Over 50	19	48	62
Position	Non-managerial role	416	421	598
	Junior managers	177	242	173
	Mid-level managers	62	76	11
	Senior managers	18	13	6



Strengthening core competency

Wiwynn attaches great importance to diversified training for talents of various functions. Through our seven training systems, we provide training in professional competencies and core managerial capabilities in Taiwan. All employees (including general and dispatched workers) may enhance professional and management capabilities through on-the-job training as well as internal and external resources.



New employee training system

We provide comprehensive new employee training to fully introduce the Company's vision, systems, and regulations. Other than the Company introduction and guided tour of the environment on the enrolment date, new employees are required to complete mandatory online induction courses within one month. These courses cover the code of ethical conducts, hazardous material training, corporate sustainability and social responsibility, legal knowledge, occupational safety, and information security. Besides, we also provide counseling mechanism to help new employees quickly blend into the Wiwynn family. By the end of 2024, the completion rate of the new employee training courses was 100%.

Professional training system

Professional Competency Development Training Map is used as the basis for designing training and planning at departments. Professional training courses were designed and established by each business department for the educational training, such as PCB Design & Routing Guideline, DFMEA Introduction, and ChatGPT Introduction. Some of them were reproduced to online courses and placed on the training platform.

Management training courses

In alignment with the Company's strategic goals and the direction of talent development, we instruct employees and supervisors how on applying competencies in policies of daily management and talent management according to Wiwynn's core competencies. This is achieved through functional courses and senior management workshops, aimed at enhancing management thinking styles, knowledge, and skills.

Internal trainer training system

To ensure Wiwynn's core values, professional knowledge, experience, and skills preserved, shared, and developed within the Company, various training courses were conducted. The internal training courses organized by each department were delivered by supervisors or managers to internally pass on valuable knowledge and experience. In 2024, 18 internal instructors delivered a total of 17,833 training hours.

Management system training courses

To fulfill the quality policy and deliver zero-defect and competitive green products and services to customers on time, quality management training courses were introduced.

Language training system

In response to the demand for international talents, we offered multiple English training resources to enhance English proficiency, covering basic grammar and discussion topics related to diverse culture.

- To enhance employees' language proficiency, 35 language courses were held between 2021 and 2024, with 898 participants and a total of 11,871 training hours.
- In 2024, the Company launched the go-FLUENT online learning platform, with a total of 2,127 learning hours accumulated help employees improve their English skills.
- English proficiency tests are conducted twice annually, allowing employees to assess their learning progress.

General education training system

We continue to promote the MOT Critical Moment Course, which teaches how to create value for customers, the company, and oneself through four steps: explore, propose, act, and confirm. This course represents a core shared culture highly valued and endorsed by the Company, and it is a required general course for all employees.





Managing work performance

Wiwynn implements performance management through annual goal setting (KPIs), multidimensional (360-degree) evaluations, group assessments, and agile evaluations. Performance appraisal results are linked to the compensation system to incentivize improved performance and support employees' career development.

The scope of the 2024 performance evaluation covers all employees. 100% coverage.



Item	Frequency	Content
Setting annual goals (KPI)	Once a year	At the beginning of each year, Wiwynn sets its operational and strategic goals, which are cascaded top-down through functions, business units, departments, and individuals. Each full-time employee sets personal annual KPIs through two-way communication with their manager, based on departmental goals, job responsibilities, and core competencies, ensuring alignment between individual objectives and the organization's direction. Through this process, employees gain a clear understanding of the Company's and department's goals, the purpose of their work, and their role within the organization.
Multidimensional (360-Degree) and diverse evaluations	Irregularly	In addition to individual annual KPIs and core competency indicators, a multidimensional feedback mechanism incorporates evaluations from cross-functional managers and, based on business needs, feedback from internal and external customers. This allows for a more comprehensive assessment of employee performance, serving as a reference for performance ratings.
Group evaluation	Every six months	Performance assessment is conducted every six months. The results of the performance assessments are used for various aspects of human resource management, including salary adjustment, bonus allocation, job grade promotions, and training and development. The assessment results are also linked to remuneration and development to enhance both personal and organizational performance. Employees whose results are at the bottom will be placed on a two-month performance improvement plan (PIP) supervised by supervisors with weekly check-ins at a designated time to enhance their work performance.
		Indirect personnel After self-evaluation conducted by employees, managers complete initial assessment according to the goal achievement rate, work duty, core competencies, and interviews with employees. These will then be compared with other employees in the department to finalize the performance assessment.
		Direct personnel Managers in the plant conduct performance assessments based on production goals, and evaluating employees work quality, efficiency, and attendance.
Agile evaluation	Irregularly	Wiwynn emphasizes process management rather than focusing solely on annual performance results. Supervisors engage in ongoing dialogue with employees through formal meetings (weekly meetings, monthly meetings, progress reports) and informal interactions (daily observations and conversations) to jointly review goal achievement and execution status, making timely adjustments to action plans as needed. When employees face challenges, supervisors provide immediate guidance and support to help resolve issues, ensuring smooth task progression while aligning the team's direction with the organization's development goals.

Training hours and expenses

Wiwynn Corporation emphasizes talent cultivation and provides employees with abundant learning opportunities. Meanwhile, in response to overseas business expansion, we actively promote global online learning resources as well as introduce courses on core competencies and professional skills to enhance employees' management literacy and advance their professional abilities, thereby strengthening personal and organizational effectiveness and competitiveness.

In 2024, the average training hours provided to indirect personnel were 46.62 hours. Average training hours provided to employees worldwide were 25.86. On average, the training expense per employee was NT\$1,415.

		2021			2022			2023			2024		
		Number of people	Total hours	Average hours per person	Number of people	Total hours	Average hours per person	Number of people	Total hours	Average hours per person	Number of people	Total hours	Average hours per person
Mid-level and senior managers	Male	85	3,625.27	42.65	189	7,075.64	37.44	209	6,596.98	31.56	219	8,495.67	38.79
	Female	24	1,024.13	42.67	50	2,984.93	59.70	65	2,196.57	33.79	88	3,345.09	38.01
Indirect personnel	Male	728	27,230.78	37.40	1,375	63,035.48	45.84	1,282	52,073.23	40.62	1,639	76,468.87	46.66
	Female	409	15,414.53	37.69	769	31,266.70	40.66	762	30,338.06	39.81	997	46,423.21	46.56
Direct personnel	Male	373	7,868.24	21.09	2,541	62,115.65	24.45	2,941	52,203.72	17.75	4,859	93,431.49	19.23
	Female	411	7,632.64	18.57	2,083	57,761.57	27.73	2,272	38,802.74	17.08	3,140	58,733.28	18.70

Note: To align with the table below for the calculation of the border of training expense, only the information of participants and training hours in Taiwan in 2021 were disclosed.

Unit: NT\$

		2021		2022		2023		2024	
		Expense	Average expense per person	Expense	Average expense per person	Expense	Average expense per person	Expense	Average expense per person
Male		2,045,293	1,858	4,464,430	1,140	5,363,772	1,270	9,192,367	1,415
Female		1,286,166	1,568	3,100,786	1,087	3,853,584	1,270	5,852,388	1,415

Note 1: From 2022, the subsidiary in Mexico (WYMX) was included. In 2023, the data from the subsidiary in Malaysia (WYMY) was included.

Note 2: Used the exchange rate on December 31 of the year.

Analysis of global training

Gender		Female			Male		
		Number of people	Training hours	Average hours	Number of people	Training hours	Average hours
Taiwan Region	Taipei Headquarters	518	18,277.22	35.28	773	31,804.58	41.14
	Tainan Branch	1,799	47,224.16	26.25	1,956	57,934.63	29.62
Malaysia		320	10,933.11	34.17	699	18,220.90	26.07
United States & Mexico		1,500	28,722.00	19.15	3,070	61,940.25	20.18
Total		4,137	105,156.49	25.42	6,498	169,900.36	26.15

Gender		Female			Male		
		Number of people	Training expense	Average cost	Number of people	Training expense	Average cost
Taiwan Region	Taipei Headquarters	518	732,786	1,415	773	1,093,521	1,415
	Tainan Branch	1,799	2,544,947	1,415	1,956	2,767,047	1,415
Malaysia		320	452,687	1,415	699	988,837	1,415
United States & Mexico		1,500	2,121,968	1,415	3,070	4,342,962	1,415
Total		4,137	5,852,388	1,415	6,498	9,192,367	1,415

Note: Used the exchange rate on December 31 of the year.

Type		Direct personnel		Indirect personnel	
		On-site Training Hours	Online Training Hours	On-site Training Hours	Online Training Hours
Taiwan Region	Taipei Headquarters	4.50	80.97	30,581.87	19,414.46
	Tainan Branch	31,841.59	3,2961.91	10,266.77	30,087.81
Malaysia		11,633.92	1,351.96	7,991.70	8,177.07
United States & Mexico		64,452.17	9,837.75	10,941.33	5,431.00

Type		Direct personnel			Indirect personnel		
		Number of people	Training hours	Average hours	Number of people	Training hours	Average hours
Taiwan Region	Taipei Headquarters	4	85.47	21.37	1,287	49,996.34	38.85
	Tainan Branch	3,167	64,803.50	20.46	588	40,354.64	68.63
Malaysia		735	12,985.88	17.67	284	16,168.77	56.93
United States & Mexico		4,093	74,289.92	18.15	477	16,372.33	34.32
Total		7,999	152,164.77	19.02	2,636	122,892.08	46.62

Type		Mid-level and senior managers			Non-managerial role		
		Number of people	Training hours	Average hours	Number of people	Training hours	Average hours
Taiwan Region	Taipei Headquarters	196.00	7,238.63	36.93	1,095.00	42,843.18	39.13
	Tainan Branch	26.00	1,688.09	64.93	3,729.00	103,470.05	27.75
Malaysia		24.00	536.04	22.34	995.00	28,618.61	28.76
United States & Mexico		61.00	2,378.00	38.98	4,509.00	88,284.25	19.58
Total		307.00	11,840.76	163.18	10,328.00	263,216.09	25.49

Return on investment of human capital

	2021	2022	2023	2024
Revenue (A)	192,625,942	292,876,040	241,900,989	360,541,104
Operating expenses (B)	4,234,105	6,144,997	6,786,731	9,301,491
Personnel expenses (C)	2,999,238	4,963,478	5,850,509	8,621,029
Human capital ROI (A-(B-C)) / C	62.81	57.77	41.19	41.74

Note: Unit in NT\$ thousands

Training performance



L1 Reaction evaluation



L2 Learning evaluation



L3 Behavior evaluation



L4 Result evaluation

Kirkpatrick Model was used to examine and present training results.

Item	Description	Object/ number of trainees	Result
Core competency – saving the magic forest	Through an immersive puzzle-solving game, employees learn about the Company's core competencies and core values while engaging in puzzle-solving.	517 people in total were trained.	The course achieved an average satisfaction rating of 4.9 out of 5. Feedback from post-course surveys indicated that many employees found the course helpful in deepening their understanding of the importance of core competencies. They were also more proactive in applying what they learned to their daily work, realizing that demonstrating core competencies not only enhances individual job performance but also increases the likelihood of team success.
Our Approach to Information Security	We adopt engaging, scenario-based animated training to help employees better understand key information security precautions in a fun and interactive learning way.	A total of 1,307 employees participated.	The average post-course test score was 100 out of 100. Enhancing employees' information security awareness to prevent potential risks.
How to produce valuable patent	Through systematic learning, participants are equipped to transform innovative outcomes into strategically valuable patent creating long-term advantages for both the company and individuals.	A total of 230 employees from relevant departments participated.	In 2024, the number of patent proposals, applications, and approvals increased by 66%, 17%, and 28%, respectively, compared to 2023.
DDI International Certified Instructor Public Program	To help companies develop professional instructors with strong teaching skills and enhance the development of key competencies among employees and leaders, ultimately supporting the achievement of organizational goals.	Two senior executives	The Chief Legal Officer successfully completed the DDI International Certified Instructor Public Program and obtained international instructor qualifications. They have since served as internal corporate trainers and coaches, applying their learning to talent development and knowledge transfer, thereby strengthening internal instructor capabilities and promoting a culture of organizational learning.

Human rights management

Based on people orientated approach, Wiwynn promotes respect, equality and inclusion, creating a friendly and supportive workplace environment.



Policy and Commitment

- Formulating human rights policy, promoting employee relationship management, and fulfilling labor rights protection.
- Ensuring laborers' human rights, respecting labor rights, adhering to the "Wiwynn RBA Code of Conduct Commitment" are central to our commitment to social responsibility. We also support and encourage the affiliated first-tier suppliers to uphold these same guidelines.



Resources

Establishing "Wiwynn RBA Management Committee", providing training, offering diverse communication platforms and channels, implementing EAP (employee assistance solution).



Grievance Mechanism

Dedicated hotline and email address are available on the internal portal of the Company.

Stakeholders may file complaints via the telephone line and email address provided under the [Stakeholder section](#) on Wiwynn's official website.



Evaluation Mechanism

Human Rights Due Diligence, RBA Self-Assessment Questionnaire (SAQ), External Validated Assessment Program (VAP), Employee Relation Promotional Committee

Wiwynn complies with the "Labor Standards Act" and the "Responsible Business Alliance (RBA) Code of Conduct" regarding labor and human rights standards. The Company has also established various management procedures and policies based on international human rights conventions, affirming its commitment to protecting labor rights. In cases where major operational changes necessitate the termination of employment relationships, employees are given advance notice in accordance with relevant laws and regulations to safeguard their rights. Wiwynn continues to extend its influence by requiring suppliers to adhere to the RBA Code of Conduct. The Company also strictly follows the RBA's "Zero Recruitment Fees" policy, bearing all related recruitment costs to protect the rights of foreign workers. From 2020 to 2024, there were no work stoppages caused by strikes or labor disputes.



Human rights policy

Wiwynn has established a human rights policy aligned with international standards, including the United Nations Guiding Principles on Business and Human Rights, International Labor Offices Tripartite Declaration of Principles and Declaration on Fundamental Principles and Rights at Work, OECD Guidelines for Multinational Enterprises, Universal Declaration of Human Rights published by the United Nations, United Nations Global Compact, and Responsible Business Alliance Code of Conduct. The policy applies to all Wiwynn stakeholders, including employees, customers, suppliers, partners, and joint ventures, to clearly demonstrate Wiwynn's commitment to human rights.

Wiwynn Corporation promotes Responsible Business Alliance (RBA) audit verification across all global sites sequentially to ensure consistent framework and standards for managing topics related to human rights. The status of RBA VAP verification and SAQ implementation in our global plants is as below. Relevant information is disclosed transparently in RBA-online platform. The current status of RBA VAP completion and SAQ implementation across all global sites is as follows, with relevant information transparently disclosed on the RBA-Online platform.

