



2025

Wiwynn Corporation

Nature and Climate
Assessment Report



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Beliefs and Vision

Unleash the Power of Digitalization, Ignite the Innovation of Sustainability

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Guided by its vision of "Unleash the Power of Digitalization, Ignite the Innovation of Sustainability," Wiwynn Corporation actively integrates sustainability principles into its corporate operations and decision-making while advancing digitalization and technological innovation, leveraging innovative technologies to achieve sustainable development.

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Upholding the core belief of "harmony between people and the environment," Wiwynn regards ESG (environmental, social, and governance) as a key foundation for corporate growth and sustainable development. The Company has established four strategic pillars as its action framework: "Eco-Friendly Operation," "Driven People with Shared Beliefs," "Sustainable Supply Chain," and "Innovation with Green Technology." Through these pillars, Wiwynn embeds sustainable development into operational management, talent development, and industry collaboration, advancing a comprehensive sustainability transformation from internal operational optimization to external value chain engagement. Wiwynn continues to strengthen energy management and green operations, implement energy conservation, carbon reduction, and resource circularity, and foster an inclusive, safe, and growth-oriented workplace. The Company also works with supply chain partners to build a low-carbon and resilient sustainable value chain, while responding to environmental challenges through green innovation and

technology applications to create positive value for natural ecosystems.

Wiwynn recognizes the risks, challenges, and transition opportunities arising from global climate change and changes in the natural environment, and continues to incorporate these issues into its corporate strategy and operational decision-making. Since 2019, we have disclosed climate-related information in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). By strengthening energy management, increasing the use of renewable energy, and implementing greenhouse gas (GHG) reduction measures, we have actively reduced carbon emissions across our operations and value chain. At the same time, we have gradually deepened our management of natural capital and biodiversity issues. In 2025, Wiwynn published its "Nature and Biodiversity and No Deforestation Policy" and, for the first time, conducted a systematic assessment in accordance with the recommended approach of the Taskforce on Nature-related Financial Disclosures

(TNFD). This assessment examined the dependencies and impacts of our operating activities on the natural environment, as well as the relationship between our operating sites and ecologically sensitive areas, enabling us to more comprehensively identify and disclose climate- and nature-related risks and opportunities.

In terms of concrete actions, Wiwynn continues to advance both low-carbon transition and nature conservation. Since 2021, the Company has launched the Ocean Hugs coastal forestation program, extending its conservation efforts from land to marine ecosystems by creating a green life corridor that connects coastlines and forests, promoting biodiversity and ecosystem restoration. Looking ahead, we will continue to enhance our climate and nature governance framework, deepen carbon management, natural capital management, and related actions, and work with stakeholders to strengthen corporate resilience. Through these efforts, we aim to create long-term value for sustainable development and the natural environment.



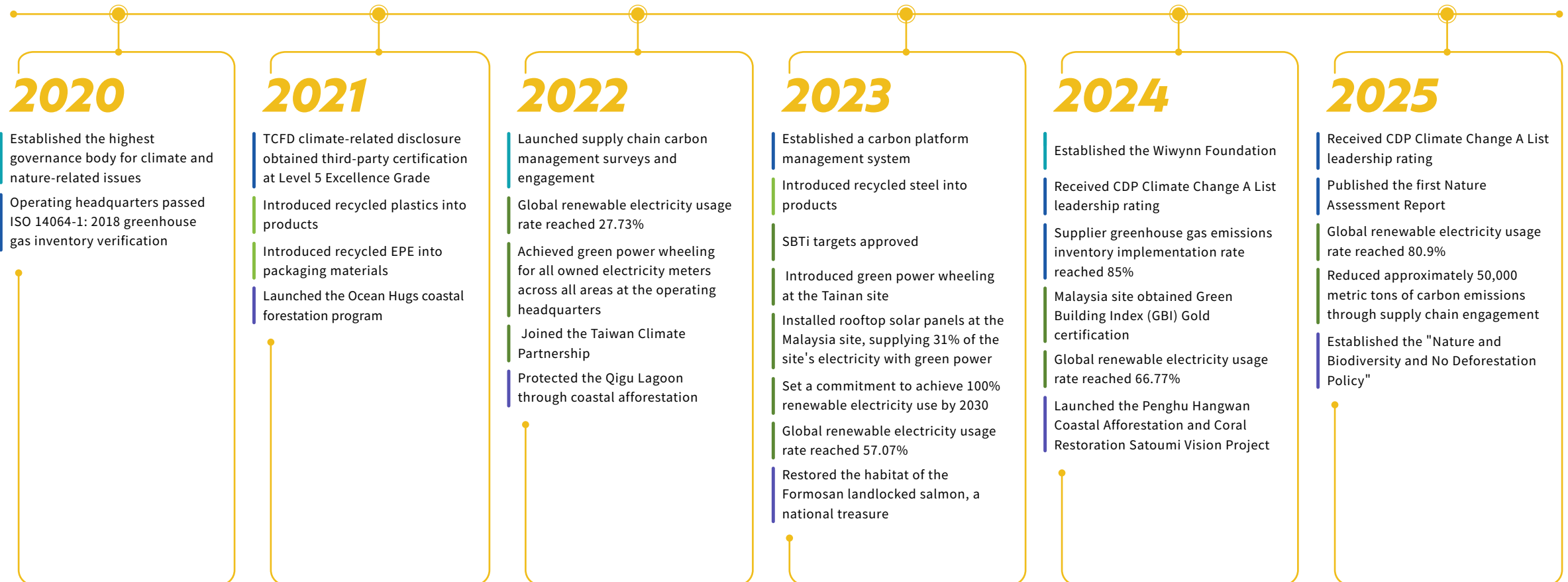


Performance and Highlights

Wiwynn has incorporated climate action and nature conservation into its sustainable development blueprint. The Company has established the highest governance body for climate and nature-related issues, and continues to enhance its management mechanisms while implementing concrete actions. Wiwynn has set a target to achieve 100% renewable electricity use by 2030. Through decarbonization pathway planning, the Company is advancing energy conservation and carbon reduction, introducing renewable energy, and evaluating energy substitution solutions. Each operating site regularly identifies energy-saving opportunities and implements improvement measures on an annual basis, continuously enhancing energy efficiency and the effectiveness of green operations. As of 2025, Wiwynn's global renewable electricity usage rate had reached 80.9%.

In addition, Wiwynn has extended its emissions reduction actions to value chain management. Through supplier engagement and capacity building, the Company supports supply chain partners in strengthening their carbon management capabilities and low-carbon resilience. On the product side, Wiwynn continues to promote low-carbon design, resource circularity, and the adoption of recycled materials, expanding emissions reduction benefits across all stages of the product life cycle. Wiwynn supports the "Convention on Biological Diversity" (CBD) and the "United Nations Sustainable Development Goals" (SDGs), and has issued the "Nature and Biodiversity and No Deforestation Policy." In collaboration with academic research institutions, local communities, and non-profit organizations, the Company jointly promotes marine conservation, habitat restoration, and environmental education programs, putting into practice its vision of net-zero sustainability and ecological coexistence.

Legend: Governance Organization Information Disclosure Low-carbon Products Climate Action Nature Action





CHAPTER.1 Organizational Risk Management

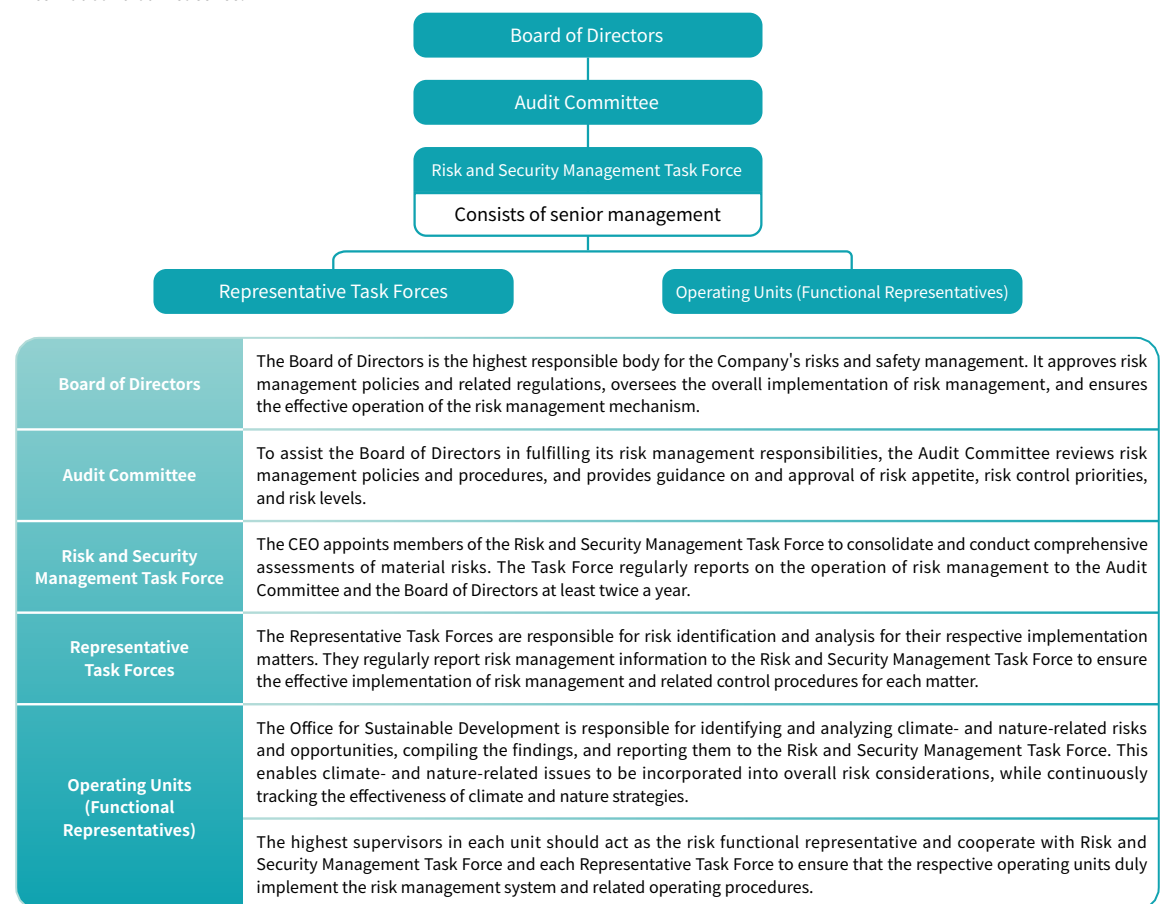




CHAPTER.1 Organizational Risk Management

1.1 Overall Risk Governance

The Company has established a Risk and Security Management Task Force, which is responsible for consolidating risk and safety issues and reporting such matters to the Audit Committee and the Board of Directors at least twice a year. The most recent report to the Audit Committee and the Board of Directors was presented on February 26, 2026. In addition, since 2024, sustainability information management has been incorporated into the internal control system and included in the annual internal audit plan to ensure that sustainability information and related management procedures are implemented accurately and effectively under internal control measures.

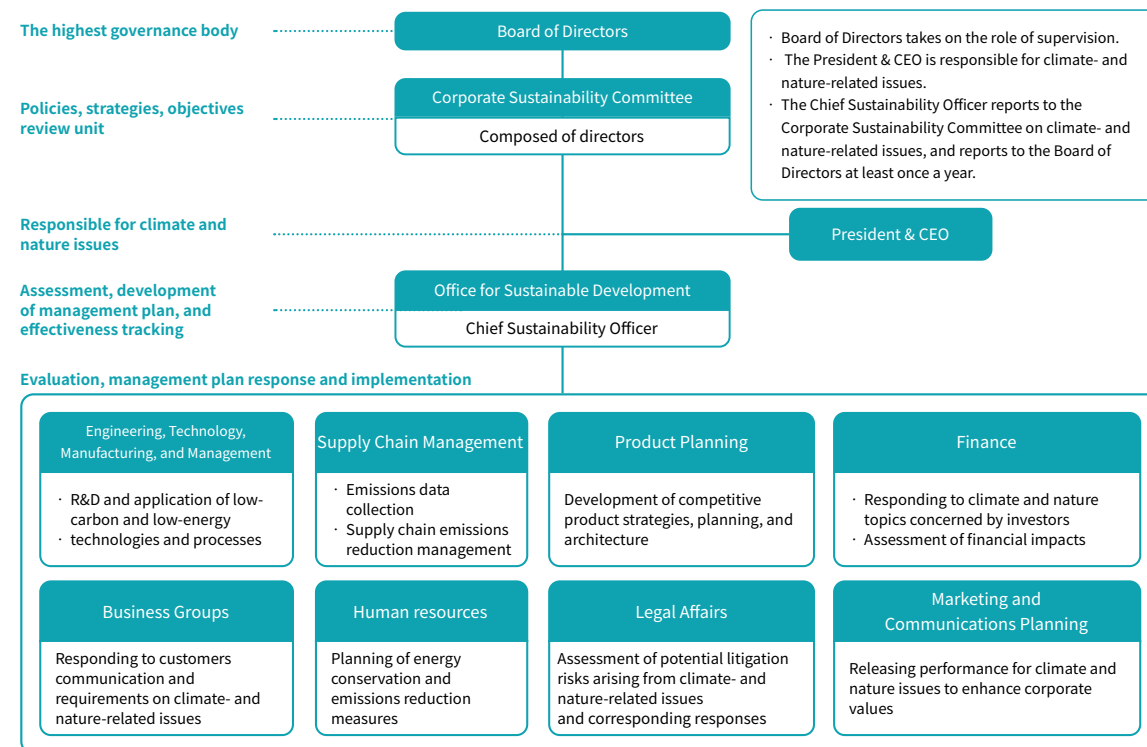


1.2 Governance Structure for Climate- and Nature-related Issues

The Board of Directors is the highest governance body for climate-related issues. The Corporate Sustainable Development Committee, a functional committee under the Board of Directors, assists the Board in reviewing climate and nature-related policies, strategies, and targets. The Committee is composed of directors and convenes at least twice a year.

The Chief Sustainability Officer reports to the Corporate Sustainability Committee and the Board of Directors on climate- and nature-related issues each year. The most recent report was presented on February 26, 2026.

The President & CEO is responsible for climate- and nature-related issues, including the formulation of climate and nature strategies and overall strategic direction. The Chief Sustainability Officer and the heads of operating units are responsible for assessing climate- and nature-related issues and developing management plans based on strategic objectives. Management performance is reported to the Chair and Chief Strategy Officer and the President & CEO through regular meetings to confirm progress toward achieving the targets.



CHAPTER.1 Organizational Risk Management

Linkage Between Climate and Nature Management and the Remuneration System

The remuneration policy for directors is based on the Company's Articles of Incorporation and "Principles of Remuneration to Directors and Functional Committees." It takes into account customary remuneration levels among industry peers, the Company's business performance and sustainability performance, as well as each director's position, responsibilities, and participation in functional committees.

For senior executives, remuneration includes fixed salary, variable compensation in the form of cash and/or shares, pension contributions, and other statutory benefits. Remuneration levels are benchmarked against domestic and international industry peers, and are adjusted based on responsibilities, performance, and the risks assumed. Variable compensation is closely linked to annual business performance, with performance evaluation indicators covering financial, non-financial, and sustainable development dimensions.

