

2025

WNC Corporation Sustainability Report

WNC



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About this Report

Since 2011 WNC Corporation (WNC) has published a Sustainability Report annually. This report is produced in both Chinese and English, and is posted in the ESG section of WNC's website. We look forward to maintaining clear lines of communication with all of our stakeholders.

WNC's Sustainability Report (hereinafter, the "Report") is produced by a team formed by the Sustainable Development & Marketing Division and related units. Inviting top managers of related units to appoint representatives to serve as members of the report production team, the Sustainable Development & Marketing Division oversees coordination, and works with related units in information gathering, editing, design, formatting and verification. At the end of each year, the report production team convenes a kick-off meeting to discuss the work plan for the Report. Members of the team assume the responsibility for gathering, discussing and reviewing sustainability topics based on their day-to-day interactions with stakeholders. The team summarizes the outcome of the previous year's work in the Report and submits it to the Sustainable Development Committee for review, and then to the Board of Directors for final approval. External verification of the Report is completed in Q2.

WNC publishes a Sustainability Report covering the previous year annually.

Current version: Published in August, 2026

Previous version: Published in August, 2025

Next version: To be published in August, 2027

Report Scope

The disclosure scope of this Report spans from January 1, 2025 to December 31, 2025.

The sustainability measures and performance indicators disclosed in this Report is primarily based on the boundaries of the consolidated financial statements, encompassing all 14 of WNC's consolidated affiliated companies (representing 100% of WNC's global revenue). 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.

In addition, to comprehensively present the major issues concerning stakeholders, this report voluntarily covers certain locations with substantial operational activities that fall outside the financial consolidation boundaries. The non-financial information disclosed encompasses all 21 of WNC's global operational sites.

The abovementioned scope covers information regarding operations at WNC's headquarters (HQ) and the S1 site, both of which are located in the Hsinchu Science Park, Taiwan, and the S3 Plant located in the Southern Taiwan Science Park, and includes China, Vietnam, and Mexico subsidiaries. Some of the content covers our R&D center in Taipei's Neihu district, and subsidiaries or service centers in the Americas, Europe, Japan, and India. Any deviations from the aforementioned disclosure scope will be noted in the respective sections.

Report Methodology and Guidelines

The non-financial information in this report complies with the sustainability reporting standards (hereinafter referred to as the GRI Standards) published by the Global Reporting Initiative (hereinafter referred to as GRI) and the Sustainability Accounting Standards Board's (hereinafter referred to as the SASB) corresponding industry standards (the industry-specific standards followed by WNC are: Electronic Manufacturing Services and Original Design Manufacturing). The report has been read by an independent third party, namely SGS Taiwan, and has been verified to meet the requirements of the

GRI Standards Core option, SASB industry standards, and AA1000 Assurance Standard type 2, moderate level. The Assurance Statement is in the Appendix of this report.

Financial figures in this report are expressed in New Taiwan dollars (NT\$) unless otherwise specified, and an exchange rate of 32.7810 between the US Dollar (USD) and New Taiwan Dollar, 4.4950 between the Chinese Yuan (RMB) and New Taiwan Dollar, and 0.0013 between the Vietnamese Dong and New Taiwan Dollar as of the end of 2025 are used. All figures and percentages in this report have been rounded appropriately. Any minor discrepancies between the totals and the sum of individual amounts are due to rounding, and do not affect the accuracy or completeness of the disclosed information. All figures disclosed in Operational Performance, Product Shipment Information, Information Regarding the Board of Directors/Audit Committee/Remuneration Committee/Sustainable Development Committee and Remuneration System are available in WNC's Annual Report, which has been audited by KPMG.

Management Systems

WNC has established management systems in accordance with international standards and organized a dedicated committee to be responsible for verification/certification matters, as well as the implementation and continuous improvement of relevant policies and operations.

For details, visit WNC's website (www.wnc.com.tw/en) and go to About WNC → Management System.

Contact Information

WNC Sustainable Development & Marketing Division
Address: 20 Park Avenue II, Hsinchu Science Park, Hsinchu 300, Taiwan
Tel.: +886-3-666-7799
Website: ESG section of WNC's official website
E-mail: public@wnc.com.tw

A Message from the Chairman

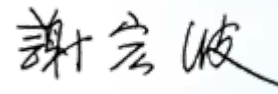
In 2025, shifts in the global trade landscape and supply chain restructuring have accelerated. Challenges such as uncertainties surrounding tariff policies, exchange rate fluctuations, and memory supply shortages have made business operations increasingly complex. With operational resilience and agile management at its core, WNC has identified risks and dynamically adjusted its strategies. This allows the company to accurately understand market needs and advance technological innovation and value creation. In terms of financial performance, annual revenue has exceeded NT\$100 billion for three consecutive years, demonstrating WNC's robust business foundation. I would like to thank all of WNC's employees, customers, suppliers, investors, and partners for their trust and support, enabling the company to progress steadily into its next phase of growth.

Leveraging its technical expertise and software-hardware integration capabilities, WNC provides global customers with comprehensive and diverse communications solutions. The company's R&D has expanded from network communications to computing, building a portfolio of high-potential applications and technologies that span from end devices to infrastructure. Operationally, WNC focuses on enterprise, service provider, automotive, and AIoT sectors, and has been developing key products related to LEO satellites, Wi-Fi 7, 5G modules, FWA, automotive sensors and computing modules, xPON, and enterprise switches. By enhancing the depth and breadth of its product portfolio, WNC continues to expand its customer base and unleash long-term growth potential.

WNC recognizes that sustainable development is the cornerstone of its competitive advantage and commitment to corporate responsibility. It has been optimizing its sustainable governance structure, incorporating ESG into decision-making processes, and implementing an internal carbon pricing mechanism. The company has also established a product lifecycle assessment (PLA) framework and promoted green design by creating an in-house material carbon footprint database (Green BOM) as well as a material selection and cost management system. In addition, WNC has extended its sustainability management to the broader ecosystem, encouraging suppliers to adopt digital carbon management mechanisms. By jointly committing to and verifying carbon reduction targets, the company is facilitating the implementation of carbon reduction practices throughout the entire supply chain. At WNC, we believe that only by driving low-carbon transitions through systematic innovation, and solidifying operational resilience with smart data and forward-looking governance, can we maintain our leadership in a fast-changing global environment.

Internally, WNC has cultivated an inclusive and diverse workplace while promoting healthy eating. Notably, WNC is the first large-scale enterprise in the Hsinchu Science Park to serve

Chairman
Haydn Hsieh



100% organic vegetables in its employee cafeterias, emphasizing employee health and well-being. Moreover, the company has elevated ESG awareness among employees through training and "ESG Good Ideas" contests. Externally, WNC is dedicated to reforestation, sponsorship programs for rural schoolchildren, and musical activities for senior citizens. Through these initiatives, the company aspires to generate positive, sustainable benefits for both society and the environment. WNC is deeply honored to have received many recognitions for its sustainability initiatives. The company placed in the Top 1% category in S&P Global's Sustainability Yearbook for two consecutive years. It was listed in TIME Magazine's World's Best Companies in Sustainable Growth, won the SEAL Environmental Initiative Award, secured two gold awards from FinanceAsia for Best Investor Relations and Most Committed to ESG, and was selected in Financial Times' Asia-Pacific Climate Leaders 2025 List. Domestically, WNC's achievements include the Top 100 Exemplary Companies in Sustainability Award at the Taiwan Corporate Sustainability Awards, CommonWealth Magazine's Excellence in Corporate Social Responsibility Award, and Business Weekly's Carbon Competitiveness Top 100, demonstrating WNC's efforts in environmental governance and sustainable management.

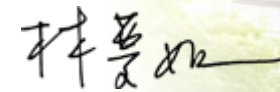
Moving forward, WNC will continue to expand its global production capacity and the scope of applications for its solutions, enhance its product advantages and R&D capabilities, and accelerate the implementation of circular economy practices. Ultimately, the company strives to become the most trusted communications solutions partner in the industry. WNC also aspires to become an exemplary green economy standard bearer, playing a pivotal role in advancing global sustainable development. We welcome advice and feedback from all stakeholders, and look forward to working alongside these partners to achieve shared sustainable prosperity.

A Message from the Chief Sustainability Officer

In the face of climate change and global supply chain restructuring, WNC is deeply committed to sustainability, laying a solid foundation for corporate resilience. The company has integrated the UN SDGs into its business operations and is systematically implementing sustainability strategies across all divisions under the supervision of the BOD. 2025 marked a milestone year for WNC's digital carbon management. To put a price on and visualize carbon emissions, the company has established a comprehensive ESG information infrastructure. This includes a green product design platform, along with the implementation of Green BOM and LCA tools. Furthermore, WNC has aligned its business operations with international initiatives and standards, having its emissions reduction targets validated by the SBTi. The company is committed to reducing Scope 1 and 2 emissions by 42% by 2030 (base year: 2022), and Scope 3 emissions by 25% (base year: 2023), steadily paving the way to net zero by 2050. With regard to energy use, WNC's S3 site as well as its sites in China and Vietnam achieved a platinum rating in UL 2799's Zero Waste to Landfill validation program. In addition, the company received Leadership-level "A" ratings in both the Climate Change and Water Security questionnaires conducted by CDP. WNC has also expanded solar panels installations across all manufacturing sites, achieving an 34.47% renewable energies use ratio in 2025, exceeding the company's goal of 25% for the year.

WNC has a long-standing commitment to supporting children, the environment, smallholder farmers, and seniors. Its initiatives have expanded from Taiwan to Vietnam and Mexico, working with employees, NPOs, and schools to create shared value. WNC hosts the WNC Classroom to support rural education. In addition, it has partnered with the Chi Po-lin Foundation for the past four years to organize an Environmental Photography Camp, encouraging children to connect with nature. In Vietnam, WNC has launched a program to support a local orphanage. The company also does regular maintenance work at the WNC Forest Park. It has implemented an ecological monitoring mechanism and established a biological database to safeguard the area's biodiversity. Furthermore, our employees volunteer their time to enhance the quality of life for the elderly in various communities. WNC is also fully committed to supporting smallholder farmers. In addition to purchasing organic produce and assisting farmers with sales, the company regularly brings together employees and their families to volunteer on farms. Internally, WNC has launched the Good Food Movement. Its employee cafeterias earned two stars in the "Food Made Good" program, and received an Organic & Eco-Friendly Ingredients Award in 2025. These achievements are a testament to

Chief Sustainability Officer
Molly Lin



the company's commitment to reducing carbon emissions, minimizing waste and supporting sustainable agriculture.

On the governance front, the company has incorporated sustainability performance indicators into senior management evaluations to ensure effective strategy execution. WNC has also published its first TCFD & TNFD Report, and the report has been verified by a third party. Furthermore, a double materiality analysis has been conducted at the Mexico site, marking the completion of data verification and information disclosure across all sites. To enhance climate governance alongside its supply chain partners, WNC has implemented carbon management strategies across all scopes. The company has integrated EcoVadis and other international ratings into supplier performance evaluations, and successfully engaged high-emission suppliers to commit to SBTi reduction targets. In addition, WNC has conducted on-site supplier carbon audits and organized four international supplier conferences to discuss and learn more about sustainability capabilities and international trends with key suppliers. The company's achievements include a 7.69% reduction of emissions in significant Scope 3 categories in 2025, exceeding its annual target, while receiving an A rating for its supplier engagement questionnaire from CDP. These results show that our supply chain carbon management has achieved global standards.

Sustainability transitions are a challenge that evolves over time, but WNC chose to proactively face the challenge to maintain its leadership position. The company makes informed decisions based on carbon data, and has made knowledge sharing a key driver of its carbon reduction efforts. Through technological innovation and optimized energy efficiency, WNC continues to develop highly competitive green products and services. Our goal is to achieve shared prosperity across the supply chain and create a better future for society.

ESG Highlights

Governance & Trust

- Constituent of Dow Jones Best-in-Class Emerging Markets Index
- Selected for TIP Taiwan Listed and OTC Technology High Dividend Growth Index
- Selected for Taiwan Pristine Stock Index

Zero lawsuits for breach of customer confidentiality & zero major cybersecurity incidents

222 new patent applications, cumulative patents: 2,648

Customer satisfaction: 94.74 (target: 90)

4 multinational supplier conferences, 84 suppliers engaged

Environmental Sustainability

SBTi-validated emission reduction targets, aligned with international carbon standards

GHG Scope 1 & 2 Emissions: -19.01% (vs. Base Year 2022)

Renewable electricity ratio is up to 34.47%

UL 2799 Zero Waste to Landfill Platinum certified: Taiwan, Vietnam, China plants

39.4% recycled plastic ratio by weight in routers

Harmonious Workplace

Achieved an overall workplace security score of 90.87% among global employees

Employee Stock Ownership Trust: 3,088 eligible, 2,034 enrolled, matching funds for NT\$72.31 million

Women accounted for 28.91% of managerial positions, with women representing 43.75% of sales management roles

WNC Colleges held a total of 566 courses, with a total of 154,763 participations

Internal vacancy fulfillment rate increased to 91%, supporting talent retention

Caring for Society

Social investment: NT\$3.33 million+ across 5 key pillars

386 Volunteer Participants & 1,292 volunteer hours

WNC Forest Park initiative carbon sink: 1,198.1 kg/ CO₂e and YoY increase +967.1 kg CO₂e

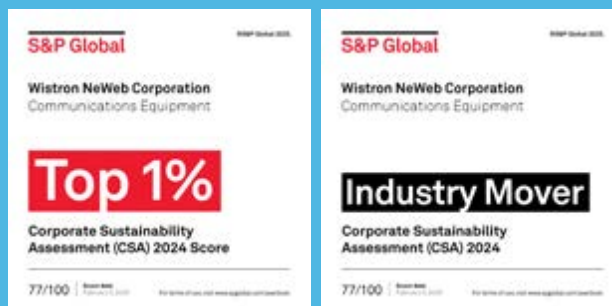
Senior music therapy program: 99 classes hosted in Year 1

Expanding social impact to Vietnam & Mexico: deepening local humanitarian care

Award and Recognition



Constituent of Dow Jones Best-in-Class Emerging Markets Index



Top 1% & Industry Mover in S&P Global Sustainability Yearbook 2025



2025 CDP "A" List: Supplier Engagement, Climate Change & Water Security



TIME Magazine's World's Best Companies in Sustainable Growth 2025



EcoVadis

2025 Gold Sustainability Rating (Top 5%)



SEAL Awards

2025 Environmental Initiative Award



FinanceAsia

2025 Best Investor Relations - Gold Most Committed to ESG - Gold

Taiwan Institute for Sustainable Energy

2025 English Sustainability Reporting Bronze Class

Taiwan Institute for Sustainable Energy

2025 Top 100 Exemplary Companies in Sustainability Corporate Sustainability Report Awards – Platinum Medal

CommonWealth Magazine

2025 Commonwealth Talent Sustainability Award – Top 100 Talent Enterprises (Large Enterprises – Manufacturing)

CommonWealth Magazine

- 2025 Excellence in Corporate Social Responsibility Award
- Ranked 21st (Large Enterprises – Manufacturing)

Business Weekly

- 2025 Carbon Competitiveness Top 100
- Top 3 in Network Communications Industry: Equipment and Hardware Manufacturing

Green Restaurant Guide

2025 Organic & Eco-Friendly Ingredients Award

SGS Green Marks

2025 Hazardous Substances Assessed trophy

Hsinchu Science Park

2025 Workplace Equity Award – Outstanding Enterprise

1 Sustainability Governance

- 1.1 Sustainability Strategies and Governance
- 1.2 Materiality Analysis and Stakeholder Engagement



1.1 Sustainability Strategies and Governance

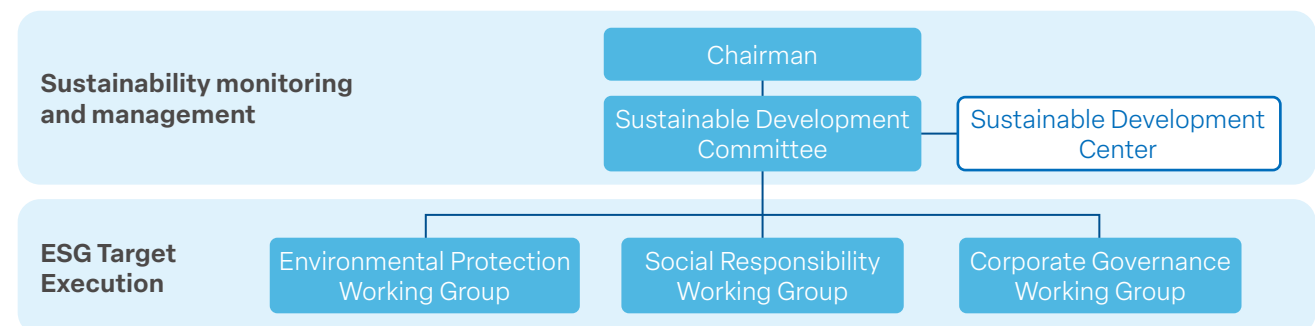
1.1.1 Sustainability Strategies

WNC has drawn up a sustainable development strategy to serve as an overall guiding principle. This strategy encompasses three main aspects: environmental protection, social responsibility and corporate governance. In addition, its five major sustainability focuses are: green initiatives, empowerment, trust, innovation, and growth. Guided by these strategies and principles, WNC aligns with the UN SDGs, collaborates and communicates with key stakeholders to pursue business development and sustainability.

1.1.2 Sustainability Governance

Sustainable Development Committee Operations

To comply with its Sustainable Development Policy and optimize its sustainability governance structure, WNC established a Sustainable Development Committee in 2024, following approval by the BOD. Serving as a cross-unit platform, the Committee drives vertical and horizontal collaboration and oversees three primary working groups. Its composition and responsibilities are outlined in the table below. In accordance with the requirements of the Financial Supervisory Commission (FSC), WNC has established Sustainability Information Management Measures to implement rigorous internal controls over sustainability data. Beginning in 2025, sustainability information management is incorporated into our annual audit plans.



Sustainable Development Organizations

Sustainable Development Committee	- Chairman Haydn Hsieh (Convener) - President & CEO Jeffrey Gau (Director) T. Y. Lay, Rosie Yu (Independent Directors) - General Plant Manager Apollo Shyong, Chief Supply Chain Officer Amy Hsu, Chief Financial Officer & Head of Corporate Governance Jona Song (top-tier managers)	Responsibilities - Supports the Board of Directors in driving ongoing corporate sustainability efforts and strengthening corporate governance to realize the goal of sustainable development; develops goals based on corporate sustainability directions and strategies, formulates related management policies and implementation plans, and tracks and reviews the execution results and effectiveness of WNC's sustainability-related work - Meets at least twice a year; additional meetings may be convened as needed	Expertise - Sustainable development strategies - Green R&D and manufacturing - Sustainable supply chain - Sustainable finance
Sustainability Working Group	Top-tier managers from function units serve as members and select officers	Responsibilities - Oversees three working groups, which coordinate, implement, and execute projects related to environmental protection, social responsibility, and corporate governance, functioning as a cross-functional platform for addressing the company's sustainability issues - Responsible for formulating short-, mid- and long-term sustainability goals and coordinating working groups to implement sustainability initiatives in accordance with WNC's sustainable development strategies and stakeholder expectations - Holds quarterly meetings to confirm the progress of ESG projects and review goal progress	Expertise - Environment sustainability - Social responsibility - Corporate governance
Sustainable Development Center	The Chief Sustainability Officer is the highest ranking manager of the Center.	Responsibilities - Responsible for promoting sustainability and ensuring the effective functioning of the Sustainability Committee. Facilitates communication between the Committee, the Board of Directors, and working groups - Coordinates and executes tasks related to sustainability disclosures, the advancement of sustainability projects, sustainability think tank development, and the management of the RBA system	Expertise - Sustainability think tank - Sustainable information disclosure - Sustainability project execution - RBA management

Operational Summary of Sustainable Development Committee

Two meetings were convened in 2025, with an attendance rate of 100% for all committee members. Content and resolutions of important motions are:

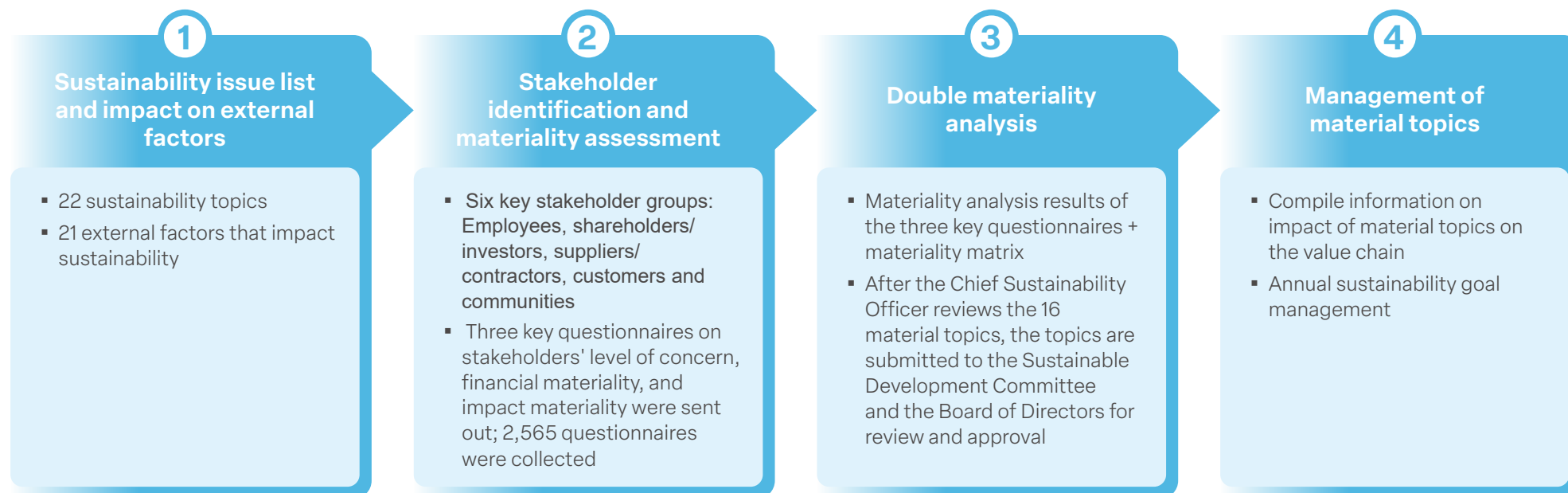
Date of the Meeting	The first meeting of the first session (May 7, 2025)	The second meeting of the first session (November 5, 2025)
Content of Motions and Resolutions	- Report on communication results with stakeholders - Report on major projects - Report on recognitions and awards - Approved WNC's material topics - Approved WNC's sustainable management targets - Approved WNC's Sustainability Report - Approved the methodologies and results for identifying WNC's material risks and opportunities under the TCFD and TNFD frameworks	- Report on communication results with stakeholders - Report on major projects - Report on recognitions and awards - Approved WNC's material topics

1.2 Materiality Analysis and Stakeholder Engagement

1.2.1 Materiality Analysis

In 2025, WNC conducted materiality analysis using a double materiality approach, in compliance with the disclosure principles in the latest GRI 3: Material Topics 2021 and under the European Sustainability Reporting Standards (ESRS) structure announced by the EU's Corporate Sustainability Reporting Directive (CSRD) and European Financial Reporting Advisory Group (EFRAG). This evaluation assesses impact materiality: the external effects of WNC's business operations on the economy, environment, and human rights; and financial materiality: how sustainability issues influence WNC's financial position, business performance, and future development.

Regarding assessment methodologies, WNC complies with GRI standards and the AA1000 Stakeholder Engagement Standard (SES). In addition, it leverages the economic, environmental, and social impact evaluation models developed by the Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts project, and the London Benchmarking Group (LBG). These frameworks form the basis for analyzing the impact of sustainability issues on society and on natural ecosystems. Building on the aforementioned dual-track assessment approaches, WNC has established a four-step process for identifying materiality:



Step 1: Establishing a sustainability topics list

WNC convened an ESG material topics workshop for employees responsible for compiling the company's Sustainability Report. Under the guidance of external experts, participants identified sustainability topics and assessed external impacts. By consolidating international standards, regulatory requirements, and industry trends, as well as discussing areas of concern for internal and external stakeholders, an initial list of sustainability topics was established. WNC also organized an internal, cross-unit materiality analysis workshop. To organize this workshop, the company referenced international sustainability trends and standards, including the GRI Standards, UN Sustainable Development Goals (SDGs), Responsible Business Alliance (RBA), Sustainability Accounting Standards Board (SASB), World Economic

Forum (WEF) Global Risks Report, European Sustainability Reporting Standards (ESRS), the IFRS S1/S2 Sustainability Disclosure Standards, and frameworks prioritized by major investment institutions such as the S&P CSA, MSCI ESG Ratings, CDP, TCFD, and TNFD. Additional preparatory measures included gathering sustainability topics from benchmark enterprises in the company's industry as well as integrating sustainable development plans with stakeholder engagement results. Through discussions and consensus-building among managers and employees, WNC reassessed and defined its sustainability topics for the year, ultimately compiling a total of 22 material topics.



Economic Aspect | 9 Topics

- Ethical Management & Regulatory Compliance
- Operational and Financial Performance
- Sustainable Supply Chain Management
- Innovation & R&D
- Customer Relationship Management
- Information Security
- Privacy & Personal Data Protection
- Tax Policy & Planning
- Risk & Crisis Management



Environmental Aspect | 6 Topics

- Climate & Energy Management
- Sustainable Materials
- Water Resource Management
- Waste Management
- Biodiversity Conservation
- Green Products



Social Aspect | 7 Topics

- Inclusive Workplace
- Occupational Health & Safety
- Talent Recruitment & Retention
- Product & Service Responsibility
- Talent Development & Training
- Community Involvement & Social Welfare
- Human Rights Management

Compared with the previous year, three new topics were added this year: Ethical Management and Legal Compliance, Risk and Crisis Management, and Human Rights Management. In addition, the names of certain topics were revised as follows: Supply Chain Management was changed to Sustainable Supply Chain Management; Privacy Protection was changed to Privacy and Personal Data Protection; Resource Management was changed to Sustainable Raw Materials; and Human Resource Management was changed to Talent Recruitment and Retention. In addition, Climate Strategy and Energy Management were integrated into a single topic called Climate and Energy Management, while Environmental Management was divided into two topics: Water Resource Management and Waste Management.

After discussions and consensus-building among managers and employees, external impacts relevant to the company were re-examined and a total of 21 positive and negative impacts related to external economic, environmental, people, and human rights were identified. To identify the aforementioned 21 items, the company referenced international sustainable development trends and standards, including economic, environmental, and social impact measurement methodologies developed by international organizations and initiatives such as the Value Balancing Alliance (VBA), Harvard Business School's Impact-Weighted Accounts research project, and the London Benchmarking Group (LBG).

Step 2: Stakeholder engagement and financial/impact materiality assessment

With reference to the five principles of the AA1000 Stakeholder Engagement Standard (SES) — dependency, responsibility, influence, diverse perspectives, and tension — WNC identified six key stakeholder groups through workshops: employees, shareholders/investors, suppliers/contractors, customers, communities, and government/associations with the latter encompassing local communities. The company then distributed three key questionnaires on stakeholders' level of concern, financial materiality, and impact materiality to assess financial materiality and impact materiality.

Questionnaire 1 (stakeholders' level of concern): This questionnaire was sent to people belonging to the six key stakeholder groups. In 2025, this questionnaire was sent to WNC employees in Vietnam and IDL employees in Mexico for the first time. A total of 2,565 questionnaires were collected, enabling the company to better understand the level of concern each stakeholder group has regarding each sustainability topic.

Questionnaire 2 (financial materiality): WNC is committed to incorporating sustainability topics into its operational decision-making processes. Twenty-eight top-tier managers were asked to fill out the questionnaire to help evaluate the financial impact of each sustainability topic. The seven assessment indicators in the questionnaire covered two major dimensions: financial impact and non-financial impact. The indicators in the financial impact dimension were revenue, operating costs, capital expenditure, and liabilities; the indicators in the financial-related impact dimension were brand reputation, customer satisfaction, and employee engagement. This questionnaire enabled WNC to examine the extent to which each sustainability topic affects finances and operations from the perspective of financial materiality and rank the importance of each topic. The results of the questionnaire serve as an important reference for prioritizing sustainability strategies and allocating resources.

Financial impact				Non-financial impact		
Revenue	Operating costs	Capital expenditure	Liabilities	Brand reputation	Customer satisfaction	Employee engagement

Questionnaire 3 (impact materiality): Core members of WNC's ESG team, comprising more than 40 managers and employees, were invited to fill out this questionnaire. The Impact Valuation methodology was utilized, allowing the company to systematically measure the positive and negative external sustainability impacts generated by each sustainability topic in each part of the value chain, including upstream supply chains, the company's own business activities, and downstream products and services. This enabled WNC to identify significant impacts and sustainability topics from perspectives such as "actual and potential severity of external impacts," "whether the impacts are remediable," and "the sustainability topics that influence or cause external impact."



Step 3: Double materiality analysis

WNC defined its material topics for 2025 based on the results of the stakeholders' level of concern, financial materiality, and impact materiality questionnaires as well as the company's medium- and long-term sustainable development goals.

Questionnaire 1 (stakeholders' level of concern): A mean analysis was conducted on the level of concern among key stakeholder groups, and threshold values were established for screening. According to the results of the 2025 Stakeholders' Level of Concern questionnaire, a total of 12 topics exceeded the established thresholds. These topics were: Ethical Management and Regulatory Compliance, Operational and Financial Performance, Inclusive Workplace, Waste Management, Green Products, Innovation and R&D, Human Rights Management, Community Development and Social Welfare, Sustainable Supply Chain Management, Climate and Energy Management, Talent Recruitment and Retention, and Talent Development and Training.

Questionnaire 2 (financial materiality): The financial impact and finance-related impact dimensions were assigned weights of 0.3 and 0.7, respectively, and threshold values were established for screening. According to the results of the 2025 Financial Materiality questionnaire, a total of nine topics exceeded the established thresholds and were identified as material finance topics for the year. These topics were: Ethical Management and Regulatory Compliance, Sustainable Supply Chain Management, Innovation and R&D, Operational and Financial Performance, Risk and Crisis Management, Customer Relationship Management, Tax Policy and Planning, Talent Recruitment and Retention, and Information Security.

Questionnaire 3 (impact materiality): WNC has established differentiated thresholds based on the positive and negative characteristics of external impacts, using them as the basic criteria for determining significant external impacts. Through this threshold mechanism, WNC identified nine significant external impacts that are highly relevant. During the analysis process, ESG topics associated with these external impacts were further identified. Topics related to these nine significant impacts were: Ethical Management and Regulatory Compliance, Operational and Financial Performance, Sustainable Supply Chain Management, Innovation and R&D, Tax Policy and Planning, Climate and Energy Management, Sustainable Materials, Water Resource Management, Green Products, Inclusive Workplace, Talent Recruitment and Retention, and Human Rights Management.

Economic impact

- Positive: Product and technology R&D and innovation support the development and application of industry technologies and customer products
- Positive: Paying taxes and other government fees helps support government infrastructure and social welfare
- Positive: Net profit increased, enhancing returns for investors

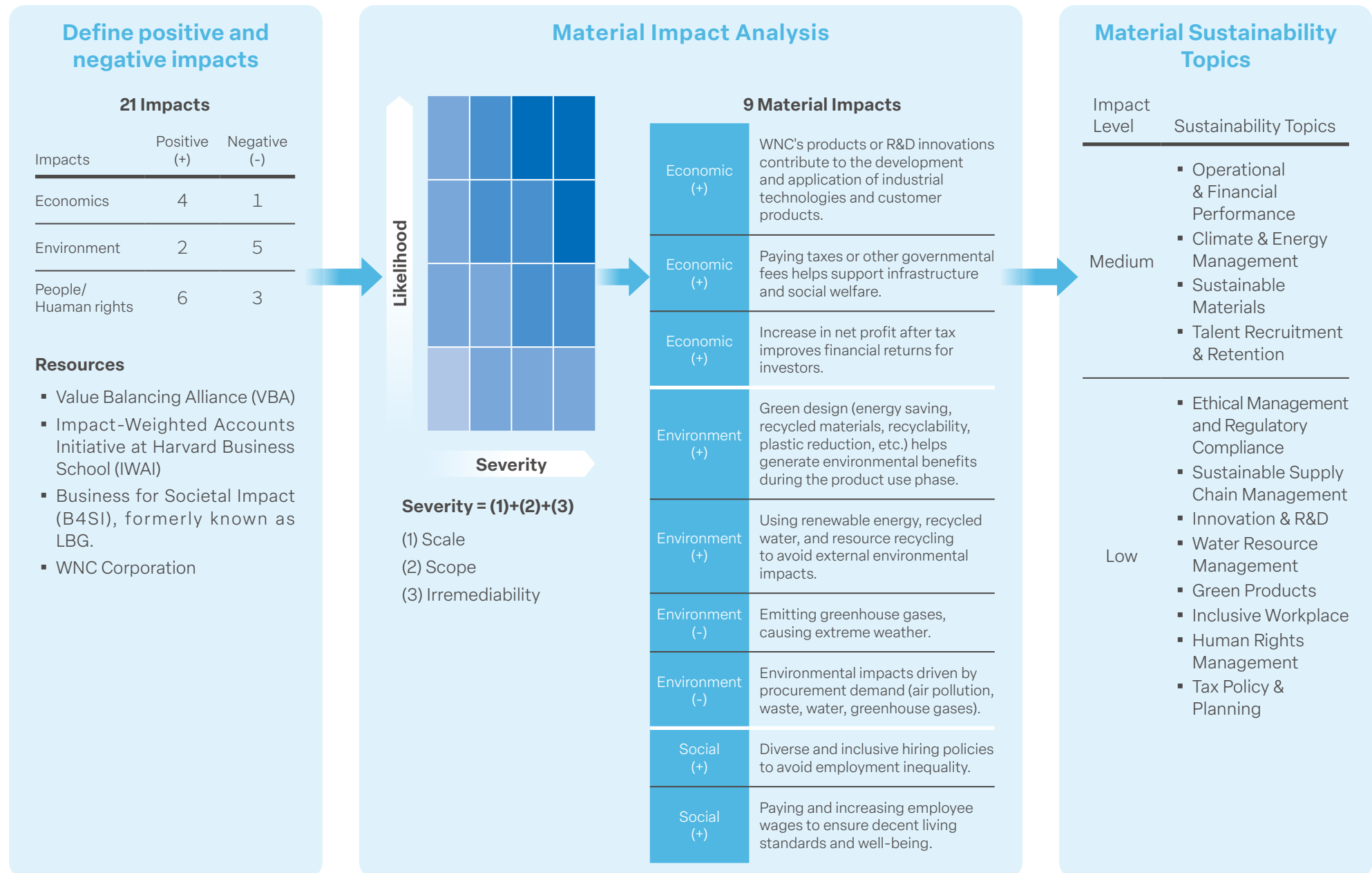
Environmental impact

- Positive: Green design (energy efficiency, recycled materials, recyclability, and plastic reduction) helps deliver environmental benefits during the product use phase
- Positive: Use of renewable energy, reclaimed water, and resource recycling to mitigate environmental external impacts
- Negative: Greenhouse gas emissions result in extreme weather events
- Negative: Environmental impacts arising from procurement activities (air pollution, waste, water, and greenhouse gas emissions)

People and human rights impact

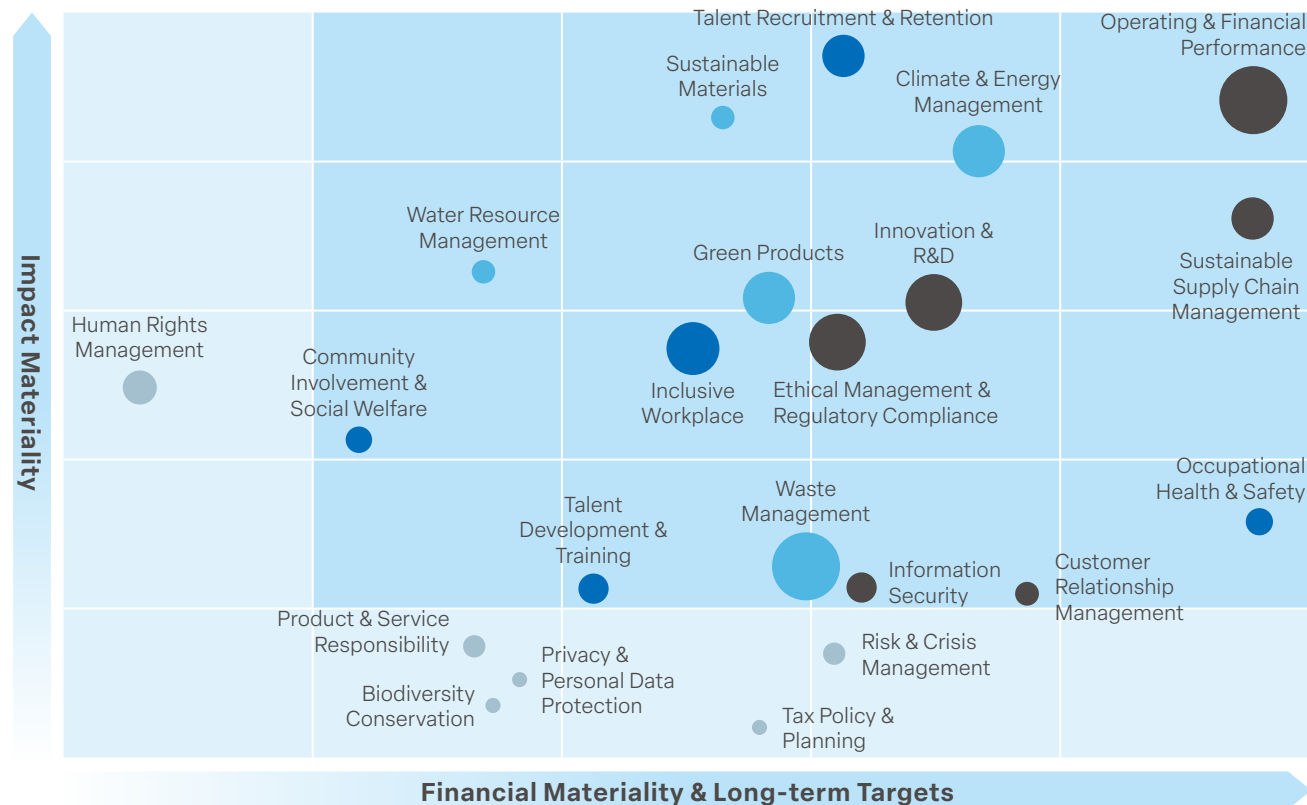
- Positive: Inclusive recruitment policies promote diversity and prevent employment inequality
- Positive: Provide fair wages and salary increases to ensure employees can maintain a decent standard of living and well-being

Materiality Assessment Process



2025 materiality matrix

In 2025, WNC followed the double materiality identification process and used it to develop a materiality matrix comprising 16 material topics. Systematically integrating stakeholders' level of concern, financial materiality, external impact materiality, and its medium- to long-term strategic goals for sustainable development, WNC adopted a three-dimensional analytical framework to construct its materiality matrix. The X-axis of this matrix represents financial materiality and relevance to internal strategy, assessing the degree to which sustainability topics affect WNC's financial status, business performance, and medium- to long-term value creation goals. The Y-axis represents impact materiality, reflecting the significance of the actual and potential impacts of the company's activities on the economy, environment, people, and human rights. The Z-axis represents the level of stakeholder concern, measuring the importance and relevance of material topics for the stakeholder groups. Through this three-dimensional matrix, WNC is able to cross-analyze impact materiality and financial materiality as well as integrate stakeholder perspectives and the company's strategic direction. The results serve as a basis for determining double materiality, prioritizing material topics, and guiding subsequent sustainability strategies, risk management, and information disclosure.



E Environmental Topics **S** Social Topics **G** Economics/Governance Topics (Grey) Non-material Topics

WNC selected the material topics for its 2025 Sustainability Report based on the following two principles:

Principle 1: Results from the three key materiality questionnaires

- Stakeholders' level of concern
- Financial materiality
- Impact materiality

Principle 2: Topics related to long-term sustainability goals set by WNC for the year 2030

- Priority is given to sustainability topics that already have defined strategic directions, targets, and action plans

Based on the two principles above, WNC identified 16 material topics. The topics were confirmed by senior management and subsequently submitted to the Board of Directors for approval and confirmation. These 16 material topics will serve as the foundation of the 2025 Sustainability Report and the advancement of sustainability initiatives.

The 16 material sustainability topics and the differences compared with the topics from the previous year are summarized in the table below:

Governance	
▪ Ethical Management and Regulatory Compliance (Newly-added) ▪ Operational and Financial Performance	▪ Sustainable Supply Chain Management ▪ Innovation and R&D ▪ Customer Relations Management ▪ Information Security
Environment	
▪ Climate and Energy Management (Changed to: Climate Strategy) ▪ Sustainable Materials (Changed to: Resource Management)	▪ Water Resource Management (Formerly Environmental Management) ▪ Waste Management (Formerly Environmental Management) ▪ Green Products
Social	
▪ Inclusive Workplace (Merged into Employee Relations and Communication) ▪ Occupational Safety and Health	▪ Talent Recruitment and Retention (Formerly Human Resource Management) ▪ Talent Development and Training ▪ Community Involvement and Social Welfare

Step 4: Information on the impact of material topics

WNC has compiled and disclosed the impact that the 16 identified sustainability topics have on the upstream value chain, its own business activities, and downstream value chains, as well as the corresponding disclosure requirements under the GRI Standards, SASB, and other standards in the table below.

Impact of material topics on the value chain

● : Indicates that there is an impact

Aspect	Material topic	Upstream		WNC's business activities	Upstream / Downstream	Impact on sustainability Negative (-) Positive (+)	Corresponding international standards	Chapter in the report
		Raw materials	Components	WNC	Customers			
Governance 	Ethical management and regulatory compliance			●	●	(-): Failure to comply with regulatory requirements may impact WNC's operations and reputation, thereby affecting customer orders	GRI 2-27/ 205 / 206	2.2.4 Regulatory Compliance
	Operational and financial performance			●		(+): Paying taxes and other government fees helps support infrastructure and social welfare	GRI 201 / 202 / 203 / 205 / 206 / 308	2.1.1 Company Overview
				●		(+): Net profit increased, enhancing returns for investors		2.2.1 Business Performance for the Year
		●	●			(-): Environmental impacts arising from procurement activities (air pollution, waste, water, and greenhouse gas emissions)		2.2.2 Tax Governance 2.2.3 Financial Support
	Sustainable supply chain management			●	●	(+): Green design (energy efficiency, recycled materials, recyclability, and plastic reduction) helps deliver environmental benefits during the product use phase.	- GRI 204 / 308 / 414 / 415 / 416 / 417 - S&P CSA Supply Chain Management - SASB Labor Conditions	3.4.1 Supply Chain Management
		●	●			(-): Environmental impacts arising from procurement activities (air pollution, waste, water, and greenhouse gas emissions)		3.4.2 Implementing Supply Chain Management
		●	●			(-): Greenhouse gas emissions result in extreme weather events		3.4.3 Supply Chain Environment and Social Action 3.4.4 Sustainable Supply Chain Empowerment
	Innovation and R&D			●	●	(+): Product and technology R&D and innovation support the development and application of industry technologies and customer products	S&P CSA Product Stewardship	3.1.2 Intellectual Property Protection
				●		(+): Net profit increased, enhancing returns for investors		4.4.1 Green Product Design and Management
			●	●	●	(+): Green design (energy efficiency, recycled materials, recyclability, and plastic reduction) helps deliver environmental benefits during the product use phase.		4.4.2 Low-Carbon Innovative R&D and Design

Aspect	Material topic	Upstream		WNC's business activities	Upstream / Downstream	Impact on sustainability Negative (-) Positive (+)	Corresponding international standards	Chapter in the report
		Raw materials	Components	WNC	Customers			
Governance 	Customer Relationship Management			●	●	(+): Product and technology R&D and innovation support the development and application of industry technologies and customer products.	- GRI 418 - S&P CSA Customer Relationship Management	3.2.1 Customer Relationship Management Structure
				●		(+): Net profit increased, enhancing returns for investors		3.2.2 Customer Satisfaction
	Information Security	●	●	●	●	(-): Cybersecurity risks arising from operational and supply chain security vulnerabilities	S&P CSA Information Security	3.3.1 Information Security Policy and Organization 3.3.2 Information Security Management System 3.3.3 Privacy Protection
Environment 	Climate and Energy Management			●		(+): Minimize environmental externalities through the use of renewable energy, recycled water, and resource recovery	GRI 302/ 305	4.2.1 Implement Net-zero and Low-carbon Management
		●		●	●	(+): Green design (energy efficiency, recycled materials, recyclability, and plastic reduction) helps deliver environmental benefits during the product use phase.		4.2.2 Progress on SBTi targets and GHG reduction
		●		●		(-): Greenhouse gas emissions result in extreme weather events		4.2.3 Promote Renewable Energy Use
		●	●			(-): Environmental impacts arising from procurement activities (air pollution, waste, water, and greenhouse gas emissions)		4.3.1 Water Resource Management
	Sustainable Materials			●	●	(+): Green design (energy efficiency, recycled materials, recyclability, and plastic reduction) helps deliver environmental benefits during the product use phase.	- GRI 301 - SASB Labor Conditions, Materials Sourcing	4.3.2 Waste Management
				●		(+): Use of renewable energy, reclaimed water, and resource recycling to mitigate environmental external impacts		4.3.3 Air Pollution Control
		●	●			(-): Environmental impacts arising from procurement activities (air pollution, waste, water, and greenhouse gas emissions)		4.4.3 Circular Economy and Sustainable Materials Management
	Water Resource Management			●		(+): Minimize environmental externalities through the use of renewable energy, recycled water, and resource recovery	- GRI 303 - SASB Water Management - S&P CSA Water Resource	4.4.4 Environmental Benefits of Green Products 4.3.1 Water Resource Management

Aspect	Material topic	Upstream		WNC's business activities	Upstream / Downstream	Impact on sustainability Negative (-) Positive (+)	Corresponding international standards	Chapter in the report
		Raw materials	Components	WNC	Customers			
Environment 	Waste Management			●		(+): Minimize environmental externalities through the use of renewable energy, recycled water, and resource recovery		
				●		(-): Greenhouse gas emissions result in extreme weather events	- GRI 306 - SASB Waste - S&P CSA Waste	4.3.2 Waste Management
		●	●			(-): Environmental impacts arising from procurement activities (air pollution, waste, water, and greenhouse gas emissions)		
	Green Products				●	(+): Green design (energy efficiency, recycled materials, recyclability, and plastic reduction) helps deliver environmental benefits during the product use phase.	- GRI 302-5 - SASB Product Life Cycle - S&P CSA Product Stewardship	4.4.1 Green Product Design and Management 4.4.2 Low-Carbon Innovative R&D and Design 4.4.4 Environmental Benefits of Green Products
Social 	Inclusive Workplace			●		(+): Inclusive recruitment policies promote diversity and prevent employment inequality	- GRI 405 / 406 / 408 / 409 - S&P CSA Human Rights, Labor Practices	5.1.1 Human Rights Policies 5.1.2 Human Rights Management 5.1.3 Harmonious Workplace 5.2.2 Talent from Diverse Backgrounds
	Occupational Safety and Health			●		(-): Risks of non-compliance with labor conditions may impact customer orders, company reputation, and result in penalties	- GRI 403 - SASB Labor Practices, Labor Conditions - S&P CSA Occupational Safety and Health	5.5.1 Occupational Safety and Health Management 5.5.2 Equitable Workplace 5.5.3 Contractor Management
	Talent Recruitment and Retention			●		(+): Inclusive recruitment policies promote diversity and prevent employment inequality	- GRI 202 / 401 - S&P CSA Human Resource Management	5.4.1 Remuneration and Talent Retention 5.4.2 Employee Support Program
				●		(+): Net profit increased, enhancing returns for investors (+): Provide fair wages and salary increases to ensure employees can maintain a decent standard of living and well-being		
	Talent Development and Training			●		(+): Inclusive recruitment policies promote diversity and prevent employment inequality	GRI 404 / 408 / 409	5.3.1 Talent Cultivation 5.3.2 Training Participation 5.3.3 Talent Development
	Community Involvement and Social Welfare			●		(+): Paying taxes and other government fees helps support infrastructure and social welfare	GRI 203	6.1 Social Influence 6.2 Care for Children 6.3 Care for the Land 6.4 Care for Smallholder Farmers 6.5 Care for Culture and the Arts 6.6 Care and Inclusion

Sustainable Development Goals for 2025

Sustainability
Focuses

Material Topics

Performance Indicators

Progress

Goal Achievement
Status

Disclosed Targets

Short-term
2026Mid-term
2028Long-term
2030

2025 Goals

Results

Score 6%–20% above the average of listed companies

Top 5%

Growth



Operational and Financial Performance

Corporate Governance Evaluation

Score 6%–20% above the average of listed companies

6%–20%

✓

Average Attendance Rate of Board of Directors' Meetings (%)

≥ 90%

100%

✓

≥ 90%

≥ 90%

≥ 90%

Number of hours of continuing education for each board member

≥ 6 hours

7.66 hours

✓

≥ 6 hours

≥ 6 hours

≥ 6 hours

Innovation



Customer Relations Management

Customer satisfaction average score

≥ 90

94.74

✓

≥ 90

≥ 90

≥ 90

Customer satisfaction survey coverage rate (%)

≥ 80%

88%

✓

≥ 80%

≥ 80%

≥ 80%

Customer complaint reply rate (%)

100%

100%

✓

100%

100%

100%

Innovation and R&D

Total number of global patents

≥ 2,550

2,666

✓

≥ 2,700

≥ 2,800

≥ 2,900

Ethical Management and Regulatory Compliance **New**

No major regulatory violations

0

0

✓

0

0

0

Trust



Sustainable Supply Chain Management

Supplier sustainability risk assessment Completion rate:

≥ 80%

94.6%

✓

≥ 85%

95%

95%–100%

Response rate of suppliers to the Supplier Commitment to Sustainability Declaration

≥ 96%

98.4%

✓

≥ 98%

98%–100%

98%–100%

Incorporate ISO 14001 and ISO 45001 requirements into the RVL supplier selection criteria **New**

New goal

New goal

New goal

85%

95%

95%–100%

RBA audit completion rate for WNC suppliers

100%

112%

✓

100%

100%

100%

Information Security

Conduct annual information system disaster recovery drills Completion rate

100%

100%

✓

100%

100%

100%

Sustainability Focuses	Material Topics	Performance Indicators	Progress			Disclosed Targets		
			2025 Goals	Results	Goal Achievement Status	Short-term 2026	Mid-term 2028	Long-term 2030
Green Initiatives 	Climate and Energy Management	Absolute reduction of GHG emissions*1 (Scope 1 + Scope 2) Base year: 2022	-15.75%	-19.01%	✓	-21.00%	-31.50%	-42.00%
		Absolute reduction of GHG emissions (Scope 3) Base year: 2023	-7.14%	-7.69%	✓	-10.71%	-17.85%	-25.00%
		RE Ratio (renewable energies use ratio)	25%	34.47%	✓	30%	40%	60%
		Cumulative electricity savings rate (%) Note1 New	New goal	New goal	New goal	12%	14%	16%
	Green Products	100% compliance with product hazardous substance regulations and relevant customer and national requirements	100%	100%	✓	100%	100%	100%
	Water Resource Management Note1	Reduction of water withdrawal intensity Note 2 Base year: 2020	-13%	-22.71%	✓	-13%	-13%	-18%
	Waste Management Note1	Waste conversion rate (%) Note 3 New	New goal	New goal	New goal	93%	94%	95%
		Reduction in waste generation intensity Base year: 2021	-50%	-56.57%	✓	50%	53%	56%
	Sustainable Materials	Percentage by weight of recycled plastics used in routers	35%	39.4%	✓	40%	50%	60%

Note: The former "Carbon Sink and Carbon Sequestration Accumulation" and "Taiwan Native Species Database" management targets fall under biodiversity sustainability topics and were not included in WNC's material topics; they have therefore been converted into internal management targets. The original "Low-Carbon Material Selection Mechanism" has been integrated into internal actions, taking into account internal statistical practices.

Note 1: In consideration of production capacity fluctuations and energy management optimization, the original target of "reducing electricity intensity compared to the previous year" has been revised to "cumulative electricity-saving rate (%)" to better reflect actual performance.

Note 2: Water withdrawal intensity is calculated as annual total tap water consumption / annual total revenue in NT\$ million.

Note 3: As major production sites in Taiwan, China, and Vietnam have adopted UL 2799 Zero Waste to Landfill certification, the original "waste recycling rate" target has been revised to "waste conversion rate" to align more precisely with international standards.

Sustainability Focuses	Material Topics	Performance Indicators	Progress			Disclosed Targets		
			2025 Goals	Results	Goal Achievement Status	Short-term 2026	Mid-term 2028	Long-term 2030
Empowerment 	Talent Recruitment and Retention	Turnover rate of Taiwan IDL employees	12-15%	11.9%	✓	12-15%	12-15%	12-15%
	Talent Development and Training	Global average training hours per employee	≥ 35 hours	31.84	—	≥ 35 hours	≥ 40	≥ 40 hours
	Inclusive Workplace	Percentage of employees who feel safe at work	≥ 85%	90.87%	✓	≥ 85%	≥ 85%	≥ 85%
		Percentage of women serving as supervisors globally	≥ 25%	28.91%	✓	≥ 25%	≥ 25%	≥ 25%
		Taiwan childcare leave/cash equivalent use rate	100%	100%	✓	100%	100%	100%
	Occupational Safety and Health	Number of major occupational accidents	0	0	✓	0	0	0
		Injury rate per 1,000 employees	< 2.0	1.316	✓	< 2.0	< 2.0	< 2.0
		Cases of occupational disease caused by chemical exposure	0	0	✓	0	0	0
		Number of Taiwan employees with moderate to severe health abnormalities requiring follow-up	≥ 80%	100%	✓	≥ 80%	≥ 80%	≥ 80%
		Taiwan employees influenza vaccination rate	≥ 85%	108.1%	✓	≥ 85%	≥ 85%	≥ 85%
	Community Involvement and Social Welfare	Volunteer participation (no. of instances)	≥ 325	386	✓	≥ 325	≥ 350	≥ 400
		Volunteer participation	≥ 1,000 hours	1,292	✓	≥ 1,000 hours	≥ 1,100 hours	≥ 2,000 hours
		Employee participation to support rural schoolchildren	≥ 700	791	✓	≥ 700	≥ 750	≥ 800
		Instances of rural schoolchildren supported	≥ 500	521	✓	≥ 600	≥ 650	≥ 700

1.2.2 Stakeholder Engagement

WNC's communication results with the key stakeholder groups:

Stakeholder	Top 3 Issues of Concern	Communication Mechanism	Communication Frequency	Communication Results in 2025
Customers 	- Information Security - Human Rights Management - Sustainable Supply Chain Management	Customer satisfaction survey	Once a year	We earned a score of 94.74 points for customer satisfaction and exceeded our goal (90 points)
		Customer questionnaire or on-site audit	Upon request	
		Project review meeting	Upon request	
		Customer complaints management	Upon request	
		Global Service Center and after-sales service	Upon request	
Employees 	- Occupational Safety and Health - Inclusive Workplace - Talent Recruitment and Retention	Labor-Management Committee	Quarterly	- Four labor-management meetings were convened - According to the annual workplace well-being survey, 90.87% of employees reported feeling safe at work - A total of 17 teams advanced to the final round of the ESG Good Idea proposal competition
		Occupational Safety and Health meeting	Quarterly	
		Employee Welfare Committee	Quarterly	
		A Workplace You Can Feel Safe In Investigation	Once a year	
		Company Portal	Updated upon request	
		New recruits' seminar	Monthly	
		CEO seminar	At least once each quarter	
		Performance interview and appraisal	Semi-annually	
Investors/Shareholders 	- Operational and Financial Performance - Ethical Management and Regulatory Compliance - Innovation and R&D	Shareholders' meeting	Once a year	- Top 20% among all companies in the 12th Corporate Governance Evaluation - Selected in Dow Jones Best-in-Class Indices (DJBIC) Emerging Markets Index - A total of 123 investor meetings were conducted during the year, engaging 323 domestic and international institutional investors
		Institutional investors conference	Semi-annually	
		Investor meetings	Approx. 100 meetings per year	

Stakeholder	Top 3 Issues of Concern	Communication Channels	Communication Frequency	Communication Results in 2025
Suppliers/ Contractors 	▪ Ethical Management and Regulatory Compliance	SMS portal	Updated upon request	▪ 98.4% first-tier supplier response rate for the Supplier Commitment to Sustainability Declaration ▪ 59 suppliers have completed the WNC Supplier RBA audit ▪ 390 supplier audits and improvement follow-up reviews were conducted ▪ Four vendor conferences were organized
	▪ Sustainable Supply Chain Management	Supplier performance evaluation	Quarterly	
	▪ Customer Relations Management	Supplier audit/contractor evaluation	Once a year	
		Vendor conference	Once a year	
Government/ Associations	▪ Ethical Management and Regulatory Compliance	Official documents / questionnaires	Aperiodic	▪ Won the Hsinchu Science Park Innovative Product Award and Workplace Equity Award – Outstanding Enterprise ▪ Partnered with more than 60 non-profit organizations to broaden social impact
	▪ Community Involvement and Social Welfare	Awards	Aperiodic	
Community	▪ Sustainable Supply Chain Management	Regulatory seminars, forums and industry-association activities	Aperiodic	

Featured Case of the Year

Results announcement of the ESG Good Ideas competition

To further integrate ESG principles into its corporate culture, WNC held its first ESG Good Ideas Competition in 2024, calling on all employees to contribute creative and impactful sustainability solutions. Through an internal proposal mechanism, the initiative enhanced employees' awareness of sustainability issues and encouraged active engagement, driving innovation and change from the employee level. The competition called for proposals under five major themes: Sustainable Supply Chain, Green Products, Friendly Workplace, Social Engagement, and Green Factory. Over the course of nearly three months, 121 proposals were submitted. After the preliminary screening and secondary review, 19 teams were selected to advance to the final presentation round. The award ceremony was held on March 26, 2025, and awards were presented in five categories: ESG Impact Award of the Year (1 team), ESG Innovation Award (3 teams), ESG Implementation Award (6 teams), Finalist Merit Award (5 teams), and Special Popularity Award (2 teams). The total prize pool reached NT\$500,000.



Results of the first ESG Good Ideas competition:

- ESG Impact Award: "Replacing Plastic with Bamboo" adopts innovative bamboo materials as a substitute for virgin plastics, achieving both carbon emission reductions and economic benefits, and was highly recognized by the judging panel.
- ESG Innovation Award: Interactive Digital Brush Wall
- ESG Practice Award: WNC Easy Commuting Program
- Special Popularity Award: Components Carbon Emissions Applications System

2 Operations and Governance

- 2.1 About WNC
- 2.2 Business Performance
- 2.3 Corporate Governance
- 2.4 Ethical Management
- 2.5 Risk Control
- 2.6 Business Continuity Management

2025 performance

Corporate governance

- Selected as a constituent of the Dow Jones Best-in-Class Emerging Markets Index (DJBCI), the TIP Taiwan Listed and OTC Technology High Dividend Growth Index, the TWSE RAFI Taiwan High Compensation 100 Index and the Taiwan Pristine Stock Index
- Among the nine directors, independent directors account for four members of the Board of Directors, with three female directors



Ethical management

Zero cases of regulatory violations or major lawsuits



Risk management

- Adopted the Risk Management Policy and Procedures and established the Risk Management Team
- Launched a project to implement the ISO 22301 Business Continuity Management system to optimize business impact analysis



Material topics and related management

Five focuses	Material topic	Key performance indicator	2025 results		Future goals			Corresponding SDGs
			Goals	Results	Short-term (2026)	Mid-term (2028)	Long-term (2030)	
Growth 	Business performance	Corporate governance evaluation	6–20% higher than listed companies	6-20%	6–20% higher than listed companies		Top 5%	 9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances.
		Continuous term of independent directors	No more than three consecutive terms	Less than three consecutive terms	No more than three consecutive terms	No more than three consecutive terms	No more than three consecutive terms	
		Average attendance rate of Board of Directors' meetings	≥ 90%	100%	≥ 90%	≥ 90%	≥ 90%	
		Number of hours of continuing education for each board member	≥ 6 hours	7.66 hours	≥ 6 hours	≥ 6 hours	≥ 6 hours	
Trust 	Ethical management and regulatory compliance	No major regulatory violations	0	0	0	0	0	 16.5 Substantially reduce corruption and bribery in all their forms. Call upon governments, businesses, and all sectors of society to jointly build a governance environment based on integrity, transparency, and accountability.

2.1 About WNC

2.1.1 Company Overview

WNC Corporation (hereinafter referred to as WNC) specializes in the design, development, and manufacturing of communications products. We provide comprehensive technical support for RF antenna design, software and hardware design, mechanical design, system integration, interface development, product testing and certification. WNC provides whole-range communications solutions covering consumer, enterprise-level, industrial-grade, and automotive products. For years the company has been a market leader in network communications, network infrastructure, smart home, and advanced driver-assistance systems (ADAS).

Headquarters **Hsinchu, Taiwan**

Established **December 7, 1996**

Number of
production
sites **7**

Capital **NT\$4.84 billion**

2025 Revenue **NT\$110.3 billion**

Total
production
site area **404,033** square meters

Public listing:
September
22, 2003 Stock code:
6285

Employees
worldwide **15,324**

Chairman
Haydn Hsieh

President
& CEO
Jeffrey Gau



Vision

Become a trustworthy communications solutions partner creating positive connections and interactions between the environment and humankind.



Goals

Achieve customer satisfaction with our service quality and achieve shareholder satisfaction with our overall operating performance.



Corporate
culture

Fundamentals Advocacy, Team Cohesion, Customer Trust, and Value Creation are the core values that guide WNC's corporate culture, reminding all employees to understand customer needs and to pursue lifelong learning.



Worldwide locations

With 21 locations worldwide WNC provides comprehensive solutions and local support for its customers wherever they may be. WNC's global headquarters is in the Hsinchu Science Park providing R&D, sales, logistics, and after-sales services. Operations include coordinating customer needs and resource logistics for our global sites. In addition, there is an R&D and sales service center in Nei-hu, Taipei. We have also established subsidiaries for business promotion, technical support, and R&D in the U.S., the U.K., Germany, Japan, China, and India.

WNC's manufacturing sites comprise S1 (located in the Hsinchu Science Park), S3 (located in the Southern Taiwan Science Park), WNC (Kunshan), Wistron NeWeb (Kunshan), and WebCom (Kunshan) in China, NeWeb Vietnam Co., Ltd. in Ninh Binh Province, Vietnam, and W-NeWeb Mexico, S. de R.L. de C.V. in Juárez, Mexico.

Please refer to [WNC's website](#) for detailed information on our worldwide locations.



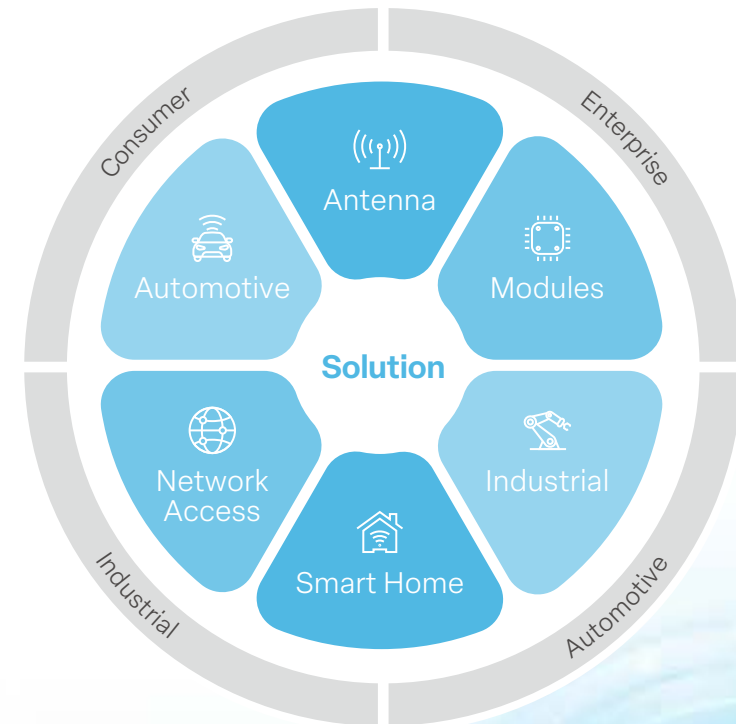
Product scope and categories

WNC's core business comprises the design, research and development, and manufacturing of communications products. Positioned in the midstream of the industry supply chain, our upstream consists of raw materials and component suppliers, while the downstream includes customers across a range of sectors.

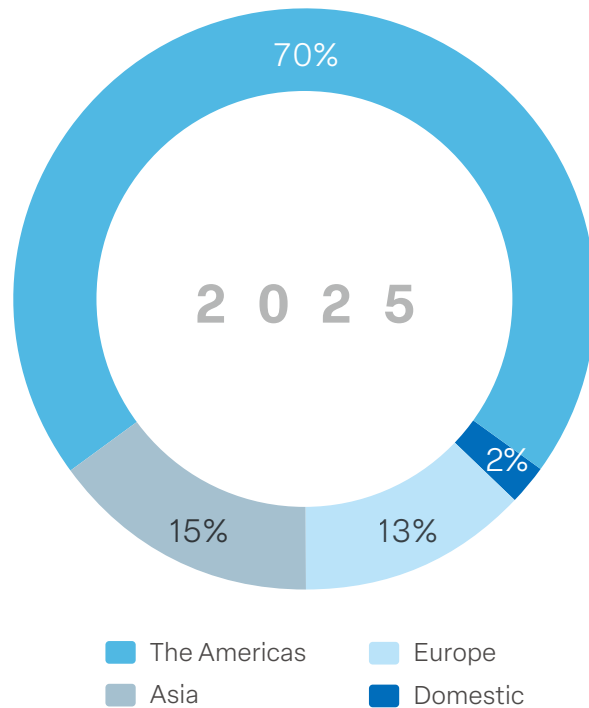


WNC provides Wi-Fi, 5G, LEO satellite broadband, fixed broadband, high-speed switches, optical transceiver terminal equipment, edge infrastructure, IoT and automotive technologies (including infotainment, telematics, ADAS, and digital keys for fleet management). Our products are used in diverse applications and product types including antenna, modules, network access, smart home, industrial, and automotive solutions. We provide consumer, enterprise-level, industrial-grade and vehicular products.

Our customers include telecommunication system service operators, system integration vendors, IT brand-name companies, consumer electronics companies, automotive manufacturers, and car audio manufacturers.



Proportions of product sales areas (unit: %)



WNC provides products and services that meet both customer needs and international environmental and safety-related regulations. To reduce health and safety concerns in the use of its products, WNC has formulated a set of Product Safety Assurance Measures. All products undergo testing and certification to safety standards based on customer requirements. These include the UL and FCC certifications of the United States, the CE certification of the EU, the GS certification of Germany, the PSE certification of Japan, the BSMI and NCC certifications of Taiwan, the CCC certification of China, and labeling of batteries and waste batteries according to regulations of different countries. In 2025, there were no violations of relevant health and safety laws and regulations concerning our products and services.

We strive to lessen the environmental impact of our manufacturing operations. We work actively with customers and suppliers to promote green products and green production, reduce resource consumption, and minimize environmental pollution. WNC's manufacturing sites in Taiwan, China, and Vietnam are certified under IECQ QC 080000 standards, and internal auditing and third-party verification is conducted at fixed intervals to ensure that hazardous substances management is properly conducted. In addition, WNC's product marketing is handled by customers and product labeling is also based on customer requirements. Product labels and information are produced and affixed in compliance with local regulations and verification standards. In 2025, there were no violations of laws and regulations relating to product labeling and information concerning our products and services, and there were also no violations of regulations relating to marketing and communications.



2.1.2 Industry Association Memberships and Initiatives

WNC's technology and product scope is broad and the company is active in participating in related industry associations and their activities to acquire the most up-to-date industry and technology-related information, maintain good relations with corporations and organizations in related fields, and together promote the sustainable development of the industry.

