

7 Appendix

- 7.1 Erratum
- 7.2 GRI Content Index
- 7.3 SASB Standards Index
- 7.4 Telecommunications Network Industry Taiwan Stock Exchange Sustainable Disclosure Index
- 7.5 Climate-Related Information of TWSE-Listed Companies
- 7.6 ESG Performance Indicators
- 7.7 Assurance Statement



Erratum

WNC 2025 Sustainability Report Erratum

Page	Section	Before adjustment	After adjustment
48	2.2	Customer satisfaction survey results in the most recent four years; customer satisfaction rate 2022: 83.02%; 2023: 86.00%; 2024: 73.73%	In 2025, the customer satisfaction rate was redefined, and the data for 2022–2024 were adjusted accordingly, as follows: Customer satisfaction survey results in the most recent four years; customer satisfaction rate 2022: 82.45%; 2023: 75.51%; 2024: 64.06%
48	2.2	Customer satisfaction survey results in the most recent four years; customer coverage ratio 2022: 80%; 2023: 80%; 2024: 86%	In 2025, the customer coverage ratio was redefined, and the data for 2022–2024 were adjusted accordingly, as follows: Customer satisfaction survey results in the most recent four years; customer coverage rate 2022: 100%; 2023: 100%; 2024: 100%
93	4.5	Tracking rate of number of Taiwan employees with moderate to severe health abnormalities in health examinations 2023: 99.5%; 2024: 90%	In 2025, the statistical period was redefined as September of the given year through to the end of June of the following year. To enhance data comparability, the statistical periods for 2023 and 2024 were adjusted accordingly. The results are as follows: 2023: 93.18%; 2024: 99.29%
172	6.7	Expenses of chambers of commerce or tax-exempt organizations (NT\$) 2024: 9,758,618	While compiling the 2025 expenditure statistics for chambers of commerce or tax-exempt organizations, we found that the 2024 expenditure statistics were incomplete. Therefore, revisions are presented in this report. Expenses of chambers of commerce or tax-exempt organizations (NT\$) 2024: 12,020,858
75	3.4.2	Water withdrawal from 2022 to 2024 (megaliters) 2022: 530.711; 2023: 683.568; 2024: 664.577	WNC's water withdrawal statistics are primarily based on tap water. Given that most sites currently do not have independent rainwater flow meter monitoring systems, and the recovery benefits at certain locations have not yet reached a significant scale, the water withdrawal data from 2022 to 2024 has been restated this year to ensure the accuracy and consistency of data disclosure. The calculation has been standardized to exclude recovered rainwater and air-conditioning condensate. 2022: 502.10; 2023: 584.44; 2024: 542.05

GRI Comparison Chart

Statement of use	WNC has reported in accordance with the GRI Standards (for the period from Jan. 1, 2025 to Dec. 31, 2025).
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector	Not applicable

GRI 2: General Disclosures 2021

Code	Disclosure	Chapter in the Report	Page No.	Description
Organization Reporting Practices				
2-1	Organizational details	2.1 About WNC	27 – 33	
2-2	Entities included in the organization's sustainability reporting	About this Report	3	
2-3	Reporting period, frequency and contact point	About this Report	3	
2-4	Restatements of information	7.1 Erratum	211	
2-5	External assurance	7.7 Assurance Statement	233	
Activities and Workers				
2-6	Activities, value chain and other business relationships	2.1 About WNC	27 – 33	
2-7	Employees	5.2.1 Human Resources Structure	131 – 133	
2-8	Workers who are not employees	5.2.1 Human Resources Structure	131 – 133	
Governance				
2-9	Governance structure and composition	2.3.2 Board Operations	39 – 41	

Code	Disclosure	Chapter in the Report	Page No.	Description
2-10	Nomination and selection of the highest governance body	2.3.2 Board Operations	39 – 41	
2-11	Chair of the highest governance body	2.3.1 Corporate Governance Policy and Organization	39	
2-12	Role of the highest governance body in overseeing impact management	1.1.2 Sustainability Governance	9 – 10	
2-13	PIC of impact management	1.1.2 Sustainability Governance	9 – 10	
2-14	Role of the highest governance body in sustainability reporting	1.1.2 Sustainability Governance	9 – 10	
2-15	Conflicts of interest	2.4.2 Respecting market mechanisms	45	
2-16	Communication of critical concerns	1.2.2 Stakeholder Engagement	23 – 24	
2-17	Collective knowledge of the highest governance body	2.3.2 Board Operations	39 – 41	
2-18	Evaluation of the performance of the highest governance body	2.3.2 Board Operations	39 – 41	
2-19	Remuneration policies	2.3.4 Remuneration Policy for Senior Executives	42	
2-20	Process to determine remuneration	2.3.4 Remuneration Policy for Senior Executives	42	
2-21	Annual total compensation ratio	2.3.4 Remuneration Policy for Senior Executives	42	Restricted by confidentiality requirements; classified as confidential company information
Strategy, Policies and Practices				
2-22	Statement on sustainable development strategy	A Message from the Chairman A Message from the Chief Sustainability Officer	4 – 5	
2-23	Policy commitments	1.1.1 Sustainability Strategies 5.1.2 Human Rights Management	9 122 – 126	
2-24	Embedding policy commitments	1.1.1 Sustainability Strategies , 2.4 Ethical Management , 3.4 Sustainable Supply Chain , 5.1 Respect for Human Rights , 5.5 Occupational Safety and Health	9, 43 – 47, 68 – 77, 122 – 130, 173 – 190	
2-25	Processes to remediate negative impacts	1.2.2 Stakeholder Engagement , 5.1 Respect for Human Rights , 5.5.1 Occupational Safety and Health Management	23 – 24 、122 – 130 、 173 – 185	
2-26	Mechanisms for seeking advice and raising concerns	2.4.1 Ethical Corporate Management , 3.3.3 Privacy Protection , 5.1 Respect for Human Rights , 5.1.4 Employee Communication	43 – 45 、67 、 122 – 130 、129 – 130	
2-27	Compliance with laws and regulations	2.2.4 Regulatory Compliance	38	
2-28	Membership associations	2.1.2 Industry Association Memberships and Initiatives	31 – 32	