SAQ/VAP	Taiwan		Malaysia	United States & Mexico
	Taipei Headquarters	Tainan Branch	WYMY	WYMX
	SAQ 99.3:	RBA VAP Passed	RBA VAP Passed	RBA VAP Passed

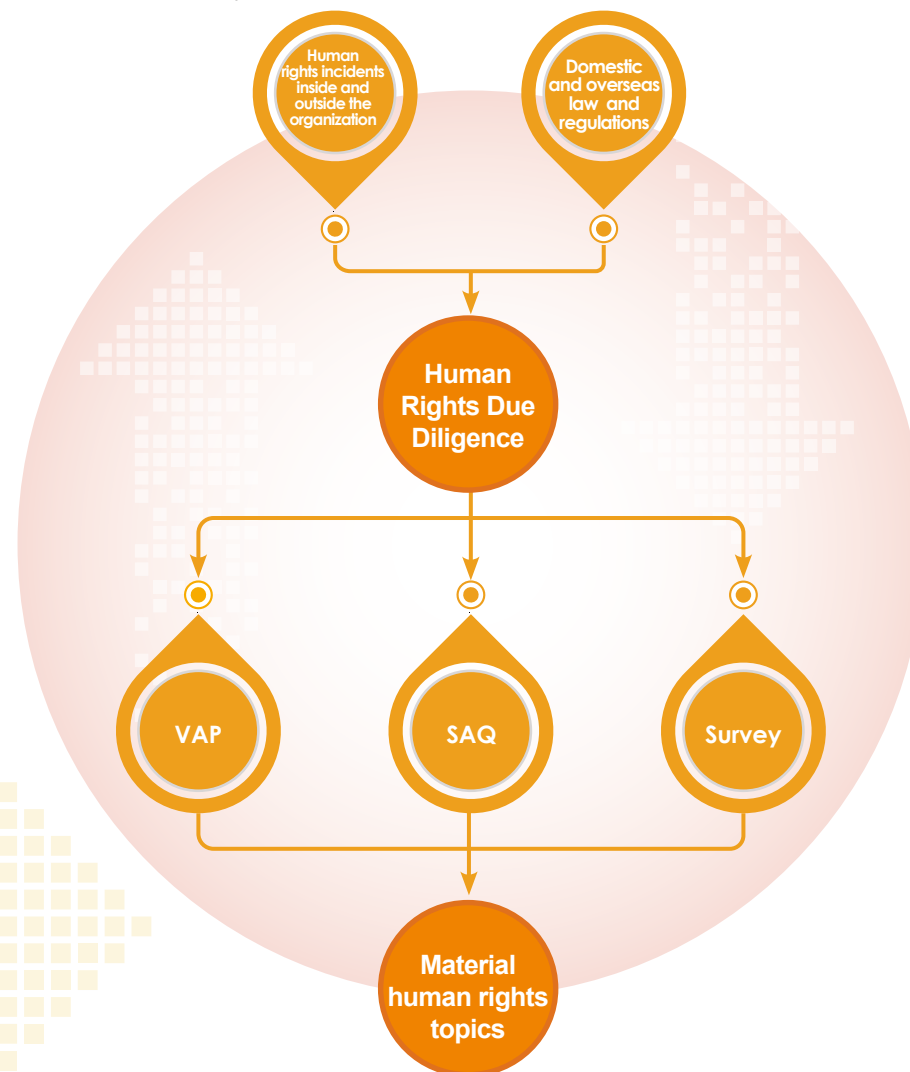
Note 1: SAQ ≥ 85 is considered as low risks.

Note 2: The subsidiary in Mexico, Wiwynn Mexico, S.A. de C.V. (WYMX); the subsidiary in Malaysia, Wiwynn Technology Service Malaysia SDN. BHD (WYMY).







Process of human rights risk analysis






Wiwynn Corporation identifies human rights incidents both within and outside the organization, and monitors changes in relevant domestic and international laws to establish a checklist. Each operating site conducts human rights due diligence through RBA SAQ and VAP audit procedures, along with questionnaire surveys, to identify critical human rights issues. Improvement policies and measures are then developed based on the level of severity of each issue and its impact on different operating sites. These policies aim to manage risks, provide remedies when necessary, and track the improvement effectiveness over time.



According to the results of human rights risk survey conducted at each operating site, four items were listed as risks: “working hours”, “living wage”, “religion and belief”, and Inclusive Workplace. Following risk evaluation, appropriate measures for mitigating and remedying these risks were formulated.

	Risk items	Description	Operating site	Objects impacted	Risk evaluation	Corresponding material human rights topics
	Working hours	<ul style="list-style-type: none"> The number of hours worked Out of every seven days, one day off must be provided Inadequate implementation of policies restricting and controlling employee working hours 	Taiwan/ Tainan Branch Overseas areas/ the subsidiary in Mexico (WYMX)	Foreign labors Direct personnel Indirect personnel Male employees Female employees	<ul style="list-style-type: none"> Working hours that exceed local legal standards will be exposed to the risk of penalty and damage the Company's reputation as well as affect the achievement rate of recruitment. Resulting in employees working excessive hours or having unreasonable work schedules. Employee turnover rate will affect the Company's operation. It affects employees physical and mental health and reduces productivity. 	<ul style="list-style-type: none"> No forced labor Physical and mental health as well as balance between work and life
	Living wage	<ul style="list-style-type: none"> Living wage barely covers living costs. 	Taiwan/ Tainan Branch (including Luzhu Plant)	Foreign labors Direct employees Male employees Female employees	<ul style="list-style-type: none"> Failure in recognizing the wage and welfare system affected the management in each department and employee motivation, further increasing the employee turnover rate. 	<ul style="list-style-type: none"> Fair and reasonable remuneration and working conditions
	Inclusive Workplace	<ul style="list-style-type: none"> Improper expression of opinions may offend others or create discomfort. 	Taiwan/ Tainan Branch (including Luzhu Plant)	Male employees Female employees	<ul style="list-style-type: none"> Mistreatment at the workplace by supervisors or colleagues through ranking or advantageous position and caused mental or physical pain. 	<ul style="list-style-type: none"> Prevention of unlawful workplace conducts
	Religion	<ul style="list-style-type: none"> Lack of policies and relevant mechanisms 	Overseas/ Subsidiary in Malaysia (WYMY) Subsidiary in Mexico (WYMX)	Male employees Female employees	<ul style="list-style-type: none"> The lack of clear policies and relevant mechanism on employees religion and belief makes employees feel not being understood or accepted. It might even trigger conflicts and lead to an unharmonious working environment. 	<ul style="list-style-type: none"> Freedom of religion Physical and mental health as well as balance between work and life

Risk mitigation and remedy measures

Description	Risk mitigation	Remedy measures
 <p>No forced labor</p> <p>It is forbidden to impose illegal or inhumane disciplinary measures and forced labor practices.</p>	<ul style="list-style-type: none"> Promulgation of "Management Procedure for Anti-Discipline, Forced Labor and Prison Labor" Established a human rights policy and reinforced its promotion. Specified clear procedures for handling violations, consultation persons, and whistleblowing in the "Code of Conduct". Stipulated in the work regulations that overtime requires prior employee consent, and followed by provision of overtime pay or compensatory time off. 	<ul style="list-style-type: none"> Established a working-hour monitoring system to generate weekly reports and automatically alert departments with high risks. HR takes initiative to coordinate investigations and develop relevant improvement measures.
 <p>Physical and mental health as well as balance between work and life</p> <p>Assisting employees to maintain physical and mental health and work-life balance.</p>	<ul style="list-style-type: none"> Hosted diverse events (e.g. Team Day, Family Day) and club activities. An Employee Assistance Program (EAP) has been implemented to provide 24-hour support, with all consultations protected under a strict privacy and confidentiality policy. On-site physicians are also available to offer personalized health consultations, assist in improving the work environment, and actively promote the physical and mental well-being of employees in the workplace. 	<ul style="list-style-type: none"> An online briefing session was held to introduce the Employee Assistance Program (EAP), helping employees better understand the services it offers. In 2024, more than 80 on-site physician consultation sessions were conducted to actively promote the physical and mental well-being of employees in the workplace, serving a total of 568 individuals. Night-time physician consultations were also provided, ensuring that employees on various work shifts could access health care, thereby implementing comprehensive workplace health support.
 <p>Fair and reasonable remuneration and working conditions</p> <p>Providing a fair and equitable remuneration system; no discriminatory practices based on employees conditions during the recruitment and employment processes, including training, salary determination, promotion, dismissal, or retirement</p>	<ul style="list-style-type: none"> Established "Management Procedures for Anti-Discrimination" for recruitment and employment procedures according to legal regulations. The same salary system is applied onto male and female employees without any gender differences Based on competency, opportunities of equal learning development are provided to all employees. Implementing performance assessment and two-way communication to ensure such evaluation is clear and fair. Established grievance channels for supervision and management. 	<ul style="list-style-type: none"> Regular Review and Adjustment of Compensation Structure: In profitable years, no less than 5% of the employee compensation allocation is reserved for junior employees. Conduct regular living wage assessments and establish a salary adjustment mechanism. Providing Additional Subsidies or Benefits: Different operational sites offer benefits such as employee cafeterias, shuttle transportation, or company dormitories, depending on local operating conditions. Employee Participation and Communication Mechanisms: Employee relations committees, are established to facilitate two-way communication on matters related to compensation and working conditions.
 <p>Prevention of unlawful workplace conducts</p> <p>Prevention of unlawful harm to employees in the course of performing their duties</p>	<ul style="list-style-type: none"> Launch of the prevention action plan for unlawful harm during the performance of duties Cases are collected through departmental surveys and HR reporting mechanisms. If irregularities are identified, the prevention action plan for unlawful harm is activated. The HR unit and occupational health team will jointly assess the employee's work conditions and verify the details of the unlawful incident. Support is provided to the victim through mental health counseling, along with appropriate evaluations and recommendations on health guidance, job adjustments, or reassignment. Through proper planning and allocation, the occurrence of unlawful harm is mitigated. 	<ul style="list-style-type: none"> A training course titled "Facing Harassment and Discrimination Without Fear" was held to address unlawful harm. In 2024, a risk assessment on unlawful harm was conducted. The results showed no irregularities, and efforts will continue to maintain a safe workplace.
 <p>Freedom of religion</p> <p>Respecting employees' religions and beliefs is essential to establishing a working environment that is inclusive and respectful of diverse cultures.</p>	<p>Established "Management Procedures for Freedom of Association and Religious Demands".</p>	<ul style="list-style-type: none"> Other than establishing relevant management procedures, we set up a prayer room to provide employees time and space for religious practices.



Supply Chain Human Rights Management

In 2024, we also required all suppliers, including those providing materials, administrative services, employment agencies, daily procurement, and logistics and transportation, to complete a self-assessment questionnaire (SAQ) covering five dimensions: hazardous substances, human rights, safety and health, environment, and ethics and management system. based on their response and risk evaluations, we identified suppliers with higher risks, including four administrative services suppliers, one employment agency, fourteen daily procurement, and one logistics and transportation supplier^(Note). Twenty suppliers underwent onsite audits, with five of them required to submit improvement reports. The identified deficiencies mainly pertained to safety and health. Details regarding the risks and improvement measures related to human rights are shown in the table below. As of the first quarter of 2025, all the improvements have been completed.

Note: Please refer to the chapter of sustainable supply chain in the Report for the information related to material suppliers.

Item	Improvement measures/ state of implementation
Employee hiring was previously done through verbal agreements without written employment contracts in duplicate	The signing of duplicate employment contracts has now been completed.
There was no management system or regulations related to the Act of Gender Equality in Employment.	Sexual harassment prevention measures, as well as complaint and investigation procedures, have been approved by the CEO and formally announced for implementation.



Feature highlight:

Wiwynn Women in Tech

To encourage more women to shine in the technology industry, we launched “Wiwynn Women in Tech,” a platform designed to support, connect, and inspire. Through themed talks and peer exchanges, we hope to show every colleague that whether at the beginning of a career, at a major life turning point, or navigating the balance of multiple roles, women have unlimited potential to grow through challenges and flourish through change. This is not only a recognition of individuals but also a reflection of our commitment to corporate culture: empowering every talent to confidently express their strengths and shine in their own way.



Cross-Disciplinary Challenges Self-Realization

Employees shared their experiences transitioning from newcomers in the workplace to married life and motherhood, revealing the resilience and wisdom women bring to both their careers and families.



Turning Points as Highlights

Leaders from various industries were invited to share how they held onto their beliefs and adjusted their mindset when facing adversity. Their stories of transforming turning points into new beginnings illustrated how challenges can become opportunities for growth, deeply inspiring everyone in attendance.

Let knowledge spark ideas, and let conversations lead to growth

Internal book clubs have become a platform for exchanging inspiration, allowing employees to step beyond routine work thinking, foster connection, and co-create a diverse and open organizational culture.



Training and advocacy

To help employees understand their own rights and interests, as well as the Company's policies and practices on topics related to labor, human rights, health and safety, environment, and ethics, training courses have been introduced, including several RBA-related courses since 2020. All employees have completed these trainings, and these have now been made mandatory for all new hires as well. The implementation of global I trainings related to human rights in 2024 are as follows:

Name of the course	Number of people	Hours
RBA-related courses	14,278	14,158

Diverse communications channels

Wiwynn attaches great importance to the opinions and rights of employees, establishing diversified communication platforms and channels, fostering consensus among employees and promotes harmonious relations between employees and the Company.

Communication channel	Frequency
Weekly meeting of management team	Every week
One-on-One Meeting (Senior managers and managers)	Every month
Kick-off /Mid Year Meeting	Twice every year
Employees Relations Promotion Committee	At least 4 times every year
Employee Welfare Committee	At least 4 times every year / every three months
New Employee Forum	At least 3-4 times every year
Announcement via electronic messages (internal portal EIP/ "Newsroom" on the official website)	Irregularly
Educational training	Irregularly

Employees can access contact information, telephone number, and email address of all channels through internal portal and TV wall.

Employee grievance hotline	employee@wiwynn.com wytn_empr@wiwynn.com employee@wiwynn.com wymx_employees_feedback@Wiwynn.com	8301-7522 8311-3829 8311-3820 146-4400 Ext. 4467/4680	Material management deficiencies, discriminations, forced labor, and hazards on occupational safety.
Integrity policy hotline	Ethic@wiwynn.com	8301-7522 8301-7858	Violations against ethical conducts and integrity policies
Sexual harassment prevention hotline		8301-5222 8311-3820	Sexual harassment issues
Health management hotline		8301-7205 8311-3829	Health-related
Employee Assistance Program hotline (EAP)	service@ffceap.com.tw	0800-025-008	It is a 24-hours employee assistance program entrusted to a third-party institution to provide the services. All consultations are protected by privacy rights and confidentiality policies to offer employees assistance related to work, physical, or mental health issues.