The external organizations and initiatives in which WNC participated in 2025 include

Industry development

- [Taiwan Electrical and Electronic Manufacturers Association](#)
- [Taipei Computer Association and Taiwan Internet of Things Alliance, and Taiwan 5G Verticals Alliance](#)
- [The Allied Association for Science Park Industries](#)
- [Taiwan Thermal Management Association](#)
- [Taiwan Low Earth Orbit \(LEO\) Satellites Industry Association](#)
- [5G Industrial Innovation and Development Alliance](#)
- [SEMI Silicon Photonics Industry Consortium](#)
- [Taiwan Cloud IoT Industry Association](#)
- [Taiwan NextGen Communications Alliance](#)
- [Taiwan Optoelectronics and Compound Semiconductor Industry Association](#)
- [450 MHz Alliance](#)
- [Global Certification Forum \(GCF\)](#)
- [Global Mobile Suppliers Association \(GSA\)](#)
- [Global TD-LTE Initiative \(GTI\)](#)
- [Intel® Network Builders](#)
- [Japan AHPC](#)
- [Japan Wi-Biz](#)
- [MIH Consortium \(Mobility In Harmony\)](#)
- [NXP Legal Program Partner](#)
- [Open RAN Policy Coalition](#)
- [UK5G](#)

Technological innovation

- [Taiwan Association of Information and Communication Standards](#)
- [25GS-PON MSA Group](#)
- [Bluetooth SIG](#)
- [Broadband Forum](#)
- [Car Connectivity Consortium](#)
- [Connectivity Standards Alliance](#)
- [European Telecommunications Standards Institute \(ETSI\)](#)
- [FiRA Consortium](#)
- [Frog by Wyplay](#)
- [HDMI Licensing](#)
- [IMT-202 \(5G\) C-V2X](#)
- [MoCA Alliance](#)
- [O-RAN ALLIANCE](#)
- [Open Compute Project \(OCP\)](#)
- [PCI-SIG](#)
- [Plume OpenSync](#)
- [prpl Foundation](#)
- [Reference Design Kit \(RDK\)](#)
- [Thread Group](#)
- [Wi-Fi Alliance](#)

Sustainable development

- [RE100](#)
- [Science Based Targets initiative \(SBTi\)](#)
- [Taskforce on Nature-related Financial Disclosures \(TNFD\)](#)
- [Taiwan Nature Positive Initiative \(TNPI\)](#)
- [Responsible Business Alliance \(RBA\)](#)
- [Independent Director Association Taiwan](#)
- [CommonWealth Sustainability League](#)
- [Social Innovation Partner Group](#)
- [Taiwan Investor Relations Institute](#)
- [Asia Clean Energy Coalition \(ACEC\)](#)
- [Net Zero Green Living Alliance](#)

Expenditure on industry associations

In 2025, WNC's total expenditure on participation in external organizations amounted to approximately NT\$10.46 million. The top four associations by amount of expenditure were, in descending order: Reference Design Kit (RDK), the Responsible Business Alliance (RBA), the O-RAN Alliance, and the Wi-Fi Alliance.

	Actions	Annual expenditure (thousand NT\$)
Reference Design Kit (RDK)	By leveraging RDK's shared reference implementations and ecosystem resources, WNC is able to rapidly launch network products that are interoperable and which meet operators' requirements. The company is also able to reduce technology development risks and find more business opportunities through collaboration with the RDK community.	2,358
Responsible Business Alliance (RBA)	As an RBA member, WNC supports the RBA's vision and objectives and complies with the RBA Code of Conduct. WNC adopts RBA methodologies and tools to establish annual targets, and it is helping its tier-1 and key suppliers in setting the same targets, enabling them to work alongside WNC to reach sustainability goals in the industry.	1,110
O-RAN Alliance	Participation in the O-RAN Alliance demonstrates WNC's commitment to open architecture standards and gaining a good understanding of key technical interfaces. By taking part in the development of specifications and obtaining international certification from an Open Testing and Integration Centre, WNC is helping to accelerate the deployment of network products, allowing it to obtain more business opportunities in the global telecommunications ecosystem.	786
Wi-Fi Alliance	By obtaining Wi-Fi CERTIFIED™ international certification, thereby ensuring that its products carry a globally recognized mark of quality, WNC demonstrates its commitment to product interoperability and cybersecurity. By participating in the development of next-generation technical specifications, WNC can stay abreast of industry trends, shorten development cycles, and accelerate the global market deployment of its products, thereby maintaining its competitive advantage in the network communications industry.	786

WNC's public initiatives

Sustainable development

WNC believes that long-term growth depends on responsible operations in environmental, social, and governance aspects (ESG). The company is committed to integrating sustainability principles into decision-making processes relating to product development, daily operations, and the supply chain, with the aim of creating long-term value together with employees, customers, shareholders, and society as a whole.

- Joined RE100; adopted low-carbon designs in its products
- Incorporated biodiversity risks into environmental assessments and management and implemented relevant measures to mitigate negative impact and facilitate conservation
- Complies with the RBA Code of Conduct for suppliers, conducts regular audits, and implements improvement plans
- Maintains proactive and transparent communication with investors, disclosing sustainability performance and risk management practices
- Strengthened directors' capabilities in formulating sustainability strategies and conducting independent oversight; improved its own capabilities in making operations more sustainable

Annual expenditure (thousand NT\$): 1,769

Certification and application of communications products

- Promotes standardization of global communications technologies and alignment with emerging technologies
- Improved the integration and security of mobile communications network technologies
- Integrated the 5G and Artificial Intelligence of Things (AIoT) ecosystems to accelerate the use of said technologies in industry applications

Annual expenditure (thousand NT\$): 3,962

2.1.3 Engagement in Climate-Related Policies

In response to the Paris Agreement and the goal of limiting global warming to 1.5 °C above pre-industrial levels, WNC adopted the SBTi methodology in 2023 to set science-based carbon reduction targets. WNC also joined RE100 in 2023,

committing to using 100% renewable energy by 2040. To accelerate nature-related risk assessment and disclosure, WNC applied to join the TNFD Forum in 2024 and became a TNFD Adopter, and the company published its first TNFD report in 2025.

SBTi

2023

- Submitted a net-zero commitment letter to SBTi, committing to 1.5 °C-aligned targets
- Set short- and long-term emissions reduction and net-zero targets for all sites in accordance with SBTi criteria: a 42% reduction in Scope 1 and Scope 2 emissions by 2030 (base year: 2022); achieve net-zero Scope 1 and Scope 2 emissions by 2040; and achieve net-zero Scope 3 emissions by 2050

2024

- Set a Scope 3 emissions reduction target in accordance with SBTi criteria: achieve a 25% reduction in Scope 3 emissions by 2030 (base year: 2023)
- Submitted net-zero targets to SBTi for validation

2025

- Net-zero targets passed SBTi validation

RE100

2023

- Became the first network communications company in Taiwan to join RE100
- Pledged to achieve 60% renewable energy usage across all sites by 2030 and 100% usage by 2040

2024

- Attended the consultation meeting in March and the annual members' meeting in December, advocating for the establishment of a dedicated platform for green electricity purchasing in Taiwan to improve procurement efficiency; supported the unbundling of surplus green electricity from renewable energy certificates (RECs) to increase flexibility when purchasing green electricity; recommended that green electricity purchasing be aligned with stakeholder needs and international initiatives such as SBTi to improve related mechanisms and offerings.
- The ratio of renewable energy use to total energy consumption at WNC was 21.06% in 2024, meeting its goal for the year

2025

- The ratio of renewable energy use to total energy consumption at WNC was 34.47% in 2025, meeting its goal for the year

Task Force on Climate-Related Financial Disclosures (TCFD)

2022

- Added our signature to the TCFD official website to support the TCFD initiative
- Implemented the TCFD framework, committing to implementing measures that help reduce the impact of climate change in accordance with the TCFD recommended disclosures

2023

- Assessed the impact of climate change on our financial performance to draw up a climate risk and opportunity matrix with corresponding financial risks
- Issued first TCFD report

2024

- Issued second TCFD report; the report passed third-party evaluation and obtained a Pioneer level rating in SGS Taiwan's TCFD Performance Assessment

2025

- Published first TCFD & TNFD Report through integrating the TNFD framework

Taskforce on Nature-related Financial Disclosures (TNFD)

2023

- Joined the Taiwan Nature Positive Initiative (TNPI)
- Referenced TNFD guidelines and used the WWF biodiversity risk filter to evaluate nature-related dependencies, impacts, risks and opportunities

2024

- Became a TNFD Forum member
- Became a TNFD Adopter
- Pledged to issue a TNFD report in 2025

2025

- Published the 2024 TCFD & TNFD Report through integrating the TCFD framework

Carbon Disclosure Project (CDP)

WNC has participated in CDP assessments since 2018 to review its environmental practices and performance and in turn assess potential risks and opportunities related to climate change and water resources. The company has also used questionnaires to review relevant internal policies and formulate improvement measures. In 2025, WNC earned A ratings in the climate change and water security questionnaires conducted by CDP, and the company also received an A rating in CDP's supplier engagement assessment, the second straight year the company received an A rating for supplier engagement.

Asia Clean Energy Coalition (ACEC)

In 2025, WNC joined the Asia Clean Energy Coalition (ACEC) to support the promotion of clean energy procurement policies and market reforms in Vietnam. WNC's goal is to reinforce energy transition efforts and achieve carbon reduction targets in Vietnam as well as contribute to SDG 17: Partnerships for the Goals.

Through participating in the Taiwan Nature Positive Initiative (TNPI), WNC is able to engage with international organizations and institutions, thereby gaining access to the latest global sustainability information and ensuring alignment with international trends. In addition, by participating in the Chief Sustainability Officer Lunar New Year Tea Reception organized by TNPI, company representatives were able to engage in in-depth exchanges with domestic authorities responsible for nature conservation to jointly explore pathways toward becoming nature positive. WNC will continue to use domestic and international platforms, forums, and seminars to learn more about sustainability best practices and integrate them into its governance and operational strategies, with the aim of promoting collaboration between the public and private sectors and implementing action items related to sustainability.

In February 2025, WNC joined a forum hosted by the Business Council for Sustainable Development, exchanging ideas with the Forestry and Nature Conservation Agency, the Ocean Conservation Administration, the National Park Service and a number of companies on how companies can work

with the government to address nature and climate risks. The discussion explored collaborative models for protecting biodiversity mitigating negative environmental impacts. In May of the same year, WNC participated in a forum organized by the Taiwan Climate Action Association in collaboration with the Forestry and Nature Conservation Agency, exchanging strategies with other participants on how to address challenges related to natural capital while undergoing a sustainability transition. In July of the same year, at the invitation of the National Taiwan University Experimental Forest Management Office, the company participated in a symposium on biodiversity credits and innovation in environmental sustainability, engaging in discussion with experts from eight Asian countries as well as representatives from Taiwan's industry, government, and academia on the latest developments in nature-based solutions, net-zero strategies, and biodiversity governance.

Public Policy Engagement

In 2026, WNC established the Public Engagement Management Guidelines, setting forth four core

principles: transparency and disclosure, legal compliance, conflict-of-interest avoidance, and shared social benefit. All policy engagement activities are reviewed by the Sustainability Development Center. Direct and indirect lobbying, in particular, must undergo internal assessment and receive approval at the appropriate management level prior to commencement, with regular reporting to the Sustainability Development Committee.

The Company is committed to ensuring that every public policy and industry association it engages with is aligned with the Paris Agreement, endeavoring to limit global warming to 1.5°C. Bribery, improper political contributions, and any other illegal means to influence policy-making are strictly prohibited for all employees and agents. WNC further declines to participate in any policy advocacy or organization that could undermine human rights, environmental protection, or social equity.

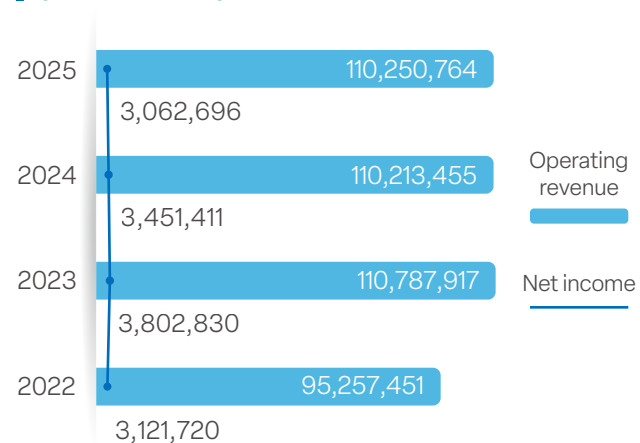
WNC continuously tracks policy developments at home and abroad and actively participates in policy seminars hosted by industry associations, fostering industrial innovation and sustainable transformation through constructive dialogue.

2.2 Business Performance

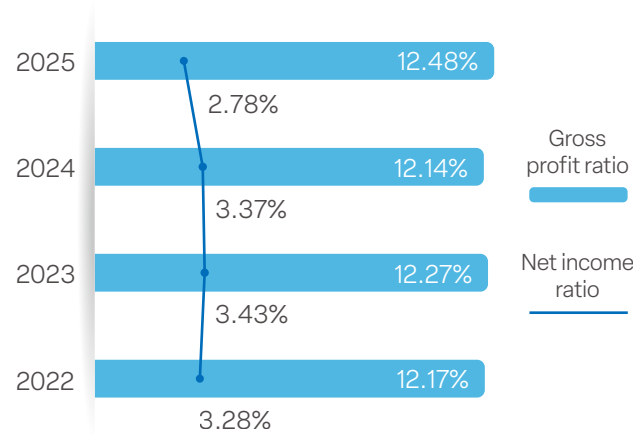
2.2.1 Business Performance for the Year

In 2025 WNC's consolidated revenue was NT\$110.3 billion, with after-tax net profit of NT\$3.06 billion. Please refer to [WNC's 2025 Annual Report](#) for detailed information on our financial performance. WNC aims to achieve steady business and profit growth while moving toward the goal of sustainable development. Every year, a business operations plan is formulated and submitted to the board of directors for approval, and the President & CEO submits regular reports to the board of directors on the company's growth objectives and operational status. WNC conducts weekly management meetings to discuss and resolve key matters. In addition, monthly financial management meetings are held to review the company's financial performance to help optimize overall operational performance. For more information, refer to the ESG Performance Indicators section in this report. For related details, refer to the [financial information section](#) of WNC's website.

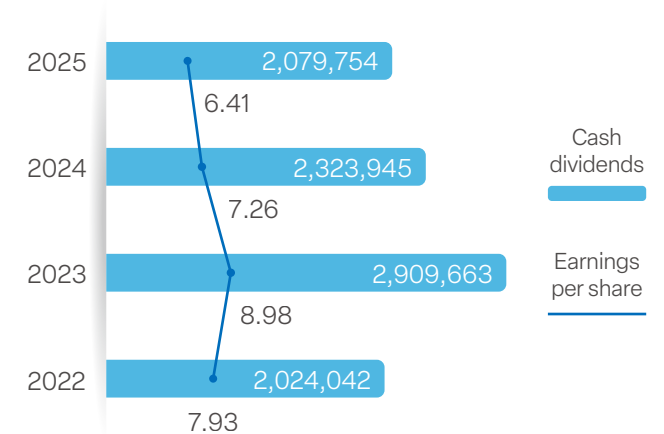
Operating revenue and net income Amount (thousand NT\$)



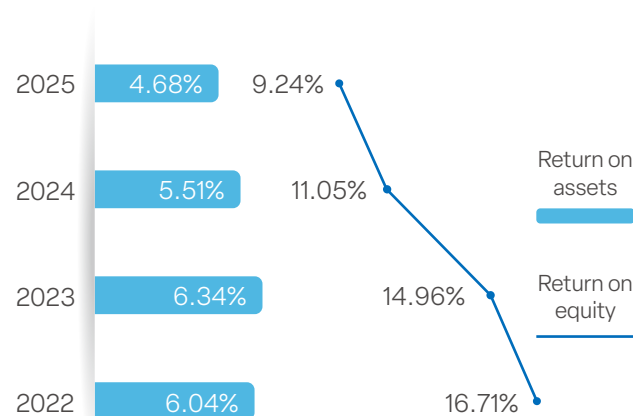
Gross profit ratio and net income ratio (%)



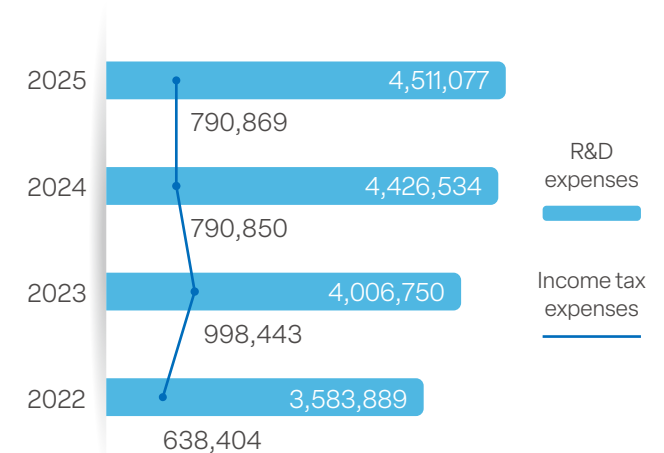
Cash/Stock dividends (million NT\$) and EPS (NT\$)



Return on assets and return on equity (%)



R&D expenses and income tax expenses (million NT\$)



2.2.2 Tax Governance

WNC supports policies that contribute to corporate innovation and promote economic growth and is committed to promoting information transparency. In line with international trends in tax governance, WNC has established tax policies and management measures approved by the BOD that adhere to its core values and comply with relevant tax laws and regulations in the countries where it operates. WNC also exercises its corporate responsibilities in local communities by paying taxes in accordance with applicable laws without engaging in aggressive tax planning in major countries where it operates. Important corporate decisions are made based on its overall business model, supplemented by tax impact analysis. WNC also prudently assesses tax-related risks by utilizing management mechanisms

in response to changes in the operating environment and tax regulations. The day-to-day tax administration and management of WNC is carried out by the finance department, and tax filing is done after appropriate approval processes. Given the complex nature of taxation and WNC's operations across different countries, WNC continuously monitors and assesses updates of relevant tax regulations, providing training to ensure that finance personnel have the required tax skills and knowledge. Furthermore, WNC operates its tax management mechanisms by seeking advice from external tax consultants to fully identify potential tax risks for both WNC and its subsidiaries. In 2025, WNC paid a total of NT\$543,993,000 in corporate income tax; this number accounted for approximately 0.49% of WNC's 2025 revenue.

Information on income tax paid by WNC in the past two years (unit: thousand NT\$)

Item		2025	2024
Income before income tax		3,853,565	4,242,261
Income tax expenses		790,869	790,850
Income tax paid		543,993	1,585,273
Effective tax rate		20.52%	18.64%
Cash tax rate		14.12%	37.37%
Total		543,993	1,585,273
Income taxes paid	Asia	80%	95%
	The Americas	20%	5%
	Europe	0%	0%



2.2.3 Financial Support

WNC actively invests in R&D in alignment with government policies of facilitating industry innovation, improving the industry environment and increasing industry competitiveness. In 2025, WNC sites received NT\$27,995 thousand in government subsidies. Relevant details are shown in the following table:

Financial support record for 2025 ^{Note 1}

Financial support record for 2025				Amount (thousand NT\$)
Area	Item	Unit of provision	Reason	
Taiwan	Investment deduction	Industrial Development Administration, Ministry of Economic Affairs	Industrial Innovation Statute ^{Note 2}	120
	Incentive	Hsinchu Science Park Bureau, National Science and Technology Council	Hsinchu Science Park Innovative Product Award	360
	Grant	Ministry of Labor	Employer subsidy for pregnancy checkup leave, pregnancy checkup accompaniment leave and paternity leave	490
China	Incentive	Kunshan Comprehensive Protective Tariff Zone Administration	Enterprise High-quality Development Incentive	7,118
		Bureau of Science and Technology, Kunshan Economic and Technological Development Zone	Incentive for recognized and registered technology contracts	
		Kunshan Municipal Bureau of Human Resources and Social Security	Reward for training highly skilled workers	
	Grant	Kunshan Human Resources Management Service Center	Employment subsidy for new graduates	19,907
		Kunshan City Social Insurance Fund Management Center	Employment subsidy for new graduates, Employment subsidy	
		Kunshan City Tax Bureau	Value-added tax and local tax grants for the poor	
		Kunshan Municipal Bureau of Human Resources and Social Security	Social security subsidy	
		Kunshan Bureau of Commerce	Grant for helping foreign trade enterprises	
		Safety Supervision and Environmental Protection Administration	Subsidy for enterprise liability insurance, Subsidy for Level 2 and Level 3 standardization assessment	
		Electric Power Company, State Grid	Grant for solar power generation	
Total			27,995	

Note 1: WNC sites in Vietnam and Mexico did not receive any government subsidies in 2025

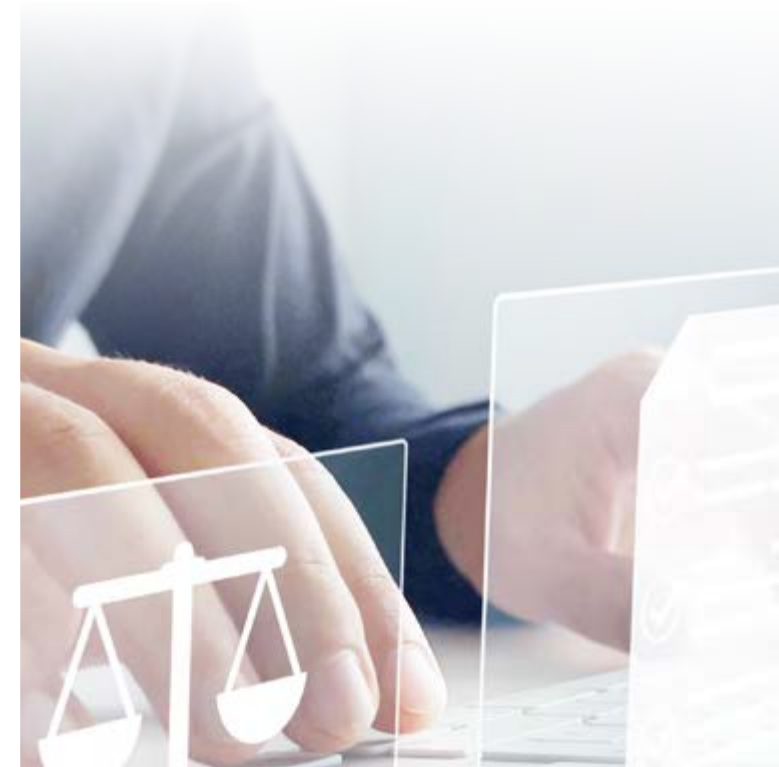
Note 2: The amount of investment tax deduction of the Statute for Industrial Innovation is an estimated value, and the actual amount is the amount approved by the National Taxation Bureau according to the application form for the tax reduction and exemption plan submitted by WNC.

2.2.4 Regulatory Compliance

Since WNC's founding, it has formulated internal regulations in accordance with applicable national laws of each operational location in order to guide its employees, managers, and the Board of Directors. WNC is also mindful of directives from the competent authorities, relevant international or domestic laws, and trends in invested industries and modifies its policies in related areas accordingly. WNC has introduced a Legal Compliance System that tracks changes to laws and regulations applicable to every aspect of WNC's operations through a laws and regulations database, conducting compliance reviews according to the most complete and updated information. The identified results and improvement progress are shown on a dashboard to help managers understand the latest changes to laws and regulations. To enhance service quality across the value chain and fulfill its social responsibilities, WNC also requires its suppliers to employ workers in compliance with international and local laws and regulations. In addition, suppliers are expected to follow international standards such as the ISO 14001 Environmental Management System and the ISO 45001 Occupational Health and Safety Management System, and to foster a healthy and positive working environment. In 2025, WNC had zero cases of major local regulatory violations. ^{Note 3}

In 2025, WNC recorded a total of five penalty cases, with cumulative fines amounting to NT\$323,200. The cases involved improper chemical storage and safety management, discrepancies between customs declarations and cargo quantities. In 2024, WNC also recorded five penalty cases, with cumulative fines totaling approximately NT\$2,334,000. The cases involved failure to file required notifications and permit applications for organic solvent operations, errors in customs classification or declared quantities, and instances of overtime work exceeding legal limits. All of the aforementioned cases were administrative penalties and did not have a material impact on operations. The responsible units took immediate corrective actions or promptly implemented improvement measures and recurrence prevention mechanisms.

Note 3: Major illegal incidents means incidents due to which the company suffers losses or damages amounting to: Employee-related incidents giving rise to NT\$1,000,000 in losses, shareholder/ securities-related incidents or environmental incidents giving rise to NT\$1,000,000 in losses.



2.3 Corporate Governance

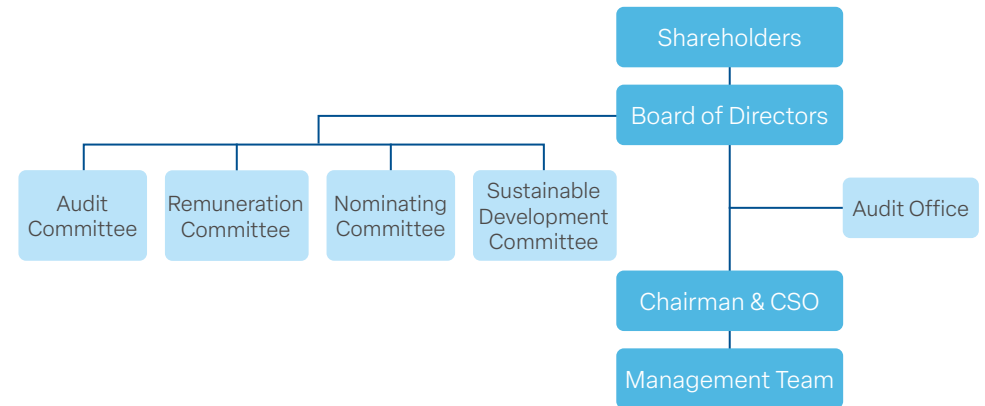
2.3.1 Corporate Governance Policy and Organization

Management Policy

WNC values the legitimacy and transparency of its corporate operations and seek to perfect its corporate governance system to protect shareholders' interests, enhance stakeholder communications and promote relevant systems and measures in accordance with regulatory and customer requirements. The company has stipulated the [Sustainable Development Best Practice Principles](#), [Corporate Governance Best Practice Principles](#), [Ethical Management Best Practice Principles](#), and a [Code of Ethical Conduct](#), and each functional unit in WNC has their own responsibilities in promoting and implementing corporate governance in accordance with WNC policy, and implementation results are reviewed semi-annually. The Finance Division, the Legal & IP Division, the Human Resources Administration Division, the Quality Assurance Division and the Sustainable Development & Marketing Division work together to closely monitor related international proposals and regulations to determine whether the company needs to update its management guidelines and operational procedures related to corporate governance.

Sustainable Governance Organization

As WNC's highest governance body, the Board of Directors is expected, pursuant to the company's Corporate Governance Best Practice Principles, to maintain an average attendance rate of at least 90% for all directors. In 2025, the attendance rate at Board meetings reached 100%. The Board's responsibilities include supervising the lawful operations and financial transparency of the company, approving the appointment, dismissal and remuneration of senior managers, and providing strategic guidance to the management team related to the company's operations. The management team must also report on the company's operational status and other important issues, and provide reference information and opinions for decision-making of the Board of Directors. To assist the Board in its operations and functions, four functional committees: The Audit Committee, the Remuneration Committee, the Nominating Committee, and the Sustainable Development Committee have been established. For more information about the Board of Directors, please refer to [WNC's 2025 Annual Report](#). In 2015, the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEX) began holding an annual Corporate Governance Evaluation, which evaluates all publicly listed companies in the previous year. WNC has been rated in the top 20% among all publicly traded companies



every year since. In 2025, WNC was selected as a constituent of the Dow Jones Best-in-Class Emerging Markets Index (DJBCI), the TIP Taiwan Listed and OTC Technology High Dividend Growth Index, the [TWSE RAFI Taiwan High Compensation 100 Index](#), and the [Taiwan Pristine Stock Index](#).

2.3.2 Board Operations

According to the Articles of Incorporation, WNC appoints seven to nine directors, who are elected by the shareholders' meeting from the list of director candidates in accordance with the candidate nomination system. The directors serve a term of three years and may be reelected for consecutive terms. To ensure that independent directors carry out their duties in an objective manner and prevent long tenures from compromising their independence, none of WNC's independent directors have served for more than nine years consecutively. The 11th Board of Directors was elected at the 2023 Shareholders' Meeting. There are nine directors in total, including three female directors. Two directors hold employee status and four of the nine directors are independent directors. The average tenure of the directors is 12.67 years. To improve decision-making efficiency and carry out the resolutions of the Board of Directors, WNC's Chairman is also serving as the company's Chief Strategy Officer. All directors have extensive experience and qualifications in business, legal affairs, finance, accounting, risk management or corporate business. Each director provides objective opinions on their professional fields and assists the Board in making decisions that are most beneficial to the company and shareholders.

Board Members

Name	Title	Gender	Employee status	Continuous term of independent directors			Age		Areas of proficiency			
				3 years or less	4-6 years	6-9 years	61-70	71-80	Industry/Technology	Finance	Law	Risk Management
Haydn Hsieh	Chairman & CSO, Nominating Committee chairperson and Sustainable Development Committee chairperson	Male	●					●	●			●
Jeffrey Gau	President & CEO, director and Sustainable Development Committee member	Male	●				●		●			●
Frank F.C. Lin	Non-executive director, representative of Wistron Corporation and Nominating Committee member	Male						●	●	●		●
Donald Hwang	Non-executive director and representative of Wistron Corporation	Male					●		●			●
Philip Peng	Non-executive director	Male						●	●	●		●
Karen Hsin	Independent director, Audit Committee member, Remuneration Committee member and Nominating Committee member	Female				●	●		●	●	●	●
T. Y. Lay	Independent director, Audit Committee member, Remuneration Committee chairperson and Nominating Committee member	Male			●			●	●			●
Lillian Chao	Independent director, Audit Committee chairperson, Remuneration Committee member and Nominating Committee member	Female		●			●		●			●
Rosie Yu	Independent director, Audit Committee member, Remuneration Committee member, and Sustainable Development Committee member	Female		●			●		●	●		●

Note 4: WNC completed its board election on May 28, 2026. For information on board members and related details, please refer to the Market Observation Post System or the Board of Directors page on [WNC's official website](#).

Diversification of board of directors

WNC has established, in Article 20 of the [WNC Corporate Governance Best Practice Principles](#), and implemented, a diversification policy for the composition of the Board based on its own operations, operations type and development needs. Suitable directors are nominated and selected by evaluating the aspects of basic conditions and values (such as gender, age, etc.), professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience. The composition of the current Board of Directors of WNC has achieved the management goal of diversification:

The number of directors who concurrently serve as executive officers in WNC does not exceed one-third of the total number of directors. ✓

There are board members with inter-disciplinary expertise. ✓

At least one-third of board members are female. ✓

The number of independent board members exceeds the number stipulated by law. ✓

Independent board members do not serve for more than three terms. ✓

Board training courses and performance evaluation

To ensure that the directors are well-versed in the latest trends in corporate governance, sustainable development and risk management, all directors of WNC are required to complete annual training in accordance with the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies. The total number of training courses WNC directors participated in in 2025 was 20. On average, each director spent 7.66 hours on sustainability-related courses, including topics such as cybersecurity governance and management in the context of geopolitics, the current global economic outlook and the effects of Trump's new policies, as well as the Cathay Sustainable Finance and Climate Change Summit Forum. For detailed information on their training, please refer to the Market Observation Post System or the [2025 WNC Annual Report](#).

To implement corporate governance and optimize the operating efficiency of the Board of Directors, WNC has stipulated [Regulations Governing Performance Evaluation of the Board of Directors and Functional Committees](#). The company conducts performance assessments

each year, which cover the overall Board of Directors, functional committees, and individual directors. In addition, WNC commissions an independent, professional external agency or a group composed of external experts/scholars at least once every three years to conduct a performance evaluation on the Board of Directors. The assessment period is from January 1 to December 31 of each year. The performance assessment results are reported to the Board of Directors in the first quarter of the following year, and are disclosed in the company's Annual Report. The results of internal performance evaluations for the Board of Directors and functional committees in 2025 were "exceeds standards". The results from these evaluations were submitted to the Board on March 11, 2026. An external independent institution will be engaged to conduct a board performance evaluation by the end of 2026. For details on the performance evaluations for the Board of Directors and functional committees, please refer to the [2025 WNC Annual Report](#) and WNC's website. The results of these evaluations will serve as a reference for the Board's continuous improvement of its functions, remuneration setting for the Board and the functional committees, and nomination for directors to serve the next term.

Audit Committee

All members of the Audit Committee are independent directors, and at least one has accounting or finance expertise. The term for the independent directors on the Committee is three years. Directors may be reelected for consecutive terms. Currently, there are four committee members.

Responsibilities

An audit committee meets prior to the Board of Directors meeting every quarter to monitor the execution of WNC's internal controls and important financial and sales behavior and to communicate and interact with CPAs to effectively supervise company operations and risk management. The audit committee's specialized division of duties and independent positions assist the Board of Directors in the execution of its supervisory capacity, raising WNC's financial standing and credibility.

Implementation status in 2025

The Audit Committee meets at least once every quarter. Four meetings were convened in 2025, with an attendance rate of 100% for all committee members.

Remuneration Committee

Currently there are four committee members, all of whom are independent directors. The committee invites the Board Chairman or CEO to attend. The members of the remuneration committee recuse themselves from meetings if issues to be discussed involve any personal interests of the members. The committee may also request directors, internal auditors, external accountants, external legal consultants, and other personnel to attend meetings and to provide them with relevant information.

Responsibilities

A remuneration committee is responsible for establishing and periodically reviewing the compensation policies, systems, standards, and structure of WNC's director's and management's compensation; as well as evaluating and deciding compensation terms.

Implementation status in 2025

The Remuneration Committee meets at least twice a year. Meetings may be convened when necessary. Three meetings were convened in 2025, with all committee members in attendance.

Nominating Committee

The Nominating Committee is composed of five directors, over half of whom are independent directors. The committee is chaired by WNC Chairman Haydn Hsieh, and all committee members have extensive industry experience and are well-connected in the industry.

Responsibilities

The primary duties of the committee include selecting and assessing candidates for board members, executive officers, and members of committees under the Board of Directors, formulating and reviewing regulations relating to the establishment, duties and operations of committees under the Board of Directors, and formulating and implementing continuous learning plans for directors.

Implementation status in 2025

The Nominating Committee convenes meetings when necessary. Two meetings were convened in 2025, with all committee members in attendance.

Sustainable Development Committee

The Sustainable Development Committee is composed of seven members, including two directors, two independent directors, and three non-director members. The Chairman of WNC, Haydn Hsieh, was elected as the committee's chairperson.

Responsibilities

The committee develops goals based on corporate sustainability directions and strategies, formulates related management policies, outlines specific implementation plans, and tracks the execution results and effectiveness of WNC's sustainability-related efforts.

Implementation status in 2025

The committee meets at least twice a year. Meetings may be convened when necessary. Two meetings were convened in 2025, with all committee members in attendance.

2.3.3 International Financial Reporting Standard (IFRS) Implementation Plan

WNC has established an internal mechanism for inventory of IFRS sustainability-related information, worked closely with external consultants, and actively participated in relevant training programs organized by external institutions to deepen its understanding of key requirements and keep pace with the latest regulatory developments. In line with the implementation timetable prescribed by the competent authority, WNC will form a cross-functional project team to coordinate relevant plans, regulatory requirements, and industry classification guidance, and will progressively implement a framework that complies with the IFRS Sustainability Disclosure Standards, thereby addressing the diverse needs of stakeholders.

2.3.4 Remuneration Policy for Senior Executives

Remuneration of directors is determined in accordance with the Articles of Incorporation, as approved by the shareholders' meeting. It is set at no more than 1% of the year's profits (profit here indicates pretax profit without deducting profit-sharing bonuses for employees and directors), and is paid in cash. Director remuneration is determined with reference to WNC's overall operating performance, the industry's future business risks and development trends, and each director's degree of participation in and contribution

to the company's operations. The related performance evaluation and rationalization of the remuneration is audited by the Remuneration Committee and the Board of Directors and may be reviewed at any time based on practical operational conditions and related laws and regulations to achieve a balance between continuity of operations and risk control.

The compensation package for each senior manager includes a fixed component of salary, bonuses, and benefits and a variable component of bonuses, dividends (cash/stock), stock (restricted stock / employee stock ownership trust) and stock options. The variable component of compensation is determined based on WNC's operational performance in the current year. To enhance senior management's responsibility and commitment to WNC's sustainability and overall performance, starting in 2025 WNC has incorporated sustainability-related performance indicators into the performance evaluations of senior executives.

WNC integrates sustainability performance indicators as a key determinant of short-term performance bonuses and long-term incentive mechanisms (including equity) for the General Manager and Chief Executive Officer, Chief Sustainability Officer, business group heads, and senior managers. This linkage binds senior leadership to the responsibility and accountability for the Company's sustainable development, driving the implementation of sustainability strategies and continuous improvement to achieve the strategic objective of sustainable operations.

To embed sustainability objectives within corporate

culture, WNC establishes annual ESG Key Performance Indicators (KPIs) for all employees, encompassing climate change management goals such as greenhouse gas emission reductions and energy efficiency improvements. Progress against these targets is regularly monitored through quarterly Environmental Task Force meetings. In addition, the Company holds the "ESG Good Ideas" competition, inviting employees to apply their creativity and propose impactful sustainability solutions. Employees whose proposals deliver tangible environmental or social benefits are recognized with cash awards and medals, inspiring all staff to actively engage in sustainability innovation.

The compensation structure for senior managers has a certain degree of flexibility to dynamically balance the long-term interests of employees, shareholders, and WNC. The fixed items aim to maintain the competitiveness of the company in the industry, and the variable terms are considered based on WNC's and the individual's performance. At the beginning of each year, the Remuneration Committee sets the assessment items, goals, and weightings, taking internal and external development into consideration. The compensation for managers is assessed based on personal performance and prevailing salary levels in the industry. The terms are evaluated by the Remuneration Committee and are reported to the Board of Directors for approval. Additionally, external consultants are engaged to ensure alignment of the compensation policy with market trends, environmental factors, and compensation competitiveness.

Aspect	Accounting metric	Weighting
Financial performance	Achievement of company performance indicators and individual performance indicators	100%
Sustainability performance	Sustainability performance indicators (including the achievement rate of SBTi GHG reduction targets and the proportion of renewable energy usage)	±10%

2.4 Ethical Management

2.4.1 Ethical Corporate Management

Ethical management policy

WNC has a zero-tolerance attitude towards corruption, and has formulated internal rules and regulations such as the [Code of Ethical Conduct](#), [Ethical Management Best Practice Principles](#) and [WNC Whistleblowing and Handling Measures](#). The rules and regulations clearly disclose the company's ethical management policy and require the company and its subsidiaries to comply with regulations related to their overall operations. The company and its subsidiaries are committed to abiding by high ethical standards, avoiding engaging in unfair competition, fulfilling tax obligations, preventing bribery and corruption, and establishing appropriate management systems to create a level playing field.

WNC's Legal & IP Division is charged with enhancing integrity management operations. In addition to revising relevant policies and regulations, conducting training sessions, and regularly reminding stakeholders of risk-related matters, the unit also helped establish an Integrity Investigation Office to conduct due diligence investigations, organize relevant training courses and investigate reported cases, with the Chairman having final decision-making authority. The Chief Legal Officer reports on the execution status to the Board of Directors on a regular basis (at least once a year). WNC conducts annual labor and ethics risk assessments at its major production sites in Taiwan, China, Vietnam, and Mexico, covering 100% of all production sites. In 2025, the assessment results identified no high-risk items related to ethics issues. The high-risk item related to labor issues was working hours. For details, please refer to [5.1.2 Human Rights Management](#).

Ethical management and due diligence

**Sign the company's
Declaration of Ethical
Management**

Subject
WNC directors and top-tier
managers

2025 results
100%

**Sign the company's Code of
Ethical Conduct**

Subject
New employees and suppliers

2025 results
100%

**Answer an annual self-
evaluation questionnaire on
compliance with the company's
Code of Ethical Conduct**

Subject
Employees who directly deal with
or exert substantial influence
over customers, suppliers, and
contractors

2025 results
100%

WNC requires that all directors and senior management (top-tier managers) sign statements affirming compliance with its Integrity Management Policy, achieving a 100% signing rate. WNC also requires all new employees across all sites and new suppliers to sign a commitment to its code of ethics. All new employees hired in 2025 completed the signing process, committing not to offer or accept bribes or any other forms of improper benefits. For supplier-related evaluation and management procedures, please refer to Section [3.4 Sustainable Suppliers](#) of this report. Each year, WNC distributes a self-assessment questionnaire on integrity to relevant personnel at its production sites in Taiwan, China, Vietnam, and Mexico. This includes senior executives, sales, product management, procurement, supplier quality management, general affairs, and facility management—particularly those who have direct contact with and substantial influence over customers, suppliers, and contractors. The purpose of the questionnaire is to identify potential risk factors through self-evaluation. The questionnaire covers topics such as soliciting, receiving, or offering bribes or improper benefits, conflict of interest, and reporting of misconduct. Employees are also required to disclose any stakeholders who work for the company's suppliers or customers, or who serve as government officials. In 2025, 2,721 WNC employees completed the survey and filled out the questionnaire, with a completion rate of 100% and no abnormal responses.

Grievance and consultation mechanisms

WNC has established a whistleblower e-mail address (wnc.integrity@wnc.com.tw), public@wnc.com.tw, and for reporting workplace and sexual harassment 8585@wnc.com.tw), providing all internal and external stakeholders with a channel for anonymously or openly reporting and filing complaints concerning WNC employees' violations of applicable laws and regulations. During annual ethics and anti-corruption training sessions, employees are informed of the available complaint and reporting channels. The training also covers the relevant provisions of the Reporting and Handling Procedure, including the procedures for handling reports of unlawful conduct, the confidentiality obligations of personnel in the responsible receiving and investigating units, the option to submit reports anonymously, and the prohibition of any unfavorable treatment or retaliation against whistleblowers in order to safeguard their rights and interests. The reporting procedures are described briefly as follows:



Personnel shall, in a named or anonymous manner, provide specific evidence that can be verified, such as the date and the facts of the violation.



After the case is accepted, the task force will handle the case immediately and complete an investigation report within a reasonable time.



After completing the investigation, the task force proposes measures to address the issue to the CEO for a final decision. The task force will notify the reporting party of the conclusions following the decision of the CEO.

- WNC ensures that the identities of the reporting parties are kept secret and that they are not at risk of retaliation
- WNC will not terminate or transfer any employee or cause any other unfavorable result to occur due to their reporting an issue unless that employee has violated the law
- Task force members and related members participating in the investigation ensure and maintain the confidentiality of the incident throughout the entire investigation
- The task force records how the reported issue was handled in written form, and this written report is sealed and archived for five years
- If the reported issue(s) involves WNC directors or high-level managers, the task force should report the investigation results to the independent directors
- Starting from the second quarter of 2025, complaint cases will be submitted to the independent directors for quarterly review, who will oversee the investigation and handling of whistleblowing cases

In 2025, WNC's Integrity Office received eight complaints concerning personal integrity. Six were closed due to a lack of substantiating evidence. The two substantiated cases involved an employee's unauthorized modification of machine data and an employee's excessively close interactions with a supplier. Appropriate disciplinary actions were imposed in accordance with the company's management regulations, and department heads strengthened employee education, training, and awareness efforts. Other complaints not related to integrity were referred to the responsible units. In 2025, WNC received no reports related to money laundering or insider trading. One report related to a conflict of interest was received and handled in accordance with company policies and procedures. There were no cases in which the company was penalized or convicted for corruption or bribery. When WNC employees have concerns regarding the Standards of Ethical and Honest Conduct, they may report them to their direct supervisors, seek advice from the Legal and Intellectual Property Division, or communicate through channels such as committees, discussion forums, the internal proposal platform, hotline services, and email. For further information on employee communication channels, please refer to Section 5.14, Communication Channels of this Report.

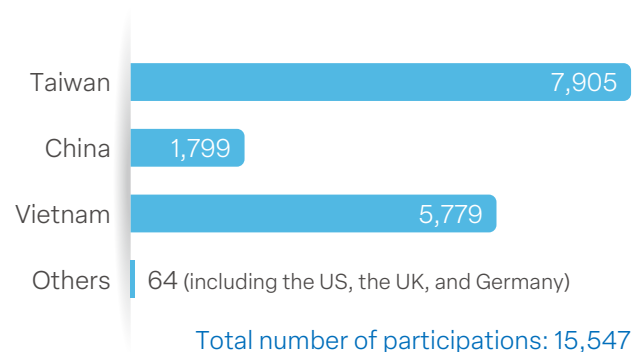
2025 complaint case statistics

Type	No. of substantiated cases
Corruption or bribery	0
Customer privacy data leakage	0
Conflicts of interest	1
Money laundering or insider trading	0
Violation of company policies	1
Discrimination or harassment	6

Training and awareness

To boost employees' understanding and implementation of ethics and integrity issues, the most updated promotional resources are provided on our internal website, and the Legal & IP Division holds Ethics and Anti-Corruption Code of Conduct online training for current employees every year, and said training is included in compulsory courses for new employees. The aforementioned resources and training will help employees understand the actions they should adopt when company rules conflict with social mores, corporate interests, and private interests or when they find any wrongdoings. In 2025, WNC launched the online course "Introduction to WNC and the RBA," covering topics such as ethical conduct and anti-corruption standards. The course has recorded 15,547 participations and a completion rate of 100%. This course has been launched in Taiwan, China, Vietnam, and other overseas sites. In 2026, it is expected to be introduced at the Mexico site in response to local regulations and needs, thereby expanding the course to all global sites.

WNC RBA introduction online course statistics



2.4.2 Respecting Market Mechanisms

Anti-trust

We believe healthy market competition enhances the quality and efficiency of WNC's operations, ensures consumer rights and achieves economic stability and prosperity. Therefore, we abide by related government and industry laws. To help maintain a healthy market mechanism and structure, we refuse to adopt unfair, anti-competitive market tactics. In 2025, there were no lawsuits against WNC related to anti-competitive or anti-trust behavior.

Conflicts of interest management

Directors, in relation to agenda items in which they or their represented legal entities have vested interests, adhere to Article 15 of the [Rules and Procedures of the Board of Directors Meeting](#) to avoid conflicts of interests. They disclose significant details of their vested interests during the Board of Directors Meeting. If there is a risk of harm to WNC's interests, they are excluded from taking part in the discussion and voting and are not allowed to act as proxies for others. If a director's spouse, immediate family members, or companies with a controlling-subordinate relationship to the director have vested interests in the agenda items, it is considered that the director has a personal vested interest in that matter.

For information regarding board members' positions on other companies' boards, cross-shareholdings with suppliers or other stakeholders, the existence of controlling shareholders, and related parties along with their relationships, transactions, and outstanding balances, please refer to [WNC's 2025 Annual Report](#).

Political neutrality

WNC maintains political neutrality and encourages employees to fulfill their civic duties. In the Ethical Corporate Management Best Practice Principles and Procedures for Ethical Management and Guidelines for Conduct WNC publishes, relevant regulations for the lawful provision of political donations are provided. In 2025, WNC did not make any political donations.

2.4.3 Internal Control and Audits

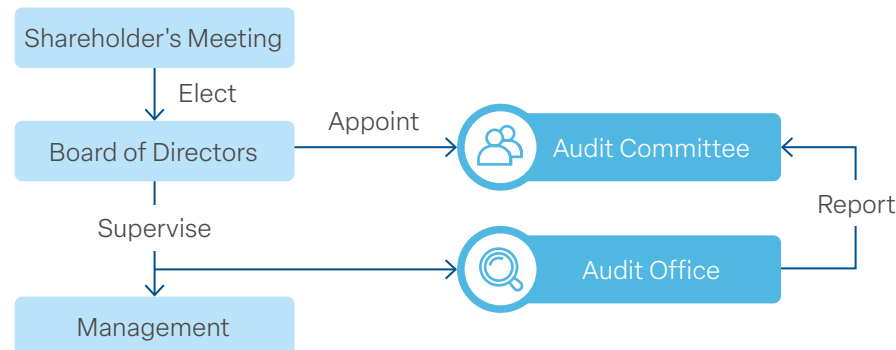
Internal control systems

In accordance with Regulations Governing the Establishment of Internal Control Systems by Public Companies, as well as regulations relevant to the operations and industries of the company and its subsidiaries, WNC has established and maintains effective internal control systems. The company regularly reviews and, when necessary, updates the design and execution of its internal controls to adapt to changes in internal and external environments. This ensures the systems remain effective in achieving our risk management and compliance goals.

The purpose of the internal control systems is to ensure the company's operational continuity. Through regular reviews of business and management processes, designated personnel identify deviations from company policies, standard procedures or expected goals, and report these findings to the appropriate managers. Managers take necessary corrective or improvement measures in accordance with the feedback to ensure that the company's operations remain aligned with its strategic goals. In addition, WNC's internal control and audit mechanisms effectively mitigate operational risks and prevent potential misconduct. These systems also enhance procedure transparency and ensure clear accountability.

Internal audit organizations

WNC has established an independent Audit Office in accordance with applicable regulations. To ensure the complete independence and objectivity of audits, the Office reports directly to the BOD and operates under the supervision of the Audit Committee. The Audit Office comprises a dedicated audit manager and audit personnel. The team reviews internal control systems across WNC and its subsidiaries, evaluates risks, formulates and executes annual audit plans, and tracks the implementation and effectiveness of corrective actions. The Office reports its auditing activities to the Audit Committee on a regular basis and the audit manager attends board meetings to present on key matters. In the event of substantial or immediate risks, the manager can report directly to the Chairperson, Audit Committee or independent directors at any time. This ensures that critical audit findings are swiftly escalated, addressed and monitored.



Note 4: WNC's audit function is structured to ensure independence and professionalism of audits; the staffing level is regularly reviewed based on operational scale and risk.



Operations of internal audits

WNC's internal audits are conducted using a risk-based approach under the supervision of the BOD and the Audit Committee. The objective is to ensure the effective execution of audit plans to disclose risk, monitor improvements, and support corporate governance goals. Key operations include:

Make annual audit plans

- At the end of each year, the Audit Office conducts a risk assessment based on changes in the overall business environment, the regional characteristics of each subsidiary, the company's business strategies, and past audit findings. The assessment results form the basis for determining key audit areas and formulating the audit plan for the upcoming year.
- The annual audit plan is submitted to the Audit Committee for review, and is implemented upon approval by the BOD. When necessary, the Office may conduct ad hoc audits or adjust the plan to address emerging risks or significant changes.

Conduct audits

- The Audit Office conducts audits in accordance with the approved plan and submits written reports of the monthly audit results to the Audit Committee by the end of the following month. Should any concerns arise, the Office initiates further communications via email or phone.
- Each quarter, the Office consolidates key audit areas and major findings and presents them to senior management. It also reports significant audit matters along with follow-up progress to the BOD. If circumstances change during the execution of audit plans, adjustments may be made upon approval by the BOD.

Report findings and regular tracking

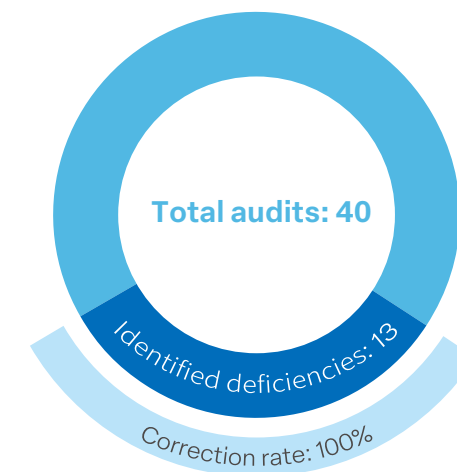
- The audit manager promptly reports major deficiencies or potential risks to senior management, and regularly presents key audit findings to the BOD and the Audit Committee. For identified internal control deficiencies and exceptions, the Office has established a tracking mechanism. It ensures that responsible units implement corrective actions on schedule and submits follow-up reports to the BOD and independent directors for review.
- The approved audit report and follow-up results are submitted to the independent directors for review by the end of the following month after completion of the audit items.

Coordinate self-assessment questionnaires

- The Audit Office coordinates internal control evaluations and regularly reviews the applicability of self-evaluation questionnaires. This ensures that self-evaluation items cover key workflows and remain adaptable to organizational or business changes.
- The Office oversees the regular evaluation of internal control systems across all units and subsidiaries. It reviews and consolidates these submissions and audit findings, providing the BOD and the President with the basis to assess the effectiveness of overall internal control systems and issue an internal control statement.

Internal audit items in 2025

A total of 40 audits were conducted in 2025. During the process, 13 deficiencies were identified and fully remediated. The correction rate was 100%.

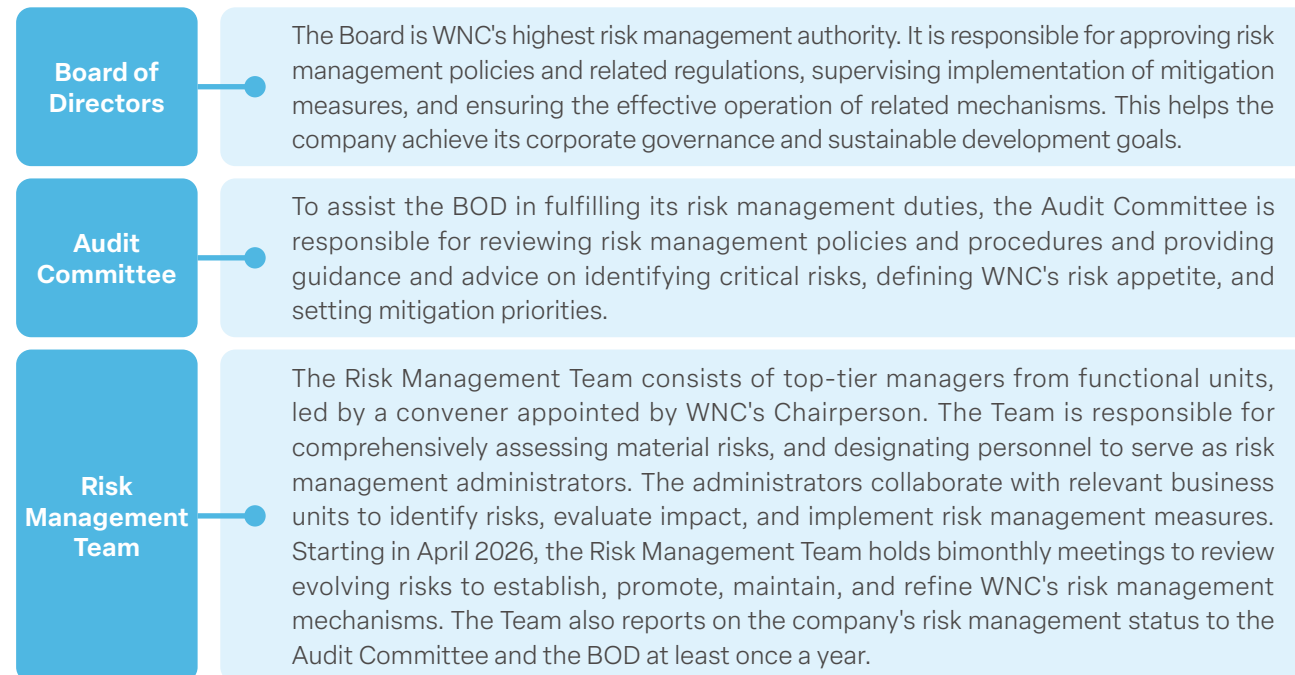


2.5 Risk Control

2.5.1 Risk Policies and Management

To pursue sustainable corporate development and robust corporate governance, WNC's BOD approved the Risk Management Policy and Procedures in 2025. Designed to foster a risk-aware corporate culture, these procedures are integrated into organizational management mechanisms and internal control systems at all levels, ensuring a top-down approach to risk management under Board-level supervision. In addition, through regular reviews, continuous improvement, employee training, performance management, risk evaluation, early warning systems and information disclosure, WNC cultivates a forward-looking and sustainable risk management culture. This allows the company to adapt to external shifts and operational uncertainties. By strengthening corporate governance and business resilience, WNC remains committed to ensuring stable operations, driving sustainable growth, and protecting the rights of stakeholders.

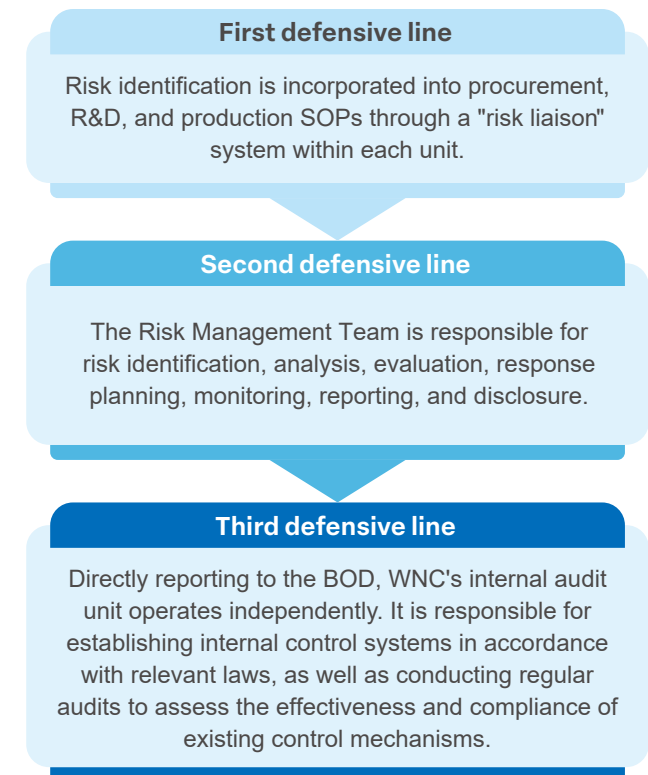
Risk governance framework



2.5.2 Risk Management Defense

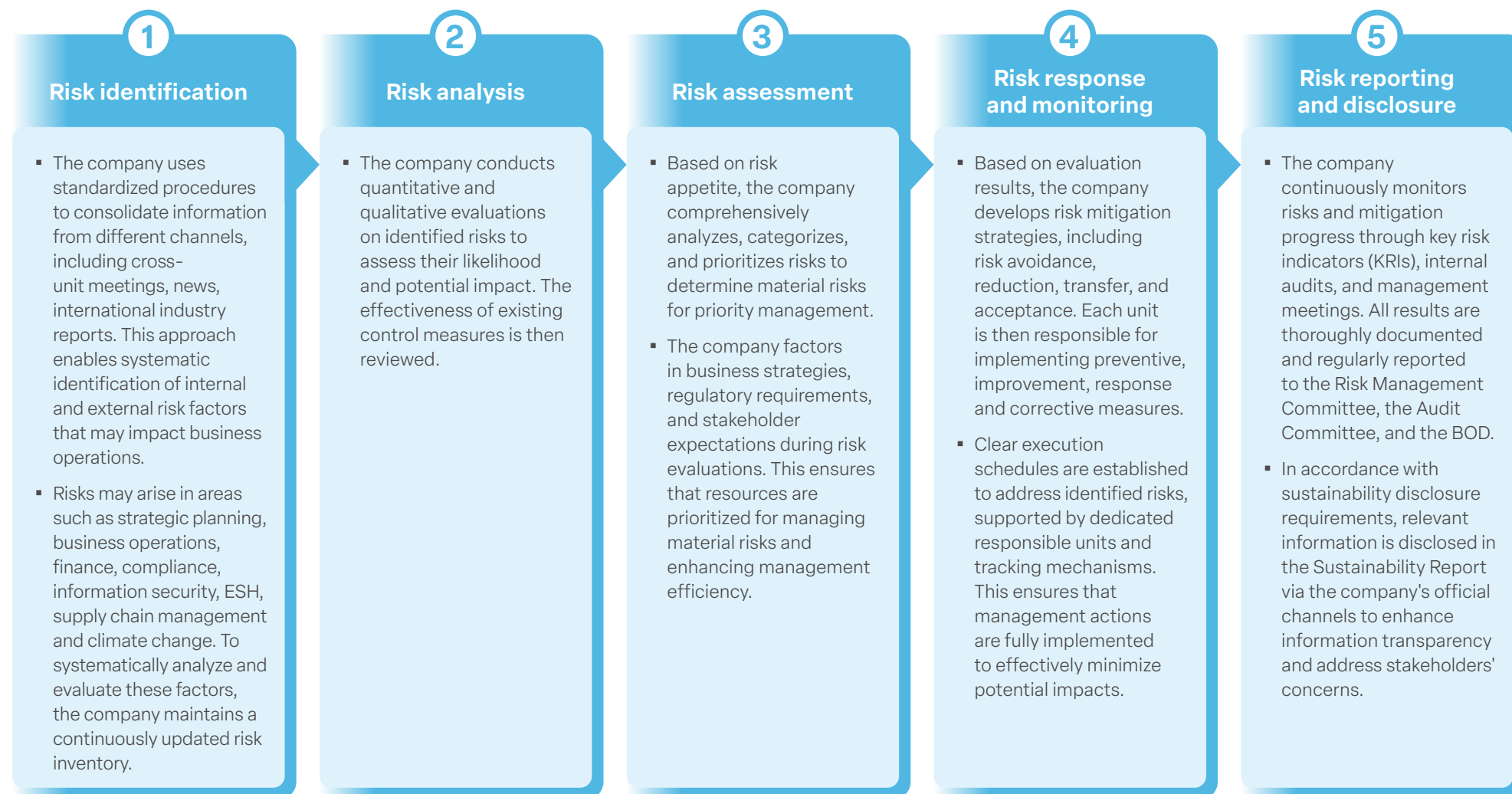
WNC manages operational risks and strengthens internal control and corporate governance through its established administrative organization, internal control mechanisms, as well as a clear division of responsibilities.

Three defensive lines



2.5.3 Risk Management Procedures

WNC has established a comprehensive risk management system that covers risk identification, analysis, evaluation, response and monitoring, reporting and disclosure. This framework addresses all types of risks to ensure the company's sustainable development and efficient use of resources.



2.5.4 Risk Response Measures

In addition to implementing risk control measures proposed by different functional unit managers and department heads, strengthening internal risk control mechanisms, and improving emergency response and recovery capabilities, WNC seeks to learn and cooperate with its suppliers to assist each other in enhancing resilience to different types of risks and respond to the ever-changing business environment. To strengthen risk management awareness among all employees,

WNC is launching an online course on risk management in 2026. The course will help employees understand risk identification, assessment, and response mechanisms, further enhancing the overall resilience of the company. WNC's methods are briefly described according to financial risk, operational risk, and market risk. WNC also considers climate risks as a significant management area. For WNC's management measures, please refer to the 2025 TCFD & TNFD Report.

Risk items and response measures

Financial risk management

WNC focuses its core business on R&D, manufacturing, and product sales, and does not engage in any high-risk, highly-leveraged investments or similar activities. It has not loaned funds, endorsed, or entered into guarantees for any parties other than the subsidiaries wholly owned by itself, and no losses have been incurred. 98.33% of WNC's revenue was from export sales in 2025, and most of the export sales amounts are quoted in U.S. dollars. Most of the material purchasing amounts are also quoted in U.S. dollars. Therefore, the majority of our foreign currency operating exposure can be offset through our frequent purchasing and selling. For other situations involving foreign currency operating exposure, the foreign currency is converted into NTD depending on liquidity needs and market conditions.

Response measure

Looking ahead, WNC will adhere to its existing principles and will not make high-risk and highly-leveraged investments. We will only loan to other parties or endorse and enter into guarantees for other parties under our applicable regulations.

WNC's action plans to cope with the impact of changes in interest rates, exchange rates, and inflation are:

- Strengthen the natural hedging effect of foreign currency equity and debt offsetting
- Make plans and arrangements regarding capital income and borrowing costs in advance based on our predictions about future operational and capital requirements of the company
- Use auxiliary tools (such as financial derivatives) to reduce risk under proper risk guidelines

Business risk management

With labor costs rising due to regulatory changes, and increased raw material and transportation expenses, the manufacturing industry faces significant cost pressures. In addition, as the global economy remains affected by geopolitical risks and other uncertainties, the company's overall business performance and profitability are directly and indirectly impacted by these factors.

Response measure

In addition to optimizing global production capacity allocation to support future business growth, WNC will manage costs and employ flexible marketing strategies. Leveraging its rapid product integration and development capability, the company matches the right products to the right niche markets. These measures enable WNC to expand the scope of operations, and enhance its cost competitiveness. To reduce purchasing costs, some operators are gradually shifting their equipment purchases from branded suppliers to unbranded OEMs. This trend creates substantial new opportunities for WNC, given its established, strong relationships with many global operators.

Market risks

According to the IMF's forecasts, the global economic growth rate is projected to reach 3.2% in 2025 and 3.1% in 2026, remaining below the pre-pandemic average of 3.7%. This indicates that global economic and political uncertainties are likely to suppress consumer spending and corporate investment while rising protectionism may impose pressure on investments, supply chains, and productivity.

Response measure

In response to an unstable global environment and dispersed supply chains, WNC has prepared its Vietnam, S3 and Mexico sites to offer customers greater manufacturing flexibility. The company is also accelerating the optimization of its global production capacity allocation and the establishment of supply chains to maximize utilization rates and improve its profit structure.

2.5.5 Emerging Risks

WNC continuously monitors external trends and their potential impact on business operations and value chain. By identifying material topics, the company reexamines the items with significant impact in the previous year's report to determine their current relevance. The Chief Sustainability Officer then submits these updated items to the Sustainable Development Committee for confirmation, followed by final review and approval by the BOD. Among potential negative ESG impacts, WNC has identified two primary emerging risks: technological shifts driven by the rapid adoption of AI and the depletion of rare resources exacerbated by extreme weather. The potential impacts on WNC and the company's mitigation and response measures are detailed below:

Emerging risk list



Technological shift risks (quantum computer risks)

Type: Technology risk

Potential impacts

As quantum computers are being gradually commercialized, their strong computational power poses serious threats to existing networks and information security, increasing the risk of confidential data leakage. Therefore, companies need to adjust their information security strategies to keep pace with this emerging technology.

Mitigation and response measure

The company has established a technical team dedicated to post-quantum cryptography (PQC) to conduct in-depth research on technical validation and regulations. This enables the company to keep track of market trends and collaborate with third-party tech teams. Through strategic alliances, the company can rapidly integrate PQC technology into its products to comply with global standards and prevent cybersecurity vulnerabilities.



Risk of rare resource depletion

Type: Environmental and economic risks

Potential impacts

As global demand for technology products continues to rise, the need for rare minerals is also expected to increase, which in turn heightens the risk of resource depletion. This trend will drive up procurement costs, thereby impacting product price competitiveness and operational stability.

Mitigation and response measure

- The company regularly assesses the interactions between its value chain operations and natural ecosystems, and analyzes corresponding nature-related risks and opportunities based on dependencies and impact pathways.
- In accordance with WNC's [Sustainable Raw Materials Policy](#), WNC has incorporated the risk of resource depletion into its strategic planning to ensure the functionality and quality of alternative or recycled materials.
- WNC is implementing the ISO 20400 sustainable procurement guidelines in 2026 to reduce its reliance on single sources or suppliers, thereby mitigating the risk of resource shortage.
- The company will continue to evaluate the feasibility of integrating circular economy principles into its products by increasing the proportion of recycled and reused materials during the design phase and reducing the need for virgin resources.



2.5.6 Develop a Risk-aware Culture

WNC is committed to raising risk awareness among employees and deepening its risk management culture. The company plans to launch enterprise risk training programs in the second half of 2026 and will incorporate risk management into 2027 performance evaluation metrics. The goal is to make risk-based thinking a vital foundation for business operations. Through the following two pathways, WNC further ensures that risk awareness is internalized and transformed into guidelines for daily operations and decision-making processes.

Company-wide risk awareness training

- Risk management training for board members: To strengthen the Board's governance capabilities and enhance organizational resilience and sustainability competitiveness, all board members participated in courses related to risk management, including Cybersecurity Governance and Management under Geopolitical Conditions, The Current Global Economic Situation and the Effects of the Trump Administration's New Policies, 2025 Cathay Pacific Sustainable Finance and Climate Change Summit and Analysis of Artificial Intelligence Trends and Corporate Risk Management Strategies. In 2025, accumulating a total of 69 training hours.
- Case study workshop for risk management: The company regularly hosts workshops for the risk management team and provides training in quantitative evaluation tools for key positions. This helps expand risk management techniques from experts to all business managers. In addition, regular ethical management promotion and cybersecurity defense drills are conducted to ensure that employees have the ability to identify potential risks and report them immediately.
- Company-wide risk training: To enhance risk management awareness among employees worldwide, WNC conducted a Risk Management Awareness Training Course for all employees in September 2026. The course strengthened risk identification and response capabilities across all organizational levels and supported the effective implementation of the company's risk management mechanisms.

