



## **INDEPENDENT ASSURANCE STATEMENT**

**To: The Stakeholders of WISTRON CORPORATION**

### **Introduction and objectives of work**

Bureau Veritas Certification Taiwan has been engaged by WISTRON CORPORATION to conduct an independent assurance of its 2024 Sustainability Report. This Assurance Statement applies to the related information included within the scope of work described below.

This information and its presentation in the 2024 Sustainability Report are the sole responsibility of the management of WISTRON CORPORATION. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent assurance on its content.

The objective of our engagement is to provide assurance to WISTRON CORPORATION stakeholders over the accuracy, reliability and objectivity of the reported information and that it covers the issues material to the business and its stakeholders.

### **Scope of work**

The scope of our work was limited to assurance over AA1000 AccountAbility Principles and Performance Information, included in the ESG Report for the reporting period January 1, 2024, to December 31, 2024. Subject to the limitations and exclusions listed in the section below, our review included:

- Data and information included in 2024 Sustainability Report;
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;
- Evaluation of the Report against the main principles of the AA1000 Accountability Principle (2018)
  - Inclusivity
  - Materiality
  - Responsiveness
  - Impact
- Evaluation of the Report against the principles of Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Balance, Comparability, Accuracy, Timeliness, Clarity, and Reliability, as defined in the GRI Standards.
- An assessment was conducted on the extent to which the report applies the sustainability disclosure topics and metrics as defined by the Sustainability Accounting Standards Board (SASB) under the industry-specific standards for Technology & Communications – Electronic Manufacturing Services & Original Design Manufacturing (TC-ES).
- An assessment was also performed on the report's application of the disclosure recommendations issued by the Task Force on Climate-Related Financial Disclosures (TCFD).



### **Reporting Criteria**

2024 Sustainability Report has been prepared in reference to relevant best practice reporting frameworks such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), as well as internal definitions set by WISTRON CORPORATION for tracking and monitoring the progress against its ESG (Environment, Social, Governance) performance indicators.

### **Limitations and Exclusions**

Our work was subject to the following exclusions:

- Financial data, including financial data that feeds into the calculation of information in the ESG report as these are audited by an external financial auditor and are relied on as accurate for the purposes of our scope of work. This includes but is not limited to any statements relating to production, sales, revenue, salaries, payments, and financial investments;
- Greenhouse gas emissions are verified by verification body selected by WISTRON CORPORATION and are relied on as accurate for the purposes of our scope of work.
- Information related to activities outside the defined reporting period or scope;
- Company position statements (including any expression of opinion, belief, aspiration, expectation, aim or future intent) and any WISTRON CORPORATION or third-party anecdotes or testimonials;
- Content of external websites or documents linked from the ESG Report and country or business unit specific Reports of other WISTRON CORPORATION entities or joint ventures;
- Appropriateness of any new targets, commitments, and objectives established and communicated by WISTRON CORPORATION; and
- Appropriateness of definitions and any internal reporting criteria adopted by WISTRON CORPORATION for its disclosures.

The following limitations should be noted:

Our work was limited to WISTRON CORPORATION activities where WISTRON CORPORATION consolidates and reconciles data provided by its markets, countries of operation, suppliers and other third parties. The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market and site level, not addressed as part of this assurance.

This High level assurance engagement relies on a risk based selected sample of the information in the ESG report and the associated limitations that this entails.



### **Responsibilities**

The preparation and presentation of the ESG Report are the sole responsibility of the management of WISTRON CORPORATION

Bureau Veritas was not involved in the drafting of the ESG Report. Our responsibilities were to:

- Provide High level assurance as per AA1000 over the accuracy, reliability and objectivity of the information contained within the ESG Report;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our detailed conclusions and recommendations in an internal report to WISTRON CORPORATION management.

### **Assessment Standard**

The assurance process was conducted in line with the requirements of the AA1000 Assurance Standard (AA1000AS v3), Type 2 at a High level of assurance.

### **Summary of work performed**

As part of our independent assurance, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of WISTRON CORPORATION;
2. Review of documentary evidence produced by WISTRON CORPORATION;
3. Review performance data listed in report with sampling basis;
4. Visits to Hsichih Office located in New Taipei City, Taiwan;
5. Evaluate the design of internal systems, processes and controls for data collection, aggregation, analysis and reporting, including assessing the appropriateness of assumptions made, estimation techniques used and reporting boundaries;
6. Assess the disclosure and presentation of WISTRON CORPORATION 2024 ESG Sustainability Report to ensure consistency with assured information.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide reasonable, rather than absolute assurance and we believe it provides a reasonable basis for our conclusions.