Code	Disclosure	Chapter in the Report	Page No.	Description
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	1.2.2 Stakeholder Engagement	23 – 24	
2-30	Collective bargaining agreements	5.1.4 Employee Communication	129 – 130	▪ The Taiwan and Mexico sites have not established labor unions. Relevant matters are communicated to employees through labor-management meetings and other communication channels, and meeting resolutions apply to all employees. ▪ Employees at WNC's China and Vietnam sites have a 100% union membership rate in accordance with local laws, with unions signing collective agreements with the company. These employees represent 53.26% of WNC's global workforce.

GRI 3: Material Topics 2021

Code	Disclosure	Chapter in the Report	Page No.	Description
3-1	Process for determining material topics	1.2.1 Materiality Analysis	11 – 22	
3-2	List of material topics	1.2.1 Materiality Analysis	11 – 22	
3-3	Management of material topics	1.2.1 Materiality Analysis	11 – 22	

Specific Topics Disclosures

*refers to material topics of the year

Economic

Code	Disclosure	Chapter in the Report	Page No.	Description
Economic Performance 2016* (WNC's 2025 Material Topic: Operational and Financial Performance)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement 2.2.2 Tax Governance	23 – 24 35 – 38	
201-1	Direct economic value generated and distributed	2.2.1 Business Performance for the Year	35	
201-2	Financial implications and other risks and opportunities due to climate change	3.2.2 Climate Risks Identification, Assessment and Management	62	
201-3	Defined benefit plan obligations and other retirement plans	5.4.2 Employee Support Program	157	
201-4	Financial assistance received from government	2.2.3 Financial Support	37	

Economic

Code	Disclosure	Chapter in the Report	Page No.	Description
Market Presence 2016 (WNC's 2025 Material Topic: Talent Attraction and Retention)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement	23 – 24	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.4.1 Remuneration and Talent Retention	154 – 156	
202-2	Proportion of senior management hired from the local community	5.2.1 Human Resources Structure	131 – 133	
Indirect Economic Impact 2016 (WNC's 2025 Material Topic: Community Involvement and Social Welfare)				
3-3	Management of material topics	6 Caring for Society	191 – 209	
203-1	Infrastructure investments and services supported	6 Caring for Society	191 – 209	
Anti-corruption 2016 (WNC's 2025 Newly Added Material Topic: Ethical Management and Regulatory Compliance)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement 2.4 Ethical Management	23 – 24 43	
205-1	Operations assessed for risks related to corruption	2.4 Ethical Management	43	
205-2	Communication and training about anti-corruption policies and procedures	2.4 Ethical Management	43	
205-3	Confirmed incidents of corruption and actions taken	2.4 Ethical Management	43	
Anti-competitive Behavior 2016 (WNC's 2025 Newly Added Material Topic: Ethical Management and Regulatory Compliance)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement 2.4.2 Respecting Market Mechanisms	23 – 24 45	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.4.2 Respecting Market Mechanisms	45	
Procurement Practices 2016 (WNC's 2025 Material Topic: Sustainable Supply Chain Management)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement 3.4 Sustainable Supply Chain	23 – 24 68 – 77	
204-1	Proportion of spending on local suppliers	3.4.1 Supply Chain Management	68 – 70	

Environmental

Code	Disclosure	Chapter in the Report	Page No.	Description
Energy 2016* (WNC's 2025 Material Topic: Climate and Energy Management, Green Products)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement, 4.2 Low-Carbon and Energy Management, 4.4 Green Innovation	23 – 24, 89 – 96, 111 – 118	
302-1	Energy consumption within the organization	4.2.2 Progress on SBTi Targets and GHG Reduction	90 – 92	
302-3	Energy intensity	4.2.2 Progress on SBTi Targets and GHG Reduction	90 – 92	
302-4	Reduction of energy consumption	4.2.2 Progress on SBTi Targets and GHG Reduction	90 – 92	
302-5	Reduction in energy requirements of products and services	4.4 Green Innovation	111 – 118	
Water and Effluent 2018* (WNC's 2025 Newly Added Material Topic: Water Resource Management)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement, 4.3.1 Water Resource Management	23 – 24, 97 – 102	
303-1	Interactions with water as a shared resource	4.3.1 Water Resource Management	97 – 102	
303-2	Management of water discharge related impacts	4.3.1 Water Resource Management	97 – 102	
303-3	Water withdrawal	4.3.1 Water Resource Management	97 – 102	
303-4	Water discharge	4.3.1 Water Resource Management	97 – 102	
303-5	Water consumption	4.3.1 Water Resource Management	97 – 102	
Waste 2020* (WNC's 2025 Newly Added Material Topic: Waste Management)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement, 4.3.2 Water Resource Management	23 – 24, 103 – 107	
306-1	Waste generation and significant waste-related impacts	4.3.2 Water Resource Management	103 – 107	
306-2	Management of significant waste-related impacts	4.3.2 Water Resource Management	103 – 107	
306-3	Waste generated	4.3.2 Water Resource Management	103 – 107	
306-4	Waste diverted from disposal	4.3.2 Water Resource Management	103 – 107	
306-5	Waste directed to disposal	4.3.2 Water Resource Management	103 – 107	