Risk-based performance indicators

To ensure the solid implementation of a risk culture, the company will link KRIs to the KPIs of managers at all levels in 2027. To recognize the effective execution of major risk early warnings and the implementation of control measures, specific incentive mechanisms will be established. By driving behavior through performance metrics, the company encourages employees to identify and report risks to build a positive and transparent risk communication mechanism.

Incorporate risk management mechanisms into product and service development processes

WNC has systematically incorporated risk management mechanisms into each phase of operations, from product development to mass production. By leveraging consistent and structured approaches, the company evaluates the impact of potential risks on product quality, compliance, and sustainable operations to ensure that all relevant risks are identified and effectively managed. At the initial phase of product development, the company uses Failure Mode and Effects Analysis (FMEA) and a lessons-learned database to systematically identify and evaluate potential risks. During the design phase, personnel from different units and manufacturing sites collaborate to ensure that product designs comply with Design for X (DFX) principles, encompassing cost, manufacturing, automation, environmental protection, and quality. During the production phase, root-cause analysis is performed on defective products to drive continuous improvement and reduce production and quality risks. During the validation phase, functional, compatibility and reliability tests are conducted to ensure that products comply with relevant global standards and environmental protection requirements. Through these established processes, WNC continues to enhance its risk governance capabilities, improving product quality and operational resilience, and supporting the company's long-term sustainable development goals.

2.6 Business Continuity Management

2.6.1 Implementation of Business Continuity Management

Amid rising uncertainty in the global business environment, frequent extreme weather events, and increasingly complex supply chain risks, risk of business interruption has become a critical issue that companies must address carefully. WNC has established comprehensive management procedures, including the Business Continuity Management and Disaster Recovery Operation Standard and the Contingency Plan Control Procedure. The company has also formulated Business Continuity Plans (BCPs) for major disasters and drills are conducted at least once a year to enhance its ability to respond to emergencies. In 2025, WNC conducted drills covering diverse business scenarios and major risks tailored to the characteristics of its headquarters and each manufacturing site. IT-related scenarios encompassed service interruptions to key systems, core equipment anomalies, and cybersecurity events. Other scenarios included chemical leaks, earthquakes, fire evacuations, power outages or rationing, key equipment malfunctions, supply chain or logistics interruptions, rapid shifts in production capacity, workforce shortages and pandemics. While fire evacuation drills require the participation of all employees at every site, other drills selectively involve personnel from responsible units based on the specific risk scenario to ensure the exercises meet practical needs.

In 2025, no major occupational accidents resulting from natural or man-made disasters, including terrorist attacks, information security incidents, and labor disputes, occurred at any sites^{Note 5}. To address stakeholder concerns over business stability and supply chain resilience, WNC launched a project in 2025 to implement the ISO 22301 Business Continuity Management system. This initiative enhances the consistency of WNC's established management mechanisms by systematically optimizing existing Business Impact Analysis (BIA), Risk Assessment (RA), BCP, and scenario drills. By engaging cross-functional teams across HQ and overseas sites, spanning manufacturing, IT, supply chain, QA, HR, finance, legal compliance, crisis communications, and BUs, the company ensures proper allocation of human and other resources and the appropriateness of all contingency plans. Moving forward, the company will drive the operations of management systems through document control, professional training, scenario drills and internal audits. WNC will also continuously review and adjust relevant practices in response to internal and external environmental changes, customer audit feedback, and practical needs for improved business resilience.

Note 5: Major occupational accidents refer to reportable events as defined in each site's local occupational safety and health regulations, and conditions specified in GRI 403-9.

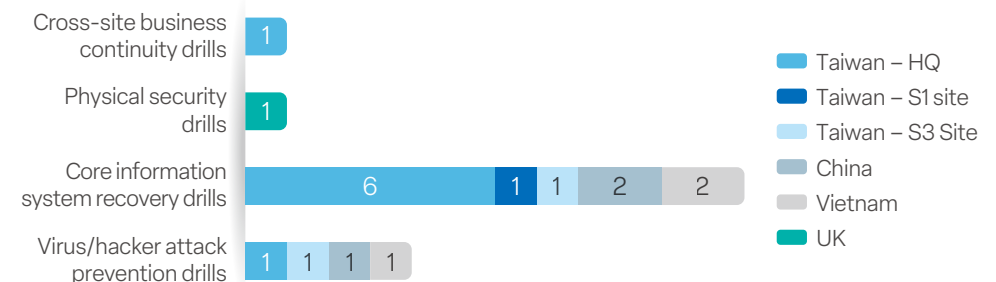
2.6.2 Information Security BCP

WNC continues to enhance its BCP management mechanisms for information security. By integrating the information security management system ISO/IEC 27001:2022 with BCP, the company has established a resilient risk response and recovery framework. In addition to raising employee awareness of information security and optimizing related policies and procedures, the company places much emphasis on safeguarding personal data, privacy, and customer confidential information (including business secrets and intellectual property rights, etc.). These measures mitigate the impact of business interruption on key operations.

With regard to management systems, WNC conducts inventory and updates information asset lists on a semi-annual basis to identify potential threats and vulnerabilities. In addition, the company performs an annual business impact analysis (BIA) to define critical operations, recovery time objectives (RTO), and recovery point objectives (RPO). These metrics serve as the foundation for developing business continuity strategies and allocating resources. Based on risk evaluation results and trends in internal and external threats, WNC has established simulation models for diverse scenarios. It has formulated drill plans for disaster recovery (DR) and business continuity to validate the effectiveness of its response measures.

In 2025, 18 information security and business continuity drills were executed, with a 100% completion rate. These drills covered core system recovery, anti-virus protocols, and information security incident response. The company also conducted joint company-level BCP drills involving personnel across different sites and BGs in accordance with customer requirements. Through continuous drills, reviews, and improvements, WNC enhances its organizational capacity to respond to emergencies and its overall operational resilience.

Number of information security BCP drills conducted in 2025



3 Innovation and R&D

- 3.1 Innovative R&D
- 3.2 Customer Relationship Management
- 3.3 Information Security and Privacy Protection
- 3.4 Sustainable Supply Chain

2025 performance

Sustainable procurement

- Green procurement for office-related supplies and services at Taiwan sites totaled NT\$27.57 million
- 219 smelters were RMAP-conformant
- 499 suppliers have completed sustainability risk evaluations



Innovation momentum

- 219 employee proposals for continuous improvement plans
- 222 patent applications filed, with a total of 2,648 patents held by WNC



Customer relations

- Zero lawsuits for breach of customer confidentiality
- Scored 94.74 points for customer satisfaction, higher than the target of 90



Value chain management

- 390 supplier on-site audits and counseling sessions arranged
- Held four supplier conferences, inviting a total of 84 suppliers to participate



Material topics and goal management

Sustainability focus

Sustainability focus	Material topic	Performance indicator	2025 results		Future goals			Corresponding SDGs
			Goals	Results	Short-term (2026)	Mid-term (2028)	Long-term (2030)	
Innovation	Innovation and R&D	Total number of global patents	≥ 2,550	2,648	≥ 2,700	≥ 2,800	≥ 2,900	9 INDUSTRIAL INNOVATION AND INFRASTRUCTURE 9.5 Strengthen scientific research and enhance the technological capabilities of the industrial sector
	Customer relations management	Average customer satisfaction score (max. 100)	≥ 90	94.74	≥ 90	≥ 90	≥ 90	8 DECENT WORK AND ECONOMIC GROWTH 8.2 Achieve higher levels of customer satisfaction through business diversification, technology upgrade and innovation
		Customer coverage rate	≥ 80%	100%	≥ 80%	≥ 80%	≥ 80%	
		Customer complaint reply rate	100%	100%	100%	100%	100%	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 12.6 Continue to integrate sustainability information into reporting cycle
Trust	Supply chain management	Supplier sustainability risk assessment Completion rate: (%)	Tier-1 supplier completion rate ≥ 80%	94.6%	≥ 85%	≥ 95%	95% -100%	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities
		Response rate of suppliers to the Supplier Commitment to Sustainability Declaration (%)	Response rate of tier-1 suppliers to the Supplier Commitment to Sustainability Declaration ≥ 96%	98.4%	≥ 98%	≥ 100%	98% -100%	
		Incorporate ISO 14001 and ISO 45001 requirements into the RVL supplier selection criteria	New goal	New goal	85%	95%	95% - 100%	
		RBA audit completion rate for WNC suppliers (%)	100%	112%	100%	100%	100%	
	Information security	Conduct annual information system disaster recovery drills (%)	100%	100%	100%	100%	100%	9 INDUSTRIAL INNOVATION AND INFRASTRUCTURE 9.1 Develop high quality, reliable, sustainable and resilient infrastructure

3.1 Innovative R&D

3.1.1 Quality Management

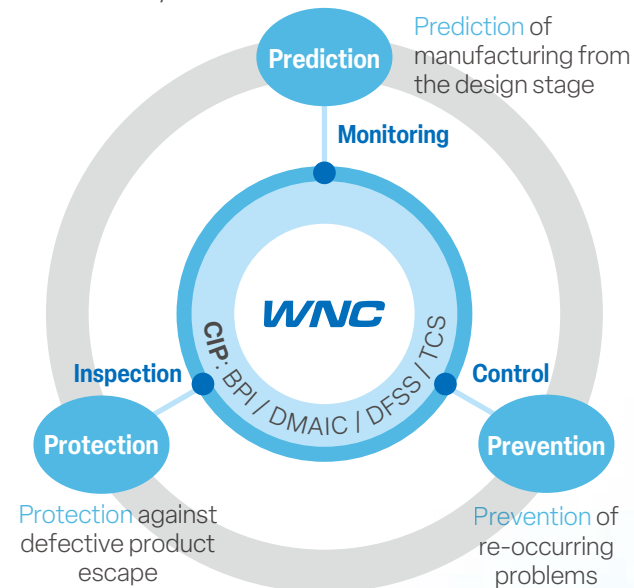
Quality management policy and framework

WNC Quality Policy

On-time delivery of defect-free and competitive products & services to our customers



WNC has a "zero defects" long-term quality management objective. We seek to demonstrate our dedication to excellence in terms of design quality, product quality, and service quality. We not only strive to fully meet customer requirements, but also aim to build long-term, stable, and trustworthy partnerships, and become a benchmark in the industry.



During our day-to-day quality operations, we strictly adhere to international management system standards for product categories based on ISO 9001, IATF 16949, TL 9000, and ISO 13485, while flexibly adjusting operational strategies as needed. We conduct annual reviews and set quality objectives covering three key areas: quality, service, and delivery. Through a top-down organizational implementation mechanism, we embed a quality mindset into every department and position. In the spirit of "Prediction, Prevention, and Protection", different quality approaches, tools, and systems are introduced for integration with the product development process to build a high-performance quality management system that is realized in daily operations. WNC (Taiwan) and WNC's sites in China and Vietnam have all obtained ANSI/ESD S20.20 Electronic Discharge Control Program certification. Mexico is expected to gradually improve and obtain certification to ensure that comprehensive electrostatic protection measures are in place throughout the entire manufacturing process. The QE lab in WNC headquarters has also obtained ISO/IEC 17025 (General requirements for the competence of testing and calibration laboratories certification). This not only highlights that WNC's own laboratories adopt robust testing techniques and management capabilities, but also provides customers with highly accurate and efficient product testing and verification services, laying a solid foundation for high-quality products.

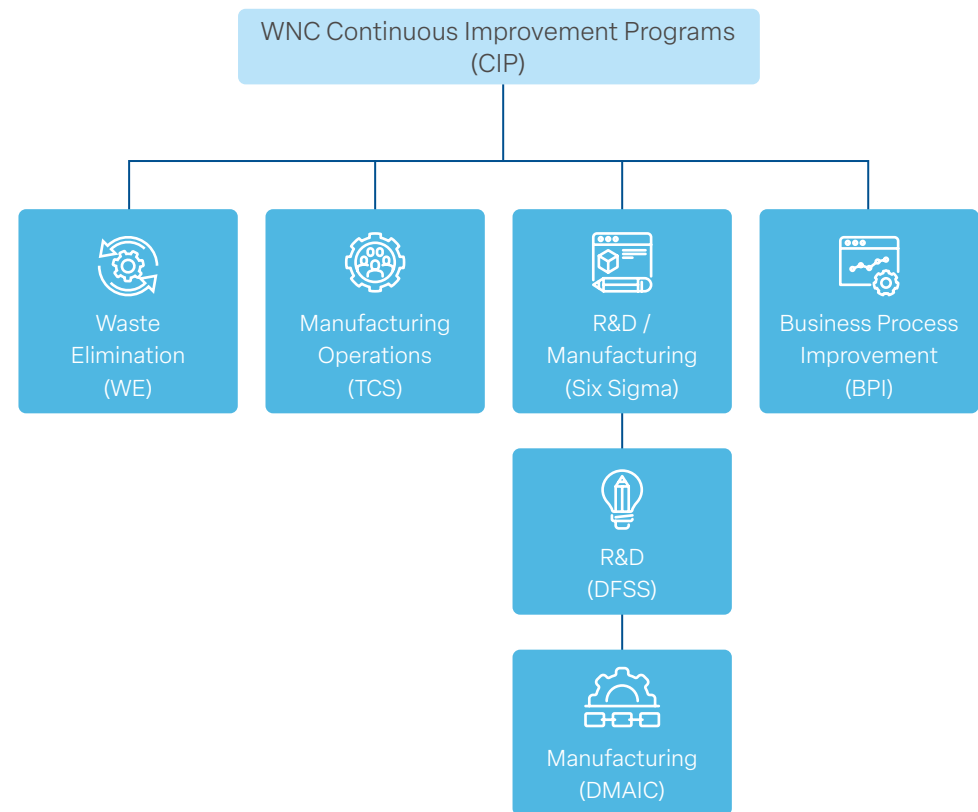
Building a Quality Culture — CIP improvement plan

All WNC production sites enhance product quality, design, costs and efficiency through continuous improvement plans (CIP). These plans include Business Process Improvement (BPI), Total Customer Satisfaction (TCS) for manufacturing operations, Design for Six Sigma (DFSS) for R&D and WE (Waste Elimination). Through analysis and discussions, potential risks are predicted, identified, assessed, and controlled, while simultaneously strengthening quality, design, cost, and efficiency across all operational levels to build a robust and efficient operating environment. To encourage employees' active participation in continuous improvement programs, a proposal-based improvement reward system has been established.

To encourage employees to actively participate in the CIP Improvement Plan, all proposals approved through the review process are not only recognized with employee incentive awards, but also featured in the CIP Continuous Improvement Bimonthly to share results and promote experience exchange and learning. In 2025, a total of 333 CIP proposals from Taiwan, China, and Vietnam sites received cash rewards, totaling NT\$900,807, while another 219 proposals remained in progress. In the meantime, the Mexico plant also held four workshops to actively encourage employees to participate in the CIP Improvement Plan, further strengthening the organization's culture of continuous improvement.

In Six Sigma improvement projects, statistical quality management methods were applied to enhance design efficiency, ensure production stability, and reduce operational and quality failure risks. Different quality control tools were also widely applied across projects, including Failure Mode and Effects Analysis (FMEA), to proactively identify potential risks in products or processes and assess their impact and likelihood of occurrence. In addition, Teoriya Resheniya Izobreatatelskikh Zadatch (TRIZ) and other innovative methods were used for systematic problem analysis and risk mitigation. The relevant processes also incorporated risk controls for product regulatory compliance, such as the Restriction of Hazardous Substances (RoHS) Directive and the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation, to ensure that risk factors in new product development were effectively managed. Additionally, through methods such as Design of Experiments (DOE), Statistical Process Control (SPC), analysis

of variance (ANOVA), hypothesis testing, and measurement system analysis, we verify improvement effectiveness, prevent recurrence of issues, and further identify potential risks and plan protective measures. We have also been committed to building employee quality management training over the long term. In 2025, a total of 336 employees worldwide completed Six Sigma training, and refresher training was provided to 73 internal instructors.



In 2025, WNC offered a total of 16 quality-related courses covering three main categories: process improvement and quality tools, quality systems (audit-related), and product safety. The curriculum included a series of Six Sigma courses to strengthen employees' analytical capabilities, as well as diverse audit training to

meet external and customer requirements, ensure compliance with standards, and maintain product quality. A total of 4,897 employees completed the training, with total training hours reaching 16,596 hours.

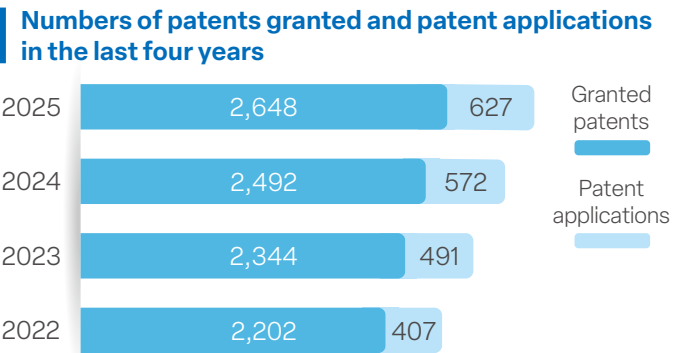
2025 quality training results

Type	Name	Participants	Number of employees completing the training	Total training hours
 Process improvement and analysis tools	8D process improvement	TMs and PMs	26	52
	AIAG FMEA (ver. 4.0), AIAG VDA DFMEA (ver. 1.0), AIAG VDA PFMEA (ver. 1.0)	Engineers	541	291.75
	Introduction to EDSA	Employees across management, engineering, and R&D functions	102	119.34
	Introduction to reliability	Employees involved in application and mobile app development, hardware design, and hardware quality assurance	52	104
	6 Sigma Green Belt training	Employees across management, engineering, supply chain management, business development and customer relationship management, and R&D functions	218	4,360
	6 Sigma Black Belt training	Employees across management, engineering, and R&D functions who have passed the Green Belt training	136	1,972
 Quality system (Audit type)	Scientific Injection Molding System training series	Employees from the Mechanical Supplier Quality Management team, Mechanical Engineering Center, and Mechanical Project Design Department	42	2,268
	IATF 16949:2016 (including ISO 9001:2015) Clause interpretation and internal auditor training & integration and application of core tools	ISO 9001 & IATF 16949 internal auditors	354	4,248
	ISO 13485 internal audit and management system training	Employees involved in medical devices & TL 9000 seed members	93	369.5
	Training on TL 9000 (including ISO 9001:2015) requirements, measurement metrics, internal auditing, and metrics	TL9000 internal auditors and seed members	592	472.36
	VDA 6.3 2023 workflow audit and management	Employees across management, engineering, supply chain management, business development and customer relationship management, and R&D functions	2741	2,339.44
	Green product roles and responsibilities training	Employees from supplier quality management, tooling, quality control, materials, purchasing, product engineering & repair, and incoming inspection	342	167.49
 Product and safety	Introduction to common international regulations and WNC GP management concepts and practices	Employees in product coordination management, project management, technical management, and sales-related functions	266	665
	Introduction on product safety	Employees who have reported to work within the past year	43	39.99
	Product carbon footprint project kickoff description	Employees who reported to work in 2025	201	201
	Component approval management and PLM system introduction	Employees who have reported to work within the past year	91	182

3.1.2 Intellectual Property

In order to maintain the competitiveness of our technological innovations and safeguard stakeholder interests, WNC has stipulated Management Measures on the Control of Information Equipment and Protection of Documents, WNC Intellectual Property Rights Management Measures, and the General Guidelines on Rewards for Invention and Innovation, and has formulated other management procedures and regulations to protect trade secrets and confidential business information as well as policies on intellectual property rights management and utilization.

As of the end of 2025, WNC held 2,648 patents: 744 in the U.S., 1,129 in Taiwan, 672 in China, and 103 in other countries. WNC continues to hold the number one ranking in Taiwan for patents granted to network communications companies, as listed by the Taiwan Intellectual Property Office in their Top 100 Domestic Patent Applicants rankings list. Incentives are provided at different stages, from proposal, patent application, acquisition of patents, to licensing. In addition, WNC evaluates and selects the best patents every year, winners of which receive additional bonuses, medals and recognition at year-end parties. WNC also encourages employees to submit articles or papers to journals. In 2025, WNC filed 222 patent applications, 98% of which were invention patents. In the same year, WNC's innovation achievements also received recognition through domestic and international awards, including its first-ever Red Dot Award: Product Design, a consecutive win of the Innovative Product Award under the Hsinchu Science Park Outstanding Enterprise Awards, and the National Invention and Creation Award presented by the Taiwan Intellectual Property Office of the Ministry of Economic Affairs.



Intellectual property reward mechanism

	Required qualifications	Method of implementation	2025 results
Outstanding Patent Awards	WNC units submit patents they have obtained to the patent selection committee for review, then WNC's President & CEO selects the winners.	The winning teams of the Outstanding Patent Awards and Outstanding Software Awards receive medals and prize money. The winners also get an extra ticket for the lucky draw at the year-end party.	Four teams won awards in the Outstanding Patent Awards and a total of NT\$150,000 in prize money was given out. - One Gold Award - Three Silver Awards
Outstanding Software Awards	WNC units submit outstanding software projects to the software selection committee for review, then WNC's President & CEO selects the winners	- Platinum Award: NT\$ 100,000/patent or software - Gold Award: NT\$ 60,000/patent or software - Silver Award: NT\$ 30,000/patent or software	Five teams won awards in the Outstanding Software Awards and a total of NT\$180,000 in prize money was given out. - One Gold Award - Four Silver Awards

Intellectual property rights training

WNC strives to enhance its competitiveness in the communications industry. We develop products based on evolving communications technologies and increasing market demand. To boost research and design efforts, the Legal unit and the Human Resources Administration unit hold patent courses semi-annually, which are also mandatory for new R&D employees. In addition, other intellectual property-related courses are offered, as listed below.

2025 Intellectual property protection courses offered

Course	Content	Subject	Number of employees completing the training
Patent introduction (compulsory)	Introducing the patent system and raising awareness of patent infringement issues	New R&D employees	308
Introduction to legal issues of open source software and software patents (optional)	Providing knowledge and strategic advice on intellectual property to help employees gain a comprehensive understanding of key IP legal issues related to commonly used open-source platforms	R&D and legal employees	300
Analysis of patent rejection cases: How the specification affects patent scope (optional)	Help R&D employees correctly understand that the specification does not equal the patent scope	R&D employees	49

3.2 Customer Relationship Management

To better understand customer requirements and improve service quality, WNC BUs as well as quality assurance, research and development, material management, and production units all have dedicated contact people for different customers. Meetings are held with customers every week, month, or quarter according to project requirements to review product development progress and goal achievement. Each BU also designates representatives to participate in quarterly supplier review meetings with customers to ensure timely communication with customers to solidify and enhance customer relationships. The Customer Service Department under the Quality Assurance Department is responsible for after-sales services, including replacement of new products (DOA), return merchandise authorization (RMA), sales of maintenance parts, customer complaint handling and reporting, and the annual customer satisfaction survey. For customer complaint cases, WNC handles them in accordance with the Customer Complaint Handling Procedures. WNC has established after-sales service and customer complaint platforms, through which relevant cases are received and

initiated by colleagues in the sales or customer service departments. Customer needs are addressed in a timely and appropriate manner to ensure that issues are effectively resolved and that service quality and customer satisfaction are maintained. In 2025, the customer complaint response rate was 100%.



3.2.1 Customer Relationship Management Structure

Guided by its commitment to sustainable management, WNC considers customer relationship management (CRM) an integral part of its corporate governance and sustainable development. Through a systematic CRM framework, supported by internal control mechanisms, WNC strives to build long-term and stable relationships with customers, while continuously strengthening its overall operational resilience amid a rapidly evolving global market environment.

- Fulfill delivery responsibilities
- Ensure consistent quality

- Confirm customer requirements
- Define product structure



- Automation & data management
- Reduce delivery risk

- Enhanced pre-production testing
- Identify risks in advance

1

Product design, testing and verification

At the early stages of a project, WNC confirms customer requirements and conducts technical evaluations in accordance with its established new product introduction (NPI) process and internal control systems, clearly defining the product architecture, functional specifications, and application scenarios. The engineering team follows standard operating procedures to conduct prototype design, RF/EMC testing, thermal simulation analysis, and reliability verification, ensuring that the product meets both company and customer requirements for performance, safety, and regulatory compliance. In addition, WNC strengthens pre-production testing and risk assessment through cross-functional collaboration and supply chain management mechanisms to identify potential quality and delivery risks at an early stage, reduce subsequent operational uncertainties, and demonstrate its strong commitment to product quality.

2

Manufacturing and product sales

WNC has established a comprehensive manufacturing management and supply chain control system by introducing automated production processes, smart factory solutions, and data-driven management tools to ensure stable quality and consistent delivery capability for mass-produced products. The company follows its internal control procedures and works closely with customers to plan production schedules and material requirements, enhancing supply chain transparency and reducing operational risks such as delivery delays and raw material disruptions. Through these mechanisms, WNC not only enhances production efficiency and resource utilization efficiency, but also demonstrates its strong commitment to customer order fulfillment and operational sustainability.

3

Customer (after-sales) services

WNC provides structured after-sales service and global maintenance support, including technical consultation, issue reporting, failure analysis, spare parts management, and remote support. The Company has established a comprehensive issue tracking and feedback mechanism to ensure that customer-reported issues are handled promptly and communicated to the relevant departments as an important basis for product and process improvement. This closed-loop management mechanism helps enhance customer satisfaction, reduce the recurrence of issues, and strengthen the company's overall service quality and brand reputation.

3.2.2 Customer Satisfaction

Customer satisfaction survey

WNC conducts a global customer satisfaction survey in the fourth quarter of each year. The survey targets customers in the current year whose combined shipment volume accounts for more than 80% of the company's total shipment volume. As of the end of 2025, the coverage rate of the customer satisfaction survey reached 100%. The survey covers areas including order management / sales representative services, product R&D, product quality, and after-sales service. The content and goals of the customer satisfaction survey are formulated in the quality management system review meeting each year. In 2025, all WNC business units received positive recognition and encouragement from customers. The average customer satisfaction score reached 94.74 out of 100, exceeding the annual target of 90. The average scores for all categories in the 2025 customer satisfaction survey met their targets and showed growth. Among the four surveyed items, product R&D recorded the highest growth rate, increasing by 2.5% to 95, while product quality also rose by 2% to 94.28.

In 2025, WNC formed a new business group by merging two business groups to integrate R&D, manufacturing, supply chain, and sales resources, reduce duplication, focus on core projects and key customers, and enhance operational efficiency and market competitiveness. In addition, the Vietnam plant continues to ramp up mass production of new product models, while actively expanding capacity and improving quality. At the same time, it supports product technology transfer to Mexico, strengthening local delivery capabilities in North America, reducing geopolitical and tariff risks, and enhancing flexibility in the introduction and mass production of major customer projects.

Customer satisfaction survey results in the most recent four years

Year	2025 Goals	2025	2024	2023	2022
Average customer satisfaction score ^{Note 1}	90	94.74	93.23	94.30	93.57
Average NPS ^{Note 2}	90	94	92.48	94.43	- ^{Note 5}
Customer satisfaction rate (%) ^{Note 3}	80	87.76	64.06	75.51	82.45
Customer Coverage Rate (%) ^{Note 4}	80	100	100	100	100
Customer complaint reply rate (%)	100	100	100	100	100

Note 1: The average customer satisfaction score is a value between 60 and 100, and is a weighted average score incorporating scores from all sections in questionnaires which were filled in and sent back.

Note 2: The NPS is a value between 60 and 100, and is an average of scores from questionnaires which were filled in and sent back.

Note 3: Customer satisfaction rate (%): The number of customers scoring 90 or above in the satisfaction survey divided by the total number of customers who responded to the satisfaction survey.

Note 4: Number of customers surveyed (including both respondents and non-respondents) divided by the total number of customers, where the total number of customers refers to customers accounting for more than 80% of annual shipment volume.

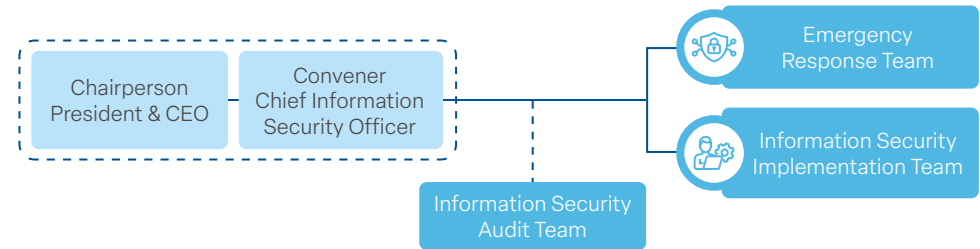
Note 5: WNC introduced the Net Promoter Score (NPS) in 2023. Since it was still in the planning stage in 2022, no relevant data was available.

3.3 Information Security, Privacy and Data Protection

3.3.1 Information Security Policy and Organization

WNC strictly adheres to customer contract terms and confidentiality commitments. To strengthen the control of confidential information, the company has established an [Information Security Policy](#). By integrating management processes and systems, regulatory compliance, education and training, and technological applications, WNC mitigates the risk of information assets being improperly used, disclosed, altered, or destroyed as a result of natural disasters, malicious acts, or human error. This approach helps safeguard the confidentiality, integrity, and availability of information assets, while fulfilling the company's commitments to shareholders, customers, suppliers, and employees.

To enhance its sustainable competitiveness and strengthen information security management, WNC has established an Information Security Committee and a System and Product Information Security Committee within its governance framework. Both committees are chaired by the President and CEO, and a senior executive is appointed as the Chief Information Security Officer (CISO) to oversee information security governance. The CISO is responsible for formulating technical standards and driving the implementation of risk monitoring and operations management practices, demonstrating a top-down approach to information security management. WNC has fully implemented the ISO/IEC 27001 Information Security Management System (ISMS) and continues to align with evolving standards. In October 2024, it successfully obtained SGS certification for the transition to ISO/IEC 27001:2022. In accordance with the standard, the company has adopted the Plan-Do-Check-Act (PDCA) management cycle. Currently, operations in Taiwan, China, Vietnam, and the United Kingdom have completed certification, and the certification scope will be expanded to the Mexico site in 2026 to ensure the stability and reliability of global operations.



Information Security Committee

WNC established an Information Security Committee in 2014, with the President and Chief Executive Officer serving as Chairperson and the Chief Information Security Officer designated as the convener. The Committee comprises first-level executives from all business units. The Committee holds regular management review meetings every six months and convenes ad hoc meetings as necessary.

In response to stakeholder expectations, emerging technology risks, and regulatory trends, the Committee is responsible for formulating and reviewing information security policies and for comprehensively advancing various protection mechanisms. Its scope of responsibilities covers:

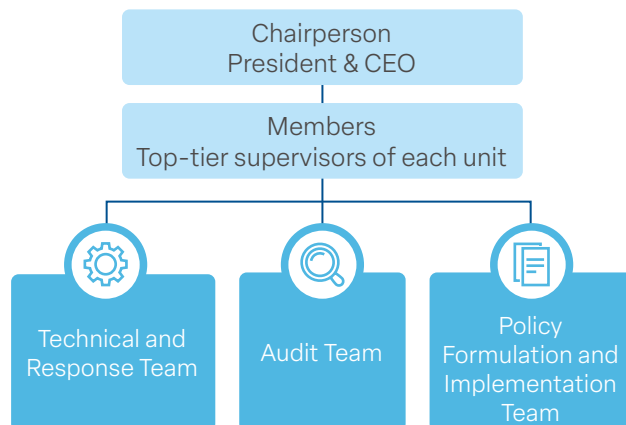
- Risk management and drills: Conduct risk assessments, business impact analyses (BIA), and drills for disaster recovery plans (DRP) and business continuity plans (BCP).
- Technical control and monitoring: Carry out vulnerability scanning, penetration testing, red team exercises, and firewall rule reviews on a regular basis.
- Access management and awareness training: Conduct user account and access rights reviews, periodic social engineering exercises, and information security awareness programs and training.

The Information Security Committee is also responsible for overseeing the reporting and handling of information security incidents and reviewing the effectiveness of various improvement measures. Under the Committee, an Information Security Execution Team, Emergency Response Team, and Information Security Audit Team have been established, all of which are led by the Chief Information Security Officer (CISO) to carry out designated tasks. To reinforce top-level governance, information security has been incorporated into the Corporate Governance Task Force under the Sustainability Committee of the Board of Directors. The CISO delivers quarterly reports on progress and performance, ensuring close integration of information security governance with the Company's sustainability objectives.

System and Product Information Security Committee

In 2022, to strengthen the resilience of product information security, a System and Product Information Security Committee was established, which is composed of top-tier managers of each unit and chaired by the President & CEO. Through regular management review meetings, the aforementioned committee works in collaboration with the Information Security Committee to establish a dual oversight mechanism. Information security requirements are fully integrated into Secure Development Lifecycle (SDL) practices, covering end-to-end process controls from R&D to production testing. This ensures that the company's products are capable of defending against potential vulnerabilities and reduces the risk of sensitive data leakage.

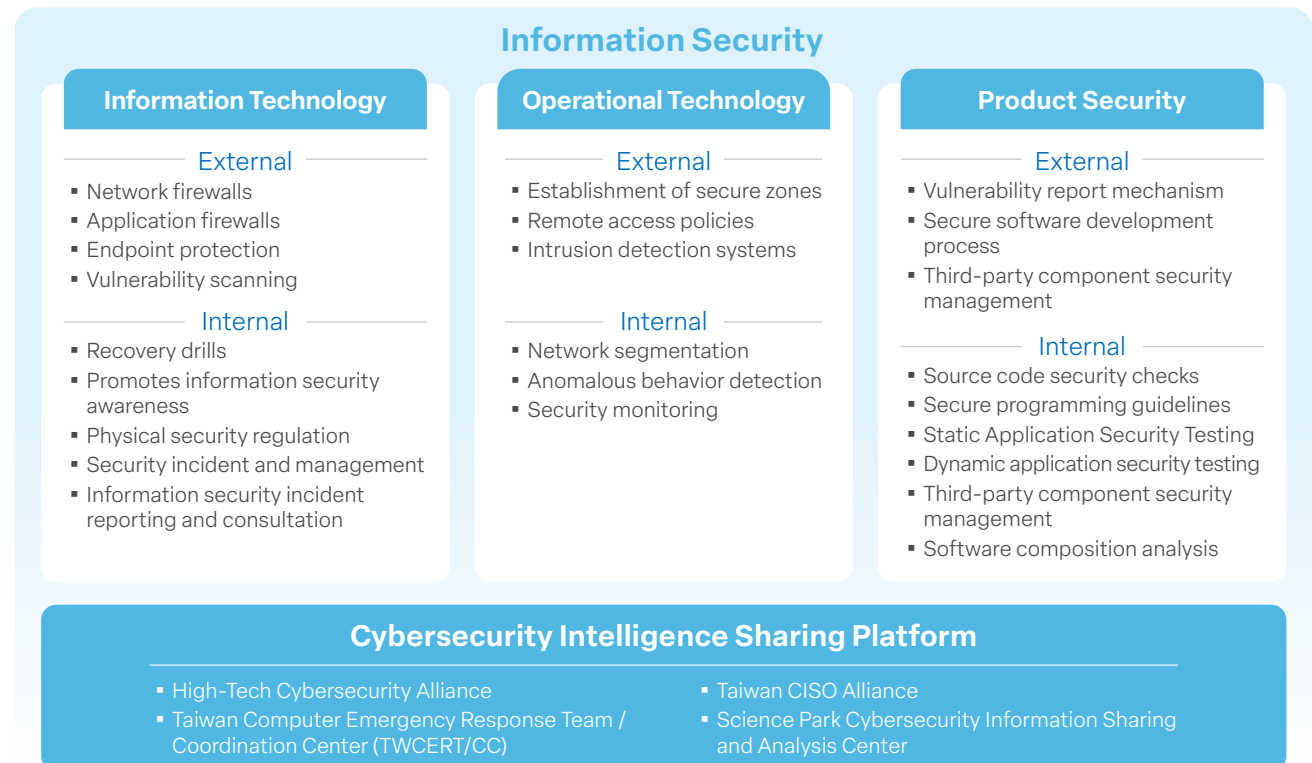
In the aspect of process systematization and compliance, WNC obtained IEC 62443-4-1 certification in April 2024. To enhance management efficiency, the company completed the integration of its operational processes with JIRA, a project management and issue-tracking platform, in December 2024, thereby enabling automated cybersecurity vulnerability management. Based on project needs, the cybersecurity team conducts Dynamic Application Security Testing (DAST) on products and provides recommendations to product development teams on how to fix vulnerabilities, ensuring that all stages of the product lifecycle comply with security requirements.



3.3.2 Information Security Management System

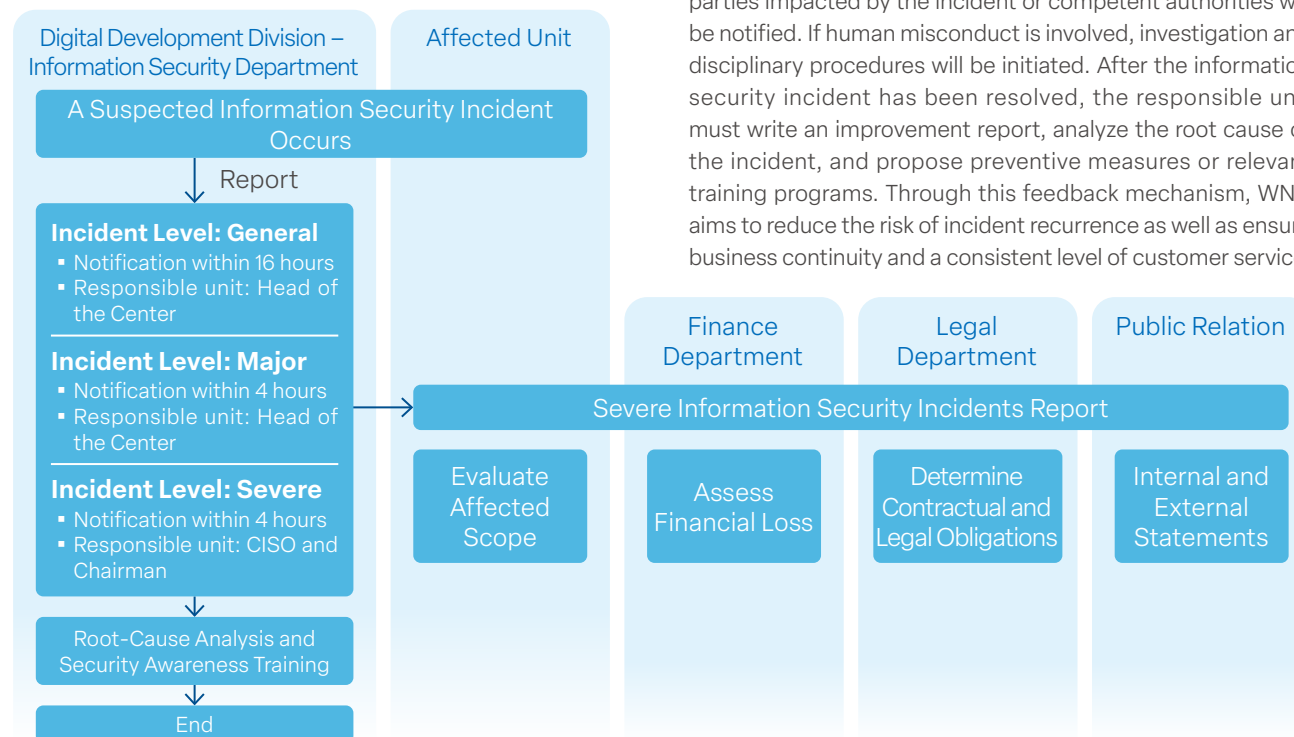
Information security management framework

In response to rapid changes in internal and external environments as well as global supply chain risks, WNC has established a dedicated cybersecurity unit, the Information Security Department. This unit is responsible for planning and implementing information security policies and managing related risks. Focusing on three key dimensions, information technology (IT) security, operational technology (OT) security, and product security, WNC continues to strengthen its capabilities in system protection, data security, and operational stabilization through external and internal control mechanisms. Externally, WNC uses firewalls and intrusion prevention systems to prevent viruses and hacker intrusion. Internally, the company regularly conducts recovery drills, promotes information security awareness among employees, establishes incident reporting and response procedures, and implements physical security and visitor access regulations. WNC also participates in cybersecurity intelligence-sharing platforms, including the High-Tech Cybersecurity Alliance, the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC), the Taiwan CISO Alliance, and the Science Park Information Sharing and Analysis Center. Through these platforms, WNC obtains the latest threat intelligence, vulnerability information, and cybersecurity alerts, enabling the company to quickly identify potential risks and deploy protective measures in advance.



Information security risk identification

WNC conducts risk assessment operations every six months. Each WNC site proposes risk issues and conducts risk assessments. If the result of the risk assessment exceeds the acceptable risk level, each site identifies and implements risk response measures and proposes improvement or enhancement solutions. In 2025, through red team exercises, WNC incorporated technical assessment approaches to identify risks and verify the effectiveness of controls, which also helped the company uncover potential vulnerabilities and areas for further improvement. Risk assessment results related to management and technical aspects are reported at the management review meeting of the Information Security Committee. Based on the risk assessment report, the Information Security Committee reviews, evaluates, and approves the acceptable level of risk at the company level. In 2025, WNC had no record of any lawsuits related to violations of confidential customer information, and there were no major cybersecurity incidents.



Response measures for information security incidents

To strengthen information security resilience, WNC has established a comprehensive information security incident reporting and response mechanism. If employees or external partners identify a suspected information security incident, they are required to report it immediately via a dedicated internal email address or telephone hotline. Incidents are classified into three levels based on their scope of impact: general, major, and severe. The contact person for these incidents determines the incident level and mobilizes the corresponding response team. Clear handling deadlines are defined for incidents at each level. Responsible units are required to respond immediately, record handling progress, and upload the incident report and improvement measures in the system. If an information security incident cannot be resolved within the required timeframe, escalation should be considered, and the response team should discuss subsequent handling measures. When necessary, external parties impacted by the incident or competent authorities will be notified. If human misconduct is involved, investigation and disciplinary procedures will be initiated. After the information security incident has been resolved, the responsible unit must write an improvement report, analyze the root cause of the incident, and propose preventive measures or relevant training programs. Through this feedback mechanism, WNC aims to reduce the risk of incident recurrence as well as ensure business continuity and a consistent level of customer service.

Information security management plans

To protect its own critical information and those of its customers, WNC conducts an internal audit every year in accordance with the ISO/IEC 27001: 2022 standard and the standards of its Information Security Management System (ISMS), and the company also invites third parties to conduct relevant verification. The audit scope covers relevant business groups at WNC headquarters, the S1 site, the S3 site, the Vietnam site, and sites in Kunshan and Nanjing, ensuring the continued operation and improvement of the ISMS. In 2025, WNC passed the ISO/IEC 27001 audit with no major nonconformities, and its certification for this ISO standard remains valid.

Starting in 2025, WNC expanded company-wide information security audits in accordance with ISO 27001 and internal management regulations to enhance information security awareness and management. On the technical front, WNC has built an IoT device detection and protection system. The company has expanded the monitoring and correlation analysis capabilities of its Security Operations Center (SOC), optimizing monitoring rules to shorten investigation time, and has also increased the coverage of Managed Detection and Response (MDR) and Extended Detection and Response (XDR) services across more endpoints and servers. In addition, WNC has built and optimized its Security Information and Event Management (SIEM) platform, integrating logs and creating a cybersecurity status dashboard. WNC also conducts red team exercises and implemented a three-year in-depth vulnerability remediation program. Through attack surface management and defense-in-depth, the company has strengthened monitoring and logging of hacking activities. WNC is continuing its efforts to ensure that its products comply with information security regulations such as the EU Artificial Intelligence Act, and incorporates security and privacy into each stage of the product lifecycle. These efforts ensure regulatory compliance while enhancing customer trust and the company's market competitiveness. WNC has also obtained cybersecurity insurance to protect itself from potential financial losses arising from hacker attacks, business interruptions, and litigation, thereby strengthening its cybersecurity resilience and improving supply chain partners' trust in the company.

Completed and ongoing information security action items in 2025 and 2026

Completed

- Established product security testing service items and developing standardized procedures
- Continued conducting red/blue team assessment
- Deployed factory-wide monitoring and alert response mechanisms for non-IT production networked devices
- Established and implemented cybersecurity control processes and mechanisms for WNC's supply chain
- Enhanced the suspicious activity detection and monitoring network (MDR/XDR)
- Established an endpoint suspicious behavior monitoring network

In progress

- Expand the scope of application of the information security operations center (SOC)
- Enhance correlation analysis and the depth of SOC monitoring
- Build and optimize an in-house SIEM monitoring platform
- Strengthen "blue team" information security talent
- Conduct red team exercises and in-depth vulnerability remediation
- Conduct cybersecurity compliance audits for all sites
- Obtain ISO 27001 certification for more sites, including the Mexico site
- Obtain TISAX VDA ISA 6.0 AL2 certification for automotive products
- Expand MDR coverage
- Formulate AI governance regulations

Supply chain information security management

WNC has established a comprehensive lifecycle for supply chain information security risk management with reference to the core structure of the U.S. NIST Cybersecurity Framework 2.0. Based on risk factors such as supplier attributes, the degree of system integration, the sensitivity of data being accessed, and transaction scale, WNC selected 66 suppliers for in-depth information security evaluation. The evaluation indicators cover seven major dimensions: governance, identification, protection, detection, response, recovery, and supply chain security. WNC has also established its Cybersecurity Baseline through use of 80 quantitative indicators. Supplier information security management is implemented using a three-tier classification system. For suppliers scoring below the average, WNC will implement a "tiered guidance and audit" mechanism and a two-stage cybersecurity baseline program. On-site or online audits will begin in 2026, and the aforementioned suppliers will be required to meet the cybersecurity baseline by the end of 2027. In addition, to strengthen supplier lifecycle management, the company plans to add information security assessment items to its supply chain procurement evaluation process by the end of 2026. Supplier capabilities in the area of information security will be incorporated into the existing financial, sustainability, and quality evaluation criteria to ensure that suppliers meet WNC's information security risk tolerance level from the initial contract stage, thereby safeguarding stakeholders' information security.

Establishing information security awareness

WNC instills information security awareness in its employees by conducting regular drills, improving areas of deficiency, and tracking the effectiveness of training. In response to increasingly sophisticated social engineering techniques, the company conducts social engineering drills across all sites every six months. Drill scenarios are updated in accordance with information security trends to ensure that they meet the needs of each site. To strengthen proactive defense, WNC will periodically share real-world fraud cases on the company's internal portal, and employees are encouraged to report suspicious situations immediately through the designated mailbox and hotline. Employees who mistakenly click links or open attachments during drills are asked to take information security training courses on WNC's online learning system and are required to pass a test. Through implementing the aforementioned measures, the failure rate (or click rate) in social engineering drills decreased significantly from 9.97% in 2024 to 6.2% in 2025, enabling the company to reach its 2025 target of keeping the social engineering drill failure rate below 10%.

Participation in information security training courses in 2025

Name	Participants	Number of employees completing the training	Training hours
Information security policies and regulations promotion	IDL	4,180	1,184
Information security general knowledge courses	IDL	4,201	1,120
Defenses against social engineering	Employees who fail phishing tests	190	31
Overview of TISAX VDA ISA 6.0 standards	TISAX certification unit personnel	41	102.5

3.3.3 Privacy Protection

Privacy governance strategy and global compliance

To implement personal data protection, WNC has created a management system focused on international regulatory compliance and published the [WNC Privacy Policy](#) on its website, disclosing how the company processes personal data and how people can exercise their rights over the personal data they provide to the company. In 2024, WNC established the Data Protection Group to protect the data of the company and its relevant stakeholders. The group is comprised of members from legal, DMIS, HR, sustainable development, and auditing units. The group holds quarterly meetings to review and ensure the effectiveness of relevant management mechanisms. WNC also undergoes annual external audits conducted by SGS, a third-party verification body, in accordance with the ISO 27001: 2022 standard, covering control measures related to privacy protection and personally identifiable information. In addition, based on the results of the 2025 risk assessment, personal data protection has been incorporated into the annual internal audit plan. Auditing units conduct regular reviews of relevant management and control operations to ensure continued improvement. In 2026, WNC will issue the Personal Data Protection Management Regulations, replacing the Personal Data Protection Measures. The aforementioned regulations integrate the requirements of the European Union's General Data Protection Regulation and use standardized frameworks to clearly define the responsibilities and

work procedures of personnel responsible for handling data protection measures, unifying the operating procedures for the collection, processing, and use of personal data across WNC sites, and introduce a data lifecycle management mechanism. This enables systematic inventorying of data retention periods for documents at each site and provides the necessary flexibility to comply with local regulatory requirements.

WNC has established several reporting and consultation channels to ensure that stakeholders can promptly exercise their rights and provide feedback on privacy-related issues.

- Mailbox for violation reporting: WNC.integrity@wnc.com.tw
- Mailbox for submitting requests to exercise rights relating to personal data: public@wnc.com.tw
- Mailbox to request personal data of job applicants: wnchr@wnc.com.tw

Implementation of privacy protection measures

WNC adopts preventive risk management and control measures. In 2026, its Data Protection Group will conduct a comprehensive personal data inventory across core units. The scope of the inventory will cover a few dimensions, including types of personal data (special/sensitive personal data), data formats, legal basis, cross-border data transfers, and the outsourcing-related data security. In addition, group members gave internal briefings regarding Privacy Impact Assessment (PIA) and ISO 27701: 2025 Privacy

Information Management System in the second half of 2025. Once inventory is completed, impact assessments will be conducted for high-risk activities, and follow-up action plans will be formulated.

Improving the information security and privacy protection awareness of employees

In 2025, WNC performed well in the area of personal data protection, with zero incidents of personal data breaches. To improve information security and privacy protection awareness among employees, the Data Protection Group organized a personal data protection training course in 2025. The course focused on personal data identification and risk prevention, with the aim of improving employees' compliance with information security regulations and awareness of good practices in the handling of personal data. This training course was first implemented at WNC's sites in Taiwan and China, targeting both DL and IDL employees. A total of 643 training hours were completed, with 3,853 attendances recorded. Among indirect employees, the completion rate reached 96.2%. In 2026, WNC will formulate personal data protection training courses catered to the needs of each site and gradually implement the courses to its sites around the world, including the Vietnam and Mexico sites.

3.4 Sustainable Supply Chain

3.4.1 Supply Chain Management

Supply chain policy

WNC Global Supply Chain Management Policy



Policy

Through continuous optimization of supplier management strategies and operational efficiency, WNC works with suppliers to manage sustainable supply chains. We aim to achieve balanced development in profitability, environmental protection and social responsibility, in order to create better value for all stakeholders.

Mission

By supporting the company's business development and enhancing the company's market competitiveness, WNC will continue to effectively manage and jointly improve the quality, price, delivery, service, and environmental and social responsibility performance of suppliers, and develop the most suitable supplier portfolio and purchasing policies to be able to work with suppliers in a responsible supply chain.

Sustainable supply chain management organizational structure

WNC's Board of Directors is the highest governance body for sustainable supply chain management. The Corporate Governance Working Group under the Sustainable Development Committee is responsible for overseeing the implementation of related initiatives. The Global Supply Chain Management Division and Quality Assurance Division serve as the primary units responsible for sustainable supply chain management, and these units regularly review the implementation status of related projects. The Corporate Governance Working Group convenes quarterly meetings to report on the progress of related initiatives/projects and review the achievement of targets. Key implementation results are reported to the Board of Directors through the Sustainability Development Committee at least twice a year.



Sustainable raw materials management

In response to the growing global emphasis on sustainable materials, WNC released a WNC Sustainable Raw Materials Policy in June 2024, following its approval and signing by the President & CEO. This policy further reinforces our commitment and actions in material management, aiming to minimize the sustainability-related impact of raw materials and to set an example for other businesses in their sustainable development commitments. When it comes to the use of recycled materials (plastics and metals), WNC will continue to ensure that all of the recycled material sources used by the company are certified by independent third parties. In particular, for recycled plastics, the use of materials certified under the Global Recycled Standard (GRS) enables clear traceability to their original place of production and source.

Policy commitments and goals

Increase ratio of recycled raw materials used

Prioritize the use of recycled raw materials to reduce negative environmental impact

Increase ratio of verified sustainable materials

Use materials that have received third-party verification and encourage suppliers to obtain verification relating to sustainable raw materials

Reduce impact on biodiversity

Avoid the use of raw materials sourced from protected areas globally and in Taiwan

Minimize negative sustainability impacts

Optimize management mechanisms for raw material traceability, and minimize environmental and societal impact of raw materials

Expand our influence on sustainable supply chain

Encourage supply chain partners to adhere to the policy and work together toward shared sustainability goals

Regular review and improvement

Update the policy based on the latest trends and continuously optimize implementation effectiveness

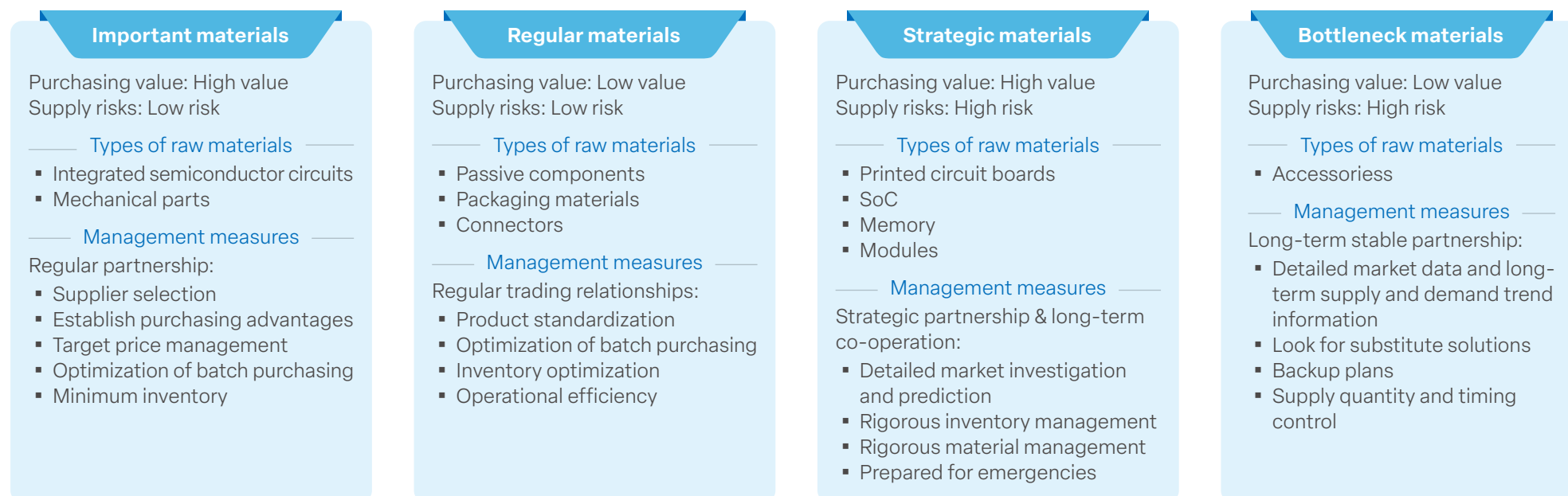
Promote transparent communications and reporting

Regularly disclose policy implementation reports to all stakeholders

Provide employee training and raise awareness

Provide regular training to enhance understanding and practical implementation of the policy

WNC has divided materials into four categories according to purchasing value and market supply risks of different material types. The categories are important materials, general materials, strategic materials, and bottleneck materials. WNC has formulated purchasing strategies and policies, purchasing management measures, and material production capacity planning and management for suppliers.



Supply chain overview

The materials and components WNC purchased are mainly integrated circuits, circuit boards, display panels, electromechanical components, mechanical parts, and packaging materials. Production consumables are mainly solder paste and solder wires used in manufacturing processes. In 2025, there were 1,213 qualified suppliers of raw materials, components, and manufacturing consumables to WNC's sites. Among them, 499 are tier-1 or key suppliers, with key suppliers accounting for 82% of total procurement spending.

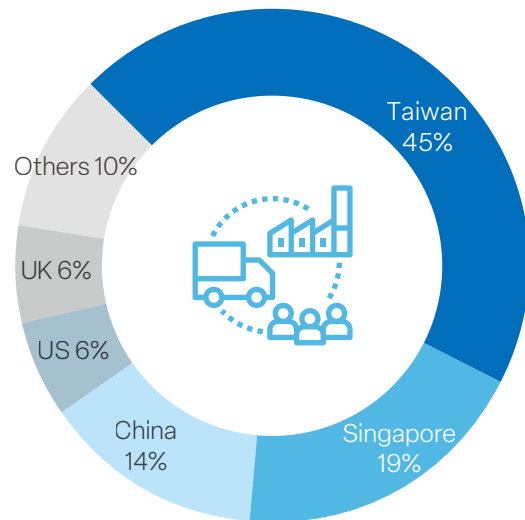
Overview of WNC suppliers in 2025

Type	Definition	No. of suppliers
Suppliers in approved vendor list (AVL)	Suppliers that pass the new supplier evaluation may be placed on the AVL after approval from the Chief Quality Officer.	1,213
Tier-1 suppliers	- Branded suppliers listed on the BOM - Annual transactions exceeding NT\$3 million - Suppliers with more than three incoming materials shipments within the current fiscal year	425
Key suppliers	- Suppliers contributing to 80% of WNC's annual transactions for the year - Single or key indispensable material source	74

Local procurement

Local procurement can support the development of local economies, generate employment opportunities and income, and reduce costs and carbon emissions of transportation. Therefore, WNC establishes a dedicated procurement team for each country/region, responsible for the selection and management of local suppliers. According to the amount of raw materials, components and production consumables purchased by WNC, suppliers in Taiwan are the main suppliers, accounting for 45% in 2025. Other suppliers are located in Asia, Europe and the United States.

Distribution of WNC suppliers in 2025 (by purchasing amount)

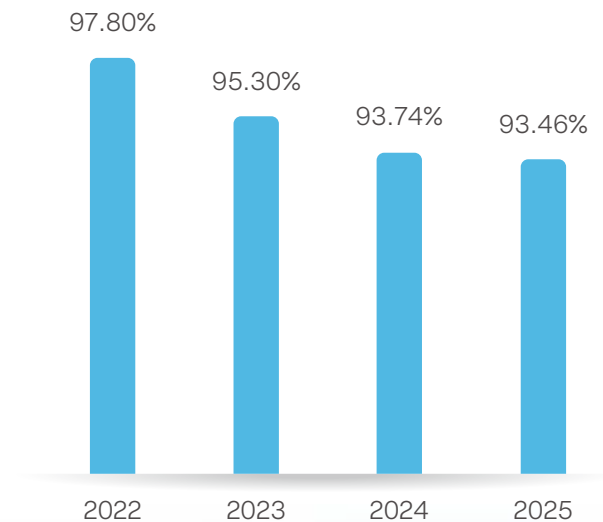


In 2025, 49% of WNC's procurement was with local suppliers in Taiwan while 38% of procurement for WNC's China sites is with local suppliers in China. Currently, most raw materials used in manufacturing in WNC's Vietnam site come from suppliers in Taiwan and China. Items purchased from local suppliers in Vietnam are mainly production consumables, which only account for 7% of all procurement. As demand for manufacturing in Vietnam is increasing significantly, WNC will continue to evaluate and plan for the establishment of local supply chains.

Green purchasing

In response to the Ministry of Environment's advocacy of green purchasing, WNC prioritizes the selection of office supplies and information products that comply with the Ministry of Environment's definition of green purchasing and that have obtained domestic and international environmental product certifications. These items include paper towels, electrical equipment, laptops, etc. In 2025, the total green purchasing expenditure for office supplies and equipment at WNC's Taiwan sites amounted to approximately NT\$27.57 million, accounting for 93.68% of total expenditure on said supplies and equipment for the year and a 10% increase compared to 2024.

Green purchasing as a percentage of total expenditure on office supplies and equipment in the most recent four years



3.4.2 Implementing Supply Chain Management

Supply chain management framework

New supplier assessment

- Suppliers are asked to sign the Supplier Commitment to Sustainability Declaration, Supplier Integrity Commitment Letter, WNC Security NDA, Restricted Project Acknowledgement, and Legal Compliance Commitment Letter
- Suppliers are asked to fill out the ESG Questionnaire
- General materials suppliers are required to obtain ISO 9001 Quality Management System certification, and automotive parts suppliers are required to obtain IATF 16949 Global Automotive Industry Quality Management System certification

Supplier risk assessment

- EcoVadis is used to assess suppliers' sustainability risks, and the rating results are incorporated into supplier performance evaluation criteria
- Adopts the RBA audit risk assessment approach to divide different types of major suppliers into three categories: A (high risk), B (medium risk), and C (low risk) according to their risk level of labor, ethics, health and safety, environmental and management system. Every year, suppliers that require RBA audits are selected and included in the audit plan for the current year according to relevant items.

Supplier audit and improvement

- WNC conducts a quarterly Vendor Performance Evaluation (VPE), with key evaluation criteria including quality, delivery, service, and price competitiveness. In 2025, a total of 390 on-site audits and improvement follow-up reviews were completed.
- Compile a Recommended Vendor List (RVL) based on the VPE results for the selection of new partners and purchasing targets

Reward and elimination mechanisms

- Reward mechanisms: Provide opportunities to participate in new projects; where appropriate, add the vendor to the quarterly RVL or the preferred key supplier list
- Elimination mechanisms: If a supplier underperforms in leading indicators, experiences significant business or product quality anomalies or is unwilling to implement sustainability performance evaluation, the issue will be reported and appropriate action will be taken according to relevant management procedures.

New supplier assessment

WNC requires all suppliers to sign and return supplier-related documents, including a Supplier Commitment to Sustainability Declaration and Supplier Integrity Commitment Letter, declaring that they are committed to prohibiting the use of child labor and forced labor, implementing occupational safety and health management, enforcing anti-bribery and anti-corruption measures, fair trade, and supporting freedom of association for workers and collective bargaining rights as stipulated in [WNC's Supplier Code of Conduct](#). In addition, the company asks new suppliers to complete and return a Supplier ESG Questionnaire so we can understand their implementation of labor, health and safety, environmental, ethics, and management systems. To enhance supply chain partnerships and boost efficiency, WNC's suppliers can sign and submit related documents in the Digital Supply Chain Portal (DSCP). As of the end of 2025, the response rate among first-tier suppliers for the Supplier Commitment to Sustainability Declaration reached 98.4%.

WNC regards supplier management as a key action in the implementation of sustainable operations, and requires suppliers to comply with the [WNC Supplier Code of Conduct](#). The Global Purchasing Center of the Global Supply Chain Management Division is responsible for proposing new supplier evaluations based on material purchasing requirements, and establishing a survey team to conduct desk review or on-site evaluations of candidate suppliers based on material properties. Members of the survey team include representatives from the Global Supply Chain Management Division, Supplier Quality Management Center, R&D units and other relevant departments. The survey team reviews the candidate suppliers' operational services, quality systems, R&D capabilities, manufacturing, ESG and other aspects. In 2025, 78 suppliers completed the new supplier survey according to the Supplier Evaluation and Management SOP and were listed in the AVL.

Supplier evaluation and management SOP

Sustainable management

New suppliers must sign a Supplier Commitment to Sustainability Declaration and Supplier Integrity Commitment Letter, declaring that they adhere to the [Supplier Code of Conduct](#), aiming to reduce potential negative impacts related to environmental, social, and corporate governance issues.

Quality system

General materials suppliers are required to obtain ISO 9001 Quality Management System certification, and automotive parts suppliers are required to obtain IATF 16949 Global Automotive Industry Quality Management System certification. All suppliers must obtain ISO14001 Environmental Management System and ISO 45001 Occupational Safety and Health Management System certification and are encouraged to obtain TL 9000 Telecommunications Industry Quality Management System certification.

Intellectual property

To comply with customer confidentiality requirements and safeguard intellectual property of WNC and its customers, new suppliers must sign related protection documents, such as the WNC Security NDA and the Restricted Project Acknowledgement (RPA).

Export Administration Laws and Regulations Key suppliers

New suppliers must sign a Legal Compliance Commitment Letter, declaring that they are committed to complying with all applicable export administration laws and regulations, and to take into account geopolitical factors and the regional characteristics of high-conflict-risk countries.

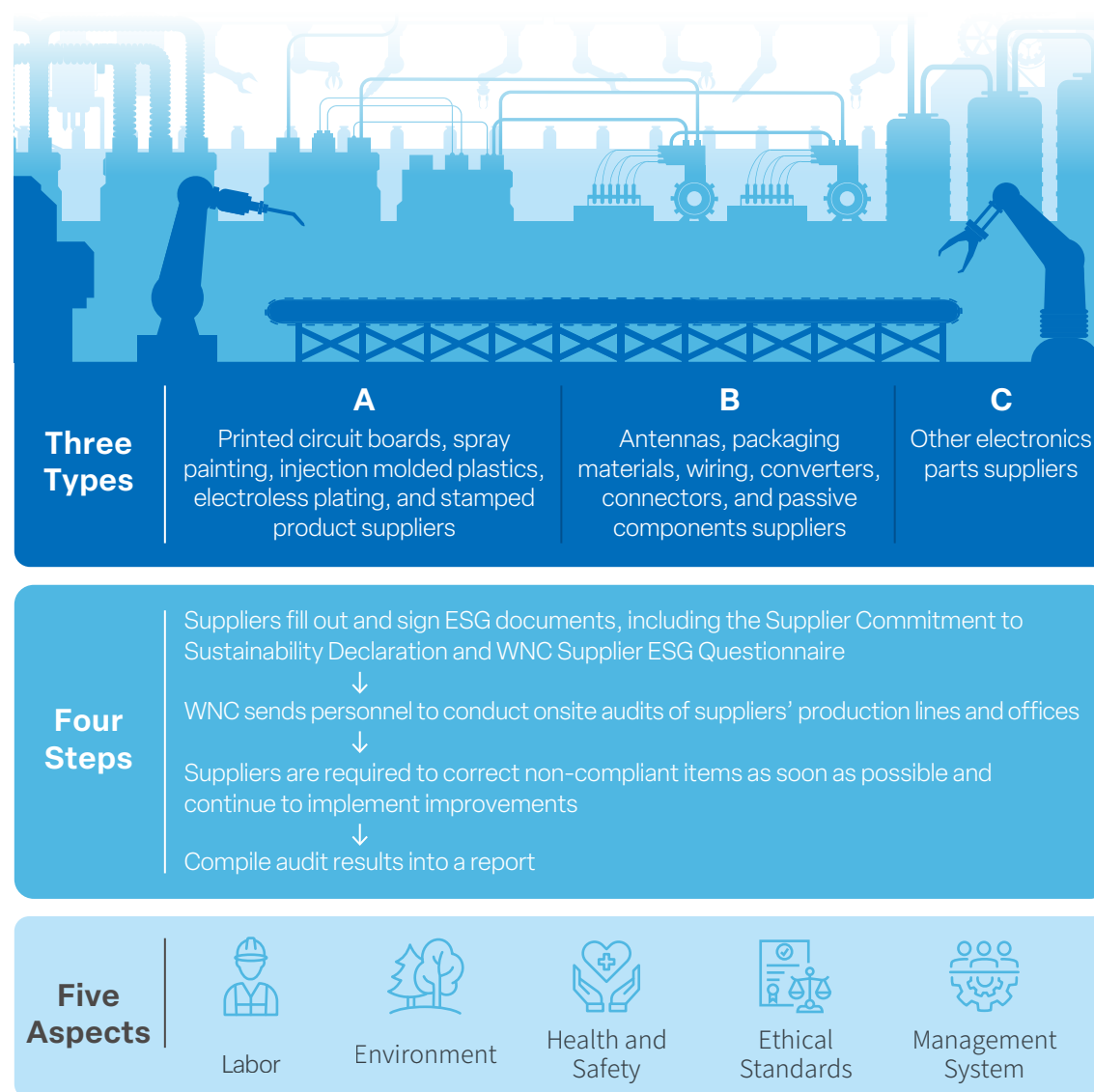
Supplier risk assessment

EcoVadis risk assessment

WNC primarily assesses supplier sustainability risks using EcoVadis scores. If an EcoVadis score is unavailable, RBA, S&P Global CSA, or Sustainalytics results are also considered. This assessment evaluates suppliers' environmental, social, and governance performance. The external assessment results are converted into WNC's internal ESG score, on a scale of zero to five, and incorporated into its VPE. In 2025, 499 key and tier-1 suppliers participated in the EcoVadis sustainability risk assessment. Among them, 472 completed the evaluation and received an ESG score, representing a 94.6% completion rate.