Handling principles

In 2024, there were a total of 317 employee feedback and grievance cases reported across major global operating sites. These included 39 cases related to workplace (interpersonal) conflicts, 1 case involving discrimination or workplace fairness, 89 cases concerning labor rights, and 14 workplace sexual harassment complaints. The remaining cases were suggestions for improvements. All cases have been investigated and resolved appropriately in a peaceful and reasonable manner. All cases involving respondents were investigated and handled in accordance with the "Handling Principles."

Handling principles



Isolation

Depending on the evaluation of the case, measures such as isolating the complainant from the respondent may be implemented to avoid further harm.



Disciplinary Action

Once a case is confirmed, punishment will be administered based on severity and in accordance with the company regulations. In critical cases, dismissal may be necessary.



Follow-up

If the case requires supervision or medical care, the Company will provide necessary assistance and support to ensure a smooth return to the workplace.



Counseling

Follow-up on cases will ensure the effectiveness of punishment, supervision, and prevention measures to prevent retaliation. Discussions based on case outcomes will inform adjustments to the work environment and systems as needed.

Global engagement survey

Wiwynn is committed to employee care and values employee feedback. Through various channels, the Company listens to employees' voices to continuously enhance satisfaction and engagement. In 2024, an engagement survey was conducted based on employees' perceptions across four dimensions and 12 categories, with 2,531 participants. The positive agreement rate exceeded 88.6% in Taiwan.

Wiwynn's long-term goal is to achieve benchmark-level performance, comparable to the Willis Towers Watson corporate norm and high-performing company norm, in the two key areas of "sustainable engagement" and "diversity and inclusion." To ensure effective implementation of related initiatives, multiple Objectives and Key Results (OKRs) were established along with concrete improvement plans. Monthly progress tracking and reviews are conducted to ensure continuous advancement toward these goals.

Wiwynn is dedicated to creating a work environment where employees feel a strong sense of identity and belonging, while also continuously improving its attractiveness as an employer and boosting employee retention. Through various systems and support measures, employees feel valued and supported, contributing to the Company's sustainable growth and innovative development.

	2023	2024
Content of investigation	Based on four major dimensions (Purpose, Work, Reward, and People), the survey is further divided into twelve core categories that comprehensively reflect employees' sources of motivation, satisfaction, sense of well-being, and stress in the workplace. "The Purpose dimension" reflects employees' alignment with work goals and values, reinforcing intrinsic motivation and engagement. "The Work dimension" focuses on organizational efficiency and participation, influencing employee satisfaction and sense of belonging. "The Reward dimension" covers fairness in compensation and growth opportunities, which are key to increasing satisfaction and reducing stress. "The People dimension" relates to managerial support and team interaction, affecting employees' emotional well-being and psychological state.	
Response scale	Agree, close to agree, no opinion, disagree, strongly disagree	
Target group	Global IDL	Operating sites in Taiwan and Malaysia IDL
Number of employees investigated	2,038 people 1,648 people replied, Response rate 81%	2,079 people 1,407 people replied, Response rate 68%
Employee coverage	28%	20%

Occupational safety and health

Building a safe and healthy workplace and implementing comprehensive health management, including the launch of employee personal health promotion and occupational disease prevention. Through rigorous management, we reduce health risks at the workplace and protect employees physical and mental health.

Employee care


Wiwynn provides health examination at a frequency higher than that required by legal regulations. Except general health examination, we offer special health examination at our main operating sites all over the world, such as employees exposed to noisy work environments, ionizing radiation, or chemicals. There were 1,294 employees received special health examination. Through health examinations, Wiwynn implements the 4 major programs of labor protection at the same time to avoid occupational incident and protecting employees' safety and health.

	Object	Number of people	Ratio to the whole region or to high-hazard work group
General health examination	Employees in Taiwan	3,346	100%
Special health examination	Global major operating sites Employees who work in the condition of exposure to noise, ionizing radiation or chemicals	1,294	100%

Note: Those who meet the qualification of receiving examination by labor insurance.

Four Major Programs of Labor Health Protection

We execute the 4 major programs of labor health protection along with the general health examination in Taiwan. The state of implementation is as follows:

Name of the program	Content	Effectiveness
<div>1</div>  Prevention Programs for Musculoskeletal Diseases Induced by Repetitive Operations	<p>A questionnaire survey was conducted as part of the implementation of the Four Major Labor Health Protection Programs. Based on the results of the musculoskeletal pain scale, high-risk cases (pain index ≥ 3) were identified.</p>	<ul style="list-style-type: none"> ■ Plant physician consultations and health education were arranged for high-risk groups, achieving a 100% completion rate. According to the musculoskeletal pain scale survey, 117 employees scored above 3 and were recommended for follow-up. After health education and physician consultations, 11 individuals remained above a score of 3 and require ongoing monitoring, while the rest have improved to scores below 3. ■ Creating a comfortable workplace and promoting health and well-being Wiwynn has partnered with vendors to develop customized anti-static slippers with stress-relief features, which are currently in the evaluation phase. Once implemented, these slippers will be provided to eligible employees to enhance comfort and support physical and mental well-being at work. ■ 4.2 stars An in-person ergonomics course titled "Numb and Painful Hands? Helping Office Workers Face Computer Use Comfortably" was held, receiving a satisfaction rating of 4.2 out of 5 stars.

Name of the program

Content

Effectiveness

2

Prevention Programs for Diseases Induced by Abnormal Workload

Fatigue scale survey was used along with the results of employee annual health examination to find out the risk of cardiovascular disease within ten years. According to the risk level and the interview recommendation table, cases of medium risk were located.

■ Plant physician consultations and health education were arranged for high-risk groups, achieving a 100% completion rate.

- Based on fatigue assessment results, 270 high-risk cases were identified and provided with stress-relief education under the "Workplace Mental Health Care" program to help employees manage stress and strengthen psychological resilience.
- A total of 15 employees were identified as having a moderate to high risk of developing cardiovascular disease within the next 10 years. They received health education, assistance in establishing self-monitoring and recording of blood pressure, and were encouraged to participate in on-site physician consultations for professional medical guidance and outpatient referral services.
- In total, 156 employees received one-on-one health consultations and appropriate support, implementing a health management strategy focused on early intervention and disease prevention.

■ 4 stars

A series of in-person courses were held, including: "Is stress causing your insomnia? It's time to rest," "Emotional self-awareness and management: Facing negativity with a psychologist," "Entering the soul through emotion – Practicing emotional dialogue," these courses received an average satisfaction rating of 4 out of 5 stars.

3

Operation Program for Prevention of Unlawful Infringements During Performance of Duties

Collecting cases through questionnaire surveys done at each department and human resources notifications. If there is any abnormality, we will immediately launch unlawful infringement prevention work plans and work with human resources units and the occupational care unit to understand the employee's work status and confirm the details of unlawful infringements. We provide victims mental health consultation, put forward relevant health guidance, work adjustments or replacements and other physical and mental health evaluation and recommendations. Through appropriate configuration and planning, we expect to reduce unlawful infringements.

■ Ensuring human rights, preventing unlawful harm

In 2024, a risk assessment on unlawful harm was conducted. The results showed no irregularities, and efforts will continue to maintain a safe workplace.

■ 5 stars

Held a training course titled "Facing Harassment and Discrimination Without Fear" to address unlawful harm and the course received an average satisfaction rating of 5 out of 5 stars.

4

Maternity Health Management

The maternity health protection project was initiated after receipt of notification to check the risk level in terms of the working environment and work content, care for the health condition, provide health education instruction, and arrange consultation and interview with the doctor.

■ Enhancing maternal health protection and hazard prevention

In 2024, a total of 51 employees were designated as recipients of maternal health protection. Physicians provided assessments of maternal health risks, guidance on environmental control, and preventive health advice.

■ Optimizing the workplace environment for mothers

The use of "Priority for Pregnancy" posters helps enhance identification of pregnant employees, creating a convenient, safe, and caring work environment.

■ Comprehensive support for pregnant employees

Awareness and training sessions on maternal protection measures were conducted for on-site contractors to ensure comprehensive support for pregnant employees.

Health promotion campaigns and activities

The Company has established a “Health Care” section on the internal portal. In 2024, multiple health promotion initiatives were conducted, including cardiovascular health education, infectious disease awareness, pandemic prevention information, an ergonomic hearing protection program, smoke-free workplace campaigns, and flu vaccination events. Various health promotion courses and activities were also held.

Item	Course Participation / Activity Effectiveness
Courses related to health and immune protection / Mental health and emotional management / Family and parenting education	Participants: 691
Stress relief and relaxation activities / workshops	Participants: 2,036
Sports and fitness-related activities	<p>Participants: 922</p> <p>“Walk Forward with Wiwynn” Walking Challenge Encouraging health and carbon reduction, participating employees collectively logged 180,781,812 steps, resulting in an estimated reduction of 25,671 kg CO₂e emissions.^{Note} Note: Based on approximately 6 km (~10,000 steps), each equivalent to a reduction of 1.42 kg CO₂e (Ministry of Health and Welfare: https://www.mohw.gov.tw/fp-4631-54423-1.html)</p> <p>“Wellness Fat Cut Challenge” Employees who participated in the event lost an average of 2.95 kg and reduced 1.39% body fat per person.</p>
Health promotion and knowledge-sharing activities	<p>Participants: 922</p> <p>“World No Tobacco Day Awareness Campaign” 19 employees expressed willingness to quit smoking after the campaign, and were assisted with referrals to quit-smoking hotlines or clinics.</p>
Health and social public welfare activities	<p>Participants: 76</p> <p>“Blood Donation Campaign” Successfully collected 111 blood bags, effectively contributing to community health and demonstrating the company's commitment to social care and public welfare.</p>

Preventive measures for infectious diseases

The Company continues to comply with government epidemic prevention policies, regularly promoting infectious disease prevention and actively encouraging employees to receive influenza vaccines to boost immunity and reduce infection risks. We are committed to creating a comprehensive health care work environment and implementing diverse health promotion measures to enhance employee health awareness and ensure workplace safety and well-being.

In 2024, Wiwynn's Luzhu Plant in Taiwan further invited the local public health center to the site to provide free influenza and XBB vaccine services, fulfilling an employee-centered health care philosophy and building a safe and reassuring workplace.



Occupational safety and health

Carrying the beliefs of work safety assurance, safety culture promotion, healthy workplace construction, and shared good with corporate partners to devote to perfecting every management procedure in order to reduce the incidence of occupational injuries and to protect the safety and health of Wiwynn partners.



Policy and Commitment

- Complying with regulations for continuous improvement and reduction of occupational disasters.
- We commit in complying with ESH regulations and other requirements by stakeholders while fulfilling communications and engagement of workers to continue improving safety and health performance as well as reducing the occurrence of occupational hazards.



Resources

Introducing ISO 45001: 2018 Occupational Safety and Health Management Systems, assigning accountable personnel for ESH and health management promotions, and promoting digitization of ESH management operation contents.



Grievance Mechanism

Established Health Management Hotline, Labor/Management Meeting and Occupational Safety and Health Committee.



Evaluation Mechanism

Management Systems Promotion Committee, ISO 45001 third-party verification, irregular customer audits.

Carrying the beliefs of work safety assurance, safety culture promotion, healthy workplace construction, and shared good with corporate partners to devote to perfecting every management procedure in order to reduce the incidence of occupational injuries and to protect the safety and health of Wiwynn partners.



Number of
employees

10,635 people (92.23%)

Number of
non-employees (note)

533 people (4.77%)

Note: This includes the average monthly number of entrants such as cleaners, security personnel, and contractors entering the plant.

Occupational safety and health management framework

Wiwynn has established an Occupational Safety and Health Committee which is chaired by the CEO. The committee convenes at least quarterly to formulate health and safety management plans, promote strategies and goals, and drive implementation and improvement actions. To ensure worker representation and participation, labor representatives make up at least 33% of the committee's composition. Members include occupational health and safety managers, health management professionals, and labor representatives to safeguard the rights of all workers. The safety of our workers is our first priority. If there is a situation that may lead to injury or illness that requires them to leave their job, they can report it to the nearest co-worker or supervisor, and the Company will protect them from disciplinary action in accordance with the law.



Regulatory compliance and educational training

To uphold the effectiveness of the Environment, Health, and Safety (EHS) management system, the Company maintains refresher and assigned training mechanisms to ensure the validity of all professional certificates. Employees are strictly prohibited from performing relevant tasks (e.g. ionizing radiation operations) without completing the required training. This ensures workplace safety and reduces occupational health risks.

In order to strengthen the concept of occupational safety and health, the Company actively organizes various training courses, including workplace safety and first aid. In 2024, there were 191 employees holding certified first-aid responder credentials in Taiwan, exceeding legal requirements.

Moreover, the Company also encouraged active participation in related safety and emergency training. In 2024, there were 8,600 training instances with a total of 20,154 hours of training, significantly enhancing employees' safety awareness and response capabilities.

	Content	Object	Number of people trained	Training hours ^{Note}
Systems Management & Regulatory Training	<ul style="list-style-type: none"> ISO 14001:2015 Environmental Management System CQI & IRCA Lead Auditor Training Regulatory and administrative training 	Training for system implementers and relevant management personnel	8	96
Equipment & Operational Safety Training	<ul style="list-style-type: none"> Cutting and welding safety training Supervisors of operations involving organic solvents (refresher training) Heavy lifting and hoisting training Working at height training Forklift operating training Electrical maintenance and installation training Radiation equipment operation special training Pressure vessel safety training 	Operators and relevant management personnel	315	1,658
Emergency Response and First Aid Training	<ul style="list-style-type: none"> Fire emergency drills Disaster prevention specialist training courses First aid training (basic and retraining) Fire evacuation drills Fire extinguisher usage training Emergency response training AED + CPR and bandaging courses First aid certification renewal training CPR + AED and earthquake emergency evacuation seminar 	Emergency response team, fire safety team, first aid and management teams, general employees	1,138	3,133
Environmental, Health and Safety (EHS) General and Specialized Training	<ul style="list-style-type: none"> Internal competency trainer certification Chemicals management educational training Occupational safety and health education and training Hearing protection training 	On-site personnel, department representatives, new hires, and all employees	7,139	15,267



Note: Calculated as number of participants × training hours

Implementation of ISO 45001

To prevent occupational disasters and ensure the safety and health of workers, Wiwynn has established standardized safety and health management procedures and implemented ISO45001: 2018 management systems and passed third-party verification. The evidence-collection rate in the main production plants was 100%. Through PDCA management process and the requirements of internal and external stakeholders, we continue improving occupational safety and health to effectively reduce risks.



