

WNC Public Policy Engagement Management Guidelines

Article 1 Purpose

In view of the growing importance of corporate responsibility, and to actively participate in public affairs—including industry exchange and climate change-related issues—the company has established these Guidelines as the principles for advancing public policy engagement and sustainable development objectives. The Guidelines are intended to ensure that all policy engagement, advocacy, and related stakeholder engagement activities are consistent, transparent, and accountable, and that such activities align with the company’s core values, business philosophy, vision, and overall development strategies, while taking into consideration the rights and interests of shareholders and all stakeholders.

Article 2 Scope of Application

1. The scope of application of these guidelines apply to all personnel representing the company in public policy and related activities and covers all parent and subsidiary companies and operating sites worldwide, including public policy engagement and related activities in all locations where the company operates.
2. The areas covered by the company’s public policy engagement include, but are not limited to, industry exchange and development, technological innovation, corporate governance, climate change, supply chain management, social inclusion, and sustainable development.
3. Forms of the company’s public policy engagement include, but are not limited to, exchanges with government authorities, regulatory public hearings, advocacy organizations, business and industry associations, think tanks, forums, seminars, and other related exchange activities.
4. These Guidelines also apply to policy advocacy or lobbying activities conducted directly or indirectly by the company.

Article 3 Governance Mechanisms and Structure

The Sustainable Development Committee is responsible for regularly reviewing sustainability-related information disclosure, implementation status, and performance tracking, as well as formulating and overseeing relevant management policies. The Chief Sustainability Officer is responsible for supervising the promotion and implementation of sustainability-related work. The Sustainability Development Center is responsible for implementing and managing these Guidelines and coordinating across departments. It shall also oversee the company’s participation in public policy, business and industry associations, and stakeholder engagement activities, and report the implementation status to the Sustainable Development Committee at least once

a year.

1. **Principle of Political Neutrality**

The company upholds the principle of political neutrality, makes no political donations and contributions, and does not engage in direct lobbying in any form. Related matters shall be handled in accordance with the Ethical Corporate Management Best Practice Principles and the Code of Ethical Conduct. Personnel representing the company in public affairs shall not use their positions or related activities to seek personal benefits, nor directly or indirectly provide improper benefits or bribes. All public policy engagement and related activities shall comply with the laws and regulations of each location where the company operates, including, but not limited to, applicable lobbying regulations.

2. **Position on Climate and Sustainable Public Policies**

The company shall actively focus on net-zero emissions, energy conservation and carbon reduction, sustainable development, and other matters in accordance with the United Nations Sustainable Development Goals (UN SDGs). The company shall prudently assess and participate, as appropriate, in relevant public policy and stakeholder engagement activities concerning net-zero carbon reduction pathways, carbon pricing, the use of renewable energy, and other climate-related initiatives. The company also supports international climate public policies, such as the Paris Agreement; participates in climate-related initiatives and organizations, such as the Science Based Targets initiative (SBTi) and RE100; and supports climate-related regulations, such as Taiwan's Greenhouse Gas Reduction and Management Act and the European Union Carbon Border Adjustment Mechanism. These efforts ensure that the company's positions are aligned with the Paris Agreement's goal of limiting global warming to no more than 1.5°C.

Article 4 Management Mechanism for Business and Industry Associations (Indirect Lobbying)

1. When a business unit applies to join a business or industry association for business needs, it shall submit an application explaining the purpose of membership, expected benefits, industry opportunities, and consistency with the company's sustainable development strategy. The application must be approved by the highest-ranking supervisor of the business unit before the membership process may proceed.
2. Before participating in climate- and sustainability-related business or industry associations and organizations, the company shall first understand the association's or organization's positions on climate policy and sustainable development, and review and assess whether those positions are consistent with the objectives promoted by the Paris Agreement and with the company's sustainability principles, strategies, and objectives.
3. When participating in relevant engagement and business or industry

association activities, the company shall, as appropriate, state its climate policy and sustainable development positions. It shall clearly express its support for the international initiative to limit global warming to no more than 1.5°C under the Paris Agreement, establish ambitious carbon reduction targets, and continue committing to in net-zero and sustainable initiatives.

4. The company shall actively participate in educational training, forums, workshops, and other activities organized by relevant organizations to acquire new knowledge and exchange experience with leading enterprises. It shall also regularly conduct effectiveness assessments of its engagement. The assessment process shall include: first, screening whether a business or industry association or organization is involved in climate-related issues; for those confirmed to be climate-related, further reviewing whether their purpose is to support the Paris Agreement and other relevant climate initiatives, and confirming their public statements and positions. This process shall be used to assess whether the organization's public policy positions, activity plans, and related actions are consistent with the company's policies and objectives.
5. If the positions, claims, or direction of an organization or initiative in which the company participates are inconsistent with the company's objectives and positions, the company shall clearly communicate its position through multiple channels and actively engage and communicate with the organization or initiative. The company shall continue to monitor whether its responses, improvement plans, and related activities are adjusted. If, after one year of communication, the organization or initiative has not made appropriate adjustments or has not adequately responded to the company's requests, the company may terminate any form of support for and participation in the organization or initiative and withdraw from it; where necessary, the company may make a public statement explaining the decision. For organizations or initiatives whose positions are significantly misaligned with the company's climate policies and targets, the company may terminate its support and participation and withdraw without undergoing the one-year communication period.