RBA audit risk assessment

WNC divides different types of major suppliers into A (high risk: printed circuit boards, spray painting, injection molded plastics, electroless plating, and stamped product suppliers), B (medium risk: antennas, packaging materials, wiring, converters, connectors, and passive components suppliers) and C (low risk: other electronics part suppliers) according to the risk level of labor, ethics, health and safety, environmental and management system. Every year, suppliers that require RBA audits are selected and included in the audit plan for the current year according to "top 10 suppliers providing the most materials in the previous year and that have not been audited in the past year", "suppliers that must meet customer RBA requirements", and "priority issues in the previous year's audit". Except for Type C, which are considered low risk and undergo only document review (with exceptions for suppliers designated by customers), the other two types of suppliers follow a process involving completion of ESG documents signing, actual auditing, continuous improvement, and audit results reporting, along with auditing in accordance with RBA standards covering labor, health and safety, the environment, ethics, and management systems.



Supplier audits and improvements

Vendor performance evaluation (VPE) and improvements

WNC has established a Supplier Performance Review Committee with personnel from the Global Supply Chain Center, Supplier Quality Management Center, and R&D Projects unit. Comprehensive performance evaluations are conducted based on supply chain performance indicators on a quarterly basis to ensure the overall performance of suppliers through visit and guidance.

WNC conducts a quarterly VPE, with key evaluation criteria including quality, delivery, service, and price competitiveness. In addition, to strengthen supply chain sustainability and resilience, sustainability risk ratings were incorporated into the VPE for key suppliers, accounting for 10% of the total score. For suppliers with higher sustainability risk (receiving an ESG score of 2 out of 5), the supplier quality management unit conducts subsequent audits and follows up on corrective actions. In 2025, 67 suppliers are rated with higher risks and 38 were included in the audits. The audit rate was 56.72%.

After completing the quarterly VPE, the Global Supply Chain Center will, based on results and strategic considerations, work with the Supplier Quality Management Center, R&D project and design units etc. to compile an RVL during the quarterly recommended supplier meeting. To ensure comprehensive safety and compliance across the entire supply chain, in 2025, ISO 14001 and ISO 45001 certifications were established as baseline requirements for selecting new partners and purchasing targets. Based on these ratings, WNC selects tier-1 suppliers, key suppliers or suppliers required to meet specific customer demands to undergo product quality audits and participate in continuous improvement projects. For suppliers whose audit results do not meet the required standards, specialists are assigned to review and formulate improvement plans, while providing appropriate assistance, guidance, and training.

In 2025, following VPEs and regular quality assessments, WNC completed 390 on-site audits and improvement follow-up reviews (including audits and reviews for eight suppliers with unsatisfactory VPE results). This included 154 quality system audits, 190 product process audits, and 46 continuous improvement plan reviews, covering a total of 235 suppliers. Non-compliance items found during the audits include unclear definitions of specifications/procedures, deviations from SOPs for in-factory operations, and anomalies in record sheets. All identified issues have been remediated and resolved. In 2025, WNC suspended one supplier from participating in new projects and excluded it from the RVL due to unsatisfactory quality improvement results.

RBA audits for suppliers and improvements

WNC has set a goal of completing RBA audits for 50 key and tier-1 suppliers annually. In 2025, the actual number of audits completed was 56 representing a 112% completion rate. The audits included 25 suppliers from Category A, 20 from Category B, and 11 from Category C. The non-compliant items found during audits are mostly labor-oriented, health-oriented and safety-oriented, and environment-oriented. The issues include missing policies or procedures regarding child labor and overtime, inadequate lactation environments or facilities, blocked emergency exits, insufficient firefighting equipment, unmonitored energy consumption and greenhouse gas emissions, and absent waste management processes.

In 2025, nine suppliers were classified as high-risk suppliers. All suppliers with identified non-conformances agreed to implement corresponding improvement plans, which are tracked by WNC's Supplier Quality Management Center. The Center collaborated with the Global Supply Chain Management Division to oversee suppliers' implementation of RBA specifications and continuous improvements in accordance with Supplier Evaluation and Management SOP. No supplier relationships were terminated due to unsatisfactory RBA audit results or failed remediation efforts.

RBA supplier audits and improvement actions in 2025

Improvement Action

Human rights and labor protection

Procedures regarding overtime and young worker protection as well as verification

- Optimize system control mechanisms. If an employee's weekly overtime hours approach the maximum limit, the system alerts department managers to intervene and manage the hours. All weekly overtime hours are verified and approved by unit heads.
- Revise management procedures to strengthen young worker protections and improve audit execution guidelines.

Workplace and safety

Emergency preparation and machine guarding

- Emergency exits along the evacuation routes have been replaced with doors equipped with panic bars. This type of door allows personnel to easily open it from the inside with a gentle push on the horizontal bar, thereby improving safety and convenience during emergencies.
- Conduct comprehensive inspections of all labels on existing equipment, identify potential hazards, and apply new warning labels in highly visible locations near hazardous areas in accordance with safety standards.

Reward and elimination mechanisms

To encourage suppliers to advance sustainable development, WNC conducts supplier sustainability performance assessments and implements reward and elimination mechanisms in accordance with relevant management procedures.



Reward

Suppliers with an ESG score of 5: Key suppliers are given opportunities to participate in new projects and, where appropriate, are added to the current quarter's RVL. In addition to new project opportunities, tier-1 suppliers are evaluated for the current quarter's RVL and given priority to become key suppliers. In 2025, no suppliers met these criteria.



Elimination

Suppliers with an ESG score of 2 or less: If their subsequent performance fails to improve, they will be suspended from participating in new projects, excluded from the RVL, or have their orders transferred. In 2025, no suppliers were eliminated for receiving an ESG score of 2 or below. However, WNC suspended one supplier from participating in new projects and excluded it from the RVL because it was unwilling to implement the EcoVadis project.

If a vendor underperforms in leading indicators or experiences significant business anomalies, the issue will be reported, and appropriate action will be taken according to relevant management procedures. In 2025, no suppliers were eliminated due to this situation.

3.4.3 Supply Chain Environment and Social Action

Green supply chain

In response to international trends and customer needs, WNC actively promotes green products and integrates green management principles into its supplier management mechanisms. WNC requires suppliers to sign a Supplier Quality Agreement and a Supplier Compliance Statement for the Non-Use of Environmentally Hazardous Substances. In addition, suppliers must strictly adhere to the Environmentally Hazardous Substances Standard Guidelines formulated by WNC. When necessary, suppliers are required to submit third-party testing reports to ensure that all products and parts (including accessories, packaging materials and other materials delivered with the product) comply with relevant regulations. Through these mechanisms, WNC ensures that all products designed and produced by the company comply with global regulations for restricted substances, including Restriction of Hazardous Substances (RoHS), Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), Persistent Organic Pollutants (POPs), and batteries and accumulators and waste batteries and accumulators. Furthermore, suppliers must comply with WNC's management requirements for non-use of environmentally hazardous substances.

In addition to signing of environmental protection statements, WNC also incorporates the control of hazardous substances into the incoming inspection process. For raw materials that violate regulations on controlled substances, suppliers are required to immediately take corrective and preventive measures to avoid recurrence. The Production Part Approval Process (PPAP) recognizes key components, formulates checklists and regulations, and inspects the source to avoid subsequent production waste and social costs caused by production quality problems.

Supply chain carbon reduction

In 2023, WNC signed the SBTi Commitment Letter and committed to achieving net-zero Scope 3 emissions by 2050, aiming to drive our suppliers to create a low-carbon supply chain together with us. WNC regularly distributes a Sustainability and Greenhouse Gas Inventory Information Questionnaire to suppliers potentially having high sustainability and carbon emission risks to assess their sustainability governance and carbon management practices. The questionnaire covers energy and carbon emissions management, emission reduction goals, inventory data, reduction measures, water resource management goals and measures, and sustainability disclosure. Evaluating

these areas enables WNC to understand and regularly monitor suppliers' sustainability and carbon management performance. To facilitate the low-carbon transition of its suppliers, WNC launched a program in 2025 to assist suppliers in establishing their carbon reduction goals. A total of 66 key high-emission suppliers completed their GHG inventories and obtained third-party certification. The overall completion rate for third-party certification achieved 85% in 2025. Furthermore, WNC requires suppliers to establish concrete carbon reduction goals, including joining the SBTi, committing to the RE100 program, or formulating carbon reduction plans (achieving at least a 25% reduction by 2030 compared to the base year). In 2025, 83% of all suppliers met this requirement.

Featured Case of the Year

Digital Supply Chain Portal (DSCP) for carbon management

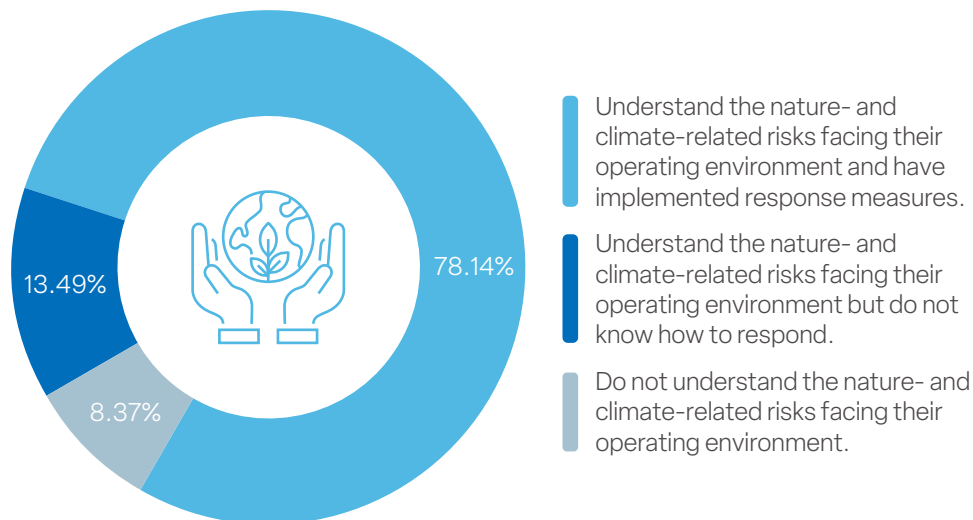
Since WNC's GHG footprint consists primarily of Scope 3 emissions, supplier carbon emission management is critical to achieving WNC's SBTi reduction targets. To eliminate the inefficiencies and data-tracking issues associated with manual emails and data consolidation in Excel, WNC has developed a proprietary carbon management interface. This digital platform allows employees to manage survey questionnaires centrally, increasing governance efficiency. By automating work processes, this platform significantly reduces costs and ensures the real-time exchange of information. In addition, WNC requires suppliers to upload supporting documents when submitting their carbon data on the platform, laying a solid foundation for rigorous, traceable, high-quality data. WNC leverages platform data to generate supply chain carbon management reports and conducts analysis to monitor its decarbonization pathways. This enables the company to project supply chain emission reduction rates through 2030 and collaborate with suppliers to achieve its long-term goals of net-zero emissions and a green supply chain.



Nature-related impact management across supply chain

To address the potential impacts of climate change and ecological degradation on its supply chain and business operations, WNC has included upstream suppliers in its nature- and climate-related risk management systems. Via scenario analysis and geographic information systems (GIS), WNC identifies supplier sites exposed to high physical risks. The company also assesses how operational activities across the value chain depend on specific ecosystem services, as well as their impacts on the natural environment (including resource consumption, ecological degradation, pollution emissions, and impacts on biodiversity). Based on the results of supply chain dependence and impact assessment, over 70% of tier-1 suppliers are aware of the relevant risks and have initiated management measures, indicating that they have taken preliminary steps to address nature-related issues. However, some suppliers have yet to take action or still lack the necessary knowledge to conduct risk assessments. To enhance overall supply chain resilience, WNC will continue to raise suppliers' awareness of nature- and climate-related risks and build their response capabilities through sustainable supply chain conferences and dedicated training resources. In addition, the company will use the Sustainability and Greenhouse Gas Inventory Information Questionnaire to monitor suppliers' progress, facilitate continuous improvement, and ensure they fulfill their sustainability responsibilities. WNC expects to facilitate more sustainable practices along with suppliers to address the challenges caused by climate change and ecological degradation. For details, refer to our 2025 T(C)NFD Report. °

Survey of Supply Chain Awareness of Nature and Biodiversity



Responsible mineral sourcing

WNC does not directly purchase metal raw materials, and adopts the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) developed by the Responsible Minerals Initiative (RMI) to conduct conflict mineral investigations. WNC has formulated a Responsible Minerals Policy Statement, committed to banning the use of conflict minerals that contribute to significant human rights violations such as armed conflict and forced labor in conflict-affected and high-risk areas (CAHRAs). Suppliers are required to avoid using conflict minerals, disclose the sources of tin (Sn), tungsten (W), tantalum (Ta), gold (Au), cobalt (Cu), and mica they use, and communicate this policy to their upstream suppliers to achieve alignment throughout the supply chain.

WNC conducts supplier conflict mineral surveys through the CMRT to find out whether smelters used by suppliers are participants in the Responsible Minerals Assurance Process (RMAP). New suppliers are required to provide valid supporting information. If their products contain conflict minerals, they must explain the necessity and outline the corresponding due diligence and control mechanisms. In addition, WNC requires suppliers to promise that products they provide to WNC do not contain any conflict minerals by signing a Supplier Quality Agreement. Suppliers are also required to avoid sourcing from smelters known to be involved in human rights violations. According to survey results in 2025, there are a total of 229 smelters within WNC's supply chain, of which 219 are RMAP-compliant smelters and are participants in compliance projects, representing 96% of total smelters. Ten smelters do not participate in the RMAP program. WNC will continue to monitor the compliance status of these 10 smelters to ensure that products delivered to customers meet their conflict minerals requirements.

2025 WNC supply chain smelter distribution

Region	Gold	Tantalum	Tin	Tungsten	Total
Asia	51	25	33	27	136
Europe	22	4	7	3	36
North America	11	6	4	4	25
South America	5	3	11	1	20
Africa	6	1	3	0	10
Australia	1	0	1	0	2
Total	96	39	59	35	229

3.4.4 Sustainable Supply Chain Training

To improve sustainable supply chain management, WNC offers sustainable procurement courses for employees in the Global Supply Chain Management Division. These courses are mandatory for new procurement employees. Through sharing of trends in sustainable procurement and case studies, WNC hopes to implement the concept of sustainable procurement in materials procurement and the screening and management of suppliers. In 2025, sustainable procurement training focused on introducing ISO 20400 sustainable procurement guidance. The program achieved a 100% completion rate, with 68 employees completing a combined total of 68 training hours throughout the year.

WNC continues to communicate sustainable supply chain requirements to suppliers through the DSCP and provides online Supplier ESG & RBA training to systematically enhance suppliers' understanding and implementation of supplier code of conduct and anti-corruption regulations. As of the end of 2025, all tier-1 and key suppliers have completed the related online courses.

Featured case

supplier engagement in 2025

WNC holds a Sustainable Supplier Conference annually. The company regularly shares sustainability trends and engages in relevant topics with both WNC's suppliers and internal units responsible for procurement and supplier management, such as the Global Supply Chain Management unit and the Quality Assurance Division. In 2025, WNC hosted four supplier conferences, engaging 84 high-carbon-emitting suppliers. To deepen partnerships with overseas suppliers, two of which were held in Vietnam in March to strengthen collaboration with overseas suppliers. These conferences aimed to communicate WNC's sustainable supplier strategies and requirements, and to provide carbon management training to enhance Vietnamese suppliers' knowledge of, and capabilities in, carbon reduction. For the other two conferences were held at the Taiwan headquarters, invited a total of 66 suppliers with potentially high carbon emissions to participate. In addition to sharing WNC's sustainability strategy and carbon management requirements for suppliers, industry experts were invited to deliver training sessions on carbon inventory practices, information security, sustainable materials, and human rights. Overall satisfaction rating of these activities reached 4.75 (out of 5).

WNC also invites its suppliers to participate in the annual Wistron Group Vendor Conference. During the event, WNC commends suppliers who have performed outstandingly or made special contributions. In 2025, 103 WNC suppliers attended the Wistron Group Vendor Conference.



4 Environmental Sustainability

- 4.1 Climate and Nature Initiative Management
- 4.2 Low-carbon and Energy Initiative Management
- 4.3 Environmental and Natural Resource Protection
- 4.4 Green Innovation

2025 performance

International recognition

- Net-zero targets validated by SBTi
- Achieved double A (leadership level) rating in CDP's climate change and water security questionnaires
- Achieved A (leadership level) rating in CDP's 2025 supplier engagement assessment



Greenhouse gas reduction

- Reduced Scope 1 & 2 emissions by 19.01% compared to base year 2022
- Reduced Scope 3 emissions by 7.69% compared to base year 2023
- RE ratio (renewable energies ratio) reached 34.47%



Environmental and natural resource protection

- UL 2799 Zero Waste to Landfill Platinum certified: Taiwan, Vietnam, China plants
- Percentage (by weight) of recycled plastics used in routers reached 39.4%
- Three new native species that are also endemic to Taiwan have been observed in the newly-planted forest area: the Temple Tree Frog, Sauter's Brown Frog, and the Five-striped Blue-tailed Skink



Material topics and goal management

Sustainable development focus	Material topic	Performance indicators	2025 results		Future goals			Corresponding SDGs
			Goals	Result	Short-term 2026	Mid-term 2028	Long-term 2030	
Green initiatives 	Climate and energy management	Absolute GHG emissions reduction ^{Note 1} (Scope 1 + Scope 2) Base year: 2022	-15.75%	-19.01%	-21.00%	-31.50%	-42.00%	13.2 Integrate climate change measures into national policies, strategies and planning
		Absolute GHG emissions reduction (Scope 3) Base year: 2023	-7.14%	-7.69%	-10.71%	-17.85%	-25.00%	
		RE ratio (renewable energies use ratio)	25%	34.47%	30%	40%	60%	7.2 Increase substantially the share of renewable energy in the global energy mix 7.3 Double the global rate of improvement in energy efficiency
		Cumulative electricity savings rate (%) New	New target	New target	12%	14%	16%	
	Green products	100% compliance with product hazardous substance regulations and relevant customer and national requirements	100%	100%	100%	100%	100%	13.2 Integrate climate change measures into national policies, strategies and planning

Sustainable development focus	Material topic	Performance indicators	2025 results		Future goals			Corresponding SDGs
			Goals	Result	Short-term 2026	Mid-term 2028	Long-term 2030	
Green initiatives 	Water resource management ^{Note 1}	Reduction of water withdrawal intensity Base year: 2020	-13%	-22.71%	-13%	-13%	-18%	
	Waste management ^{Note 1}	New Waste conversion rate (%) ^{Note 2}	New target	New target	93%	94%	95%	 13.2 Integrate climate change measures into national policies, strategies and planning
		Ratio of waste intensity reduction Base year: 2021	-50%	-56.57%	50%	53%	56%	
	Sustainable materials	Percentage by weight of recycled plastics used in routers	35%	39.4%	40%	50%	60%	 12.5 Substantially reduce waste generation through prevention, reduction, recycling and reuse

Note: The former Carbon Sink and Carbon Sequestration Accumulation and Taiwan Native Species Database management targets fall under biodiversity sustainability topics and were not included as WNC's material topics; they have therefore been converted into internal management targets. Due to internal requirements, "low carbon materials selection mechanisms" has been integrated into internal action items.

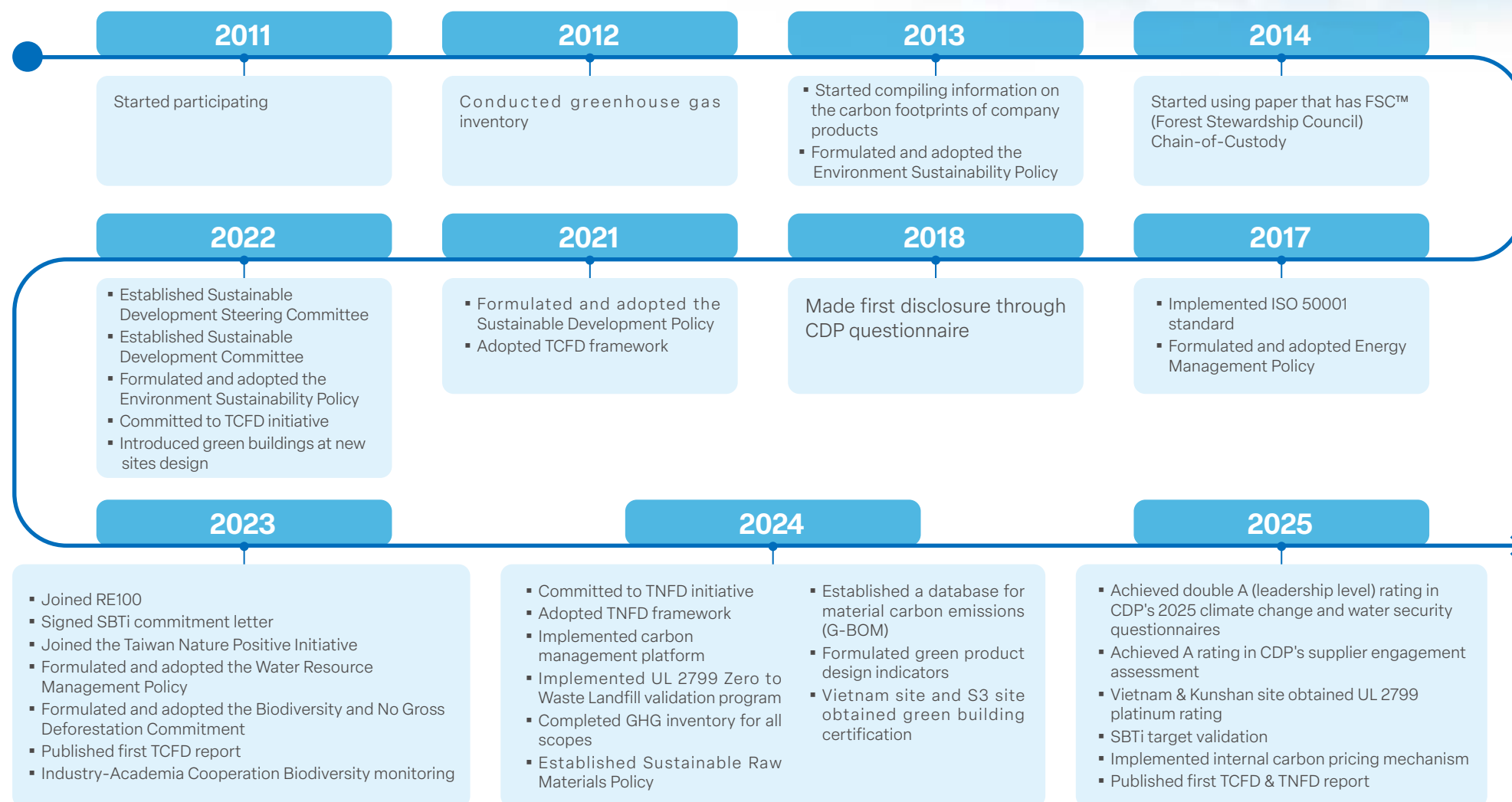
Note 1: In consideration of production capacity fluctuations and energy management optimization, the original target of "reducing electricity intensity compared to the previous year" has been revised to "cumulative electricity-saving rate (%)" to better reflect actual performance. The scope of the cumulative electricity-saving rate, water resource, and waste management targets covers major production sites in Taiwan, China, and Vietnam. The Mexico site is still in the build-up phase and will be gradually incorporated into the management scope.

Note 2: Water withdrawal intensity is calculated based on numbers from major production sites, and does not include the Mexico site and on-site dormitories. The formula is: Water withdrawal volume (cubic meters) / revenue (NT\$ million).

Note 3: As major production sites in Taiwan, China, and Vietnam have adopted UL 2799 Zero Waste to Landfill certification, the original "waste recycling rate" target has been revised to "waste conversion rate" to align more precisely with international standards.

4.1 Climate and Nature Initiative Management

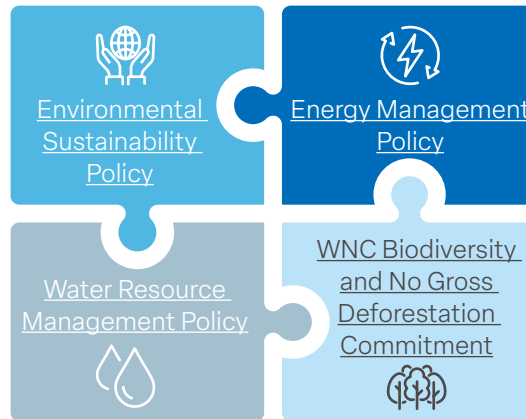
Climate and Nature Initiative Milestones



4.1.1 Climate and Nature Governance Frameworks

Environment sustainability policies and commitments

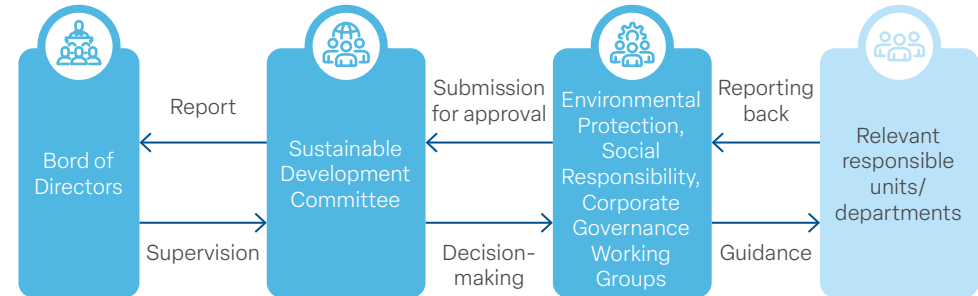
To put its commitment to sustainable operations into practice, WNC is focused on achieving its goals of 100% renewable energy use and net-zero emissions. To realize this long-term vision, the company has established four core environmental policies covering environmental sustainability, energy management, water resource management, and biodiversity and no deforestation. These policies serve as guiding principles for its environmental initiatives. From 2022 to 2025, there were no material environmental violations at any WNC sites, defined as violations resulting in fines exceeding US\$10,000.



Climate and nature governance frameworks

In 2024, to enhance the company's climate and nature governance, WNC adjusted its organizational structure and elevated the Sustainable Development Committee to the Board level, with the Chairperson of WNC serving as convener. The Sustainable Development Committee reports on the progress of sustainability related initiatives to the Board of Directors on a regular basis. In addition, the committee compiles overall sustainability strategies and supervises senior managers' governance status and their performance in terms of key indicators. The Environmental Protection, Social Responsibility, and Corporate Governance working groups under the committee review the status of each ESG project every quarter, develop goals in accordance with WNC's sustainable development directions and strategies, and establish related management guidelines and specific action plans. For details, please refer to WNC's 2025 TCFD & TNFD Report.

Sustainability Governance Structure



Oversight and management responsibilities for environmental issues

Board of Directors

The Board of Directors is chaired by the Chairperson and convenes at least once every quarter. The Board is responsible for reviewing major environment-related investment plans, strategies, and action items as well as annual targets and budgets. It also incorporates climate- and nature-related risks and opportunities into its decision-making processes and oversees the company's performance on environmental issues.

Sustainable Development Committee

The Sustainability Development Committee is chaired by the Chairperson and convenes at least twice a year. The Chief Sustainability Officer reports to the committee on the progress of major projects undertaken by the working groups. The committee is responsible for making major corporate decisions and reviewing climate- and nature-related policies, systems, management guidelines, and specific implementation plans.

The Environmental Protection, Social Responsibility, and Corporate Governance Working Groups

Convened by the Chief Sustainability Officer, these working groups meet once every quarter to review regulatory and customer requirements and track the progress of projects implemented by relevant units. These working groups also provide recommendations on the implementation of measures in key areas, including greenhouse gas inventory, carbon management, energy management, renewable energy use, supply chain management, and the identification of climate- and nature-related risks.

Key sustainability-related items reported at Board of Directors' meetings in 2025

- Approved WNC's material topics related to sustainability
- Approved WNC's sustainable management targets
- Ratified the WNC 2024 Sustainability Report
- Approved the methodologies and results for identifying WNC's material risks and opportunities under the TCFD and TNFD frameworks
- Approved the adoption of the Risk Management Policy and Procedures

Building environmental competency through training

To ensure that our directors are well-versed in the latest trends in corporate governance and to boost the board's sustainable governance capabilities, all directors of WNC are required to complete annual training on ESG related issues in accordance with the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies. WNC periodically provides publications on economic, environmental, social, and other issues relevant to the company's operations to directors and also arranges for them to take external courses. These efforts help directors stay abreast of the latest trends and best practices, enhance their professional competencies, and apply such knowledge to decision-making and governance. This makes the Board better equipped to respond effectively to risks and challenges related to climate change, nature, and biodiversity, thereby enhancing the effectiveness and long-term viability of the company's sustainable development strategies and allowing the company to fulfill its responsibilities to shareholders, employees, society, and the environment. These training programs cover areas such as corporate governance, environmental sustainability, climate change, and risk management. In 2025, WNC directors participated in a total of 20 training sessions, totaling 69 hours, and 26% of these hours were spent on environmental-related training courses.

4.1.2 Climate and Nature Risk Management

1

Collect

topics of different aspects

- Transformation risks: Current regulations, emerging oversight, technology, legal factors, market conditions, and business reputation
- Physical risks: Immediate and long-term implications
- Opportunities: Resource efficiency, energy sources, products and services, market, and resilience

2

Identify

types and scope

- Types of impact Operations, products and services, R&D investment, supply chain and/or value chain, and adaptation and mitigation activities
- Types of impact: WNC's upstream suppliers, business operations and downstream customers
- Time frame: Short term (1–2 years), medium term (2–5 years), and long term (5–10 years)

3

Assess

likelihood /intensity

- Likelihood: Certainly, very likely, likely, moderately likely, possible, unlikely, very unlikely
- Degree of impact: High, medium-high, medium, medium-low, and low (based on factors such as revenue, production capacity or service locations, personnel injury, regulatory compliance, and reputational consequences)

4

Determine

material topics

A matrix analysis was established using a threshold of 66% likelihood and medium-high impact for initial screening. The significance of each issue was then ranked based on the product of these two determining factors. Final material topics were confirmed through consensus among task force members.

5

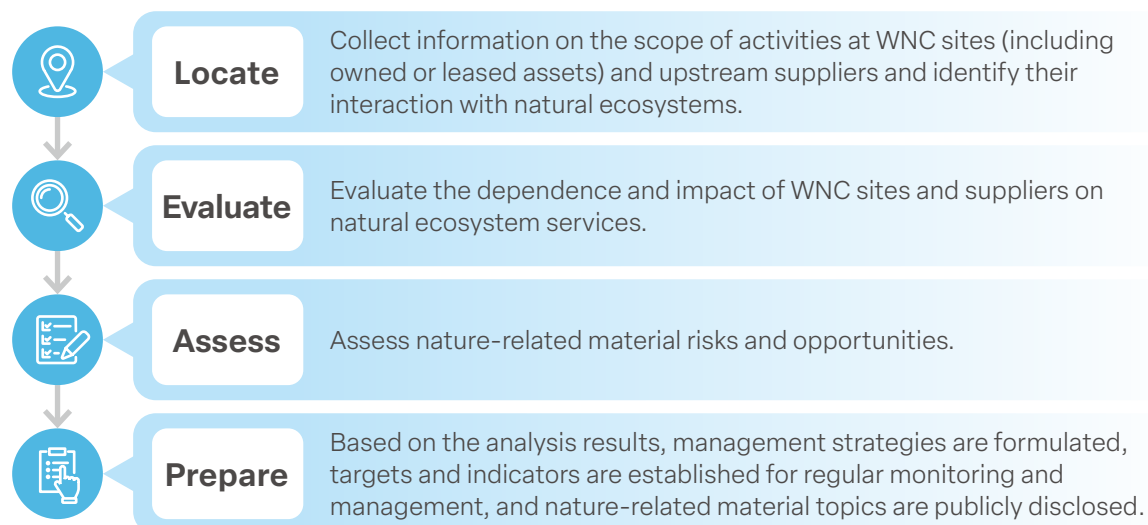
Formulate

management actions

With reference to the 4T principles of risk management—Tolerate, Treat, Transfer, and Terminate — WNC develops corresponding management measures, with short-, medium-, and long-term goals and monitoring indicators in place. Project progress is regularly tracked by the Environmental Protection, Social Responsibility, and Corporate Governance working groups to enhance climate resilience through mitigation and adaptation.

Risks/ Opportunities	Topic	Topic description	Time frame	Impact on value chain	Potential financial impact	Actions and strategies
Transformation risks - regulations	Changes in energy prices	With rising electricity and fuel prices, if WNC is unable to optimize energy management in the short term, it will face cost escalation risks.	Short-term	WNC's business operations	Increase in indirect operating costs	- Implement energy management platform - Replace equipment and optimize energy-saving systems in needed areas
Transformation risks - regulations	Voluntary participation in climate agreements	If the decarbonization performance of the value chain fails to meet WNC's sustainability commitments, the company's corporate reputation may be adversely affected.	Mid-term	WNC's upstream suppliers and business operations	Decrease in operating revenue	- Increase renewable energies use ratio - Establish a supplier carbon management platform and organize sustainability risk assessments, supply chain conferences, on-site audits, and guidance sessions
Physical risk - long-term risks	Average temperature change	Rising global temperatures will pose challenges in terms of energy consumption, and management of heat hazards need to be improved to safeguard the health of employees doing outdoor work and to maintain their productivity.	Mid-term	WNC's upstream suppliers and business operations	Increase in indirect operating costs	- Establish green product indicators - Implement product lifecycle management
Physical risk - immediate risks	Extreme rainfall and drought	Prolonged dry seasons and disasters caused by heavy rainfall will increase water resource costs and impact production consistency, posing challenges to supply chain management and operational efficiency.	Short-term	WNC's upstream suppliers and business operations	Decrease in operating revenue	- Optimize temperature control and energy-saving equipment - Implement management measures for high-temperature work in plants
Opportunities - products and services	Changes in customer behavior	In response to international customers' growing emphasis on sustainability, the company focuses on developing innovative low-carbon products and environmentally-friendly material technologies to enhance market appeal and strengthen brand competitiveness.	Short-term	WNC's business operations	Increase in operating revenue	- Formulate measures to mitigate the impact of floods and droughts - Improve property protection and incident response measures

WNC references the Taskforce on Nature-related Financial Disclosures (TNFD) framework and uses the Locate, Evaluate, Assess, Prepare (LEAP) risk assessment approach to regularly assess the interactions between its value chain operations and natural ecosystems, and analyzes corresponding nature-related risks and opportunities based on dependencies and impact pathways. WNC also identifies priority risks and opportunities through materiality analysis, then proposes management actions, sets monitoring indicators, and defines management targets to reduce its negative impact on biodiversity and enhance the scope of its positive influence, which will move the company closer towards the goal of creating a "Nature Positive" future.



Nature-related dependencies

Sub-category	Corresponding natural disaster or change	Dependency pathway	Potential financial impact
Water supply (abiotic)	D1 – Water scarcity / insufficient water supply	WNC sites rely on the local ecosystem's ability to regulate surface runoff and retain/capture water for their water supply. The sites use water in manufacturing processes for cooling and cleaning equipment, creating liquid formulas, and ensuring the smooth operation of machinery. If water availability in upstream watersheds declines due to drought, extraction by other organizations, or deteriorating water quality, the water supply may become insufficient, which may lead to the need for water rationing, or temporary water restrictions, which could further lead to production line shutdowns, reduced production capacity, delivery delays, and additional costs due to having to use alternative water sources.	▪ Decrease in revenue ▪ Increase in indirect operating costs
Global/local climate regulation services	D2 – Extreme heat	WNC sites rely on natural vegetation, green spaces, water bodies, natural shade and other natural ecosystem services to regulate the surrounding microclimate, reduce peak temperatures during the day, slow down heat loss at night, and ease demand for cooling. Degradation of these climate regulation services may significantly increase the cooling demand from production lines and the energy consumption of air-conditioning systems, resulting in higher operating costs and greater equipment failure risk.	▪ Decrease in revenue ▪ Increase in indirect operating costs
Storm mitigation services	D3 – Storm events (e.g., typhoons, hurricanes, sandstorms)	WNC sites rely on ecosystems such as coastal wetlands, watershed vegetation, forests, and natural embankments to serve as buffers to attenuate floods/waves and reduce wind speeds, helping protect infrastructure at the sites. More frequent and severe storms during typhoon season may increase the risk of flooding, structural damage, and worker injury at WNC sites, leading to operational disruptions, higher capital expenditure for repairs and replacing equipment, and rising insurance premiums.	▪ Increase in capital expenditures ▪ Increase in indirect operating costs
Biological control services – disease regulation	D4 – Large-scale infectious disease outbreaks	Natural ecosystem regulation of infectious disease outbreaks have a significant impact on operations at WNC sites. Climate change and regional air quality deterioration may increase the frequency of large-scale outbreaks, causing labor shortages, impacting worker attendance, and disrupting production or services, while also leading to increased company spending on screening, protective equipment, and site disinfection.	Increase in indirect operating costs
Local climate regulation services	D5 – Flooding or disasters caused by extreme rainfall	WNC sites rely on surface runoff regulation to reduce waterlogging and flood risk and in turn enable the continued operation of production lines and supply chains. If these regulation services deteriorate, extreme rainfall may increase the likelihood of flooding, erosion, and utility disruptions, potentially causing production interruptions, infrastructure damage, and higher repair costs.	Increase in indirect operating costs

Operational impact

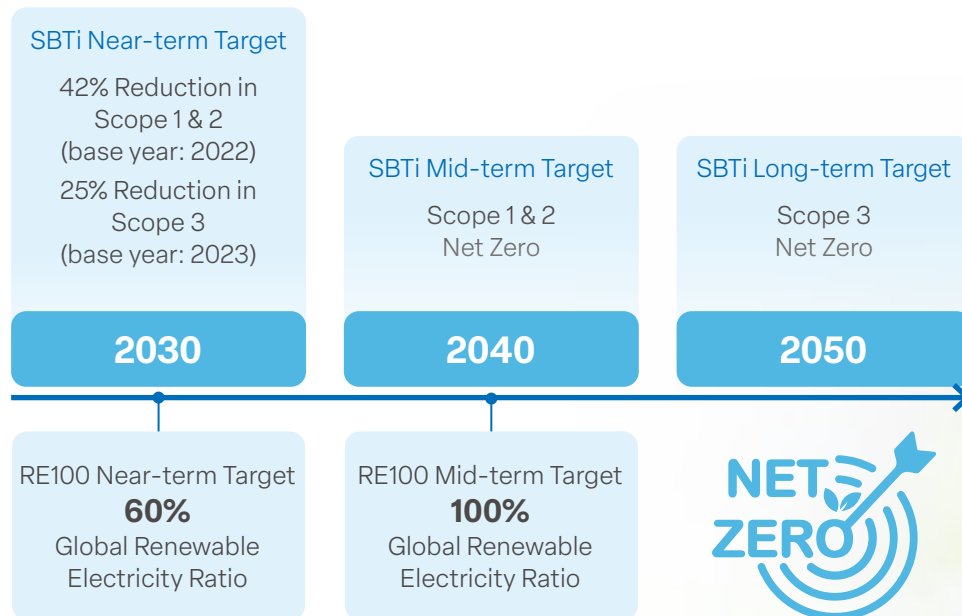
Sub-category	Corresponding natural disaster or change	Impact pathway	Potential financial impact
Resource depletion	I1 – Use of fossil fuels and electricity	Electricity is the primary energy source used in WNC's operations, with diesel, gasoline, and natural gas used as supplementary energy sources in specific cases, such as emergency power generation, boiler heating, fuel for company vehicles, and dormitory water heating. This direct consumption of fossil fuels and increased use of electricity contributes indirectly to ecological damage associated with fossil fuel extraction and transportation, in turn weakening critical ecosystem services. Ultimately, the company's operations and business model may be impacted via regulatory restrictions and rising carbon costs.	Increase in indirect operating costs
	I2 – Use of freshwater resources (e.g., rivers, lakes, groundwater, tap water)	WNC sites use freshwater in production processes and for domestic use. If water withdrawals exceed natural replenishment rates or the capacity of the watershed, the water level of rivers, lakes and groundwater may decline, resulting in dry river sections, wetland degradation, increased concentrations of substances in water, and reduced ecosystem services related to hydrological regulation. This may lead to increased drought risk, additional restrictions on factory water use, increased water withdrawal costs, or even plant shutdowns during dry seasons.	Increase in indirect operating costs
Pollution	I3 – Greenhouse gas emissions	Direct, indirect, and value-chain greenhouse gas emissions are generated during the operations of WNC sites, increasing the concentration of greenhouse gases in the atmosphere and in turn intensifying the greenhouse effect and driving climate change. This may further alter regional temperatures, precipitation patterns, and sea levels as well as increase the frequency and severity of extreme heat, droughts, heavy rainfall, and storms, potentially causing operational disruptions and increased costs for the company.	Increase in indirect operating costs
	I4 – Waste	Industrial and domestic waste is generated during operations of WNC sites and disposed of through landfill, incineration, recycling, or outsourced processing. If third-party contractors are improperly managed, or if disposal technologies and monitoring are inadequate, issues such as waste leakage, incomplete incineration, or improper storage may occur, which can lead to the release of harmful substances into the soil, groundwater, and the atmosphere. This may harm the health and living environment of people living in nearby communities, leading to possible inspections and fines for the company.	Increase in indirect operating costs
	I5 – General air pollution	The manufacturing processes and backup generators used at WNC sites emit VOCs and NOx. If such emissions are not effectively controlled, local air quality may deteriorate due to increased ozone and secondary particulate matter, thereby affecting surrounding vegetation and ecosystems and impacting ecosystem services such as air purification and biodiversity. This may ultimately expose the company to regulatory risks, including fines and stricter emissions requirements.	Increase in indirect operating costs

Compensation linked to sustainability performance indicators

To enhance senior management's responsibility and commitment to WNC's sustainability and overall performance, starting in 2025 WNC has incorporated sustainability-related performance indicators into the performance evaluations of senior executives. For details, refer to [Section 2.3.4](#).

Climate-related goals

In response to the Paris Agreement and the goal of limiting global warming to 1.5 °C above pre-industrial levels, WNC adopted the SBTi methodology in 2023 to set science-based carbon reduction targets. WNC also joined RE100 in 2023, committing to using 100% renewable energy by 2040. The company's science-based carbon reduction targets passed SBTi validation in February 2025, showing its commitment to net zero. Starting in 2026, the company will integrate related strategies and plans to bring forward its Scope 1 and Scope 2 net-zero target to 2040, and plans to submit more ambitious targets to SBTi.



Climate and nature risk identification framework

WNC adopted the TCFD framework in 2021, incorporating climate change into its risk assessments. A comprehensive assessment is conducted every three years, and a dedicated task force holds annual meetings to review issues related to residual risk, develop adaptation and mitigation measures, track action plans and progress, and report findings to the Sustainable Development Committee's working groups.

WNC first started using the Biodiversity Risk Filter (BRF), a tool developed by the World Wildlife Fund (WWF), in 2023 to conduct initial assessments of nature-related risks. In 2024, the company implemented the Taskforce on Nature-related Financial Disclosures (TNFD) framework as well as the LEAP (Locate, Evaluate, Assess, Prepare) risk assessment approach.



4.1.3 Climate and Nature Initiatives

Participation in international initiatives

In response to the Paris Agreement and the goal of limiting global warming to 1.5 °C above pre-industrial levels, WNC adopted the SBTi methodology in 2023 to set science-based carbon reduction targets. WNC also joined RE100 in 2023, committing to using 100% renewable energy by 2040. To accelerate nature-related risk assessment and disclosure, WNC applied to join the TNFD Forum in 2024 and became a TNFD Adopter, and the company published its first TNFD report in 2025.

Science Based Targets initiative (SBTi)

2023

- Submitted a net-zero commitment letter to SBTi, committing to 1.5 °C-aligned targets
- Set short- and long-term emissions reduction and net-zero targets for all sites in accordance with SBTi criteria: a 42% reduction in Scope 1 and Scope 2 emissions by 2030 (base year: 2022) and reach net zero by 2050

2024

- Set a Scope 3 emissions reduction target in accordance with SBTi criteria: achieve a 25% reduction in Scope 3 emissions by 2030 (base year: 2023)
- Submitted net zero targets to SBTi for validation

2025

- Net zero targets passed SBTi validation

RE100

2023

- Joined RE100, becoming the first network communications company in Taiwan to join the initiative
- Pledged to achieve 50% renewable energy usage across all sites by 2030 and 100% usage by 2040

2024

- Attended the consultation meeting in March and the annual members' meeting in December
- The ratio of renewable energy use to total energy consumption at WNC was 21.06% in 2024, meeting the goal for the year

2025

- The ratio of renewable energy use to total energy consumption at WNC was 34.47% in 2025, meeting the goal for the year

Task Force on Climate-Related Financial Disclosures (TCFD)

2022

- Added our signature to the TCFD official website to support the TCFD initiative
- Implemented the TCFD framework, committing to implementing measures that help reduce the impact of climate change in accordance with the TCFD recommended disclosures

2023

- Assessed the impact of climate change on our financial performance to draw up a climate risk and opportunity matrix with corresponding financial risks
- Issued first TCFD report

2024

- Issued second TCFD report; the report passed third-party evaluation and obtained a Pioneer level rating in SGS Taiwan's TCFD Performance Assessment

2025

- Published first TCFD & TNFD Report through integrating the TNFD framework

Taskforce on Nature-related Financial Disclosures (TNFD)

2023

- Joined the Taiwan Nature Positive Initiative (TNPI)
- Referenced TNFD guidelines and used the WWF biodiversity risk filter to evaluate nature-related dependencies, impacts, risks and opportunities

2024

- Became a TNFD Forum member
- Became a TNFD Adopter
- Pledged to issue a TNFD report in 2025

2025 年

- Published first TCFD & TNFD Report through integrating the TCFD framework

Carbon Disclosure Project (CDP)

WNC has participated in CDP assessments since 2018 to review its environmental practices and performance and in turn assess potential risks and opportunities related to climate change and water resources. The company has also used questionnaires to review relevant internal policies and formulate improvement measures. In 2025, WNC earned A ratings in the climate change, water security, and supplier engagement questionnaires conducted by CDP, the second straight year the company received an A rating for supplier engagement.

Asia Clean Energy Coalition (ACEC)

In 2025, WNC joined the Asia Clean Energy Coalition (ACEC) to support the promotion of clean energy procurement policies and market reforms in Vietnam. WNC's goal is to reinforce energy transition efforts and achieve carbon reduction targets in Vietnam as well as contribute to SDG 17: Partnerships for the Goals.

4.2 Low-carbon and Energy Initiative Management

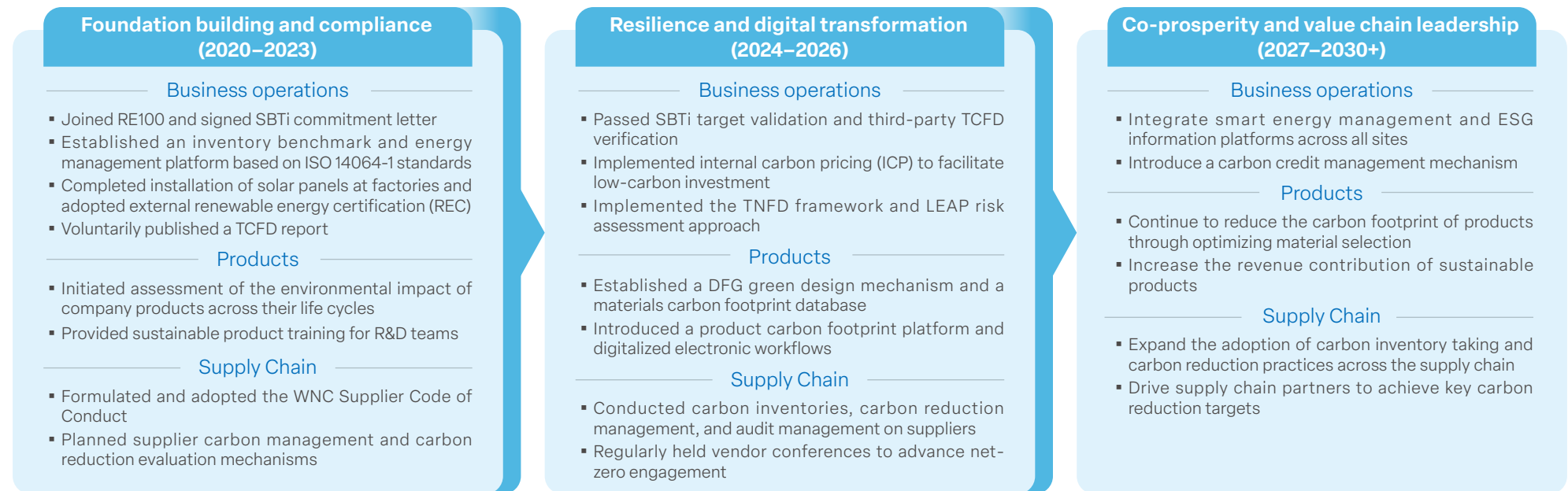
4.2.1 Net-zero and Low-carbon Management

Net-zero transition pathway

In the face of challenges posed by global climate change and risks associated with natural resources, WNC has placed emphasis on net-zero transition, viewing it as a key driver for its sustainable corporate competitiveness. In addition to having its science-based emissions reduction targets validated by SBTi in 2025 and setting targets aligned with the 1.5°C pathway, WNC has also implemented an internal pricing mechanism to integrate carbon management into business decision making. To fulfill its long-term commitment to protecting the environment, WNC has established a net-zero transition pathway. The initial stage of this pathway focuses on foundation building and compliance. During this stage WNC focused its efforts on participating in international initiatives and improving relevant management systems. WNC is now in the next stage, which focuses on resilience and digital transformation. The company is leveraging its Design for Green (DFG) data dashboard and product carbon

footprint platform to enhance real-time product monitoring and reduce the carbon footprints of products. WNC's goal is to reach the co-prosperity and value chain leadership stage and work together with global supply chain partners to build climate resilience. The following table outlines the three stages of WNC's net-zero transition pathway and key action items across three major dimensions: business operations, products, and supply chain.

Net-zero transition pathway



4.2.2 Progress on SBTi Targets and GHG Reduction

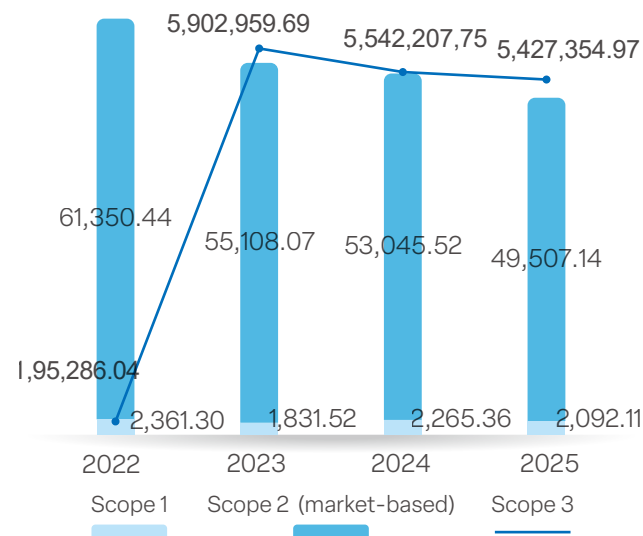
Progress on SBTi targets

WNC has committed to reducing Scope 1 and Scope 2 GHG emissions by 42% by 2030, compared to the 2022 baseline, and Scope 3 emissions by 25% compared to the 2023 baseline (all targets cover 100% of base year emissions). In addition, WNC has set long-term targets to reduce Scope 1, 2, and 3 GHG emissions by 90% by 2050 from their respective 2022/2023 baselines, achieving net-zero emissions across all scopes by 2050. In line with the SBTi Net-Zero Standard's requirement to neutralize residual emissions through permanent, long-duration carbon removal, WNC plans to purchase carbon off-set credits and introduce long-term carbon removal technologies to neutralize residual emissions remaining after the 90% reduction target. The company also aims to achieve net-zero emissions across all scopes by 2050. In 2025, WNC's Scope 1 and Scope 2 (market-based) emissions amounted to 51,599.25 tonnes CO₂e, representing a cumulative reduction of 19.01% when compared to the base year of 2022 and exceeding the company's target of 15.75% for the year. In 2025, the company's Scope 3 GHG emissions amounted to 5,427,354.97 tonnes CO₂e. To respond to international climate initiatives and refine its decarbonization pathway, WNC has integrated relevant strategies starting in 2026 and plans to move up its Scope 1 and Scope 2 GHG emissions net-zero target to 2040. The company expects to submit an application for this target revision to SBTi. WNC follows ISO 14064-1:2018 and the GHG Protocol to define its organizational boundaries based on operational control. Using 2022 as the base year, WNC conducts greenhouse gas inventories and verification. In 2025, the Mexico site was added, completing inventory and third-party verification for all sites within the financial reporting boundary.

GHG emissions trends in the most recent four years

WNC continues to conduct greenhouse gas inventories across its entire value chain. In 2025, the company's total GHG emissions amounted to 5,478,954.22 tonnes CO₂e, representing a 1.09% decrease compared to 2024. The aforementioned total emissions include emissions from the Mexico site, meaning that WNC's GHG emissions coverage is at 100%. Scope 1, Scope 2, and Scope 3 emissions accounted for 0.04%, 0.9%, and 99.06% of emissions, respectively. Starting in 2023, WNC has expanded its Scope 3 inventory boundary to include all categories in this scope. This expansion led to a significant increase in Scope 3 emissions from 2023 onward, demonstrating tangible progress in enhancing value chain transparency. To ensure information transparency and maintain consistency with the boundaries of its financial statements, the company tracks emissions trends on an annual basis and uses the results as an important basis for its decarbonization strategies.

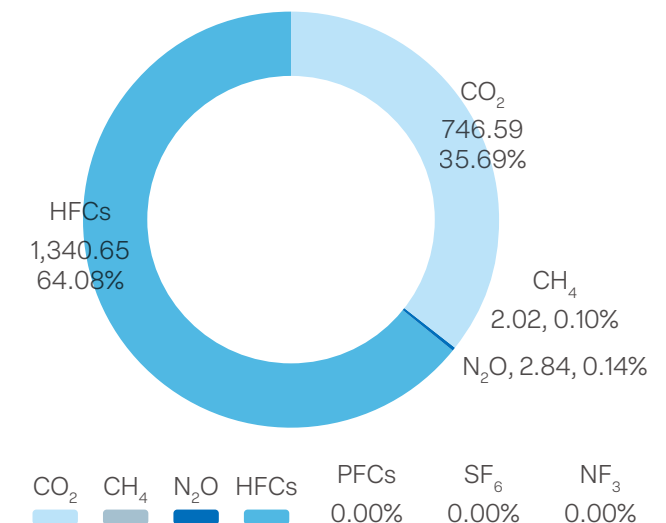
Four-year GHG Emissions Trends



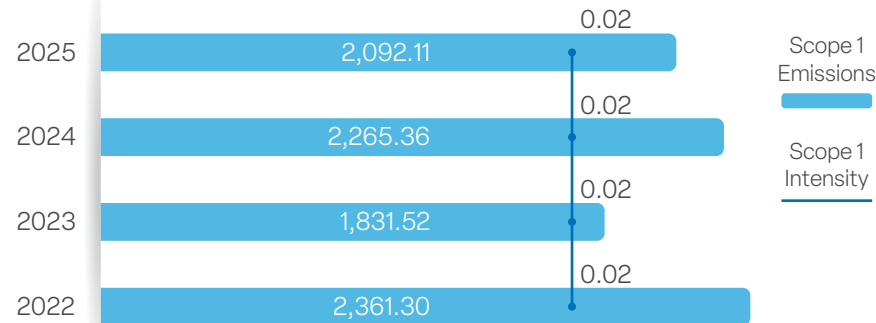
Emissions from business operations (Scope 1 and Scope 2)

Total emissions from business operations (Scope 1 and Scope 2) in 2025 amounted to 51,599.25 tonnes CO₂e, amounting to an emissions intensity of 0.47 tonnes CO₂e per NT\$ million of consolidated revenue. For individual categories, Scope 1 GHG emissions for 2025 amounted to 2,092.11 tonnes CO₂e, accounting for 0.04% of total emissions and representing an emissions intensity of 0.02 tonnes CO₂e per NT\$ million of consolidated revenue. Further analysis of the emissions structure shows that hydrofluorocarbons (HFCs) were the primary source, accounting for 64.08%, followed by carbon dioxide (CO₂) at 35.69%. The remainder consisted of trace amounts of nitrous oxide (N₂O) at 0.14% and methane (CH₄) at 0.10%. In 2025, Scope 2 GHG emissions amounted to 49,507.14 tonnes CO₂e, accounting for 0.9% of total emissions and representing an emissions intensity of 0.45 tonnes CO₂e per NT\$ million of consolidated revenue. Electricity consumption was the largest source of emissions, showing that energy transition should be the company's top priority in carbon reduction.

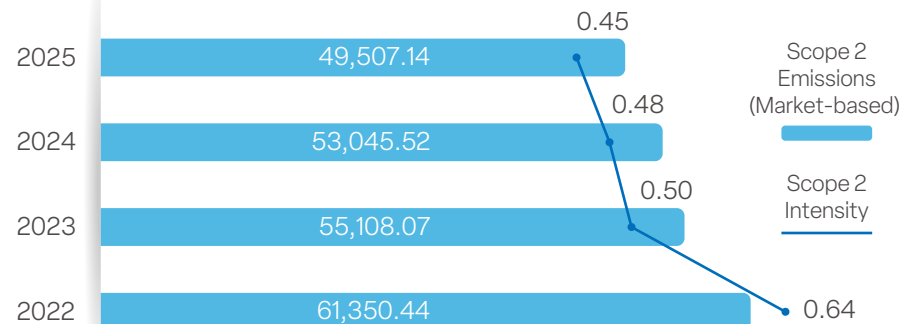
Scope 1 GHG Emissions in 2025



Four-year Scope 1 Emissions



Four-year Scope 2 Emissions



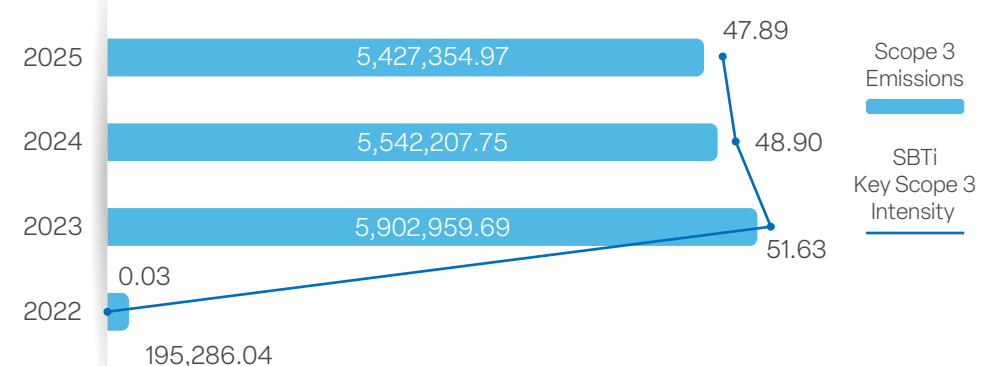
Note 1: The organizational boundary for the 2025 greenhouse gas emissions inventory covers WNC's global operations, achieving 100% coverage.

Note 2: For 2025, the emission factors for Scope 1 were sourced from the Greenhouse Gas Emission Factor Management Table (Version 6.0.4) published by the Ministry of Environment. The global warming potential (GWP) values for all greenhouse gases were based on the latest 2021 AR6 values. For Scope 2, electricity emission factors were based on the latest values published by the relevant local authorities.

Description of Value Chain Emissions (Scope 3)

In terms of value chain decarbonization performance, WNC's total Scope 3 emissions in 2025 were 5,427,354.97 tonnes CO₂e. Under its SBTi decarbonization targets, WNC identified key Scope 3 categories representing more than 97% of total Scope 3 emissions, including Category 1: Purchased Goods and Services, Category 3: Fuel- and Energy-related Activities, and Category 11: Use of Sold Products, in accordance with the Greenhouse Gas Protocol (GHG Protocol). In 2025, emissions from key Scope 3 categories amounted to 5,279,905.96 tonnes CO₂e, a 7.69% decrease in absolute emissions compared with the 2023 base year, reflecting WNC's steady progress toward its SBTi decarbonization targets. The emissions intensity of these key Scope 3 categories was 47.89 tonnes CO₂e per NT\$ million in revenue. Going forward, WNC will continue to advance the net-zero transformation of its value chain through low-carbon product design and supply chain collaboration on decarbonization.

Four-year Scope 3 Emissions



Note: In 2021, only Categories 3, 5, and 6 were included in the inventory. In 2022, Scope 3 Categories 1, 2, 4, 7, and 8 were additionally incorporated into the greenhouse gas inventory. Since 2023, emissions from all Scope 3 categories have been calculated on an annual basis. For Scope 3 Category 1 and Category 11 emissions in 2023, following the approval of WNC's SBTi targets in February 2025, and to ensure consistency between emissions disclosures and the committed SBTi reduction pathway, emissions for these two categories were estimated using an extrapolation method based on actual operating activities. The updated figures are presented in the chart. In 2025, data from the Mexico site was incorporated, resulting in 100% coverage.

Overview of Scope 3 GHG Emissions in 2025 (Unit: tonnes CO₂e)

Greenhouse Gas Inventory Standard ISO 14064-1: 2018

	2025 GHG emissions	Source of emission factors
Category 3: Indirect GHG emissions from transportation	GHG Protocol	
	Upstream transportation and distribution	5,270.67 Ecoinvent 3.10
	Downstream transportation and distribution	52,326.09 Ecoinvent 3.10
	Business travel	2,200.58 Taiwan Ministry of Environment Product Carbon Footprint Information Platform, Ecoinvent 3.10
Category 4: Indirect GHG emissions resulting from the use of products provided by other organizations	Employee commuting	14,298.59 Taiwan Ministry of Environment Product Carbon Footprint Information Platform, Ecoinvent 3.10
	Purchased goods and services	3,623,170.04 Ecoinvent-3.10, EF database, Taiwan Water Corporation
	Capital goods	55,957.76 EF database
	Fuel- and energy-related activities	13,657.25 Taiwan Ministry of Environment Product Carbon Footprint Information Platform, emission factor for self-generated electricity
	Waste generated during operations	1,560.09 U.S. Environmental Protection Agency (U.S. EPA), Ministry of Environment Product Carbon Footprint Label, and ecoinvent database version 3.10
Category 5: Indirect GHG emissions from products produced by the organization	Upstream lease assets	645.60 Taiwan electricity emission factor, on-site electricity emission factor
	Processing of sold products	10,069.79 Ecoinvent 3.10
	Use of sold products	1,643,078.67 On-site electricity emission factor
	End-of-life treatment of sold products	3,269.71 Taiwan Ministry of Environment Product Carbon Footprint Information website, USEPA
	Downstream lease assets	1,229.54 Taiwan Power Company
	Franchise operations	-
	Investment franchise	620.57 On-site electricity emission factor
Total Scope 3 emissions		5,427,354.97

Featured case of the year

Advancing internal carbon pricing and achieving further strong CDP performance

In 2025 WNC has remained committed to environmental sustainability and received strong recognition from the CDP, the global environmental disclosure organization. In the 2025 CDP Climate Change and Water Security assessments, WNC earned the highest rating of A in both categories. Among the 21,000 companies evaluated globally, fewer than 2% achieved the prestigious Double A rating. WNC is the only networking and communications company in Taiwan to receive this honor for two consecutive years.

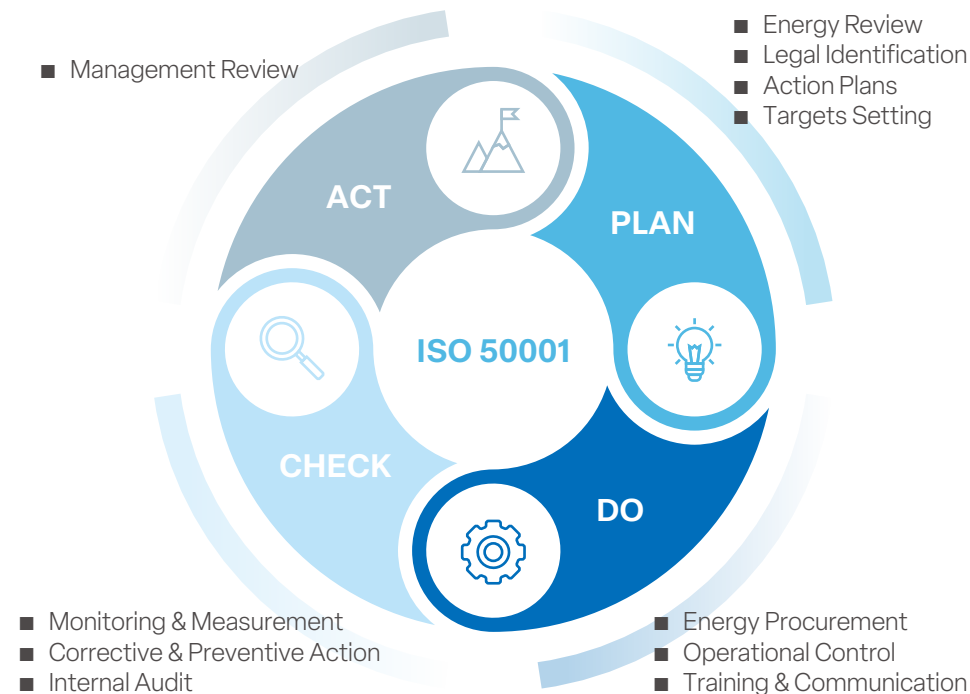
To further transform climate risk into a driver of transition, WNC launched an internal carbon pricing (ICP) mechanism in 2025. In its first year, the mechanism was launched using a shadow carbon price of USD 30/tCO₂e. The mechanism is designed to support net-zero goals across multiple dimensions, including: full-scope (Scopes 1, 2, and 3) greenhouse gas management, optimization of equipment procurement decisions, energy-efficient design of green products, and investment evaluation for carbon offsets and carbon capture technologies, thereby enabling early preparedness for regulatory requirements in the locations where each site operates. In addition, external experts were engaged in 2025 to provide executive training, while pilot programs were launched at selected sites and are expected to be gradually rolled out across global operations.

4.2.3 Promote Renewable Energy Use

Energy management policy and system

In 2023, WNC joined RE100, a global renewable energy initiative, and committed to using 100% renewable electricity across the Group by 2040, making it the first major Taiwanese networking and communications company to join RE100. To effectively manage energy consumption and enhance energy efficiency, WNC established an Energy Management Policy. Through the active adoption of the ISO 50001 Energy Management System, each site has established an energy baseline or base year based on historical data and regularly tracks the effectiveness of energy-saving initiatives. By 2025, all global manufacturing sites in Taiwan, China, and Vietnam had obtained ISO 50001 certification, while the Mexico site is expected to gradually implement the system and complete certification.

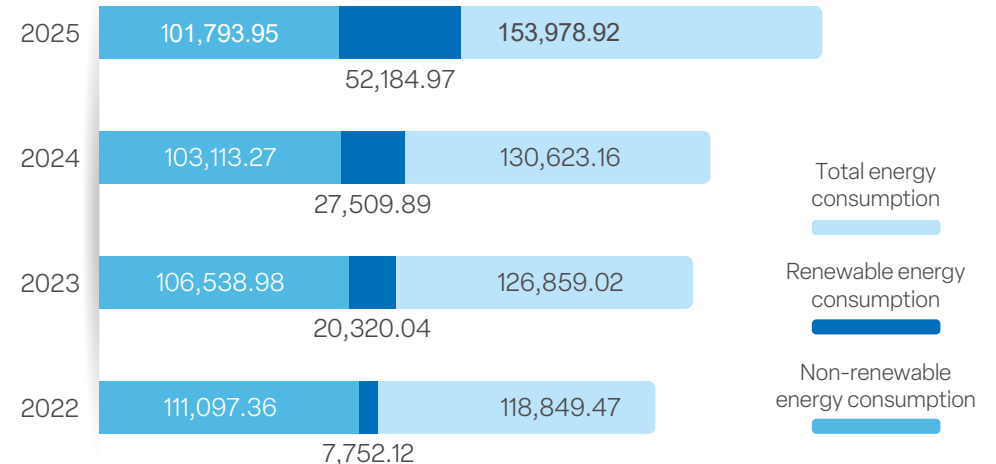
Energy Audit Flowchart



Energy structure

WNC's energy consumption consists of electricity and fossil fuels, including diesel, gasoline, and natural gas. In 2025, total energy consumption reached 153,978.92 MWh. This represented an 17.88% increase compared with 2024. Total energy consumption intensity was 1,396.62 MWh per NT\$ million in consolidated revenue, mainly due to WNC's global expansion, including the inclusion of the Mexico site in 2025 and the expansion of the Vietnam site. Non-renewable energy consumption was 101,793.95 MWh, accounting for 66.11%, while renewable energy consumption was 52,184.97 MWh, accounting for 33.89%. In the overall energy mix, purchased electricity was the primary source, accounting for 64.07% of total energy consumption. Fossil fuel use consisted of natural gas (1.44%), diesel (0.42%), and gasoline (0.18%), while the remaining 33.89% was derived from renewable energy. Despite continued capacity expansion in 2025, overall non-renewable energy consumption decreased by 1.28% from 103,113.27 MWh in 2024, demonstrating tangible results in the transition toward low-carbon energy.