Status of risk and opportunity evaluation in 2024 and its implementation



Note 1: The subsidiary in Mexico (WYMX) has obtained ISO 45001 certification (validity until February 8, 2026).

Note 2: The subsidiary in Mexico (WYMX) followed different evaluation procedures for ISO 45001. Therefore, above statistics for hazard identification, risk/ opportunity evaluation, and goal/index were excluded the data from WYMX.

Occupational injury and illness management and prevention

Occupational injury and illness investigation and corrective procedures



To reduce losses from occupational incidents and prevent recurrence, incident handling and investigation management procedures have been established. Corrective actions have been implemented based on investigation findings, and improvement plans have been executed. In 2024, occupational incidents occurred as follows: 13 in Taiwan, 1 in Malaysia, and 13 across Mexico/U.S., resulting in a total injury frequency rate (FSI) of 1.09. Most injuries involved falls, sprains, contusions, collisions, and chemical exposure; all injured individuals received immediate medical attention. Incident investigations were conducted through interviews with relevant personnel, and corrective measures were implemented accordingly. Safety awareness is reinforced through ongoing promotion and training.

To further mitigate occupational incidents and strengthen safety management, the following improvements were carried out in 2024:

- 1. Chair replacement:** Unstable chairs were replaced with more stable models.
- 2. Safe lifting training:** Employees received instruction on safe manual handling and were required to use protective gear and lifting tools when handling heavy items.
- 3. Materials staging area planning:** The staging area was reorganized and space expanded to improve working conditions.
- 4. Standard operating procedures (SOPs):** Detailed SOPs were established, including defined standards for wearing personal protective equipment.
- 5. Workflow adjustments:** Task flows were revised to better align with actual operations and ensure safety.

As of 2024, no occupational illnesses were reported, and no fatalities occurred due to workplace incidents. This year's FSI dropped to 1.09 from 2.37 in 2023, indicating notable progress in reducing occupational injuries. We are committed to safeguarding the health and safety of our employees and are constantly promoting improvements in workplace safety to ensure a safer working environment.

Year Item	Global			
	2021	2022	2023	2024
Number of injuries (cases)	21	28	33	27
Number of people injured (persons)	21	28	33	27
Days of loss (days)	202	573	390	324
Total working hours (hours)	6,408,350	13,511,267	13,895,090	24,631,356
FR (Disabling Frequency Rate)	3.27	2.07	2.37	1.09
SR (Disabling Injuries Severity Rate)	31	42	28	13
FSI (Total Injury Index)	0.31	0.29	0.25	0.11
Near-miss rate(Note)	0	102	38	3
Number of death (person)	0	0	0	0

Note: The definition of near-miss incident is potential to cause injury or property loss but not yet cause actual injury or property loss.

Employee occupational injury statistics

Year Item	Global			
	2021	2022	2023	2024
Number of people	4,845	6,526	7,209	10,539
Total working hours	6,408,350	13,511,267	13,895,090	24,631,356
Main types of occupational injury	Crush injury, fall, contusion	Fall, strain, contusion	Contusion, strain	Fall, strain, contusion, collisions, and chemical exposure
Occupational injury rate	0.66	0.41	0.47	0.22
Occupational disease rate	0	0	0	0
Loss-day ratio	6.30	8.48	5.61	2.63
Total number of death caused by job duty	0	0	0	0

Note: Occupational injury rate (IR)= (number of occupational injury/ total working hours) *200,000

Occupational disease rate (the number of occupational disease/ total working hours) *200,000.

Loss-day ratio (LDR)= (number of day of occupational injury loss/ total working hours)*200,000.

Note 1: Tainan Branch was included in the statistical data in Taiwan from 2019.

Note 2: The subsidiary in Mexico (WYMX) was included in the overseas areas from 2021; in 2023, the subsidiary in Malaysia (WYMY) was included.

Occupational injury statistics for non-employee personnel

In the record of work-related injuries involving non-employee workers, there was one incident involving a fall from a ladder. In response, we have reinforced the work permit procedures and enhanced internal training for working at heights to effectively prevent similar incidents from recurring. We will continue to enhance safety management to ensure that every detail of the work process complies with safety standards and protects the safety of all workers.

Year Item	Global			
	2021	2022	2023	2024
Number of people	9	9	66	111
Total working hours	28,336	28,672	119,388	241,504
Main types of occupational injury				Cleaning personnel fell from a ladder
Occupational injury rate				0.83
Occupational disease rate	0	0	0	0
Loss-day ratio				5.08
Total number of death caused by job duty	0	0	0	0

Note: The investigation scope of the number of people was up to December 31st of the year. The stationed personnel include security guards, cleaners, catering services, and others.

Note 1: Tainan Branch was included in the statistical data in Taiwan from 2019.

Note 2: The subsidiary in Mexico (WYMX) was included in the overseas areas from 2021; in 2023, the subsidiary in Malaysia (WYMY) was included.

Absence rate

The absence rate in Wiwynn over the past four years was 1.86%, 1.35%, 2.02%, and 1.63% respectively; all within a reasonable and stable range. Wiwynn values employees health and welfare and works hard to create a good working environment. Other than annual leave, Wiwynn also provides additional 7-day vitality leave to help employees achieve balance between work and life, strengthen employees sense of identity, and further enhance working efficiency and productivity.

	2021	2022	2023	2024
Absence rate	1.86%	1.35%	2.02%	1.63%

Note: Total hours of sick leave, personal leave, and occupational injury leave applied by employees/ total working hours.

Contractor management

Before contracting operators enter the factory for work, they are required to join the contractor labor safety and health agreement organization managed by the Company and conduct coordination meetings. Safety and Health Office will carry out hazard notification and the educational training on the code of safety to the contractor to enhance their safety protection awareness. Besides, irregular audits will be conducted. If there is any violation, it will be required to improve within a specific time. All the relevant improvements have been reviewed and completed in 2024.

Year Item	Global			
	2021	2022	2023	2024
Number of contractors trained (persons)	346	1,267	2,203	5,060
Number of violations (cases)	2	9	7	17
Number of violations rectified (cases)	2	9	7	17

Note 1: Tainan Branch was included in the statistical data in Taiwan from 2019.

Note 2: The subsidiary in Mexico (WYMX) was included in the overseas areas from 2021; in 2023, the subsidiary in Malaysia (WYMY) was included.

Feature highlight:

Wiwynn Smart Manufacturing Corporation – Implementing ESG Vision with Actions

Wiwynn Smart Manufacturing Corporation, a subsidiary of Wiwynn Corporation, actively implements ESG principles by establishing a dedicated Compliance Team to promote various sustainability management initiatives, continuously delivering outstanding results and advancing corporate sustainability values alongside Wiwynn.

Wiwynn Smart Manufacturing is committed to environmental protection, employee health, and workplace safety, actively practicing sustainable operations and corporate social responsibility, setting as a role model for sustainable development in the technology industry in southern Taiwan.

In terms of environmental sustainability, Wiwynn Smart Manufacturing has adopted the IECQ QC 080000 hazardous substance process management system to ensure 100% compliance of materials with legal and customer requirements, achieving zero violations for consecutive years. The company has also implemented multiple energy-saving and carbon-reduction measures; by 2024, green electricity accounted for 20 to 30% of total electricity use at the entire plant. At the same time, waste sorting and recycling management have been strengthened, raising the recycling rate to 83.22%.

Regarding employee care and health, Wiwynn Smart Manufacturing has established a comprehensive occupational safety and health management system, continuously making improvements to reduce workplace accident risks and ensure employee safety and well-being. The company has obtained ISO 45001 certification for occupational health and safety management and passed the Responsible Business Alliance Validated Assessment Process (RBA VAP). Its overall management performance has been repeatedly recognized by the competent authority and customers, demonstrating excellent outcomes in environmental, health, and safety governance.

Wiwynn Smart Manufacturing also actively promotes holistic health promotion programs, regularly organizing weight loss initiatives, InBody assessments, bone density and vision screenings, blood donation drives, and muscle-strengthening aerobic classes. It has partnered with the E-Quit Website by John Tung Foundation to host the "Quit and Win" campaign to help employees successfully quit smoking. For high-risk employees, cardiovascular risk assessments and follow-ups with health education are implemented, along with regular mental wellness seminars, striving to create a safe, healthy, and caring workplace environment.

In terms of personnel performance, since 2021, Wiwynn Smart Manufacturing's Environment, Health, and Safety team members have repeatedly received commendations. Recognitions include the "Model Occupational Safety and Health Personnel" award (awarded to Yen-Cheng Chang, Su-Ying Huang, Jen-Hao Kuo, and Hung-Yi Lee) and the "Model Environmental Protection Personnel" award (awarded to Yi-Hsin Lin), both issued by the Ministry of Labor and the Southern Taiwan Science Park Bureau, as well as the "Meritorious Service Award for Occupational Safety and Health Personnel" (Jen-Hao Kuo) and the "Nanyang Nursing Personnel Award" (Pei-Yu Wu).

In addition, since 2022, Wiwynn Smart Manufacturing has consistently passed government health workplace evaluations, receiving the "Health Management Award" and the "Health Care Award" from the Ministry of Health and Welfare. Due to its proactive efforts in preventing ergonomic hazards and promoting workplace smoking cessation services, the company has also been recognized with the "Ergonomic Award" from the Occupational Safety and Health Administration and the "Workplace Quitting Smoking Award" from the Kaohsiung City Government.

In 2025, Wiwynn Smart Manufacturing continued to deliver concrete results by managing and monitoring hazardous substances, implementing energy-saving and carbon-reduction measures, expanding green electricity procurement and usage, and enhancing waste recycling and reuse. These efforts earned the company the "Environmental Excellence Award" from the Southern Taiwan Science Park Bureau, demonstrating its strong commitment to ESG practices and outstanding achievements, and steadily advancing toward its corporate sustainability goals.





Model Occupational Safety Personnel



Model Environmental Protection Personnel



Model Occupational Safety and Health Personnel



Model Occupational Safety and Health Personnel Meritorious Service Award



Health Care Award



Ergonomics Award



[Model Occupational Safety and Health Personnel]



Environmental Excellence Award

2021

2022

2023

2024

2025



Model Occupational Safety Personnel



Health Management



Workplace Quitting Smoking Award



Nanyang Nursing Personnel Award



Interviews with the Awardees

Model Occupational Safety and Health Personnel & Meritorious Service Award

Works in occupational safety and health are really different from product manufacturing; it centers on a “people-oriented” approach, placing greater emphasis on the health and safety of every worker. The Southern Taiwan Science Park has long fostered a culture of sharing experiences among companies to jointly enhance risk management capabilities, create a safe and friendly working environment, and establish a strong culture of occupational safety and health.

Since joining Wiwynn Smart Manufacturing in 2019, I have had the privilege, with the support of my managers and the collaboration of my colleagues, to gradually establish a sound occupational safety and health management system and culture. We have successfully passed numerous international certifications such as ISO and RBA, thanks to the collective effort and dedication of the team.

We have also continued to receive recognition from various organizations, achieving outstanding results in the ESG sustainability field. These honors serve as both encouragement and motivation to keep us moving forward. They have also deepened my appreciation for the strength and value of teamwork. Along this journey, I am grateful for the support and companionship of every colleague. Looking ahead, I will continue striving to protect everyone's health and safety, so that we can all go to work happily and return home safely, making our work a meaningful part of life's journey.



Dustin Kuo

Model Environmental Protection Personnel

In the face of growing environmental awareness, I have always believed that carrying out environmental protection duties is not only a job responsibility but also a commitment and mission to the environment.

The effective implementation of this work relies on the support of managers, the cooperation of colleagues, and the collective participation of all employees in order to truly make an impact. I am very grateful for the work experiences that have helped me develop the right attitude, and I appreciate my manager for giving me the space to fully contribute. I am especially thankful for the encouragement and recognition from my colleagues, which gave me the opportunity to be nominated. It has allowed me to rediscover a sense of accomplishment in my daily work and continues to motivate me to persist in protecting the environment.



Shelly

Model Occupational Safety and Health Personnel

It is a great honor to receive this award. This recognition is not only a personal affirmation but also a show of support and encouragement for our team's long-term dedication to occupational safety efforts. Through my work in occupational safety and health, I have come to deeply understand that “safety” is never the responsibility of just one person; it is a culture that must be built and maintained by all employees together.

I'm truly grateful to be part of Wiwynn, working alongside partners who value safety and actively implement systems. Every risk assessment, training session, and inspection we conduct delivers real results, not only protecting the health and safety of our colleagues but also gradually shaping Wiwynn's occupational safety culture.

This honor does not belong to me alone; it belongs to all the partners who have contributed to safety and health work. In the future, I will continue to uphold my original intention, dedicate even more effort, and help create a safer, healthier workplace, contributing to the sustainable development of the company.

Join Wiwynn, We ~ Win!



Roy HY Lee

07

Social Welfare

Social Care and
Environmental Conservation 128



Social Care and Environmental Conservation

Wiwynn Corporation embraces the vision of "Unleash the Power of Digitalization, Ignite the Innovation of Sustainability," striving to promote various digital aspirations while realizing sustainability through innovation. We have established long-term goals across four key areas: "Eco-friendly operation," "Driven people with shared beliefs," "Sustainable supply chain," and "Innovation with green technology." Furthermore, we have integrated ESG performance into our compensation system to deepen sustainable management and drive external advocacy for sustainable development within our core business areas. Through participation and dialogue, we aim to enhance the company's influence in sustainable innovation. At the same time, we actively engage in public welfare activities related to social care and environmental conservation, collaborating with stakeholders such as underprivileged groups and local communities. By aligning Wiwynn's core operations with stakeholder needs, we strive to allocate resources appropriately, continuously give back to society, and actively promote holistic social development and the creation of social value.

Core

Environmental protection, public welfare, and corporate responsibility exchange, realizing harmony between people and the environment, as well as physical and mental well-being.

Direction

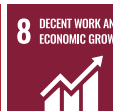
Nature protection

Environmental education

Humanistic concern

Technology innovation

SDGs Goal



The Wiwynn Foundation

In 2024, Wiwynn Corporation established the "Wiwynn Foundation" to carry forward the spirit of "Ocean Hugs," promoting nature conservation and sustainable development. The foundation fosters the exchange and practice of environmental protection, public welfare, and corporate responsibility. It also places a strong emphasis on Education for Sustainable Development (ESD), supporting learners of all ages to achieve harmony between people and the environment, inclusivity among individuals, and balance in personal well-being.

The Wiwynn Foundation collaborates with like-minded public welfare partners and strategically invests in social and environmental issues through diverse and long-term project initiatives. It focuses on four main pillars in response to multiple Sustainable Development Goals (SDGs), encompassing coral conservation, environmental protection, environmental education, cultural care, and educational outreach, aiming to bring positive impact to both society and the environment.