Environmental

Code	Disclosure	Chapter in the Report	Page No.	Description
Emissions 2016* (WNC's 2025 Material Topic: Climate and Energy Management)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement 4.3.2 Water Resource Management	23 – 24 103 – 107	
305-1	Direct (Scope 1) GHG emissions	4.2.2 Progress on SBTi Targets and GHG Reduction	90 – 92	
305-2	Energy indirect (Scope 2) GHG emissions	4.2.2 Progress on SBTi Targets and GHG Reduction	90 – 92	
305-3	Other indirect (Scope 3) GHG emissions	4.2.2 Progress on SBTi Targets and GHG Reduction	90 – 92	
305-4	GHG emissions intensity	4.2.2 Progress on SBTi Targets and GHG Reduction	90 – 92	
305-5	Reduction of GHG emissions	4.2.2 Progress on SBTi Targets and GHG Reduction	90 – 92	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.3.3 Air Pollution Control	107	
Supplier Assessment 2016* (WNC's 2025 Material Topic: Sustainable Supply Chain Management)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement , 3.4 Sustainable Supply Chain	23 – 24, 68 – 77	
308-1	New suppliers screened using environmental criteria	3.4.2 Implementing Supply Chain Management	71 – 74	
308-2	Negative environmental impacts in the supply chain and actions taken	3.4.2 Implementing Supply Chain Management	71 – 74	
Materials 2016 (WNC's 2025 Material Topic: Sustainable Materials)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement 4.4.3 Circular Economy and Sustainable Materials Management	23 – 24 144 – 145	
301-1	Weight or volume of materials used	4.4.3 Circular Economy and Sustainable Materials Management	144 – 145	
301-2	Recycled input materials used	4.4.3 Circular Economy and Sustainable Materials Management	144 – 145	
301-3	Reclaimed products and their packaging materials	4.4.3 Circular Economy and Sustainable Materials Management	144 – 145	

Social

Code	Disclosure	Chapter in the Report	Page No.	Description
Employment 2016* (WNC's 2025 Material Topic: Talent Recruitment and Retention)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement , 5. Inclusive Workplace	23 – 24, 119 – 190	
401-1	New employee hires and employee turnover by age group, gender, and region	5.2.1 Human Resources Structure , 5.2.2 Talent from Diverse Backgrounds , 5.4.2 Employee Support Program	131 – 133, 134 – 136, 157 – 168	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.4 Talent Recruitment and Retention	154 – 172	
401-3	Return to work and retention rates among employees taking parental leave, by gender	5.4.2 Employee Support Program	157 – 168	
Labor/Management Relations 2016* (WNC's 2025 Material Topic: Inclusive Workplace)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement , 5.1.4 Employee Communications	23 – 24, 129 – 130	
402-1	Minimum notice periods regarding operational changes	5.1.4 Employee Communications	129 – 130	WNC employment regulations in accordance with local laws stipulate the time periods for providing notices
Occupational Safety and Health 2018* (WNC's 2025 Material Topic: Occupational Safety and Health)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement , 5.5 Occupational Safety and Health	23 – 24, 173 – 190	
403-1	Occupational Safety and Health Management System	5.5.1 Occupational Safety and Health Management	173 – 185	
403-2	Hazard identification, risk assessment, and incident investigation	5.5.1 Occupational Safety and Health Management	173 – 185	
403-3	Occupational health services	5.5.2 Equitable Workplace	186 – 189	
403-4	Worker participation, consultation, and communication on occupational health and safety	5.5.1 Occupational Safety and Health Management	173 – 185	
403-5	Worker training on occupational health and safety	5.5.1 Occupational Safety and Health Management , 5.5.3 Contractor Management	173 – 185, 190	
403-6	Promotion of worker health	5.5.2 Equitable Workplace	186 – 189	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.5 Occupational Safety and Health	173 – 190	
403-8	Workers covered by an occupational health and safety management system	5.5.1 Occupational Safety and Health Management	173 – 185	
403-9	Work-related injuries	5.5.1 Occupational Safety and Health Management	173 – 185	
403-10	Work-related ill health	5.5.1 Occupational Safety and Health Management	173 – 185	