Four-year energy consumption statistics (MWh)



Four-year energy consumption statistics (MWh)

	Item	Description	2022	2023	2024	2025
Non-renewable energy consumption 	Fossil fuels	Diesel	1,559.19	871.62	1,166.91	643.11
		Gasoline	198.00	291.48	308.54	279.24
		Natural gas	338.93	374.98	387.17	2,209.72
	Purchased non-renewable energy	Grid electricity	109,001.23	105,000.90	101,250.64	98,661.88
	Non-renewable energy consumption		111,097.36	106,538.98	103,113.27	101,793.95
Renewable energy consumption 	Renewable energy	Self-generated renewable energy for self-use (Self-generated solar power for self-use)	952.12	5,320.04	5,039.89	8,684.97
		Purchased renewable electricity consumption (I-REC)	6,800.00	15,000.00	22,470.000	43,500.00
	Renewable energy consumption subtotal		7,752.12	20,320.04	27,509.89	52,184.97
Total energy consumption			118,849.47	126,859.02	130,623.16	153,978.92

Note: According to the Heat Content of Energy Products table and the Abbreviation & Equivalents of Energy Units table in the Energy Statistics Handbook 2025 published by the Bureau of Energy:

- 1 liter of diesel = 10.0337 kWh = 0.0361 GJ
- 1 cubic meter of natural gas = 10.1279 kWh = 0.0365 GJ
- 1 liter of gasoline = 8.7442 kWh = 0.0315 GJ

WNC is committed to optimizing its energy mix and actively increasing use of renewable electricity through a two-pronged strategy of installing solar power systems for self-consumption and purchasing renewable energy certificates. In 2025, the RE ratio (the share of electricity consumption from renewable energy) reached 34.47%, more than five times higher than in 2022. Despite an increase in total electricity consumption driven by capacity expansion, WNC reduced its dependence on grid electricity by purchasing renewable energy

certificates and deploying self-generated solar power systems, thereby laying a solid foundation for achieving its Scope 1 and Scope 2 net-zero targets. WNC provides employees with regular training on energy efficiency and energy management to raise their awareness of energy consumption reduction, optimize their energy-use behavior, and build a culture of reducing energy consumption across the company. In 2025, energy efficiency and management training courses recorded 1,245 participants (person-times), with a total of 583.9 training hours.

Four-year electricity consumption statistics (MWh)

Electricity consumption statistics (MWh)

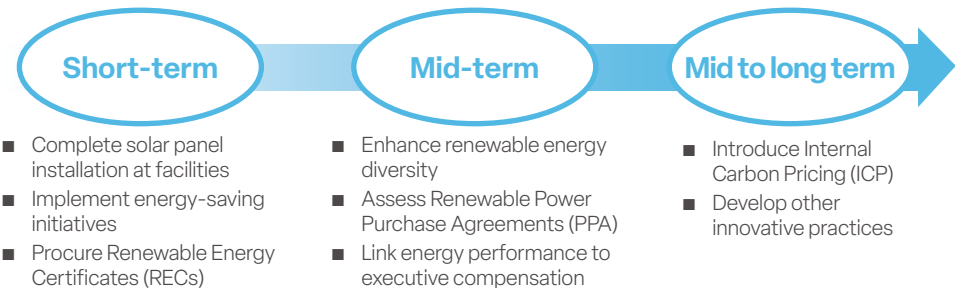
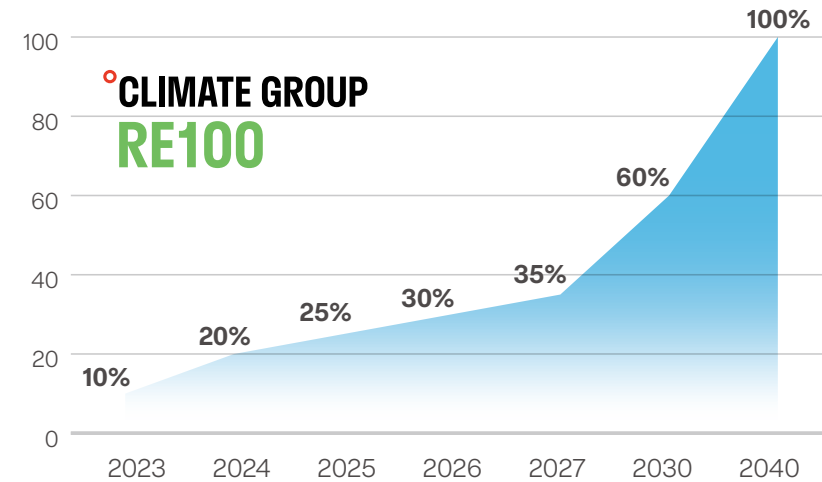
	2022	2023	2024	2025
Self-generated renewable energy for self-use (Self-generated solar power for self-use)	952.12	5,320.04	5,039.89	8,684.97
Non-renewable energy consumption (Diesel-generated electricity)	1,559.19	817.00	1,089.04	567.32
Purchased renewable electricity consumption (I-REC)	6,800.00	15,000.00	22,470.00	43,500.00
Purchased non-renewable electricity (gray energy)	109,001.23	105,000.90	101,250.64	98,661.88
Total electricity consumption across all sites (incl. diesel-generated electricity)	118,312.54	126,137.94	129,849.58	151,414.17
RE Ratio (renewable energies use ratio)	6.55%	16.11%	21.19%	34.47%

Promotion of renewable energy use

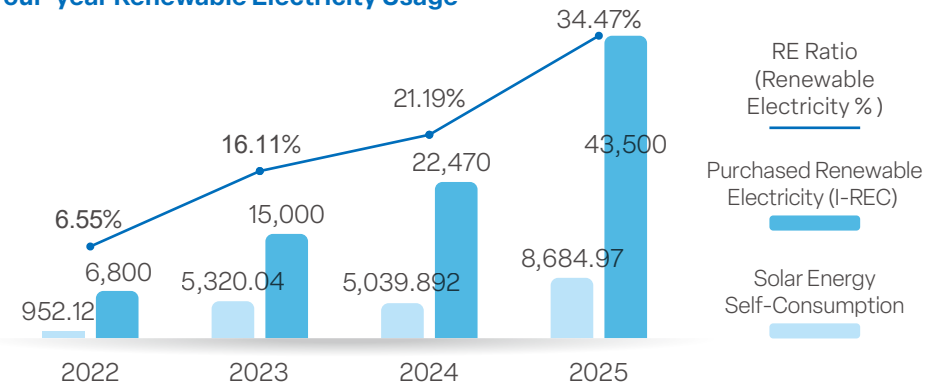
To deliver on its RE100 commitment, WNC joined the Asia Clean Energy Coalition (ACEC) in 2025, supporting clean energy policy advocacy and market reform in Vietnam to accelerate the local energy transition and decarbonization. To achieve these goals, the company installs solar panels to generate power for self-use, purchases international renewable energy certificates (I-REC), and implements energy saving measures to increase renewable energy use.

WNC continues to implement its renewable energy transition. In 2025, total renewable energy use reached 52,184.97 MWh. In recent years, the company has continuously expanded rooftop solar installations at its major production sites worldwide. In Taiwan, Kunshan, and Vietnam, in addition to existing solar power systems, WNC has actively assessed further expansion opportunities. Since 2022, WNC has progressively completed expansion projects for solar power generation for self-consumption at multiple locations. In 2025, WNC expanded the solar panel installation at its Taiwan headquarters, including both canopy-type and scale-type systems. The installation is expected to contribute 532,380 kWh of annual power generation. Also, with business growth driving higher electricity demand, WNC responded to its RE100 commitment and carbon reduction targets by increasing self-generated electricity for self-consumption through the termination of solar feed-in arrangements and the optimization of rooftop layouts to support additional solar panel installations. As of 2025, the total installed capacity of solar power systems across WNC's sites reached 11.5 MW. Self-generated electricity for self-consumption amounted to 8,684.97 MWh. Supplemented by the procurement of renewable energy certificates, WNC's renewable energy ratio reached 34.47% in 2025, surpassing the annual target of 25%.

Renewable Energy Strategy



Four-year Renewable Electricity Usage



Energy saving efforts

To enhance energy efficiency, WNC continued to promote energy-saving initiatives in 2025 across five major systems — production processes, lighting, exhaust, air conditioning, and compressed air — with the aim of improving energy utilization efficiency and reducing Scope 1 and Scope 2 greenhouse gas emissions. In 2025, WNC implemented 63 energy-saving projects, which are expected to save 8,341.87 MWh of electricity, equivalent to 5,154.38 tonnes of CO₂e.

Carbon reduction results of energy-saving projects in 2025

System	Carbon reduction scope	No. of projects	Electricity saved (MWh)	Carbon reduction (tonnes CO ₂ e)
 Illumination	Scope 2 emissions	21	739.08	392.15
 Exhaust		3	39.82	18.88
 Air conditioning		19	4,389.72	2,841.35
 Air compression		11	1,949.19	1,164.64
 Manufacturing processes		6	1,190.52	712.46
 Others		3	33.55	15.90
Total for the year		63	8,341.87	5,154.38

Note: According to the Heat Content of Energy Products table and the Abbreviation & Equivalents of Energy Units table in the Energy Statistics Handbook 2025 published by the Bureau of Energy:

- 1 liter of diesel = 10.0337 kWh = 0.0361 GJ
- 1 cubic meter of natural gas = 10.1279 kWh = 0.0365 GJ
- 1 liter of gasoline = 8.7442 kWh = 0.0315 GJ.

2025 Energy-Saving Initiatives at the Vietnam Site

Despite ongoing expansion, the Vietnam site actively implemented energy-saving measures, including shutting down unnecessary fans and air compressors on weekends, adjusting air-conditioning frequency based on production needs, and optimizing the operating frequency of air-conditioning and exhaust fan systems. These initiatives saved 125,000 kWh of electricity and NT\$2.87 million in electricity costs over the year. In addition, Phase III of the site has been designed primarily as a green building and is expected to obtain green building certification in the fourth quarter of 2026.

2025 Energy-Saving Initiatives at the China Sites

To advance environmental sustainability and improve energy efficiency, WNC's China sites implemented multiple energy-saving improvement initiatives in 2025. Through equipment replacement, cross-building system integration, and production line space optimization, these initiatives are expected to save a total of 840,000 kWh of electricity annually and reduce carbon emissions by 480.83 metric tons of CO₂e. Key achievements are as follows:

1. Replacement and Energy-Efficiency Upgrade of Air-Conditioning Water Pumps

WNC conducted an inventory of aging, low-efficiency water pumps that had been in operation for more than 20 years and planned to replace six units. The first unit was replaced in October 2025 with an 18.5 kW high-efficiency permanent magnet water pump, resulting in a 40% reduction in measured operating current. The remaining five units were fully installed in the first quarter of 2026, comprehensively improving overall system operating efficiency.

2. Cross-Building System Integration for the QA Laboratory

In response to laboratory layout adjustments, and to avoid low-load energy waste caused by the standalone operation of chilled water and process water systems in remaining laboratory areas, WNC successfully connected the laboratory's air-conditioning and cooling water pipelines to the system in Building C in March 2026. The cooling tower in Building D was subsequently decommissioned. This initiative enabled centralized equipment supply across multiple buildings.

3. Space Consolidation of DIP Production Lines and Electronics Warehouses

Through space optimization, WNC consolidated electronics warehouses and DIP production lines that were originally dispersed across different floors. Following the consolidation, three existing exhaust treatment facilities and one air-handling unit, along with other utility equipment, were fully shut down at the end of January 2026. This significantly reduced unnecessary energy consumption from constant temperature and humidity control systems and dehumidifiers, with annual electricity savings estimated at approximately 350,000 kWh.

4.3 Environmental and Natural Resource Protection

Implementing environmental management system

To ensure that its environmental sustainability policy is effectively translated into concrete management actions, WNC has implemented a global environmental management system in accordance with international standards, and conducts regular internal audits and annual third-party verification to ensure compliance with customer requirements and relevant laws and regulations. Each department carries out prior assessments of the impacts related to its activities and operations, and develops short-, medium-, and long-term action plans based on the results of environmental aspect identification. In 2025, all major global manufacturing sites in Taiwan, China, Vietnam, and Mexico were certified by independent third parties to the ISO 14001 Environmental Management System, achieving 100% coverage. For the management system certifications obtained by each site, please refer to the [Management Systems](#) section of the WNC official website.

	Management system and verification	Management goals
Energy and environmental management	ISO 14001 、 ISO 50001	Ensure resource efficiency and identifying environmental aspects
GHG and climate	ISO 14064-1	Implement organizational carbon inventories to support SBTi emissions reduction targets
Hazardous materials and products	IECQ QC 080000	Ensure products comply with international regulations such as RoHS and WEEE
Zero waste and green building	UL 2799 、 Green Building	Implement zero waste to landfill and sustainable green building operations
Sustainable forestry and packaging materials	FSC™ CoC (FSC-C182194)	Ensure packaging materials are legally sourced and forest-friendly

4.3.1 Water Resource Management

Water resource management policy

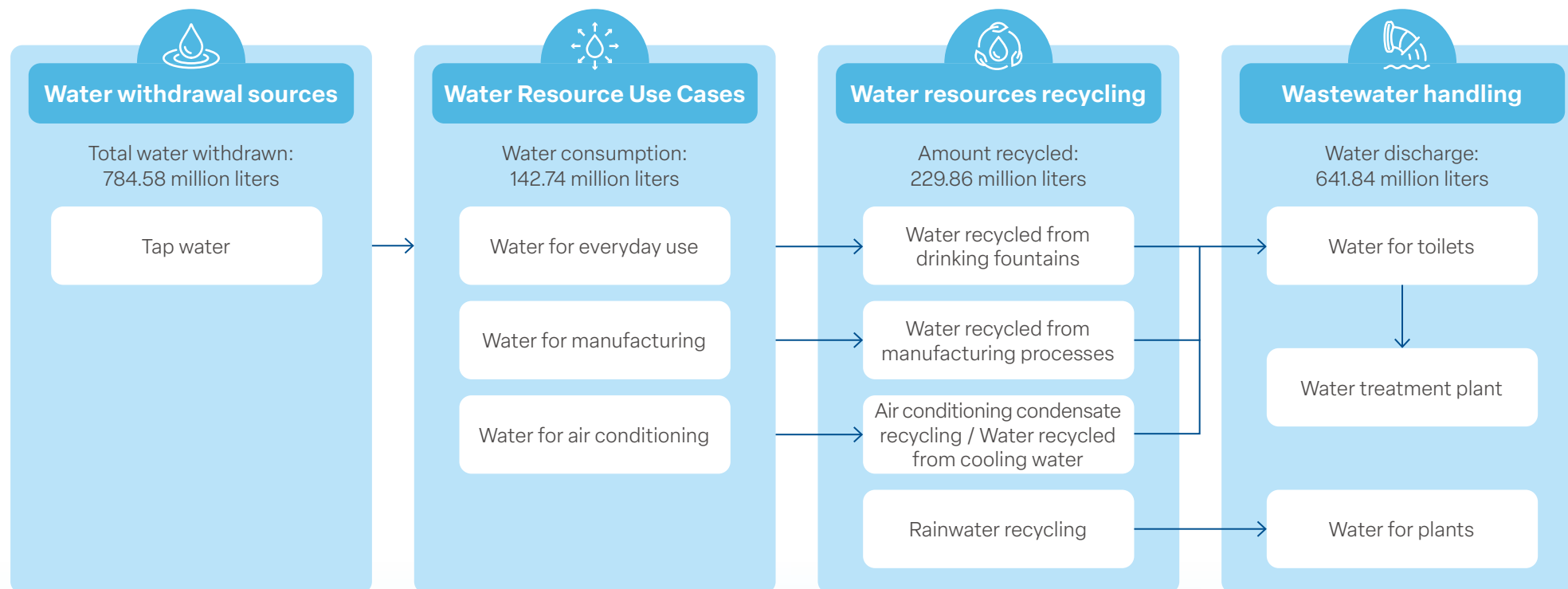
In 2024, WNC issued a [Water Resources Management Policy](#), aiming to achieve its water management objectives through water use monitoring and the implementation of water recycling initiatives, while carrying out internal and external audits to ensure compliance with ISO 14001 standards.

Water resource management structure

Establish risk assessment and mitigation mechanisms	- Establish water resources risk assessment mechanisms - Optimize disaster prevention procedure and implement employee training
Advance value chain engagement	- Promote water conservation awareness through education and training - Facilitate communication in the value chain and establish water resource management capabilities
Enhance water use efficiency	- Set management indicators and implement water-saving equipment - Regularly disclose information about water consumption, water quality, and water conservation performance
Assess climate resilience and biodiversity	- Assess the relationship between water resource and other environmental issues and implement environment-friendly technologies - Monitor biodiversity and completeness of freshwater ecosystems
Ensure water security	- Conduct voluntary wastewater testing beyond regulatory requirements - Regularly monitor drinking water quality to safeguard water safety for employees and local communities

Water resources structure

2025 WNC Water Usage Flowchart



Water risk and opportunity management

WNC's TCFD working group conducts a comprehensive review every three years and annually monitors the status of risk management. The team also considers emerging domestic and international industry issues and global trends to ensure the relevance and comprehensiveness of the risk assessment. The identified water-related risks and opportunities for 2025 are as follows:

Water-related risks

Impact Severity		▪ Insufficient infrastructure ▪ Poor sanitation management	▪ High reliance on hydropower
			▪ Statutory withdrawal limits / changes in water allocation ▪ Municipal water supply allocation
	▪ Statutory withdrawal limits / changes in water allocation	▪ Water quality decline	▪ Water supply disruption
Likelihood			

Risk type	Topic	Materiality ranking
Physical, long-term	Highly reliant on hydroelectric power	1
Physical, long-term	Insufficient infrastructure	2
Transformation, regulations	Changes in legal water withdrawal limits or water allocation	3
Physical, long-term	Municipal water supply allocation	4
Physical, long-term	Poor hygiene management	5

Water-related opportunities

Impact Severity		▪ Cost savings
	▪ New business opportunities	▪ Recycled wastewater
	▪ Alternative or diversified water sources	▪ Competitive advantage ▪ Green buildings ▪ Production processes ▪ Water efficiency ▪ Adoption of new technologies
Likelihood		

Opportunity type	Topic	Materiality ranking
Water resources use efficiency	Reduce costs	1
Water resources use efficiency	Recycled water	2
Market	Emerging business opportunities	3

Risks/Opportunities	Topic	Topic description	Time frame	Impact on value chain	Potential financial impact	Actions and strategies
Physical, long-term risks	Highly reliant on hydroelectric power	The Vietnam plant depends on hydropower for 40% of its electricity supply. In the event of power rationing, production could be disrupted, thereby affecting product delivery.	Short-term	WNC's upstream suppliers and business operations	Decrease in operating revenue	▪ Purchase back-up power generator ▪ Implemented ISO 22301 standard business continuity plan
Opportunities, water resources use efficiency	Reduce costs	Reduce dependence on and consumption of raw water through water-saving programs and water recycling measures	Short-term	WNC's business operations	Decrease in indirect operating costs	▪ Purchase high water-efficiency equipment ▪ Adopt high-efficiency water treatment technologies

We have adopted Aqueduct 4.0, a tool launched in 2023 by the World Resources Institute (WRI), to analyze water risk. The tool integrates climate models from international organizations (such as CMIP6), hydrological models (such as PCR-GLOBWB, HYPE), and surface and groundwater data, transforming complex hydrological data into intuitive water-related risk indicators. We analyzed water risk at a total of 1,755 sites worldwide, 16 of which are our sites (owned or rented) and 1,739 of which are supplier sites. Our sites are located in China, Japan, Taiwan, Vietnam, the United Kingdom, Germany, Mexico, and the United States. Supplier sites are primarily located in Asia, with some in Europe, the Americas, Africa, and Oceania. For details, please refer to WNC's 2025 TCFD&TNFD Report.

Emergency response plan for water-related disasters



Extreme rainfall

WNC has established localized flood prevention and emergency response systems across its sites in Taiwan, China, and Vietnam to minimize operational disruptions and asset losses caused by extreme rainfall. Short-term measures focus on prevention and rapid response: Each site is equipped with sandbags, flood barriers, and water pumps to protect basement areas, and has established typhoon response teams to carry out inspections and reinforcement checks for exterior walls and glass. Production and emergency response staffing schedules, routine site inspection and reporting procedures, and preliminary damage assessment processes have also been put in place. In addition, the Vietnam site has established clear emergency evacuation and rapid containment procedures. In the medium to long term, we will continue to strengthen resource allocation and drill frequency based on risk assessment results. We will also review the feasibility and reinforcement options for existing passive protection measures (such as sandbags) in response to inland flooding and prolonged flood-peak scenarios, so as to reduce residual risk and safeguard employee safety and supply chain stability.



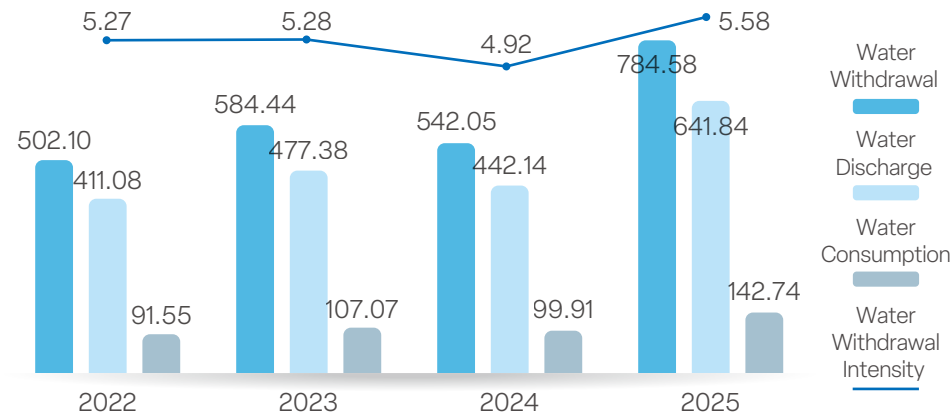
Drought

Under the Business Continuity Planning (BCP) framework, an Emergency Water Supply Dispatch Plan has been incorporated. When a Taiwan site faces drought conditions or unexpected water supply interruptions, external water tanker dispatch will be activated to maintain the minimum water supply required for production. During periods of water shortage, the risk of production disruption will be reduced through measures such as purchasing municipal water vouchers, adjusting inlet valves, shutting off water supply to non-essential equipment, increasing the concentration cycle of cooling towers, and having the incident commander monitor and direct water usage in real time. Once normal water supply is restored, restrictions will be gradually lifted — including restoring inlet valve and cooling tower water supply, refilling water reservoirs, and resuming irrigation and cleaning water use — and the site and all relevant systems will be notified to resume normal water usage.

Water resources overview and management

In 2025, total water withdrawal amounted to 784.58 million liters, while total wastewater discharge was 641.84 million liters. Total annual water consumption stood at 142.74 million liters, primarily attributable to the inclusion of the Mexico plant operations and the dormitories at the China plant within this year's scope of water usage. The high water-stress regions in 2025 were the China and Mexico plants, registering water withdrawal of 309.51 million liters (representing 39.45% of total withdrawal) and water consumption of 47.73 million liters (representing 33.44% of total consumption). In terms of water use efficiency, the water withdrawal intensity in 2025 was 5.58 cubic meters per million NTD of revenue, an increase compared to 2024. This was primarily due to the expansion of the Vietnam plant in 2025, as well as increased water demand for rinse processes at certain plants to accommodate process optimization. WNC will continue to optimize water conservation initiatives at each site and enhance the recycling and reuse of process water.

Four-year Water Resources



Note 1: WNC's water withdrawal statistics focus primarily on tap water. As most plant sites currently lack standalone rainwater flow meter monitoring systems, and the recycling benefits of certain facilities have not yet reached a significant scale, the water withdrawal data for 2022 through 2024 has been restated this year to ensure the accuracy and consistency of data disclosure, with rainwater and air conditioning condensate water recovery volumes uniformly calculated and excluded.

Note 2: Basis for wastewater discharge calculation: Taiwan, Vietnam, Mexico sites: In accordance with Article 4 of the Hsinchu Science Park Sewerage User Fee Charging Standards issued by the Hsinchu Science Park Bureau of the National Science and Technology Council, each plant's wastewater discharge volume is calculated as 80% of its municipal water consumption. China sites: According to the officially published Manual of Accounting Methods and Coefficients for Pollution Generation and Discharge from Emission Sources issued by China's Ministry of Ecology and Environment, the wastewater discharge volume is calculated based on the fourth region (Jiangsu Province) using the wastewater conversion coefficient of 85% of municipal water consumption. To ensure the comparability of annual trends, the wastewater discharge data for 2022 to 2025 were also retrospectively reviewed and recalculated.

Note 3: Water withdrawal intensity is calculated for major plant sites only, excluding the Mexico plant and plant dormitories. The formula is: water withdrawal (cubic meters) / revenue (millions of NTD).

Water conservation results

WNC's manufacturing sites strictly comply with local water use standards. Through precise water balance mapping, each site tracks the flow of water resources across the plant, regularly monitors and inventories water usage by purpose, and actively promotes initiatives to improve water use efficiency. Taiwan's S1 Plant has actively launched a two-year water conservation project: In 2024, the first phase of the reclaimed water pretreatment system and RO membrane system installation was completed. Phase two of this project began in 2025 and was focused on recycling wastewater produced during manufacturing processes. The systems built in phase two will be able to recycle an additional 14.6 million liters of water annually. Smart sensing water meters have already been installed in China, while Vietnam sites have installed smart water meters at key water intake points, high-consumption hotspots, and reclaimed water nodes. Relevant data is also planned to be integrated into the Energy Management System (EMS) to enable digital monitoring and hotspot analysis of water usage and reclaimed water volume.

In 2025, WNC's global sites achieved a total annual reclaimed water volume of 229.86 million liters through the optimization of smart monitoring and recycling systems. In 2025, the formal inclusion of the Mexico site within the reporting boundary led to a temporary fluctuation in the overall water recycling rate. Going forward, local smart monitoring infrastructure will be gradually enhanced to strengthen water resource resilience across global operations.

Amount of water recycled at WNC in the most recent four years^{Note 1} (Unit: megaliters)

Item	2022	2023	2024	2025
Tap water	17.41	36.42	24.58	67.24
Groundwater	0	0	0	0
Surface water	3.83	31.10	49.92	37.86
Other	51.33	109.24	127.72	124.75
Total water recycled	72.58	176.76	202.22	229.86
Water recycling rate^{Note 2} (%)	14.45	30.24	37.31	29.30

Note 1: Municipal water recycling includes wastewater recovery from drinking fountain RO systems and purification systems. Surface water recycling includes the recovery of rainwater (with annual rainwater recovery estimated based on the volume of recovery ponds or storage tanks, together with the actual daily rainfall data published by the Central Weather Administration of the Ministry of Transportation and Communications). Recycling from other water sources includes the recovery of air-conditioning condensate and cooling tower blowdown based on conductivity control.

Note 2: Water recycling rate is calculated by dividing the total volume of water recycled by the total water usage (tap water).

Wastewater management

WNC's S1 site and Vietnam site have wastewater generated from water-washing processes, while wastewater at other sites mainly consists of domestic sewage. In 2025, the effluent quality at all sites complied with local regulations and industrial park standards. In response to the increase in generated wastewater due to production site expansion, wastewater treatment equipment was installed at S1 in 2020, and wastewater processing permits were obtained in 2021. Water discharge monitoring instruments were installed at the site to ensure that the wastewater complies with the water quality management regulations of the Hsinchu Science Park's sewage system. Every six months, WNC contracts an inspection agency approved by the National Environmental Research Academy to test the water discharged by the company to ensure that said discharge meets wastewater discharge standards. Furthermore, regular wastewater, and water efficiency training courses are conducted within our sites to ensure that equipment operators and new employees are well-versed in wastewater management practices.

2025 wastewater discharge quality at all WNC sites (Unit: mg/L)

Region	Sites	pH value	Concentration of suspended solids	Chemical oxygen demand ^{Note 2}	Biochemical oxygen demand ^{Note 3}	Treatment facility	Regulatory compliance	Discharge destination
Taiwan	WNC Headquarters	6.1 / 6.8	39.4 / 10.02	120 / 25.6	36.3 / 7	Hsinchu Science Park sewage treatment plant	Regulations for the Use and Management of Wastewater Treatment and Sewage Systems in Science-based Parks	Koya River
	S1 Plant ^{Note 1}	7.9 / 8	15.7/ 80.8	431/491	57/264			
	S3 Plant	7.7~8.3	39.1~48.4	211~244	160.5	Southern Science Park sewage treatment plant		Yanshui River
China	WNC (Kunshan)	0	13	42.9	0	Kunshan water treatment plant	Wastewater Quality Standards for Discharge to Municipal Sewers	Wusong River
	Wistron NeWeb (Kunshan)	7	68	108	27.7			
	WebCom Communication (Kunshan)	0	0	0	0			
Vietnam	NeWeb Vietnam	6.35~7.95	32~64	27~33	15~18	Third Dong Van sewage treatment plant	National Technical Regulation on Industrial Wastewater Regulations	Pearl River
Mexico	WNC Mexico	6.9	20	192	77	Juárez Municipal Water and Sanitation Board Wastewater Treatment Plant	PROFEPA and CONAGUA	Rio Grande

- The water quality monitoring data disclosed in this table were collected and tested at frequencies required by the regulations applicable to each site. Taiwan Headquarters and the S1 Plant conduct testing semi-annually, the Southern Taiwan Science Park Plant conducts testing twice per month, the Vietnam site conducts testing quarterly, and the China and Mexico sites each conduct a single test annually.
- For sites with more than two testing instances, the data are presented as the annual monitoring range (minimum to maximum). For sites with only one or two test results, the actual measured values are presented.
- The S3 Plant primarily discharges domestic wastewater. Its monitoring items are handled in accordance with the Science Park regulations, under which biochemical oxygen demand (BOD) is not included in the standardized testing items. Therefore, disclosure is based on the monitoring items required under the current regulations.
- Since 2024, WebCom Communication (Kunshan) has been relocated to WNC (Kunshan) and their operating spaces have been consolidated. Accordingly, the wastewater data are combined and reported under the WNC (Kunshan) site.

Hsinchu Plant Water-Rinse Process Wastewater Recycling and Reuse Project

To deepen the circular economy of water resources and practice environmental stewardship, the S1 Plant actively launched the "Water-Rinse Process Wastewater Recycling and Reuse Project" in 2025. This project aims to divert wastewater from water-rinse processes on the production lines to the in-plant water recycling system, thereby enhancing overall water resource utilization efficiency and reducing wastewater discharge.

Wastewater from water-rinse processes across all key production lines has been fully connected to the recycling system. During the 2025 reporting period, the water reuse rate was successfully increased to 69%. This initiative not only implements cascade utilization of water resources within the plant, but also effectively mitigates water scarcity risks arising from the greenhouse effect and the operational impacts of extreme climate events.

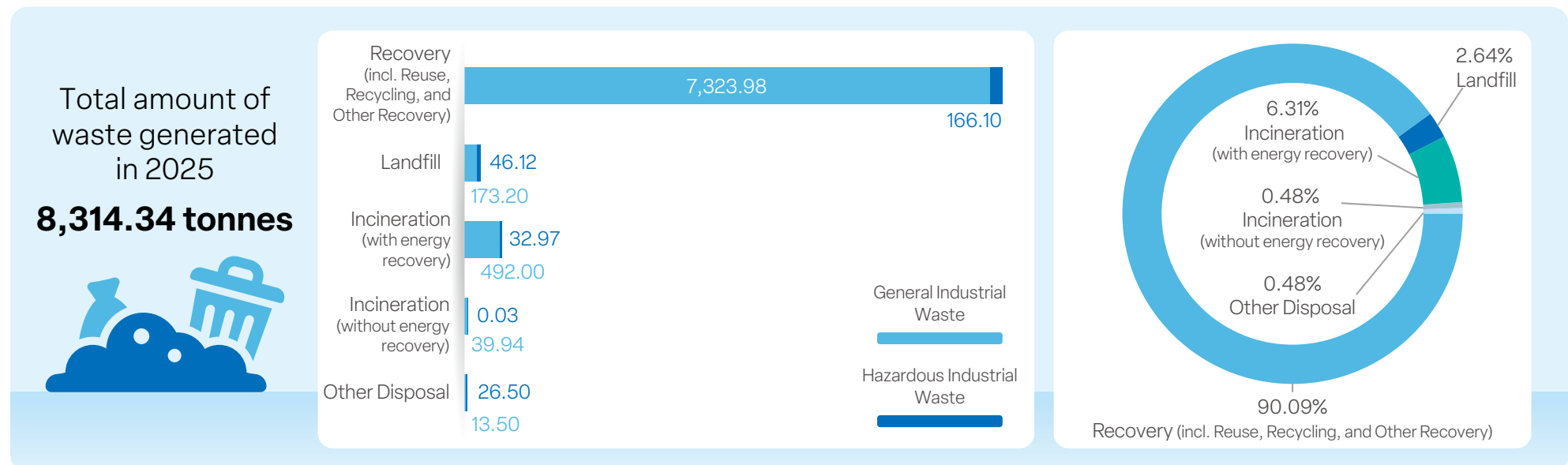
4.3.2 Waste Management

Waste management

WNC's waste sources include raw materials used in production (such as electronic parts, mechanical parts, and packaging materials), wood, plastics and paper generated during production and transportation processes, etc. In order to realize resource recycling and reduce environmental impact, WNC promotes green product design. At the same time, through cooperation with the supply chain, we promote the recycling of incoming packaging materials, and continue to optimize resource classification management procedures to improve resource reuse and recycling rates. In terms of waste disposal, WNC continues to work with public and private institutions to look for more reuse and recycling methods and achieve the goal of reducing waste.

In order to effectively manage waste generation and comply with the environmental management system ISO 14001, WNC has set up waste management indicators at each site, and manages and tracks the waste situation through the environmental data platform to monitor indicator status. If any abnormalities are found in the indicators, the composition ratio of waste from each process or production source will be analyzed to check whether there is still room for improvement in waste resource recycling within the organization or whether there is abnormal waste generation, and management measures are implemented when necessary.

2025 waste overview



Waste contractor management standard

Site: Taiwan

- **Level A (≥80 points):** Maintain the status quo and list the supplier as a preferred supplier in the next year.
- **Level B (65–79 points):** Include the supplier on the watchlist, notify the supplier of improvement items, and increase the audit frequency.
- **Level C (<65 points):** Seek alternative suppliers and replace the original supplier to reduce risk.

Waste management performance

In 2025, WNC's industrial waste was disposed of primarily off-site. The 2025 reporting scope was expanded to include the Mexico site, bringing the total waste volume to 8,314.34 metric tons. The annual waste disposal intensity was 0.006 metric tons per million NTD. Compared with the 2021 base year, the cumulative reduction rate reached 56.57%, surpassing the annual target of 50%. The overall waste recycling rate achieved a milestone of 90.09%, demonstrating steady improvement in waste recovery across WNC's global footprint.

Waste management performance in the most recent four years

Type	Unit	2022	2023	2024	2025
Disposal waste intensity ^{Note 5}	Tonnes (t) (million NT\$)	0.010	0.008	0.007	0.006
Year-over-year reduction in disposal waste intensity ^{Note 2} Base year: 2021	%	20.03%	41.90%	46.46%	56.57%
Waste recycling rate ^{Note 3}	%	83.62%	87.30%	88.75%	90.09%

Note 1: Disposal waste generation intensity is calculated by dividing the total amount of waste disposed of by the consolidated annual revenue. The scope primarily covers manufacturing sites in Taiwan, China, and Vietnam.

Note 2: Year-over-year reduction in disposal waste intensity = total amount of disposal waste generated in the current year (metric tons) divided by consolidated annual revenue for the current year (NT\$ million).

Note 3: The waste recycling rate covers manufacturing sites in Taiwan, China, Vietnam, and Mexico.

Note 4: Waste recycling rate is calculated by dividing the amount of waste recycled by the total waste generated; the definition of recyclable waste is based on the local regulations where sites are located.

Waste generated in the most recent four years and relevant handling methods^{Note}

			2022			2023			2024			2025		
			General waste	Hazardous waste	Total	General waste	Hazardous waste	Total	General waste	Hazardous waste	Total	General waste	Hazardous waste	Total
Type														
Waste recycling	Reuse, recycling and reuse, other recycling methods		4,899.55	177.92	5,077.47	5,463.94	310.52	5,774.46	5,799.95	278.11	6,078.07	7,323.98	166.10	7,490.08
Waste disposal	Landfill		0	0	0	0	0	0	0	0	0	173.20	46.12	219.32
	Incineration (with energy recovery)		112.51	0	112.51	636.79	16.44	653.24	680.40	70.42	750.82	492.00	32.97	524.97
	Incineration (without energy recovery)		766.78	108.56	875.34	121.65	65.46	187.11	6.97	8.24	15.21	39.94	0.03	39.97
	Other disposal methods ^{Note}		0	6.69	6.69	0	0	0	0	4.33	4.33	13.50	26.50	40.00
Total	waste	generated	5,778.84	293.17	6,072.01	6,222.38	392.42	6,614.81	6,487.32	361.11	6,848.43	8,042.62	271.72	8,314.34

Note: Other Primarily consists of chemical treatment of laboratory waste liquids in Taiwan and organic waste in Mexico, both of which are entrusted to qualified third-party contractors for safe disposal in compliance with local environmental regulations.

Participation of all members in environmental protection and waste reduction

WNC provides training courses to help employees obtain a better understanding of environmental protection and waste reduction. In 2025, an online training course titled "Environmental Protection and Carbon Reduction Start with Waste Reduction" was launched through the online training platform, with a total of 2,901 participant attendances and 1,450 training hours completed. To align with international standards, a "UL 2799 Zero Waste to Landfill Training Program" was planned for Taiwan sites, with 45 core responsible personnel participating and completing 90 hours of professional training. WNC ensures that capabilities ranging from foundational awareness to professional technical expertise are aligned with international waste management trends.

Waste reduction hotspots analysis and resource recycling project

WNC regularly tracks and manages the waste output structure and improves waste raw material removal methods. In terms of process waste, we continue to promote off-site reuse plans for solder dross, solder paste plastic containers, epoxy resin, and printed circuit board metal scraps. In terms of raw material packaging materials and containers, such as plastic trays, outer packaging cardboard boxes and Styrofoam boxes are negotiated with suppliers, requiring manufacturers to reuse them to achieve waste reduction, and the scope of negotiations is gradually expanded. For production consumables and test equipment, systematic usage and waste management has been implemented. In addition, inspection and maintenance processes have been added to extend the lifespan of consumables. When recycling metals, we classify them by their value (precious metals, general metals) to create higher recycling benefits. For waste materials that cannot be reused, such as electrostatic bags, we promote the conversion of waste heat into energy. In 2025, about 5,059.02 tonnes of recycled resources were obtained through resource recycling projects, and recycling revenue reached NT\$34.01 million. It is estimated that this can reduce emissions by approximately 1,821.25 tonnes CO₂e in the value chain. WNC conducts waste audits across its operations and reviews its recycling projects to identify opportunities to reduce waste generation and expand waste reuse.

To reduce waste at the source, WNC has invested in R&D and innovation for waste reduction since 2024:

- Optimized solder dross separation in SMT processes: In 2024, WNC introduced an optimized separation tool for solder dross maintenance, reducing dross by approximately 6.7 kg per batch while lowering maintenance frequency. Deployment was expanded to three SMT lines in 2025, with estimated waste reduction of 1,000 kg per year, equivalent to approximately 1,800 kg CO₂e based on US EPA emission factors for mixed metals recycling.
- Digitalization of production processes: In 2025, an internal cross-functional team retrofitted existing equipment to transition production processes toward paperless operations, without additional capital expenditure. This is expected to reduce paper use by approximately 150 kg per year, equivalent to about 70 kg CO₂e based on US EPA emission factors for paper recycling.

	Recycled / saved amount	Recycling / conservation benefits	Carbon reduction effects
Solder waste recycling and reuse	29.63	1,752.62	10.67
PCB trim scraps recycling and reuse	206.78	952.01	74.44
Used pallets recycling and reuse	882.70	-	317.77
Solvent empty containers & solder paste plastics recycling and reuse	6.87	-	2.47
Waste paper and waste cardboard boxes	3,537.44	428.85	1,273.48
Plastic trays recycling	225.77	251.74	81.28
Scrap Styrofoam recycling	0.17	-	0.06
Waste activated carbon	98.68	-	35.52
Epoxy resin	-	-	-
Others (specify)	70.99	16.36	25.56
Subtotal	5,059.02	3,401.59	1,821.25

**Featured case
of the year****China, Vietnam, and Taiwan S3 sites
obtained UL 2799 Platinum rating in 2025**

WNC's ongoing efforts to implement resource recycling and promote sustainability yielded encouraging outcomes in 2025. Its China Kunshan, Vietnam, and Taiwan S3 sites earned the highest platinum rating of the UL 2799 Zero Waste to Landfill standard. This signifies that the company has reached a 100% waste diversion rate, showcasing industry-leading capabilities in green manufacturing and resource management.

▪ Advancing source reduction and precise sorting, driving local circular economies

Through source reduction, precise sorting, and internal process optimization, the S3 site has achieved its zero-waste goal. Obtaining the platinum rating demonstrates that the facility meets the most rigorous global requirements regarding waste monitoring, sorting, and reuse. This milestone also showcases WNC's commitment to waste management as a telecommunications company.

▪ Aligning overseas operations with global standards, showcasing governance resilience

WNC implements rigorous ESG management across its global operations. Following the Kunshan site's successful UL 2799 certification in 2025, the Vietnam facility earned a platinum rating under the same standard later that year, highlighting the consistency of WNC's global management strategy. This achievement shows that the company has established robust waste management across diverse regions, ensuring resources are fully returned to the circular economy.

▪ Aligning with international standards, moving toward a zero-waste future

UL 2799 is widely recognized as the most credible international standard for measuring waste diversion rates. It requires companies to rigorously track the flow of all waste. WNC secured this certification through source reduction, waste hierarchy management, and data transparency. By prioritizing material reuse and recycling, the company ensures a 100% waste diversion rate.

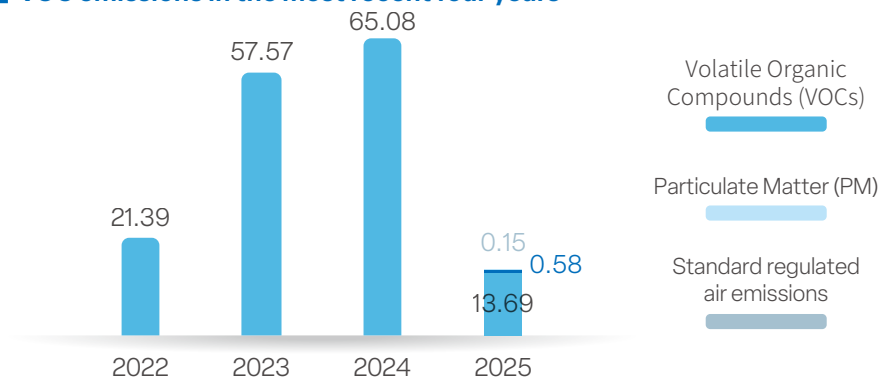
Following the certification of the Kunshan, Vietnam, and S3 sites, WNC's Taiwan S1 site obtained UL 2799 certification in January 2026. Looking ahead, WNC will continue to uphold its core philosophy that environmental protection and carbon reduction begin with waste reduction. Ultimately, the company strives to build a sustainable future by minimizing the environmental impact of its operations.



4.3.3 Air Pollution Control

Currently, WNC's main emission sources of air pollutants are volatile organic compounds (VOCs), such as flux and cleaning agents, used in production processes. From 2021 to 2023, although WNC was not classified as a regulated company under the Air Pollution Control Act, it still regularly estimated and voluntarily disclosed emissions from stationary sources of air pollution described in the Act based on the inspection results and the calculation methods for air pollution fees. In 2024, due to increased production capacity at the S1 site, the company installed air pollution control equipment in accordance with relevant regulations. This measure enabled us to manage VOCs generated during production processes and secure a Stationary Pollution Source Operating Permit in September 2024. In 2025, the company continued to reduce the use of VOCs at the source to mitigate the environmental impact of our production processes. In 2025, total air emissions across WNC's seven major global facilities reached 14.31 tonnes. Of this total, VOCs accounted for 13.69 tonnes, representing 94.96% of all emissions (Coverage rate 100%).

VOC emissions in the most recent four years^{Note 1}



Note 1: The scope of air emission calculations encompass WNC's headquarters, S1, S3, WNC (Kunshan), Wistron NeWeb (Kunshan), Vietnam, and Mexico sites. Emissions are estimated and monitored in accordance with the air pollution fee declaration standards of Taiwan's Science Parks, China's process exhaust gas calculation methods, the National Technical Regulations of Vietnam (QCVN), and US EPA Test Method 10-2008.

Note 2: "Other gas emission categories specified by relevant regulations" refers to heating equipment at the Mexico site and are calculated based on US EPA test methods.

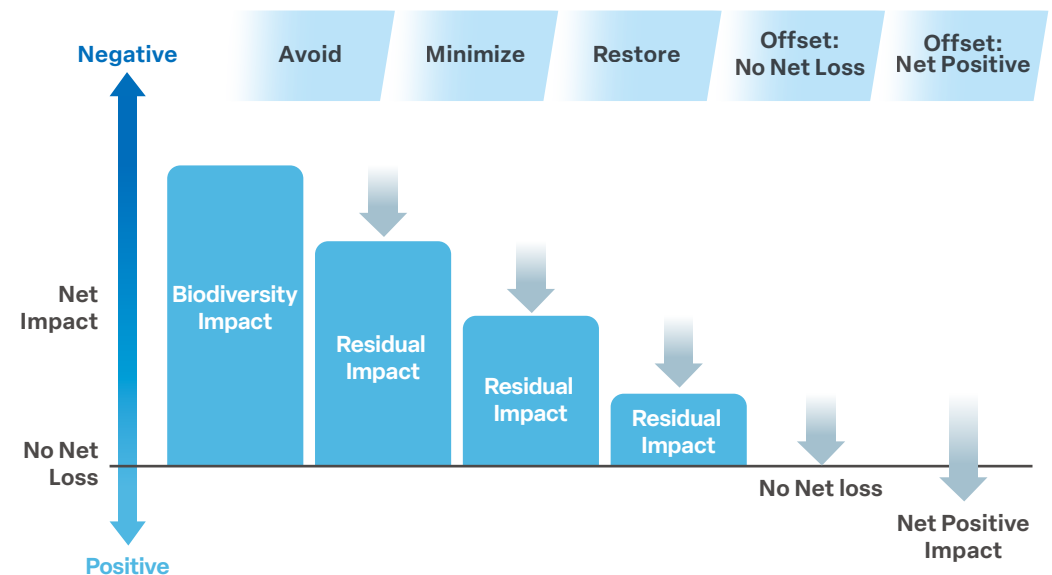
4.3.4 Nature and Biodiversity

Nature and Biodiversity Policy

In 2023, WNC's President & CEO signed the WNC Biodiversity and No Gross Deforestation Commitment, aligning with the UN's SDGs and the Convention on Biological Diversity. The company applies the Mitigation Hierarchy, which comprises steps such as avoidance, minimization, restoration, and offsetting, to drive initiatives that promote biodiversity, zero deforestation, and reforestation. Our goal is to achieve a Net Positive Impact, No Net Loss, and No Gross Deforestation by 2050.

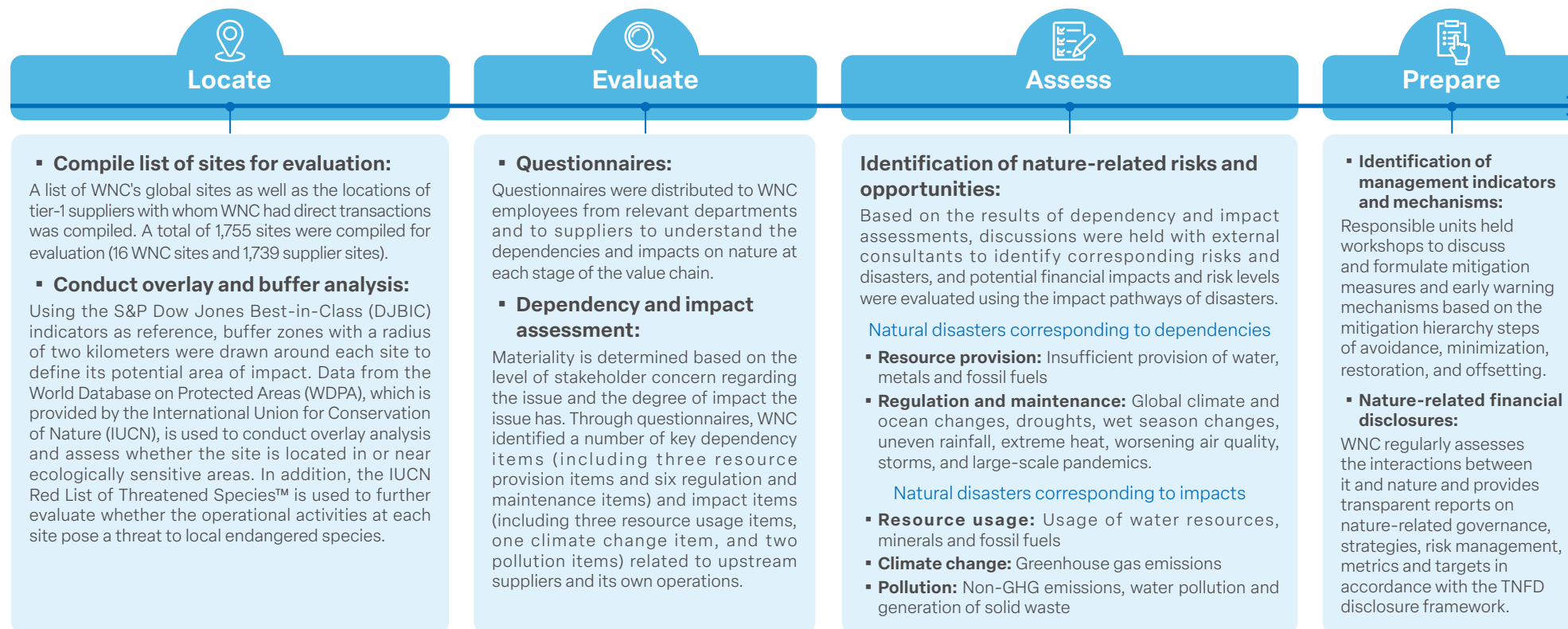
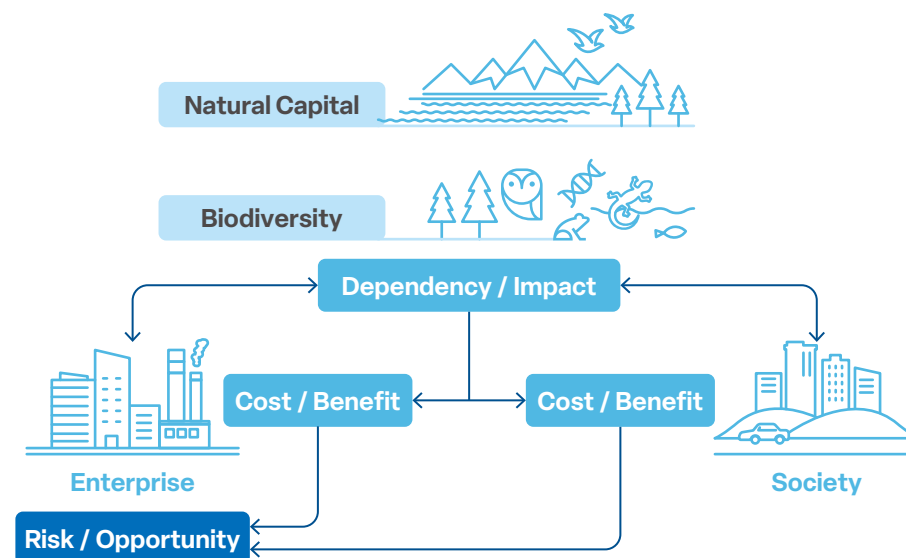
In the same year, WNC joined the Taiwan Nature Positive Initiative (TNPI) launched by the World Business Council for Sustainable Development (WBCSD). The company utilizes the resources and tools provided by this organization to examine its own operational impact on the environment. Additionally, the company plans to host workshops that provide a platform for employees to exchange ideas and discussions, in order to build consensus on ecological conservation.

Mitigation Hierarchy



Taskforce on Nature-related Financial Disclosures (TNFD) framework

In 2023, WNC used the Biodiversity Risk Filter (BRF), a tool developed by the World Wildlife Fund (WWF), to conduct preliminary assessments on the company's dependency and impact on natural ecosystems. It also referenced guidelines provided by the Taskforce on Nature-related Financial Disclosures (TNFD) to implement the LEAP (Locate, Evaluate, Assess, Prepare) risk assessment approach. To accelerate nature-related risk assessment and disclosure, WNC applied to join the TNFD Forum in 2024 and became a TNFD Adopter, committing to publishing a TNFD report in 2025 that is based on TNFD framework. Through questionnaires, WNC examines the interactions between our value chain operations and natural ecosystems, and analyzes the corresponding nature-related risks and opportunities based on dependencies and impact pathways. We also identify priority risks and opportunities through materiality analysis. Based on these findings, we then propose management actions, set monitoring indicators, and define management targets to reduce our negative impact on biodiversity and enhance the scope of our positive influence, which will move us closer toward the goal of creating a "Nature Positive" future.



Ecological monitoring

WNC has paid greater attention to biodiversity issues in recent years. In 2023, it began to implement an industry-academia partnership program with National Taiwan University (NTU). This not only mobilizes employees to participate in activities such as tree planting and ecological surveys, but also develops forest carbon sinks.

WNC also conducts an annual species survey in its adopted forest land. We hope to track the positive impact of this project on the environment through long-term monitoring, while also raising employees' awareness of ecological conservation and achieving the purpose of environmental education.

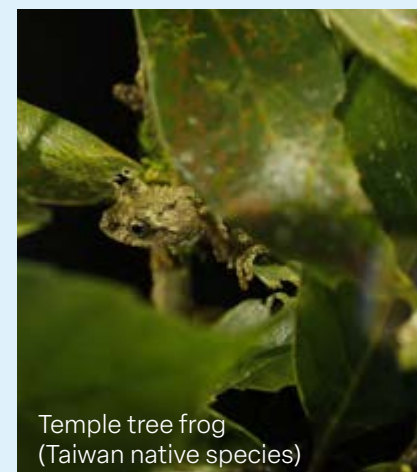
Monitoring details

- Monitoring timeframe and frequency: One day is chosen in each season during this timeframe, and monitoring is conducted twice on those days, once during the day and once at night.
- Monitoring location: Xitou forest area managed by the NTU Experimental Forest Management Office. Specific monitoring spots include transect lines, fixed points (reservoirs shown as blue dots), and drift-fence funnel traps.
- Monitoring method: Sampling was conducted using the line transect method, where walkable transect lines were established within the survey area. Observers walked along these lines at a steady pace and recorded the species and number of amphibians and reptiles they encountered. In addition, for areas where amphibians and certain reptiles (such as lizards and snakes) were more frequently observed—such as water bodies and clusters of fallen logs—the point count method was also employed. The aforementioned method involves stopping at fixed observation points to record the species, number and behavior of animals observed. In addition, to increase its observation records, WNC deployed infrared camera traps in both the forest understory and the newly planted plots in 2025.



Analysis and comparison

- Comparison of species richness and abundance between areas: The year two observation results record an increase of two amphibian species, Temple tree frog and Sauter's frog, and one reptile species, Elegant Five-lined Skink.
- The results from both years showed that the number of amphibian and reptile species recorded in the forest understory plots was higher than in the newly planted plots. This is likely due to factors such as the degree of microhabitat (the immediate, localized environment an organism is in direct contact with) diversity and the length of time since the area was last disturbed. However, it is worth noting that the newly planted plots, despite having lower species diversity, sometimes create suitable habitats for amphibians and reptiles. For example, the February 2025 survey found that Eiffinger's tree frogs were utilizing the water-filled hollows in the bamboo poles used for the new afforestation plantings. In addition, tree hollows and water accumulated in bamboo debris left over from thinning operations are also used by frogs for breeding. For instance, during the August survey, Eiffinger's tree frog tadpoles were discovered in the water pooled within fallen logs and bamboo tubes in the newly thinned areas.



Temple tree frog
(Taiwan native species)



Elegant Five-lined Skink
(Taiwan endemic species)



Sauter's frog
(Taiwan native species)

Featured case
of the year

2025 NTU Biodiversity Collaboration Project: Ecological
monitoring results and positive impact on biodiversity

To date, WNC has accumulated two years of species observation data. This analysis focuses on species richness and distribution evenness in the newly planted afforestation areas, converting the monitoring data into the Shannon index for quantitative presentation.

		Abundance			Shannon index	
		Understory	Newly Planted	Total	Understory	Newly Planted
2024	Amphibians	45	18	63	1.183	0.215
	Reptiles	4	1	5	0	0
2025	Amphibians	26	12	38	0.835	1.474
	Reptiles	8	1	8	0.260	0

Diversity Index
Calculation Method
Shannon Index

$$H' = - \sum_{i=1}^S (P_i \ln P_i)$$

S : Number of species
P_i : Proportion of the i-th species

2024 observation results:

When comparing the newly planted afforestation areas with the Japanese cedar plantations, the Shannon diversity index for understory amphibians is higher in the Japanese cedar plantations. This is likely because the newly planted areas are more open. Weeding operations conducted for forest management have reduced ground cover and shelter, thereby decreasing the available microhabitats for amphibians. Regarding reptiles, Maki's Japalura (status: near threatened) was recorded in the Japanese cedar plantation, while Komai's slug snake was recorded in the newly planted area. However, because only a single reptile species was found in each location, the Shannon diversity index for reptiles in both areas approaches zero.

2025 observation results:

Although the total number of individuals remains higher in the Japanese cedar plantations, amphibian diversity in the newly planted areas has surpassed that of the cedar plantations when measured by the Shannon diversity index. This is likely due to increased ground cover or adjusted management practices in the newly planted areas, which have improved the microhabitat structure and subsequently boosted both species richness and abundance.



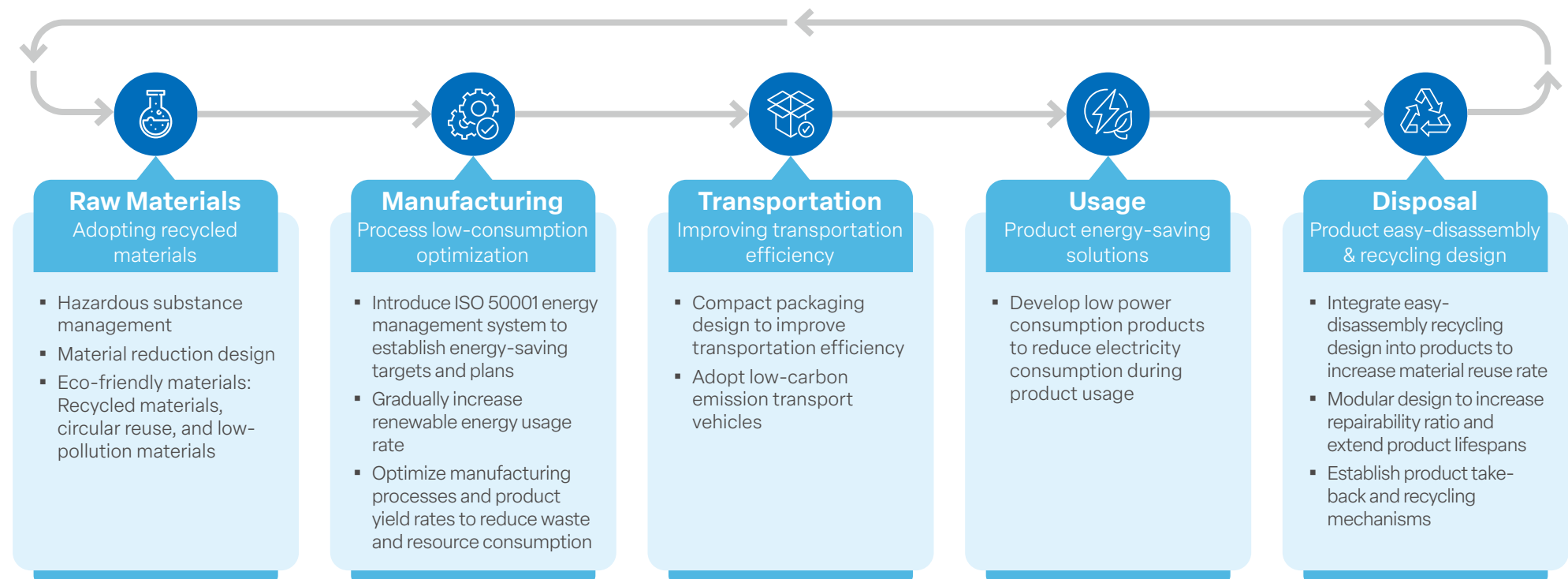
4.4 Green Innovation

4.4.1 Green Product Design and Management

Two core pillars: safety and low carbon

WNC is dedicated to the development of communications technologies and green products. Within its green product line, the company focuses on two major requirements: safety and low carbon emissions.

- **Safety:** WNC requires all products to be free from environmentally harmful substances and fully compliant with prohibited and restricted materials regulations, ensuring they are harmless to human health and the environment.
- **Low carbon emissions:** The company is committed to reducing carbon emissions across all five major stages of the product lifecycle: raw material procurement, manufacturing, transportation, product use, waste disposal and recycling, thereby minimizing overall climate impact.



Promoting green product design

Driven by international environmental regulations and growing global environmental awareness, governments, enterprises, and the public are placing more importance on the eco-friendliness and green design aspects of products. To execute a green design strategy and build a unified approach to sustainability, WNC has established a roadmap for green design promotion. In 2024, the company focused on developing green design indicators, setting measurable benchmarks to strengthen product sustainability.

In 2025, the green design courses covered EU sustainable design trends, product carbon footprints, and product lifecycle management, training a total of 205 participants. To embed sustainability into our corporate culture and increase our green product output, these courses engaged cross-functional teams from product development, quality assurance, manufacturing, and sustainability. Academically, WNC presented research on lifecycle environmental impacts at the 2025 GREEN Innovation & Engineering International Conference (2025 GREENIE), earning an award for the company's achievements in green R&D. The company also presented two papers at the EcoDesign 2025 symposium in Tokyo. These highlighted WNC's low-carbon antenna technology and its 2024 adoption of MuCell microcellular injection molding technology, which reduces product weight.

Green product design training sessions in 2025

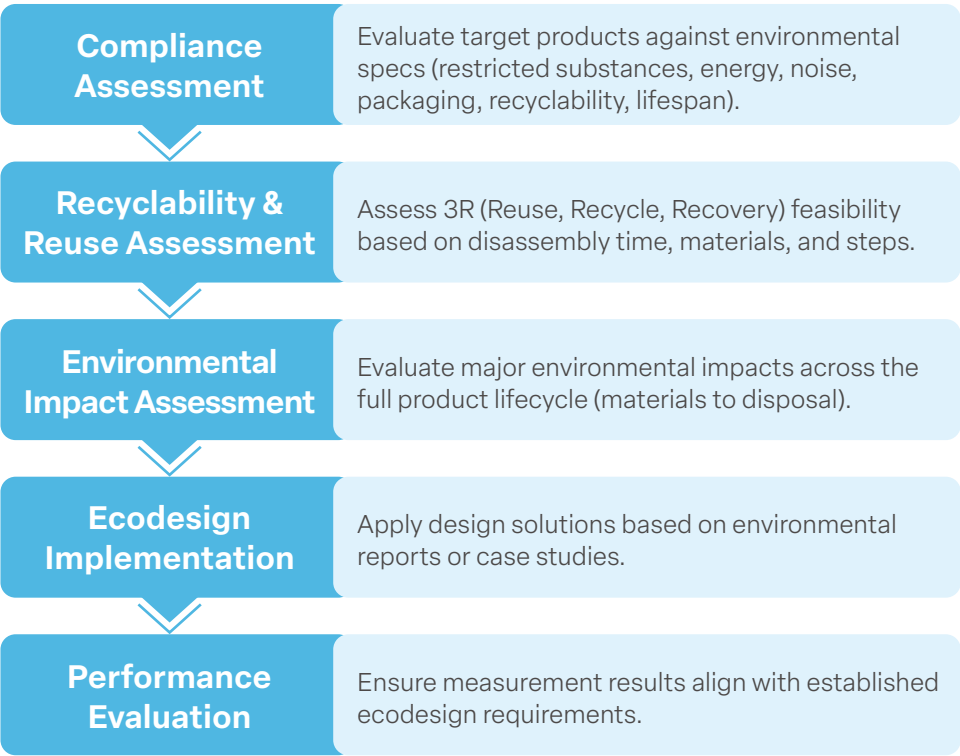
	Topic	No. of employees completing the training
1	EU Sustainable Design Regulations Analysis and Product Design Optimization	74
2	Sustainable Design Capabilities: WNC DFG Current Status and Vision	91
3	Product Environmental Footprints & LCA Workshop	40
	Total	205

Design for Green (DFG)

To achieve environmentally-friendly product design, WNC adopts the PESTEL analysis approach, incorporating "meeting customer needs," "complying with international regulations," "reducing environmental impact," and "promoting business growth" as key strategic directions. Through materiality surveys, WNC prioritizes relevant indicators to ensure that all factors relating to environmental impact and market demands are taken into account in the product design process.

WNC has established a detailed checklist as green design indicators in the following five categories: circular design, energy conservation, material usage, waste reduction, and green manufacturing. Through data management platforms, all relevant units can monitor and track product compliance in real time. Moving forward, WNC will continue advancing toward its sustainability goal of 100% green products through cross-functional collaboration.

Product Eco-Design Process



4.4.2 Low-Carbon Innovative R&D and Design

To implement green product design, environmental factors are taken into consideration during product development, with the aim of minimizing environmental impact across the product lifecycle. With the use of digital tools and smarter designs, products become more effective and environmentally friendly.

Innovative green products in 2025

Low Carbon Laminated Antenna

Project background and motivation: Most existing antenna products on the market use PCB/FPC antennas. Their production processes require significant amounts of chemicals, imposing a heavy environmental burden. By collaborating with suppliers to use copper foil as an alternative, this project reduced chemical pollution, water usage, and energy consumption, thereby lowering carbon emissions and increasing material circularity.

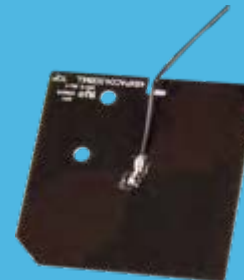
Important milestones in 2025

- Technical validation: Completed feasibility evaluation and performance testing for single-panel antennas
- Application scope: Current performance is reliable for basic antenna designs; however, its application for highly complex antenna modules remains limited.
- Business development: Started pitching to customers in new projects, actively communicating the benefits of green design to win mass production orders
- Patent applications: Completed patent applications

Environmental benefits: WNC and a team from NTU conducted an LCA on the environmental impact of this product. Data analysis indicates that by eliminating chemical plating and wastewater discharge from the manufacturing process, environmental impact is reduced by 80% compared to traditional methods. The product demonstrates outstanding environmental benefits across all key indicators. This technology can help companies reduce their environmental footprint during the R&D, design, and manufacturing stages. It substantially enhances product sustainability, aligning with the current trend of green transformation.



Low Carbon Laminated Antenna



Etched antenna



4.4.3 Circular Economy and Sustainable Materials Management

Recycled material management

WNC proposes the use of diverse recyclable/recycled materials to customers based on customers' expected product specifications and the usability and durability requirements of communications products. To integrate green design concepts into product design processes, the Mechanical and Industrial Design Division initiated an Environmentally-friendly Attributes Database of Mechanical Components project in 2022. This database consolidates the sustainable attributes of various materials to help reduce carbon emissions and waste, such as the percentage of recycled content. With this data, R&D teams can select the most appropriate materials during the design and material selection stage.