Major objectives

Ocean Hugs
Marine ecology and environmental education

Tree Planting
Planning and promoting environmental education initiatives

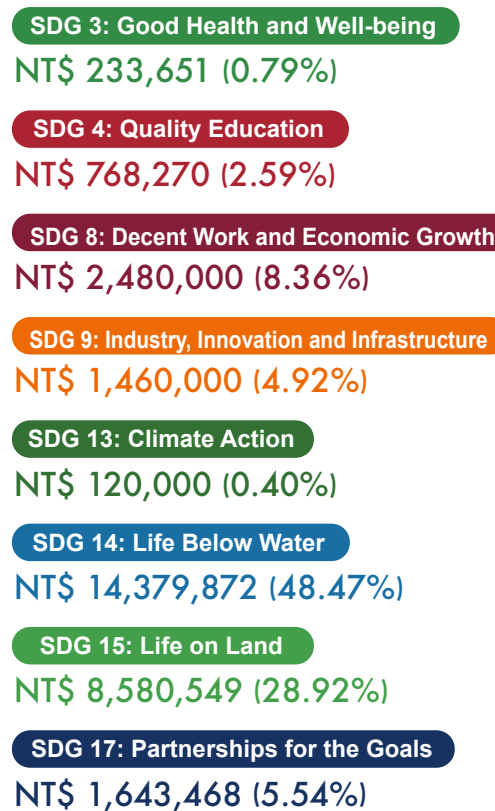
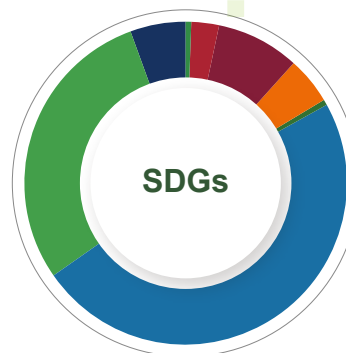
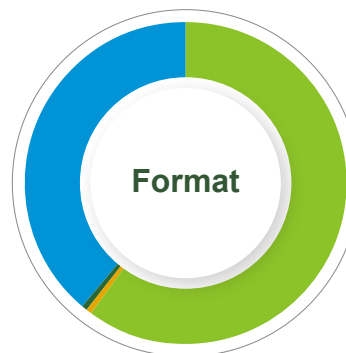
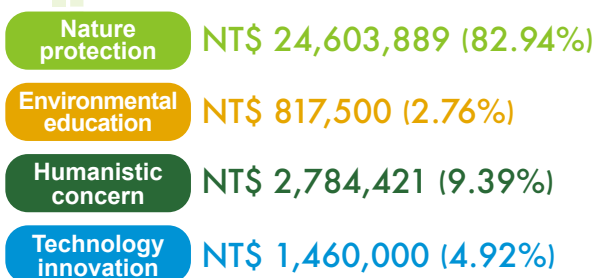
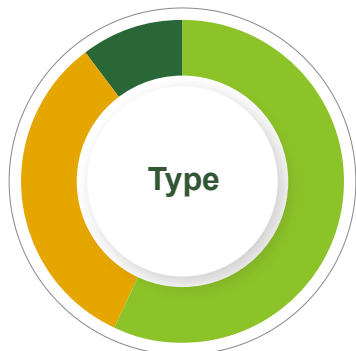
Forest Bathing
Promoting physical and mental health and nature conservation for all

Talent Nurture
Combining AI and sustainability for youth innovation

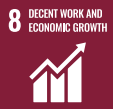


Social engagement

In 2024, Wiwynn Corporation's Wiwynn corporation invested a total of NT\$29.52 million in social engagement, covering a range of public welfare activities and donations, industry-academia collaborative projects, internship talent development programs, the Wiwynn Foundation, employee welfare committee charitable events, as well as employee-driven participation in company-led public welfare activities. We actively establish long-term partnerships with public welfare organizations, planning mid- to long-term goals and strategic actions. In 2024, we officially introduced a volunteer leave policy to encourage employee participation in public service. Looking ahead, we will collaborate with the Wiwynn Foundation to organize a more diverse range of volunteer activities, aiming to maximize the impact of our resources through corporate volunteer efforts in promoting environmental protection, social responsibility, and sustainable development. We believe that consistent and systematic investment is key to driving positive change in society and the environment, and it is an important step in fulfilling corporate sustainability responsibilities. Wiwynn will continue to leverage its influence to realize a vision of mutual prosperity among people, society, and the environment.



Feature highlight



Wiwynn's Internship Program Enters Its Sixth Year, Deepening Its Impact on Talent Development



Since the launch of its internship program, Wiwynn has entered its sixth year of implementation as of 2024, receiving widespread praise from both industry and academia. To continue its commitment to diverse talent development and uphold the core value of “Team-Spirit,” the 2024 internship program spans multiple departments, including thermal R&D, patents, legal affairs, ESG sustainability, MRO procurement, PSM, SCP supply chain planning, and account management (AM), demonstrating both depth and breadth in cross-disciplinary learning.

Each intern is guided by a professional mentor and develops hands-on skills and problem-solving abilities through practical participation, cross-departmental project collaboration, and observation of internal corporate operations. This year, the internship projects incorporated AI deep learning models, allowing interns to train computers to automatically interpret data features, which were applied directly in departmental tasks. This significantly improved the accuracy and efficiency of operations while greatly reducing manual work time and effort.

In addition to professional training, the program also includes diverse learning activities, such as LinkedIn branding workshops, core competency experience courses, and guided tours of the server industry, to help interns expand their career perspectives and industry understanding, thereby enhancing the overall training value.

Wiwynn will continue promoting high-quality internship programs to actively cultivate promising young talent, support their smooth transition into the workforce, and inject new vitality into the industry, while also contributing to sustainable and stable talent development in society.

Feature highlight



Promoting Cultural Sustainability Through a Shared Parent-Child Experience in Traditional Arts

To fulfill its commitment to cultural sustainability, Wiwynn organized the “Contemporary Legend Theatre Parent-Child Aesthetic Experience Day,” inviting employees and their families to experience the beauty of traditional Chinese opera together. This event was held in collaboration with the Contemporary Legend Theatre, a troupe that blends traditional Beijing opera elements with modern theatrical aesthetics. The troupe is dedicated to bringing Chinese opera back to contemporary stages through innovative formats, thereby enhancing its cultural value and international visibility.

The event featured a diverse and enriching program that guided participants to connect with Chinese opera art through visual, physical, and cultural engagement. Activities included painting facial design, a dance workshop, and a live performance of “Opening the Dragon Palace”, among others. Through this series of educational and entertaining cultural experiences, Wiwynn aims to deepen employees’ and their families’ understanding of Taiwan’s traditional Chinese opera culture and work together to promote both its preservation and innovative transmission. This was not only a feast of the arts, but also a meaningful journey of cultural education and family inclusion.



Feature
highlight

3 GOOD HEALTH
AND WELL-BEING


Fulfilling Dreams with Care, Spreading Love — Wiwynn's Christmas Charity Wish Adoption Event

At the end of 2024, Wiwynn partnered with five charitable organizations: World Vision (Taipei and Banqiao Centers), Taipei Children's Welfare Center Foster Homes, Huaxing Children's Home, Ti-Hwei Children's Home, and the Zhong-Yi Social Welfare Foundation to jointly hold a heartwarming Christmas Charity Wish Adoption Event, encouraging employees to become the Santa Claus for a day and help children's Christmas wishes come true.

Before the event, children handwrote wish cards, expressing their pure and adorable hopes; some wished for school supplies, others for something as simple as a spoon to help them learn to eat. These wishes were modest, yet filled with heartfelt anticipation. Upon seeing the cards, Wiwynn employees responded enthusiastically. All 189 wish cards were adopted in less than two days. Even more touching was the fact that many employees voluntarily upgraded their gifts, wanting to give children not just presents, but a warm message of care and blessing.

At the event, the smiles that lit up the children's faces when they received their gifts were the most sincere response to everyone's efforts. This event not only spread festive joy and love, but also demonstrated Wiwynn's enduring commitment to supporting underprivileged communities and fulfilling its social responsibility.


Feature
highlight

4 QUALITY
EDUCATION

13 CLIMATE
ACTION


Relieving Stress Through Nature: A New Model of Sustainable Corporate Care with Green Technology

The Wiwynn Foundation collaborated with the National Taipei University of Education in an industry-academia partnership to launch a series of green technology-based sustainable care programs, integrating forest therapy and adventure therapy with corporate sustainability concepts. The initiative emphasizes enhancing physical and mental well-being through interaction with the natural environment, creating a comprehensive and sustainable corporate wellness program.

The program conducted two types of activities: Forest Therapy and Adventure of the Mind, and utilized a portable salivary amylase monitor (Oxygen analysis apparatus salivary amylase monitor). This device converts salivary amylase activity in the human body into quantifiable physiological stress indicators, enabling assessment of the outcomes after employees engaged in nature-based activities.

In terms of impact evaluation: Forest Therapy showed notable improvements in emotional well-being and mental health, especially with significant enhancements in stress management.



Adventure of the Mind excelled in improving physiological stress indicators and, through team interactions and personal challenges, also boosted employees' self-confidence and team cohesion.

Biodiversity and forest conservation

2021

Launched Ocean Hugs

Building forests along the coast in Wujie, Yilan



2022

Taijian National Park

Protecting coastal afforestation at Qigu Lagoon

Enhancing the ecological functions of wetland and coast and restoration capability of biodiversity.



2023

Wuling Area in Shei-Pa National Park

Habitat restoration for Formosan landlocked salmon, our national treasure

Restored forest environment, relieved mudslide, effectively conserved water sources, and stabilized water temperature to provide Formosan landlocked salmon a steady habitat and source of food.



2024

Penghu

Fish conservation forest in Hangwan, Penghu, and coral restoration vision of satoumi program

From afforestation on land to coral restoration underwater, this initiative integrates terrestrial and marine ecosystems. While enhancing land ecology, it also enriches marine biodiversity, embodying the harmonious vision of satoyama-satoumi.



2025

Keelung Heping Island Geopark

Coral habitat restoration

To establish a coral reef ecosystem, artificial coral reef bases have been planned for placement around Heping Island, creating suitable marine habitats aimed at attracting diverse marine species. At the same time, the initiative promotes coral-related biological knowledge and the education and development of sustainable marine ecology.



To fulfill its commitment to natural ecology, Wiwynn has been promoting a coastal forestation program since 2021, aiming to extend its conservation efforts from land to sea by creating a green life corridor that links biodiversity restoration and ecosystem recovery actions.

In 2022, we selected Taijiang National Park, located near our Tainan operations site, as the second location for our coastal forestation efforts. Taijiang is rich in natural and cultural resources. Its Qigu Lagoon, formed by sediment accumulation in the old Taijiang Inner Sea, is surrounded by offshore sandbanks that form a stable inner sea environment. This area serves as a vital habitat for over 200 species of migratory birds, including the endangered black-faced spoonbill, as well as more than 200 species of fish, shrimp, and shellfish, including three critically endangered and four endangered species. However, due to climate change and the aging of sandbanks, the sandbanks are gradually narrowing, and the coastline faces the risk of retreat. In response, we partnered with the Tzu Chi Foundation to carry out afforestation efforts on Wanziliao Sandbank, aiming to build healthy coastal forests that enhance wetland ecological functions, promote biodiversity restoration, strengthen natural carbon sinks, and preserve local cultural and ecological sustainability.

In 2023, we expanded our conservation efforts by launching a high-mountain reforestation project in Wuling Farm, focused on restoring the habitat of the Formosan landlocked salmon, a species endemic to Taiwan. This species inhabits alpine streams with temperatures below 17°C and has long been threatened by habitat destruction caused by human development and natural disasters. By planting native tree species in nearby areas, we aim to reduce soil erosion, conserve water, and stabilize water temperature, thereby restoring the stream ecosystem and providing a more stable habitat and food source for the Formosan landlocked salmon.

Wiwynn has planted 24,800 tree saplings across Taiwan through its sandbank afforestation and ecological restoration programs, and 46,800 trees in overseas green industrial zones. These efforts demonstrate our firm commitment to biodiversity and forest conservation. Looking ahead, Wiwynn will continue to leverage its corporate influence, working together with partners across sectors to drive green initiatives and build a shared understanding among internal and external stakeholders, united in the mission to protect our natural ecological resources.

From a single tree to a single coral, Wiwynn continues to protect forests and oceans through tangible actions, realizing its vision for environmental sustainability.

In 2024, we extended our coastal forest restoration program into marine conservation, partnering with the Penghu County Government and the Tse-Xin Organic Agriculture Foundation to create a comprehensive marine ecosystem, from planting trees on land to restoring corals underwater. Together with local residents, we planted 10,000 saplings, greened 2.5 hectares of land, and collaborated with local diving operators to restore 8,000 coral fragments, expanding the coral reef area by 120 square meters. Healthy forests not only purify water, but their fallen leaves and fruits can enter the ocean through currents and tides, serving as nutrients for juvenile shrimp and crabs in bays, attracting larger fish and enriching the overall biodiversity of marine ecosystems. Follow-up efforts will include long-term coral health monitoring through a citizen science model, implementing an integrated land-sea conservation strategy.

In the same year, we continued our commitment to marine conservation by launching a new phase of coral restoration at Keelung Heping Island Geopark, near our corporate headquarters. Wiwynn partnered with the Institute of Marine Environment and Ecology at National Taiwan Ocean University to plant 296 coral fragments representing seven native Taiwanese species in the park's seawater pools, enhancing the educational value of the ecosystem and helping the public better appreciate the ecological richness of northern Taiwan's marine environments.

In 2025, to further develop a complete coral reef ecosystem, we will use regenerated polymorphic materials developed by the Metal Industries Research & Development Centre to build stable attachment substrates, facilitating coral growth and attracting more marine life. Moreover, we will also conduct long-term monitoring and impact evaluations to enhance the ecological functions and biodiversity value of artificial reefs, injecting new hope into the sustainable future of Taiwan's marine ecosystems.



08

Appendix

About the report	135
GRI Standards cross-reference table	136
SASB Standards cross-reference table	140
TCFD index cross-reference table	144
Sustainability disclosure index cross-reference table	147
Independent third-party assurance opinion statement	148

About the Report

Wiwynn Corporation (hereinafter referred to as Wiwynn or the Company) has released non-financial information reports since 2020. In August 2025, Wiwynn issued its 2024 Sustainability Report (hereinafter referred to as the Report) to present the Company's environmental(E), social(S) and governance(G) performances between January 1 and December 31, 2024, allowing all stakeholders caring for Wiwynn to understand the efforts we made on various issues through this report. In addition, we continue to showcase commitment and determination on the fulfillment of sustainable development to all stakeholders.