Social

Code	Disclosure	Chapter in the Report	Page No.	Description
Training and Education 2016 (WNC's 2025 Material Topic: Talent Development and Training)				
3-3	Management of material topics	5.3 Talent Cultivation and Development	142 – 153	
404-1	Average hours of training per year per employee	5.3.2. Training Participation	148 – 149	
404-2	Programs for upgrading employee skills and transition assistance programs	5.3.3 Talent Development	150 – 153	
404-3	Percentage of employees receiving regular performance and career development reviews	5.3.3 Talent Development	150 – 153	
Child Labor 2016 (WNC's 2025 Material Topic: Inclusive Workplace)				
3-3	Management of material topics	5.1.2 Human Rights Management	122 – 126	
408-1	Operations and suppliers at significant risk for incidents of child labor	5.1.2 Human Rights Management 3.4.2 Implementing Supply Chain Management	122 – 126 71 – 74	
Forced or Compulsory Labor 2016 (WNC's 2025 Material Topic: Inclusive Workplace)				
3-3	Management of material topics	5.1.2 Human Rights Management	122 – 126	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1.2 Human Rights Management 3.4.2 Implementing Supply Chain Management	122 – 126 71 – 74	
Supplier Social Assessment 2016* (WNC's 2025 Material Topic: Sustainable Supply Chain Management)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement 3.4 Sustainable Supply Chain	23 – 24 68 – 77	
414-1	New suppliers that were screened using social criteria	3.4.2 Implementing Supply Chain Management	71 – 74	
414-2	Negative social impacts in the supply chain and actions taken	3.4.2 Implementing Supply Chain Management	71 – 74	
Customer Privacy 2016* (WNC's 2025 Material Topic: Customer Relationship Management)				
3-3	Management of material topics	3.2 Customer Relationship Management	60 – 62	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.3 Privacy Protection	67	

Social

Code	Disclosure	Chapter in the Report	Page No.	Description
Diversity and Equal Opportunity 2016* (WNC's 2025 Material Topic: Inclusive Workplace)				
3-3	Management of material topics	1.2.2 Stakeholder Engagement , 5.2.2 Talent from Diverse Backgrounds	23 – 24, 134 – 136	
405-1	Diversity of governance bodies and employees	2.3.2 Diversification of Board of Directors , 5.2.1 Human Resources Structure , 5.2.2 Talent from Diverse Backgrounds	39 – 41, 131 – 133, 134 – 136	
405-2	Ratio of basic salary and remuneration of women to men	5.4.1 Remuneration and Talent Retention	154 – 156	
Non-discrimination 2016 (WNC's 2025 Material Topic: Inclusive Workplace)				
3-3	Management of material topics	5.1 Respect for Human Rights	122 – 130	
406-1	Incidents of discrimination and corrective actions taken	5.1.2 Human Rights Management	122 – 126	

Other Custom Material Topics

Code	Disclosure	Chapter in the Report	Page No.	Description
WNC's 2025 Material Topic: Innovation and R&D				
3-3	Management of material topics	3.1 Innovative R&D	56 – 59	
--	Innovation and R&D	3.1 Innovative R&D	56 – 59	
WNC's 2025 Material Topic: Information Security				
3-3	Management of material topics	3.3 Information Security and Privacy Protection	63 – 67	
--	Information Security	3.3 Information Security and Privacy Protection	63 – 67	
WNC's 2025 Material Topic: Community Involvement and Social Welfare				
3-3	Management of material topics	6 Caring for Society	191 – 209	
--	Caring for Society	6 Caring for Society	191 – 209	

Other Topics

Code	Disclosure	Chapter in the Report	Page No.	Description
Public Policy 2016				
3-3	Management of other topics	2.1.3 Climate Public Policy Engagement	33 – 34	
415-1	Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary	2.4.2 Respecting market mechanisms	45	No political contributions
Customer Health and Safety 2016				
3-3	Management of other topics	2.1.1 Company Overview	29	
416-1	Assessment of the health and safety impacts of product and service categories	2.1.1 Company Overview	27 – 30	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.1.1 Company Overview	27 – 30	No incidents of non-compliance
Marketing and Labeling 2016				
3-3	Management of other topics	2.1.1 Company Overview	27 – 30	
417-1	Requirements for product and service information and labeling	2.1.1 Company Overview	27 – 30	
417-2	Incidents of non-compliance concerning product and service information and labeling	2.1.1 Company Overview	27 – 30	No incidents of non-compliance
417-3	Incidents of non-compliance concerning marketing communications	2.1.1 Company Overview	27 – 30	No incidents of non-compliance