Key Performance Indicators		President & CEO	Heads of Business Units (including persons responsible for each strategic objective)
Financial Dimension	Revenue, profitability, growth rate, and return on equity		
Non-financial Dimension	Corporate governance, employee and customer satisfaction, and supply chain management		
Sustainable Development Dimension	Commitments of using renewable energy	10%	10%
	The results of the global employee engagement survey align with the industry norm		
	Supply chain emissions reduction and green power transition		
	Reduction in parts and material usage		

In addition to senior executives, the Company has also established the "Operating Procedures for Energy-Saving and Carbon Reduction Rewards" for general employees. The procedures include incentive mechanisms for proposals related to greenhouse gas reduction and energy efficiency improvement. In 2025, the operating headquarters held its first Sustainability Innovation Proposal Competition. Centered on the themes of energy conservation and carbon reduction, and waste reduction and circularity, the competition encouraged employees to propose innovative and practical sustainability improvement solutions based on their daily work and office environment. A total of 86 proposals were submitted, demonstrating employees' active engagement with sustainability issues and their capacity for innovation.

The proposals covered five major categories: low-carbon and low-waste lifestyles, smart environmental control, power generation and energy storage, green buildings, and waste heat recovery. Together, these proposals fully reflected employees' active exploration of sustainability improvement opportunities across different dimensions, from office behaviors and space management to energy use.

The selection process was based on a comprehensive review of sustainability impact, feasibility, and innovation, with monetary awards granted as incentives. Through this competition, the Company not only inspired employees' enthusiasm for participating in sustainability actions, but also further brought together its internal innovation capabilities. Looking ahead, the Company will continue to integrate sustainability principles into daily operations and encourage more employees to turn their ideas into concrete actions, jointly creating greater value for low-carbon transition and resource circularity.





CHAPTER.2 Climate-related Risk and Opportunity Management





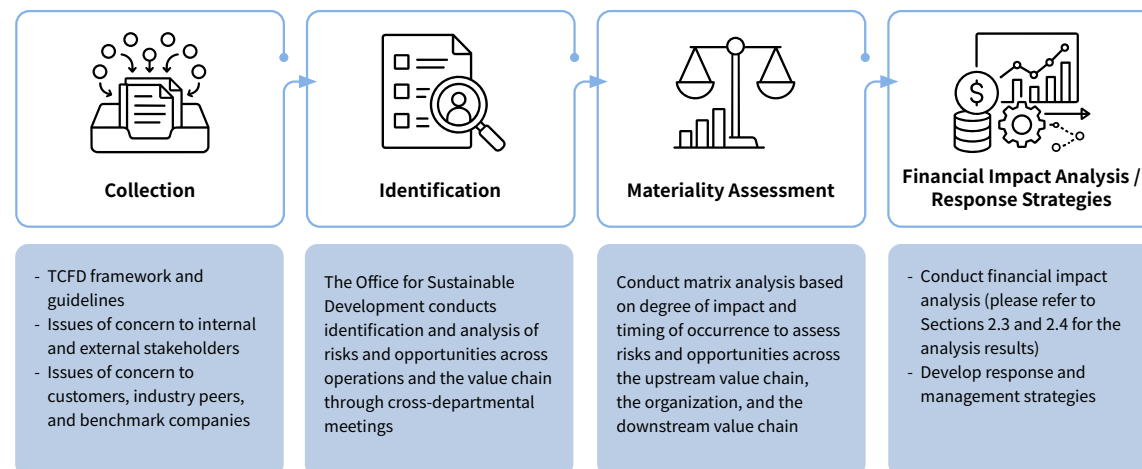
CHAPTER.2 Climate-related Risk and Opportunity Management

2.1 Identification and Assessment Process for Climate-related Risks and Opportunities

In response to the challenges that climate change and changes in the natural environment may pose to the Company's operations, the Office for Sustainable Development works with each operating unit every year to identify and assess climate-related risks and opportunities. The assessment process references the TCFD framework, relevant international guidelines, issues of concern to internal and external stakeholders, and climate-related issues that industry peers and benchmark companies focus on or disclose. Relevant information is systematically collected and inventoried to serve as the basis for identifying potential risks and opportunities in the Company's operations.

Climate-related risks include transition risks and physical risks, covering categories such as current regulation, emerging regulation, technology, market, reputation, litigation, and acute and chronic climate-related hazards. Climate-related opportunities cover dimensions such as resource efficiency, energy sources, and products and markets. Among these, regulatory transition risks include current and emerging regulatory requirements. In Taiwan, these mainly include the "Climate Change Response Act," the "Renewable Energy Development Act," and low-carbon city self-government ordinances adopted by local governments. In addition, each operating site also takes into account international climate initiatives and relevant climate policies in its regional market.

After identifying relevant issues, the Company further conducts a materiality matrix analysis of risks and opportunities. The X-axis of the matrix is based on the timing and likelihood of impact occurrence, and is divided into short term (1–3 years), medium term (3–5 years), and long term (more than 5 years). The Y-axis comprehensively assesses the potential financial and non-financial impacts of each risk and opportunity to determine its degree of impact.



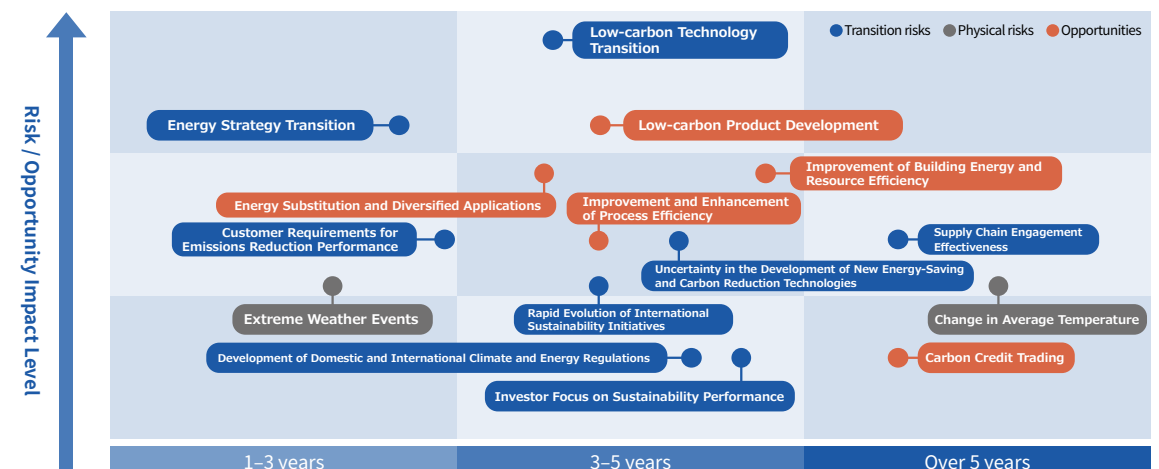
2.2 Material Climate-related Risks and Opportunities

Based on its operating model and industry characteristics, the Company identified eight climate-related transition risks, two climate-related physical risks, and five climate-related opportunities. A materiality matrix analysis was then conducted to assess their degree of impact and likelihood of occurrence, so as to prioritize the materiality of each issue.

Through the materiality matrix analysis of climate-related risks and opportunities, the transition risks with higher degrees of impact in the short to medium term include "energy strategy transition," "customer requirements for emissions reduction performance," and "low-carbon technology transition." In response to growing external pressure to reduce emissions, the Company has prioritized energy transition and the deployment of low-carbon technologies as key strategic directions to ensure operational resilience and maintain market competitiveness.

In terms of physical risks, "extreme weather events" represent a physical risk that may occur in the short term. The Company continues to monitor the potential impacts of climate events on its operating sites, supply chain, and logistics systems, while strengthening its emergency response mechanisms and business continuity plans (BCPs).

On the opportunity side, issues such as "low-carbon product development" and "energy substitution and diversified applications" were identified as having a higher degree of impact. Through process optimization and design innovation, these issues provide key growth opportunities for the Company and help maintain its long-term competitive advantage amid the global emissions reduction trend. In addition, by increasing the use of renewable energy and establishing a diversified energy portfolio, such as solar power, wind power, and energy storage systems, the Company can reduce future cost risks associated with carbon pricing and enhance the stability of its energy supply.





CHAPTER.2 Climate-related Risk and Opportunity Management

Climate-related Transition Risks

Risk Item	Impact Level	Scope of Impact	Time Horizon	Impact / Financial Impact	Response and Management Measures
Development of Domestic and International Climate and Energy Regulations	Low	Upstream Self-operation	3–5 years	· Increase in compliance costs · Increase in capital expenditures for renewable energy installation	· Continuously monitor regulatory developments related to carbon pricing systems at operating sites, including carbon fees, carbon taxes, cap-and-trade systems, and Carbon Border Adjustment Mechanism (CBAM), and establish corresponding carbon management mechanisms · Develop an internal carbon pricing mechanism and incorporate carbon costs into operational decision-making
Rapid Evolution of International Sustainability Initiatives	Medium	Upstream Self-operation Downstream	3–5 years	· Increase in operating costs · Impact on ratings and customer purchasing decisions	· Continuously monitor and assess development trends in international initiatives, such as SBTi, RE100, and international net-zero initiatives · Set emissions reduction pathways aligned with international standards · Enhance the quality of sustainability report disclosures to align with ISSB and GRI Standards
Low-carbon Technology Transition	High	Upstream Self-operation	3–5 years	· Increase in R&D and manufacturing costs · Increase in capital expenditures	· Invest in process energy efficiency improvements, including the introduction of high-efficiency reflow ovens and smart scheduling systems · Replace high-energy-consuming equipment to improve energy efficiency · Develop high-performance server architectures with technology partners
Energy Strategy Transition	High	Upstream Self-operation Downstream	1–3 years	· Increase in operating costs · Increase in green power procurement costs · Impact of energy price fluctuations on operating costs	· Optimize the energy efficiency of AI server testing · Strengthen the stability of energy supply · Establish a diversified global green power procurement portfolio · Ensure that green power quality meets requirements
Customer Requirements for Emissions Reduction Performance	Medium	Upstream Self-operation	1–3 years	· Increase in operating costs · Impact on customer purchasing decisions	· Establish communication mechanisms with stakeholders to understand emissions reduction performance requirements · Develop low-carbon server solutions to help customers reduce carbon emissions from data centers · Strengthen supply chain carbon data collection and engagement to promote supplier emissions reduction
Investor Focus on Sustainability Performance	Low	Self-operation	3–5 years	· Increase in costs associated with ESG rating assessments · Poor ratings may affect financing costs	· Continuously monitor international rating assessments and issues of concern to investors, and address identified gaps · Strengthen sustainability performance management and the quality of information disclosure
Supply Chain Engagement Effectiveness	Medium	Upstream Self-operation	Over 5 years	· Increase in engagement and data verification costs	· Establish a supply chain carbon data platform to improve the efficiency of supply chain carbon data collection and verification · Establish a supplier tiered management and guidance mechanism, and provide suppliers with emissions reduction resources and capacity building support · Incorporate carbon management performance into quarterly business reviews (QBRs) and supplier selection criteria
Uncertainty in the Development of New Energy-saving and Carbon Reduction Technologies	Medium	Upstream Self-operation	3–5 years	· Investment risks associated with new technologies · Costs and asset impairment	· Establish a forward-looking technology assessment and implementation mechanism, and continuously track the maturity and feasibility of energy-saving technologies related to high-efficiency cooling, low-carbon backup energy, and AI servers · Assess future trends in AI chip power consumption and cooling requirements, and proactively develop cooling technology capabilities · Participate in open communities to promote industry collaboration and reduce technology implementation costs



CHAPTER.2 Climate-related Risk and Opportunity Management

Climate-related Physical Risks

Risk Item	Impact Level	Scope of Impact	Time Horizon	Impact / Financial Impact	Response and Management Measures
Change in Average Temperature	Medium	Upstream Self-operation Downstream	Over 5 years	- Increase in energy costs and operating expenses - Increase in capital expenditures	- Continuously monitor the impacts of climate change and rising temperature trends on operating sites, testing environments, and employee working conditions - Introduce the ISO 50001 energy management system to promote energy-saving targets and continuous improvement mechanisms - Optimize the efficiency of air conditioning, cooling, and ventilation systems to reduce energy use per unit of output - Evaluate the adoption of green building design, energy-saving equipment, and high-efficiency cooling design for new or expanded plants
Extreme Weather Events	Medium	Upstream Self-operation Downstream	1–3 years	- Production capacity losses and recovery costs - Insurance premiums and disaster prevention expenditures	- Strengthen drainage, flood prevention, backup power, and key facility protection capabilities at plant sites - Establish monitoring and early warning mechanisms for weather, water levels, and disaster risks to improve response efficiency - Develop and regularly conduct drills for disaster response and business continuity plans (BCPs) to reduce impacts on production and delivery - Regularly review facility resilience at operating sites and supply chain risks to enhance overall operational recovery capabilities

Opportunity Item	Impact Level	Scope of Impact	Time Horizon	Financial Impact	Response and Management Measures
Improvement and Enhancement of Process Efficiency	Medium	Self-operation	3–5 years	- Increase in capital expenditures - Reduction in unit energy consumption and optimization of cost structure	- Strengthen process control through digitalized, automated, and smart management to improve production efficiency and energy efficiency - Continuously assess energy consumption of production lines and testing equipment, and introduce high-efficiency processes and testing equipment - Optimize AI server testing processes and energy use management to reduce energy consumption per unit of product
Low-carbon Product Development	High	Upstream Self-operation	3–5 years	- Improved market competitiveness - Increased customer collaboration opportunities - Attraction of potential new customers	- Focus on energy-saving, cooling, and system efficiency design for high-performance servers to help customers reduce energy use and carbon emissions from data centers - Introduce the use of recycled materials, circular materials, and low-carbon materials to reduce environmental impacts across the product life cycle - Continue to invest in low-carbon product R&D to improve product energy efficiency and market differentiation advantages - Collaborate with supply chain and technology partners to develop low-carbon materials, energy-saving designs, and innovative solutions
Improvement of Building Energy and Resource Efficiency	High	Self-operation	3–5 years	- Increase in capital expenditures - Reduction in energy costs and operating expenses in the long run	- Introduce energy-saving, low-carbon, and high-efficiency facility design in new and expanded plants to improve energy and resource efficiency - Plan to obtain green building-related certifications for new or expanded plants to enhance operational resilience at operating sites - Introduce energy management systems to strengthen energy performance monitoring and continuous improvement mechanisms - Set energy-saving targets at each operating site and continuously promote improvements to air conditioning, lighting, cooling, and high-energy-consuming equipment
Energy Substitution and Diversified Applications	High	Self-operation	3–5 years	- Reduced reliance on conventional electricity and lower risk of energy price fluctuations - Stable customer collaboration and enhanced low-carbon supply chain competitiveness	- Adopt diversified renewable energy procurement strategies based on the energy market conditions of each operating site, including PPAs, green power programs, and renewable energy certificates - Establish a diversified global green power procurement portfolio to improve the stability and flexibility of renewable energy supply - Continuously assess the cost-effectiveness, compliance, and alignment with customer requirements of different energy portfolios - Gradually increase the share of renewable electricity used across global operating sites in line with the Company's renewable energy use targets
Carbon Credit Trading	Low	Self-operation	Over 5 years	Increased long-term flexibility in carbon management and reduced impacts from future increases in carbon costs or compliance costs	- Continuously monitor developments in international carbon markets and trading mechanisms - Develop application strategies for carbon credits and high-quality carbon credits as supplementary tools beyond internal emissions reduction

CHAPTER.2 Climate-related Risk and Opportunity Management

2.3 Scenario Analysis of the Financial Impacts of Climate-related Risks

To analyze the potential impacts of climate-related risks on Wiwynn's operations under different greenhouse gas emissions control and climate scenarios, the Company conducts climate scenario analysis in accordance with the TCFD recommendations. By comparing the differences under varying levels of policy stringency and emissions reduction scenarios, the Company assesses the potential operational and financial impacts of climate-related risks.