Development and application of recycled plastics

According to the LCA results, the raw material selection stage has a significant impact on all environmental indicators. Therefore, without compromising product quality, WNC collaborated with suppliers to develop recycled plastics for use in different product mechanical components and packaging.

- Contribution: 39.4% of routers used recycled plastics in 2025
- Quality assurance: Conducted Environmental Qualification Tests (EQT) to ensure the safety of PCR materials used in our networking products

Metal recycling and reuse

In 2024, WNC conducted an inventory and analysis of metal components in specific products. The 2025 results revealed that 95% of the aluminum parts in these products were manufactured using recycled aluminum. Moving forward, the company will continue to assess the feasibility of applying circular economy principles to its products to better manage the consumption of rare metals and increase the adoption of recycled metals, and minimize the company's reliance on virgin resources.

Recycled plastic usage^{Note}

Item	2023	2024	2025
Total amount of plastics used (tonnes)	3,376	4,413	4,397
Proportion of recycled plastics used to total plastics used	8.82%	16.88%	28.89%
Amount of carbon emissions reduced compared to if all plastics used were virgin plastics (tonnes CO ₂ e)	1,426	2,129	3,172

Note: The data in this table represents plastic usage statistics for components manufactured in-house, and said data has been compiled and listed via units of weight since 2023.

Sustainable packaging and waste reduction

The packaging materials used to ship products, including corrugated cardboard, EPE, plastic bags, labels and stickers, manuals, pulp boxes, and blister shells, are all recyclable and environmentally-friendly materials. Such materials comply with the restrictions on the four hazardous materials of lead (Pb), cadmium (Cd), mercury (Hg), and chromium (Cr6+) in the EU's Directive of Packaging and Packaging Waste (PPWD) 94/62/EC. WNC also implements packaging reduction strategies.

Optimized packaging volume and logistics decarbonization

WNC strives to reduce packaging volumes to improve space utilization and container loading efficiency. This lowers energy consumption and carbon emissions during transportation, achieving the goals of environmental protection and optimized shipping costs.

FSC™ CoC

WNC implemented FSC™ at the end of 2014 and obtained CoC certification from the FSC™ in 2015. Through rigorous internal audits and third-party verification, WNC ensures that all color boxes, corrugated paper bags, and printed paper materials are sourced from certified plantations, fulfilling the company's responsibility to protect and responsibly manage global forest resources.

Cradle to cradle (C2C) certification and application

WNC has adopted C2C certified packaging materials, which are characterized by the use of non-toxic materials, clean energy, and water-saving manufacturing processes. These materials include reinforced kraft paper tape for sealing product boxes and vegetable oil-based ink for color box printing, both of which are free of VOCs. In addition to being environmentally friendly, these choices safeguard the health and safety of our frontline workers.

Green packaging featured case in 2025

Replacing plastics with bamboo

Product: Anti-static pulp tray

Project background and vision: In response to global plastic reduction trends and net-zero goals, this project aims to reduce reliance on the plastic brackets traditionally used in anti-static packaging. By using innovative bamboo-fiber compound materials, the team leverages the natural conductivity of charcoal to achieve anti-static properties. Integrating this with molded pulp technology, we have created highly efficient, low-carbon packaging materials for electronics.

Competitive advantages

- Low-carbon circularity: This project utilizes bamboo as a 100% renewable raw material to create biodegradable packaging with carbon-negative potential.
- Technological breakthrough: The team leverages the natural properties of bamboo charcoal to meet stringent anti-static protection standards for electronic components without the use of plastics.

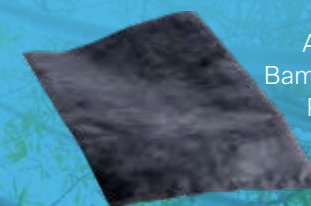
Important milestones in 2025

- Technical validation: Physical property testing and anti-static functional verification of the materials have been completed, with final re-testing concluded in December.

Strategic next steps: Moving forward, WNC will increase its manufacturing R&D and pilot the integration of virgin pulp for structural optimization. This will enhance the packaging's premium feel and overall commercial competitiveness.



Anti-static Bamboo
Fiber Pulp Tray



Anti-static
Bamboo Fiber
Packaging
Bag

4.4.4 Environmental Benefits of Green Products

Through LCA hotspot analysis, WNC has formulated carbon reduction plans for each production stage. To enable precise management, we categorize our products into two main groups: "low-carbon emissions" and "avoiding emissions".

Green labels and certifications

WNC initiated a green labeling program in 2024. By securing green product certifications, we aim to increase customer trust in the products while minimizing their environmental impact. Additionally, WNC has developed internal product design guidelines based on international green labeling standards, showing our commitment to putting green design principles into practice. In 2025, WNC adopted "products incorporating PCR (Post-Consumer Recycled) plastic" as the criterion for identifying green products. In 2025, revenue from green products accounted for 20.96% of total revenue.

- In 2024, we submitted an international green label application for one of our Wi-Fi extenders, and in 2025 this product was awarded the EcoLogo® certification, becoming the first WNC product to receive this certification. We believe that green products can both provide our customers with more sustainable solutions and make a contribution to our society.
- Sony Green Partner Certification: Starting from 2007, WNC, Wistron NeWeb (Kunshan), and WebCom (Kunshan) began acquiring green partner certification from Sony and other leading brands and passing ongoing annual recertification.

Green certified products in 2025

Green label type	Covered product type	Total green label product audit projects in 2025	No. of green label certified products	Revenue share of green label certified products
Compliant with ISO 14024 or recognized by the Global Ecolabelling Network: e.g., TUV Green Product Mark, or UL ECO LOGO	Encompassing networking products such as routers and extenders	2: 1 for TUV Green Mark; 1 for UL ECO LOGO	2: 1 for TUV Green Mark; 1 for UL ECO LOGO	0.36%
Single/Multi-attribute eco-labels: e.g., product carbon footprint ISO 14067, or product lifecycle ISO 14044/14040		30	2	2.17%
Eco-labels of other attributes: RoHS		68	96	97.47%

Product lifecycle assessment (LCA)

WNC assesses its potential environmental impact through product carbon footprint and lifecycle assessments. Based on the evaluation results, improvement methods are formulated to reduce negative impact on the environment and business operations.

Carbon footprint workshop

With the assistance of international certification bodies, a total of 40 WNC employees across three BGs completed a combined 24 hours of LCA training in 2025. The training covered the product environmental footprint (PEF) methodology promoted by the EU. Over the course of the three-month workshop, each BG conducted a comprehensive cradle-to-grave inventory for one specific product. A total of three products were assessed: a camera-based tracking device, a networking device, and a Wi-Fi range extender, representing approximately 2.40% of our total product shipments in 2025. Each product was evaluated and analyzed against 16 environmental impact categories to identify ways to increase the use of recycled materials, improve energy efficiency, and enhance waste recycling rates. Among these, the Wi-Fi range extender successfully met all assessment requirements, earning WNC its first ISO 14044: 2006 LCA certification.

Product carbon footprint inventory (or simplified LCA)

In 2025, product carbon footprint inventories were conducted for 19 products, representing approximately 5.16% of our total shipment volume for the year. Based on the inventory results, we analyzed carbon emission hotspots and formulated redesign plans. At the same time, information about the carbon footprint of product raw materials will be gradually integrated into the existing raw materials database in order to facilitate future inventory and management of carbon emissions of products.

Establish Green BOM

In 2024, through internal data compilation and collaboration with value chain partners, WNC completed the integration of carbon footprint data for raw materials procured over the past two years as well as newly purchased materials and establishing a "Green BOM Database". This database is integrated in real time with the R&D material selection system, enabling development teams to conduct LCA during the design stage. This allows WNC to implement low-carbon material selection at the source, while significantly reducing the time and labor costs associated with data collection.

Besides LCA and carbon footprint assessments, WNC checks the material composition of all products during product development to assess risks to human health and the environment. Following its Green Product Hazardous Substances Management Procedures and IECQ QC 080000, WNC assesses products against EU RoHS, REACH SVHC, the EU Battery Directive, the EU Packaging Directive, the EU PFOS Directive and customer requirements. Suppliers submit compliance declarations and test reports, and incoming materials are screened with in-house XRF equipment. This assessment covers human toxicity and ecotoxicity. In 2025, it covered all products not assessed by LCA (92.44% of total products), and no shipped product violated the Green Product Directives.

Hazardous materials and product safety management

Guided by environmental friendliness and user health, WNC has established Green Product Hazardous Substances Management Procedures, which assess the potential risks of hazardous substances to human health and the environment for 100% of products (by revenue). We have implemented rigorous control lists and development processes to ensure full compliance with international directives,

including RoHS, REACH SVHC, and WEEE, as well as customer requirements for prohibited and restricted substances. In 2025, none of WNC's shipped products violated any provisions of the Green Product Directives, and revenue from products containing REACH SVHC above 0.1% by weight accounted for 0% of total revenue.

Hazardous substance control across the supply chain

- Supplier declaration and audits: WNC requires suppliers to sign a declaration of compliance and upload composition analysis and test reports to WNC's Green Product Management System, which are used to characterize the substances and concentrations in each part. This helps ensure that all components and accessories comply with international standards.
- Rigorous incoming material control: WNC implements lead-free and halogen-free manufacturing processes and utilizes in-house XRF testing equipment to rigorously monitor raw materials, non-conforming materials are rejected and substitutes are developed, thereby reducing the environmental impact of the production process.



Management systems and safety verification

IECQ QC 080000 certification: Built on the foundations of ISO 9001 and IATF 16949, this certification utilizes a process-oriented approach to systematically assess risk levels and manage the reduction and elimination of hazardous substances, while fulfilling both regulatory and specific customer requirements.



Product health and safety

- Safety testing: In compliance with IEC 62368 and IEC 63000 standards, a total of 70 models have passed safety risk assessments for hazards such as fire and radiation.
- Electromagnetic compatibility (EMC): All products have passed EMC testing to ensure their stability and safety in different environments, as well as to prevent them from causing interference with other electronic equipment.



5 Harmonious Workplace

5.1 Respect for Human Rights

5.2 Talent and Inclusion

5.3 Talent Cultivation and Development

5.4 Talent Recruitment and Retention

5.5 Occupational Safety and Health

2025 Performance

Talent Inclusion and Harmonious Workplace

- Achieved an overall workplace security score of 90.87% among global employees
- Women accounted for 28.91% of managerial positions, with women representing 43.75% of sales management roles
- A total of 17 employees used the WNC Employee Assistance Program free consultation service, and 95 employees used the professional consultation service
- Zero major occupational accidents in 2025



Talent Cultivation and Development

- Senior executives received an average of 57.98 training hours
- WNC Colleges held a total of 566 courses, with a total of 154,763 participations
- Managers conducted a total of 1,284 hours of teaching sessions



Talent Recruitment and Retention

- At WNC's Taiwan sites, 3,088 employees were eligible for the Employee Stock Ownership Trust Program, with 2,034 employees participating and contributing, and company matching contributions exceeding NT\$72.31 million
- At Taiwan sites, 75 female employees applied for parental leave and 10 applied for parental leave allowance, resulting in a 100% utilization rate
- Internal vacancy fulfillment rate increased to 91%, supporting talent retention



Material topics and goal management

Sustainability focus	Material topic	Key performance indicator	2025 results		Future goals			Corresponding SDGs
			Goals	Result	Short-term (2026)	Mid-term (2028)	Long-term (2030)	
Empowerment 	Talent Recruitment and Retention	Turnover rate of Taiwan IDL employees	12-15%	11.9%	12-15%	12-15%	12-15%	4.4 Significantly increase the number of people with relevant skills needed for employment, decent jobs, and entrepreneurship
	Talent Development and Training	Global average training hours per employee	≥ 35 hours	31.84	≥ 35 hours	≥ 40 hours	≥ 40 hours	
	Inclusive Workplace	Percentage of employees who feel safe at work	≥ 85%	90.87%	≥ 85%	≥ 85%	≥ 85%	8.8 Protect labor rights and promote safe and secure working environments for all workers
		Percentage of women serving as supervisors globally	≥ 25%	28.91%	≥ 25%	≥ 25%	≥ 25%	5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making
		Taiwan childcare leave/cash equivalent use rate	100%	100%	100%	100%	100%	5.4 Recognize and value unpaid care and domestic work through the promotion of shared responsibility

Sustainability focus	Material topic	Key performance indicator	2025 results		Future goals			Corresponding SDGs
			Goals	Result	Short-term (2026)	Mid-term (2028)	Long-term (2030)	
Empowerment 	Occupational Safety and Health	Number of major occupational accidents	0	0	0	0	0	 3.9 Reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
		Injury rate per 1,000 employees	< 2.0	1.316	< 2.0	< 2.0	< 2.0	
		Cases of occupational disease caused by chemical exposure	0	0	0	0	0	
		Number of Taiwan employees with moderate to severe health abnormalities requiring follow-up	≥ 80%	100%	≥ 80%	≥ 80%	≥ 80%	 3.8 Achieve universal health coverage
		Taiwan employees influenza vaccination rate	≥ 85%	108.1%	≥ 85%	≥ 85%	≥ 85%	



5.1 Respect for Human Rights

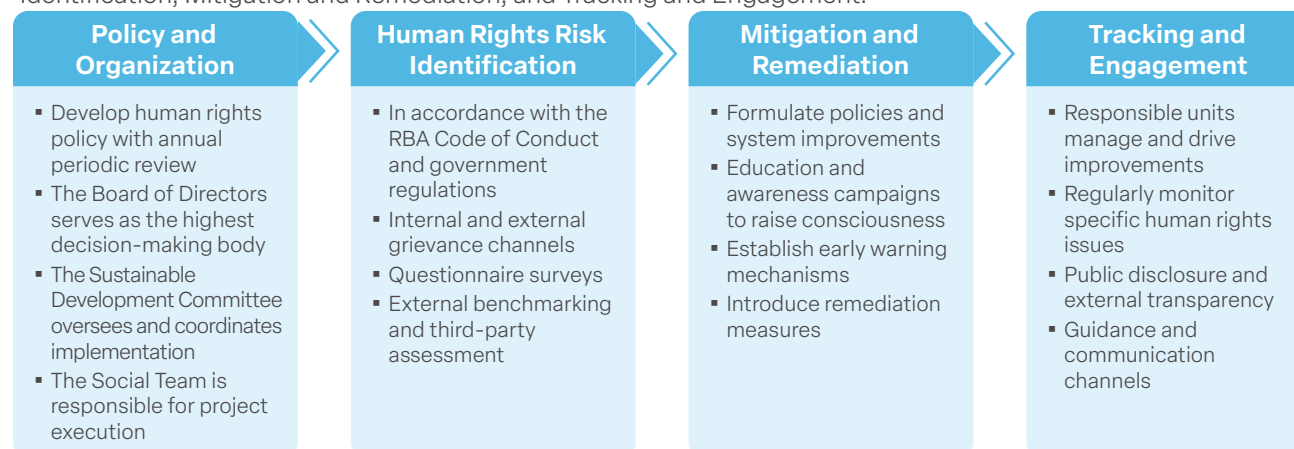
5.1.1 Human Rights Policies

WNC complies with international regulations and local laws, including the [Universal Declaration of Human Rights](#), the [UN Global Compact](#), the [UN Guiding Principles on Business and Human Rights](#), [OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) and the [RBA Code of Conduct](#). We do not discriminate against employees based on their gender, sexual orientation, age, race, nationality, religion, marital status, or political views. WNC established and announced a [Human Rights Policy](#) in 2025, extending these principles to the entire value chain, including employees, customers, suppliers, partners and subsidiaries. The Policy outlines WNC's commitments to all aspects of human rights and demonstrates how WNC protects human rights and enhances its management through training, complaint and communication mechanisms, and due diligence. In order to implement labor rights, WNC promotes human rights concepts and related regulations during new and existing employee training and has established diverse, open, and transparent proposal and communication channels. Additionally, we regularly review our performance and track progress on issues such as the prevention of child labor and minor workers, forced labor, sexual harassment, labor-management communications, and freedom of expression.

5.1.2 Human Rights Management

WNC's human rights management structure

WNC implements human rights management through four key steps: Policy and Organization, Human Rights Risk Identification, Mitigation and Remediation, and Tracking and Engagement.



Human rights protection is at the core of WNC's sustainable operations. WNC has established a human rights management framework for stakeholders across its value chain, including employees, suppliers and contractors, neighboring communities and the environment, new business relationships and customers. Through policy guidance, due diligence, and transparent grievance channels, WNC ensures that human rights issues are fully addressed at every stage of the value chain. WNC does not employ workers younger than the minimum employment age stipulated by law. No WNC sites worldwide employ workers under the age of 16. In 2025, no child labor was employed at any WNC site.

In response to the growing global focus on the issue of living wage, WNC is actively strengthening its internal management foundation. In 2025, WNC held a dedicated training session on "Human Rights and the Living Wage," providing an in-depth analysis of international human rights standards and trends in promoting a living wage. At the same time, WNC has incorporated this topic into its annual ESG training materials for all employees and completed updates, with plans to comprehensively enhance employees' sustainability awareness in 2026. Looking ahead, WNC will further develop a living wage commitment statement in line with international trends to strengthen basic living safeguards for employees, suppliers, and other stakeholders.

Subject	Human rights issue	WNC policy	Due diligence	Complaint mechanisms
Employees (including women, Indigenous peoples, migrant workers, and employees in new business relationships) 	Working hours; prohibition of forced labor, child labor and young workers; wages and benefits; humane treatment; human trafficking; anti-discrimination and anti-harassment; freedom of association; collective bargaining; and data privacy and security	<u>WNC Statement on Diversity, Equity, and Inclusion</u> , <u>WNC Modern Slavery Statement</u> , <u>WNC Occupational Safety and Health Policy</u> , and <u>WNC Commitment to RBA Code of Conduct</u> , General Rules for the Appointment and Management of New Employees, and Regulations Governing the Employment and Management of Young Workers	RBA SAQ, RBA VAP, WNC employee ethics risk survey, new employee onboarding check, and internal audit	
Contractors 	Working hours; prohibition of forced labor, child labor and young workers; wages and benefits; humane treatment; human trafficking; anti-discrimination and anti-harassment; freedom of association; collective bargaining; and data privacy and security	<u>WNC Statement on Diversity, Equity, and Inclusion</u> , <u>WNC Modern Slavery Statement</u> , <u>WNC Occupational Safety and Health Policy</u> , and <u>WNC Commitment to RBA Code of Conduct</u>	Annual regular contractor evaluation; ad hoc engineering-category evaluations for newly added contractors	Internal channels: Internal reporting channel Mailbox for reporting workplace harassment and sexual harassment: 8585@wnc.com.tw
Suppliers 	Working hours; prohibition of forced labor, child labor and young workers; wages and benefits; humane treatment; human trafficking; anti-discrimination and anti-harassment; freedom of association; collective bargaining; and data privacy and security	<u>Global Supply Chain Management Policy</u> , <u>WNC Supplier Code of Conduct</u> , and <u>WNC Responsible Minerals Policy Statement</u>	- Material suppliers: new supplier evaluation, RBA audit for WNC suppliers, supplier ESG questionnaire, assessment of supplier participation in EcoVadis, and onsite audits - Service contractors: On-site RBA audits, monthly inspections and scoring	External channels: Mailbox for violation reporting (wnc.integrity@wnc.com.tw) Stakeholder engagement mailbox (public@wnc.com.tw)
Neighboring communities and environment 	Water resource management, gas emissions, and hazardous materials	<u>WNC Occupational Safety and Health Policy</u> , <u>Environmental Sustainability Policy</u>	RBA SAQ, RBA VAP, environmental considerations and environmental impact assessment, internal/external audits	
Customers 	Data privacy and security, fair competition, and anti-corruption	<u>WNC Information Security Policy</u> and <u>WNC Privacy Policy</u>	Quarterly risk management by the Data Protection Team, and internal and external ISO 27001 audits	

Human rights risk identification

Each year, responsible units at WNC conduct human rights risk identification based on impact level and probability in compliance with the latest international trends, the RBA Code of Conduct, ISO 45001 Occupational Health and Safety Management Systems and stakeholder expectations. In 2025, the company also conducted employee "labor rights due diligence," under which relevant functional units worldwide identified human rights risks based on impact severity and likelihood, ensuring that corresponding management measures are in place and effectively implemented for all identified risks. Of WNC's seven production sites worldwide, all except the Mexico plant have obtained third-party certification for the ISO 45001 management system, representing a coverage rate of 85.71%. For the relevant third-party certifications, please refer to the "[Management Systems](#)" page on WNC's official website.

Medium and high-level human rights risks identified by WNC in 2025 and their mitigation measures are as follows:

Note: A risk score is calculated using the following assessment method: Impact (1–5 points) × Likelihood (1–5 points), resulting in a score range of 1 to 25. Risks are classified into three levels: high, medium, and low. High risk: 16 points or above; medium risk: 10–15 points; low risk: 9 points or below.

Impact intensity

5 Forced labor Young workers Freedom of association Privacy	10	15 Ethical management Intellectual property rights	20	25
4 Gender and discrimination Fair trade	8 Information Security Supplier responsibility	12 Labor rights	16 Work hours	20
3	6	9 Responsible mineral sourcing	12	15
2	4	6 Salary and benefits	8	10
1	2	3	4	5

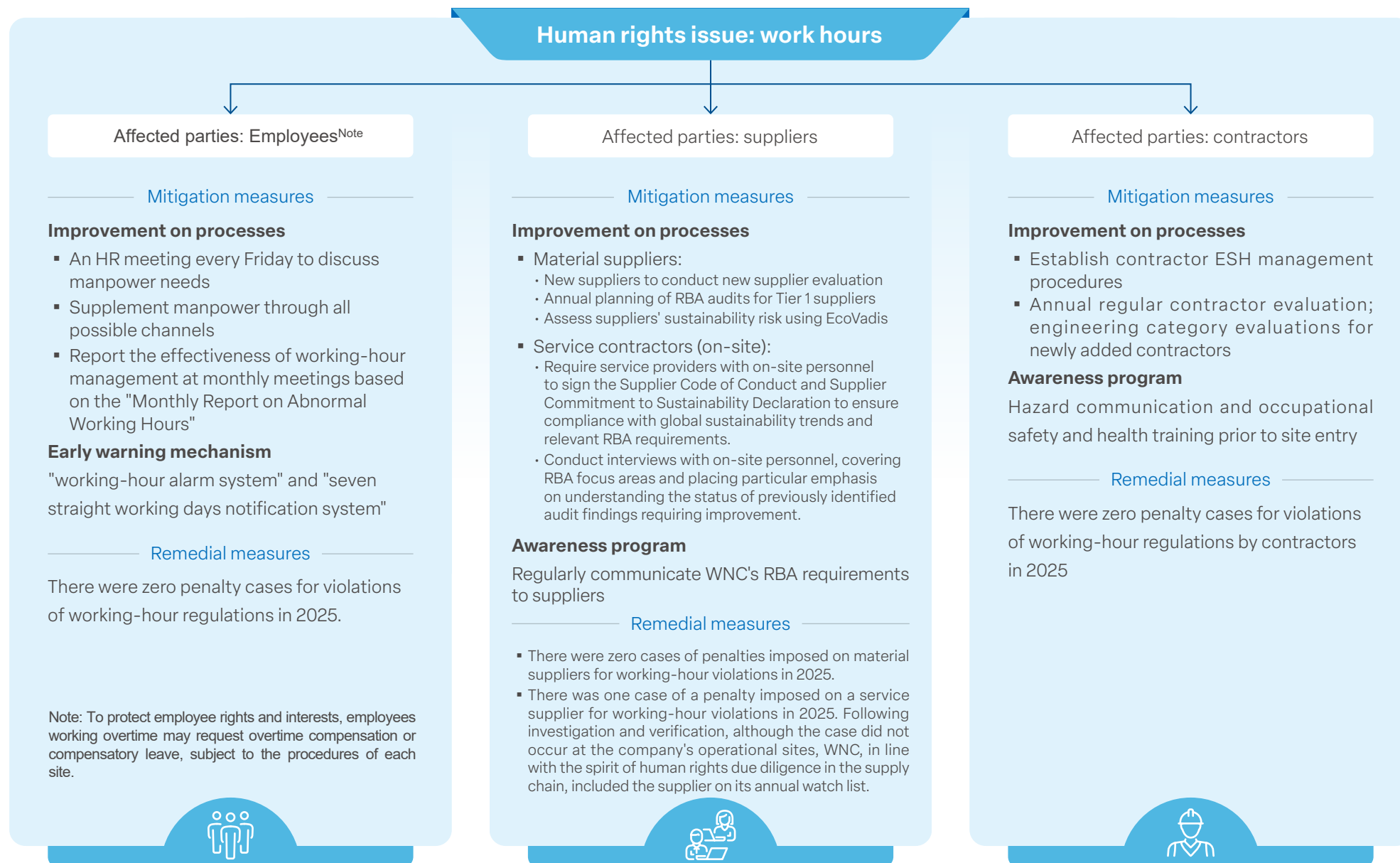
Likelihood

Issues	Risk description	Risks				Policy	Management measures
		TW	VN	CN	M1		
Working hours management	Working overtime (more than 60 hours per week/ monthly overtime hours exceed local regulatory requirements)	Medium	Medium	High	High	- WNC Human Rights Policy - WNC Modern Slavery Statement - WNC Supplier Code of Conduct	- WNC RBA Code of Conduct - Regulations on the Reporting and Handling of Workplace Harassment - Workplace Sexual Harassment Prevention Measures, Complaint and Withdrawal Regulations
	Working more than seven consecutive days	Medium	Medium	High	High		
Labor rights	Sexual harassment/assault, mental or physical coercion, verbal abuse and threats, concern that the grievance mechanism lacks confidentiality	Medium	Low	Low	Medium		
Ethical management	Unethical or corrupt behavior	Medium	Medium	Medium	Medium		
Intellectual property rights	Loss of the company's or other companies' intellectual property rights / leakage of confidential information	Medium	Medium	Medium	Medium		

Note: WNC's human rights due diligence covers groups including employees (across existing sites and sites with new business relationships, as well as Indigenous peoples and migrant workers), men, women, children, suppliers and contractors, local communities, and customers. The overall coverage rate from 2022 to 2024 was 98.61%, and the coverage rate reached 100% in 2025 (including labor and ethics risk surveys and labor rights due diligence). The scope of the labor and ethics risk survey mainly covers production sites in Taiwan, China, Vietnam, and Mexico, with 100% coverage of plant sites. The scope of labor rights due diligence includes global sites in Taiwan, China, Vietnam, Europe, and the United States, excluding Mexico, with a coverage rate of 95%.

Remedial measures

The coverage rate of the human rights mitigation plan in 2025 reached 100%.



Human rights issue: Labor rights

Mitigation measures

Policy formulation

WNC has established Regulations on the Reporting and Investigation of Workplace Harassment, which apply globally.

Awareness program

- Regular awareness sessions on unlawful infringement in the workplace, including verbal abuse, are incorporated into quarterly shift manager forums and training for newly appointed shift managers to strengthen their awareness of such issues.
- Multiple grievance channels are communicated during employee onboarding training and regular meetings. WNC also continues to inform employees that they may freely express suggestions or concerns regarding the company in a confidential manner and without fear of retaliation.

Facility upgrade: Continue to improve office and production areas by providing accessible passage facilities.

Remedial measures

In 2025, a total of 12 workplace unlawful infringement complaints were received, including 10 in Taiwan, 1 in Vietnam, and 1 in the United Kingdom. These consisted of 6 workplace bullying cases and 6 sexual harassment complaints. Internal disciplinary actions were taken, and all cases have been closed.

Disciplinary action: Initiate incident investigation procedures and impose appropriate disciplinary actions

Corrective measures

- Review and adjust workflows
- Improve monitoring devices for environmental security
- Enhance training courses: In addition to raising awareness among all employees, WNC provides training courses on the prevention of unlawful workplace infringements and confidentiality responsibilities. It also places particular emphasis on strengthening communication with management regarding the relevant concepts and responsibilities, while reaffirming the company's zero-tolerance stance toward unlawful workplace infringements.
- In view of the differing cultural and administrative requirements, WNC's sites in China, Vietnam, and Mexico implemented their own regulations on filing and handling of internal complaints.
- Continue to promote the "A Workplace You Can Feel Safe In" series of courses and seminars to foster a diverse, equitable, and friendly workplace culture.

Affected parties

Employees



Human rights issue: Ethical management

Mitigation measures

Policy formulation/Improvement in processes

- The rules governing the acceptance of benefits in any form are stipulated in the WNC-E09 Procedures for Ethical Management and Guidelines for Conduct.
- Set up the mailbox for violation reporting WNC.integrity@wnc.com.tw

Awareness program

- Provide training for new employees and ensure completion of the training
- Promoted and implemented the WNC-E08 Code of Ethical Conduct
- Conduct the annual Integrity Commitment self-assessment questionnaire to remind employees of compliance

Remedial measures

In 2025, WNC's Integrity Office received 19 complaints. Of these, eight cases concerned personal integrity, and six cases were closed due to a lack of substantiating evidence. The remaining two substantiated cases involved an employee's unauthorized modification of machine data and an employee's excessively close interactions with a supplier, respectively. Appropriate disciplinary actions were imposed in accordance with the company's management regulations, and department heads strengthened employee education, training, and awareness efforts.

Disciplinary action: Impose disciplinary measures or hold accountable personnel who violate regulations.

Corrective measures: Strengthen education and training

Affected parties

Employees, suppliers



Human rights issue: Intellectual property rights

Mitigation measures

Policy formulation/Improvement in processes

- Employees sign an intellectual property confidentiality agreement upon onboarding
- Customers and suppliers sign confidentiality agreements

Awareness program

Strengthen training to enhance employees' understanding of how to fulfill confidentiality obligations

Remedial measures

In 2025, there were no intellectual property-related litigation cases

Affected parties

Employees, suppliers

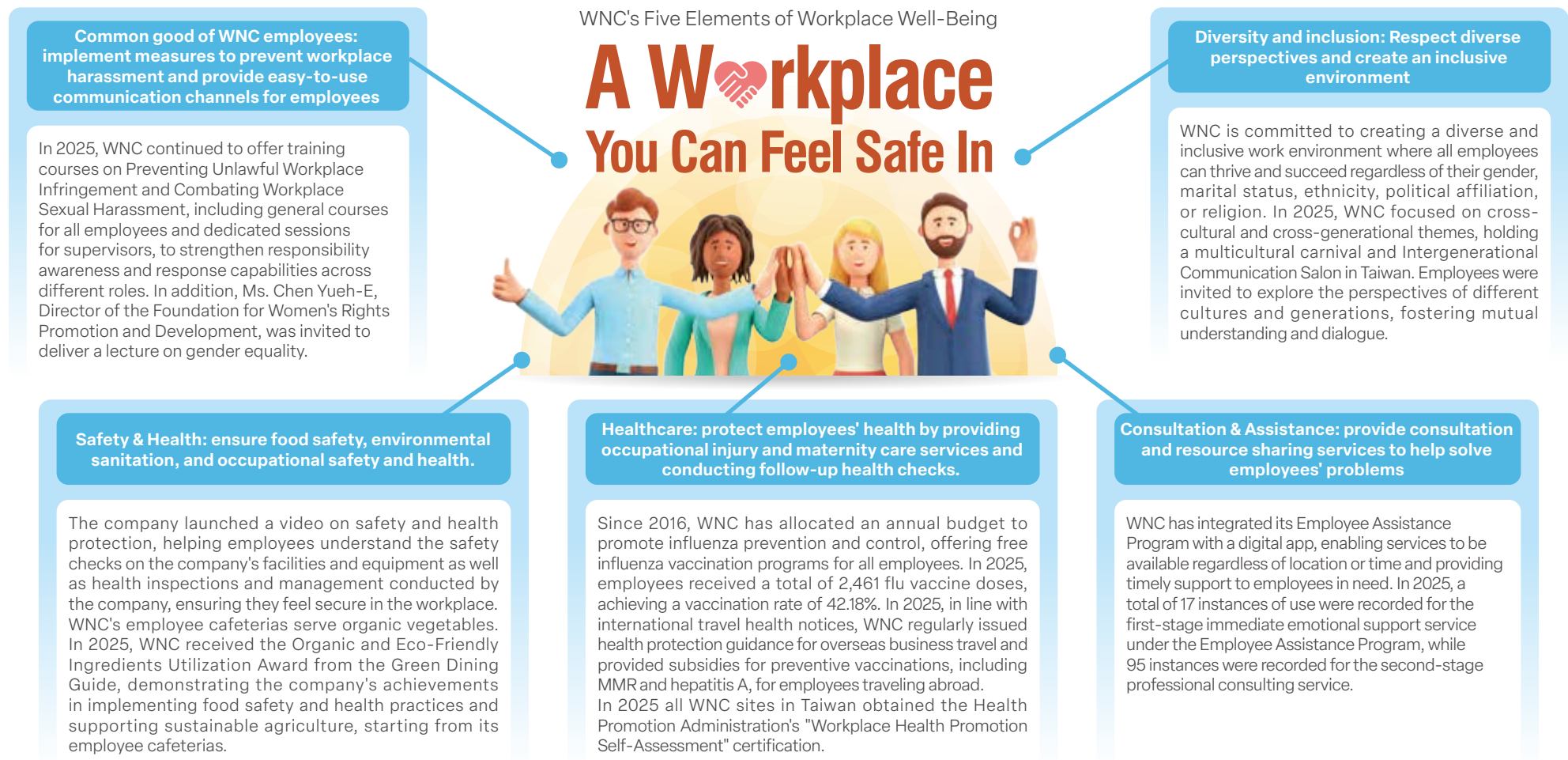


5.1.3 Harmonious Workplace

The five elements of workplace well-being

WNC introduced the "A Workplace You Can Feel Safe In" initiative at its Taiwan sites in 2021. The goal of this initiative is to create a workplace that ensures, emphasizes, promises and protects the physical and mental wellbeing of WNC employees. Through the Five Elements of Workplace Well-Being listed here, the initiative

encourages all WNC employees to work together to create a safer workplace. Following the introduction of the "A Workplace You Can Feel Safe In" initiative at our China and Vietnam sites in 2025, WNC plans to expand it to the United States, Mexico, and Europe in 2026, progressively building a globally friendly workplace.



Every year, WNC conducts a survey to gather employee feedback on this initiative and understand their feelings. The 2025 survey showed that employees worldwide reported an overall sense of safety of 90.87%. The sense of safety at the China and Vietnam sites increased by 4%, while employees in Taiwan showed greater attention to diversity and inclusion issues. In 2026, WNC will continue to strengthen workplace well-being and consultation support resources. In Taiwan, it will also promote cross-cultural exchange and communication empowerment to foster greater understanding and respect for diversity, creating a more supportive and trust-based work environment.

Survey of "A Workplace You Can Feel Safe In" initiative in the most recent four years^{Note 1}

	2022	2023	2024	2025
Employees who feel safe in the workplace (%) ^{Note 2}	83%	80%	86%	90.87%
Number of employees responding to the questionnaire	1,017	1,422	5,436	10,871
Employee coverage rate (%) ^{Note 3}	21%	21%	92%	75.19%

Note 1: The questionnaire covers five dimensions: workplace well-being, occupational safety and health, healthcare, consultation support, and diversity and inclusion. It uses a 0–10 point scale, where scores of 7–8 indicate "feeling safe" and scores of 9–10 indicate "feeling very safe." For example, if 80 out of 100 respondents give a score of 7–10, the employee sense of safety ratio is 80%. When employees complete the questionnaire, the score for "workplace well-being" can reflect their stress level. Job satisfaction within workplace conditions can be observed through the scores for "workplace well-being" and "occupational safety and health protection." Meanwhile, "healthcare" and "consultation support" reflect the channels and resources available to help employees relieve stress and enhance well-being.

Note 2: Ratio of employees who feel safe in the workplace (%): the percentage of responses indicating "feeling safe" and "feeling extremely safe" among all completed questionnaires.

Note 3: Employee coverage rate (%): The percentage of employees included in the survey for the "A Workplace You Can Feel Safe In" initiative among all employees. From 2022 to 2024, the scope of the Employee Sense of Safety Thermometer Survey covered Taiwan sites. Starting in 2025, the survey scope will expand to include all global sites except Mexico, with a coverage rate of 75.19%.

Prevention of workplace harassment

To create a safe and harmonious workplace and protect employees from workplace harassment (including physical, linguistic, psychological abuse and sexual harassment), WNC established Regulations on the Reporting and Handling of Workplace Harassment. The Human Resources Administration Division is responsible for the prevention, correction, complaint handling, and punishment of harassment in the workplace. The Division is responsible for contacting and coordinating related units within 24 hours of receiving reports. A task force consisting of personnel from the HR and legal departments and the units of the involved parties is then formed and will investigate, interview and discuss before they submit a report to the CEO. In 2025, a total of 12 workplace unlawful infringement complaints were received, including 10 in Taiwan, 1 in Vietnam, and 1 in the United Kingdom. These consisted of 6 workplace bullying cases and 6 sexual harassment complaints. Internal disciplinary actions were taken, and all cases have been closed.



Remedial measures include reviewing and adjusting work procedures, enhancing security monitoring facilities, increasing promotion, initiating investigation procedures and implementing appropriate disciplinary actions. In 2025, WNC continued to promote the "A Workplace You Can Feel Safe In – Workplace Well-being" series of activities, including mandatory training for all employees and dedicated sessions for managers on "Preventing Unlawful Infringement in the Workplace and Preventing Workplace Sexual Harassment." WNC also invited Ms. Chen Yueh-e, Director of the Foundation for Women's Rights Promotion and Development, to deliver a lecture on gender equality.

In view of the differing cultural and administrative requirements, WNC's sites in China, Vietnam, and Mexico implemented their own Regulations on Filing and Handling of Internal Complaints. Employees may file complaints and reports regarding various issues, such as sexual harassment, with the Human Resources Unit. The Human Resources Unit is responsible for receiving, investigating, handling, reporting, and offering feedback on all complaints. Employee representatives and the employees union are responsible for monitoring the methods that WNC uses to handle such complaints and reports.

Recognition for workplace equality[[]

Adhering to the concept of a friendly workplace in its promotion of equal rights, including initiatives related to female care, flexible work arrangements and encouragement of parental leave, WNC hopes everyone can work together to create a safe and happy workplace. In 2025, WNC received the Outstanding Award for Promoting Workplace Equality from the Hsinchu Science Park Bureau, marking the third consecutive year that WNC has received this.



2025 Hsinchu Science Park Workplace Equity Award – Outstanding Enterprise

5.1.4 Employees Communication

WNC provides multiple open and transparent communication channels for employees. Timely communications with employees are enhanced via committees, forums, events, as well as physical and electronic mail, hotlines, and system platforms. In addition, public email addresses for stakeholder interaction and reporting of violations are provided for employees to raise questions, offer suggestions, or make complaints without fear of retaliation.

■ Communication channels at WNC sites ★ The main channel at each site

Communication mechanism and participants		Taiwan sites	China sites	Vietnam site	Mexico
Consultative organizations	All employees	▪ Labor-Management Committee ▪ Employee Welfare Committee ▪ and OSH Committee ★	Labor unions ★	Labor unions ★	Labor-Management Committee
Physical mailboxes		Plant manager's mailbox ★	Suggestion box ★	Suggestion box ★	Physical mailboxes
System platforms		Employee Suggestions Platform ★	WeChat public platform ★	-	HR online platform
Email		-	-	Plant manager's mailbox wecare@wnc.com.tw	8585@wnc.com.tw
Hotlines		-	8585 employee care hotlines ★	-	-
Forums	All employees	A Talk with the CEO forum	Employee representative forum ★	Employee representative forum	Town hall meeting
	Production line employees	Plant manager/Shift manager/foreign employee forums	DL forums	Shift manager forums	Production line forums
	New employees	▪ Tea party for new hires ▪ Experiencing WNC culture and a talk with the CEO forum	New operating employees forums	-	New employee forums
	Management	-	IDL/personnel on overseas assignment forum	Cultural experience forum for foreign managers	-
Complaint mechanisms	All stakeholders	▪ Mailbox for violation reporting wnc.integrity@wnc.com.tw ▪ Mailbox for reporting workplace harassment and sexual harassment: 8585@wnc.com.tw ▪ Stakeholder engagement mailbox public@wnc.com.tw			

Taiwan Sites - Employee Suggestions Platform

Proposals are sent to each dedicated committee for processing according to the proposal category, including Labor-Management Committee, Employee Welfare Committee and OSH Committee. Employees can check the latest progress on the platform.

Communication results in 2025: A total of 1,134 proposals were received, split into categories and passed to the responsible unit for handling and responding.



Taiwan Sites - Experiencing WNC Culture and A Talk with the CEO

New employees working over three months are invited to experience WNC culture and have a talk with the CEO so that they can understand WNC's policies and future directions.

Communication results in 2025: A total of 111 new colleagues joined the CEO Seminar, fostering mutual understanding and trust to drive growth and innovation.

Taiwan Sites - A Talk with the CEO

Every quarter, employees with outstanding performance are invited to have a talk with the President and CEO to exchange opinions and communicate in person.

Communication results in 2026: A total of 111 employees participated in the talk, discussing the company's future prospect and trends. The CEO addressed employees' questions during the meetings, fostering mutual communication and growth.

Taiwan Sites - Tea party for new hires

To answer questions from new employees who have worked for more than a month, helping them adapt to their new environment and increase interaction with employees from different units.

Communication results in 2025: A total of 20 meetings were held across four sites in Taipei, Hsinchu, and Tainan, with 267 new employees participating.



China, Vietnam sites - Labor-Management Committee

In accordance with local regulations, 100% of employees are members of local labor unions, and union committee representatives are elected by employees at each site. Employees can offer their suggestions and raise questions to the company via representatives.

Communication results in 2025: China held four employee communication meetings and received 23 items of employee feedback; Vietnam held four sessions.



China and Vietnam Sites - Physical Mailboxes

Employees can make suggestions and raise questions through physical mailboxes. The progress of handling is publicized on the bulletin board on production lines and employee identities are kept confidential.

Communication results in 2025: No related mails were received in China sites. Nine pieces of employee feedback were received at the Vietnam site, mainly concerning access control, indoor air conditioning during winter, and energy-saving sensor devices for restrooms. The cases were forwarded to the responsible units upon receiving. The Employee Relations Department communicated with employees by email after receiving responses from these units and further explained the responses during meetings with employee representatives.



Mexico Site - Town hall meeting

An annual employee meeting is held to review the achievements of the past year and areas for improvement, as well as to introduce new goals for the year.

In 2025, Culture Week was held concurrently to introduce WNC's core values, mission, and vision. Visual materials were redesigned across all sites using corporate culture elements.



5.2 Talent and Inclusion

WNC follows the principle of "respect for human rights" when recruiting new employees and the entire recruitment process conforms to the Labor Standards Act, Employment Service Act and the Gender Equality in Employment Act. Professional ability is the key factor and all participants have an equal opportunity to display their capabilities in an open and transparent recruitment process. Personnel from the recruitment affairs unit also regularly participate in training programs on interview skills and the use of specialized evaluation tools.

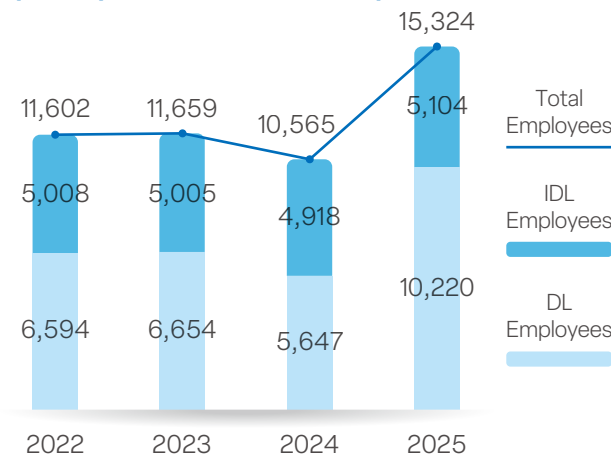
The Human Resources Administration Division across all WNC sites works closely with hiring units to locate outstanding talent. For colleagues with different qualifications at different levels of the organization, we offer orientation, bonuses for long service and outstanding performance, internal transfers, promotions, salary-structure adjustments, and other incentive measures in order to create a sound work environment.

5.2.1 Talent Structure

Global talent distribution

As of the end of December 2025, WNC had a total of 15,324 employees worldwide, representing a 45% increase compared with 2024. Among them, 15,288 were full-time employees and 36 were part-time employees. In response to adjustments in global production capacity allocation, the total number of full-time employees at Taiwan sites was 6,167, an increase of 2.84% compared with 2024; the total number of full-time employees at China sites was 1,582, a decrease of 7.65% compared with 2024; and the total number of full-time employees at Vietnam sites was 6,587, an increase of 134.66% compared with 2024. This significant increase was mainly attributable to continued capacity expansion following the relocation of the plant, as well as large-scale recruitment and workforce deployment in line with operational needs.

Total number of WNC global employees in the past 4 years (Unit: number of persons)



Total Number of WNC Employees Worldwide in 2025^{Note 1}

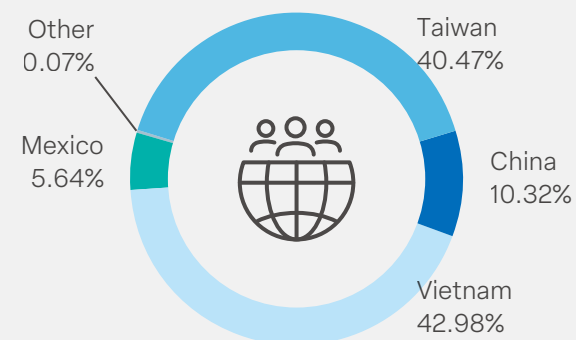
Region		Permanent employees			Contract employees			Total		
		Male	Female	Subtotal	Male	Female	Subtotal	Male	Female	Subtotal
Taiwan	Full time	2,703	3,014	5,717	270	180	450	2,973	3,194	6,167
	Part time	8	6	14	15	6	21	23	12	35
China	Full time	974	608	1,582	0	0	0	974	608	1,582
	Part time	0	0	0	0	0	0	0	0	0
Vietnam	Full time	3,792	2,787	6,579	1	7	8	3,793	2,796	6,587
	Part time	0	0	0	0	0	0	0	0	0
Mexico	Full time	378	487	865	0	0	0	378	487	865
	Part time	0	0	0	0	0	0	0	0	0
Other ^{Note 2}	Full time	67	20	87	0	0	0	67	20	87
	Part time	0	0	0	0	1	1	0	1	1
Total	Full time	7,914	6,916	14,830	271	187	458	8,185	7,103	15,288
	Part time	8	6	14	15	7	22	23	13	36

Note 1: Regular employees refers to employees under non-fixed-term contracts, including general regular employees and expatriate assignees, etc.; contract employees refers to employees under fixed-term contracts, including contract staff and interns. Full-time and part-time employees are classified based on the working hours stipulated in the labor contract; full-time employees are those working full-time hours, while part-time employees are those working part-time hours. The relevant classifications are determined based on local labor laws and regulations and the nature of the contract.

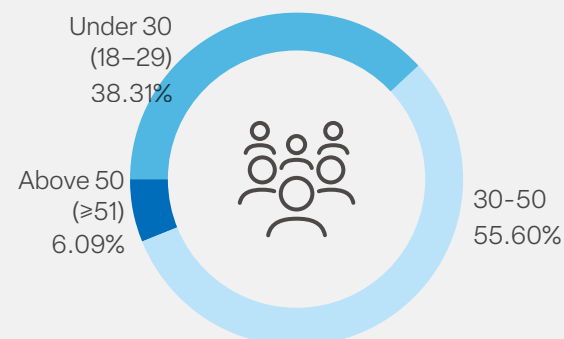
WNC currently does not employ any non-guaranteed-hours employees.

Note 2: "Other" includes branches in the United States, the United Kingdom, Germany and Japan.

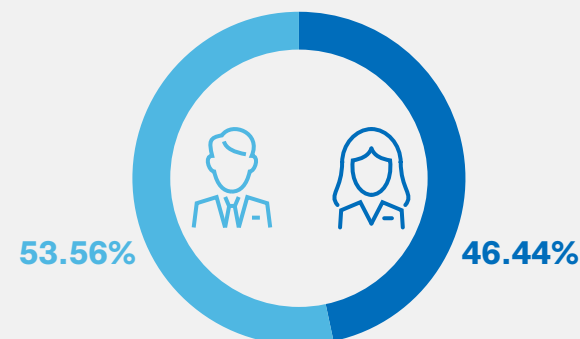
WNC employees in each country



Age distribution of WNC employees



Employee gender ratio



Local hiring

The percentage of managerial positions taken by Taiwanese employees is 96.14%. As for subsidiaries in China, Vietnam, and Mexico, we have been committed to training local employees to help them attain management-level positions. The percentage of managers promoted from locals is 96.27%, 83.84%, and 98.25%, respectively. For other sites in the United States, the United Kingdom, Germany, Japan, and India, the percentage is 68.18%.

Local hires serving as managers across WNC's sites in 2023^{Note}

Area	Top-level managers	Mid-level managers	Lower-level managers	Subtotal
Taiwan	100%	99.78%	91.22%	96.14%
China	0%	86.49%	100%	96.27%
Vietnam	0%	7.69%	93.31%	83.84%
Mexico	0%	92.86%	100%	98.25%
Others	66.67%	75%	33.33%	68.18%

Note: Junior managers: shift leaders and section level managers; mid-level managers: department level managers; top-level managers: top-level managers include the Chairman and President & CEO.

Note 2: "Others" include branches in the United States, the United Kingdom, Japan and India.

Non-employee workers

Non-employee workers of WNC include contractor personnel working at WNC, as well as on-site personnel such as caterers, security guards, cleaners and drivers. Dispatch personnel recruited by production sites in Taiwan due to short-term needs are also included. Branches in the United States, the United Kingdom, Germany, Japan and India are sales offices. No dispatch personnel are hired in these offices.

Total number of WNC non-employee workers worldwide in 2025^{Note}

Area	Contractors	On-site contractors	Dispatch employees	Subtotal
Taiwan	125	148	3	276
China	48	65	0	113
Vietnam	0	0	231	231
Others	0	0	5	5
Total	173	213	239	625

Note: The 2025 non-employee worker data covers all global operating locations. However, as the Mexico subsidiary has not yet established the relevant systems and records, the data cannot be traced retrospectively and is therefore excluded from the scope of this disclosure. WNC will optimize its management processes to establish a regular monitoring and statistical mechanism at this location, ensuring the comprehensiveness of future annual disclosures.

WNC estimates the number of non-employee workers using the full time equivalent method (FTE). The total number of non-employee workers for the year = the total hours worked of non-employee workers / the total work days of the year x 8 work hours per day.

5.2.2 Talent from Diverse Backgrounds

In order to gain employees' and stakeholders' support for an inclusive, equitable and harmonious workplace, WNC has issued a [Statement on Diversity, Equity, and Inclusion](#). We will continue to facilitate a culture of diversity and equity while improving related management mechanisms.

Diversity, equity and inclusion (DEI) strategies

In WNC, we believe that diversity, equity and inclusion is the foundation to our success. As a result, we have formulated the following strategies to foster a diverse and inclusive work culture:

Recruit and nurture talent with diverse backgrounds
WNC is devoted to recruiting talent from different cultures, backgrounds and experiences and continuing to provide them with training and development opportunities, ensuring each employee grows throughout their career.

Create an equitable work environment
WNC is committed to providing equitable opportunities for all employees. Regardless of employees' religion, race, gender, or other personal characteristics, we ensure every employee has opportunities to fulfill their potential at WNC. We stand firmly against all forms of discrimination.

Foster inclusive culture
WNC encourages employees to participate in the company's decision-making processes and creates an open and supportive corporate culture. We accept and value different perspectives and ideas to facilitate innovation and effective collaboration.

Development directions

To foster a diverse, equitable and inclusive work environment, WNC implements a high-level supervision mechanism, provides training sessions, promotes a diverse culture, encourages women to enter the technology industry, and recruits individuals from underprivileged backgrounds. We ensure that all employees feel comfortable and supported at WNC. It is our belief that through these strategies and practices, WNC can create a diverse, equitable, and inclusive work environment, unlocking employees' full potential and achieving the company's goal of sustainable operations. In the future, WNC plans to establish an evaluation mechanism and regularly conduct employee satisfaction surveys to collect feedback, continuously optimizing our EDI strategies and practices to ensure their effectiveness and sustainability.

High-level supervision mechanism

WNC's President and CEO has issued a Diversity, Equity, and Inclusion (DEI) Declaration. The company continues to promote progress both internally and externally through various approaches and initiatives, and reports quarterly on implementation progress and target achievement status at meetings of the Sustainability Committee and the ESG Committee.

Training sessions

WNC regularly hosts training courses on diverse cultures and inclusion to raise employees' awareness of the value of diversity and encourage them to implement these concepts in their daily work.

In recent years, we have held several courses on diversity and inclusion, sharing the concepts and importance of promoting gender equality, respecting diversity, and fostering cross-generational equality and shared prosperity. In 2025, these courses attracted a total of 140 employee registrations, with course satisfaction reaching 4.6 out of 5, reflecting employees' recognition of and support for diversity and inclusion topics.

Diverse cultural backgrounds

WNC aims to offer customers products and services that make life more convenient. This is achieved through a professional team from diverse backgrounds that provide different perspectives. In addition to hiring talent according to functional requirements, the recruitment rate of different nationalities and different ethnic groups has gradually increased. This facilitates contact with our international customers and suppliers and makes WNC more internationalized. WNC employs minorities at all its sites, with the overall employment rate at 15.66%. Among these employees, 7.12% hold managerial positions.

Talent diversity

WNC is rooted in Taiwan while actively expanding its global footprint, and is committed to building a multicultural workplace across borders. Our workforce currently comprises employees of more than 25 nationalities worldwide, demonstrating a high level of cultural inclusiveness. The top five nationalities are Taiwan, China, Vietnam, Mexico, and the Philippines. The distribution of global employee nationalities in 2025 is as follows:

WNC's employees worldwide by nationality in 2025

Nationality	Employees (number hired)	Percentage (%)	Managers (number hired)	Percentage of management positions (%)
Taiwan	3,896	28.79%	861	48.05%
China	1,309	9.67%	332	18.53%
Vietnam	6,187	45.72%	493	27.51%
Mexico	804	5.94%	56	3.13%
The Philippines	1,166	8.62%	28	1.56%
US	33	0.24%	15	0.84%
UK	2	0.01%	2	0.11%
Others ^{Note}	135	1.01%	5	0.27%
Total	13,532	100.00%	1,792	100.0%

Note: In Others, employees from Germany, Spain, Brazil, France, New Zealand, Japan, Macau, Hong Kong, Malaysia and Indonesia are included.

Hiring of minority groups

WNC strives to ensure equal workplace rights for members of all communities. Currently, employees from minority groups represent 16.43% of the workforce across our four principal global operating locations, and occupy 7.12% of managerial positions. We not only uphold fair hiring practices but also prioritize the career development of talent from diverse backgrounds.

Employment percentage^{Note1} of minorities in WNC's sites in 2025

Area	Employees (number hired)	Percentage ^{Note2} (%)	Managers (number hired)	Percentage of management positions ^{Note3} (%)
Taiwan	40	0.74%	0	0.00%
China	3	0.23%	3	1.02%
Vietnam	2,170	36.17%	123	20.92%
Mexico	0	0.00%	0	0.00%
Total	2,213	16.43%	126	7.12%

Note 1: For the purposes of this report, "minority groups" are defined as follows: in Taiwan — Indigenous peoples and new residents (new immigrants); in China — ethnic groups other than Han; in Vietnam — ethnic groups other than Kinh; and in Mexico — ethnic groups other than Latin/Latino.

Note 2: Employee share = minority professional employees in the region / total professional employees in the region.

Note 3: Managerial share = minority managers in the region / total managers in the region.

Women working in the technology industries

WNC's global proportion of female employees in managerial positions is 28.91%, exceeding the annual target of 25%. Among these, 20% hold senior management roles, and the share of female employees in sales manager positions is as high as 43.75%. Science, Technology, Engineering, and Math (STEM) positions at WNC include positions related to R&D, production engineering, accounting and finance, production management, materials management, logistics, procurement, warehouse management and information. The percentage of female employees taking these positions is 25.79%.

Percentage of women in managerial positions in 2025^{Note}

Managerial positions	Top-level managers	Mid-level managers	Lower-level managers	Female managerial positions
Number of women serving as managers	5	112	401	518
Total number of managers	25	625	1142	1,792
Percentage of female managers	20%	17.92%	35.11%	28.91%

Note: The calculation formula is number of female managers / total number of managers



In 2025, the Vietnam and Mexico sites held celebration activities for Mother's Day. The Mexico site arranged a special meal, a Mexican street band performance, and thoughtful gifts for all mothers at the plant, with the enthusiastic participation of more than 380 employee mothers.

Employment of persons from disadvantaged groups

Individuals from disadvantaged backgrounds work at WNC as masseuses, operators on assembly lines, engineers, or dispatch personnel. Accessible restrooms were built at WNC headquarters, S1, S3, and the Vietnam site for employees and visitors with physical disabilities. It is our goal that after arranging a suitable working environment, colleagues with disabilities are able to enjoy roles in which they can develop their skillsets. In 2025, WNC's Taiwan sites hired 49 employees with disabilities, accounting for 0.91% of our total employees, lower than the statutory 1% employment quota. As such, WNC has paid a difference subsidy to the employment fund for people with disabilities in accordance with related laws.

Employment of persons from disadvantaged groups in WNC's sites in 2025

Area	Number of employees	Percentage ^{Note 2}	Number of managers	Percentage of management positions ^{Note 3}
Taiwan ^{Note 1}	49	0.91%	7	0.84%
China	0	0.00%	0	0.00%
Vietnam	0	0.00%	0	0.00%
Mexico	15	1.86%	0	0.00%
Total	64	0.48%	7	0.40%

Note 1: WNC's Taiwan sites hired 21 people with mild or moderate disabilities and 14 with severe disabilities. According to related laws, when an organization employs a person with severe disabilities, the person is counted as two persons.

Note 2: Employee share = number of project employees with disabilities in the region / Total number of project employees in the region.

Note 3: Managerial share = managers with disabilities in the region / total managers in the region.

Recruitment policy and training program for senior employees

In human resources management, WNC upholds the principle of equal opportunity. We do not impose age-based restrictions in talent recruitment, hiring, or development, and we support employees of different age groups in continuously enhancing their professional capabilities and career development through on-the-job training and professional development programs.

For senior employees with extensive professional experience, WNC provides cooperation mechanisms such as re-employment or project-based consulting, based on business needs and individual willingness. This enables them to continue participating in technical exchanges, training, or project consulting, thereby facilitating the transfer of professional knowledge and practical experience while supporting the stable development of the company.

5.2.3 Strategic Talent Recruitment

To attract outstanding talent, WNC conducts open recruitment through both internal and external channels and works closely with numerous colleges and universities to organize a variety of activities, including summer internship programs, campus recruitment, campus technical seminars, and industry-academia talent development programs. WNC also actively participates in and promotes industry-

academia cooperation programs, assists young students in understanding the industry structure in advance, and employs talents from all walks of life and fresh graduates with development potential. WNC's industry-academia collaboration programs in 2025 are listed below:

Campus recruitment

Partners: National Taiwan University, National Tsing Hua University, National Yang Ming Chiao Tung University, National Cheng Kung University, National Central University, National Taiwan University of Science and Technology / National Taipei University of Technology

WNC boosts its campus visibility through career fairs and campus information sessions, while helping match high-potential talent with suitable job opportunities. In 2025, WNC participated in campus career fairs held by nine universities, with nine sessions in spring and two in autumn. Participating schools included NTU, NTHU, NYCU, NCKU, NCU, NTUST, NTUT, NSYSU, and CCU, reaching approximately 2,952 students in total.

In 2025, WNC participated in campus information sessions held by seven universities, including NTU, NTHU, NYCU, NCKU, NCU, NTUST, and NTUT, reaching approximately 725 students in total. Through in-person engagement, WNC introduced its company profile and recruitment needs to students, helping them better understand WNC's industry information and corporate culture.



2025 NTU Spring Recruitment Fair



2025 NTHU University Spring Recruitment Fair



2025 NCU Spring Recruitment Fair

Campus Technology Seminar

Partners: NTHU Institute of Communications Engineering / FCU Graduate Institute of Communications Engineering

WNC sees talent as the core of sustainable development. In 2025, WNC actively expanded campus engagement, with senior executives visiting universities in person to deliver five seminar talks, bringing deep industry expertise and forward-looking insights into academic settings.

The 2025 lecture series connected theory and practice through four key dimensions:

- Technical depth: Through "Technology × Antennas" and "Development of Radar and Optical Camera Products for Autonomous Vehicles," students gained an understanding of key connectivity and sensing technologies while exploring the cutting-edge challenges of in-vehicle applications.
- Digital transformation: Sharing "The Power of Data: Practical Applications in Business," explaining how big data drives business decision-making and production optimization, while cultivating future digital talent.
- Spirit of innovation: Through the session titled "From Concept to Business Model: Practical Lessons in Entrepreneurship and Intrapreneurship," the speaker inspired students to develop an innovative mindset and problem-solving resilience.
- Career navigation: Under the theme: "Exploring the Growth and Challenges of Engineers at WNC," the speaker provided a realistic view of career paths, helping students build workplace awareness and empowering their future careers.

Through direct interaction with students, WNC bridges the gap between academia and industry and inspires innovation on campus.



Director Naiheng Tseng

"How Sensor Fusion is Revolutionizing In-Vehicle Network Design" at the Institute of Communications Engineering, NTHU



Senior Manager James You

"Exploring the Growth and Challenges of Engineers at WNC" at Feng Chia University



Summer intern program

Partners: National Cheng Kung University

Every year, WNC organizes a summer internship program with the goal of bridging the gap between industry and academia and securing outstanding talent early. Since 2022, WNC has partnered with National Cheng Kung University (NCKU) to launch a Talent Cultivation Scholarship Program. This initiative provides international students with summer internship opportunities at WNC, advancing industry-academia collaboration and cultivating talent with global perspectives and practical experience. In 2025, the program welcomed 21 Taiwanese students and 3 international students, with 18 participants receiving pre-employment offers. This highlights WNC's talent cultivation efforts and enhances the retention of top talent, while providing students with clear and highly attractive career development opportunities.



Group photo of summer interns in 2025



Group photo of summer interns in 2025

Industry-academia talent cultivation

Partners: College of Engineering at National Taiwan University of Science and Technology, Department of Computer Science at National Yang Ming Chiao Tung University, TTU ECE INTENSE Program, NCKU-WNC Talent Cultivation Scholarship Program, Overseas Talent in Taiwan Scholarship Program, and CCU EE x WNC Scholarship Program

Since 2022, WNC has been expanding its industry-academia partnerships to attract and develop high-potential international talent early in their careers. Through scholarship programs and government-sponsored talent initiatives with partner universities, WNC is building a more diverse and inclusive talent pipeline while strengthening its long-term workforce capabilities. Key collaborations include programs with NTUST's College of Engineering for Vietnamese students, government-sponsored talent initiatives with NYCU's Department of Computer Science, NCKU-WNC Talent Cultivation Scholarship Program, Overseas Talent in Taiwan Scholarship Program, and CCU EE x WNC Scholarship Program. To date, WNC has matched with 28 international students through these partnerships and provided them with scholarships. Of these, 14 have completed their studies and joined the company. Beyond helping meet critical technical talent needs and reducing recruitment and onboarding time, these initiatives bring valuable cross-cultural perspectives that enhance innovation, strengthen international communication, and support WNC's sustainable talent development.

Customized enterprise program for universities

Partner: Chung Hua University

To meet the industry's long-term talent needs and fulfill its social responsibilities, WNC partnered with the Department of Industrial Management at Chung Hua University to launch a customized program. Built on a structured partnership model, the program helps students complete their studies, bridges the gap between classroom learning and the workplace, and develops job-ready talent with practical skills. The program is taught jointly by WNC managers and industry experts, combining project-based learning with hands-on internships. This gives students real-world experience before graduation and helps them build the capabilities needed to succeed in the workplace. To ease students' financial burdens and make higher education more accessible, WNC provides long-term scholarship support. Each student is eligible to receive NT\$15,000 per semester throughout their four-year university education.

- Since its launch in 2017, the program has enrolled 308 students. Of these, 91 graduates have joined WNC, with around 40 still with the company in key roles such as production supervisors, engineers, and technicians.
- As of the end of 2025, 47 students remain enrolled in the program. The initiative has become a reliable talent pipeline for WNC and reflects the company's commitment to supporting education and youth employment.

Through a well-established framework and practical training, WNC continues to help young people map out clear career paths while strengthening sustainable industry-academia collaboration in talent development.

Academia-industry training program

Partner: Department of Information Management, Kun Shan University

In 2023, WNC partnered with Kun Shan University to launch an industry-academia program, building a long-term partnership that supports students throughout their studies and helps them transition into the workplace early. In 2023, 16 students participated in the program. As of 2025, five students continued their studies and gained hands-on experience through internship opportunities. The company provides subsidies to help reduce students' financial burden. In 2025, WNC provided a total of NT\$100,000 in living allowances and NT\$150,000 in miscellaneous expense subsidies. Furthermore, WNC holds aperiodic discussion sessions that bring together students, school representatives, and company representatives. These sessions help address students' questions, provide insights into their learning progress and work experience, and allow timely support and care.



Industry-academia technical paper collaboration

Partners: Department of Industrial Engineering and Management & Department of Automation Technology at National Taipei University of Technology

In partnership with NTUT's Department of Industrial Engineering and Management as well as the Department of Automation Technology, WNC launched a graduate internship program that provided students with the opportunity to turn academic research into practical outcomes. Guided jointly by NTUT's professors and WNC's managers, students engage in real-world projects and gain hands-on experience in specialized fields to cultivate talent with both academic depth and practical capabilities. During the collaboration, students work closely with WNC's mentors to propose new frameworks and solutions for optimizing production processes and technical improvement. Students have also submitted two patent applications based on their project work, demonstrating their technical capability and innovative results. This program strengthens student's R&D capabilities while bringing a steady stream of innovation into the company, creating a mutually beneficial model.

- Since the program began in 2017, a total of 21 students have participated in this program, with two currently still enrolled.
- Ten former participants joined WNC after graduation, continuing to deepen their research in related fields. They have also completed 20 patent applications.

Through long-term investment in education and industry-academia collaboration, WNC fulfills its corporate social responsibilities, helping young talent turn their academic achievements into substantial outcomes. The program nurtures professionals with both theoretical knowledge and practical skills, while strengthening the company's technological competitiveness through ongoing innovation and R&D.



International graduate industry-academia program

Partners: Department of Electrical Engineering, Mechanical Engineering, Electronic Engineering, and Industrial Engineering and Management at Minghsin University of Science and Technology, as well as the Department of Electrical Engineering at Tatung University

To help overseas young talent develop both research capabilities and hands-on industry experience in Taiwan, WNC partners with universities such as Minghsin University of Science and Technology and Tatung University in electrical engineering, mechanical engineering, and related fields. With mentors from both the company and university, the program integrates academic research with real-world business needs, strengthening the link between theoretical learning and practical application while helping students build technical expertise and gain early workplace experience. WNC also provides scholarship of NT\$50,000 per semester for one to two years, helping reduce students' financial burden so they can focus on research and professional skill development.

- Since the launch in 2019, this program has attracted a total of 40 international students. As of the end of 2025, six students are still enrolled.
- Return home to put knowledge into practice: In addition to cross-border career development, WNC has established a structured talent pipeline. After completing their graduate studies in Taiwan, Vietnamese students have the opportunity to join WNC's Vietnam site, bringing the technical skills they developed in Taiwan back to their home country. This initiative is more than a bridge between education and industry, it is also an important way to support young people's long-term career development.

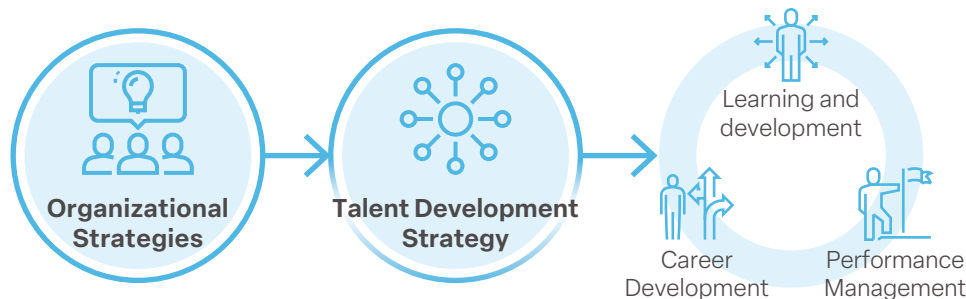
Through a structured talent development framework, cross-border career opportunities, and cultural exchange, WNC invests in the long-term cultivation of international technical talent. The program strengthens the company's global talent foundation for future growth.