7.3 SASB Standards Index: Electronic Manufacturing Services & Original Design Manufacturing

Sustainability Disclosure Topics & Accounting Metrics

Code	Topic	Accounting Metric	Unit	Response									
TC-ES-140a.1	Water management	- Total water withdrawn and percentage of per each region with High or Extremely High Baseline Water Stress - Total water consumed and percentage per each region with High or Extremely High Baseline Water Stress	Cubic meters (m³) Percentage (%)	- Total water withdrawn in 2025: 784,579.43 m3, percentage per each region with High or Extremely High Baseline Water Stress: 39.45% - Total water consumed in 2025: 47,731 m3, percentage per each region with High or Extremely High Baseline Water Stress: 33.44% Please refer to section 4.3.1 Water Resource Management									
TC-ES-150a.1	Waste management	Amount of hazardous waste from manufacturing, percentage recycled.	Tonnes (t) Percentage (%)	- Amount of hazardous waste from manufacturing in 2025: 271.72 tonnes - Percentage recycled in 2025: 61.13% Please refer to section 4.3.2 Waste Management									
TC-ES-310a.1	Labor practices	- Number of work stoppages - Total days idle	Number of employees Total days idle	- No work stoppages - No days idle									
TC-ES-320a.1	Workforce conditions	Total recordable incident rate (TRIR) and near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Rate	<table><thead><tr><th>Item^{note}</th><th>WNC employees</th><th>Contract employees</th></tr></thead><tbody><tr><td>TRIR</td><td>0.19</td><td>0</td></tr><tr><td>NMFR</td><td>0.19</td><td>0</td></tr></tbody></table> Note: Recordable occupational injury rate = number of recordable occupational injuries/working hours × 200,000; Near misses accident rate = number of false alarm accidents/total working hours × 200,000	Item ^{note}	WNC employees	Contract employees	TRIR	0.19	0	NMFR	0.19	0
Item ^{note}	WNC employees	Contract employees											
TRIR	0.19	0											
NMFR	0.19	0											
TC-ES-320a.2	Workforce conditions	Percentage of entity's facilities and Tier-1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities Percentage of facilities audited in the RBA Validated Audit Process (VAP) or equivalent (%)	Percentage (%)	<table><thead><tr><th>Item</th><th>WNC</th><th>Tier-1 Suppliers</th></tr></thead><tbody><tr><td>Percentage of facilities audited in the RBA Validated Audit Process (VAP) or equivalent (%)</td><td>33.3%</td><td>4.8%</td></tr><tr><td>Percentage of high-risk facilities audited in the RBA VAP</td><td>0.0% (No high-risk facilities)</td><td>40.3%</td></tr></tbody></table>	Item	WNC	Tier-1 Suppliers	Percentage of facilities audited in the RBA Validated Audit Process (VAP) or equivalent (%)	33.3%	4.8%	Percentage of high-risk facilities audited in the RBA VAP	0.0% (No high-risk facilities)	40.3%
Item	WNC	Tier-1 Suppliers											
Percentage of facilities audited in the RBA Validated Audit Process (VAP) or equivalent (%)	33.3%	4.8%											
Percentage of high-risk facilities audited in the RBA VAP	0.0% (No high-risk facilities)	40.3%											

Code	Topic	Accounting Metric	Unit	Response			
TC-ES-320a.3	Workforce conditions	Non-conformance rate with the RBA VAP or equivalent and associated corrective action rate for (a) priority non-conformances and (b) other nonconformances, broken down for (i) the entity's facilities and (ii) the entity's Tier-1 supplier facilities	Percentage (%)	Item	WNC	Tier-1 Suppliers	
				Non-conformance rate with the RBA VAP or equivalent	Priority non-conformances	50%	15.5%
					Other non-conformances	50%	60.3%
				Associated corrective action completion rate with the RBA VAP or equivalent	Priority non-conformances	100%	77.8%
					Other non-conformances	100%	80%
TC-ES-410a.1	Product lifecycle management	Weight of end-of-life products and e-waste recovered, percentage recycled	Tonnes (t) Percentage (%)	WNC's business model is a B2B model, which is not applicable to this accounting metric collection			
TC-ES-440a.1	Materials sourcing	Description of the management of risks associated with the use of critical materials	--	Please refer to section 4.4.3 Circular Economy and Sustainable Materials Management			

Activity Metrics

Code	Topic	Unit	Response
TC-ES-000.A	Number of production sites	Number	Seven production sites: S1 and S2 in Taiwan, WNC (Kunshan) Corporation, Wistron NeWeb (Kunshan) Corporation and WebCom (Kunshan) in China, Neweb Vietnam in Vietnam, and the Mexico site in Mexico
TC-ES-000.B	Total production site area	Square meters (m ²)	Total floor area of above seven manufacturing sites is 404,033 square meters
TC-ES-000.C	Number of employees	Number	As of the end of December 2025, the total number of employees worldwide was 15,324

7.4 Taiwan Stock Exchange Sustainable Disclosure Index - Telecommunications Network Industry

Code	Accounting Metric	Category	Annual disclosure status for 2025	Unit	Notes
1	Total energy consumption, percentage of purchased power and renewable energy utilization rate	Quantitative	- Total energy consumption (power, diesel, gasoline and natural gas): 368,500.60 - Percentage of purchased power (imported power/total power consumption): 64.21% - Renewable energy utilization rate (percentage of purchased power and self-consumption of solar energy/total energy consumption) 33.37%	Gigajoule (GJ), Percentage (%)	
2	Total water withdrawn and total water consumed	Quantitative	- Total water withdrawn: 784.58 - Total water consumed: 142.75	Thousand cubic meters	
3	Amount of hazardous waste from manufacturing, percentage recycled	Quantitative	- Amount of hazardous waste 271.72 - Percentage recycled: 61.13%	Tonnes (t) Percentage (%)	
4	Types, number and rates of occupational injuries	Quantitative	- Types of occupational injuries: Physical hazards - Number of occupational injuries: There were 30 cases of recordable occupational injuries, of which 11 led to lost work time. - Rate of occupational injuries (number of employees sustaining occupational injuries/total number of employees) Recordable occupational injury rate was 0.95; lost-time injury rate 0.35	Percentage (%), Number	
5	Product lifecycle management: Weight of end-of-life products and e-waste recovered, percentage recycled ^{Note}	Quantitative	WNC's business model is a B2B model, which is not applicable to this accounting metric collection	Tonnes (t) Percentage (%)	
6	Description of the management of risks associated with the use of critical materials	Qualitative description	Please refer to section 3.4 Sustainable Supply Chain	Not applicable	
7	Total monetary losses incurred due to legal proceedings related to anti-competitive behavior regulations	Quantitative	0	NT\$	
8	Major product output by product category	Quantitative	Production volume of wireless communications products: 229,393,000	Differs by product category	

