



Wistron Corporation Anti-corruption and Anti-bribery Policy

"Integrity" is a core value of Wistron, and we support and follow the United Nations Convention Against Corruption (UNCAC) and the relevant laws and regulations of the locations where we operate and adopt a zero-tolerance policy for corruption and bribery. To establish a rigorous corporate governance and risk control mechanism and ensure that employees follow the principle of integrity in all business activities, this Policy is formulated to clearly disclose the anti-corruption and anti-bribery code of conduct. We work with stakeholders (including employees, customers, shareholders/investors, suppliers, contractors, government/competent authorities, non-profit organizations/communities, and the media) to prevent corruption and bribery and to implement the concept of integrity business practices.

Article 1 Purpose

1. Disclose the Company's precautions when collaborating with stakeholders, conducting direct operations, providing products and services, and other related business activities to prevent corruption and bribery.
2. In accordance with the UNCAC and the relevant laws and regulations of the locations where we operate, we shall establish a management mechanism to prevent any form of corruption and bribery.
3. Through the implementation of this Policy, we will continue to deepen the integrity of business philosophy in Wistron.

Article 2 Scope

Except for those legal entities or organizations that have established internal rules regarding anti-corruption and anti-bribery policies, this Policy applies to the Company and its directors, managers, employees, assignees, and substantial controllers (collectively, "Company personnel") and extends to the directors, supervisors, managers, employees, assignees of its subsidiaries and any other joint ventures over which the Company has significant influence.

Article 3 Definitions

1. **Corruption:** This includes but is not limited to bribery, facilitation payments, kickbacks, collusion, embezzlement, fraud, theft, and any act intended to improperly influence a third party or to benefit oneself to the detriment of the Company's interests.
2. **Bribery:** It refers to the offering or accepting of money, gifts, or other benefits as an inducement to engage in acts that violate integrity, are illegal, or violate job responsibilities.

3. Improper benefits: Any improper payment made for the following purposes, such as providing or paying anything of value (including but not limited to money, gifts, presents, commissions, positions, services, preferential treatment, kickbacks, facilitation payments, entertainment, hospitality, reciprocal relationships, job, internship or educational opportunities, advantages, and other valuables in any form or name) directly or indirectly to government officials, individuals, or organizations in the course of business:
 - (1) Influencing or preventing acts of public authority or any other act, such as entering into contracts, imposing taxes, imposing fines, or cancelling existing contracts or contractual obligations.
 - (2) Obtaining authorization or permission from a government entity or government official that is not otherwise available within the scope of this Policy.
 - (3) Obtaining business opportunities, bids, or confidential information about competitor activities.
 - (4) Affecting the acquisition or termination of the contractual relationship.
 - (5) Promising to provide any other form of improper benefits.
4. Facilitation payment: A payment of something of value (usually cash or a gift) provided to a public official, government official, or their agent to expedite or ensure the performance of routine business operations, which is not in accordance with legal requirements.
5. Money laundering:
 - (1) Concealing the proceeds of a specific crime or disguising their source.
 - (2) Obstructing or endangering the state's investigation, discovery, preservation, confiscation or collection of the proceeds of a specific crime.
 - (3) Accepting, possessing or using the proceeds of a specific crime of another person.
 - (4) Using one's own proceeds of a specific crime to trade with another person.

Article 4 Commitments

1. The Company does not engage in or accept any activities that do not comply with this Policy or anti-corruption and anti-bribery laws.
2. When performing business, the Company's personnel shall not directly or indirectly offer, promise, request, or accept any form of improper benefits, including kickbacks, commissions, facilitation payments, or offer or accept improper benefits through other means to customers, agents, contractors, suppliers (hereinafter collectively referred to as "partners"), public officials, or other stakeholders in order to establish business relationships, influence transactions, or expedite or ensure the implementation of appropriate actions by administrative authorities.
3. The Company abides by the relevant laws and regulations on anti-money laundering, prohibits and combats money laundering, tax evasion, sanctions violations and other criminal activities, adopts the policy of zero tolerance for money laundering crimes, is committed to strengthening various anti-money laundering mechanisms, cooperates with the requirements of financial institutions providing relevant documents required for identity confirmation, and

enhances the awareness and vigilance of employees to prevent money laundering and fraud.

Article 5 Objectives of corruption and bribery prevention

1. Establish an anti-corruption and anti-bribery culture.
2. All acts of corruption and bribery are properly handled.
3. Implement the principle of whistleblower protection.
4. Severely discipline dishonest behavior.
5. Continuously improve the anti-corruption and anti-bribery management system (hereinafter referred to as the "Management System").