Selection of Climate Scenarios

With reference to the World Energy Outlook 2025 (WEO) published by the International Energy Agency (IEA), the Company adopts the Stated Policies Scenario (STEPS) and the Net Zero Emissions by 2050 Scenario (NZE) for transition risk scenario analysis.

For physical risks, the Company refers to the Sixth Assessment Report (AR6) published by the Intergovernmental Panel on Climate Change (IPCC) and adopts four Shared Socioeconomic Pathways, namely SSP1-2.6, SSP2-4.5, SSP3-7.0, and SSP5-8.5. The Company also uses downscaled climate data from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) to assess the potential financial impacts of extreme weather events and temperature changes on its operating sites under each scenario.

	Scenario Selected	Description	Projected Global Temperature Rise by 2100
Transition risks	STEPS	This scenario incorporates climate and energy policies that have already been implemented and some that have already been announced. It assumes that policies will continue to progress, but does not assume that all climate targets will be achieved.	~2.5°C
	2050 NZE	This scenario sets out a pathway to reduce global energy-related carbon dioxide emissions to net-zero by 2050, with countries adopting different transition pathways according to their respective circumstances.	~1.5°C
Physical risks	Low emissions (SSP1-2.6)	This scenario represents a global pathway toward sustainable development. Countries actively promote climate policies and energy transition, with rapid development of renewable energy and improvements in energy efficiency. Greenhouse gas emissions gradually decline, making this a low-emissions scenario.	~2° C
	Medium emissions (SSP2-4.5)	This scenario broadly reflects a continuation of current global development trends. Climate policies are gradually advanced but remain limited in strength, and the pace of energy transition is moderate. Greenhouse gas emissions stabilize after the middle of the century and gradually decline, while global warming remains at a medium level.	~3° C
	High emissions (SSP3-7.0)	In this scenario, global development becomes increasingly regionalized, with reduced international cooperation and limited progress in climate policies. Energy systems continue to rely on fossil fuels, causing greenhouse gas emissions to keep rising. This is a high-emissions scenario.	~4° C
	Very high emissions (SSP5-8.5)	This scenario assumes rapid global economic growth while maintaining a high dependence on fossil fuels. Energy demand continues to increase, climate policy progress remains limited, and greenhouse gas emissions continue to rise throughout this century. This is a very high-emissions scenario.	>4° C

CHAPTER.2 Climate-related Risk and Opportunity Management

Climate-related Transition Risk:

Regulatory Risk

Based on existing or planned carbon pricing regulations at the locations of its operating sites, the Company assesses the development of carbon pricing systems and electricity costs under the STEPS and NZE climate scenarios. The Company also compares two response strategies: the "BAU Strategy" and the "RE Strategy." The BAU Strategy refers to maintaining the Company's existing operating model without considering the use of renewable energy or the introduction of additional emissions reduction measures. The RE Strategy refers to gradually increasing the share of renewable energy use in line with the Company's renewable energy targets, so as to reduce emissions associated with purchased electricity and carbon management costs.

The assessment results show that, under the BAU Strategy, the financial impact under the NZE scenario is higher than that under the STEPS scenario. This reflects the greater operating cost pressure the Company would face under assumptions of more stringent emissions reduction policies, higher carbon prices, and higher electricity costs if it did not introduce renewable energy or emissions reduction measures. By contrast, under both climate scenarios, the overall financial impact of the RE Strategy is significantly lower than that of the BAU Strategy. This indicates that increasing the share of renewable energy use can reduce the Company's exposure to conventional electricity and carbon pricing systems, helping to mitigate long-term financial risks.

Response Strategies and Assumptions	STEPS			NZE		
	2030	2040	2050	2030	2040	2050
BAU Strategy						
RE Strategy						
Remarks	1. Potential financial impact of carbon pricing systems and electricity costs on Wiwynn as a percentage of revenue: ≤ 0.05% 0.05% < x ≤ 0.1% x > 0.1% 2. Scenario assumptions and parameters: ① Carbon price: This analysis uses Taiwan's carbon fee as the primary basis for estimating carbon costs. Other operating sites are not included in this quantitative estimate for the time being, as there are currently no clearly applicable conditions or quantifiable rates. Starting in 2026, Taiwan's carbon fee will be declared and paid based on emissions from the preceding year. It applies to the power generation, gas supply, and manufacturing industries with annual emissions of 25,000 metric tons of CO₂e or more. The general rate is NT\$300 per metric ton of CO₂e. This analysis assumes that the levy threshold remains unchanged during the analysis period, and estimates future carbon costs with reference to the carbon price growth trends in the IEA WEO 2025. STEPS scenario This analysis uses Taiwan's current carbon fee as the initial baseline, and adopts the carbon price trend for "selected emerging market and developing economies" under the IEA APS scenario as the parameter for estimating future carbon price growth in Taiwan. The APS scenario refers to the Announced Pledges Scenario. Compared with the STEPS scenario, which only considers existing policies, the APS scenario assumes that countries will achieve all announced climate commitments on schedule. NZE scenario This analysis refers to the carbon price pathway for "selected emerging market and developing economies" under the Net Zero Emissions by 2050 Scenario as the parameter for estimating future changes in carbon prices. ② Non-renewable and renewable electricity costs: This analysis uses the actual costs at each operating site as the baseline, and references the growth rates of various types of electricity costs in the IEA WEO 2025 to estimate medium- to long-term changes in electricity costs. Nuclear power is excluded from the estimation of renewable electricity costs. STEPS scenario For the Taiwan and Malaysia sites, the electricity cost change rate references the projected trend for the China market under the IEA STEPS. For the United States and Mexico sites, it references the projected trend for the U.S. market under the IEA STEPS. NZE scenario For the Taiwan and Malaysia sites, the electricity cost change rate references the projected trend for the China market under the IEA NZE. For the United States and Mexico sites, it references the projected trend for the U.S. market under the IEA NZE. 3. Data source: International Energy Agency (2025), Global Energy and Climate Model Documentation 2025, IEA, Paris					

CHAPTER.2 Climate-related Risk and Opportunity Management

Physical Risks

The Company conducts scenario analysis for two physical climate risks: "change in average temperature" and "extreme weather events." This analysis uses AR6 downscaled climate projection data provided by TCCIP, selects multiple global climate models (GCM / ESM), and adopts four climate scenarios: SSP1-2.6, SSP2-4.5, SSP3-7.0, and SSP5-8.5. The projected values of future climate variables are then compared with the climate averages for the baseline period (1995–2014).

For each climate scenario, the Company further sets operational impact thresholds based on changes in different climate indicators. These thresholds are used to assess the potential impacts on operating costs, such as increased energy demand caused by high temperatures, and operational disruptions caused by extreme rainfall and drought events. The impacts are then further quantified as financial risks to the Company's revenue and costs.

Change in Average Temperature

As climate change leads to rising average temperatures and more frequent extreme heat events, the Company's major production sites in Taiwan may face higher loads on air conditioning and cooling systems and increased electricity consumption, which could in turn result in higher operating costs.

The scenario analysis results show that, under all scenarios and assessment time points, the potential financial impact of rising temperatures on the Company's revenue is below 0.1%. The financial impact is therefore relatively limited. However, as future climate change and energy prices remain uncertain, the Company will continue to strengthen energy management and improve equipment efficiency to reduce the potential impacts of rising temperatures.

Temperature Change	2030		2040		2050	
	New Taipei City	Tainan	New Taipei City	Tainan	New Taipei City	Tainan
SSP1-2.6						
SSP2-4.5						
SSP3-7.0						
SSP5-8.5						
Remarks	1. Financial impact on operations from temperature increase compared with the baseline period:					
	☐ Temperature increase (°C) < 1°C					
	☒ Temperature increase (°C) ≥ 1° C and the potential financial impact of electricity costs as a percentage of revenue is 0% < x ≤ 0.1%					
Remarks	2. Scenario assumptions and parameters:					
	① Impact of high temperatures on electricity demand for air conditioning: This analysis references changes in the maximum daily temperature to assess the potential impact of rising temperatures on electricity demand for air conditioning and cooling systems in operations. It is assumed that for every 1° C increase in the maximum daily temperature, electricity demand for operational air conditioning increases by an average of 6%. The related increase in electricity costs is estimated accordingly.					
	② Basis for estimating electricity costs under each scenario:					
Remarks	SSP1-2.6			SSP2-4.5 / SSP3-7.0 / SSP5-8.5		
	Based on the non-renewable electricity cost change pathway under the BAU Strategy in the NZE scenario.			Based on the non-renewable electricity cost change pathway under the BAU Strategy in the STEPS scenario.		
3. Data source: TCCIP key climate indicators						



CHAPTER.2 Climate-related Risk and Opportunity Management

Extreme Weather Events

For physical climate risks related to extreme weather events, the Company assesses the potential financial impacts that extreme rainfall and drought events may have on operations. This analysis focuses primarily on the Company's Tainan subsidiary in Taiwan. Based on TCCIP key climate indicator data, the Company assesses changes in the number of extreme rainfall days and drought days under different SSP climate scenarios and assessment time points compared with the baseline period. The possible number of work stoppage days is then set based on the magnitude of changes in these events, in order to quantify their potential financial impacts on operations.

The analysis results show that, under most scenarios, the financial impacts of extreme rainfall and drought events on the Company's operations account for less than 0.1% of revenue. However, under certain high-emissions scenarios and longer-term assessment time points, the magnitude of changes in climate events increases, and the Tainan site may face higher work stoppage risks and an increase in fixed operating costs. Looking ahead, the Company will continue to monitor climate change trends and reduce the potential operational impacts of extreme weather events by optimizing operational scheduling, strengthening disaster prevention and response, and enhancing operational resilience.

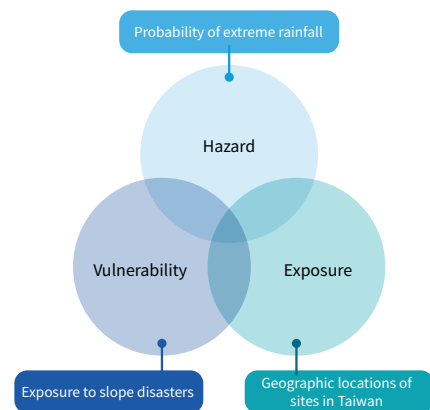
Extreme Rainfall	2030	2040	2050
SSP1-2.6			
SSP2-4.5			
SSP3-7.0			
SSP5-8.5			
Remarks	1. Potential financial impact on operations from changes in the number of extreme rainfall days compared with the baseline period: 0.2 < change (days) ≤ 0.3 and the potential financial impact of work stoppage risk as a percentage of revenue is ≤ 0.1% 0.2 < change (days) ≤ 0.3 and the potential financial impact of work stoppage risk as a percentage of revenue is >0.1% 0.3 < change (days) ≤ 0.4 and the potential financial impact of work stoppage risk as a percentage of revenue is ≤ 0.1% 0.3 < change (days) ≤ 0.4 and the potential financial impact of work stoppage risk as a percentage of revenue is >0.1% 2. Scenario assumptions and parameters: ① Extreme rainfall events are defined as events with daily rainfall of 200 mm or more. ② If the number of extreme rainfall days in a given year increases by more than 0.2 days compared with the baseline period (1995–2014), it is assumed that this may result in a one-day work stoppage risk. If the increase exceeds 0.3 days, it is assumed that this may result in a two-day work stoppage risk. ③ The scope of this analysis only includes the Company's Tainan subsidiary in Taiwan. The Taipei site is an office site and is therefore not included in the scope of this assessment. ④ The financial impact of work stoppage only includes fixed costs that the Company remains responsible for during the work stoppage period, including employee benefit expenses, such as salaries, labor and health insurance, and pension contributions, as well as depreciation and amortization expenses. 3. Data source: TCCIP key climate indicators		

Drought	2030	2040	2050
SSP1-2.6			
SSP2-4.5			
SSP3-7.0			
SSP5-8.5			
Remarks	1. Financial impact on operations from changes in the number of drought days compared with the baseline period: 4 < change (days) ≤ 5 and the potential financial impact of work stoppage risk as a percentage of revenue is ≤ 0.1% 4 < change (days) ≤ 5 and the potential financial impact of work stoppage risk as a percentage of revenue is >0.1% 5 < change (days) ≤ 6 and the potential financial impact of work stoppage risk as a percentage of revenue is ≤ 0.1% 5 < change (days) ≤ 6 and the potential financial impact of work stoppage risk as a percentage of revenue is >0.1% 2. Scenario assumptions and parameters: ① Drought events are defined as the longest consecutive number of days in a year with daily rainfall of less than 1 mm. ② If the number of drought days in a given year increases by more than 4 days compared with the baseline period (1995–2014), it is assumed that this may result in a one-day work stoppage risk. If the increase exceeds 5 days, it is assumed that this may result in a two-day work stoppage risk. ③ The scope of this analysis only includes the Company's Tainan subsidiary in Taiwan. The Taipei site is an office site and is therefore not included in the scope of this assessment. ④ The financial impact of work stoppage only includes fixed costs that the Company remains responsible for during the work stoppage period, including employee benefit expenses, such as salaries, labor and health insurance, and pension contributions, as well as depreciation and amortization expenses. 3. Data source: TCCIP key climate indicators		

CHAPTER.2 Climate-related Risk and Opportunity Management

In addition, considering that extreme rainfall events may increase the risk of slope disasters, such as debris flows and slope failures, the Company conducts scenario analysis for slope disasters to more comprehensively assess the potential impacts of extreme weather events on its operating sites.

The analysis adopts a risk assessment framework based on Hazard, Exposure, and Vulnerability. Using CMIP6 climate models, the Company estimates changes in the probability of extreme rainfall events under different climate scenarios, and assesses the resulting changes in the spatial distribution of future slope disaster risk levels. In this assessment, Hazard is evaluated based on the probability of extreme rainfall events; Exposure is based on the locations of the Company's operating sites in Taiwan; and Vulnerability is assessed with reference to the distribution of slope disaster potential and landslide areas across Taiwan. These three indicators are then integrated to quantify slope disaster risk and classify it into five levels, with higher risk levels indicating greater potential impacts.



Slope Disasters	Short term		Medium term		Long term	
	New Taipei	Tainan	New Taipei	Tainan	New Taipei	Tainan
SSP1-2.6						
SSP2-4.5						
SSP3-7.0						
SSP5-8.5						
Remarks	1. Short term (2021–2040), medium term (2041–2060), and long term (2081–2100). 2. Risk level:					
	Level 1	Level 2	Level 3	Level 4	Level 5	

The analysis results show that the slope disaster risk level for operating sites in northern Taiwan may reach up to Level 3 under different climate scenarios and assessment periods, indicating that the region has a certain degree of vulnerability under future climate change scenarios. The Company will continue to monitor changes in extreme rainfall and slope disaster risks, and incorporate these risks into its existing operational risk management and disaster prevention and response considerations. Depending on operational needs and changes in risk conditions, the Company will assess necessary adaptation and response measures to reduce the potential operational impacts of extreme weather events and enhance operational resilience.

Timeline		Adaptation Plan
Short term	1–3 years	Risk tracking and disaster prevention and response: Continue to monitor changes in slope disaster and extreme rainfall risks around operating sites, and incorporate the relevant risks into existing operational risk management and disaster prevention and response considerations. Review response procedures and related management measures as necessary.
Medium term	3–10 years	Operational risk management: Based on the climate risk assessment results and operational needs, continue to review the potential impacts of higher-risk areas on operational stability, and assess feasible measures as appropriate, such as operational scheduling, backup arrangements, or other measures to reduce the risk of operational disruptions.
Long term	>10 years	Enhancing operational resilience: Continue to incorporate climate change and slope disaster risks into long-term operational planning and sustainable development considerations. Based on future changes in risk conditions, operational needs, and resource allocation, gradually assess relevant measures to enhance operational resilience.