Note: Including sales of scrap materials or other recycling/disposal methods, relevant explanations should be provided.

7.5 Climate-Related Information of TWSE-Listed Companies

Item	Relevant documentation	Page
1. Details on the Board of Directors' and the managerial staff's oversight and governance of climate-related risks and opportunities.	4.1.1 Climate and Nature Governance Frameworks 2025 TCFD & TNFD Report	82 – 83
2. Details on how the identified climate-related risks and opportunities impact WNC's business, strategy, and financial performance over the short-, medium-, and long-term.	4.1.1 Climate and Nature Governance Frameworks 2025 TCFD & TNFD Report	82 – 83
3. Details on the financial impacts of extreme climate events and transformation actions.	4.1.2 Climate and Nature Risk Management 2025 TCFD & TNFD Report	83 – 86
4. Details on how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	4.1.2 Climate and Nature Risk Management 2025 TCFD & TNFD Report	83 – 86
5. Details on the scenarios, parameters, assumptions, analytical factors, and major financial impacts used in the analysis (if scenario analysis is used to assess resilience to climate change risks).	4.1.2 Climate and Nature Risk Management 2025 TCFD & TNFD Report	83 – 86
6. Details on the content of the plan, as well as the metrics and targets used to identify and manage physical risks and transition risks (if a transition plan is in place to manage climate-related risks).	4.2.1 Implement Net-zero and Low-carbon Management 2025 TCFD & TNFD Report	89
7. Details on the basis used for determining carbon price (if internal carbon pricing is used as a planning tool).	4.2.2 Progress on SBTi Targets and GHG Reduction 2025 TCFD & TNFD Report	90 – 92
8. Details on information such as the activities covered, the scopes of greenhouse gas emissions, the planning timeline, and annual progress toward achievement (if climate-related targets have been set); details on the source and quantity of the carbon reduction credits offset, or the number of Renewable Energy Certificates (RECs) used (if carbon offsets or RECs are used to achieve the relevant targets).	4.2.2 Progress on SBTi Targets and GHG Reduction 4.2.3 Promote Renewable Energy Use	90 – 92 93 – 96
9. Status of greenhouse gas inventory and assurance, as well as reduction targets, strategies, and specific action plans.	4.2.2 Progress on SBTi Targets and GHG Reduction Refer to the table below.	90 – 92

Item	2024	2025
Boundary of data coverage/ assurance	Except for the Mexico site, the boundary is consistent with the boundary of WNC's consolidated financial statements.	The boundary is consistent with the boundary of WNC's consolidated financial statements. As the new Vietnamese subsidiary, NeWeb Property Vietnam, has not yet officially commenced operations, it is excluded from the 2025 environmental performance scope (e.g., greenhouse gas emissions, energy, and water usage) and is expected to be included in 2026.
Scope 1 emissions (tonnes CO ₂ e)	2,265.36	2,092.11
Scope 2 (market-based) emissions (tonnes CO ₂ e)	53,045.52	49,507.14
Scope 1 and 2 emissions intensity	0.50	0.47
Scope 3 emissions (tonnes CO ₂ e)	5,542,207.75	5,427,354.97
Emissions intensity from significant Scope 3 categories (tonnes CO ₂ e/NT\$ million)	48.9	47.89
Assurance organization	TUV NORD Taiwan Co., Ltd.	TUV NORD Taiwan Co., Ltd.
Assurance standard	Assurance was conducted in accordance with ISO 14064-3:2019, with a limited assurance opinion issued.	Assurance was conducted in accordance with ISO 14064-3:2019, with a limited assurance opinion issued.

7.6 ESG Performance Indicators

Economics/ Governance					
Accounting Metric	Unit	2022	2023	2024	2025
Operational performance					
Operating revenue (a)	NT\$ million	95,257.45	110,787.92	110,213.46	110,250.76
Operating expenses (b)	NT\$ million	8,357.08	8,923.27	9,668.22	9,993.33
Employee welfare fees (c)	NT\$ million	11,622.49	12,681.17	12,852.46	13,140.23
Human capital return on investment	(a-(b-c)) / c	8.4769	9.0327	8.8230	8.630
Net profits (losses)	NT\$ million	3,237.63	4,671.18	3,712.56	3,768.26
Earnings per share	NT\$	7.93	8.98	7.26	6.41
Dividends per share	NT\$	5	6.0	4.8	4.3
Tax information					
Income before income tax	NT\$ million	3,760.12	4,801.27	4,242.26	3,853.57
Income tax expenses	NT\$ million	638.40	998.44	790.85	790.87
Net income after tax	NT\$ million	3,121.72	3,802.83	3,451.4	3,062.6
Effective tax rate	%	16.98	20.80	18.64	20.52%
Board of Directors composition					
Ratio of independent directors to board seats	%	44.44	44.44	44.44	44.44
Ratio of female directors	%	11.11	33.33	33.33	33.33

