

WNC Human Rights Policy

WNC Corporation respects human rights and is committed to creating a dignified working environment. The company adheres to international standards and the legal requirements of each operational site, including the Universal Declaration of Human Rights, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, and the Responsible Business Alliance (RBA) Code of Conduct. We are committed to respecting and protecting the human rights of all stakeholders.

Scope

This policy applies to WNC and its domestic and overseas subsidiaries' direct operations, products, and services. It also extends to all stakeholders in the value chain, including employees, customers, suppliers, contractors, and partners. Based on this Human Rights Policy, WNC has also established a Supplier Code of Conduct and requires strict compliance from suppliers.

Human Rights Commitments

- **Prohibition of forced labor and child labor**
We strictly prohibit all forms of forced labor, slavery, and human trafficking, ensuring that all workers are employed of their own free will. We comply with minimum age laws and regulations, implement age verification mechanisms for new hires, and provide necessary assistance and remediation if child labor is discovered.
- **Non-discrimination/non-harassment/humane treatment**
We uphold a zero-tolerance policy against all forms of discrimination and harassment. We ensure equal opportunities and respectful treatment for all employees regardless of gender, age, race, religion, marital or parental status. We promote equal pay for equal work and strive to create an inclusive and respectful workplace.
- **Freedom of association and collective bargaining**
We are committed to protecting employees' rights to freely associate and express themselves. We provide diverse communication channels to ensure effective dialogue between the company and employees, and foster an environment where employees can freely voice concerns or suggestions.
- **Fair working conditions**

We comply with local wage laws and labor rights regulations at all our sites, offer fair compensation systems, and strive to provide a living wage that meets local standards. We ensure appropriate working hours and leave entitlements to promote work-life balance.

■ **Workplace health and safety**

To safeguard employees' physical and mental well-being, we provide regular health check-ups, promote employee assistance programs for mental health support, and conduct workplace safety training. We offer appropriate accommodations for pregnant employees, persons with disabilities, and those with special needs. Through a culture of workplace friendliness, robust contractor management, and emergency response training, we aim to create a safe and secure work environment.

■ **Information protection and security**

We comply with information security, personal data protection, and privacy laws at all our sites. We protect the personal data of employees, customers, and suppliers through appropriate technical and security controls across systems, databases, networks, personal computers, and electronic storage media. To facilitate proper management and use of personal data, we respect individuals' rights to be informed, to choose, and to seek redress when collecting, processing, storing, accessing, and transmitting personal data and ensure the confidentiality of said data.

■ **Environmental protection and ecological balance**

We are committed to sustainable development and environmental protection. We set environmental performance indicators and implement measures relating to carbon reduction, energy and resource conservation, waste reduction, and pollution prevention at all sites. We pledge not to engage in deforestation and participate in forest conservation efforts to protect biodiversity.

■ **Responsible supply chain**

To ensure environmental, social, and governance (ESG) compliance across the supply chain, we promote responsible supply chain management, including sustainable raw materials and responsible minerals policies. We require suppliers to sign sustainability and integrity commitments and conduct regular supplier audits and RBA assessments to ensure sustainable and ethical operations.

Management Guidelines

■ **Due diligence**

WNC conducts annual human rights due diligence to assess risks and potential impacts. The Board of Directors oversees and reviews the effectiveness of human rights risk management. Through risk identification, investigation, action, and improvement tracking, we continuously enhance our human rights management strategies and practices.

■ Training and promotion

We promote labor and human rights awareness through onboarding and in-service training programs, fostering a culture of respect for human rights.

■ Grievance mechanisms

We provide anonymous reporting channels, including internal whistleblower hotlines, misconduct reporting mailboxes, stakeholder mailboxes, and workplace misconduct and sexual harassment complaint mailboxes, both physical and online. We are committed to protecting whistleblowers from retaliation. Upon receiving a complaint, we conduct investigations in accordance with relevant regulations and take necessary remedial actions if the complaint is substantiated.

■ Remedial measures

If a human rights violation is found to be caused or contributed to by WNC, we will initiate appropriate remediation based on the nature of the incident and, if necessary, collaborate with relevant stakeholders to prevent recurrence.



Jeffrey Gau
President & CEO
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