Introducing green building and climate resilience design

Wiwynn integrates green building and resource efficiency design in the planning and construction phases of new overseas operating sites to mitigate the potential impacts of physical climate risks such as high temperatures and water stress. The Malaysia site obtained Green Building Index (GBI) Gold certification in September 2024 and passed the Completion and Verification Assessment (CVA). The assessment dimensions cover energy efficiency, water use efficiency, and sustainable site planning and management, incorporating energy-saving, water-saving, and sustainable design into plant operations.

The new Mexico plant (WYMX III) acquired the EDGE Certificate and EDGE Advanced Certificate for its manufacturing plant and warehouse building in 2025, respectively. The manufacturing plant can save 38% water, 36% energy compared to standard buildings, and reduce embodied carbon in construction materials by 55%. The warehouse building can save 51% water, 63% energy, and reduce embodied carbon in construction materials by 58%. These designs can reduce the site's dependence on external water supply and energy, while enhancing adaptability to water stress and climate change.

2.4 Scenario Analysis of the Financial Impacts of Climate-related Opportunities

In response to the transition challenges and market demand arising from climate change, the Company identifies climate-related opportunities, including improving energy and resource efficiency, low-carbon product development, process efficiency improvements, energy substitution and diversified applications, and carbon market mechanisms, and assesses their potential impacts on operating costs, compliance risks, and market competitiveness.

The assessment results show that "low-carbon product development" presents the most significant potential opportunity benefits. This mainly reflects the ability of low-carbon products to respond to customers' emissions reduction needs and market transition trends, while helping to strengthen product competitiveness and create revenue opportunities. The second most significant opportunity is "energy substitution and diversified applications," which can reduce dependence on conventional energy through the introduction of renewable energy and other low-carbon energy sources, while reducing financial risks arising from future energy price fluctuations and rising carbon costs. "Improving energy and resource efficiency" has a relatively smaller scale of potential benefits, but also involves lower response costs and therefore offers better cost-effectiveness.

Overall, the Company's climate-related opportunities are mainly reflected in market demand for low-carbon products, lower energy costs, and mitigation of transition risks. These opportunities help the Company strengthen product competitiveness, improve operational efficiency, and reduce medium- to long-term compliance and energy cost risks amid the low-carbon transition trend.



CHAPTER.3 Nature-related Risk and Opportunity Management

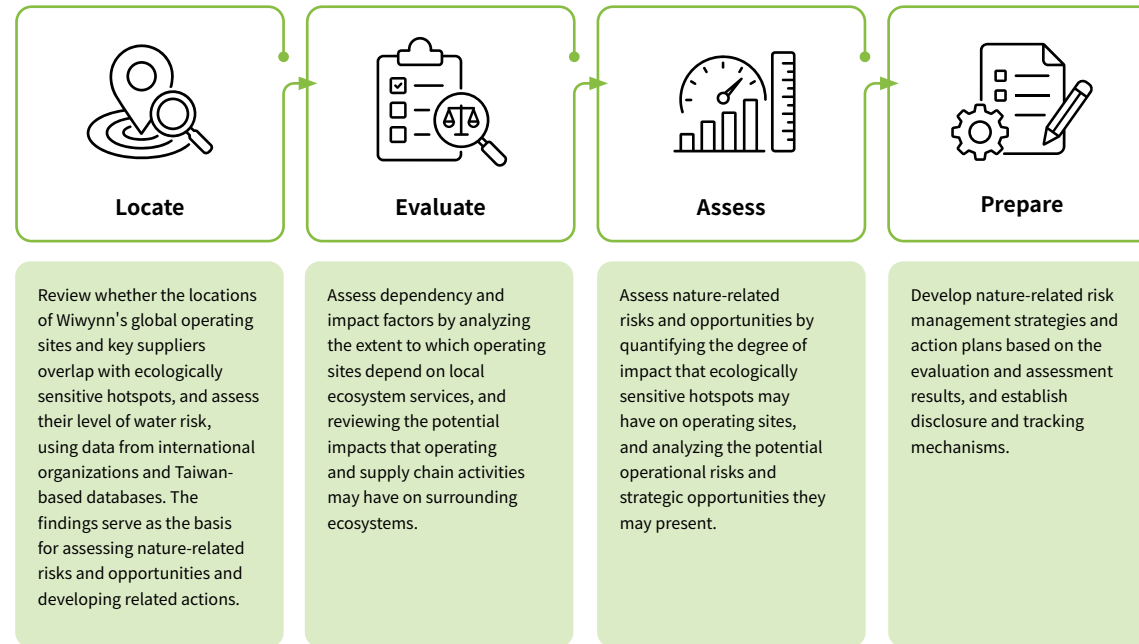


CHAPTER.3 Nature-related Risk and Opportunity Management

The Company refers to the LEAP approach recommended by TNFD as the analytical framework for identifying, assessing, and managing nature-related issues. The analysis covers four sequential phases: Locate, Evaluate, Assess, and Prepare. Based on the outcomes of each phase, the Company explains the nature sensitivity of its operating sites, nature-related dependencies and impacts, material nature-related risks and opportunities, and subsequent management actions.

3.1 Nature-related Location Analysis (Locate)

In accordance with the Locate phase of the LEAP approach, the Company conducts a nature-related sensitivity analysis for its major global operating sites. The analysis covers the relationship between operating sites and ecologically sensitive areas, as well as water-related risks in the locations where the sites operate, including water stress, flooding, and water quality. Through this analysis, the Company identifies the nature-related exposure of each operating site and uses the findings as the basis for subsequent assessments of nature-related dependencies, impacts, risks, and opportunities.

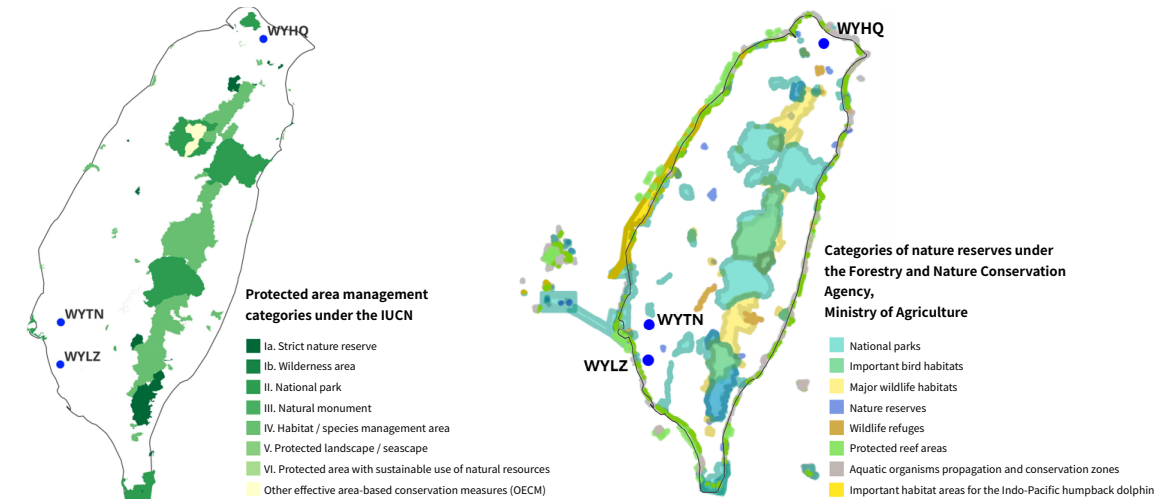


3.1.1 Identification of ecologically sensitive areas at operating sites

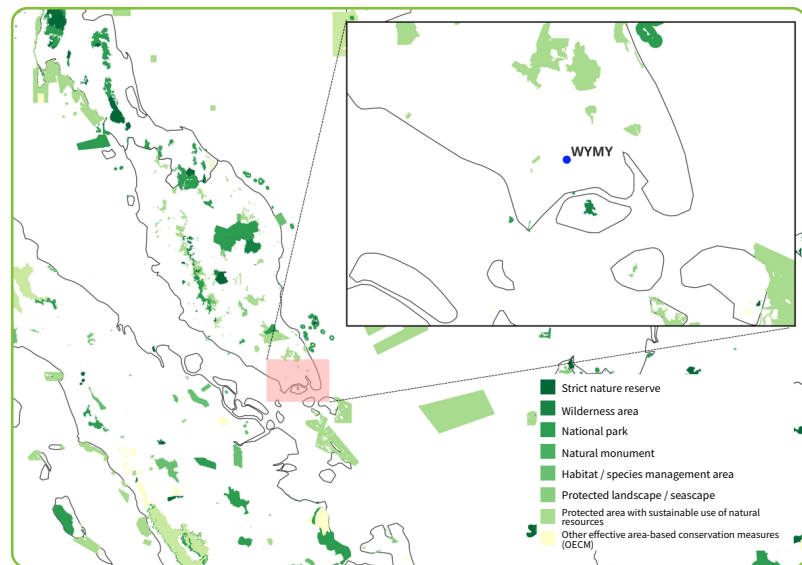
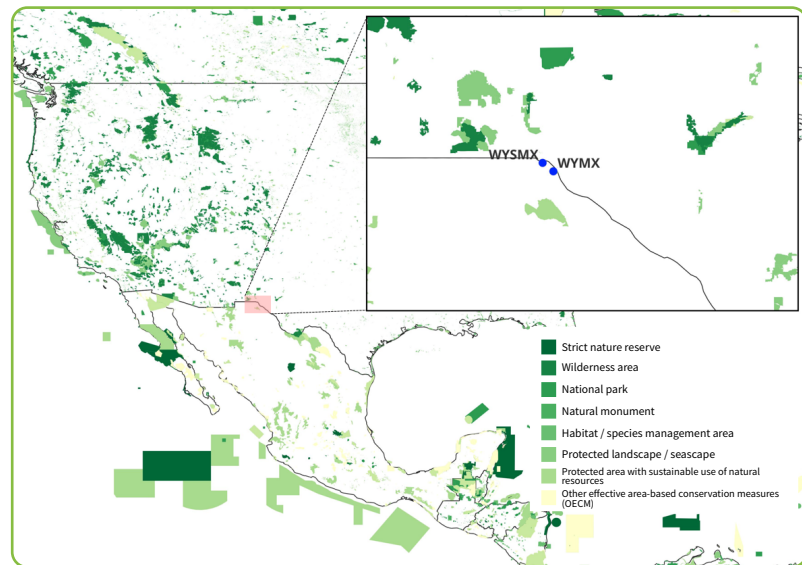
Wiwynn's major global operating sites include Xizhi operating headquarters (WYHQ), Tainan site (WYTN) and Luzhu site (WYLZ) of the Tainan subsidiary (WYMTN), the Malaysia subsidiary (WYMY), the Mexico subsidiary (WYMX), and the U.S. subsidiary (WYUS), totaling six major operating sites. To assess the ecological sensitivity of the surrounding environment of its operating sites, the Company conducts a spatial overlay analysis using the geographic coordinates of each operating site and map data related to nature protected areas. To identify the spatial relationship between the sites and various types of biodiversity conservation areas, the Company uses different data sources depending on the site location. For operating sites in Taiwan, the Company uses the nature reserve map database of the Forestry and Nature Conservation Agency under the Ministry of Agriculture; for other global sites, the Company uses data from the World Database on Protected Areas (WDPA).

In addition, considering the relationship between the range of biological activities and the distance from operating sites, the Company adopts a distance-based layered analysis method. Operating sites located within protected areas are defined as having a "direct impact," while protected areas located within a 2 km radius of an operating site are defined as having an "indirect impact." This approach is used to assess the potential impacts that operating activities may have on nearby ecosystems.

The analysis results show that Wiwynn's major operating sites are currently not located within ecologically sensitive areas, nor do they have direct or indirect impact relationships with important biodiversity conservation areas. Looking ahead, the Company will continue to follow the TNFD recommended framework and incorporate the latest international and local ecological data to regularly review biodiversity risks and potential impacts around its operating sites. The Company will also adopt appropriate management and adaptation measures as necessary, fulfilling its long-term commitment to protecting the natural environment and advancing sustainable development.



CHAPTER.3 Nature-related Risk and Opportunity Management



3.1.2 Identification of water risk areas at operating sites

Water use at Wiwynn's major operating sites is mainly for employees' domestic use, office use, and general operational needs, with no water used in production processes. To strengthen water resource resilience at each operating site, the Company continues to monitor local climate conditions, the stability of water resource supply, and changes in water resource management policies, and incorporates these factors into its water risk identification and management mechanisms.

The Company uses two international water risk assessment tools, the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI) and the Water Risk Filter developed by the World Wide Fund for Nature (WWF), to identify the exposure level of each operating site under different water risk indicators. Among these tools, the Aqueduct Water Risk Atlas was used to assess water supply and demand pressures at each operational site based on baseline conditions. The WWF Water Risk Filter was used to assess potential changes in water risks at each operational site by 2030 as the medium-term assessment year, under three scenarios—current trend / BAU, optimistic, and pessimistic—considering future changes in climate, water supply and demand, and governance conditions.

Based on the assessment results, the region where WYMX is located shows relatively higher water stress, indicating tighter local water supply and demand conditions. The Company needs to continue monitoring the stability of water supply and water use management in the region. In addition, according to the analysis results from the WWF Water Risk Filter, each site shows varying degrees of exposure across physical risk, regulatory and governance risk, and reputational risk dimensions. The Company will continue to track relevant changes to strengthen water resource resilience at its operating sites.

Water stress index and water resource management information of major operating sites

	Water Stress Index [Note]	Source of Water	Wastewater Treatment Unit	Receiving Water Body
WYHQ	Medium-low	Xinshan Reservoir	Dihua Sewage Treatment Plant	Tamsui River
WYTN	Medium-low	Baihe, Wushantou, Zengwen, Nanhua, and Agongdian Reservoirs	Tainan Science Park Wastewater Treatment Plant	Yanshuei River
WYLZ	Medium-low	Mainly the Gaoping River Weir and subsurface flow water	Southern Taiwan Science Park, Kaohsiung Park Sewage Treatment Plant	Agongdian River
WYMY	Low	Layang Water Reservoir	Indah Water Konsortium Sdn. Bhd. (IWK)	Sungai Skudai
WYMX	Extremely high	Hueco Bolson Aquifer Mesilla/Conejos Medanos Basin	Valle de Juarez water treatment plant	Use in agricultural irrigation

Note: Based on the assessment results of the Water Stress indicator under the Baseline scenario of the Aqueduct Water Risk Atlas.



CHAPTER.3 Nature-related Risk and Opportunity Management

2030 water risk scenario analysis results for major operating sites

Physical Risks					Regulatory and Governance Risks				Reputational Risks			
2030 current trend / BAU scenario												
Operating Site	Water scarcity	Flooding and inundation	Water quality	Status of ecosystem services	Policy and regulatory environment	Institutional and governance capacity	Water resource management tools	Infrastructure and finance	Cultural importance	Biodiversity importance	Media attention	Water-related conflicts
WYHQ												
WYTN												
WYLZ												
WYMY												
WYMX												
2030 pessimistic scenario												
Operating Site	Water scarcity	Flooding and inundation	Water quality	Status of ecosystem services	Policy and regulatory environment	Institutional and governance capacity	Water resource management tools	Infrastructure and finance	Cultural importance	Biodiversity importance	Media attention	Water-related conflicts
WYHQ												
WYTN												
WYLZ												
WYMY												
WYMX												
2030 optimistic scenario												
Operating Site	Water scarcity	Flooding and inundation	Water quality	Status of ecosystem services	Policy and regulatory environment	Institutional and governance capacity	Water resource management tools	Infrastructure and finance	Cultural importance	Biodiversity importance	Media attention	Water-related conflicts
WYHQ												
WYTN												
WYLZ												
WYMY												
WYMX												

1. Scenario descriptions:

① Current trend / BAU scenario:

Represents a future development pathway that continues current policy, climate, and water use trends (SSP2).