Economics/ Governance

Accounting Metric	Unit	2022	2023	2024	2025
Innovation momentum					
Total patents granted	No. of patents	2,202	2,344	2,493	2,648
Research and development expenditure	NT\$ million	3,583.89	4,006.75	4,426.53	4,511.08
R&D personnel	No. of employees	1,505	1,605	1,617	1,671
R&D personnel/Employees	%	13.0	13.7	15.24	10.9
R&D expenses/Company revenue	%	3.76	3.62	4.02	4.09
Public engagement expenditure					
Chamber of Commerce organization or tax-exempt organization	NT\$	6,543,203	8,508,827	12,020,858	10,460,000

Environment

Accounting Metric	Unit	2022	2023	2024	2025
Non-renewable energy					
Non-renewable electricity (purchased non-renewable electricity – purchased renewable electricity)	MWh	109,001.23	105,000.90	101,250.64	98,661.88
Diesel (electricity)	MWh	1,559.19	817.00	1,089.04	567.32
Diesel (heat)	MWh	0.0036	54.62	77.87	75.79
Natural gas	MWh	338.93	374.98	387.17	2,209.72
Gasoline	MWh	198.00	291.48	308.54	279.24
Total non-renewable energy consumption (non-renewable electricity + fossil fuels)	MWh	111,097.36	106,538.98	103,113.27	101,793.95

Environment

Accounting Metric	Unit	2022	2023	2024	2025
Renewable energy					
Solar power generation	MWh	2,575.84	7,073.91	8,124.33	11,496.22
Solar power generation/Total electricity consumption	%	2.18	5.61	6.26	7.59
Consumption of self-generated renewable energy	MWh	952.12	5,320.04	5,039.89	8,684.97
Purchased renewable electricity (I-REC)	MWh	6,800.00	15,000.00	22,470.00	43,500.00
RE ratio (renewable energies use ratio)	%	6.55	16.11	21.19	34.47
Total renewable energy consumption (self-consumption of renewable energy + purchased renewable electricity)	MWh	7,752.12	2,032.04	27,509.89	52,184.97
Power usage intensity	MWh/NT\$ million	1.24	1.14	1.18	1.37
Water resources					
Water withdrawal	Cubic meters	502,103	584,443	542,048.06	784,579.43
Water discharge	Cubic meters	410,659.60	477,367.65	442,134.65	641,833.89
Water consumption	Cubic meters	91,443.30	107,066.35	99,913.41	142,745.54
Water usage intensity (excluding recycled water)	Cubic meters/NT\$ million	5.27	5.28	4.92	5.58

Environment					
Accounting Metric	Unit	2022	2023	2024	2025
Greenhouse gases					
Scope 1 + Scope 2 GHG emissions (market-based)	tonnes CO ₂ e	63,711.74	56,939.59	55,310.88	51,599.25
Scope 1 emissions	tonnes CO ₂ e	2,361.30	1,831.52	2,265.36	2,092.11
Scope 2 emissions (market-based)	tonnes CO ₂ e	61,350.44	55,108.07	53,045.52	49,507.14
Scope 2 GHG emissions (location-based)	tonnes CO ₂ e	65,301.24	65,257.07	67,857.75	78,182.34
Scope 3 GHG emissions	tonnes CO ₂ e	195,385.10	5,902,959.69	5,542,207.75	5,427,354.97
Scope 1 + Scope 2 GHG emissions (market-based)	tonnes CO ₂ e/NT\$ million	0.67	0.51	0.50	0.47
Emissions intensity from significant SBTi Scope 3 categories	tonnes CO ₂ e/NT\$ million	N/A	51.63	48.90	47.89
Waste					
Waste yield	Tonnes (t)	6,072.01	6,614.81	6,848.43	8,314.34
Waste recycling rate	%	83.62	87.30	88.75	90.09
Disposal waste intensity	Tonnes/NT\$ million	0.010	0.008	0.007	0.006

Society					
Accounting Metric	Unit	2022	2023	2024	2025
Employee type					
Employees worldwide	Number of persons	11,656	11,686	10,607	15,324
Full time	Number of employees	11,602	11,659	10,565	15,288
Part time	Number of employees	54	27	42	36
Employees worldwide	Number of persons	11,656	11,686	10,607	15,324
Permanent employees	Number of employees	11,241	11,097	10,307	14,844
Contract employees	Number of employees	415	589	300	480
Employee diversity					
Female ratio	%	48.2	50.9	46.8	28.9
Female STEM ratio	%	18.3	26.8	25.7	25.8
Female manager ratio	%	22.6	27.6	28.2	28.9
Employee turnover					
New hire rate for permanent employees	%	59.5	52.1	37.5	97.34
IDL	%	24.5	13.8	14.6	14.87
DL	%	87.2	83.0	57.1	151.35
Turnover rate for permanent employees	%	99.8	53.3	46.31	69.66
IDL	%	15.9	15.1	16.25	14.89
DL	%	166.2	84.1	71.96	105.53
Internal job fill rate	%	63.64	59.90	88.33	91.23