Article 6 Political contributions

The Company's personnel shall follow the following principles when making direct or indirect contributions to political parties or organizations or individuals participating in political activities:

1. When engaging in political contributions, they should comply with relevant laws and regulations and should not seek commercial benefits or trading advantages. Any legal political contribution provided in the name of the Company, regardless of the amount, shall be approved by the Chairman of the Board of Directors.
2. The Company's personnel shall not make political contributions, directly or indirectly, on behalf of Wistron without authorization.
3. Do not engage in any political activity on any of the Company's property, facilities or during working hours.
4. The Company is committed to regularly and publicly disclosing information on political contributions that are required by law or that should be made public after internal evaluation on the Company's website, annual report or other appropriate channels.

Article 7 Charitable contribution

The Company's charitable contributions or sponsorships shall be handled in accordance with the "Regulations for the Administration of Charitable Contributions and Sponsorships" and shall not be disguised as bribery or profiteering. Charitable contributions or sponsorships should be made in accordance with the following principles:

1. Comply with the laws and regulations of the locations where we operate.
2. Any rewards received from charitable contributions or sponsorships must be clear and reasonable and must not constitute a disguised bribe.
3. After making a charitable contribution or sponsorship, it should be confirmed that the purpose of the money flow is consistent with the purpose of the contribution.
4. The Company is committed to regularly and publicly disclosing charitable contribution information that is required by law or should be made public after internal evaluation on the Company's website, annual report or other appropriate channels.

Article 8 Gifts and business entertainment

1. We must not accept or offer any gifts, gratuities, or entertainment to partners or other individuals or organizations (including government agencies) related to our business. To avoid conflicts of interest or the possibility of affecting normal business relationships or judgment, bribery of any kind is strictly prohibited.
2. When accepting any form of gifts, in addition to complying with the principles in the preceding paragraph, the following provisions must also be met:
 - (1) Do not accept cash, cheques or any other negotiable securities (e.g. gift certificates, stocks, etc.).
 - (2) When gifts or entertainment must be accepted for reasons of courtesy or social convention that make it difficult to decline, they must be open, transparent, and infrequent, and permitted by law. The maximum amount is NT\$1,000 or its equivalent. For souvenirs bearing the trademark of the other company or organization giving the gift, the maximum amount is NT\$6,000 or its equivalent.
 - (3) If a gift exceeding the upper limit specified in the preceding paragraph is temporarily accepted due to concerns that declining the gift may affect the business relationship, it should be submitted to the executive secretary of the Company's Employee Welfare Committee for unified handling within seven days of acceptance.
 - (4) The Company's personnel shall not accept any stock subscription or any other similar gifts or offers from any partner, individual or organization (including government agencies) related to the Company's business outside the public trading market.
 - (5) When invited to participate in a specific legal business activity open to the public due to business needs, and it is difficult to decline due to courtesy or social convention, the Company's personnel should report the cost-sharing method, number of participants, duration, etc. of the activity to immediate supervisors at the division level or above after being invited and obtain consent before participate.
3. To maintain and promote normal business relationships, the Company may, when necessary, provide gifts to partners and individuals or organizations related to the Company's business (including government agencies). In addition to complying with the principles set forth in Paragraph 1, such gifts must also comply with the following provisions:
 - (1) The name of the gift and the gift should include the name of the Company.
 - (2) The appropriate items should be selected according to the object from the list of gifts issued by the Company.
 - (3) Information such as the content and recipient of the gift should be filled in the ERS system in accordance with the Company's financial approval authority table.
4. Interactions between the Company's personnel shall also comply with the spirit and principles of this Article.

Article 9 Anti-Corruption and Anti-Bribery Management System

1. The Company has established and maintains a management system based on the ISO 37001 Anti-Bribery Management System standard, and adopts a Plan,

- Do, Check, Act (PDCA) cycle management mechanism to ensure the effective operation and continuous improvement of the Management System.
2. The Management System follows the framework and operating procedures outlined in the "Anti-Corruption and Anti-Bribery Management Manual". Through regular reviews and evaluations, we ensure the establishment, implementation, and achievement of anti-bribery objectives, and continuously improve the Management System to enhance its effectiveness.

Article 10 Governance structure and responsibilities

1. The Board of Directors is the governing body for this Policy, and the General Manager is the highest management level under this Policy, appointing the Chief Human Resources Officer to serve as the management level of this Policy.
2. This management level of this Policy authorizes the Global Human Resources and Administration as the responsible unit for implementing this Policy. The responsible unit bears the primary authority and responsibility for implementing this Policy and should establish necessary procedures to ensure the implementation of all principles. The management level should ensure that personnel within the responsible unit are granted appropriate authority and independence and possess suitable capabilities. In the event of significant issues related to this Policy, the responsible unit may report directly to the highest management level and the governing body.
3. Any questions regarding this Policy can be directed to the responsible unit.

Article 11 Risk assessment

1. The Company has established an assessment mechanism for corruption and bribery risks in various operational processes, business partners and positions, and has regularly reviewed the appropriateness of relevant control measures based on the assessment results. We will revise the current policies or add other control procedures if necessary.
2. For the measures set forth in Paragraph 1, the corresponding sources of risk shall be responded to and controlled in a reasonable and proportionate manner.