② Optimistic scenario:

Represents a future development pathway under relatively favorable conditions for climate change mitigation and water resource governance (SSP1).

③ Pessimistic scenario:

Represents a future development pathway under intensified climate change impacts and increasing water resource governance challenges (SSP3).

2. Exposure level

Very low risk	Low risk	Medium-low risk	Medium-high risk	High risk	Very high risk
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3. Indicator definitions:

- ① Water scarcity: Assesses basin-level water supply and demand pressure, water availability, and drought conditions to reflect water availability risk.
- ② Flooding and inundation risk: Assesses the probability of flooding and its changing trends to reflect potential inundation risk to operating sites.
- ③ Water quality risk: Assesses surface water pollution and water quality conditions to reflect water usability and treatment cost risks.
- ④ Status of ecosystem services: Assesses basin ecosystem health and service functions to reflect long-term water resources regulation capacity.

⑤ Policy and regulatory environment: Assesses the maturity of local national-level water resource policies, laws, and management plans.

⑥ Institutional and governance capacity: Assesses local governance effectiveness, transparency, and the capacity of relevant institutions to manage water resources.

⑦ Water resource management tools: Assesses the establishment and implementation of local water resource monitoring and management systems and tools.

⑧ Infrastructure and finance: Assesses the accessibility and adequacy of local water supply, sanitation facilities, and investment in water resource management.

⑨ Cultural importance: Assesses the importance and sensitivity of water resources to local culture, society, and communities.

⑩ Biodiversity importance: Assesses the importance and conservation needs of local freshwater ecosystems and species diversity.

⑪ Media attention: Assesses the degree of attention and scrutiny given to water-related issues by local and external media.

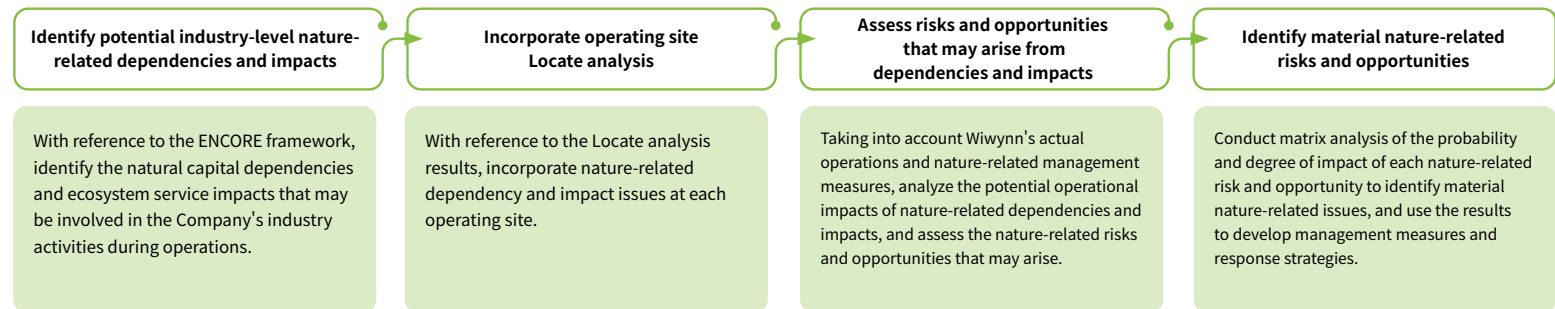
⑫ Water-related conflict risk: Assesses the likelihood of social or political conflicts arising from local water resource allocation or scarcity.



CHAPTER.3 Nature-related Risk and Opportunity Management

3.2 Material Nature-related Risks and Opportunities (Evaluate / Assess)

Based on the preceding Locate analysis results, and with reference to nature-related databases such as ENCORE, the Company identifies the dependencies and impacts of its industry activities on natural capital and ecosystem services, and further assesses the nature-related risks and opportunities that may arise.



3.2.1 Identify nature-related dependencies and impacts and establish risk and opportunity factors (Evaluate)

With reference to the ENCORE framework, the Company identifies the nature-related dependencies and impacts that may be involved in its industry activities. The Company also incorporates the results of the operating site Locate analysis and existing management measures to assess the potential impacts of each aspect on operations. The relevant nature-related dependencies and impacts, as well as the risk and opportunity factors that may arise from them, are summarized below.

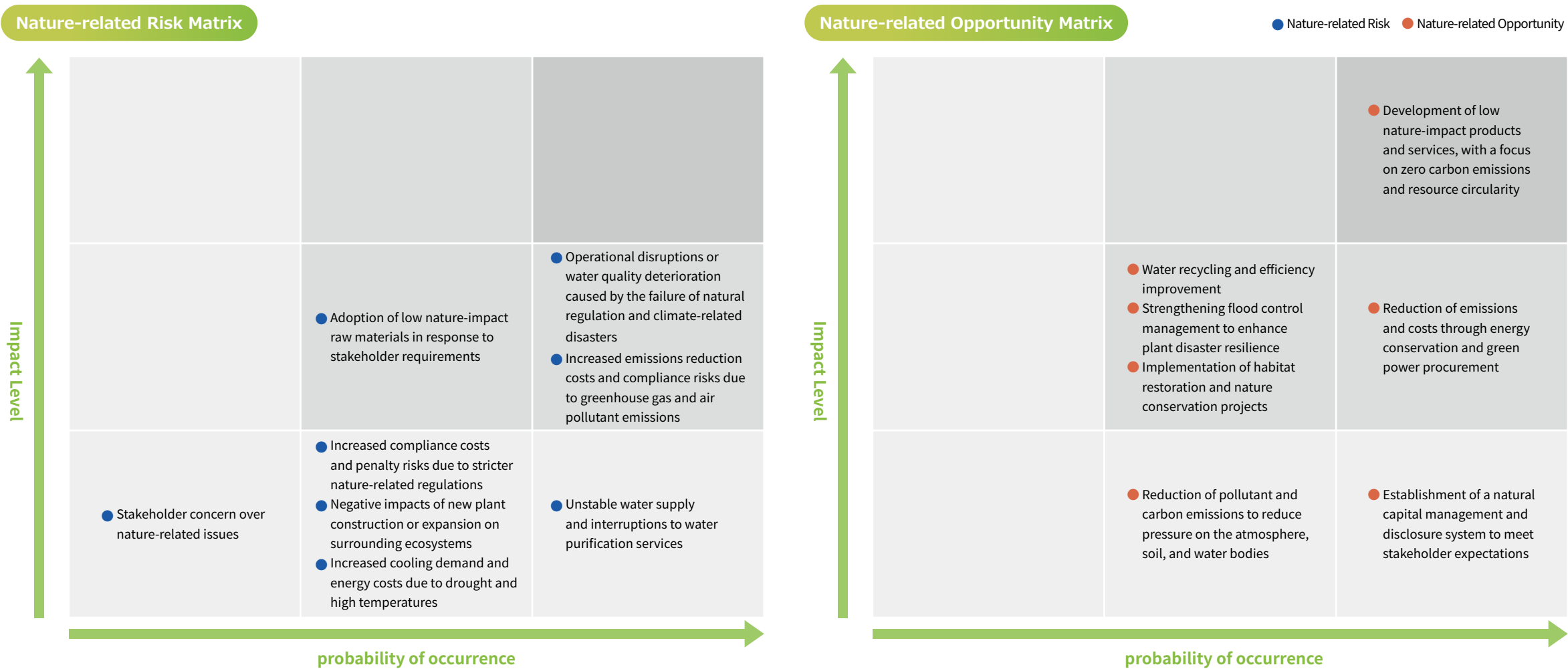
Risk and Opportunity Factors of Nature-related Dependencies and Impacts

Aspect	Description of Dependency / Impact	Potential Nature-related Risk Factors	Potential Nature-related Opportunity Factors
Water supply and purification services	Operational water use is mainly for employees' domestic use, office use, and general operational needs. Stable water supply and maintained water quality help support daily operations.	If regional water supply restrictions, water quality deterioration, or interruptions to wastewater treatment services occur, daily operations may be affected, or water use and treatment costs may increase.	Strengthen water use monitoring, water conservation management, and assessment of water recycling measures to improve water resource use efficiency and reduce water use risks.
Water flow regulation, flood control, and storm mitigation services	Stable hydrological conditions, regional water resource regulation functions, natural flood control functions, and ecosystem buffering effects help reduce the impacts of water shortages, heavy rainfall, flooding, strong winds, and other events on operating sites.	Extreme rainfall, flooding, typhoons, or changes in hydrological conditions may result in site inundation, facility damage, operational disruptions, asset losses, or supply chain delays.	Invest in flood control and stormwater management facilities, and incorporate climate resilience considerations into site selection and design to enhance the resilience of operating sites.
Climate regulation services	Stable climate conditions help reduce the impacts of extreme heat, cold waves, storms, and other events on operations, energy use, and supply chain stability.	Increases in extreme climate events and storms may lead to higher energy costs, increased equipment loads, or supply chain disruptions.	Improve energy efficiency and equipment management to reduce the risks of increased energy use and operating costs under extreme climate conditions.
Greenhouse gas and air pollutant emissions	The use of electricity and energy in operating activities may generate direct or indirect greenhouse gas emissions and air pollutant emissions, creating potential impacts on the climate and air quality.	As climate-related regulations, carbon costs, and customer requirements for emissions reduction increase, operating costs may rise, and pressure to reduce emissions across the supply chain may also increase.	Introduce energy-saving measures, renewable energy, and low-carbon operational management to reduce carbon emissions and air pollution, enhance low-carbon competitiveness, and respond to customer requirements for emissions reduction.
New plant development and land use change	New sites, plant expansions, or land development may change land use patterns and create potential impacts on the surrounding natural environment or habitats.	Improper management of land development or ecological impacts may give rise to environmental impact assessment risks, approval delays, or additional improvement costs.	Incorporate ecological sensitivity into site selection and development assessments, and adopt operating and design models with low nature-related impacts to reduce potential impacts on the surrounding ecological environment.
Pollutant discharge into water bodies and soil	Operating processes involve the management of general waste, chemicals, and other materials. If not properly managed, these materials may cause pollution to surrounding water bodies and soil.	Improper management of waste or chemicals may result in environmental impacts, fines, improvement costs, or operational disruptions.	Strengthen pollution prevention and control, chemical management, and waste reduction measures to reduce environmental risks and improve resource circularity efficiency.
Stakeholder concern over nature-related issues	Customers, investors, and communities are placing increasing importance on companies' management and disclosure of nature-related risks, biodiversity, and natural capital.	Insufficient disclosure or weak management of nature-related risks may affect the Company's reputation, customer trust, or investor evaluation.	Establish a natural capital information disclosure mechanism and proactively communicate with stakeholders to enhance corporate transparency.

CHAPTER.3 Nature-related Risk and Opportunity Management

3.2.2 Identify material nature-related risks and opportunities (Assess)

The Company conducts a materiality assessment of nature-related risks and opportunities (Assess) by comprehensively considering the geographic locations of its operating sites, operating conditions, industry characteristics, and existing management measures. Through matrix analysis based on two dimensions, probability of occurrence and degree of impact, the Company identified a total of eight nature-related risks and seven nature-related opportunities. The relevant results have been incorporated into the subsequent development of management measures and planning for information disclosure.





CHAPTER.3 Nature-related Risk and Opportunity Management

3.3 Scenario Analysis of Nature-related Risks and Opportunities

Based on the results of the material nature-related risk and opportunity matrix, and in accordance with the TNFD scenario analysis framework, the Company considers two factors: "degree of ecosystem service degradation," which reflects physical risks, and "alignment of market and non-market forces," which reflects transition pressure. Based on these two factors, the Company divides the analysis into four scenarios: Ahead of the Game, Go Fast or Go Home, Sand in the Gears, and Back of the List, and examines changes in material nature-related risks and opportunities under different future scenarios.

When the degree of ecosystem service degradation increases, physical risks such as water supply, flooding, heavy rainfall, typhoons, and high temperatures may have greater impacts on operating sites and supply chain stability. When the alignment of market and non-market forces increases, requirements from regulators, customers, investors, and society regarding nature-related management and disclosure may also increase. Considering the continued international focus on nature and biodiversity issues, as well as the gradually rising expectations of external stakeholders for corporate nature-related management and disclosure, the Company will prioritize the Ahead of the Game and Go Fast or Go Home scenarios. The two scenarios will serve as an important basis for subsequent nature-related risk and opportunity management, resource allocation, and planning of ecological conservation actions.



3.4 Nature-related Management and Ecological Conservation Actions (Prepare)

Based on the results of the material nature-related risk and opportunity identification and scenario analysis, the Company has translated the relevant findings into nature-related management measures and ecological conservation actions. Under the Ahead of the Game scenario, where requirements for nature-related management and disclosure continue to increase, the Company will further strengthen its nature risk inventory, information disclosure, and stakeholder communication. Under the Go Fast or Go Home scenario, where nature-related impacts and external expectations may intensify, the Company will further advance decarbonization, pollution prevention, resource circularity, low nature-impact design, and ecological conservation actions.

The Company follows the AR3T framework and incorporates nature-related issues into its operational management and decision-making processes across four dimensions: Avoid, Reduce, Restore & Regenerate, and Transform. Through these efforts, the Company aims to reduce the potential impacts of its operations on ecosystems and the environment, while strengthening long-term natural capital management.

Avoid

Avoid negative impacts at the source

- During site selection for new plant development and expansion, avoid national protected areas, important habitats, and high-risk geological areas to reduce potential impacts on sensitive ecosystems.
- Schedule major construction and operational planning outside of biological breeding seasons to minimize disturbance to local species and habitats.
- Incorporate ecological risk assessments at the early stage of projects to avoid high-impact development activities during the decision-making process.

Reduce

Reduce impacts that cannot be fully avoided

- Introduce energy-saving equipment and develop new low-energy PCBA production lines to reduce electricity consumption during idle and testing stages and improve energy efficiency.
- Strengthen air pollutant monitoring and control to reduce the environmental impacts of VOCs, NOx, PM, and other emissions.
- Reduce the use of virgin steel by approximately 15%–20% through embossed chassis design, lowering resource consumption.

Restore & Regenerate

Restore impacted natural resources and promote ecosystem recovery or regeneration

- Promote habitat restoration and afforestation projects to restore the ecological functions of forests, wetlands, and streams, protect habitats for key species, and enhance biodiversity.
- Advance marine coral restoration and habitat creation by establishing coral gardens, deploying artificial substrates, and conducting long-term monitoring and marine surveys to build a foundation for coral reef ecosystem restoration.
- Implement the recycling and reuse of water resources, recycled materials, and components, including the recovery of rainwater, air-conditioning condensate, and handwashing water; the introduction of recycled steel and recycled plastics; and the reuse of functional memory modules and pallets.