Society

Accounting Metric	Unit	2022	2023	2024	2025
Employee recruitment					
Newly-hired permanent employees	Number of employees	6,691	5,778	4,016	12,241
Average recruitment cost per permanent employee	Recruitment cost per new permanent employee	1,287	1,923	3,069	1,304
Employee training					
Training hours per employee	Hours/per person	22.8	21.9	29.80	31.84
Training investment amount	NT\$ million	12.9	16.8	18.83	17.27
Training investment amount per person	NT\$/person	1,121	1,448	1,429.82	1,127
Training investment amount/revenue	%	0.01	0.02	0.02	0.02
Occupational injury					
Number of lost-time injury cases					
Employees	Number	18	25	8	11
Non-employee workers - contractors	Number	0	0	0	0
Non-employee workers - contractors (on-site)	Number	0	0	0	0
Non-employee workers - dispatch employees	Number	0	0	0	0
Lost-time injury rate					
Employees	Number / work hours × 1,000,000	0.5	1.08	0.37	0.35
Non-employee workers - contractors	Number / work hours × 1,000,000	0.00	0.00	0.00	0.00
Non-employee workers - contractors (on-site)	Number / work hours × 1,000,000	0.00	0.00	0.00	0.00
Non-employee workers - dispatch employees	Number / work hours × 1,000,000	0.00	0.00	0.00	0.00

7.7 Assurance Statement



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE WNC CORPORATION'S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by WNC CORPORATION (hereinafter referred to as WNC) to conduct an independent assurance of the Sustainability Report for 2025. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 Moderate level during 20 January 2026 to 12 May 2026.

The boundary of this report includes WNC Taiwan and oversea operational and production or service sites as disclosed in WNC's Sustainability Report of 2025. The boundary is the same as WNC's consolidated financial statements.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all WNC's stakeholders stated in the Sustainability Report for 2025.

RESPONSIBILITIES

The sustainability information in the WNC's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of WNC. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the Account Ability Principles (AA1000AP, 2018).

Assurance has been conducted at a type 2 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)
3	SASB Technology & Communication Sector — Electronic Manufacturing Services & Original Design Manufacturing Sustainability Accounting Standard (Version 2023-12)

- The evaluation of the reliability and quality of specified sustainability performance information in WNC's Sustainability Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a moderate level of scrutiny for WNC and moderate level of scrutiny for its subsidiaries.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.
- The evaluation of the report against the SASB Disclosures and Metrics included in the Technology & Communication Sector — Electronic Manufacturing Services & Original Design Manufacturing Sustainability Accounting Standard (Version 2023-12) and conducted alongside an evaluation of accuracy assurance at high level of scrutiny.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

- The specified performance information in WNC's Sustainability Report includes the data for 2025, which is related to GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material, the SASB Disclosures and Metrics included in the Technology & Communication Sector — Electronic Manufacturing Services & Original Design Manufacturing Sustainability Accounting Standard (Version 2023-12) and the Environment, Social and Governance performance data including the following KPIs:

Accounting Metric Indicators :
Total nonrenewable energy consumption
Total renewable energy consumption
Total waste recycled/reused
Total waste disposed
Water withdrawal, Water discharge, Total net fresh water consumption
Work-related fatalities
Employees Lost-Time Injury Frequency Rate (LTIFR)
Contractors Lost-Time Injury Frequency Rate (LTIFR)

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) has not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirms our independence from WNC, being free from bias and conflicts of interest with WNC, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 12121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS**ASSURANCE OPINION**

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Account Ability Principles (2018).

We believe that the WNC has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)**INCLUSIVITY**

WNC has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, WNC may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY

WNC has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the Sustainability Report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

The Sustainability Report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

WNC has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the methodology described and the verification work performed, we checked minutes of meetings, management documents, ERP system reports, receipts, ISO certification, etc. We have confidence that the specified performance information included in the scope of assurance is reliable at a high level of scrutiny for WNC.

ADHERENCE TO GRI

The report, WNC's Sustainability Report of 2025, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The Sustainability Report has properly disclosed information related to WNC's contributions to sustainability development.

For future reporting, it is recommended WNC to enhance the disclosure of GRI 2-21 for better alignment with GRI and Taiwan Stock Exchange's requirements, with more comprehensive details of its management processes on the identified impacts on the economy, environment, and people, including impacts on their human rights.

ADHERENCE TO SASB

WNC has referenced with SASB's Standard, Technology & Communication Sector – Electronic Manufacturing Services & Original Design Manufacturing (Version 2023-12) to disclose information of material topics that are vital for enterprise value creation. The reporting boundaries of the disclosed information correspond to the financial data reported in WNC's audited Consolidated financial statements.

WNC used Sustainability Accounting Standard metrics to assess and manage the topic-related risks and opportunities, where relevant quantitative information was assessed for its accuracy and completeness to support the comparability of the data reported. Process to identify, assess, and manage topic-related risks and opportunities were integrated into WNC's overall management process. In the future it is recommended to benchmark regularly to peer disclosures to gain a comprehensive understanding of evolving expectations among investors and other stakeholders.

Signed:

For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director
Taipei, Taiwan
10 June, 2026
www.sgs.com