Article 12 Records

All financial activities of the Company, including the write-off, accounting postings and entries of gifts and communication expenses, shall be properly expressed and properly recorded in the books of accounts in a sufficient, detailed and credible manner for the purpose of review and verification procedures, and shall not mislead the facts, omit information or tamper with the records in any way. Payment to any third party should be made in relation to the goods or services provided by the third party and supported by documentation to justify the transaction.

Article 13 Audit and supervision

1. In response to the operation of the Management System, the Company shall formulate a management system audit plan and conduct regular audits of the Management System. The audit content shall include the audit objects, scope, items, frequency, etc., to confirm whether they comply with applicable laws and

- regulations and the Company's internal regulations, including the guidelines and requirements of this Policy, in order to detect potential misconduct.
2. If necessary, the audit plan shall be approved with the consent of the management level of this Policy and carried out by an external accountant or professional consulting firm.
 3. The results of the audit plan for the first two paragraphs shall be submitted to the highest management level of this Policy as an audit report and shall be submitted to the Board of Directors for approval on a regular basis.

Article 14 Disclosure, training and assessment

1. The Company publicly discloses the content and revision of this Policy through its official website, so that stakeholders can fully understand Wistron's integrity management philosophy and code of conduct, as well as the consequences and risks that may result from violating the relevant principles and jointly strengthen its commitment to comply with this Policy.
2. To strengthen compliance with this Policy, the Company conducts annual education, training and publicity for all employees on anti-corruption and anti-bribery related laws, regulations and behavioral standards, and continuously improves their awareness of integrity and self-discipline.
3. The Company will combine human resources systems such as performance appraisal with this Policy and implement a clear and effective reward and discipline mechanism. All employees should follow the relevant norms, and their implementation will be included in the scope of performance appraisal, and the results of the evaluation may affect their bonus payment amount and job arrangements.

Article 15 Case reporting

1. Anyone who becomes aware of any actual or potential violation of this Policy or related laws and regulations may report it, either named or anonymously, through the Company's reporting mailbox (Ethic@wistron.com) or platform. Reporters must provide sufficient information to facilitate subsequent investigation and the implementation of appropriate measures.
2. Wistron's Global Human Resources and Administration department is the main unit responsible for whistleblowing, and the Audit department is responsible for overseeing the investigation and handling of whistleblowing. After accepting a case, the responsible unit shall, depending on its nature and content, assign appropriate personnel who are not involved in the case and are capable of handling or investigating it, and the responsible unit shall follow up and maintain appropriate records. If the report involves general employees or supervisors, it should be reported to the Audit department. If the report involves a director, it should be reported to the independent directors.
3. Wistron promises to ensure that whistleblowers will not suffer any form of retaliation or threat, and will take reasonable protective measures as appropriate to avoid adverse treatment of whistleblowers. The relevant content of the whistleblower's case shall be kept strictly confidential.

Article 16 Handling of violation of this Policy

1. After investigation and verification, if Wistron employees have violated this Policy and the relevant regulations of the Company, the following measures will be taken according to the severity of the circumstances:
 - (1) Verbal counseling: Inform the perpetrator of the violations, provide specific suggestions for improvement, and explain the possible measures that the Company will take in the next recidivism.
 - (2) Demerit / Warning: According to the approval authority of the Company, the head of the department of the perpetrator shall submit a recommendation for disciplinary action, and the disciplinary action shall be implemented with the consent of the head of authority.
 - (3) Special disciplinary action / Dismissal: According to the approval authority of the Company, the head of the department of the perpetrator shall submit a recommendation for disciplinary action and submit it to the Global Human Resources and Administration department for approval by the CEO or head of authority for implementation.
2. If the reported case involves violations of local laws and regulations, the Company may notify the judicial authorities to investigate the legal liability of the parties involved.
3. If the reporting individual or the person being reported is an employee of the Company and disagrees with the investigation and handling of the case, they may submit a written reply within ten days in accordance with the Company's "Employee Complaint Handling Procedures." Non-employees may submit a reply through the Company's established reporting mailbox or platform. The Company will evaluate the grounds for the reply and determine whether to conduct a further investigation and handling. Once the case has been closed, no further complaints based on the same grounds will be accepted.
4. In the case of violation of this Policy, the Company shall proactively provide relevant consultation and counseling resources to whistleblowers to ensure that they receive adequate care and assistance, review the current management system and process, formulate and implement relevant improvement plans, and educate employees on the importance of following this Policy through training activities and publicity measures, and continuously strive to prevent the occurrence of violations.
5. If the partner violates this Policy, the Company has the right to immediately stop business cooperation with the partner and list it as a refusal object.

Article 17 Approval and implementation

This policy shall be implemented upon approval by the Board of Directors, and the same shall apply to any amendments.

This Policy was formulated on August 12th, 2025.

The first revision was made on March 12th, 2026.