Wiwynn's Sustainability Reports over the past years in Chinese and English can be downloaded from Sustainability page on our official website. The previous edition was issued in June 2024.

Scope and boundary of the report

The scope disclosed in the Report is based on our main global operating sites and manufacturing plants ^(Note) incorporated in Wiwynn's consolidated financial statements. Reasons and results for the materiality, boundary, or any restated information in the Report will be specified in each chapter separately.

(Note): Please refer to the chapter About Wiwynn for the information of subsidiaries included in the consolidated statements (main manufacturing plants are Tainan Branch, Wiwynn Technology Service Malaysia SDN. BHD (hereinafter referred to as WYMY)), and Wiwynn Mexico, S.A. de C.V. (hereinafter referred to as WYMX).

Report preparation principles

The Report has been prepared in accordance with GRI Standards 2021, published by Global Reporting Initiative, and refers to the industrial criteria announced by Sustainability Accounting Standards Board (SASB) and the United Nations Sustainable Development Goals (SDGs) by as the principles for reporting.

The compilation and preparation of the Report were done by each operating unit, functional teams, and the Office for Sustainable Development. It was reviewed by the Chief Sustainability Officer and audited by a third-party institution (BSI), as well as submitted to the Board of Director on August 08, 2025.



Report verification and validation

- This Report has been verified by BSI Taiwan in accordance with Type 2 of the AA1000 AS v3 standards (Type 1 of AA1000 AS v3 standards is applicable to the compliance of SASB sustainability disclosure). The Statement of Opinions on Verification by Independent Third-Parties is included in the appendices of the Report.
- Financial data disclosed is excerpted from the consolidated financial statements publicly announced after audited and attested by KPMG Taiwan.
- The following management systems adopted by the Company have all been certified by independent third-party verification bodies: ISO 9001: 2015 (Quality Management Systems), QC 080000:2017 (Hazardous Substance Process Management Systems), ISO14001: 2015 (Environmental Management Systems), ISO 45001:2018 (Occupational Safety and Health Management Systems), ISO14064-1: 2018 (Green House Gases Inventory), ISO 50001: 2018 (Energy Management Systems), ISO 27001:2022 (Information Safety Management System), and ISO 22301:2019 (Business Continuity Management System).

Opinions and feedback

We welcome any suggestion concerning the Report or related to the sustainable development of Wiwynn.

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GRI Standards cross-reference table



Statement of Use

Wiwynn Corporation reports the content between January 1 and December 31, 2024, based on the GRI Standards.

GRI 1: Foundation

GRI 1: Foundation 2021

Applicable GRI Sector Standards

N/A

GRI Standards	Disclosure Item	Corresponding chapter	Page	Omit/ reference number of the disclosed item in GRI Industry Practice
General disclosure				
GRI 2: General disclosure 2021	2-1 Organizational details	0_3 About Wiwynn Corporation	5	
	2-2 Entities included in the organizations sustainability report	0_3 About Wiwynn Corporation	5	
	2-3 Reporting period, frequency and contact point	8_1 About the Report	135	
	2-4 Restatements of information	8_1 About the Report	135	
	2-5 External assurance	8_6 Independent Third-party Assurance Opinion Statement	148	
	2-6 Activities, value chain and other business relationships	0_3 About Wiwynn Corporation	5	
		3_1 Sustainable supply chain management	48	
		4_1_4 Customer relations management	67	
	2-7 Employees	6_1_1 Diversity	90	
	2-8 Workers who are not employees	6_4_2 Occupational safety and health	120	
	2-9 Governance structure and composition	2_1_2 Operations of the Board of Director	30	
	2-10 Nomination and selection of the highest governance body	2_1_2 Operations of the Board of Director	30	
	2-11 Chair of the highest governance body	2_1_4 Independence and diversity of directors	31	
	2-12 Role of the highest governance body in overseeing the management of impacts	1_1_1 Sustainability framework	12	
	2-13 Delegation of responsibility for impact management	1_1_1 Sustainability framework	12	
	2-14 Role of the highest governance body in sustainability reporting	1_1_1 Sustainability framework	12	
	2-15 Conflict of interest	2_1_4 Independence and diversity of directors	31	
		2_1_8 Business ethics	34	

GRI Standards	Disclosure Item	Corresponding chapter	Page	Omit/ reference number of the disclosed item in GRI Industry Practice
General disclosure				
GRI 2: General disclosure 2021	2-16 Communication of critical concerns	2_1_3 Functional committees	30	
	2-17 Collective knowledge of the highest governance body	2_1_5 State of training and continuing education of directors	32	
	2-18 Evaluation of the performance of the highest governance body	2_1_6 Results of performance evaluation	32	
	2-19 Remuneration policies	2_1_7 Remuneration policy	33	
	2-20 Process to determine remuneration	2_1_3 Functional committees	30	
	2-21 Annual total compensation ratio	Total annual compensation rate: 29.8 Total annual compensation change rate: 0.95		
	2-22* Statement on sustainable development strategy	0_1 Message from the Chair	2	
	2-23 Policy commitments	2_2_4 Regulatory compliance	38	
		6_3 Human rights management	110	
		2_1_8 Business ethics	34	
	2-24 Embedding policy commitments	3_1 Sustainable supply chain management	46	
		6_3 Human rights management	110	
		1_2 Materiality analysis and engagement	14	
	2-25 Processes to remediate negative impacts	2_1_8 Business ethics	34	
	2-26 Mechanisms for seeking advice and raising concerns	2_2_4 Regulatory compliance	38	
	2-27 Compliance with laws and regulations	0_5 Industry engagement and influence	8	
	2-28 Membership associations	1_2_1 Stakeholder engagement	14	
	2-29 Approach to stakeholder engagement			
	2-30 Collective bargaining agreements	No Collective Bargaining Agreements Signed		



GRI Standards	Disclosure Item	Corresponding chapter	Page	Omit/ reference number of the disclosed item in GRI Industry Practice
Material topics				
GRI 3: Material topics 2021	3-1 Process to determine material topics	1_2 Materiality analysis and engagement	14	
	3-2 List of material topics	1_2 Materiality analysis and engagement	14	
Material topics_ vision and sustainable strategy				
GRI 3: Material topics 2021	3-3 Management of material topics	1_2 Materiality analysis and engagement	14	
Specific topic	- -	1_1 Vision and strategy	10	
Material topics_ ethical management				
GRI 3: Material topics 2021	3-3 Management of material topics	1_2 Materiality analysis and engagement	14	
GRI 205: Anti-corruption	205-1 Operations assessed for risks related to corruption	2_1_8 Business ethics	34	
	205-2 Communication and training about anti-corruption policies and procedures	2_1_8 Business ethics	34	
	205-3 Confirmed incidents of corruption and action taken	2_1_8 Business ethics	34	
GRI 206: Anti-Competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2_2_4 Regulatory compliance	38	
GRI 415: Public Policy	415-1 Political contributions	2_1_8 Business ethics	34	
Material topics_ information security and AI policy				
GRI 3: Material topics 2021	3-3 Management of material topics	1_2 Materiality analysis and engagement	14	
GRI 418: Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2_3 Information security	39	

GRI Standards	Disclosure Item	Corresponding chapter	Page	Omit/ reference number of the disclosed item in GRI Industry Practice
Material topics_ sustainable supply chain				
GRI 3: Material topics 2021	3-3 Management of material topics	1_2 Materiality analysis and engagement	14	
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	3_1_3 Management process of the sustainable supply chain	50	
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	3_1_3 Management process of the sustainable supply chain	50	
	308-2 Negative environmental impacts in the supply chain and actions taken	3_1_3 Management process of the sustainable supply chain	50	
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	3_1_3 Management process of the sustainable supply chain	50	
	414-2 Negative social impacts in the supply chain and actions taken	3_1_3 Management process of the sustainable supply chain	50	
Material topics_ innovation and R&D				
GRI 3: Material topics 2021	3-3 Management of material topics	1_2 Materiality analysis and engagement	41	
GRI 203: Indirect economic impact	203-2 Significant indirect economic impacts	4_1 Value innovation	58	
Material topics_ customer relations management				
GRI 3: Material topics 2021	3-3 Management of material topics	1_2 Materiality analysis and engagement	14	
GRI 418: Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4_1_4 Customer relations management	67	
Material topics_ green products				
GRI 3: Material topics 2021	3-3 Management of material topics	1_2 Materiality analysis and engagement	14	
GRI 301: Materials	301-2 Recycled input materials used	4_1_3 Responsible product	63	



GRI Standards	Disclosure Item		Corresponding chapter		Page	Omit/ reference number of the disclosed item in GRI Industry Practice
GRI 302 Energy	302-4	Reduction of energy consumption	4_1_3	Responsible product	63	
	302-5	Reductions in energy requirements of products and services	4_1_3	Responsible product	63	
Material topics_product service and responsibility						
GRI 3: Material topics 2021	3-3	Management of material topics	1_2	Materiality analysis and engagement	14	
GRI 416: Customer health and safety	416-1	Assessment of the health and safety impacts of product and service categories	4_1_4	Customer relations management	67	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4_1_4	Customer relations management	67	
Material topics_intellectual property rights management						
GRI 3: Material topics 2021	3-3	Management of material topics	1_2	Materiality analysis and engagement	14	
Specific topic	-	-	4_1_2	Intellectual property rights management	60	
Material topics_air pollution and waste						
GRI 3: Material topics 2021	3-3	Management of material topics	1_2	Materiality analysis and engagement	14	
GRI 305: Emissions	305-7	Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions	5_3_3	Air	87	
GRI 306: Waste	306-1	Waste generation and significant waste-related impacts	5_3_1	Waste management	82	
	306-2	Management of significant waste-related impacts	5_3_1	Waste management	82	
	306-3	Waste generated	5_3_1	Waste management	82	
	306-4	Waste diverted from disposal	5_3_1	Waste management	82	
	306-5	Waste directed to disposal	5_3_1	Waste management	82	

GRI Standards	Disclosure Item		Corresponding chapter		Page	Omit/ reference number of the disclosed item in GRI Industry Practice
Material topics_talent attraction and retention						
GRI 3: Material topics 2021	3-3	Management of material topics	1_2	Materiality analysis and engagement	14	
GRI 201: Economic performance	201-3	Defined benefit plan obligations and other retirement plans	6_1_2	Talent attraction	95	
GRI 202: Market presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6_1_2	Talent attraction	95	
	202-2	Proportion of senior management hired from the local community	6_1_1	Diversity	90	
GRI 401: Employment	401-1	New employee hires and employee turnover	6_1_2	Talent attraction	95	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6_1_2	Talent attraction	95	
	401-3	Parental leave	6_1_2	Talent attraction	95	
GRI 405: Diversity of governance bodies and employees Opportunities	405-1	Diversity of governance bodies and employees	2_1_4	Independence and diversity of directors	31	
			6_1_1	Diversity	90	
	405-2	Ratio of basic salary and remuneration of women to men	6_1_2	Talent attraction	95	
Material topics_talent cultivation and development						
GRI 3: Material topics 2021	3-3	Management of material topics	1_2	Materiality analysis and engagement	14	
GRI 402: Labor/man-agement relations	402-1	Minimum notice periods regarding operational changes	6_3	Human rights management	110	
GRI 404: Training and education	404-1	Average hours of training per year per employee	6_2	Talent cultivation	103	
	404-3	Percentage of employees receiving regular performance and career development reviews	6_2	Talent cultivation	103	



GRI Standards	Disclosure Item	Corresponding chapter	Page	Omit/ reference number of the disclosed item in GRI Industry Practice
Material topics_talent cultivation and development				
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective action taken	6_3 Human rights management	110	
GRI 409: Forced or compulsory labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	6_3 Human rights management	110	
Material topics_occupational safety and health				
GRI 3: Material topics 2021	3-3 Management of material topics	1_2 Materiality analysis and engagement	14	
GRI 403: Occupational safety and health	403-1 Occupational health and safety management system	6_4_2 Occupational safety and health	120	
	403-2 Hazard identification, risk assessment, and incident investigation	6_4_2 Occupational safety and health	120	
	403-3 Occupational health services	6_4_1 Employee care	117	
	403-4 Worker participation, consultation, and communication on occupational health and safety	6_4 Occupational safety and health	117	
	403-5 Worker training on occupational health and safety	6_4_2 Occupational safety and health	120	
	403-6 Promotion of worker health	6_4_1 Employee care	117	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6_4_2 Occupational safety and health	120	
	403-8 Workers covered by an occupational health and safety management system	6_4_2 Occupational safety and health	120	
	403-9 Work-related injuries	6_4_2 Occupational safety and health	120	
	403-10 Work-related ill health	6_4_2 Occupational safety and health	120	

GRI Standards	Disclosure Item	Corresponding chapter	Page	Omit/ reference number of the disclosed item in GRI Industry Practice
Other information disclosed				
GRI 201: Economic performance	201-2 Financial implications and other risks and opportunities due to climate change	5_1_2 Strategy	74	
GRI 302 Energy	302-1 Energy consumption within the organization	5_2 Energy management	80	
	302-3 Energy intensity	5_2 Energy management	80	
	302-4 Reduction of energy consumption	5_2 Energy management	80	
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	5_1_3 Climate indicators and goals	77	
	305-2 Energy indirect (Scope 2) GHG emissions	5_1_3 Climate indicators and goals	77	
	305-3 Other indirect (Scope 3) GHG emissions	5_1_3 Climate indicators and goals	77	
	305-4 GHG emissions intensity	5_1_3 Climate indicators and goals	77	
	305-5 Reduction of GHG emissions	5_1_3 Climate indicators and goals	77	

Note: GRI 306 follows the 2020 edition; GRI 403 follows the 2018 edition, and the rest are all following the 2016 edition.



SASB Standards cross-reference table

The Company makes disclosures in accordance with the sector-specific indicators for “Hardware” and “Electronic Manufacturing Services & Original Design Manufacturing.”