Transform

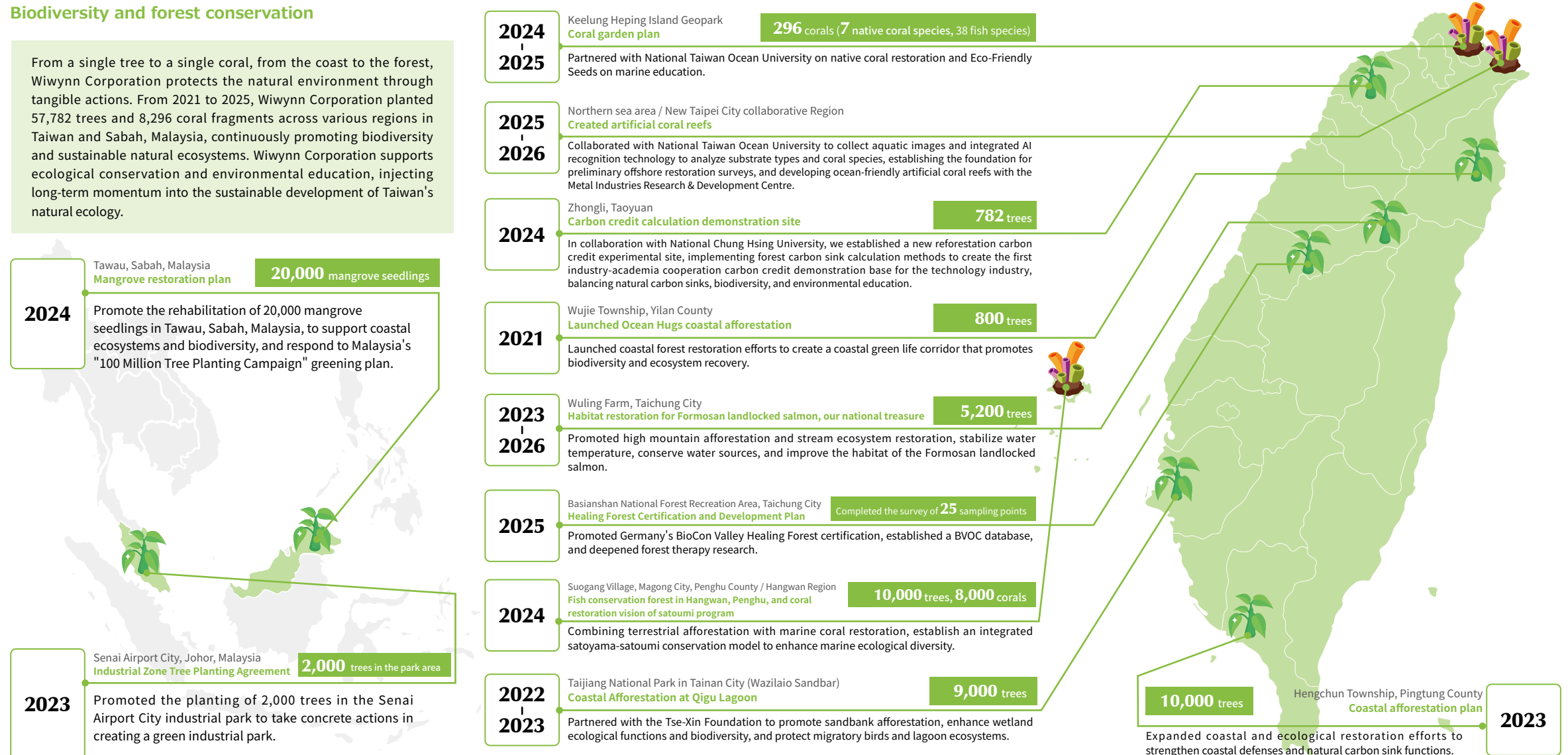
Fundamentally change strategies and models to drive systemic transformation

- Incorporate biodiversity conservation, renewable energy, resource circularity, and environmental education into sustainability action plans, extending efforts from operational decarbonization to natural capital protection.
- Establish cross-sector collaboration models with government agencies, academic and research institutions, educational platforms, medical institutions, and local communities to expand the social impact of nature conservation.
- Develop diverse educational materials, including marine education lesson plans, coral-themed picture books, marine documentaries, and decarbonization board games, to raise awareness among employees, students, and the general public of biodiversity, marine conservation, and climate action.
- Extend nature conservation to the fields of health, well-being and social care through healing forests, forest therapy for families receiving early intervention services, and the promotion of green care.

CHAPTER.3 Nature-related Risk and Opportunity Management

Biodiversity and forest conservation

From a single tree to a single coral, from the coast to the forest, Wiwynn Corporation protects the natural environment through tangible actions. From 2021 to 2025, Wiwynn Corporation planted 57,782 trees and 8,296 coral fragments across various regions in Taiwan and Sabah, Malaysia, continuously promoting biodiversity and sustainable natural ecosystems. Wiwynn Corporation supports ecological conservation and environmental education, injecting long-term momentum into the sustainable development of Taiwan's natural ecology.



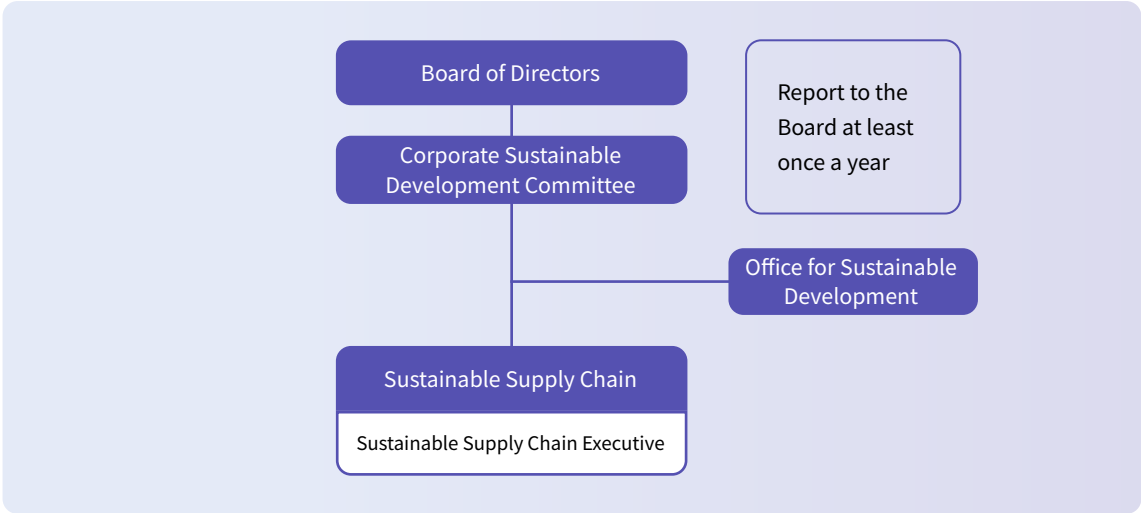


CHAPTER.4 Supply Chain Sustainability Management



CHAPTER.4 Supply Chain Sustainability Management

To effectively manage nature-related issues across the supply chain, Wiwynn has established clear management levels and decision-making mechanisms under its overall sustainable supply chain governance framework. The Company incorporates environmental, social, and governance-related impacts into supply chain management and operational decision-making as part of its efforts to implement sustainable supply chain policies and commitments. Matters related to sustainable supply chain management processes, implementation status, results, and performance are reported by the highest ranking manager of the sustainable supply chain management unit to the Corporate Sustainability Committee and the Board of Directors. The most recent report to the Board was made on February 26, 2026.



Wiwynn works with more than 300 suppliers worldwide. To effectively manage its suppliers, the Company has established a supplier classification and rating system to support management decision-making and analyze the overall supply chain landscape. Through sustainability risk assessments, Wiwynn reduces potential supply chain disruption risks and enhances the resilience of its supply chain. In 2025, Wiwynn had a total of 171 key suppliers, including both Tier 1 and non-Tier 1 suppliers.

Supplier		Key Supplier
Tier 1 suppliers	Suppliers with whom Wiwynn engages in direct procurement transactions	Annual procurement amount of NT\$10 million or more
Non-tier 1 suppliers	Suppliers that conduct transactions through agents or Tier 1 suppliers	

4.1 Supply Chain Sustainability Risk Assessment

4.1.1 Supplier self-assessment and risk identification

To monitor supply chain sustainability, Wiwynn conducts a sustainability risk assessment (SAQ) every two years and prioritizes on-site audits based on the results. High-risk suppliers are audited over the following two years to strengthen supply chain risk management.

In early 2025, the assessment covered 142 key suppliers with 2024 procurement spending of at least NT\$10 million, including 135 key Tier 1 suppliers and 7 key non-Tier 1 suppliers. Six designated suppliers, such as customernominated suppliers, were excluded from the SAQ survey; all remaining 136 suppliers completed the questionnaire, achieving a 100% response rate. The assessment covered five areas: labor and human rights, health and safety, environmental management, business ethics, and management systems.

4.1.2 Supplier audits and improvement tracking

To verify the consistency between key suppliers' SAQ responses and their actual management practices, Wiwynn conducted SAQ audits in 2025 for the aforementioned 136 key suppliers through document reviews and remote audits, achieving an audit coverage rate of 100%. In addition to referring to SAQ scores, Wiwynn conducted risk assessments by taking into account three indicators: audit performance over the past two years, evaluations by user departments and procurement departments, and whether the materials contained customer logos. Based on the assessment results, Wiwynn identified two high-risk material suppliers.

For the aforementioned two high-risk suppliers, Wiwynn further conducted on-site audits. The audit results showed a non-conformance rate of 2.19%, with findings mainly concentrated in the health and safety and environmental dimensions. These included oil contamination on the floor caused by cutting fluid leakage, expired first-aid medicines, improper use of safety shoes, dust accumulation, and insufficient cleaning of diesel storage drums. In addition, some warning signs, workplace slogans, and hazard communication notices were not provided in multiple languages, affecting foreign employees' understanding and communication of safety information. All relevant findings have been addressed through guidance and corrective actions, achieving a corrective action completion rate of 100%.



CHAPTER.4 Supply Chain Sustainability Management

4.2 Supply Chain Carbon Management

To identify emissions hotspots and potential reduction opportunities in the upstream supply chain, the Company has established a supplier carbon data collection and management mechanism and conducts a carbon data questionnaire survey annually. The survey results serve as the basis for supplier engagement, tracking of carbon reduction targets, and the promotion of renewable energy.

4.2.1 Supply chain carbon data survey

In 2025, the Company conducted a carbon data questionnaire survey of 159 suppliers. The survey covered Tier 1 and non-Tier 1 key suppliers with transaction amounts exceeding NT\$10 million, as well as suppliers that contributed more than 0.5% of upstream emissions under Scope 3 Category 1, Purchased Goods and Services. Distributors without physical manufacturing processes were excluded. The survey scope covered approximately 99.49% of upstream emissions under Scope 3 Category 1 and accounted for 99.89% of annual procurement amount. The overall survey response rate was 84.9%.

According to the survey results, 93.7% of the surveyed suppliers had completed greenhouse gas inventories, 62.3% had set carbon reduction targets, and 51.6% had used renewable electricity. The average renewable energy usage rate was 19.4%. Overall, suppliers have established a certain foundation in greenhouse gas inventory management, while there remains room for improvement in carbon reduction target setting and renewable energy use. In addition, in 2025, suppliers achieved approximately 50,000 metric tons of carbon reduction through the use of renewable energy, which, with supplier consent, was allocated to the products purchased by the Company. The Company will continue to track suppliers' use of renewable energy and encourage suppliers to increase their renewable energy usage rates, gradually reducing carbon emissions across the supply chain.

Supplier Carbon Data Survey Results

Number of suppliers covered by the supplier carbon data survey	159 suppliers
Percentage of key suppliers among recipients of the carbon survey	100%
Overall questionnaire response rate	84.9% ^{Note 1}
Percentage of suppliers that have conducted greenhouse gas inventories	93.7%
Percentage of suppliers that have set carbon reduction targets	62.3%
Percentage of suppliers that have used renewable electricity	51.6%
Average renewable electricity usage rate among suppliers	19.4%
Carbon reduction achieved by suppliers through the use of renewable energy ^{Note 2}	50,000 metric tons CO ₂ e

Note 1: Suppliers that did not respond to the questionnaire were customer-designated specific suppliers.

Note 2: The amount was estimated based on the difference between suppliers' reported Scope 2 location-based and market-based emissions, and only includes emissions reductions that suppliers agreed to allocate to the Company.

4.2.2 Emissions reduction management strategies for key suppliers

To systematically enhance emissions reduction capabilities across the supply chain, Wiwynn has established a tiered management mechanism based on suppliers' transaction amounts, strategic importance, and emissions reduction maturity, and adopts differentiated engagement strategies. The management focus includes greenhouse gas inventories, external verification, renewable energy use, and carbon reduction target setting. Wiwynn is also gradually linking suppliers' emissions reduction performance to procurement decisions.

For key Tier 1 suppliers, the Company classifies suppliers into cultivation, proactive, and benchmark categories based on their emissions reduction maturity, and promotes greenhouse gas inventories, external verification, renewable energy use, and emissions reduction target management accordingly. For non-strategic suppliers that lack willingness to reduce emissions, the Company evaluates their replacement. For key non-Tier 1 strategic suppliers, the Company classifies suppliers into basic, evolving, and potential categories based on their maturity, and enhances their emissions reduction action capabilities through guidance, tracking, and procurement incentives.

Tier 1 Suppliers Transaction amount exceeding NT\$10 million	Cultivation Category		Proactive Category	Benchmark Category
	Strategic	Provide guidance on conducting greenhouse gas inventories.	Complete external verification of GHG inventories. Use renewable energy.	Achieve targets set by Wiwynn. Develop an RE100 plan.
	Non-strategic	Replace suppliers unwilling to conduct GHG inventories or use renewable energy.		
Non-Tier 1 Key Suppliers Transaction amount exceeding NT\$10 million	Basic Category		Evolving Category	Potential Category
	Provide guidance on GHG inventory implementation or renewable energy use.		Complete external verification of GHG inventories. Use renewable energy.	Achieve targets set by Wiwynn. Increase procurement amount
		Low maturity	Medium maturity	High maturity

Based on the results of the 2025 emissions data survey, Wiwynn identified 14 key suppliers with high emissions contributions and prioritized them for the emissions reduction and green power transition project. The Company will work with suppliers to jointly set medium- and long-term renewable energy use targets and regularly track implementation status. Through these efforts, the Company aims to drive the aforementioned key suppliers to increase their renewable energy usage rates year by year, with the goal of reaching 50% by 2030. To reduce Scope 3 upstream emissions risks and improve the overall climate resilience of the supply chain, the Company will continue to enhance transparency in supply chain emissions management and guide key suppliers in progressively strengthening their emissions reduction actions.



CHAPTER.4 Supply Chain Sustainability Management

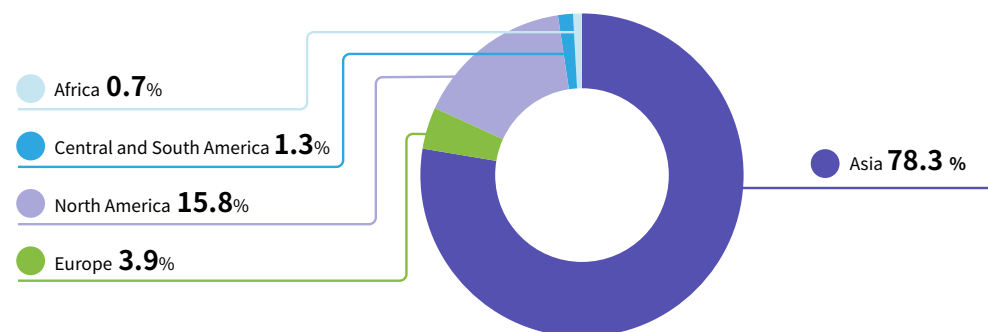
4.3 Supply Chain Management of Nature-related Issues

4.3.1 Identification of ecologically sensitive areas and water stress risk areas in the supply chain

To understand the nature-related risks that the upstream supply chain may face, the Company has extended the identification of ecologically sensitive areas and Aqueduct Water Risk Atlas water stress risk analysis to its key supply chain. The identification of ecologically sensitive areas refers to data from the World Database on Protected Areas (WDPA) and Other Effective Area-based Conservation Measures (OECMs), compiled by Protected Planet, and uses a 2-kilometer radius around suppliers' plant sites as the assessment boundary. Water stress risks are assessed using the Aqueduct Water Risk Atlas to evaluate water supply and demand stress in the locations where suppliers operate.