### **Our findings**

On the basis of our methodology and the activities described above, it is our opinion that:

- The information and data included in 2024 Sustainability Report are accurate, reliable and free from material mistake or misstatement;
- The Report provides a fair representation of WISTRON CORPORATION' s activities over the reporting period;
- The information is presented in a clear, understandable and accessible manner, and allows readers to form a balanced opinion over WISTRON CORPORATION's performance and status during the reporting period;
- The Report properly reflects the organisation's alignment to and implementation of the AA1000 Assurance Standard v3 principles of Inclusivity, Materiality, Responsiveness and Impact in its operations. Further detail is provided below;
- WISTRON CORPORATION has established appropriate systems for the collection, aggregation and analysis of relevant information;

### **Alignment with the principles of AA1000 Accountability Principle (2018)**

#### **Inclusivity**

The organization has established a clear sustainability governance framework led by top management. The Board of Directors is highest decision-making body and has set up an ESG and Information Security Committee for issue review. The President and CEO oversee the implementation, driven by the Sustainability Office. This structure reflects its commitment to sustainability responsibility and stakeholder engagement, aligning with the inclusivity principle's emphasis on organizational commitment and governance integration. The Sustainable Development Best Practice Principles further details communication and accountability with stakeholders, indicating formal policy support.

Stakeholders are clearly identified into seven major categories: employees, customers, shareholders/investors, suppliers/contractors, government, NGOs/communities, and media—demonstrating comprehensive identification of those affecting and affected. Communication is tailored by stakeholder type, using channels such as quarterly meetings, surveys, audits, forums, press conferences, and emails, with defined frequency and content to ensure continuity and strategy in engagement. The report outlines key concerns of each stakeholder group, showing deep understanding of their needs and expectations.

The organization collects stakeholder input through diverse mechanisms including surveys, externally facilitated workshops, and departmental feedback, with over 500 respondents ensuring scale and representativeness. Feedback is used in issue categorization and linked to management actions, showing practical use. The writing process of the sustainability report involved cross-functional teams and external consultants, indicating planned and integrated efforts.

However, stakeholder input currently emphasizes perceived relevance of the identified issues, while it should also include outward impact, and although other channels like meetings and web contact exist, the way in which it is embedded/integrated in the decision-making could be further clarified. It is also recommended to establish mechanisms and indicators for evaluating engagement effectiveness and managing related risks.



The organization demonstrates systematic implementation and institutional support for inclusivity, meeting core stakeholder engagement requirements. Assessment: "Principle generally met, recommend incorporating external impact perspectives and establishing evaluation and risk mechanisms."

### **Materiality**

The organization has developed a materiality assessment process aligned with international practices, considering global standards (GRI, SASB, SDGs, ESRs), industry trends, and organizational goals. It identified 23 potential issues, evaluated through three survey tools and workshops, across stakeholder concern, operational impact, and external sustainability impact dimensions.

The analysis includes financial and non-financial impacts, using impact measurement and valuation (IMV) model and non-monetary assessment tools, lending quantitative and evidence-based support. Participants included senior executives, ESG leaders, and department heads, achieving consensus through workshops. Each issue's inclusion is explained in detail, and board-level confirmation is documented.

The report clearly discloses governance strategies, risks, and targets linked to each material topic, integrated with ESG indicators and financial risk management. Materiality definitions encompass upstream and downstream value chains, ensuring completeness.

The materiality process exhibits strong integration and international alignment. Assessment: "Principle generally met."

### **Responsiveness**

The organization sets clear short-, mid-, and long-term goals for material issues, with related governance, strategies, and results covering environmental, social, governance, and innovation aspects. Based on the GRI framework, the report offers systematic and comparable disclosures, and emphasizes feasibility and execution of goals—showcasing transparency and strategic direction.

Stakeholder communication results are compiled annually and published on the ESG website, reflecting feedback-loop awareness. Surveys include open-ended questions, and responses are integrated into issue categorization and internal communication. Workshops incorporate stakeholder perspectives, confirming the value placed on formal response mechanisms.

Room for enhancement remains in verifying action plans and targets with internal and external stakeholders to validate response rationality and feasibility.

The responsiveness process shows high transparency and strategic alignment. Assessment: "Principle generally met, recommend adopting stakeholder validation procedures."

### **Impact**

Impact analysis is part of the materiality assessment, identifying 10 key sustainability impacts across economic, environmental, and human rights domains, each tied to specific sustainability topics. Responsible units are designated, and most impacts have quantitative KPIs, some monetized for traceability.

Climate-related issues use a full monetization model to assess upstream and downstream impacts, demonstrating advanced evaluation capabilities. The organization differentiates between active and passive impact indicators, showing awareness of impact roles and origins.

KPIs consistently assess impact or improvement levels, though enhancing transparency of KPI relevance to impacts is advised.



Impact identification and evaluation show advanced practices. Assessment: "Principle generally met, recommend enhancing KPI transparency."

### **Key areas for ongoing development**

Based on the work conducted, we recommend WISTRON CORPORATION to consider the following:

- Establish institutionalized processes to validate engagement and decision rationality in two areas:
  - 1. Develop indicators and mechanisms to evaluate stakeholder engagement effectiveness.
  - 2. Introduce internal and external stakeholder validation procedures for sustainability actions and response plans to ensure their reasonableness and feasibility.
- This will help enhance decision legitimacy and sustainability governance maturity.



### **Statement of independence, impartiality and competence**

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 195 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems, and processes.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with WISTRON CORPORATION, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

### **Bureau Veritas Certification Taiwan**

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