5.3 Talent Cultivation and Development

5.3.1 WNC Talent Sustainable Development Framework

WNC Talent Sustainable Development Framework



WNC's Talent Sustainable Development Framework closely integrates organizational strategy with talent development strategy to ensure the synchronized growth of both the company's long-term competitiveness and employee development. The talent development strategy encompasses key areas such as learning and development, career development, and performance management, with the goal of building a high-performing organization and workforce. Learning and development focuses on enhancing employees' professional skills and competencies. Career development provides clear growth paths and opportunities for employees, while performance management is goal-oriented, ensuring alignment between individual contributions and the company's value creation. The three core areas form a virtuous cycle that continuously drives both organizational and individual growth, providing strong support for the company's goal of sustainable talent development. The learning and development framework is built upon the company's core values and development strategies. Aligned with skills employees need to succeed, this framework is structured around four key dimensions: dynamic talent management, a global learning system, a mobile learning system, and cross-disciplinary learning resources. In accordance with the company's Education Training Procedure, the scope of WNC's overall talent development and training initiatives cover permanent, contract-based, and part-time employees.

Dynamic talent management

WNC attaches great importance to recruiting talented people and improving their skills and general knowledge. The company uses the Global Career Framework (GCF) to conduct talent management. The framework defines a comprehensive set of job grades and duties of each position, laying the groundwork for workforce planning, learning and development, performance evaluation, and promotion and compensation decision-making. To ensure WNC's sustainable competitiveness in a rapidly evolving technology market, the company has established a comprehensive WNC Skill Library. This training system is closely integrated with corporate strategies, and tailored for talent development blueprints for each job function to support the organization's transformation in the future. In addition, recruitment activities in compliance with local laws and regulations are held. WNC employees are provided with healthy and safe working conditions and complete occupational training. To address different functions, job levels, and development needs, the company has designed a systematic and internationalized career development roadmap to promote employee upskilling and reskilling, ensuring continuous improvement and career growth.

Cultivation of outstanding employees

For high-potential, high-performance talents, skills evaluations and personal development planning are provided to combine organizational development goals, and use multiple learning content and methods. The methods may include curriculum training, active learning, job rotation, project assignment, challenging task execution and one-on-one coaching to motivate and strengthen the abilities of employees. WNC performs organizational talent review annually to select outstanding employees who have demonstrated high potential, pinpoints gaps in organizational talent development, and plans for organizational learning development.

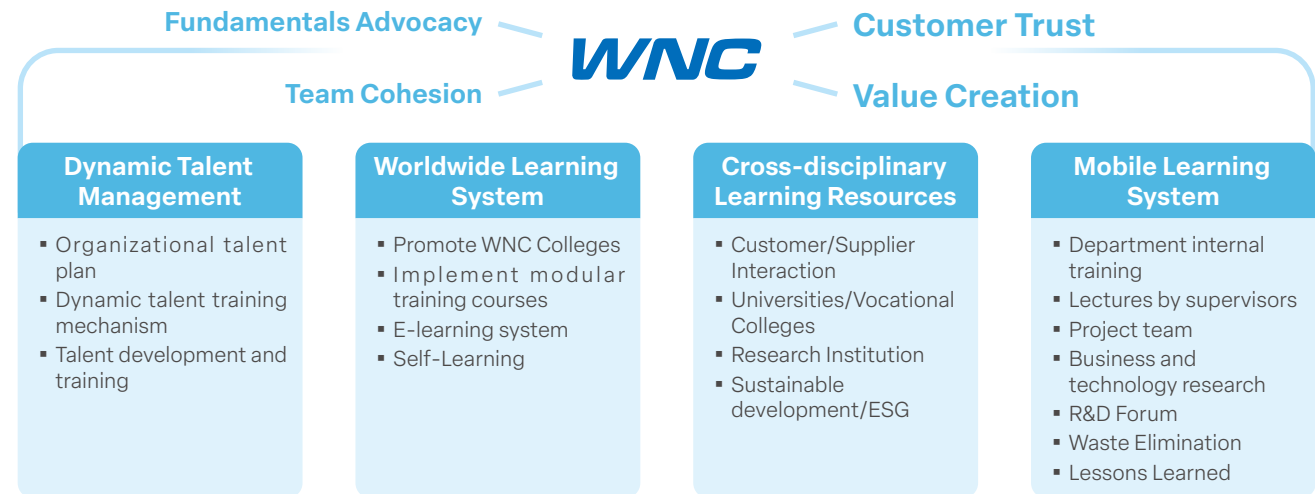
Cultivation of management capabilities

In alignment with the role requirements of supervisors at different levels, WNC has defined necessary competencies and corresponding training programs. Through a structured learning approach, it aims to develop managerial and leadership capabilities that are effectively applied in day-to-day management. Key leadership competencies include understanding company management systems, communication skills, interview techniques, performance management, as well as coaching and motivating employees. For newly appointed supervisors, WNC implements an onboarding plan that offers a progressive curriculum through a blended learning approach, combining online and offline formats as well as hands-on practice. This ensures that supervisors can steadily assume their managerial responsibilities, grow together with their teams, and work toward achieving higher goals.

Cultivation of professional skills

To align employees' individual development with organizational goals, WNC has designed skill-based Learning Paths to guide employees in building clear career development roadmaps. Starting with onboarding for new hires, this learning framework covers corporate culture, foundational professional knowledge, and system operations. It also provides tiered training programs tailored to different career stages, along with on-the-job training to strengthen practical application and learning effectiveness. In addition, through the Workday learning management system, employees can manage their learning paths, plan flexible learning schedules, and pursue cross-functional development opportunities.

Learning and Development Framework



Worldwide learning system

▪ E-learning system

Serving as WNC's centralized platform for talent development, Workday supports three key applications:

1. **Comprehensive human resources analysis:** The platform integrates data across recruitment, performance, competency assessment, and training to provide timely and visualized insights. By tracking the talent inventory, analyzing key roles, and measuring training outcomes, the system empowers decision-makers to build data-driven HR strategies.
2. **Accurately align training with job profiles:** Based on the competencies and skills defined for each job profile, the platform tailors mandatory and elective learning paths. It also analyzes learning outcomes and assesses employees' capabilities to assist managers in creating individual development plans (IDP) for their teams, ensuring training initiatives directly enhance job performance.
3. **Enhance global training management:** The platform supports all time zones and languages worldwide, seamlessly integrating with multilingual resources to deliver timely compliance training to overseas branches. By centralizing global training execution, reporting, and effectiveness analytics, it builds comprehensive cross-regional learning records. This streamlines audits and ensures training consistency and compliance across global sites. Furthermore, the system allows employees to request internal or external training based on their job requirements or personal growth goals. This enables managers to track team progress in real time, foster self-directed learning, and make informed talent acquisition, development, and retention decisions based on training outcomes.

▪ WNC Colleges

The WNC Colleges are composed of a Digital Leadership College, Business College, R&D College, Smart Manufacturing College, and AI & Digital College. Respective colleges are led by top managers of related units/fields. Driven by WNC's corporate vision and strategic development, the Colleges have established a talent development system focused on modeling best practices and building core capabilities. This helps continuously enhance employees' professional expertise, digital skills and leadership abilities.

In accordance with the Education Training Procedures, these training initiatives apply to all WNC employees and contract-based personnel across our global sites. The scope encompasses different roles and employment types, including full-time, part-time, and contract workers, to ensure that every individual has access to appropriate learning and development resources. In 2025, WNC Colleges held a total of 566 courses, and there were a total of 154,763 participations.

WNC Colleges

College Name	Principal	Participant	Number of courses in 2025
Digital Leadership College	Chief Human Resources Officer	Functional unit supervisors	278
Business College	President	Product managers/ Sales supervisors	23
R&D College	Chief Technology Officer	Product R&D Center/ R&D Forum chairperson	80
Smart Manufacturing College	General Plant Manager/ Chief Quality Officer/ CSCO	Manufacturing/ Quality Assurance/ Materials Center Manager	148
AI & Digital College	Associate Vice Presidents	Automation unit/ Information unit/R&D unit supervisors	37
			566

Digital Leadership College



Aligned with WNC's corporate strategies, management courses focus on developing the management skills of current supervisors and high-potential talent, including skills in leadership, motivation, coaching, and personal growth.

General purpose courses help new employees understand the corporate culture, work environment, and system operations. A number of courses around emerging talent trends, such as DEI, are planned to enhance the work efficiency and self-management capabilities of all employees and foster an inclusive workplace.

Management training is structured into different tiers tailored to the needs of leaders at various stages of their careers. Additionally, we have introduced multilingual online courses to expand our leadership development initiatives globally.

General purpose courses include newcomer training, ESH related courses and drills, internal instructor training, and talent trend-related seminars. Additionally, training is provided to newcomer counselors so that counselors can improve counseling skills to help new employees shorten the adaptation period and smoothly integrate into the WNC family.

Business College



Guided by the company's strategic directions and global market trends, the Business College empowers project managers and sales professionals by enhancing their core expertise. This strengthens the company's value chain, driving sustainable growth and profitability.

The curriculum covers project management, financial literacy, emerging industry trends, and market intelligence. In addition, we invite senior leaders to share experiences of successful customer engagement through case studies and interactive discussions with participants.

R&D College



Following the company's research and development focus, the establishment of the R&D Forum and the introduction of R&D innovation methods will enrich the research and development staff's own skills and further cultivate new research and development knowledge. Through the R&D Forum, R&D employees can conduct cross-domain technical exchanges, so that R&D employees specializing in different fields can have more comprehensive vision and thinking.

The R&D Forum designs its training roadmap based on product strategies. In 2025, the Forum partnered with NYCU to launch cross-disciplinary courses concerning emerging technologies, aiming to broaden the technical expertise of the R&D personnel.

Smart Manufacturing College



The Smart Manufacturing College enhances our professional expertise and practical capabilities by focusing on three major areas: quality risk management, smart manufacturing and efficiency improvement, and value chain and sustainability management.

By enhancing quality and risk analysis, increasing smart manufacturing applications, and improving efficiency and problem-solving capabilities, the College aims to strengthen supply chain compliance, promote sustainable management, and foster digital cross-departmental collaboration. These efforts ensure we meet audit requirements while elevating our overall operational capabilities.

AI & Digital College



The AI & Digital College establishes a universal AI vocabulary and foundational skill set for all employees. Through a tiered learning framework, it systematically cultivates digital transformation talent capable of integrating AI technologies directly into our core business operations.

The College teaches AI knowledge to employees through integration and sharing of internal and external learning resources. AI projects are shared to inspire flexible applications in the various units and promote the implementation of WNC AI and digitization courses.

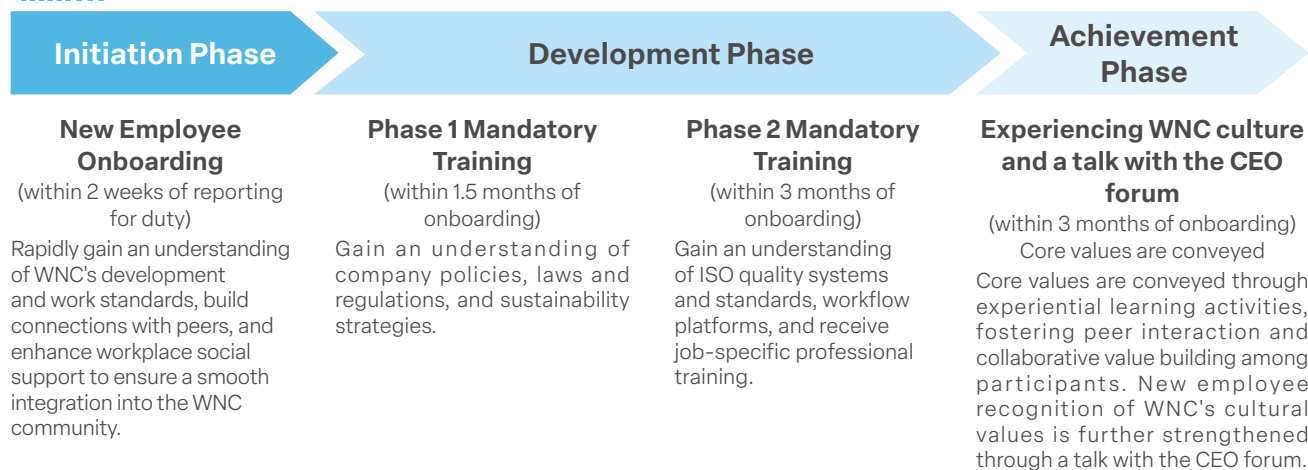
▪ Viva Engagement Internal Knowledge Sharing Platform

In response to WNC's technology development strategy and the challenges of rapidly evolving technologies, diverse product development, and time-sensitive demands, WNC has established a variety of technology-themed forums on the Viva Engagement platform. These forums, covering areas such as WNC Colleges, R&D technologies, product development process innovation, AI trend applications, and RPA technology applications, offer employees a learning space for sharing, exchanging ideas, and seeking advice. At the same time, the platform integrates resources from WNC Colleges to strengthen technical capabilities and foster connections with learning and development.

▪ Learning pathways: Systematic development of professional skills and management capabilities

WNC Colleges design modular learning roadmaps based on the developmental requirements of job roles, job requirements and job levels. This ensures employees receive appropriate training during different stages of their careers, helping to enhance their professional skills and management capabilities. For new employees, the new recruits course series helps them quickly adapt to WNC's culture and work processes. Professionals involved in process improvement and quality management can participate in the Six Sigma courses to enhance their data analysis and process optimization skills. For newly appointed managers, the OBP (Onboarding Plan) offers an introduction to management systems and a foundational management course series, covering topics such as team leadership, effective communication, and performance management. Practical decision-making skills are further reinforced through organizational management case studies. Based on different learning roadmaps, employees can select the one that best fits their role and responsibility level.

■ New Recruits Learning Pathways



■ OBP for Newly Appointed Managers



Outcome of key courses



Core competencies

Course name: 6 Sigma

Content

- Definitions and procedures of Six Sigma
- Practical exercises of statistical tools
- Program presentation and CIP results

Goals

Continuously improve product quality in accordance with the company's business development strategies; enhance product design and production quality through application of Six Sigma and make continuous improvements based on the principles of customer centricity and business profits optimization.

Results

- Lv. 1 Reaction - satisfaction with course contents: 4.7
- Lv. 2 Learning - passing rate: 92% (no. of employees completing the training: 208)
- Lv. 3 Behavior - CIP and result presentations: 53 projects
- Lv. 4 Results -
Improved design and production efficiency helped reduce costs by NT\$324.8 million
Optimized design enhanced market competitiveness, increasing revenue by NT\$949.9 million.



Leadership

Course name: Fundamental core management courses (core Leadership)

Content

- Communication skills, counseling skills, goal setting and performance interview skills
- Situational exercises

Goals

Foster a unified core management language for WNC managers, strengthen daily leadership capabilities, and ultimately improve organizational performance

Results

- Lv. 1 Reaction - satisfaction with course contents: 4.2
- Lv. 2 Learning - passing rate: 100% (no. of employees completing the training: 560)
- Lv. 3 Behavior - implementation rate of practical management: 100%
- Lv. 4 Results:
Improve leadership skills of executive managers and the retention rate of participants achieves 96%
Improve departmental leadership effectiveness, resulting in a 4% decrease in turnover compared to the previous year.



Digital knowledge

Course name: Hands-on digital tools series

- RPA introduction for citizen developers
- Orion (a generative AI platform) creator workshop

Content

- Creating AI digital assistants and implementing RPA workflow automation for daily tasks
- Intelligent document processing
- Automated data extraction, analysis and report generation

Goals

In alignment with WNC's intelligent workplace goal, these courses provide employees with training on AI and other digital tools to help them apply these tools at work. This enhances work efficiency and quality while driving innovative transformation.

Results

- Lv. 1 Reaction - satisfaction with course contents: 4.5
- Lv. 2 Learning - passing rate: 90% (no. of employees completing the training: 305)
- L3 Behavior -
AI users have increased by 91%, representing widespread adoption across the company
AI usage rose by 60%, indicating that AI tools have been integrated into daily operations
- Lv. 4 Results -
Cross-departmental innovation: A total of 32 AI application projects and 204 RPA projects were developed across all units. These tools save a combined 4,439 hours per month, demonstrating the successful implementation of our digital transformation

Mobile learning system

▪ Encouraging participation in internal and external training

In addition to the five college courses, WNC also encourages employees to participate in other internal and external training to increase the breadth and depth of their personal competencies. The external training courses include seminars, lectures, professional training and on-the-job training. These courses can be fully subsidized with the approval of the supervisor of the employee's unit. English language training courses can be subsidized up to NT\$10,000 per person per year. In addition, departments are encouraged to host reading clubs to share insights gained through books. To ensure the quality of course content, participants are surveyed after courses conclude to determine the participants' retention, the teaching skills of the instructors, and recommendations for course improvement.

▪ Developing a learning organization

To foster a culture of autonomous learning and knowledge sharing within the organization, WNC has launched the "Nurturing talent and growth program." The company encourages managers at all levels to conduct at least 2 hours of teaching or experience sharing sessions annually. Topics cover areas such as management practices, professional knowledge/skills, lessons learned, new trends/technologies, and project experience. In 2025, managers conducted a total of 1,284 hours of teaching sessions. To further enhance the quality of internal trainers, the company has established an internal instructor certification system. Based on annual training and development priorities, top-tier managers from WNC's Taiwan, China, and Vietnam sites recommend instructor candidates. Candidates must complete instructor training courses organized by the Human Resources Administration Division and pass a trial lecture and evaluation to become certified internal instructors. As of the end of 2025, WNC's sites have trained a total of 272 instructors. All instructors are recognized on Teacher's Day every year. Also, activities are organized during the Teacher's Day celebration for employees to show appreciation for their instructors.

▪ Project discussion

Regular project meetings enable employees to check progress and discuss product-related issues with other team members. Through asking questions, engaging in discussions, sharing practical examples and lessons learned, as well as preparing material and response measures in advance, employees can avoid potential issues in project management. In addition, through participating in the quarterly technical trends and business review exchange meetings, and WNC Tech Day exhibition, different units can learn skills related to organizational management, product development, and business expansion from one another.

Cross-disciplinary learning resources

▪ Internal and external collaboration to cultivate forward-looking talent, vision and capabilities

WNC Colleges are dedicated to creating a comprehensive learning environment. In addition to enhancing employees' professional competencies through internal instructor-led courses, the College actively collaborates with external partners from industry, government, and academia. By introducing the latest trends and technologies, WNC ensures that its talent stays current and evolves in step with the global market.

Partnering with renowned academic institutions, industry leaders, and government agencies, we offer a wide range of advanced courses, seminars, and practical workshops covering key topics such as ESG and sustainable management, diversity and inclusion, healthy workplace, technological innovation, industrial transformation, international economics and market trends, and AI applications. Cross-sector learning resources not only strengthen professional skills, but also offer opportunities to engage with external experts, gain the latest market insights, broaden perspectives, and enhance the organization's overall sustainability competitiveness.

Looking ahead, WNC Colleges will continue to deepen the integration of internal and external learning resources, promote cross-sector knowledge sharing, and foster a learning-oriented organization that cultivates sustainability talents with both professional expertise and a global perspective.

5.3.2 Training Participation and Results

In 2025, WNC Colleges continued to deepen their global talent development strategy. The company prepared managers with strategic thinking to navigate the shifting international business landscape. By providing technical training and following key role learning paths, the company solidified the employees' core professional capabilities. The overall average training time reached 31.84 hours, marking a 6.8% increase compared to 2024. By leveraging the Workday system in 2025, WNC drove the digitization and streamlining of its global training programs. By consolidating overlapping sessions worldwide, the headquarters delivered consistent core-value training across all branches, significantly improving overall training efficiency and optimizing costs. However, due to this course consolidation and optimization, our average training hours fell short of the 35-hour annual target. Moving forward, the company will continuously evaluate its global talent development model in alignment with changing operational strategies. It will also conduct rolling reviews to adjust our mid- to long-term targets for

training hours. To support its global business strategy, the company continuously enhanced the learning platform's reporting management capabilities, using real-time data to improve training quality. Total education and training expenditures reached NT\$17.28 million, with an average training cost of NT\$1,127.73 per employee. The overall satisfaction survey score was 4.5 out of 5.



Total training hours in 2025 (by job level and gender)

Region	Employee category	Male			Female			Total		
		Training hours (A)	Number of employees ^{Note 1} (B)	Average hours per person ^{Note 2} (A/B)	Training hours (C)	Number of employees ^{Note 1} (D)	Average hours per person ^{Note 2} (C/D)	Training hours (E)	Number of employees ^{Note 1} (F)	Average hours per person ^{Note 2} (E/F)
Taiwan	DL	13,916.00	803	17.33	43,338.00	2,079	20.85	57,254.00	2,882	19.87
	IDL	74,288.97	2,193	33.88	37,994.84	1,127	33.71	112,283.81	3,320	33.82
China	DL	88,504.50	556	159.18	31,057.00	337	92.16	119,561.5	893	133.89
	IDL	18,599.42	418	44.50	10,351.50	271	38.20	28,950.92	689	42.02
Vietnam	DL	26,176.50	3,215	8.14	81,881.50	2,494	32.83	108,058.00	5,709	18.93
	IDL	27,628.59	578	47.80	11,816.51	300	39.39	39,445.10	878	44.93
Mexico	DL	7,570.29	283	26.75	10,410.55	453	22.98	17,980.84	736	24.43
	IDL	2,420.03	95	25.47	811.10	34	23.86	3,231.13	129	25.05
Other ^{Note 2}	DL ^{Note 3}	0.00	0	0.00	0.00	0	0	0	0	0.00
	IDL	949.17	67	14.17	238.00	21	11.33	1,187.17	88	13.49
Total		260,053.47	8,208	31.68	227,899	7,116	32.03	487,952.47	15,324	31.84

Note 1: Employee headcount is based on the total number of full-time and part-time employees across all global sites as of December 31 of the reporting year.

Note 2: "Other" includes WNC's sites in the United States, the United Kingdom, Germany, Japan and India.

Note 3: Since other locations are offices rather than production sites, they are not involved in DL employee training hours.

Note 4: The data coverage rate for global training hours and expenditures is 100%.

5.3.3 Talent Development

Talent development and evaluation framework



Performance management cycle

WNC has established a comprehensive performance management cycle, comprising three stages: goal setting at the beginning of the period, performance alignment during the period, and evaluation at the end of the period. Evaluations are conducted every six months. Through positive, continuous, and two-way performance communication, the company helps managers and employees regularly review goal progress and align work priorities. This enables employees and managers to reach a consensus on execution and development plans, ensuring that individual contributions grow in tandem with organizational objectives.

To bolster sustainable talent development, the company has integrated the Global Career Framework (GCF) with performance management. This ensures that performance reviews not only focus on employees' goal attainment but also assess their alignment with the competency standards of their respective levels. The framework provides clear expectations of responsibilities and competency guidelines to support the continuous growth of both management and professional roles. It aligns employees' career plans with the company's strategic needs. By integrating GCF and the performance management system, WNC enhances the fairness and development-focused nature of evaluations. This synergy aligns employees' intrinsic motivations with corporate operational goals.

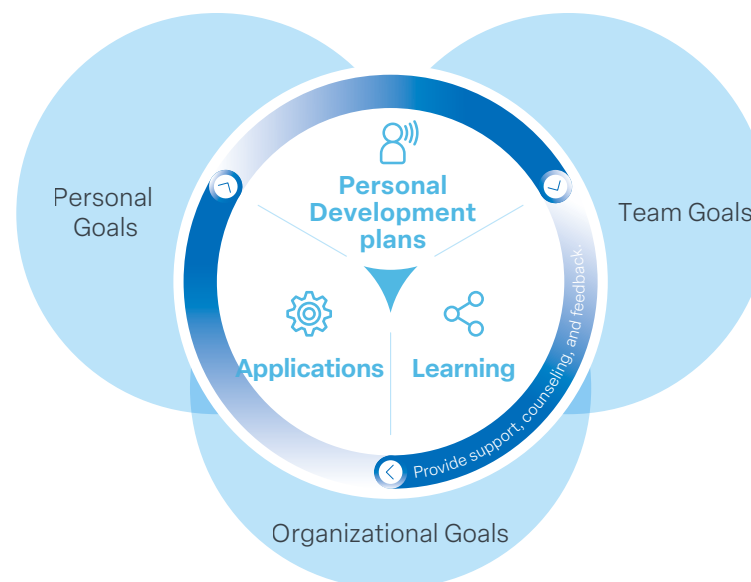
Competence development

WNC has established a differentiated yet consistently governed performance management system, ensuring fairness and practical applicability. For IDL employees, the company utilizes a dual-pillar evaluation system focusing on management by objective (MBO) and management by behavior (MBB), along with regular alignment. For DL employees, supervisors conduct evaluation based on their daily work performance, ensuring that the evaluation accurately reflects departmental goals and operational results. Except for certain senior executives, all permanent employees meeting respective eligibility criteria are included in the performance evaluation. In 2025, the evaluation participation rate for eligible employees was 100%. This is calculated based on the applicable employees: IDL employees must have completed their probationary period, and have been continuously employed for at least three months within the performance management cycle (including personnel at overseas locations). Direct employees must have successfully completed their probationary period, and have been continuously employed for at least one month within the performance management cycle. However, DL employees at the Mexico site are excluded from the 2025 evaluation statistics, as the performance management system there is still in the implementation phase.

Goal management (MBO)	WNC's performance management cycle comprises three stages: goal setting at the beginning of the period, performance alignment during the period, and evaluation at the end of the period. Evaluations for full-time employees are conducted every six months.
Multiple aspects 180, 360 degrees	Perform competence assessment (180–360 degrees feedback) twice a year as a benchmark for evaluating employees. Subjects include: 180-degree assessment: All WNC employees 360-degree (self-evaluation, evaluation by superiors, evaluation by subordinates, peer evaluation): Center-level manager and above, specific professionals
Feedback on collaborations (peers and colleagues from different units)	WNC continues to encourage feedback on collaborations with IDL employees. It is hoped that balanced, concrete and immediate feedback on collaborations among internal upstream, midstream and downstream partners can facilitate a corporate culture of learning from each other and boost team spirit.
Team-oriented	Performance evaluations for permanent employees are conducted every six months. The President & CEO approve the performance ratings based on the company's overall achievement rate so as to help teams achieve their goals. When supervisors are evaluating subordinates' performance, they should take into consideration the overall performance of their respective units, the employee's performance in their project team and the performance of each subordinate as well as the company's organizational goals.
Agile communication	- Establish cross functional team (CFT) In addition to existing functional teams, the President & CEO can also designate employees to establish a CFT for specific projects, initiatives or customer services. This can facilitate cross-functional team collaborations to respond to the complex business environment rapidly, and increase synergies across clients and projects within the company. This method also helps improve professional capabilities and horizontal communication skills, thereby ensuring the company achieves its strategic goals. CFT members are selected from suitable IDL employees based on the specific needs of each area. - Agile assessment: In addition to semi-annual performance evaluation and interviews for permanent employees, ad hoc one-on-one interviews are also conducted during the assessment period to evaluate the performance of employees, strengthen communication, and foster career development.

Talent development

■ Personal development plan



WNC cares about employees' personal development. Employees and managers work together to formulate individual development plans and learning targets that cater to individual, team, and organizational goals. Through training courses, experience sharing, practical applications, job rotation, guidance and feedback from supervisors and goal-driven performance evaluations, WNC supports and fosters employees' growth and development. Also, based on its development strategies, the company identifies talents that have demonstrated potential for becoming future mid- and high-level managers and their needs for future development in the annual talent inventory and development meetings. Personal development plans for each talent are then formulated to satisfy the company's need for talent and operational stability during organizational expansion.

■ Career support and transition assistance

WNC is committed to supporting employees at different stages of their careers. For those facing resignation, retirement, or career transitions, the company provides structured, human-centered transitional assistance. These initiatives help employees navigate changes smoothly, sustain their professional value, and maintain their quality of life. In 2026, WNC will systematically roll out formal career transition guidelines, reaffirming our commitment to lifelong employee care.

Retirement support

To ensure employees' financial security after retirement and foster their dedication at work, WNC's Taiwan sites have established regulations in accordance with the Labor Standards Act and the Labor Pension Act. These regulations cover eligibility requirements, payment standards, procedures used to apply for pensions, and the payment of pensions.

Besides providing 6% of an employee's monthly wage as pension for eligible employees as per the Labor Pension Act, WNC has also established an Employee Retirement Reserve Funds Supervisory Committee in accordance with law. This committee allocates pension preparation funds monthly according to regulations on the appropriation and management of labor retirement reserve funds, and deposits funds at a designated financial agency, ensuring the security and transparency in our pension management.

For employees who are retiring, the HR department conducts personalized retirement interviews to explain relevant procedures and benefits, while also taking the time to understand their post-retirement plans. Based on mutual agreement and internal assessments, the company may invite relevant personnel to share their retirement experiences or even establish post-retirement consulting partnerships to ensure employees transition to retirement smoothly.



Support measures for career continuity and involuntary separations

When an employee's work performance falls below expectations or they struggle to adapt to their role, managers take a proactive, supportive approach to check in on the employee's well-being. In addition, the managers clarify whether there are other internal and external factors. If necessary, managers will cooperate with the HR Department to initiate a Performance Improvement Plan (PIP). They will work with the employee to set a clear improvement goal and establish action plans. Regular performance reviews and coaching interviews will be conducted within the period to provide employees with immediate guidance and feedback, help improve their work performance, and reduce the impact on organizational performance.

To equip managers with the skills to support and develop underperforming employees in a timely and effective manner, WNC holds a course on "Managing Underperforming Employees" every year for newly appointed supervisors. This training strengthens their understanding of relevant regulations and refines their management skills.

For employees whose contracts are terminated, the company provides severance pay in accordance with local labor laws. As transitional support, we also provide guidance on applying for unemployment benefits and accessing vocational training resources. In addition, for employees placed on a PIP, the HR department may evaluate other suitable roles and facilitate internal transfers. This ensures that termination is not the only outcome and supports employees in continuing their career development.



Internal talent mobility and transfer mechanism

To help employees gain opportunities of continuous growth at every career stage, the company has established an internal talent mobility program. Job vacancies are posted on WNC's internal platform, allowing employees to proactively apply. The HR department then facilitates the process by matching resumes and scheduling interviews. Once mutual agreement is reached, the formal transfer process begins. To ensure employees transition smoothly and maximize their strengths in their new roles, we provide customized work plans and ongoing follow-up support.



Enhance career transition support via Employee Assistance Program

To ensure employees receive appropriate support and resources during career transition, departures, or retirement, the company has established an Employee Assistance Program (EAP). By working with external professional consultants, the program offers diverse support services, including psychological counseling, career planning (for departures and retirement), and retirement financial advising.

Employees can request these services based on their individual needs. This helps alleviate the stress and uncertainty associated with career changes, reflecting the company's deep commitment to supporting employees' physical and mental well-being.



Career development

In accordance with Employee Promotion Management Regulations, WNC's permanent employees who have been in their positions for a requisite number of years, and who are regarded as capable of taking on greater responsibilities than their current job grade and duties dictate, are eligible for promotions in job position or level based on their performance, professional skills demonstrated and competency, as recognized by their supervisors.

- Promotion management planning: Both DL and IDL employees adopt a dual-track system of both specialized and management positions to provide appropriate planning for employees.
- Assessment of candidates for promotion: IDL employees are evaluated based on their past experience and performance in their position, in order to assess their readiness for post-promotion responsibilities. The responsible supervisor and the Organization and Talent Development Committee perform assessment after the unit supervisor's nomination. Regarding promotions for DL employees, after production line supervisors have considered work performance and taken organizational needs into consideration, DL employees may be promoted to production line leaders and be given a raise after they pass evaluation. Alternatively, they may be transferred to positions with specialized work duties and be given work allowances. In addition, in accordance with hiring procedures for IDL employees, DL employees with distinguished performance may become IDL employees and serve as assistant engineers, engineers, or function team directors.

Percentage of WNC employees accepting promotion in 2025^{Note 1}

Gender		DL	IDL	Total
Number of employees	Male	127	392	519
	Female	153	250	403
Percentage (%) Note 2	Male	2.61%	11.70%	6.32%
	Female	2.85%	14.26%	5.66%

Note 1: Chairman and President & CEO are excluded.
Note 2: The denominator is the number of employees in each category at the end of the year.

In 2025, rates of male and female employees accepting WNC career planning were 6.32% and 5.66% respectively.



6.32 %



5.66 %



5.4 Talent Recruitment and Retention

5.4.1 Remuneration and Talent Retention

Remuneration structure

To ensure reasonable compensation for employees as well as to attract and retain talent, while also taking into consideration other factors including stockholder rights and interests, employee quality of life, and sustainable development of WNC, the company provides remuneration and benefits that comply with local regulations, and employee wages are not lower than the statutory minimum wage. Wages are also regularly adjusted according to current price levels, market supply/demand, average salary levels in the industry, and local laws/regulations.

Comparison between the inimum salary standard for WNC employees and the legal minimum wage in 2025

Area	Position	Male	Female
Taiwan	DL	1.00	1.00
	IDL	1.15	1.15
China	DL	1.12	1.12
	IDL	1.73	2.12
Vietnam	DL	1.94	1.94
	IDL	2.36	1.94
Mexico ^{Note}	DL	1.02	1.02
	IDL	2.08	2.39

Note: The reporting boundary of compensation covers WNC headquarters and major production sites in Taiwan, China, Vietnam, and Mexico. The compensation data for the Mexico site covers the period from January 1, 2025, to December 31, 2025.

WNC's average salary ratio in 2025^{Note 1, 2}

Salary type	Position	Male	Female
Fixed salary	Top-level managers ^{Note 3}	1	0.9
	Management ^{Note 4}	1	0.99
	Non-management employees	1	0.93
Annual salary	Top-level managers ^{Note 3}	1	0.86
	Management ^{Note 4}	1	0.98
	Non-management employees	1	0.91

Note 1: Average remuneration = Average remuneration of all permanent employees for the year, including basic salaries, allowances, and bonuses.

Note 2: The reporting boundary covers WNC headquarters and major production sites in Taiwan, China, Vietnam, and Mexico, and includes only employees who have completed at least one year of service.

Note 3: Top-level managers: top-level managers include top-tier managers, the Chairman, President & CEO.

Note 4: Management: All managers other than top-level managers.

WNC stipulates various reward systems to encourage permanent employees and units with excellent performance, such as performance bonuses, profit-sharing bonuses, restricted stock and other equity incentive plans, as well as annual long-term employee awards, outstanding team awards, outstanding employee awards and patent awards. WNC is committed to not discriminating against employees or providing differential treatment based on gender, age, race, nationality, religion, marital status, or political views.

Remuneration for full-time employees who are not in managerial positions at WNC sites in Taiwan

Salary type	2024	2025	Difference from the previous year
Number	5,669	5,507	-2.86%
Total combined salary (unit: thousand NT\$)	6,791,704	6,792,245	0.007%
Average salary (unit: thousand NT\$)	1,198	1,233	2.92%
Median salary (unit: thousand NT\$)	885	928	4.86%

Employee retention

An Employee Stock Ownership Trust (ESOT) program has been set up at WNC's Taiwan sites as a way to encourage employees to save funds for obtaining and managing company stocks. As of the end of 2025, a total of 2,034 employees, representing 66% of employees at WNC's Taiwan sites that qualify for the ESOT

program have joined. In China and Vietnam sites, unit managers evaluate the seniority and performance of employees, then submit a list of key employees to be retained. The aforementioned managers and employees will sign a retention agreement after terms and conditions are agreed to.

Employee incentive and retention plans

Site	Reward plan	Required qualifications	Rewards	2025 results
Taiwan	Cash bonus plan	Employees working at WNC during the calculation period of the cash bonus and the payment date of the bonus.	WNC will allocate a certain percentage of revenue for the distribution of performance bonuses, employee remuneration and project bonuses based on its business performance in the current year, and the amount of remuneration or bonuses each employee receives is based on their performance.	Amounts of cash bonuses are confidential; the number of employees entitled to cash bonuses is subject to change due to personnel movements, so this data is not disclosed.
	Stock reward plan	Employee Stock Ownership Trust: Full-time employees who have worked at WNC for at least six months may participate. For employees whose performance is rated B or below, the company has the right to suspend the employer contribution for the following six months.	Employees that are ESOT members contribute a fixed amount from their monthly salary in accordance with their job grade into the ESOT account, and WNC will contribute the same amount into the account and use the money to purchase company shares. After three years of membership, employees are eligible to receive 50% of the shares purchased with WNC's contribution. After four and five years the percentage goes to 70% and 100%, respectively. The ESOT helps WNC retain talent, helping to ensure that employees are able to share in the success of the company and create further value.	By the end of 2025, there were 3,088 employees that qualified for the ESOT program, of whom 2,034 employees had joined the program, representing a participation rate of 66%. More than NT\$72.31 million had been withdrawn from the company's fund.
		Restricted stock: Mid- to upper-level employees who have made significant contributions to WNC's business performance.	WNC gives restricted stock to employees over a period of three years, and employees obtain these stocks if business performance targets and personal performance targets for the current year are achieved.	A total of 202 employees received these stocks this year, with the value of these stocks amounting to over NT\$286.05 million.

Site	Reward plan	Required qualifications	Rewards	2025 Results
Taiwan	Outstanding patent awards	WNC units submit patents they have obtained to the Patent Selection Committee for review, and then WNC's President & CEO selects the winners.	The winning teams of the Outstanding Patent Awards will receive medals and prize money. Those who win a Platinum Award will receive NT\$100,000 per patent, those who win a Gold Award will receive NT\$60,000 per patent, and those who win a Silver Award will receive NT\$30,000 per patent based on the contribution. The winners will also get an extra ticket for the lucky draw at the year-end party.	A total of nine employees received bonuses, with a total amount of NT\$150,000.
	CIP projects: Award for outstanding financial contribution	Project teams submit CIP projects that were completed in the past two years to an evaluation committee composed of personnel from the DMIS Division and the Finance Division for review. The committee will select projects that have shown to bring significant financial benefits to WNC, and the selected projects will be presented to the President & CEO, who will select the winners.	The winning teams will receive medals and prize money. Teams who win the Gold Award will receive NT\$50,000, and teams who win the Silver Award will receive NT\$20,000. Winning teams will also get extra tickets for the lucky draw at the year-end party.	A total of four employees received bonuses, with a total amount of NT\$50,000.
	Outstanding employees		Outstanding employees receive a commemorative plaque and NT\$5,000 in prize money as well as an extra ticket for the lucky draw at the year-end party.	71 employees received bonuses, with a total amount of NT\$355,000.
	Outstanding teams	The nominees are evaluated by a committee, and then the President & CEO selects the winners.	Outstanding team winners receive prize money. Teams who win a Gold Award receive NT\$20,000, teams who win a Silver Award receive NT\$15,000 and teams who win an Outstanding Team Award receive NT\$10,000. Winning teams will also get extra tickets for the lucky draw at the year-end party. Leaders and MVPs of outstanding teams also receive a commemorative plaque.	60 employees received bonuses, with a total amount of NT\$215,000.
	Employees with seniority	Employees that have worked at WNC for 5, 10, 15, 20 and 25 years.	Employees with seniority are commended at the year-end party, and each receive a commemorative plaque and an extra ticket for the lucky draw.	A total of 649 employees were commended.
China	Employee retention plans	Unit managers will evaluate the seniority and performance of employees, and then submit a list of key employees to be retained. The aforementioned managers and employees will sign a retention agreement after terms and conditions are agreed to.	The time period for the plan is two years. If an employee's performance meets the requirements in these two years, the retention bonus is given in batches. If the employee resigns within two years, they must give back retention bonuses that they've already received.	The Kunshan site distributed employee retention bonuses to 64 employees with an amount of about RMB2.67 million; the Nanjing site distributed retention bonuses to 81 employees with an amount of about RMB2.56 million.
Vietnam			The time period for the plan is three years. The bonus is 40% of the salary amount given to social security and is paid monthly. Prior to bonus payment, the most recent performance rating is taken into account. If the rating is A or higher, the employee is entitled to payment of the full bonus amount; if the rating is A-, 50% of the bonus amount is paid; if the rating is below B, the employee's retention contract is deemed to be terminated. However, the employee is not required to return the bonuses they've already received.	The Vietnam site has distributed talent retention bonuses to 126 employees with the total amount of approximately VND13.3 billion.
Mexico	Employee retention plans	Performance bonuses are provided to employees at or above a specific job grade to recognize their dedication and contributions.		A total of US\$234,600 in talent retention bonuses and US\$134,500 in management bonuses were distributed.

5.4.2

Employee Support

Employee support programs at WNC sites



Diverse work modes

Taiwan sites

Flexible working hours from 07:30 to 16:30, 08:00 to 17:00, 08:30 to 17:30 and 09:00-18:00 have been offered for IDL employees. DL employees follow their respective assigned shift schedules. Future flexible attendance plans will be evaluated and planned based on actual needs^{Note}.

In special circumstances, employees can register to work from home^{Note} and record their attendance

China sites

From May 2014, flexible working hours from 07:30 to 16:30, 08:00 to 17:00, and 08:30 to 17:30 have been offered for employees who have long commutes and are raising children under the age of 13.

Vietnam site

In special circumstances, employees can register to work from home and record their attendance status through online check-in.

Mexico site

Fixed work hours



Paid leave

Taiwan sites

- Starting from 2025, full-time employees were granted paid "Re-charge leave" in addition to ordinary annual leave. In 2025, employees were granted seven days of re-charge leave.
- New IDL employees are entitled to five days of annual leave in the first year of employment^{Note}.
- Employees at or above a specific job grade can enjoy paid personal leave and sick leave^{Note}.
- From January 2023, employees (non-primary caregivers) are entitled to 10 days of paid leave for their spouses' prenatal check-up and parental leave, which is superior to the statutory limit, for the period starting from pregnancy to 15 days after giving birth^{Note}.
- Female employees may apply for up to three days of menstrual leave per year, which is not counted as part of sick leave. For employees at or above a specific job grade, such leave is fully paid. Employees are entitled to marriage leave, which could be taken from 10 days before the actual wedding or anytime to a maximum of one year after that^{Note}.

China sites

- After working for one year, employees are entitled to five further days of annual leave, 13 days of marriage leave, 158 days of maternity leave (for females) or 15 days of parental leave (for males) after their spouses give birth, and 15 days of leave for difficult child births.
- Under the "Special Regulations on Labor Protection for Female Employees", paid prenatal check-up leave, maternity leave, miscarriage leave, and breastfeeding time are granted to maintain a work-life balance for female employees.
- Male employees (non-primary caregivers) are entitled to 15 days of parental leave after their spouses give birth.
- If International Women's Day, March 8, falls on a weekday, employees are entitled to four hours of compensatory leave, if it falls on a weekend, employees can directly register for four hours of overtime pay.
- In case an employee is the only child in the family and his/her parents become ill and are hospitalized after reaching the age of 60, the employee is entitled to five days of paid nursing leave per year.
- Bereavement leave eligibility and duration exceed local legal requirements. For the death of parents, spouse, or children, three days of paid leave are granted; for the death of grandparents or grandparents-in-law (excluding spouse's grandparents), one day of paid leave is provided^{Note}.

Vietnam site

- New employees are entitled to 12 days of annual leave, three days of marriage leave, six months of maternity leave (for females) or parental leave for males (five days for natural childbirth, and seven days for cesarean birth), as well as family care leave (20 days for children under three years old; 15 days for children between 3 and 7 years old) in their first year of employment.
- Under the local "Law on Social Insurance", a paid menstrual period rest (30 minutes per day) is granted (for female employees).

Mexico site

- Eligible employees are entitled to three days of paid marriage leave, exceeding statutory requirements
- Employees are entitled to three days of paid bereavement leave for the death of an immediate family member, exceeding statutory requirements
- Employees at or above a specific job grade are entitled to three days of personal leave
- Administrative and managerial employees are entitled to disability salary subsidies, with salary differential compensation for up to 30 days
- Five additional days of paid leave (re-charge leave) are provided beyond statutory requirements



Childcare leave

Taiwan sites

- Employees who need to take care of children are entitled to unpaid leave (referred to as parental leave). WNC will inquire about the employee's intention to resume work and assist in preparing for resumption of work one month before the expiration of the parental leave. In 2025, WNC's Taiwan sites had a total of 64 employees applying for unpaid parental leave, including 13 males and 51 females.
- From January 2023, after the initial 56 days of maternity leave, female employees giving birth (the primary caregiver) can apply for a further 28 days of paid childcare leave^{Note}, longer than that prescribed by law; those who choose not to apply for paid childcare leave will have their childcare leave converted to a taxable cash amount. In 2025, 75 female employees applied for childcare leave and 15 female employees applied for compensation in lieu of childcare leave. A total of NT\$393,054 was issued.

China sites

Starting from 2022, new childcare leave was implemented according to the latest announcement of Jiangsu Province. Both spouses are entitled to 10 days of childcare leave each year before their child reaches the age of three.

Vietnam site

- Female employees who are more than seven months pregnant or whose children are less than one year old are allowed to leave work one hour earlier.
- Under the local Labor Act, WNC assists employees in applying for social insurance, and provides paid prenatal check-up leave, maternity leave, miscarriage leave, and postpartum/ miscarriage recovery leave.

Mexico site

Under current Mexican law, leave provisions primarily include maternity leave and paternity leave:

- Five days of paid paternity leave
- Six weeks of maternity leave

Note: These employee support items exceed local legal requirements.

Note 1: The number of re-charge leave days granted each year is subject to change in accordance with the latest government regulations and industry surveys.



Support for mothers and children

Taiwan sites

- The lactation rooms at WNC headquarters and S1 have obtained the Hsinchu County Workplace-Friendly Lactation Room Certification and Hsinchu City Friendly Lactation Room Premium Certification, respectively.
- The factory nurse regularly checks up on pregnant and breastfeeding employees and conducts pregnancy and postpartum assessments in coordination with physicians, nursing staff, and industrial safety supervisors.
- Maternity allowance: Employees or their spouses can apply for a childbirth subsidy of NT\$2,000/child. In 2025, this subsidy was applied for 81 times, and a total of NT\$162,000 in subsidies were given out.
- WNC Pregnancy Giftset Project: An employee or pregnant spouse can use the expecting mother handbook to apply for a giftset from WNC. The gift set includes a pregnancy handbook, a handbag for the mother, and a gift box for the newborn baby. The gifts inside gift boxes are made of 100% organic cotton certified by GOTS and the packaging materials are recycled pulp certified by FSC. In 2025, WNC gave away 105 giftsets for pregnant employees.
- WNC has signed agreements with childcare service providers of Hsinchu City, Hsinchu County, Taoyuan City, Miaoli County, Tainan City and Kaohsiung City to offer preferential childcare discounts to employees. As of 2025, a total of 31 childcare service providers were contracted.

China sites

The Kunshan site in China has arranged a spacious and comfortable lactation room. In 2018, it was certified as a model lactation room by the Kunshan Municipal Government.

Vietnam site

- A lactation room has been set up within the site
- Under the local Labor Act, employees with children under the age of six can receive an allowance, as determined by the company

Mexico site

Lactation rooms are provided; maternity leave, family medical coverage, telemedicine resources, and family insurance provisions are also offered to ensure maternal health, child health, and family well-being

- Group hospitalization insurance: Coverage is extended to immediate family members
- Telemedicine services (integrated with the EAP program): Physician consultation and psychological counseling services are provided to employees at or above a specific job grade
- Spousal life insurance + dependent enrollment eligibility



Employee benefits

Taiwan sites

According to WNC's Employee Benefits Regulations, deceased employees are entitled to a full two months' salary for funeral expenses and a full five months' salary if the death occurs while they are at work. According to the marriage, bereavement, and celebratory subsidy policy, the Welfare Committee grants employees an additional death condolence payment of NT\$30,000.

China sites

Employees in China are enrolled in social insurance and a housing providence fund as required by the Labor Law of the People's Republic of China. The social insurance includes endowment insurance, medical insurance, employment injury insurance, unemployment insurance and maternity insurance.

Vietnam site

Employees in Vietnam are enrolled in social insurance, medical insurance, occupational injury insurance, and unemployment insurance according to the Regulation on Payment of Social Insurance and Unemployment Insurance (including pension and death insurance).

Mexico site

MXN50,000 to MXN100,000 (approximately NT\$89,000 to NT\$178,000) of life insurance coverage (including funeral expense benefits) and legal and financial consultation support (provided through the EAP program) are provided to employees according to their job grade.



Physical and mental health management

Taiwan sites

- Recreation centers, aerobics rooms and reading rooms have been established
- The company organizes seasonal events and encourages employees to participate in these events. Event themes range from art, food to healthcare.
- WNC conducts general/special medical examinations for newcomers, general/special on-the-job health examinations and offers an occupational medicine specialists' on-site health service. Starting in 2023, WNC offered some measures to improve its health examinations. In addition to health examinations legally required, employees may voluntarily participate in additional company-funded test items such as abdominal ultrasound, eye pressure, uric acid, glycosylated hemoglobin (blood sugar test), and alpha-fetoprotein (liver cancer test).
- WNC organizes health promotion initiatives each year based on employees' health issues and areas of concern. In 2025, health care measures tailored for middle-aged and older employees were introduced, and a pelvic floor exercise video was also provided.
- WNC launched a digital employee assistance program, through which the company commissioned a counselling service provider to provide a variety of consultation and counselling services via a user-friendly app. Counselling services are conveniently offered through text, audio and video chats.
- For more details, refer to Section 5.5.2

China sites

- A complete and multifunctional living center named Qi Yuan is provided at employee dormitories. In addition to catering services and a supermarket, there are other recreational facilities such as a reading room.
- All new employees in China are required to undergo general health examinations. In addition, according to the Occupational Disease Prevention Law of the People's Republic of China, employees with potential occupational disease hazards will also be provided with new, in-service and pre-resignation occupational health examinations for special projects.

Vietnam site

All employees in Vietnam are required to undergo general health examinations every year. In addition, according to the Labor Law and Occupational Health and Safety Law, employees with potential occupational disease hazards are also provided with semi-annual occupational health examinations for special projects.

Mexico site

- In 2025, the Employee Assistance Program (EAP) was launched at the Mexico site, providing employees with 24/7 anonymous consultation services, five short-term counseling sessions for employees and their family members, as well as legal and financial consultation services
- Telemedicine services and annual health checkups are provided for employees at or above a specific job grade
- Medical coverage includes group hospitalization insurance (for employees and their family members), basic medical insurance, dental insurance, and major illness insurance
- Meal subsidies are provided to employees, along with shuttle/bus transportation subsidies for production line employees

Number of WNC employees in Taiwan sites applying for parental leave^{Note 1}

Item	Male	Female
No. of people who were eligible to apply for parental leave in 2025 (A) ^{Note 2}	189	215
No. of people who applied for parental leave in 2025 (B)	13	51
Application rate for parental leave in 2025 (B/A)	6.9%	23.7%
No. of people expected to be reinstated from parental leave in 2025 (C)	16	69
No. of people who have been reinstated from parental leave in 2025 (D)	8	50
Reinstatement rate from parental leave in 2025 (D/C)	50.0%	72.5%
No. of people who have been reinstated from parental leave in 2024 (E)	12	22
No. of people who were reinstated for one year in 2024 (F)	5	18
Retention rate after parental leave in 2025 (F/E)	41.7%	81.8%

Note 1: Due to differences in parental leave regulations in different areas, the numbers above are based on employees within the primary disclosure scope.

Note 2: Number of employees who have applied for maternity or paternity leave between 2023 and 2025.

Employee insurance and retirement

WNC participates in Taiwan's Labor Insurance (which covers injury and sickness benefits, disability benefits, maternity benefits, and death benefits) and National Health Insurance and contributes to pension accounts according to Articles 55 and 56 of the Labor Standards Act. The company contributes labor pension funds to a designated statutory account every month. Based on the original or newly-enacted regulations, employers are required to deposit 2% or 6% (respectively) of their employees' monthly salary into pension accounts. All employees, except for vocational students and overseas employees, in compliance with the regulations of the Labor Pension Act, participate in this retirement scheme, with only six employees following the old labor pension fund scheme. For details concerning pension funds, please refer to the [2025 Consolidated Financial Statements for WNC Corporation and Subsidiaries](#).

All employees are enrolled in a group insurance plan (which includes life insurance, accident insurance, hospitalization insurance, cancer insurance, and occupational accident insurance) on the first day they report to work. Employees may also purchase insurance for family members. Employees stationed overseas long-term are entitled to healthcare upgrades, and family members who relocate with them (spouse and children) are also provided with casualty insurance.

Employees in China are enrolled in social insurance and a housing providence fund as required by the Labor Law of the People's Republic of China (five types of insurance and a mutual housing fund). The social insurance includes endowment insurance, medical insurance, employment injury insurance, unemployment insurance and maternity insurance. For pension insurance, Chinese law stipulates that the employer contributes 16% of an employee's monthly salary to their pension funds. The employee participation rate in the retirement plan is 100%. Employees in Vietnam are enrolled in social insurance, medical insurance, occupational injury insurance, and unemployment insurance according to the Regulation on Payment of Social Insurance and Unemployment Insurance (including pension and death insurance). In accordance with legal requirements, social insurance contributions for employees' pensions are made on a monthly basis to statutory accounts. The employee participation rate in the retirement plan is 100%. At the Mexico site, WNC implements insurance policies that exceed statutory requirements. In addition to legally mandated occupational accident insurance, the company fully covers employees' social insurance (IMSS), group life insurance, occupational accident insurance, and basic medical insurance. IDL employees are also eligible to purchase additional insurance coverage at preferential premiums through the company's partner insurance agents. These measures ensure that employees have access to a comprehensive medical and livelihood safety net without placing a financial burden on them.

Monthly contributions to employee pensions for employees at WNC's Taiwan sites

Category	Source	Ratio
Labor Standards Act (old scheme)	Contributed by employers	2.00%
Labor Pension Act (new scheme)	Contributed by employers	6.00%
	Contributed by employees	Maximum of 6.00%

Allocation of the five types of insurance and mutual housing fund for employees at WNC's China sites

		Contribution source / ratio	
Item		Contributed by employers	Contributed by employees
Regulations on the Collection and Payment of Social Insurance Premiums in Jiangsu Province	Endowment insurance	16.00%	8.00%
	Medical insurance	7.00%	2.00%
	Employment injury insurance	0.70%	0.00%
	Unemployment insurance	0.50%	0.50%
	Maternity insurance	0.80%	0.00%
Management Regulations for the Suzhou Housing Provident Fund	Housing provident fund	8.00%	8.00%

Allocation of social insurance for employees at WNC's Vietnam site

		Contribution source / ratio	
Item		Contributed by employers	Contributed by employees
Regulations on Payment of Social Insurance and Unemployment Insurance	Social insurance	17.00%	8.00%
	Medical insurance	3.00%	1.50%
	Employment injury insurance	0.50%	0.00%
	Unemployment insurance	1.00%	1.00%

Allocation of social insurance for employees at WNC's Mexico site

		Contribution source / ratio	
Item		Contributed by employers	Contributed by employees
Laws and regulations of Mexico	Social insurance	100%	0%
	Medical insurance	100%	0%
	Employment injury insurance	100%	0%
	Life insurance	100%	0%

Retention of new hires

WNC highly values talent. In 2025, the total number of new hires at the company was 12,241, representing a new hire rate of 97.34%.

Overview of newly-hired permanent employees in 2025

Total number of new hires

12,241

New hire rate

97.34%

WNC's recruitment rate and turnover rate of permanent employees in the most recent four years

New employees

Type		2025	2024	2023	2022
Gender	Male	7,975	2,448	2,865	3,864
	Female	4,266	1,569	2,913	2,827
Employee category	DL employees	11,501	718	5,096	5,477
	IDL employees	740	3,299	682	1,214
Age	Under 30 (18–29)	7,416	2,671	3,712	4,452
	30–50	4,768	1,314	2,027	2,194
	Above 50 (≥51)	57	32	39	45
Nationality	Taiwan	419	388	-	-
	China	1,326	699	-	-
	Vietnam	10,107	2,771	-	-
	Mexico	60	N/A ^{Note 3}	N/A ^{Note 3}	N/A ^{Note 3}
	The Philippines	311	141	-	-
	US	7	7	-	-
	UK	0	0	-	-
	Others	11	11	-	-
	Undisclosed ^{Note 4}	0	0	-	-

		New employees			
Type		2025	2024	2023	2022
Management level	Top-level managers	-	-	-	-
	Mid-level managers	6	8	-	-
	Lower-level managers	260	145	-	-
	Specialist staff	11,975	3,864	-	-
Total number of new hires		12,241	4,017	5,778	6,691
New hire rate ^{Note 1}		97.34%	37.54%	DL employees: 13.8% IDL employees: 83.0%	DL employees: 24.5% IDL employees: 87.2%
Average recruitment cost ^{Note 2}		1,303.53	3,068.49	1,923.23	1,286.94

Note 1: New hire rate = number of new permanent employee hires in the category concerned / average number of permanent employees at the beginning and end of the year in the category concerned

Note 2: Average recruitment cost = Total recruitment cost / total number of new hires The change in 2025 data compared with the previous year was mainly due to the inclusion of the Mexico site in the reporting scope.

Note 3: The Mexico site was included in the reporting scope after WNC acquired the site in Q1 2024; full-year data disclosure is provided starting from 2025.

Note 4: Employees who chose not to disclose their nationalities due to personal data privacy considerations are categorized under "Undisclosed."

Talent retention improvement

In 2025, the overall turnover rate for permanent employees^{Note 1} was 69.46%, an increase of 23.15 percent from 46.31% in 2024, indicating a higher level of overall workforce mobility. The data coverage rate^{Note 2} was 100%. The turnover rate at the Taiwan sites improved slightly compared to 2024. At the China sites, due to changes in the global business environment, production capacity adjustments were more significant, resulting in a notable increase in the turnover rate compared to 2024. For the Vietnam site, after the site was relocated, the company continued to expand production capacity and carried out large-scale recruitment and workforce expansion. During the onboarding and transition period due to the large influx of new hires, the turnover rate also increased significantly compared with 2024.

The turnover rate for IDL employees was 14.89%, down 1.36% from 2024. The turnover rate for DL employees was 105.53%, up 33.47% from 2024. In particular, the China sites were affected by factors that had worldwide impact and thus conducted significant production capacity adjustments, resulting in the turnover rate for direct employees remaining at a relatively high level.

The Mexico site was included in the statistical scope of WNC's Sustainability Report for the first time in 2025. The addition of this site, coupled with the Vietnam site being in a period of intensive onboarding and transition for new hires due to large-scale recruitment, further contributed to the increase in the overall turnover rate.

In 2025, the overall turnover rate for IDL employees was 14.89%. At Taiwan sites, the turnover rate for IDL employees was 11.9%, with permanent employees, expatriate employees, foreign employees, and R&D substitute services personnel being the primary groups tracked for turnover rate. These numbers met the target of 12–15% turnover for the year.

Permanent employee turnover in the most recent four years

Type		2025	2024	2023	2022
Gender	Male	5,940	2,429	3,268	6,788
	Female	2,820	2,527	2,649	4,432
Employee category	DL employees	8,019	4,155	5,167	10,433
	IDL employees	741	801	750	787
Age	Under 30 (18–29)	5,085	2,625	3,587	8,222
	30–50	3,580	2,265	2,278	2,951
		95	66	52	47
Nationality	Taiwan	648	876	-	-
	China	1,436	1,050	-	-
	Vietnam	6,375	2,178	-	-
	Mexico	122	N/A ^{Note 2}	N/A ^{Note 2}	N/A ^{Note 2}
	The Philippines	165	848	-	-
	US	2	1	-	-
	UK	0	0	-	-
	Others	5	-	-	-
	Undisclosed ^{Note 3}	7	-	-	-

Type		2025	2024	2023	2022
Management level	Top-level managers	1	1	-	-
	Mid-level managers	26	14	-	-
	Lower-level managers	273	249	-	-
	Specialist staff	8,460	4,692	-	-
Total number of employees that resigned		8,760	4,956	5,917	11,220
Voluntary turnover rate		66.26%	37.50%	51.70%	99%
Turnover Rate	DL	105.53%	71.96%	84.1%	166.2%
	IDL	14.89%	16.25%	15.1%	15.9%
	Overall	69.66%	46.31%	53.30%	99.80%
Data coverage scope		100%	94.44%	63.40%	57%

Note 1: Turnover rate = the number of permanent employees in the category concerned who resigned / the average number of permanent employees at the beginning and end of the year in the category concerned

Note 2: The Mexico site was included in the reporting scope after WNC acquired the site in Q1 2024; full-year data disclosure is provided starting from 2025.

Note 3: Employees who chose not to disclose their nationalities due to personal data privacy considerations are categorized under "Undisclosed."



Employee turnover analysis

The three major reasons for IDL employees resigning are: Personal or family reasons, accounting for 34.01%; work reasons, accounting for 20.65%; and unsatisfactory performance, making up 20.11%. With regard to personal or family reasons, family considerations accounted for 34.13%; relocation or returning to one's hometown accounted for 21.43%; and health-related issues accounted for 13.49%. As for work reasons, work overload accounted for 31.37%, lack of a sense of achievement accounted for 22.88%, and a significant gap between actual job duties and expectations accounted for 16.99%. This indicates that, when making career

Reasons for IDL employees resigning	Ratio	Reasons for DL employees resigning	Ratio
Personal or family	34.01%	Unsatisfactory performance	56.45%
Work	20.65%	Personal or family	29.62%
Unsatisfactory performance	20.11%	Work	9.56%
Salary and benefits	12.69%	Others	1.73%
Organization and environment	10.93%	Organization and environment	1.53%
Others	1.62%	Salary and benefits	1.10%

decisions, IDL employees generally place more importance on meaningful work as well as work-life balance. The three major reasons for DL employees resigning are: Unsatisfactory performance, accounting for 56.45%; personal or family reasons, accounting for 29.62%; and work reasons, accounting for 9.56%. With regard to unsatisfactory performance, absenteeism accounted for 96.3%, indicating that turnover among frontline employees is highly associated with attendance discipline and on-site management challenges.

Strategies and action plans to reduce turnover rate

To improve retention rates, WNC has developed strategies tailored to different resignation reasons. The company employs data analysis tools to predict and manage workforce risks, utilizing leading indicators instead of traditional lagging indicators. For new hires, the company assists them in adapting to the environment and enhances their sense of belonging through new employee care programs, the newcomer mentor mechanism and new recruit seminars. Moving forward, the company will continue to optimize its human resource strategies, mitigate manpower loss risks, and improve employee retention through predictive analytics and personal care measures, thereby enhancing the company's stability and competitiveness.

Strategies for improving employee turnover

Reason for resignation	Improvement strategies
Family issues 	Enhance flexibility and support to achieve a balance between work and family life - Flexible work arrangements: WNC offers flexible working hours and remote or hybrid work modes (applicable to specific positions) to minimize the likelihood of resignations due to family-related reasons. - Family-friendly benefits: WNC continues to improve on its provision of childcare leave, maternity and paternity leave, and it has signed agreements with childcare service providers to help employees care for their families. - Care and mental support: WNC has expanded the applicability of family care leave and provided mental health counselling and an EAP to reduce employee stress. - Internal adjustment mechanisms: Supervisors adjust job responsibilities as needed through mutual communication and the company offers opportunities for internal transfers to improve employee retention rates. - Flexible parental leave: WNC has started implementing internal management measures in response to the Taiwan government's new regulations on flexible parental leave. The company expects to achieve alignment with the new regulations in 2026.

Reason for resignation

Job-related factors

(heavy workloads, lack of a sense of achievement and transfer to other fields)



Improvement strategies

Optimize work processes to reduce employee stress

Optimize workloads and resource allocation

- WNC ensures reasonable workforce and resource allocations through workload assessments to minimize long-term work overload
- WNC has implemented digital transition and introduced automation technologies, such as RPA, for data analysis and process optimization. These initiatives help reduce manual workloads, boost work efficiency and alleviate employee stress.

Optimize career development systems

- WNC has established diverse training and on-the-job training programs, offering employees opportunities to strengthen professional skills
- The company has developed internal rotation mechanisms and programs to broaden employees' skills, enabling them to explore different fields when their abilities align with the company's needs. This system helps enhance employees' sense of achievement and incentivize their career growth.

Reason for resignation

Relocation or returning to hometown

Improvement strategies

Flexible work arrangements:

- For employees who relocate or experience changes in their personal lives, the company will assess the nature of their work and their job duties, then provide these employees with opportunities to change their work locations (if the company has a site or office in the area where said employees relocated to) or transfer to another position. For employees with job duties that can be done remotely, flexible work arrangements or remote work options will also be offered to reduce the number of employees that need to commute to work.
- WNC has also adopted flexible working hours to help employees avoid peak commuting periods, reduce travel time and commuting stress, and achieve a better work-life balance; this in turn will increase employees' willingness to stay at the company and their level of engagement at work.

Reason for resignation

Health-related issues

Improvement strategies

Assist employees in early detection and prompt treatment, while providing flexible support measures.

Strengthening preventive mechanisms: Reducing health risks

- WNC conducts medical examinations for employees, and employees may voluntarily participate in additional company-funded test items. The company also provides follow-up tracking and care based on the examination results.
- Medical consultation: The company provides on-site physician consultation services. Employees may make appointments through existing company channels, improving access to medical resources and helping employees promptly address health-related concerns.
- Provision of resources for physical and mental stress relief:
 - Employee Assistance Program (EAP): The company provides each employee with three hours of free professional counseling services each year. When using this service, employees can discuss topics such as emotional and mental well-being, self-exploration and personal growth, parenting and education, interpersonal issues, psychological counseling, legal consultation, how to handle issues in the workplace, long-term care, and nutrition and health. This service offers a professional and confidential consultation mechanism to help employees maintain their mental well-being.
 - Massage services provided by visually-impaired massage therapists: The company offers free massage services provided by visually impaired massage therapists to help relieve employees' physical fatigue.

Flexible work measures: Preventing employees from leaving employment due to illness

- Improving sick leave and unpaid leave arrangements.
- Allowing employees to apply for work-from-home (WFH) arrangements based on their needs.
- Conducting return-to-work assessments following injury or illness and redesigning job duties where appropriate.

Talent retention strategies

To better understand employee feedback and reasons for resignation, and as a basis for talent cultivation and employee retention strategies, WNC holds exit interviews. Feedback from these interviews is collected and incorporated into management mechanisms. In terms of talent retention, WNC focuses on three key areas: recruitment and appointment procedures, onboarding and training for new employees, and career development planning. Related measures that have been implemented include enhancing interview and selection processes, strengthening the mentor system, encouraging supervisors to conduct regular one-on-one meetings to better understand employee needs, conducting professional competency inventories and job-specific training, formulating Individual Development Plans (IDPs), and facilitating internal transfers. Through smooth two-way communication, WNC aims to make employees feel valued and increase their willingness to remain with the company. The aforementioned measures have improved talent mobility within WNC. Internal candidates are given priority consideration for job openings, and the internal fill rate increased from 60% in 2023 to 88% in 2024, and further rose to 91% in 2025. This demonstrates that WNC's talent retention and internal development strategies have gradually delivered tangible results, while also helping reduce reliance on external recruitment and supporting stable and long-term talent development for the company.

WNC is continuing to build off of the recently-launched Global Career Framework (GCF) by completing and optimizing job profiles for a wide range of positions, while further promoting the development of skills and competencies. The aim of these efforts is to establish a capability and behavioral framework aligned with WNC's development needs. These efforts have also enabled the company to help employees gain a clearer understanding of their career direction and provide supervisors with consistent and practical talent management tools, in turn enhancing the company's overall resilience and driving its sustainable development.

Internal job fill rate by permanent employees in 2025

		2025
Gender	Male	36.54%
	Female	63.46%
Age	Below 30 (18–29)	38.46%
	30–50	57.69%
	Above 50 (≥51)	3.85%
Managerial positions	Managerial positions	3.85%
	Non-management employees	96.15%
Area	Taiwan	71.15%
	China	0.00%
	Vietnam	28.85%
	Mexico	0.00%
	Others ^{Note 1}	0.00%
Internal job fill rate		91.23%

Note 1: "Others" include branches in the United States, the United Kingdom, Japan and India.

5.4.3 Strengthening Employee Cohesion

WNC focuses on caring for the bodies and minds of employees and improving their quality of life by formulating annual employee activities and welfare plans. The company organizes seasonal events and encourages employees to participate in these events. Event themes include art, food and much more.

In 2025, WNC organized a variety of activities, including on-site events, a club fair, and a Family Day.

Family Day

WNC's 2025 Family Day event was held at Lefoo Village Theme Park and E-DA Theme Park. Combining amusement park experiences with a wide range of interactive activities, the event featured challenge games, themed costume parades, musical performances, and parent-child sing-along and dance activities. WNC invited around 120 students that the company has long sponsored to the event. These included students from Tunan Elementary School and Siang Bi Elementary School, children from the Hsinchu and Miaoli family support centers, as well as student volunteers from National Tsing Hua University, National Cheng Kung University, and National Yang Ming Chiao Tung University.