In 2025, the Company assessed a total of 152 key suppliers, primarily suppliers with annual procurement amounts of NT\$10 million or more. The assessment results showed that 22 suppliers were located in ecologically sensitive areas, while 18 suppliers were located in areas with high or higher water stress risks. In terms of exposure ratio, suppliers in Europe and North America had relatively higher proportions of sites located in ecologically sensitive areas. For water stress risks at the high or higher level, suppliers in Central and South America and North America showed relatively higher exposure ratios. However, as the number of suppliers assessed in Europe and Central and South America was relatively small, further assessment is required based on supplier importance, procurement amount, and actual plant locations. The results will serve as a reference for the Company's supply chain nature-related risk management.

Distribution of Surveyed Suppliers by Continent



Continent of Key Suppliers' Locations	Exposure to Ecologically Sensitive Areas	Exposure to High or Higher Water Stress
Asia	8.4%	8.4%
Europe	66.7%	16.7%
North America	33.3%	25.0%
Central and South America	0.0%	50.0%
Africa	0.0%	0%

4.3.2 Water resource management survey for key suppliers

In addition to identifying water stress risks at suppliers' locations, the Company also uses the Supplier Self-Assessment Questionnaire (SAQ) to review suppliers' water resource management policies and measures. Based on suppliers' process characteristics, the Company identified 15 suppliers in industries with relatively high water demand, including semiconductor and PCB suppliers. For the aforementioned suppliers, the Company further reviewed their emergency response plans for environmental incidents, as well as wastewater treatment and monitoring measures, to understand the status of water resource management across the supply chain.

The survey results showed that all 15 suppliers in industries with relatively high water demand had established emergency response plans for environmental incidents, covering environmental incidents related to wastewater, air pollution, noise, and other areas. They had also established wastewater treatment and monitoring measures, indicating that they have basic water resource and environmental risk management mechanisms in place.

Water Resource Management Survey Results for Suppliers in Industries with Relatively High Water Demand

Number of suppliers in high water-demand industries	15 suppliers
Percentage with emergency response plans for environmental incidents	100%
Percentage with wastewater treatment and monitoring measures	100%

Note: Industries with relatively high water demand refer to semiconductor and PCB suppliers in this survey.



CHAPTER.5 Advancing Sustainability Commitments and Actions





CHAPTER.5 Advancing Sustainability Commitments and Actions

In response to the operational challenges and transformation needs arising from climate change and changes in the natural environment, Wiwynn has incorporated carbon reduction, energy transition, resource efficiency improvement, and nature conservation into its sustainability strategy. Through target setting, data tracking, and action plans, the Company is progressively implementing low-carbon operations and promoting harmony with nature.

The Company has set long-term directions to achieve 100% renewable electricity use by 2030 and move toward net-zero emissions by 2040, while advancing greenhouse gas reductions in line with the SBTi carbon reduction pathway. At the same time, Wiwynn continues to strengthen energy management, water resource management, waste reduction, and pollution prevention. The Company also incorporates nature and biodiversity into its operations and value chain management to enhance corporate resilience and respond to stakeholder expectations.

5.1 Climate and Nature Commitments and Targets

Wiwynn gradually advances the management of climate- and nature-related targets under three core directions: eco-friendly operation, sustainable supply chain, and innovation with green technology. In terms of climate action, the Company has set 2021 as the base year and follows the SBTi carbon reduction pathway to reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 2.5% annually. As interim targets, the Company aims to reduce Scope 1 and Scope 2 emissions by 25% and Scope 3 emissions by 12.3% by 2031. To further align the Company's emissions reduction targets with a 1.5°C -aligned pathway, the Company resubmitted its science-based targets (SBT) to the Science Based Targets initiative (SBTi) for validation in 2026.

In terms of energy transition, the Company is committed to achieving 100% renewable electricity use across its global operations by 2030. It is progressively increasing its renewable energy use through diversified approaches, including long-term power purchase agreements, renewable energy certificates, and self-built solar power generation facilities. In terms of nature-related issues, the Company has issued the "Nature and Biodiversity and No Deforestation Policy." Based on the results of nature-related risk and opportunity identification, the Company promotes ecological conservation, habitat restoration, resource circularity, and nature-related management actions.

5.2 Decarbonization Pathway and Emissions Reduction Actions

As the Company's operations continue to expand, Wiwynn has successively added new facilities since 2021, including the Luzhu site, Malaysia site, Mexico Plant 3, and Texas site. As operating activities and energy demand have increased accordingly, Wiwynn addresses the emissions pressure arising from growth by focusing on energy efficiency improvements, renewable energy adoption, low-carbon equipment transition, supply chain decarbonization, and low-carbon product design as its main decarbonization directions. Through these efforts, the Company progressively reduces emissions from its own operations and value chain, advancing corporate growth and carbon reduction actions in parallel.

Based on the characteristics of Scope 1, Scope 2, and Scope 3 emission sources, the Company has planned the following medium- and long-term carbon reduction actions for 2030, 2040, and 2050:

Emission Source	2030	2040	2050
Scope 1 Direct Emissions	- Inventory equipment that uses high-GWP greenhouse gases - Strengthen source management through usage monitoring, equipment maintenance, and efficiency improvements - Inventory equipment that uses fossil fuels and assess the feasibility of energy-saving improvements, low-carbon fuel alternatives, or electrification	- Gradually replace equipment that uses high-GWP greenhouse gases - Gradually advance low-carbon or electrification transition - Increase the share of electrified equipment	- Prioritize the adoption of low-carbon or zero-carbon equipment based on technology maturity and operational needs - Continue to optimize equipment efficiency and energy use management to support long-term net-zero targets
Scope 2 Indirect Energy Emissions	- Optimize process energy efficiency to reduce electricity consumption during equipment idle time and testing stages - Plan renewable energy procurement strategies based on local regulations and available resources at each operating site - Gradually increase the share of renewable electricity use	- Continue to expand the adoption of low-energy production lines and energy-saving equipment to improve energy use efficiency in processes and operations - Maintain 100% renewable electricity use across global operating sites	- Continue to optimize energy management and low-carbon operation models to maintain a highly efficient and low-carbon energy use structure - Continue to use 100% renewable electricity across global operating sites
Scope 3 Other Indirect Emissions	- Strengthen supplier carbon data collection and management to improve the quality of supply chain emissions data - Promote carbon reduction engagement with key suppliers and encourage suppliers to set carbon reduction targets and increase their renewable energy usage rates - Introduce recycled steel, recycled plastics, and circular materials to reduce the use of virgin materials - Continue to optimize product energy-saving, thermal, and system efficiency design to reduce product life cycle carbon emissions	- Deepen supply chain carbon reduction collaboration and drive suppliers with high emissions contributions to implement medium- and long-term carbon reduction and renewable energy targets - Expand the application of low-carbon materials, circular materials, and low-carbon product design - Strengthen product-level carbon data management to enhance the competitiveness of low-carbon products	- Continue to promote low-carbon transformation across the value chain to enhance carbon reduction benefits across the supply chain and product life cycles - Work with supply chain and technology partners to expand the application of low-carbon materials, circular design, and high-efficiency products

In addition to Scope 1, Scope 2, and Scope 3 carbon reduction actions, Wiwynn has also introduced an Internal Carbon Pricing (ICP) mechanism with reference to carbon taxes, carbon fees, and other carbon pricing systems in the countries or regions where its operating sites are located. The Company plans to gradually apply this mechanism to investment evaluations for equipment replacement, energy efficiency improvements, renewable energy adoption, and low-carbon technology applications. By incorporating carbon costs into decision-making, the Company can more consistently compare the cost-effectiveness and carbon reduction potential of different carbon reduction solutions, and prioritize improvement measures that are feasible and deliver clear carbon reduction benefits. To strengthen carbon reduction investment management and enhance operational resilience, the Company will continue to conduct rolling reviews of ICP design and application scope in response to external systems and market trends.



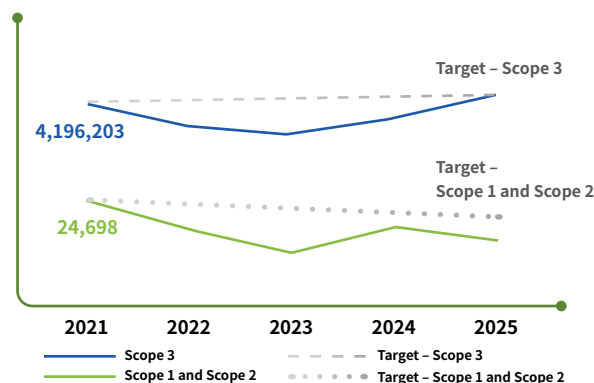
CHAPTER.5 Advancing Sustainability Commitments and Actions

5.3 GHG Emissions Target Management and Tracking

As part of its sustainability strategy, Wiwynn continues to strengthen greenhouse gas inventory and reduction management under its eco-friendly operation approach. The Company refers to the Greenhouse Gas Protocol (GHG Protocol) and defines its organizational boundary based on operational control. It also regularly tracks Scope 1, Scope 2, and Scope 3 emissions as the basis for reviewing carbon reduction performance and adjusting subsequent reduction actions.

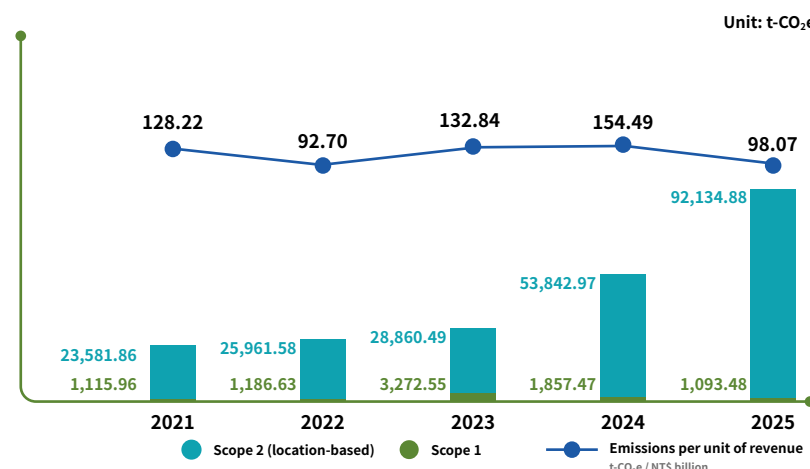
The Company has set 2021 as the base year and established medium- and long-term greenhouse gas reduction targets. For Scope 1 and Scope 2 emissions, the Company aims to reduce absolute emissions by 2.5% annually and achieve a 25% reduction from the base year by 2031. For Scope 3 emissions, the Company targets a 12.3% reduction from the base year and continues to promote decarbonization across the supply chain and value chain.

Status of Greenhouse Gas Reduction Target Achievement

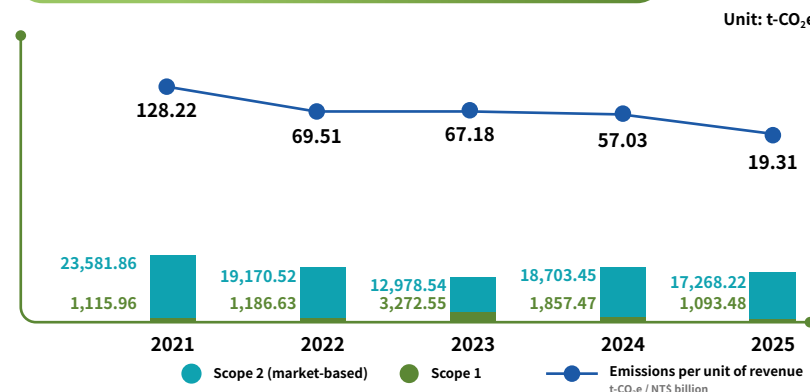


Note: To ensure the comparability of base-year emissions data, the Company uses the adjusted base-year emissions for Scope 1 and Scope 2 as the basis for subsequent reduction target tracking, performance comparison, and related disclosures.

Scope 1 and Scope 2 (Location-based) Emissions

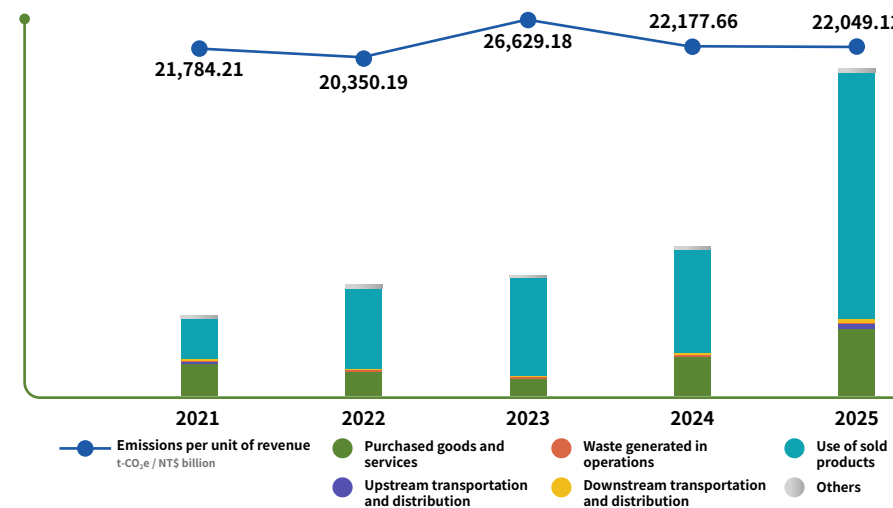


Scope 1 and Scope 2 (Market-based) Emissions



Note: Wiwynn Mexico (WYMX) was established on February 14, 2019. Its original production capacity was outsourced and was transformed into an operating site with manufacturing functions in the second half of 2021. To ensure the comparability of emissions data, the Company adjusted its 2021 data to full-year emissions using an economic allocation method. The adjusted data is defined as the "base-year emissions after emission boundary adjustment" (hereinafter referred to as the "adjusted base-year emissions").