Industry classification	Item	No.	Descriptions and responses	Corresponding chapter	Page								
Electronic Manufacturing Services and Original Design Manufacturing	Water Management	TC-ES-140a.1	Description: (1) Total Water Withdrawal (cubic meters) (2)Total Water Consumption (cubic meters); Percentage of Water Supplied from Areas of High or Extremely High Water Stress (%) Response: (1) 277,563 cubic meters; (2) 109,673 cubic meters; the Company' s operating sites are not located in areas of high or extremely high water stress.	5_3_2 Water resource	85								
	Waste management	TC-ES-150a.1	Description: (1) Amount of hazardous waste from manufacturing (tons) (2) percentage recycled Response: (1) 226.32 tons (2) 86.97%	5_3_1 Waste management	82								
	Labour Practices	TC-ES-310a.1	Description: (1) Number of work stoppages (2) total days idle Response: (1) 0 (2) 0 day	6_3 Human rights management	110								
	Workforce Conditions, Health & Safety	TC-ES-320a.1	Description: (1) Total recordable incident rate (TRIR) (2) Near miss frequency rate (NMFR) Response: <table><tr><td></td><td>TRIR</td><td>NMFR</td></tr><tr><td>Employees</td><td>0.22</td><td>3</td></tr><tr><td>Non-employees of the Company</td><td>0.83</td><td></td></tr></table>		TRIR	NMFR	Employees	0.22	3	Non-employees of the Company	0.83		6_4_2 Occupational safety and health
	TRIR	NMFR											
Employees	0.22	3											
Non-employees of the Company	0.83												



Industry classification	Item	No.	Descriptions and responses	Corresponding chapter	Page								
Electronic Manufacturing Services and Original Design Manufacturing/ Hardware	Workforce Conditions, Health & Safety Supply Chain Management	TC-ES-320a.2 TC-HW-430a.1	<p>Description:</p> <p>(1) Percentage of entitys facilities audited in the RBA Validated Audit Process (VAP) or equivalent (%), by all facilities and high risk facilities (%)</p> <p>(2) Percentage of Tier 1 suppliers facilities audited in RBA Validated Audit Process (VAP) or equivalent (%), by all facilities and high risks facilities (%)</p> <p>Response:</p> <p>(1) The percentage of Wiwynn's main manufacturing plants passed or completed review procedures of RVA VAP or SAQ was 100%; the ratio of high risks was 0%.</p> <table><tr><th>Main manufacturing plant</th><th>RBA VAP</th></tr><tr><td>Tainan Branch</td><td>V</td></tr><tr><td>Subsidiary in Malaysia (WYMY)</td><td>V</td></tr><tr><td>Subsidiary in Mexico (WYMX)</td><td>V</td></tr></table> <p>(2) Percentage of tier 1 suppliers with the amount of procurement above NT\$10 million (99.75%) passed RVA VAP or completed SAQ reviewing procedures was 89.77%. One supplier was listed as high-risk, and the ratio of high risks was 1.27%.</p> <p>We requested the high-risk supplier to pass RBA VAP procedures. The supplier submitted RBA VAP External Audit Report before Q1, 2025. The non-conformity rate was 3.7%, and it was mainly in the dimension of “Labor”. We have requested the supplier to complete improvements within 90 days according to the regulations.</p>	Main manufacturing plant	RBA VAP	Tainan Branch	V	Subsidiary in Malaysia (WYMY)	V	Subsidiary in Mexico (WYMX)	V	3_1_3 Management process of the sustainable supply 6_3 Human rights management	50 110
	Main manufacturing plant	RBA VAP											
Tainan Branch	V												
Subsidiary in Malaysia (WYMY)	V												
Subsidiary in Mexico (WYMX)	V												
	Workforce Conditions, Health & Safety Supply Chain Management	TC-ES-320a.3 TC-HW-430a.2	<p>Description:</p> <p>(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent (%) and associated corrective action rate for priority non-conformances and other non-conformances (%), disaggregated by the entity's facilities.</p> <p>(2) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent (%) and associated corrective action rate for priority non-conformances and other non-conformances (%), disaggregated by the entitys Tier 1 supplier facilities.</p> <p>Response:</p> <p>(1) Non-conformance rate was 6.62%; 0 item of priority non-conformance and 18 items of major and minor non-conformance; corrective action rate was 100%.</p> <p>(2) Non-conformance rate was 3.7%; 0 item of priority non-conformance and 3 items of major and minor non-conformance; corrective action rate was 100%.</p>	3_1_3 Management process of the sustainable supply 6_3 Human rights management	50 110								

Industry classification	Item	No.	Descriptions and responses	Corresponding chapter	Page
Electronic Manufacturing Services and Original Design Manufacturing/ Hardware	Product Lifecycle Management	TC-ES-410a.1 TC-HW-410a.4	Description: Weight of end-of-life products and e-waste recovered (tons); percentage recycled (%) Response: Wiwynn's business model is B2B. The operations of the end-of-life products disposal and recycle are handled by downstream customers. Wiwynn does not recycle any disposed products. From 2023, Wiwynn collaborated with customers to recycle and reuse DRAM in working condition. They were reused on the same customers new product, and tested and verified. It fulfilled recycling and reutilization and avoided carbon emissions caused by manufacturing DRAM. In 2024, it is estimated to reduce carbon dioxide equivalent of around 2,811,623 kg CO ₂ e.	4_1_3 Responsible product	63
	Product Lifecycle Management	TC-HW-410a.1	Description: Percentage of products by revenue that contain IEC 62474 declarable substances Response: Wiwynn's main products are data center products. We follow the items specified in the Material Declaration Standards, IEC 62474, by the International Electrotechnical Commission and customers requirements to monitor the use of materials. Products containing IEC 62474 declarable substances accounted for 100% of revenue.	4_1_3 Responsible product	63
	Product Lifecycle Management	TC-HW-410a.2	Description: Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent Response: The business model of Wiwynn is B2B. All products comply 100% with local environmental and energy efficiency regulations. It is not applicable to EPEAT and ENERGYSTAR® criteria.	4_1_3 Responsible product	63
Hardware	Product Lifecycle Management	TC-HW-410a.3	Description: Percentage of eligible products, by revenue, certified to an energy efficiency certification. Response: The business model of Wiwynn is B2B. All products comply 100% with local environmental and energy efficiency regulations. In addition, European Union published the Ecodesign Directive for Energy-related Products, ErP (2009/125/EC) based on the requirements of ecological design on energy-related products. Lot 9 is the legal regulations in ErP Directive on servers and storage products. Under the latest Lot 9 regulations, from January 1, 2024, products sold in the EU must meet stricter requirements for power supply unit (PSU) efficiency—upgraded from Platinum PSU efficiency (94% @ 50% load) to Titanium PSU efficiency (96% @ 50% load). Wiwynn's sales in Europe accounted for approximately 13.51%.	4_1_3 Responsible product	63



Industry classification	Item	No.	Descriptions and responses	Corresponding chapter	Page
Electronic Manufacturing Services and Original Design Manufacturing/ Hardware	Materials Sourcing	TC-ES-440a.1 TC-HW-440a.1	Description: Description of the management of risks associated with the use of critical materials Response: Based on the scopes of product, battery, and packaging materials, Wiwynn formulated the “Hazardous Substance Control and Management Procedures” to ensure material management fully meets international laws and customers’ requirements. Besides, we also established the “Conflict Minerals Policy” and operating procedures, including risk management policy on suppliers’ violation of relevant regulations for the purpose of implementing due diligence. Please refer to “4.1.3 Responsible product” and “3.1.5 Management of conflict minerals” in the Report for more information.	4_1_3 Responsible product 3_1_5 Management of conflict minerals	63 55
	Product Security	TC-HW-230a.1	Description: Description of approach to identifying and addressing data security risks in products Response: Based on customers’ requirements of hardware, software, and firmware, Wiwynn customizes product development and design, and provides product security protection mechanism. TPM2.0 (Trusted Platform Module, TPM) is an international standard for secure cryptoprocessor. It helps reduce the risks of hackers attempting to capture passwords for sensitive information and risks associated with the encrypted key. In terms of firmware design: Secure Boot ensures devices can only be activated by trusted software to further avoid unauthorized alteration or malicious processing.	4_1_4 Customer relations management	67
Hardware	Employee Diversity & Inclusion	TC-HW-330a.1	Description: Percentage of gender and diversity group representation for (1) executive and non-executive management, (2) technical employees, and (3) all other employees Response: Please refer to Chapter 6_1_1 Diversity	6_1_1 Diversity	90

Activity Metrics

Industry classification	No.	Descriptions and responses	Corresponding chapter	Page
Electronic Manufacturing Services and Original Design Manufacturing	TC-ES-000.A	Number of manufacturing facilities	0_3 About Wiwynn Corporation	5
Electronic Manufacturing Services and Original Design Manufacturing/ Hardware	TC-ES-000.B TC-HW-000.B	Area of manufacturing facilities	0_3 About Wiwynn Corporation	5
Hardware	TC-HW-000.A	Number of units produced by product category	0_3 About Wiwynn Corporation	5
Electronic Manufacturing Services and Original Design Manufacturing	TC-ES-000.C	Number of employees	0_3 About Wiwynn Corporation	5
Hardware	TC-HW-000.C	Percentage of production from owned facilities	0_3 About Wiwynn Corporation 2024 Wiwynn Financial Statements	5

TCFD index cross-reference table

Dimension	Indicator	Corresponding chapter	Page
Governance	Describe the board of directors oversight of climate-related risks and opportunities.	5_1_1 Climate governance and management procedures	72
	Describe management's role in assessing and managing climate-related risks and opportunities.	5_1_1 Climate governance and management procedures	72
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	5_1_2 Strategy	74
	Describe the impact of climate-related risks and opportunities on the organizations businesses, strategy, and financial planning.	5_1_2 Strategy	74
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Wiwynn Corporation 2024 Natural Environment Evaluation Report	
Risk management	a) Describe the organization's processes for identifying and assessing climate-related risks.	5_1_2 Strategy	74
	b) Describe the organization's processes for managing climate-related risks.	5_1_2 Strategy	74
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	5_1_1 Climate governance and management procedures	72
Metrics and targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	5_1_3 Climate indicators and goals	77
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	5_1_3 Climate indicators and goals	77
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	5_1_3 Climate indicators and goals	77

Information on the implementation of climate-related information

Item	Implementation status
Please describe supervision and governance by the Board of Directors and the management team on risks and opportunities related to climate.	<p>The Board of Directors is the highest unit for the governance of climate topics. Corporate Sustainability Committee is a functional committee under the authority of the Board of Directors. It assists the Board of Director to review climate policy, strategy, and goals. It consists of four directors, and an independent director is appointed as the convenor. At least two meetings should be held every year. Chief Sustainability Officer submits reports on climate topics to the Corporate Sustainability Committee and the Board of Directors. The latest date of submission was on February 27, 2025.</p> <p>The Chief Sustainability Officer and the President are responsible for climate issues, overseeing the formulation of climate strategies and overall strategic direction. The Chief Sustainability Officer and heads of operational units are responsible for assessing climate-related issues and developing management plans based on strategic objectives. The effectiveness of these management plans is reported during regular monthly meetings to the Chief Strategy Officer and the President to ensure progress toward achieving the set targets.</p>



Item	Implementation status
<p>2. Please describe how the climate risks and opportunities identified affect the corporate business, strategy, and finance (short term, medium term, and long term).</p>	<p>Office for Sustainable Development and each operating unit should collect climate topics according to internal and external topics as well as with the reference to that from the peer companies and benchmark enterprises at least once every year. Risks identified cover transitional and physical risks, including existing regulations, new rules, technology, market, business reputation, litigation, acute disasters and long-term disasters. The timeline is defined to short-term (1-3 years), medium-term (3-5 years), and long-term (more than 5 years). Besides, we take into the consideration the current and emerging legal requirements related to climate change, such as "Climate Change Response Act", "Renewable Energy Development Act", and "Regional Self-Government Ordinance of a Low-Carbon City". Based on the level of impact and the possibility of occurrence, we then carry out a matrix analysis to identify risks and opportunities in the upstream of the value chain, in the organization, and in downstream before confirming potential impacts caused to the Company's finance by the risks and opportunities of climate change according to the future scenarios of World Energy Outlook Analysis released by IEA and TCCIP as well as international industrial trend reported.</p> <p>In 2024, we identified climate transition risks with significant impacts, with the degree of impact and likelihood of stakeholder demands (concerns) being the highest, followed by the the transition costs associated with adopting low-carbon technologies.</p> <p>As attention to climate issues increased, enterprises faced stricter carbon reduction standards and promoted decarbonization through supply chain influence, further escalating transition risks and cost pressures.</p> <p>Simultaneously, the rapid advancement of AI technology accelerated the growth in computing power demand, leading to heightened challenges in energy consumption and carbon emissions. Balancing technological development with energy conservation and carbon reduction became a critical issue for corporate competitiveness and sustainable development.</p> <p>Regarding physical risks, the impact and likelihood of heavy rainfall were relatively high. With the intensification of global warming, the intensity and frequency of extreme weather events continued to increase, and the affected regions became more concentrated, thereby increasing the uncertainty of operational risks and disaster losses for enterprises.</p> <p>In terms of climate-related opportunities, the development of low-carbon products provided key growth opportunities for enterprises, aiding in maintaining long-term competitive advantages amid the global trend of carbon reduction. For more information, please refer to chapter "5_1_2 Strategy" in this Report.</p>
<p>3. Please describe the impact of extreme weather events and action of transformation on the Company's finance.</p>	<p>For climate topics, the Company carries out a matrix analysis based on the likelihood of occurrence and severity of impact. Subsequently, we assess the potential financial impacts of climate change risks and opportunities on the Company, utilizing factors such as the World Energy Outlook report published by the International Energy Agency (IEA), TCCIP future scenario projections, and international industry trend reports. For more information, please refer to chapter "5_1_2 Strategy" in this Report and "Wiwynn 2024 Natural Environment Assessment Report".</p>

Item	Implementation status
<p>4. Please describe how to integrate the identification, evaluation, and management process of climate risks into the whole risk management system.</p>	<p>Sustainable Development Office and each operating unit should collect information on climate topics according to internal and external topics and with reference to topics collected by peer companies and benchmark enterprises at least once a year for identifying transitional and physical risks. Then, a matrix analysis is conducted based on the level of impact and the possibility of occurrence to identify risks and opportunities in the upstream the organization, and the downstream of the value chain. The Risk and Safety Management Representative Committee is responsible for integrating and covering material risks faced in business activities, including (but not limited to) strategic risks, operating risks, financial risks, information risks, regulatory compliance risks, integrity risks, privacy rights risks, climate change, and other emerging risks (such as risks related to biodiversity, forest, water, or infectious disease). It should be submitted to the Audit Committee for approval and reported to the Board of Directors. The Board of Directors incorporates climate topics into its overall risk considerations to monitor total risk management and ensure the effective operation of the management mechanism.</p>
<p>5. If using scenario analysis to evaluate resilience when facing climate change, please describe the scenario, parameter, hypothesis, and analytical factor used as well as main impact to finance.</p>	<p>The Company evaluated transition risks using at least two external scenarios: the first being the stated policies scenario (STEPS), and the second being the net zero emissions scenario from the World Energy Outlook report published by the IEA. Physical risks treat extreme rainfall as the level of hazard while the vulnerability is assessed across four scenarios, RCP2.6, RCP4.5, RCP6.0, and RCP8.5 as well as flooding, landslide, and mudslide caused by extreme rainfall, and location of side as level of exposure. The level of hazard, vulnerability, and level of exposure are then used to analyze physical risk metrics at each site. For more information, please refer to company's website "Sustainability" and "Wiwynn 2024 Natural Environment Assessment Report".</p>
<p>6. If there is any transition plan in response to risks related to climate management, please describe the content of the plan and indicators and goals used to identify and manage physical risks and transitional risks.</p>	<p>The Company uses SBTi carbon reduction pathway as relevant indicator to estimate climate mitigation and adaptation. Through renewable energy planning formulated by the Group, the implementation of carbon management platform to collect carbon emission data, and collaboration with the supply chain for carbon reduction, we introduce carbon reduction management to product development, manufacturing process, transportation, utilization, and product scrap in order to strengthen carbon reduction across the value chain to fulfill the Company's commitment and responsibility for climate action. For more information, please refer to 5_1_3 Climate indicators and goals in this Report.</p>
<p>7. If using internal carbon pricing as the planning tool, please describe price-setting foundation.</p>	<p>It is not yet using internal carbon pricing as the planning tool.</p>