Scope 3 Emissions



Category	2021	2022	2023	2024	2025
Purchased goods and services	1,848,446.65	1,408,286.77	972,236.09	2,252,496.23	3,743,162.47
Upstream transportation and distribution	393.96	1,084.20	15,171.43	34,248.42	310,746.36
Waste generated in operations	8.25	3.63	57.08	284.69	1,809.56
Downstream operations and waste	13,115.94	5,735.47	44,104.09	36,475.92	106,837.55
Use of sold products	2,310,467.87	4,381,640.92	5,342,771.10	5,613,329.76	16,644,476.79
Others	22,243.84	161,561.94	67,286.09	59,123.58	154,254.07
Total Scope 3	4,196,203.02	5,960,082.29	6,441,625.88	7,995,958.59	20,961,286.80

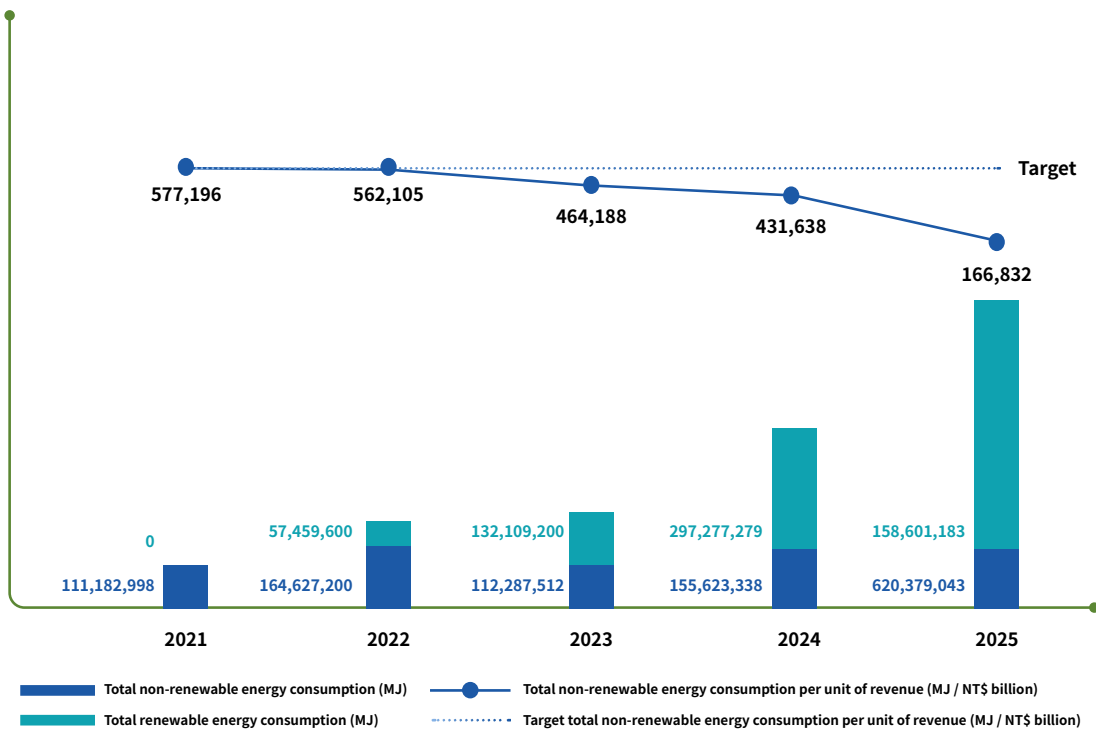
CHAPTER.5 Advancing Sustainability Commitments and Actions

5.4 Energy Target Management and Tracking

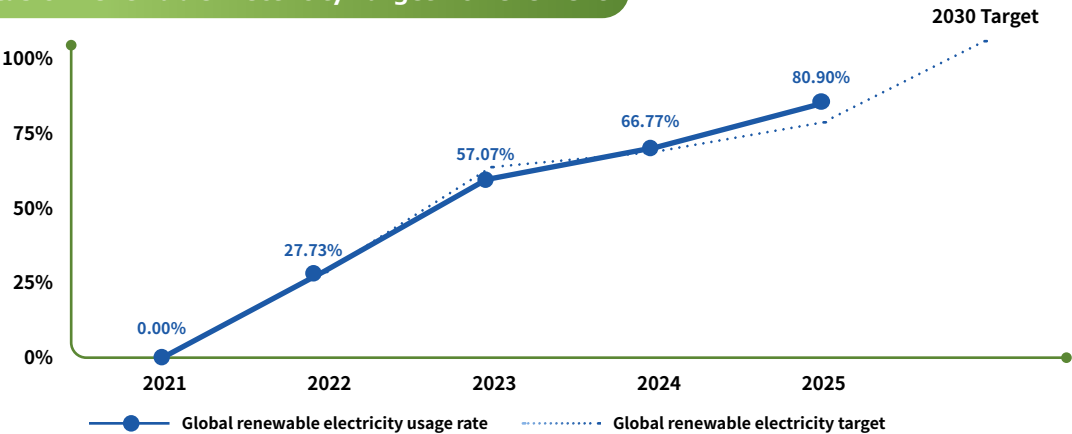
In 2025, purchased electricity accounted for 94.59% of total energy consumption, of which purchased renewable electricity accounted for 76.52%, while purchased non-renewable electricity accounted for 18.07%.

Wiwynn is committed to achieving 100% renewable electricity use by 2030. To steadily advance its energy transition, the Company continues to secure green electricity through diverse approaches, including signing long-term power purchase agreements, purchasing renewable energy certificates, and installing rooftop solar panels at new plants for self-generation and self-consumption. At the same time, the Company continues to introduce green building design and energy-saving measures to improve energy efficiency, further reduce the proportion of non-renewable energy use, and implement its energy transition and low-carbon targets. Through the above actions, the renewable electricity usage rate across global operating sites reached 80.90% in 2025.

Energy Consumption



Status of Renewable Electricity Target Achievement

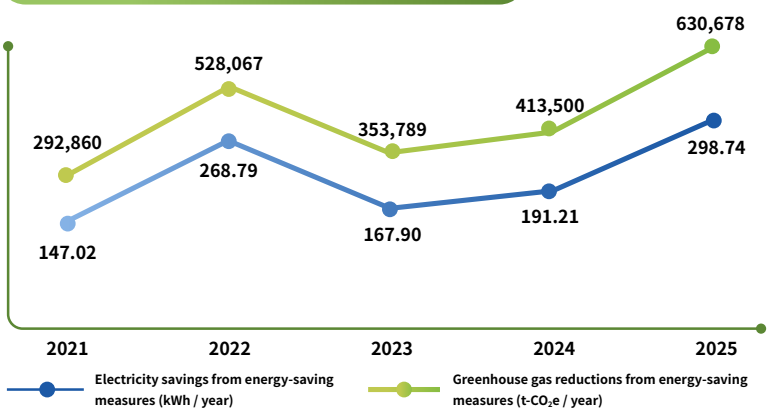


Wiwynn identifies energy-saving opportunities at each site every year and promotes energy-saving improvement plans accordingly. The energy-saving and carbon reduction measures implemented at each site in 2025 are estimated to save 630,678 kWh of electricity annually, equivalent to a reduction of 298.74 metric tons of emissions. Wiwynn will continue to promote energy-saving improvement actions, enhance equipment operating efficiency and energy use efficiency, and implement low-carbon operations and effective energy management.

2025 Energy-Saving Measures

- Increase chiller outlet temperature
- Increase chiller supply water temperature
- Optimize exhaust fan frequency
- Introduce energy-saving mode for reflow equipment
- Implement scheduled control for air-conditioning systems
- Replace lighting in production areas with LED lighting

Historical Energy-Saving Performance



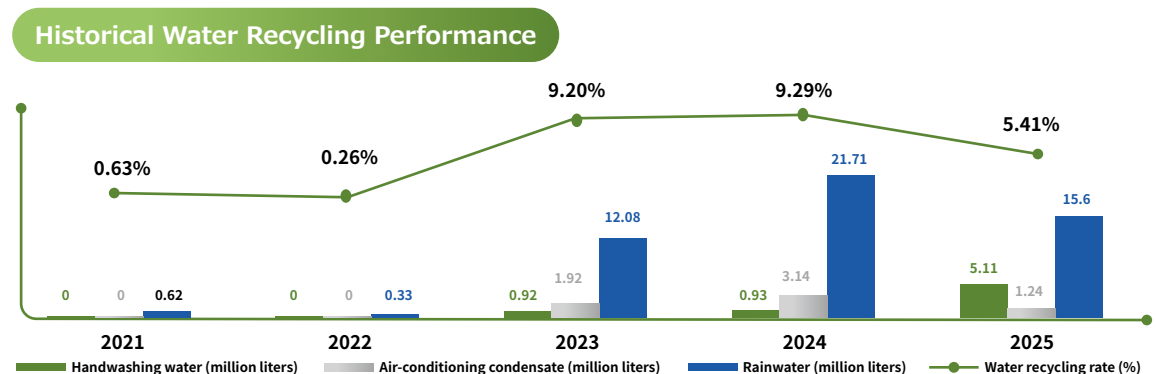
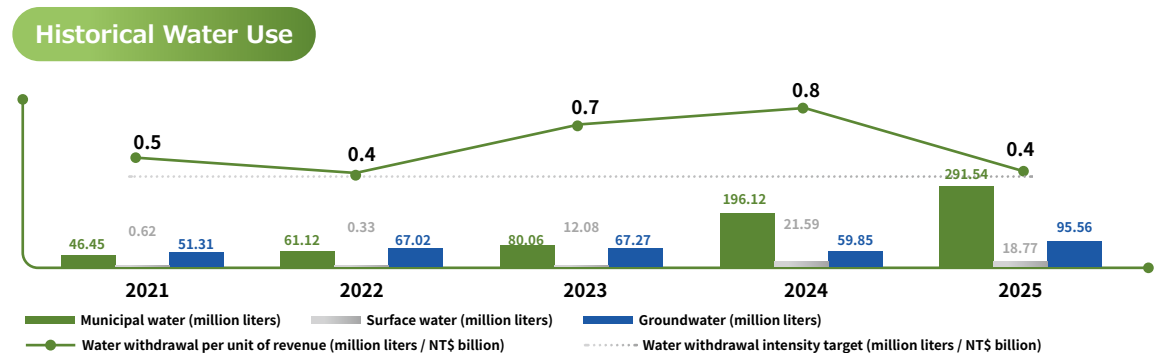
CHAPTER.5 Advancing Sustainability Commitments and Actions

5.5 Management of Other Environmental Issues

Water Resources Management

Wiwynn's current operational water use is primarily for domestic purposes, and its manufacturing processes do not involve water demand. The main sources of water withdrawal include municipal water, surface water, and groundwater, while the wastewater generated is general domestic wastewater.

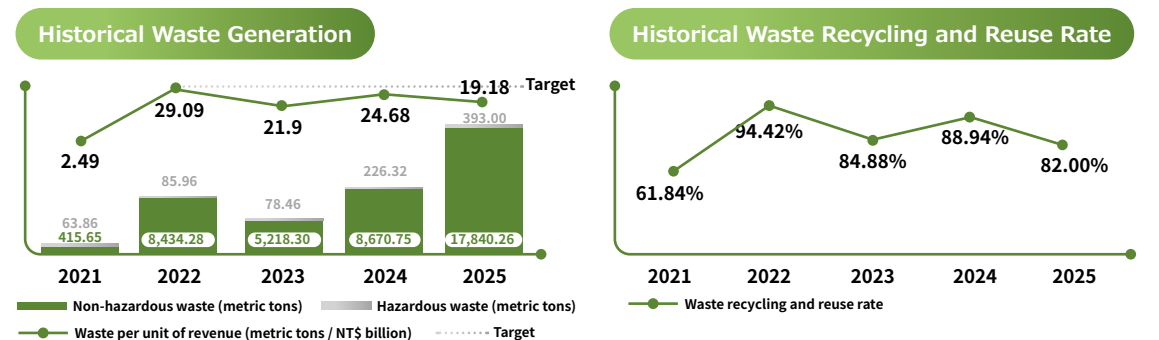
In 2025, the water recycling rate was 5.41%, representing a decrease from the previous year. This was mainly due to the increase in total water withdrawal driven by the expansion of operational scale. In addition, the amount of recovered rainwater and air-conditioning condensate fluctuated due to climate conditions and equipment operation, resulting in a decline in the overall recycling rate. Going forward, Wiwynn will continue to promote reclaimed water reuse and water-saving improvement measures to enhance water use efficiency and reduce the dependence of its operations on water resources. Wiwynn will continue to promote reclaimed water reuse and water-saving improvement measures to enhance water use efficiency.



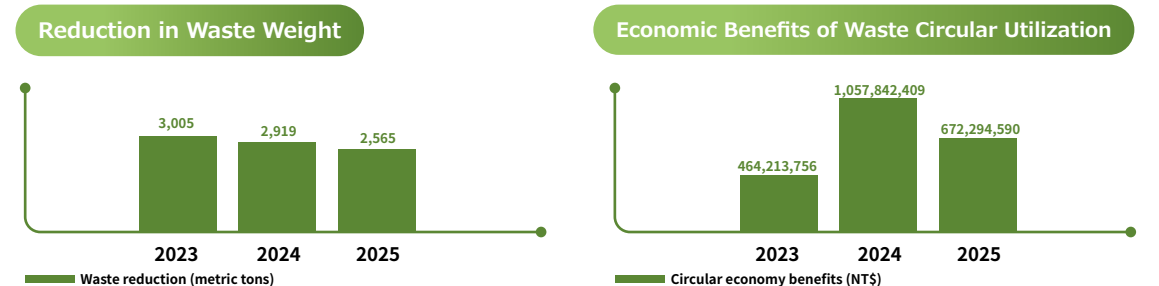
Waste Management

Based on the results of environmental impact identification for each operational activity, Wiwynn identifies the sources of waste generation and their potential impacts on the value chain, and manages waste by classification according to its characteristics. For hazardous industrial waste, the Company complies with local regulations and waste management requirements. It stores, labels, reports, collects, transports, and treats such waste in operating environments that meet regulatory requirements. The Company also engages qualified waste collection, transportation, and treatment service providers to carry out subsequent recycling, reuse, or final disposal, reducing potential impacts on the environment and human health.

In 2025, Wiwynn's total waste amounted to 18,233.26 metric tons, and waste per unit of revenue was 19.18 metric tons / NT\$ billion, which was lower than the target set by the Company. The waste recycling and reuse rate reached 82.00% in 2025, remaining above 80%.



To reduce waste generation and enhance the benefits of resource circularity, WYMX promotes the recycling and reuse of wooden crates and wooden pallets used for product transportation, with an average reuse frequency of five times. In 2025, through the circular use of wooden crates and wooden pallets, the Company is estimated to have reduced waste generation by 2,565 metric tons and created circular economy benefits of NT\$672,294,590. Going forward, Wiwynn will continue to expand waste reuse channels, strengthen its resource recycling and circular management mechanisms, improve resource use efficiency, and continuously enhance environmental performance.





CHAPTER.6 Appendix





CHAPTER.6 Appendix

About This Report

This is the fourth climate-related assessment report published by Wiwynn Corporation (hereinafter referred to as "Wiwynn," "Wiwynn Corporation," or "the Company"). Since 2025, in addition to following the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Company has also referred to the framework of the Taskforce on Nature-related Financial Disclosures (TNFD) in preparing this report. The report aims to review and present Wiwynn's actions and achievements in managing the natural environment. Through science-based methods and systematic assessments, the Company provides transparent, comprehensive, and verifiable information, laying a solid foundation for a more sustainable and resilient future. For more information, please refer to the 2025 Wiwynn Corporation Sustainability Report.

The scope and boundary of this report are based on all subsidiaries included in Wiwynn's consolidated financial statements. The report is available in both Chinese and English and is published in the "ESG Sustainability" section of the Company's official website.

We welcome any suggestions or feedback regarding this Report or Wiwynn's sustainable development. Please feel free to contact us.

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CHAPTER.6 Appendix

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	b) Describe management's role in assessing and managing climate-related risks and opportunities.	6, 26
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	10
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	10
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	12
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks.	9
	b) Describe the organization's processes for managing climate-related risks.	9, 27
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	6
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	31
	b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	31
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	30

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2025

Wiwynn Corporation

**Nature and Climate
Assessment Report**