Item	Implementation status																		
8. If goals related to climate are set, please provide the information of activities covered, scope of greenhouse gas emissions, project timeline, and progress achieved every year. If using carbon offset or renewable energy certificates (RECs) to achieve relevant goals, please explain the source or volume of carbon reduction offset or the quantity of renewable energy certificates (RECs).	<p>The Company has set the year 2021 as the baseline year for calculating the goal achievement rate in 2024, following the SBTi Carbon Reduction Pathway:</p> <table><tr><th>Boundary</th><th>Coverage rate</th><th>Achievement rate for Scope 1+2</th></tr><tr><td>Taiwan</td><td>35.57%</td><td>34.89%</td></tr><tr><td>Global</td><td>100%</td><td>84.29%</td></tr></table> <p>Annual Recognized Renewable Energy Figures Unit: kwh</p> <table><tr><th></th><th>2023</th><th>2024</th></tr><tr><td>Self-generated electricity for private use</td><td>1,890,000</td><td>4,386,009</td></tr><tr><td>Renewable energy certificate (including PPA and local REC)</td><td>35,508,000</td><td>78,191,013</td></tr></table> <p>Please refer to 5_1_3 Climate indicators and goals in the Report for more information.</p>	Boundary	Coverage rate	Achievement rate for Scope 1+2	Taiwan	35.57%	34.89%	Global	100%	84.29%		2023	2024	Self-generated electricity for private use	1,890,000	4,386,009	Renewable energy certificate (including PPA and local REC)	35,508,000	78,191,013
Boundary	Coverage rate	Achievement rate for Scope 1+2																	
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	2023	2024																	
Self-generated electricity for private use	1,890,000	4,386,009																	
Renewable energy certificate (including PPA and local REC)	35,508,000	78,191,013																	
9. Greenhouse gas inventory and the status of verification as well as the reduction goal, strategy, and the actual action plans (fill in 1-1 and 1-2 separately).	<p>The Company refers to Greenhouse Gas Protocol (GHG Protocol) to conduct greenhouse gas verification according to ISO 14064-1:2018. We set the organizational boundary based on the operational control rights and achieved 100% verification coverage rate.</p> <p>Please refer to 5_1_3 Climate indicators and goals in the Report for more information.</p>																		

1-1 The state of greenhouse gas verification and assurance conducted by the Company in the two most recent years

1-1-1 Please describe the volume of greenhouse gas emissions (tons CO₂e) in the two most recent year, the intensity (tons CO₂e/ NT\$ million), and scope of information coverage.

Statistics of greenhouse gas emissions for the past 2 years (Unit: tons CO₂e)

Item		2023	2024
Scope 1		3,272.5527	1,857.4747
Scope 2	Location base	28,860.4916	53,842.9675
	Market base	12,978.5396	18,703.4531
Total	Location base	32,133.0443	55,700.4422
	Market base	16,251.0923	20,560.9278
Unit revenue emissions (tons CO ₂ e/NT\$1 million)	Location base	0.13	0.15
	Market base	0.07	0.06
Scope 3		6,445,290.89	7,995,958.59

Note: The audit boundary of Scope 1 and Scope 2 was all the subsidiaries of Wiwynn included in the consolidated financial statements.

1-1-2 Information on greenhouse gas assurance

Describe the state of assurance in the two most recent years up to the publication of the annual report, including scope of assurance, assurance institution, assurance criteria, and assurance opinions.

The state of greenhouse gas verification and assurance in the two most recent years

	2023	2024
Scope of assurance	All subsidiaries included in the consolidated financial statements.	All subsidiaries included in the consolidated financial statements.
Assurance institution	BSI	BSI
Assurance standard	ISO 14064-1: 2018	ISO 14064-1: 2018
Assurance opinions	Reasonable assurance	Reasonable assurance

Note: Other indirect emissions listed in ISO 14064-1: 2018 Verification Declaration adopt validation or agree-upon procedures (AUP).

1-2 Goal, strategy, and the concrete action plan for greenhouse gas reduction

Please describe the base year of greenhouse gas reduction, related data, reduction targets, strategies, and concrete action plans as well as the progress toward achieving these targets.

Greenhouse gas reduction base year	2023
Scope 1+2 emissions	55,700.4422 (Location base)
Reduction goal	Scope 2 market-based emissions achieve 0 tons CO ₂ e by 2030.
The state of achievement	Scope 2 market-based emissions achieve 20,560.9278 tons CO ₂ e by 2024.
Strategy	Environment-friendly operation
Concrete action	<p>The use of renewable energy was planned according to the actual operation of each site. In 2024, the global utilization rate of renewable energy was 66.77%.</p> <p>Installed rooftop solar panels in the plant in Malaysia for self-generation and self-use and obtained the Gold certification from GBI green building in 2024.</p> <p>The Mexico plant obtained the Edge Advanced certification at the beginning of 2025, enabling a 36% reduction in energy consumption. Implemented manufacturing process improvement, including introducing low-energy consumption PCBA production lines worldwide and reduction of rack-testing power consumption during idle time.</p>

Sustainability disclosure index cross-reference table

Computer and peripheral equipment manufacturing

No.	Indicator	Type	Corresponding chapter	Status of annual disclosure			Remarks																					
1	Total energy consumption, ratio of purchased electricity, and utilization rate of renewable energy	Quantitative	5_2 Energy management	452,900 GJ Ratio of purchased renewable electricity: 62.15% Ratio of purchased non-renewable electricity: 30.93% Renewable energy usage rate: 66.77%																								
2	Total water intake and total water consumption	Quantitative	5_3_2 Water resource	Total water withdrawals: 277,563 m³ Total water consumption: 109,673m³																								
3	Weight and recycling rate of hazardous waste generated	Quantitative	5_3_1 Waste management	The weight of hazardous waste was 226.32 tons. Recycled ratio was 86.97%.																								
4	Description of category of occupational incidents, number of affected persons, and incident rates	Quantitative	6_4_2 Occupational safety and health	<table><tr><th>Type</th><th>Number of people</th><th>Ratio</th></tr><tr><td>Contusions caused by mechanical pinch or falling objects</td><td>14</td><td>51.58%</td></tr><tr><td>Tripping on stairs, slipping on wet surfaces, or falling while stepping over pipelines</td><td>6</td><td>22.22%</td></tr><tr><td>Injuries caused by improper posture when standing up</td><td>2</td><td>7.41%</td></tr><tr><td>Foot injury from a hydraulic cart or hand puncture and infection from metal</td><td>2</td><td>7.41%</td></tr><tr><td>Back injury from being hit by a mobile workbench cart</td><td>2</td><td>7.41%</td></tr><tr><td>Chemical splashes</td><td>1</td><td>3.70%</td></tr></table>			Type	Number of people	Ratio	Contusions caused by mechanical pinch or falling objects	14	51.58%	Tripping on stairs, slipping on wet surfaces, or falling while stepping over pipelines	6	22.22%	Injuries caused by improper posture when standing up	2	7.41%	Foot injury from a hydraulic cart or hand puncture and infection from metal	2	7.41%	Back injury from being hit by a mobile workbench cart	2	7.41%	Chemical splashes	1	3.70%	
Type	Number of people	Ratio																										
Contusions caused by mechanical pinch or falling objects	14	51.58%																										
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Back injury from being hit by a mobile workbench cart	2	7.41%																										
Chemical splashes	1	3.70%																										
5	Disclosure of product life cycle management: including the weight and recycling rate of disposed products and electronic waste	Quantitative	5_3_1 Waste management	Wiwynn's business model is B2B. The operations of the end-of-life products disposal and recycle are handled by downstream customers. Wiwynn does not recycle any disposed products. From 2023, Wiwynn collaborated with customers to recycle and reuse DRAM in working condition. They were reused on the same customers new product, and tested and verified. It fulfilled recycling and reutilization and avoided carbon emissions caused by manufacturing DRAM. In 2024, it is estimated to reduce carbon dioxide equivalent of around 2,811,623 kg CO₂e.																								
6	Description of risk management related to the use of key materials	Qualitative description	4_1_3 Responsible product 3_1_5 Management of conflict minerals	Wiwynn Corporation established the Hazardous Substance Control and Management Procedures, focusing products, batteries, and packaging materials. This ensures comprehensive material management in compliance with international regulations and customer requirements. In addition, we established the Conflict Mineral Policy and operating procedures, which include risk management policy for addressing supplier violations of relevant regulations, ensuring rigorous due diligence practices are being upheld.																								
7	Total monetary loss due to litigations related to anti-competitive behaviors	Quantitative	2_2_4 Regulatory compliance	Total monetary loss due to litigations related to anti-competitive behaviors was NT\$0.																								
8	Production capacity of the main products based on product category	Quantitative	0_3 About Wiwynn Corporation	The Company's main products are customized data center products and the production volume is commercially confidential.																								

Note: In line with the IFRS Sustainability Disclosure Standards implementation roadmap issued by the Financial Supervisory Commission and the Taiwan Stock Exchange, the Company plans to report progress to the Board of Directors in 2026. By the end of 2026, a cross-functional task force will be established to define the reporting entity and conduct a gap analysis. In 2027, the Company will complete the identification of sustainability-related risks and opportunities, assess the major financial impacts of the key issues, and conduct an internal audit based on the items carried out. Sustainability disclosures will be piloted in the 2028 annual report, with formal publication and submission scheduled for 2029.



Independent Third-party Assurance Opinion Statement



INDEPENDENT ASSURANCE OPINION STATEMENT

2024 Wiwynn Corporation Sustainability Report

The British Standards Institution is independent to Wiwynn Corporation (hereafter referred to as Wiwynn in this statement) and has no financial interest in the operation of Wiwynn other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Wiwynn only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Wiwynn. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Wiwynn only.

Scope

The scope of engagement agreed upon with Wiwynn includes the followings:

1. The assurance scope is consistent with the description of 2024 Wiwynn Corporation Sustainability Report.
2. The evaluation of the nature and extent of the Wiwynn's adherence to AA1000 AccountAbility Principles (2018) and the reliability of specified sustainability performance information in this report as conducted in accordance with type 2 of AA1000 AS v3 sustainability assurance engagement.
3. The assessment of disclosure to be in conformance with the applicable SASB industry standard(s) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the 2024 Wiwynn Corporation Sustainability Report provides a fair view of the Wiwynn sustainability programmes and performances during 2024. The sustainability report subject to assurance is materially correct without voluntary omissions based upon testing within the limitations of the scope of the assurance, the information and data provided by the Wiwynn and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are correctly represented. The sustainability performance information disclosed in the report demonstrate Wiwynn's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Wiwynn's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards and SASB Standard(s) were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to Wiwynn's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on Wiwynn's approach to stakeholder engagement. Moreover, we had sampled 1 external stakeholder to conduct interview.
- interview with 30 staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of materiality assessment process.
- review of key organizational developments.
- review of the extent and maturity of the relevant accounting systems for financial and non-financial reports.
- review of the findings of internal audits.
- the verification of performance data and claims made in the report through meeting with managers responsible for gathering data.
- review of the processes for gathering and ensuring the accuracy of data, followed data trails to initial aggregated source and checked sample data to greater depth during site visits.
- the consolidated financial data are based on audited financial data, we checked that this data was consistently reproduced.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).
- an assessment of the organization's use of metrics or targets of SASB Standard(s) to assess and manage topic-related risks and opportunities.

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and sustainability performance information as well as GRI Standards and SASB Standard(s) is set out below:

Inclusivity

In this report, it reflects that Wiwynn has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Wiwynn's inclusivity issues and has demonstrated sustainable conduct supported by top management and implemented in all levels among organization.

Materiality

The Wiwynn publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Wiwynn and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the Wiwynn's management and performance. In our professional opinion the report covers the Wiwynn's materiality assessment process and material issues.

Responsiveness

Wiwynn has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for the Wiwynn is developed and continually provides the opportunity to further enhance Wiwynn's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the Wiwynn's responsiveness issues.

Impact

Wiwynn has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. Wiwynn has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within an organization. In our professional opinion the report covers the Wiwynn's impact issues.

Performance information

Based on our work described in this statement and with no conflict of interest with the Wiwynn in relation to providing the assurance of ESG performance information, which has been assured, specified sustainability performance information such as GRI Standards disclosures disclosed in this report, Wiwynn and BSI have agreed upon to include in the scope. In our view, nothing has come to our attention that the data and information contained within 2024 Wiwynn Corporation Sustainability Report were no significant errors, omissions, or misstatements based on procedures undertaken by means of vouching, re-tracking, re-computing and confirmation.

GRI Sustainability Reporting Standards (GRI Standards)

Wiwynn provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, including the disclosures of applicable economic, environmental, and social information, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the Wiwynn's sustainability topics.

SASB Standards

Wiwynn provided us with their self-declaration of in accordance with SASB Standard(s) (Hardware Sustainability Accounting Standard and Electronic Manufacturing Services & Original Design Manufacturing Sustainability Accounting Standard, version 2023-12). Based on our review, we confirm that the sustainability disclosure topics & accounting metrics of SASB Standard(s) (Hardware Sustainability Accounting Standard and Electronic Manufacturing Services & Original Design Manufacturing Sustainability Accounting Standard, version 2023-12) are reported, partially reported, or omitted. In our professional opinion, the self-declaration covers disclosure topics, associated accounting metrics and activity metrics for applicable SASB industry standard(s).

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

The moderate level assurance provided is in accordance with AA1000AS v3 in our review of SASB Standard(s).

Responsibility

This sustainability report is the responsibility of the Wiwynn's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:



AA1000
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