The event also incorporated sustainability initiatives. Eco-friendly shopping bags made from recycled PET bottles and charity gift boxes produced by sheltered workshops were distributed on site, helping to promote resource reuse and providing employment opportunities for disadvantaged groups.

On-site activities

To strengthen employee cohesion, WNC launched the WNC SQUID GAME activity at its Taiwan sites in 2025. Incorporating elements from the popular drama series Squid Game, the activity recreated iconic scenes from the show and featured themed challenge zones and games. A themed photo booth was also set up to enhance employee engagement. A total of 5,533 participations were recorded for this activity.

An employee who participated in the activity said, "The Squid Game themes in this activity made it really interesting. I'm already looking forward to next year's event!"

Enjoying life via art

By holding a range of cultural and artistic activities, the company hopes to enrich the lives of employees. In 2025, WNC spent NT\$227,362 on organizing arts-related activities.

Online library

In response to the digital reading trend that became more popular in the post-pandemic era, WNC launched the WNC Online Library, enabling employees to access books anytime and anywhere via an app or web platform. This online library features 10 curated book genres, and its collection is regularly expanded each quarter.

Special exhibitions on diverse themes are also organized on this online library to encourage self-directed learning among employees. In 2025, total readership reached 12,451 views.

Book genres popular with employees include finance and business management, language learning, and personal growth.



Employee welfare and clubs

WNC has established Employee Welfare Committees at its Taiwan sites in compliance with the Employee Welfare Fund Act. The annual employee welfare budget is derived from company revenue and employee welfare funds. Employee representatives elected by employees work with management teams to allocate funds. Gift certificates given to employees for Chinese New Year, Labor Day, and Mid-Autumn Festival are now provided in electronic form. In addition, gifts given to employees for the holidays are selected via employee vote, with voting rates reaching 61%.

WNC respects employees' freedom of association and encourages employees to develop their personal interests and talents in club activities. Employee clubs hold regular meetings and organize a variety of events. In 2025, WNC organized a club fair to showcase the achievements of the employee clubs. The fair featured online interactive activities to encourage employees to boost engagement and allow employees to get a better understanding of the clubs. A total of 252 people participated in the fair. The employee clubs at WNC include sports clubs such as the basketball and badminton clubs as well as newer clubs like the skiing club. Clubs like the dance club and the diving club have a number of members from different countries, highlighting WNC's commitment to openness, diversity, and cultural integration. Yoga, aerobics, rhythmic balance, aerobics, MV dancing, Zumba, body sculpting and other exercise courses are offered at WNC's Taiwan sites every quarter. In 2025, a total of 54 courses were organized, with 862 participants.



Poster for the 2025 Club Fair



Promotional video for the 2025 Club Fair



Members of the WNC Volleyball Club



Members of the WNC Hiking Club



Members of the WNC Golf Club

DIY classes

In 2025, free monthly DIY classes were held in Taiwan sites. A total of 31 DIY classes were held during the year, with 1,771 participants.

5.4.4 Green Dining

Green marketplace



Certified as
Eco-friendly
Restaurant
by Ministry of
Environment



Taiwan Corporate
Sustainability Awards
Corporate ESG
Performance Awards -
Social Inclusion
Leadership Award



Green Restaurant
Guide
Pioneer Enterprises in
Green Dining Award



Organic &
Eco-Friendly
Ingredients Award

At the end of 2013, WNC launched a clean food movement, becoming the 1st large-scale enterprise in Hsinchu Science Park to use 100% organic vegetables in its employee cafeterias. Caterers also reduce excessive processing and over-seasoning. Special activities such as healthy meals and green diet are occasionally held. In December 2022, WNC became one of the first large-scale enterprises in Taiwan to sign the Green Dining Guide's Green Food Pledge. Cafeterias for WNC employees were transformed and positioned as "Green Marketplaces", with four major initiatives: regular safety and health inspections, selecting of certified high-quality products, promoting green consumption and practicing environmental sustainability.

In 2023, WNC received certification from the Ministry of Environment as an Eco-friendly Restaurant and recognition from the Green Dining Guide (GDG) as a Pioneer Enterprise in the Green Dining Award. In 2024, WNC's cafeterias received two stars in the "Food Made Good" program by the Sustainable Restaurant Association of the UK, making them the first corporate cafeterias in Taiwan to receive international sustainability certification. In 2025, the company won the Organic & Eco-Friendly Ingredients Award from the Green Dining Guide.



In 2026, WNC headquarters partnered with the "10M Co-op for Sustainability" to offer healthy meal boxes, enabling employees to enjoy nutritious, locally sourced meals after work. In the future, WNC will continue to promote a culture of sustainable dining. By leveraging its social influence, WNC aims to unite industry partners in implementing sustainable development measures for the environment, land, producers, and consumers.



Organic & Eco-Friendly Ingredients Award



2014 WNC cooperated with "Buy NearBy", a social enterprise, to promote the Good Food Movement and Healthy Thursday and Friday programs

2015 From July, expanded Healthy Thursday and Friday to every day and expanded cooperation with small-scale farmers to diversify food ingredients

2018 Won first prize in the "Social Innovation Products and Services Procurement Award" of the Ministry of Economic Affairs

2019 Became the first large-scale enterprise in Hsinchu Science Park to fully digitize employee gift vouchers

2020 From July, employees at WNC's headquarters can order and receive organic vegetables through 7-Eleven and employees at S1 and S2 can purchase organic vegetables at their factory's marketplace

2021 WNC gave a commemorative jacket made of 100% PET bottle eco-friendly material to all employees for its 25th anniversary. In the same year the company received the Social Innovation Product and Service Procurement Incentive Award from the Ministry of Economic Affairs.

2022

- Signed the Green Initiative, joined the Green Dining Guide (GDG), and began disclosing the sources of all food ingredients
- All employee holiday gifts are brands or products based on sustainable concepts
- Recruited Sustainability Cadets to commit to implementing the concept of sustainability in daily life and supporting the company's ESG activities
- In November, Taiwan sites held the "Live a Greener Life" event, in which sustainable actions that colleagues can take in their daily lives were promoted through interactive games

2023

- Certified as Eco-Friendly Restaurant. Reduced input and aimed at meeting international sustainable food standards.
- Invited all vendors of the Green Marketplace to sign the Supplier Commitment to Sustainability Declaration
- Applied for the Green Restaurant Guide's LEAF restaurant certification to align with the British Sustainable Food Restaurant Association (SRA) international sustainable food standards
- In response to the late October Earth Day, the four Taiwan sites held an Organic Foods Festival
- Honored with the Pioneer Enterprises in Green Dining Award from the Green Dining Guide (GDG)

2024 Received two stars in the "Food Made Good" program by the Sustainable Restaurant Association of the UK

2025 Honored with the Organic & Eco-Friendly Ingredients Award from the Green Dining Guide



Number of employees using environmentally-friendly tableware increased significantly



Motivate employees and caterers to build a healthy food culture



Improve the healthy eating habits of employees, while effectively controlling the amount of food waste.



5.5 Occupational Safety and Health

5.5.1 Occupational Safety and Health Management

WNC Occupational Safety and Health Policy



- WNC Occupational Safety and Health Policy: This policy is established in collaboration with worker representatives and has been reviewed and approved by the relevant top-tier managers as well as the President & CEO. It aims to protect the safety and health of all personnel within its scope and to prevent occupational accidents from occurring.
- Create a healthy and safe work environment for employees, contractors, visitors, partners and other personnel.
- Comply with international standards, local laws and other regulations in signed agreements related to occupational safety and health.
- Establish and maintain an ISO 45001 occupational safety and health management system, regularly conduct risk identification and formulate concrete short-, mid-, and long-term goals and action plans to achieve the goal of zero incidents.
- Implement workplace health management systems and educate employees on how to prevent occupational injuries and illness. Adopt a "zero tolerance" principle towards workplace harassment, especially sexual harassment.
- Provide employees with appropriate training courses, communication channels and participation mechanisms to reinforce occupational safety and health performance awareness and accountability while optimizing communications and cooperation with all stakeholders.

Occupational Safety and Health Committee

An Occupational Safety and Health Committee has been established for Taiwan sites in accordance with the Occupational Safety and Health Act. Committee meetings are held quarterly to review implementation results with the President & CEO as well as worker representatives. The committee members serve a two-year term. Eighteen of the members are drawn from worker representatives, representing over one-third of the committee members. The committee broadly incorporates recommendations from worker representatives and integrates them into the planning and implementation of risk assessments, improvement actions, and training programs. It also continuously reviews operational procedures and management systems and strengthens preventive measures to enhance the effectiveness of occupational safety and health management. Relevant occupational safety and health issues are also incorporated into the Social Group under the Board's functional committee — the Sustainability Development Committee — with progress reported on a quarterly basis. The communication resolutions for 2025 covered the following key topics: The key topics included explanations of the revised Guidelines for the Prevention of Illegal Infringement in the Course of Duty, the results of the re-election of labor representatives to the Occupational Safety and Health Committees at HQ, the S1 Plant, and the S3 Plant, as well as annual turnaround safety management. WNC holds an annual organization consultation meeting to communicate and promote occupational accident prevention to construction contractors. In 2025, a total of 347 contractors participated.

Production sites in China have established safe production committees, with the Deputy Plant Manager serving as the convener. Department-level managers from various units, labor union representatives, and three worker representatives (accounting for about 7.5% of meeting attendees) attend the meetings to discuss occupational safety and health management issues. In addition, each unit assigns an employee to serve as its safety officer, and these employees participate in safety officer training courses approved by related government agencies and acquire safety officer certification. This ensures that safety officers have the required skills and knowledge in occupational safety and health. A Labor Health and Safety Committee is set up at WNC's Vietnam site, and a labor safety and health meeting is convened quarterly and attended by 32 labor representatives from each unit, among whom seven are union committee members. Seven of the aforementioned labor representatives are from occupational safety and health management units, accounting for 21.88% of all labor representatives. This ensures that these representatives have the required amount of expertise in occupational safety and health management. The Mexico site has established an Occupational Safety and Health Committee, with a total of four labor representatives, accounting for 40% of the committee membership.

Occupational Safety and Health Management System

WNC headquarters and its major production sites in Taiwan, China, and Vietnam have implemented the ISO 45001 Occupational Health and Safety Management System and obtained third-party verification. All certification documents remained valid throughout the reporting period and covered 100% of workers across operating sites. The Mexico site has established occupational health and safety management regulations and will apply for third-party certification in accordance with the planned schedule. WNC will continue to promote the standardization of occupational safety and health systems across all sites, while regularly reviewing the operation of these systems to prevent occupational diseases and injuries and promote employees' physical and mental well-being. In 2025, no major occupational accidents occurred at any sites (referring to the occupational safety regulations applicable at each site). WNC has established an "Environmental, Safety and Health Management Manual." The number of employees covered by internal audits and audits conducted by external organizations is 14,371, accounting for 93.78% of the Company's total global workforce. The number of non-employee workers covered is 625, accounting for 100% of the Company's total global non-employee workforce. Personnel not included are employees at the Mexico plant and other overseas office locations. The Mexico plant will progressively enhance and implement its occupational safety and health management system.

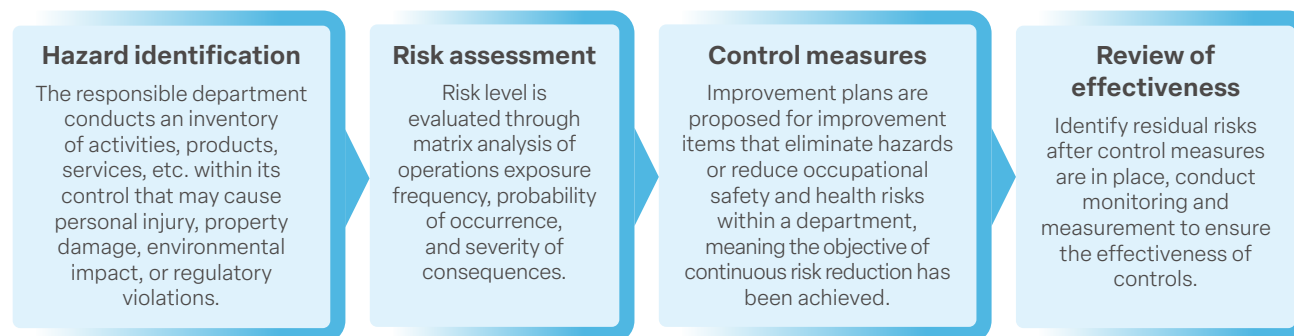
The number of nonconformities found in WNC sites during the 2025 internal audit and corresponding explanations

Area	Irregularities	Description	Improvement measures	Audit frequency
Taiwan	WNC HQ & S1 site: 11	Mainly chemical management and electricity management	Update and perform spot checks immediately	Once a year
	S3 site: 3	Mainly hazard identification and automatic inspection	Update and perform spot checks immediately	Once a year
China	2	Mainly waste management and equipment grounding systems	Take immediate action to adjust	Once a year
Vietnam	19	ESH management manual	Completed Vietnamese manual	Once a year

Occupational safety and health risk identification

To continuously improve WNC's occupational safety and health risk management, WNC has established a hazard identification and risk assessment management procedure. This procedure systematically identifies hazards and lists them in six categories: physical, chemical, ergonomic, biological, psychosocial, and other safety and health risks. Hazard identification and risk assessment are carried out by EHS coordinators. All relevant personnel have completed professional training for ISO 45001 and ISO 14001 internal audits to strengthen their capabilities in risk identification and management. Each unit conducts risk identification on both a regular annual basis and an ad hoc basis, such as when there are changes to operations, technologies, engineering, operating/design specifications; when an injury incident resulting in one or more lost workdays occurs; when repeated near-miss incidents occur; or when projects are proposed and potential hazards are reported. Risk levels are assessed through matrix analysis based on likelihood, severity, and frequency. For high-risk operations, corresponding control measures and targets are established and tracked on a monthly basis.

Risk identification process



Medium- and high-risk items and improvement plans by site

Site	Risk/Hazard category	Improvement measures
Taiwan – HQ	Physical hazards	- Installed smoke detectors in air-conditioning units - Implemented management controls for personal power banks
	Chemical hazards	Submitted a proposal for optimizing chemical storage areas/ cabinets
Taiwan – S1 site	Physical hazards	- Implemented management controls for personal power banks - Launched a battery fire prevention project
	Chemical hazards	- Submitted a proposal for optimizing chemical storage areas/ cabinets - Promoted a battery fire prevention project
Taiwan – S3 site	Physical hazards	- Promoted a fire detector optimization project - Optimized equipment safety inspections - Optimized fixture EMO
	Chemical hazards	Improved exhaust ventilation in the work environment
China sites	Physical hazards	- Replaced the fire control systems in Dormitory Buildings A and B - Replaced the drinking water systems in the entire dormitory building and Life Center with exposed piping - Implemented management controls for personal power banks - Promoted the battery fire prevention project: signed a declaration and installed Novec 1230 fire extinguishers.
Vietnam site	Chemical hazards	Promoted a project to prevent charging overload in charging areas

Incident investigation

In Taiwan, to fully understand the process by which near misses, abnormalities, injuries, and major accidents occur and to prevent their reoccurrence, the company performs accident investigation and analysis in accordance with an Accident Investigation Management Procedure and has formulated measures to prevent the re-occurrence of incidents. Inspection is conducted across all sites. At the same time, the 5 Why technique, FMEA (Failure Mode and Effect Analysis) and domino analysis methods are used to conduct a more in-depth review and discussion of the real causes of accidents and improve processes and safety standards and standardize specifications, as well as strengthen fool-proofing mechanisms.

To enhance accident investigation efficiency, explore root causes, and prevent recurrence, an accident investigation approval system has been implemented. The system for Taiwan sites was established in 2022, and the e-flow system on incident (including injuries, abnormalities, and false alarms) investigation became operational in 2023. The system was expanded to WNC's sites in China and Vietnam in 2024, and to the Mexico site in 2025.

In accordance with relevant laws and regulations, if employees discover an imminent danger while performing their duties, they may stop work on their own and retreat to a safe location, provided that doing so does not endanger the safety of other workers. They should also promptly report the situation to their immediate supervisor, and the Company will not impose any disciplinary action.

In 2025, a total of 30 false alarm incidents were recorded, primarily caused by equipment malfunctions and human error. In response, WNC has replaced faulty equipment and improved communication, training, and maintenance procedures.

Site	No. of plans	Content	Cause	Improvement measures
WNC Headquarters	4	Smoke detector false alarm	An old smoke detector malfunctioned, causing a false alarm	Conducted inspection and testing of smoke detectors across all plant areas and replaced abnormal equipment.
S1 site	20	Smoke detector false alarm	Issues with the installation and maintenance of the smoke detector led to the false alarm	Conducted employee awareness training, adjusted maintenance practices, and introduced new cleaning equipment.
S3 site	2	Smoke detector false alarm	- Poor detector design - Detector contamination	- Replaced malfunctioning smoke detector - Regular inspection mechanism
Kunshan site	0	No false alarm cases		
Vietnam site	4	Insufficient safety awareness	Improper operation of machines	Strengthened personnel training
Mexico site	0	No false alarm cases		

Note: False alarm incident statistics include the HQ, S1, S3, and China, Vietnam, and Mexico plants. In 2025, no false alarm incidents occurred at the S3 plant, Kunshan, China, or the Mexico Plant.

Accident investigation



Occupational injury statistics

In 2025, WNC recorded 30 occupational injuries across its sites, including 11 cases involving lost work time. All were physical hazards, mainly categorized as "struck by/caught in/rolled into/cut or abrasion injuries" and "falls/collisions." There were no disabling injuries reported among non-employees, nor incidents resulting in permanent disability or death due to occupational injuries. Each incident has been investigated and analyzed. Responsible units have developed appropriate improvement and preventive measures in response to the increase in the number of employees and the changing environment to reduce operational risks for workers.

Recordable occupational injuries of WNC employees in 2025

Category	Number	Proportion compared to total injuries	Cause	Improvement strategy
Falls and collisions	11	36.67%	Accidental fall at company event	- Case study publicizing - Addition of safety measures
Flying and falling objects	3	10.00%	Insufficient safety measures	- Environment improvement/ addition of safety measures - Case study publication
Injuries due to being struck-by, caught-in/ between, crushed, or cut by machinery	16	53.33%	Employees lack safety awareness; insufficient safeguards for equipment	- Equipment improvement; addition of safety measures - Case study publication - SOP formulation/ optimization - Equipment fundamental safety improvement



WNC employees occupational injury statistics in the recent four years

No.	2022	2023	2024	2025
Total working hours ^{Note1}	23,969,608	23,126,848	21,624,512	31,512,168
Number of recordable occupational injuries ^{Note2}	23	36	31	30
Recordable occupational injuries ^{Note3}	0.96	1.55	1.43	0.95
Number of serious occupational injuries ^{Note4}	0	0	0	1 ^{Note 8}
Percentage of serious occupational injuries ^{Note5}	0	0	0	0.03
Number of lost-time injury cases ^{Note 1}	12	25	8	11
Lost-time injury frequency rate (LTIFR) ^{Note7}	0.5	1.08	0.37	0.35
Fatalities resulting from occupational injuries	0	0	0	0
Fatality rate resulting from occupational injuries	0	0	0	0

Note 1: Total work hours = Number of employees in the category at year end × total number of working days × work hours per day

Note 2: Recordable occupational injuries: Work-related occupational injuries resulting in restricted work, transfer to another position, medical treatment beyond first aid, loss of consciousness, significant injury or illness, or death.

Note 3: Recordable occupational injury rate = number of recordable occupational injuries/total work hours × 1,000,000

Note 4: Serious occupational injuries: Injuries resulting in death or causing workers to be unable or to have difficulty in returning to their pre-injury health status within six months are considered occupational injuries.

Note 5: Rate of serious occupational injury = number of serious occupational injuries (excluding fatalities)/hours worked × 1,000,000

Note 6: Lost Time Injury (LTI) cases = injuries resulting in the employee being unable to report to work on the following day, with lost working time exceeding one day

Note 7: Lost-time injury frequency Rate (LTIFR) = Number of Lost Time Injury (LTI) cases / Total work hours × 1,000,000

Note 8: The 2025 occupational injury statistics fully cover all global sites, including the newly added site in Mexico, with a disclosure coverage rate of 100%. One serious occupational injury case was newly reported this year. The case involved an employee at the Mexico plant who developed stenosing tenosynovitis in the finger. It was determined that the condition was caused by repetitive motions related to the employee's job duties, in combination with cumulative strain resulting from activities performed outside of work. After the incident, the plant implemented workstation rotation to reduce the risk of repetitive motions from a single task and to prevent similar occupational injuries from recurring.



Occupational injury statistics of non-WNC employees in the recent four years

Subject	Item	2022	2023	2024	2025
Contractors	Total work hours ^{Note1}	391,159	1,017,560	474,184.85	338,268
	Number of recordable occupational injuries ^{Note2} (Lost Time Injuries, LTI)	0	0	0	0
	Recordable occupational injuries ^{Note3} (Lost Time Injury Frequency Rate, LTIFR)	0	0	0	0
	Number of serious occupational injuries ^{Note4}	0	0	0	0
	Percentage of serious occupational injuries ^{Note5}	0	0	0	0
	Fatalities resulting from occupational injuries	0	0	0	0
	Fatality rate resulting from occupational injuries	0	0	0	0
On-site contractors	Total work hours ^{Note1}	781,344	940,096	1,239,780.00	417,913
	Number of recordable occupational injuries ^{Note2} (Lost Time Injuries, LTI)	0	0	0	0
	Recordable occupational injuries ^{Note3} (Lost Time Injury Frequency Rate, LTIFR)	0	0	0	0
	Number of serious occupational injuries ^{Note4}	0	0	0	0
	Percentage of serious occupational injuries ^{Note5}	0	0	0	0
	Fatalities resulting from occupational injuries	0	0	0	0
	Fatality rate resulting from occupational injuries	0	0	0	0

Subject	Item	2022	2023	2024	2025
Dispatch employees	Total work hours ^{Note1}	1,114,200	242,744	55,456.00	515,904
	Number of recordable occupational injuries ^{Note2} (Lost Time Injuries, LTI)	2	0	0	0
	Recordable occupational injuries ^{Note3} (Lost Time Injury Frequency Rate, LTIFR)	0.00	0.00	0.00	0.00
	Number of serious occupational injuries ^{Note4}	0	0	0	0
	Percentage of serious occupational injuries ^{Note5}	0	0	0	0
	Fatalities resulting from occupational injuries	0	0	0	0
	Fatality rate resulting from occupational injuries	0	0	0	0

Note 1: Total work hours = Number of employees in the category at year end × total number of working days × work hours per day

Note 2: Recordable occupational injuries: Work-related occupational injuries resulting in restricted work, transfer to another position, medical treatment beyond first aid, loss of consciousness, significant injury or illness, or death.

Note 3: Recordable occupational injury rate = number of recordable occupational injuries/total work hours × 1,000,000

Note 4: Serious occupational injuries: Injuries resulting in death or causing workers to be unable or to have difficulty in returning to their pre-injury health status within six months are considered occupational injuries.

Note 5: Rate of serious occupational injury = number of serious occupational injuries (excluding fatalities)/hours worked × 1,000,000

Note 6: Lost Time Injury (LTI) cases = injuries resulting in the employee being unable to report to work on the following day, with lost working time exceeding one day

Note 7: Lost Time Injury Rate = Number of Lost Time Injury (LTI) cases / Total work hours × 1,000,000

Occupational disease prevention

WNC has established regulations to prevent human-induced hazards, excessive workloads and workplace misconduct, and maternal protection. Through hazard identification, risk assessment, and job observation, measures have been taken to identify high-risk groups, and prevent occupational diseases among these groups through workplace improvements, appropriate work allocation, and consultations with the company physicians. This includes establishing operational standards for hearing protection and respiratory protection, regularly conducting courses and seminars, and conducting workplace environment visits and process improvements

by facility nurses, company physicians, industrial safety personnel, and managers of related units. WNC's Taiwan sites assess the ergonomic hazard risks of new manufacturing processes and equipment when they are introduced, giving relevant personnel more time to formulate measures to reduce the occurrence of musculoskeletal injuries. Additionally, a total of 32 employees that need to wear respiratory protective equipment during work underwent consultations with company physicians as well as physiological assessments. In 2025 there was one recordable occupational disease case for employees and 0 for non-employee workers.

WNC employees occupational disease statistics in 2025

Item	Taiwan		China		Vietnam		Mexico		Total
	Male	Female	Male	Female	Male	Female	Male	Female	
Total working hours ^{Note1}	5,848,192	6,258,112	1,932,416	1,206,272	8,374,944	6,169,152	752,976	970,104	31,512,168
Recorded cases of occupational disease	0	0	0	0	0	0	1	0	1
Deaths caused by occupational disease	0	0	0	0	0	0	0	0	0
Occupational disease rate (ODR) ^{Note 1}	0	0	0	0	0	0	1.33	0	0.032
Occupational disease mortality rate ^{Note2}	0	0	0	0	0	0	0	0	0

Note 1: Occupational Disease Rate (ODR.) = Number of Occupational Disease Cases / Total Working Hours × 1,000,000

Note 2: Occupational Disease Mortality Rate: Number of Deaths Caused by Occupational Injuries / Total Working Hours × 1,000,000

Occupational disease statistics of non-WNC employees in 2025

Item	Taiwan		China		Vietnam		Mexico		Total
	Male	Female	Male	Female	Male	Female	Male	Female	
Recorded cases of occupational disease	0	0	0	0	0	0	0	0	0
Deaths caused by occupational disease	0	0	0	0	0	0	0	0	0
Occupational disease rate (ODR) ^{Note 1}	0	0	0	0	0	0	0	0	0
Occupational disease mortality rate ^{Note2}	0	0	0	0	0	0	0	0	0

Note 1: Occupational Disease Rate (ODR.) = Number of Occupational Disease Cases / Total Working Hours × 1,000,000

Note 2: Occupational Disease Mortality Rate: Number of Deaths Caused by Occupational Injuries / Total Working Hours × 1,000,000

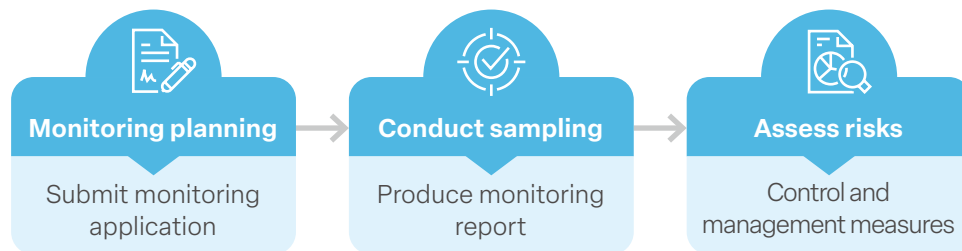
Measures for occupational disease prevention and management at WNC

	Investigation Flow	Management Measures
Prevention of ergonomic hazards 	Screen risk groups → Develop and distribute questionnaire → Compile and analyze questionnaire results → Observe operations → Consult company physician	Investigate and identify improvement targets Conduct investigation via the Nordic Musculoskeletal Questionnaire (NMQ) Analyze operations and assess risks The industrial safety unit determines if there are ergonomic hazards associated with specific tasks via investigations (interviews) and observations. The facility nurses arrange interviews between employees and on-site health service physicians, who determine if symptoms are work-related or due to other factors, and provide guidance and support based on the identified symptoms. Develop and execute improvement plans An assessment team comprising industrial safety units, facility nurses, supervisors from relevant departments, and industrial engineering teams formulate feasible improvement plans. Implementation results in 2025 No related incidents were found at any of our manufacturing sites in Taiwan, China, Vietnam, or Mexico after investigation.
Prevention of excessive workload 	Screen risk groups → Develop and distribute questionnaires → Assess workload → Consult company physician	Identify and evaluate high risk employees Conduct surveys on employees with abnormal workloads regarding their work patterns, risk factors in the work environment and personal risk factors (e.g., gender, age, smoking or not, total cholesterol, family health history, lifestyle, personal history of cardiovascular disease, etc.) based on the Abnormal Workload Hazard Assessment Form to identify high-risk personnel. Individuals classified as having a high level of risk are selected by on-site health service physicians for health interviews, which include health guidance, health promotion activities, and other recommendations. Implementation results in 2025 No related incidents were found at any of our manufacturing sites in Taiwan, China, Vietnam, or Mexico after investigation.
Workplace harassment 	Identify hazards and assess risks by filling out the workplace harassment prevention identification and risk assessment form, and implement improvement controls and evaluate implementation results for high-risk hazards. For more information on the prevention of workplace harassment, refer to Chapter 5.1.2 Human Rights Management in this report for more details.	 <pre> graph LR A[Workplace Harassment Management] --> B[Report infringements] B --> C[Task force investigates] C --> D[Job assignment] D --> E[Evaluate results] </pre>
Maternity protection 	Visit the working environment of employees during pregnancy or after childbirth, and provide consultations from on-site physicians, and provide health education before, during and after pregnancy.	Conduct hazard identification and risk assessment management procedures for employees who are pregnant/have recently given birth/are breastfeeding to assess workplace health and safety hazards. Proactively inform colleagues of any identified health and safety hazards, minimize or remove such hazards, and adjust colleagues' work if necessary. No related incidents were found at any of our manufacturing sites in Taiwan, China, Vietnam, or Mexico after investigation.

Work environment monitoring

In accordance with the Implementation Measures for Labor Working Environment Monitoring, Taiwan sites implement working environment monitoring every six months, and in response to new regulations, promote a respiratory protection plan and fit test of respiratory protective equipment. This ensures the appropriateness of colleagues' working environments and protective equipment. If a non-conforming item is found, WNC executes corrective measures accordingly. In addition, carbon dioxide monitoring systems are also installed in offices to ensure that the working environment maintains good air quality. To prioritize employees' health, we have implemented environmental monitoring in the Taipei office, ensuring that chemical concentrations in the environment remain below the permissible exposure limits. In 2025, monitoring results at Taiwan sites for chemical hazards, physical hazards, substances with permissible exposure limits, environmental changes, and employee-reported concerns all fell within normal ranges.

Work environment monitoring flow in WNC's Taiwan sites

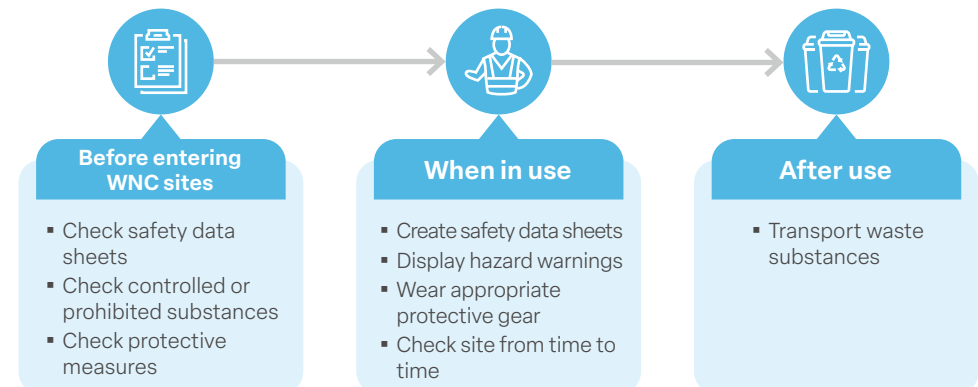


Worker safety at WNC's China sites complies with the Law of the People's Republic of China on Prevention and Control of Occupational Diseases and the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution. Environmental and hazardous-substance monitoring is carried out in the workplace once a year. In Vietnam, labor safety related maintenance is conducted in accordance with regulations, including the Law on Occupational Safety and Health. Workplace hazardous substances monitoring is conducted once and environment monitoring is conducted four times a year.

Chemical management

WNC manages chemicals at the source. An online review system for new chemicals was launched at our Taiwan sites in 2023 and completed phase two optimization in 2024. Through automated tiered review and approval processes, as well as integration with the procurement system, the company has improved the timely interception of high-risk substances and strengthened regulatory compliance. A key focus for 2025 is "global replication." We applied this management module to our manufacturing sites in China and Vietnam. This ensures that all global sites can implement precise management of banned and restricted substances through a unified digital platform, thereby enhancing overall operational efficiency and real-time information access. In 2025, an incoming batch of chemicals exceeded our warehouse storage limits, resulting in a violation of Article 15 of the Fire Services Act. The company immediately adjusted its storage volumes and simultaneously launched a warehouse monitoring optimization project to further improve the warehouse management system. The company has established an end-to-end tracking mechanism through this system, bringing chemicals under digital control from the receiving stage. This ensures that information about chemicals is transparent and traceable throughout the storage and usage processes. To strictly comply with regulatory requirements, this system features real-time tracking and dynamic limit settings to ensure that total storage volumes remain within legal limits. Furthermore, it integrates an AI visual monitoring system that instantly triggers automated alerts for abnormal movements or excessive storage. This system enables 24/7 uninterrupted smart risk control, comprehensively enhancing operational resilience and workplace safety. At the Mexico site, dedicated chemical storage cabinets have been installed, and monthly inventories and inspections are conducted for storage spaces and chemical cabinets. In 2025, a total of 127 employees completed chemical safety operation training.

WNC's Chemical Substances Management Process



Emergency response

To improve employees' ability to respond to emergencies, emergency response teams have been established across all global sites and a plant-wide evacuation drill is held every year. In 2025, to assist relevant personnel in familiarizing themselves with their roles and responsibilities within the emergency response team, the President & CEO served as the commander at WNC headquarters, while plant managers served as commanders at their respective sites. This approach improved operational proficiency and enhanced crisis management and emergency response capabilities of relevant personnel.

WNC's headquarters and S1 site in Taiwan analyzed the possible causes of domestic and overseas solar power system fire incidents in recent years, and incorporated relevant risks into compound disaster evacuation scenarios. By conducting on-site simulations of solar panel and inverter combustion and smoke dispersion, we validated the evacuation routes, emergency equipment dispatch mechanisms, and on-site command and response procedures. We also conducted drills for anomalies at the S1 site to enhance employees' emergency response capabilities. This ensures that when anomalies are detected, employees can swiftly assess the situation, report it and execute safety protocols, thereby guaranteeing effective response capabilities and personnel safety during solar system emergencies. Drill planning at the S3 plant assesses the on-site self-defense firefighting team's response capabilities during chemical disasters and fires, simulating the development of disasters and conducting disaster relief exercises. In addition to conducting five plant-wide evacuation drills across all WNC's Taiwan sites, the company organized chemical spill and IT server room fire drills to ensure that emergency response personnel fully understand their responsibilities and response procedures. In addition to holding firefighting skills and disaster prevention drills monthly at Kunshan sites, in 2025, Wistron NeWeb (Kunshan), WNC Kunshan and WebCom Communication (Kunshan) held a total of eight plant-wide fire evacuation drills. WebCom (Nanjing) held two fire-fighting evacuation drills for the entire plant. The Vietnam site held four plant-wide evacuation drills while the Mexico site conducted two evacuation drills.

Disaster reduction plan in WNC's Taiwan sites in 2025



Enhance Safety Culture

- Safety declaration by supervisors
- Workplace safety promotion activities
- Hazard reduction and self-prevention proposals
- Lectures on workplace and traffic safety
- Electricity safety



Optimize Safety Management

- High-temperature high-risk remote monitoring
- Apply Machinery Failure Mode and Effects Analysis (MFMEA) to global sites
- Secondary hook-up and disassembly inspection
- Strengthen contractor management measures
- Implement controls for personal power banks
- Optimize chemical warehouse monitoring (S1)
- X-ray operation access restricted to certified operators
- Launch battery fire prevention projects



Strengthen Operational Safety

- Fixture/equipment safety improvement
- Equipment safety inspections
- High-temperature high-risk remote monitoring
- ASRS and customer-supplied equipment safety inspections
- Install smoke detectors in air handling units (HQ/S1)
- Optimize chemical storage areas/cabinets (HQ/S1)
- Implement controls for personal power banks
- Upgrade of chemical monitoring project (S1)
- X-ray operation access restricted to certified operators

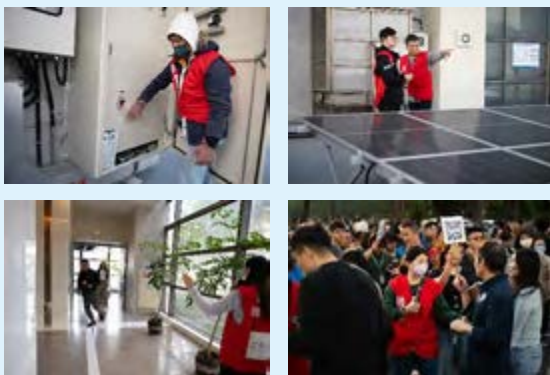


Digitalization Projects

- Optimization and global expansion of chemical control portal
- Optimization of equipment design, acceptance testing platforms, and the global ESH/ESG metrics dashboard
- Global evacuation roll call system optimization
- Digitalization of automated inspections (HQ/S1/S3)
- Digitalization of fire safety equipment inspections (S1)
- Emergency Response Team (ERT) notice digitalization project (S1)
- Global expansion of disaster reporting system (S3)

2025 Disaster risk reduction plan for HQ, S1 and S3

Solar power fire incident response at HQ and plant-wide evacuation drills



Firefighting training at S1



Safety and health training course for managers at S3



Firefighting training for employees at S3

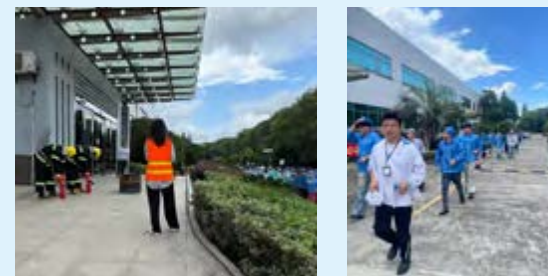


Plant-wide evacuation drill at S3



2025 drills and training at Kunshan sites

Fire evacuation drill



Influenza vaccination



2025 drills and training at the Vietnam site

Fire evacuation drill



Infectious disease prevention drill



2025 drills and training at the Mexico site

One chemical leakage response drill



Two fire evacuation drills (guided by local fire station), and one earthquake evacuation drill



Occupational safety and health training

Pursuant to occupational safety and health measures, WNC holds training courses to enhance employees' awareness and skills related to occupational safety and health and boost their ability to predict hazards. WNC Taiwan sites provide a 3-hour general safety and health training course to new employees upon their entry.

Additionally, regular training sessions are conducted for current employees each year to emphasize safety awareness and reduce the risk of accidents. In 2025, a total of 6,199 participants attended the courses, accumulating a total of 8,420 training hours.

2025 Occupational safety and health training

Course		Course objective	Course content	Trainer
Basic courses	Basic safety training for all employees	To enhance necessary safety knowledge and skills for employees and reduce the occurrence of incidents.	Production line basic safety training and laboratory safety and health regulations	Industrial safety unit
	Safe driving training	Improve the safe driving abilities of employees to reduce the occurrence of traffic accidents.	Case sharing and accident handling analysis	- Hsinchu City Traffic Police Brigade Captain - Officer of STSP squad under Second Special Police Corps
Advanced courses	Accident investigation training	Improve the investigator's ability to discover the truth, and formulate effective accident prevention plans to prevent reoccurrences of accidents.	Share case studies and explain accident investigations, information collection, and improvements and focus on investigation techniques (such as fishbone diagrams and 5 Why analysis), to explore root causes and prevent recurrence. Group exercises are conducted.	- Former leader of the Northern Labor Inspection Office - Internal QA expert - Division Chief of Labor Inspection Office, Labor Affairs Bureau, Kaohsiung City Government
	Discussion on abnormalities, injuries and accidents across all sites	Through accident case studies, we propose preventive and improvement countermeasures to reduce abnormal events and accidents in our plants around the world.	Case sharing to discuss prevention and improvement strategies	Industrial Safety units of all sites
	Machinery Failure Mode and Effects Analysis (MFMEA)	When designing and procuring equipment, conduct risk assessment at the source for accident prevention.	Identify risks through process analysis and evaluate preventive measures to prevent occupational accidents from occurring.	Industrial Safety units of all sites
Professional courses	Respiratory protection	Enable colleagues to understand the use and management of respiratory protective equipment.	When and how to use respiratory protective equipment; conduct annual fit testing to ensure that the respiratory protective equipment is suitable for the user	Industrial Safety unit
	Hearing protection	Show how to properly wear protective equipment to reduce the impact of noise on hearing.	The importance of hearing protection in relation to internal noise operations and regular health check-ups; how to properly wear hearing protection devices	Industrial Safety unit and facility nurses
	Mechanical equipment safety circuit	Understand international safety standards, improve equipment safety and reliability through risk assessment and safety circuits and component design, while reducing hidden costs in the future.	International safety regulations, risk assessment, and safety circuit practice	External technical consultant
	Electricity safety	During equipment introduction, wiring and operation stages, electrical load is managed to avoid power outages that affect production and to ensure electrical safety.	Infrared thermal imager operation training	External technical consultant
	Supervisory personnel training	To strengthen the safety management of subcontractors by supervisory personnel and ensure that subcontractors comply with on-site safety regulations to prevent accidents.	Explains the internal regulations for subcontractors and the key points of supervision by supervisors.	External trainer

5.5.2 Equitable Workplace

WNC continues to implement health care measures and health promotion activities to create a friendly and healthy workplace.



Professional medical services

WNC sites employ nurses with past clinical experience in internal medicine, surgery, obstetrics and gynecology, pediatrics, and intensive care medicine. The facility nurses compile analyses of employees' health issues, perform personal health hierarchical management, and plan annual health care and promotion activities accordingly to assist staff in enhancing their health awareness.

Data of full-time medical staff in WNC's sites in 2025

Medical personnel	Taiwan	China	Vietnam	Mexico
Physician	2	0	0	2
Nurse	8	1	3	2
Total	10	1	3	4

WNC's Taiwan sites have established a health management system to facilitate the recording and management of employees' health histories. Employees are designated a health grade from A to E according to the results of their health inspection items. The higher the grade, the higher the health risk. Different management measures are provided at different levels, including regular tracking, security guard education, plant doctor consultation or outpatient and emergency re-examination. In 2025, 864 medical consultations were conducted by company physicians, and the tracking rate of employees with a health grade of E at the Taiwan, China and Vietnam sites reached 100%.

Health management for employees of different health grades

	A	B	C	D	E
Health care measures	None, only data archiving	Follow medical advice	Provide health education, consultations, and health promotion activities	Provide health guidance, physician consultations, and outpatient follow-up examinations	Provide outpatient medical services
Percentage of total employees in 2025	9.70%	49.80%	28.80%	8.40%	3.30%
Primary health risks	Abnormalities in BMI/waist circumference, blood pressure, blood lipids, and blood glucose				
Main health promotion activities in 2025	- Arrange health education sessions and on-site physician consultations for employees - Publish a monthly Health Newsletter - Organize health promotion seminars and activities				
Improvement measures	- Conduct working hours management - Encourage employees to participate in health promotion seminars and activities				

Employee medical examinations

WNC Taiwan cooperates with Country Hospital, Pojen General Hospital, National Taiwan University Hospital Hsinchu Branch, Hsinchu Science Park Clinic, Tainan/Madou Sin-Lau Hospital, and Tainan Municipal Hospital to conduct general/special medical examinations, general/special on-the-job health examinations and offers occupational medicine specialists' on-site health service. Annual health check-up attendance rates reach as high as 99%.

WNC's annual health examinations for employees at Taiwan sites begin in June each year, with follow-up tracking and management of health examination results commencing in September of the same year. All health examination reports are reviewed by on-site physicians, and employees are individually notified to receive health consultations and necessary follow-up care. On-site physicians also assist in assessing employees' health conditions and whether their health is suited for the job duties they are handling. After the 2025 employee health examination was completed, the follow-up completion rate for employees with moderate to severe health abnormalities was 100%^{Note 1}, exceeding the annual target of 80%. All annual health examination-related data are safely kept by company nurses, and nurses and physicians make sure that employees' personal health information is kept confidential, fulfilling their responsibilities for protecting personal data and privacy.

All new employees in WNC's sites in China are required to undergo general health examinations. In addition, according to the Occupational Disease Prevention Law of the People's Republic of China, employees with potential occupational disease hazards will also be provided with new, in-service and pre-employment occupational health examinations. All employees in

Note 1: The tracking period is from September 2025 to the end of June 2026.

the Vietnam operating location are required to undergo general health examinations on a regular basis every year. In addition, according to the Labor Law, Occupational Health and Safety Law, and announcement 56 / 2025 / TTBYT by the Medical Department of Vietnam, employees with potential occupational disease hazards are also provided with semi-annual occupational health examinations. In Mexico, diversified medical examination items are provided to better protect employees' health, including items related to respiratory and hearing protection, blood lead level monitoring, and the prevention of musculoskeletal injuries.

Health promotion activities

In 2023, WNC implemented measures at its Taiwan sites to improve its health examinations. In addition to holding employee health examinations at a higher frequency than what is legally required, new examination items have been added, including abdominal ultrasound, intraocular pressure, uric acid, glycated hemoglobin testing, and alpha-fetoprotein testing. The results for abdominal ultrasound and alpha-fetoprotein tests can serve as references for cancer screening. Analysis of employee health examination results reveal that the health risks for employees are mainly concentrated on indicators relating to metabolic syndrome, such as high blood pressure, high blood sugar, high cholesterol, and obesity. To encourage employees to develop healthy lifestyle habits, WNC launched a fat-loss program in 2025 called the Vitality Development Program. The program was conducted through a mobile app, allowing employees to participate regardless of time or location. The program integrated InBody pre- and post-assessments, online nutrition courses, online exercise courses, walking and slow jogging exercises, as well as social interaction features to enhance employee motivation and engagement. Body weight scales were also provided at the health centers of each site to help employees' monitor their weight. This three-month long program was centered on healthy fat loss, and a total of 799 employees participated. Among them, 469 employees completed the InBody pre- and post-assessments, and 334 employees, or 71.2% of participants, successfully reduced their body fat by more than 3%.

In 2025, the Vietnam site also launched a health promotion activity focused on fat loss, attracting a total of 11 participants; 45.5% of participants successfully reduced body fat.

Preventive care

Since 2016, WNC has allocated an annual budget to promote influenza prevention and control, offering free influenza vaccination programs for all employees. In 2025, employees received a total of 2,461 flu vaccine doses, achieving a vaccination rate of 42.18%. In 2025, in line with international travel health notices, WNC regularly issued health protection guidance for overseas business travel and provided subsidies for preventive vaccinations, including MMR and hepatitis A, for employees traveling abroad. In 2025, the Mexico site conducted early screening for chronic degenerative diseases as well as breast and prostate cancer, and also provided vaccination services for influenza, COVID-19, measles, and pneumococcal disease. A total of 513 vaccine doses were administered during the year.



Emergency care system

WNC has established a 24-hour facility nurse-on-duty hotline, periodically reviews emergency care personnel deployment and training, and implements evacuation drills and training for sites. In addition, WNC regularly audits and replenishes medical supplies in first-aid kits across all departments to enhance emergency response capabilities. To improve the timeliness of emergency medical care, WNC's Taiwan sites have purchased Automated External Defibrillators (AEDs). Designated vendors conduct semi-annual inspections and maintenance on AEDs to ensure that they are functional and ready for use in critical situations. WNC headquarters has signed an emergency ambulance contract with the Hsinchu Science Park Clinic, so that emergency services can be provided immediately when necessary. Sites outside of Taiwan have also purchased additional first-aid equipment. For example, our sites in Vietnam and Nanjing, China, have also purchased AEDs. The Mexico site provides annual emergency medical response training for members of its emergency response team.

Promoting employee health through providing recreational and sports facilities

WNC has established a variety of spaces at all of its sites to meet employees' needs for exercise, recreation, and stress relief:

- Taiwan sites: Recreational and sports facilities at Taiwan sites include recreation centers with exercise equipment and shower rooms, aerobics classrooms, reading rooms, and arts and cultural spaces. Twelve visually impaired massage therapists, all of whom are permanent employees, provide free massage service during evenings every Monday to Thursday, helping employees relieve stress and reduce pain.
- China sites: A large, multifunctional living center named Qi Yuan is provided at the Kunshan site in China. A supermarket, reading rooms, and a leisure and entertainment space with KTV equipment and stages are provided at Qi Yuan. There are also recreational facilities such as a badminton court, basketball court, table tennis room, and snooker parlor.
- Vietnam site: The site provides catering services and has sports equipment and facilities such as table tennis tables, treadmills, badminton courts and football pitches.

WNC also encourages employees to participate in clubs. The employee clubs at WNC include sports clubs such as the basketball, badminton and diving clubs as well as newer clubs like the skiing club. Yoga, aerobics, rhythmic balance, MV dancing, Zumba, body sculpting and other exercise courses are offered at WNC's Taiwan sites every quarter. In 2025, a total of 54 courses were organized, with 862 participants. For details, refer to [Section 5.4.3](#) of this report.



WNC Headquarters Recreation Center



WNC Headquarters Aerobics Room



S1 Recreation Center



Recreational facilities at the S3 site



Grocery store at one of WNC's China sites



Catering service at the Vietnam site

Mental health resources

On top of caring for employees' physical condition, WNC provides employees with required mental health education, care, and report mechanisms for injuries or sicknesses resulting from official duties or personal issues, including injury and illness follow-ups, recommendations for a reasonable number of rest days, evaluations for resumption of work or suitable work, and assistance for the resumption of work.

WNC's Taiwan sites have launched a digital employee assistance program, through which the company commissioned a counselling service provider to provide a variety of consultation and counselling services via a user-friendly app. Counselling services are conveniently offered through text, audio and video chats. Information shared during counselling sessions is kept strictly confidential to ensure that such information does not negatively impact on employees' working conditions or benefits. In the first stage of consultation colleagues' concerns are listened to for free and without time limits. In the second stage, professional consultants offer consultation services in six areas: legal, mental health, nutrition and health, work issues, insurance and finance, and long-term care. Each employee can enjoy three hours of free counseling per year. As of the end of 2025, 17 people have used the first-stage free consultation hotline, and 95 people have used the second-stage professional consultation service. In the second stage, there were 43 cases related to legal issues, 39 cases on mental health issues, six cases on nutrition and health issues, five on work issues, and two on insurance and finance issues.

In 2025, the Mexico site started promoting its EAP. All employees at the site received a service card, and more than 150 EAP-related online seminars were held throughout the year.



Food safety management

Ensuring employee food safety is an important management responsibility for WNC. In 2025, WNC completed 12 monthly kitchen inspections at its Taiwan sites, 12 inspections at the Kunshan site, and 12 inspections at the Vietnam site. No food safety incidents occurred at any of WNC's sites in 2025. In 2025, WNC's employee cafeterias received the Organic & Eco-Friendly Ingredients Award from the Green Dining Guide, demonstrating the company's achievements in implementing food safety and health practices and supporting sustainable agriculture, starting from its employee cafeterias.

Management

- Formulation of kitchen safety and health management measures to specify management responsibilities for comprehensive control of food ingredients, food processing, tableware safety, food service vendor management, and environmental cleanliness and equipment maintenance.
- Rigorous selection of certified meal service vendors and daily inspection to ensure that vendors follow all government regulations and food safety laws.
- All meal service personnel are required to take periodic health examinations, and those with specified infectious diseases are not allowed to provide meal services or work in kitchens.
- Formulate the selection criteria for group catering manufacturers, list food safety-related certifications (HACCP, ISO 22000) as necessary conditions and strictly control food safety for employees.
- Epidemic prevention: Will refer to the relevant protection guidelines published by the Centers for Disease Control and Prevention (CDC) as a reference for adjusting our epidemic prevention measures.

Monitoring

- The general affairs unit and the industrial safety unit conduct a safety and hygiene examination of the company kitchen and announces the results each month to ensure compliance of food safety and hygiene regulations.
- Compilation of an ingredients vendor list. On-site food service vendors are prohibited from using food from unknown sources. Food must be verified to conform to safety and health rules.
- WNC performs inspection of the food ingredients in the plant according to the list of unqualified food items published by the MOHW and pulls suspicious products from shelves in response to Taiwan's country-wide food safety incidents in recent years. Food items may be re-shelved only after they pass relevant safety inspections.
- Bi-monthly water quality tests of water dispensers and results announcements

5.5.3 Contractor Management

WNC has drawn up a Contractor ESH Management Procedure to ensure the safety of both contractors and employees, maintain facility safety, and observe related ESH regulations. This document clearly demarcates the powers and responsibilities of company units and contractors and describes ESH issues requiring attention. Contractors are required to sign a Commitment to Work Safety for Contractors in WNC Plants and a Construction Safety Commitment Agreement before applying to conduct in-plant operations, and are required to participate in training sessions on in-plant hazards and safety and health knowledge organized by the Industrial Safety Dept. In 2025, personnel from contractors that conducted work at WNC headquarters, the S1 site and the S3 sites participated in contractor site-entry hazard notification and occupational safety and health training organized by WNC's Occupational Safety Department. A total of 1,805 participants from 250 contractors completed the training at HQ and S1, while 777 participants from 143 contractors completed the training at S3. At the Kunshan site, 3,046 participants from 28 contractors completed the training. The Mexico site will continue to focus on improving its contractor management practices. After in-plant operations are approved, employees of contractors must participate in a toolkit meeting to understand the hazards that personnel should pay attention to in the plant along with relevant safety procedures, and conduct in-plant operations after confirming operation details with the responsible managers under supervision and assessment of the ESH management units. WNC conducts contractor review annually to evaluate contractors' safety and health management capabilities. Contractors are categorized into three grades (A, B and C) based on their evaluation scores. Guidance or replacement of contractors is executed according to review results. In 2025, guidance was provided to key contractors that scored below 3.5 in the 2024 contractor review to enhance their safety and health management capabilities and safety culture literacy. WNC provided guidance to three key contractors that conducted work at HQ/S1 to help them improve their formulation of occupational safety and health management procedures, management plans and other related documentation, with the aim of improving their contractor evaluation scores.

Construction evaluations have also been added for new contractors, and the contractor evaluation items, scoring standards and calculation formulas have been more clearly and specifically defined to ensure the standardization of evaluations and reduce manual calculation errors. In addition, to strengthen the management of hazardous operations of contractors, a checklist has been drawn up for higher-risk operations including hot work, roofing, elevated, and restricted operations, to ensure that contractors follow the safety standards before, during, and after operations. In 2025, a total of six new suppliers in the factory construction category were evaluated for the HQ and S1 sites.

WNC contractor evaluation

Existing contractors

Category: Annual evaluation
(Once a year)

- Training records
- Operational protective measures
- Automatic checks
- In-plant violations
- Certification requirements

New contractors

Category: Evaluation of new construction contractors
(before construction project)

- Disclosure of major occupational injuries
- Certification requirements
- Work inspection mechanism
- Management system for onsite construction
- Sub-contractor review mechanism

2025 WNC contractor evaluation results

Score: >4 Grade A

No. of Taiwan suppliers:
169

Maintain the status quo and list the supplier as a preferred supplier in the next year.



Score: 3 to 4 Grade B

No. of Taiwan suppliers:
36

Include the supplier on a watch list and increase the audit frequency.



Score: <3 Grade C

No. of Taiwan suppliers:
0

Seek alternative suppliers and replace the original supplier to reduce risk.



Besides the designated contact person, contractors can also discuss with WNC contact persons regarding matters such as work safety and health management, on-site operations coordination to ensure operational safety via coordination meetings, toolbox meetings, hazard information education and training, vendor review, and on-site inspections.

For contractors (including security, group meals and cleaning staff) who perform daily operations on WNC sites, measures have been taken to improve implementation of labor rights, non-discrimination, integrity, anti-corruption, illegal reporting and occupational safety and health. The general contractor contract used by WNC now states that all contractors should comply with the relevant provisions of the WNC Supplier Code of Conduct, and complete the Supplier Integrity Commitment and Supplier CSR Questionnaire before the effective date of the contract.

6 Caring for Society

6.1 Social Influence

6.2 Care for Children

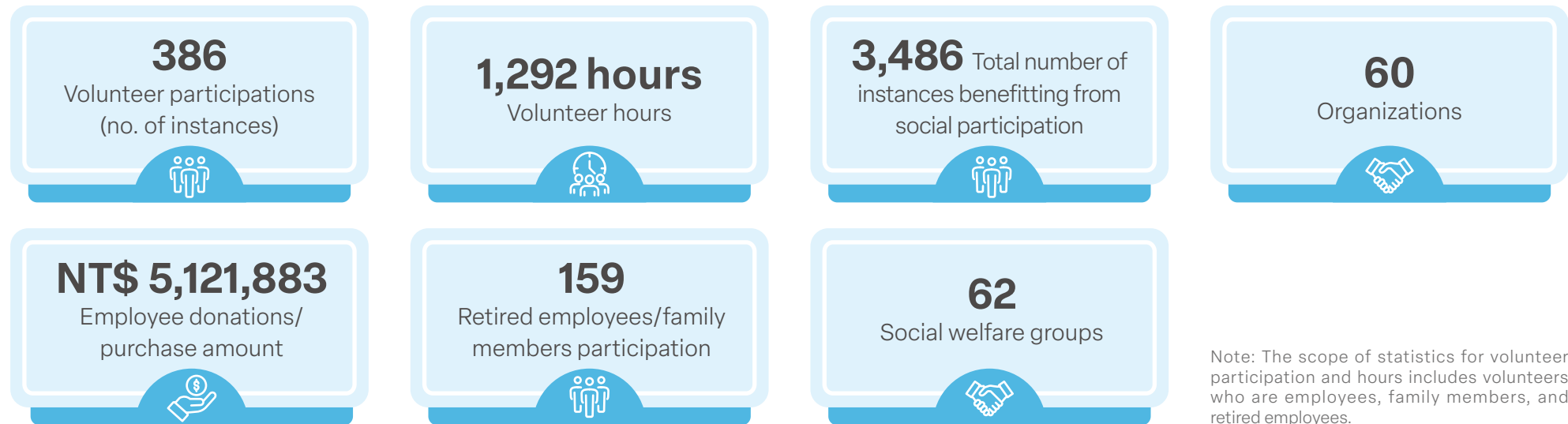
6.3 Care for the Land

6.4 Care for Smallholder Farmers

6.5 Care for Culture and the Arts

6.6 Care and Inclusion

2025 performance



Material topics and goal management

Sustainability focus	Material topic	Key performance indicator	2025 results		Future goals			Corresponding SDGs
			Target	Results	Short-term (2026)	Mid-term (2028)	Long-term (2030)	
Empowerment 	Community involvement and social Welfare	Volunteer participation (no. of instances) ^{Note1}	≥ 325 participations	386 participations	≥ 325 participations	≥ 350 participations	≥ 400 participations	 4.7 Ensure all participants acquire the knowledge and skills needed to promote sustainable development
		Total volunteer hours	≥ 1,000 hours	1,292 hours	≥ 1,000 hours	≥ 1,100 hours	≥ 2,000 hours	
		Employee participation in volunteer activities for supporting rural schoolchildren (no. of instances) ^{Note2}	≥ 700 participations	791 participations	≥ 700 participations	≥ 750 participations	≥ 800 participations	 4.1 Ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
		No. of rural schoolchildren supported ^{Note 3}	≥ 500 participations	521 participations	≥ 600 participations	≥ 650 participations	≥ 700 participations	

Note 1: The statistical scope of volunteer participation counts and volunteer hours includes volunteers composed of employees, family members, and retired employees.

Note 2: The number of employee participations listed here include those participating in the Sponsorship Program for Rural Schoolchildren in Taiwan, Differentiated English Teaching Program, and WNC Classroom.

Note 3: The number of schoolchildren listed here include those participating in the Sponsorship Program for rural schoolchildren in Taiwan, differentiated English teaching program, WNC Classroom and music workshops.

6.1 Social Influence

With "empowerment" as its core strategy, WNC promotes social welfare projects through the five main themes of "Caring for Children", "Caring for the Land", "Caring for Smallholder Farmers", "Caring for Culture and the Arts" and "Care and Inclusion" to create long-term influence. First, WNC combines public welfare projects with its core business to demonstrate its expertise and humanitarian values. Second, it provides long-term and stable funding for public welfare projects and regularly reviews results to ensure the sustainable development of projects. Third, it collaborates with local groups to plan and promote projects based on local needs. At the same time, the company creates a diversified participation model to encourage employees to participate in corporate social welfare activities. In addition, WNC provides paid wellness leave, which employees may use flexibly for volunteer services or social engagement.

Building diverse partnerships

Guided by the core spirit of "common good and sustainability", WNC has established a cross-disciplinary social engagement ecosystem, extending our influence from within the company to society. Our four major public welfare partners are employees, social enterprises and nonprofit organizations, government agencies and academic institutions, and customers. In 2025, we collaborated with 62 organizations to promote a number of projects, demonstrating our social impact.



Employees

Through diverse volunteer programs and resource support, we encourage employees to apply their expertise and take action in educational empowerment and environmental conservation, embedding public welfare into our corporate culture and creating a virtuous cycle of good.



Social enterprises and NGOs

By combining the local experience of nonprofit organizations with the innovative solutions of social enterprises, we respond precisely to social needs and ensure that our public welfare projects achieve maximum impact in the fields of education, agriculture, and the environment.



Government agencies and academic institutions

By engaging with government agencies and academic institutions, we introduce policy resources and science-based research to strengthen the long-term feasibility and professional evaluation of rural education and tree-planting carbon reduction projects.



Customers

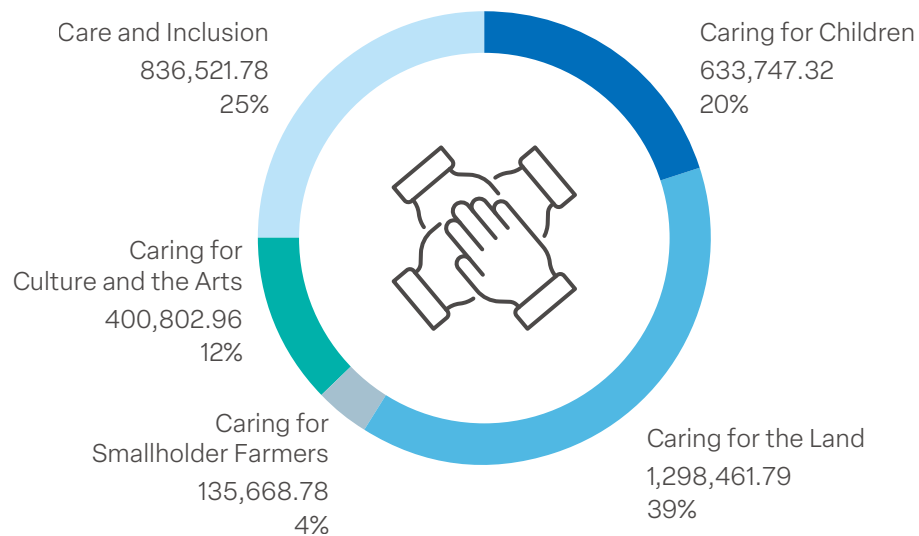
We see our customers as sustainability partners. By participating in customers' public welfare collaboration projects, WNC strengthens partnerships and jointly broadens the scope of social contribution, achieving shared prosperity between business and society.

Social engagement and impact

WNC refers to the Business for Societal Impact framework (B4SI), a UK-based social impact organization, and measures related inputs, outputs, and impacts according to five key pillars.

In 2025, WNC invested NT\$7,833,045 in social welfare activities. Caring for Children comprised 19.90%, Caring for the Land 38.93%, Caring for Smallholder Farmers 4.07%, Caring for Culture and the Arts 12.02%, and Care and Inclusion 25.08 %.

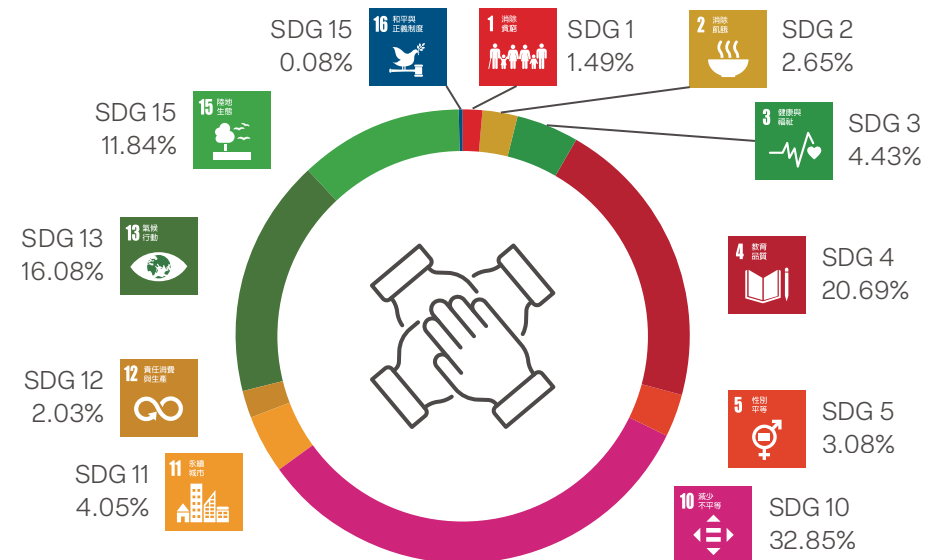
Social engagement investment amount



2025 Social engagement investment amount by SDG percentage

In response to the United Nations Sustainable Development Goals (SDGs), WNC's four main themes cover eleven SDGs. The proportions that each SDG accounts for in WNC's social welfare contribution are listed below. The top three SDGs in terms of investment are SDG 10 Reducing Inequality (32.85%), SDG 4 Quality Education (20.69%), and SDG 13 Climate Action (16.80%). In addition, WNC also collaborates with local governments, academic institutions, social enterprises, non-profit organizations and other public welfare partners to jointly promote initiatives, work toward the goals in SDG 17 Build Diverse Partnerships, and promote social inclusion and sustainable development.

2025 Social engagement investment



Main topics of 2025 social participation

Topic	Issues to address	Input	Output	Results	SDGs
Care for children 	- Urban-rural education gap and intergenerational reproduction of poverty - Youth initiatives require resources	- Invested NT\$663,747 in total - A total of 56 employee volunteer participations contributed 115 volunteer hours	- Employee donations/purchases totaled NT\$3,988,158 - A total of 2,346 beneficiary instances were recorded	- Expanded the learning horizons of elementary school students in remote and semi-urban/rural areas, while deepening the content and sustainability of cultural, environmental, and science education - Provided equal learning opportunities to students of different levels - Encouraged students in rural areas to continue their education so as to boost future employment opportunities - Cultivated a spirit of volunteerism amongst employees - Cultivated college students' concern for society and values, and project planning and execution skills	SDGs : 1.4 、 2.2 、 4.5 、 4.7 、 10.3
Care for the land 	- Habitat destruction and ecological imbalance - Lack of public environmental awareness	- Invested NT\$1,298,461 in total - A total of 124 employee volunteer participations contributed 532 volunteer hours	23 employee children and 5 underprivileged/remote-area students participated	- Enhanced employees' environmental literacy and strengthened their trust in and identification with WNC's sustainability commitments - Carried out adopted forest afforestation and restored native tree species through a long-term industry-academia collaboration program, enhancing contributions to natural capital - Developed methodologies for forest carbon sink management and biodiversity credits to strengthen forest ecosystem value and biodiversity - Provided environmental education to help children understand the local environment and ecology	SDGs : 4.7 、 13.3 、 15.1 、 15.5
Care for smallholder farmers 	- Food safety issues - Limited sales channels for small-scale farmers	- Invested NT\$135,669 in total - A total of 49 employee volunteer participations contributed 147 volunteer hours	Additionally mobilized 121 retired employees and family members to serve as volunteers	- Helped organic and smallholder farmers expand sales channels and increase profits - Increased employees' awareness and support for environmentally friendly products - Helped employees improve their health by encouraging them to purchase organic vegetables - Employees developed a spirit of volunteerism, which improved their social awareness and the company's overall image	SDGs : 3.9 、 12.2 、 12.8
Care for culture and the arts 	- Lack of arts and cultural education resources in rural areas and disparities in cultural experiences between urban and rural communities - Female cultural groups have relatively low social visibility - Inadequate living conditions for elderly and disadvantaged residents	- Invested NT\$400,803 in total - A total of 9 employee volunteer participations contributed 45 volunteer hours	A total of 995 beneficiary instances were recorded	- Helped students from remote areas experience more performing art events - Promoted the development of local art and women's empowerment - Nurtured a cultural spirit in employees and their families - Enhanced social interaction and emotional support for older adults, improving their physical and mental well-being as well as their dignity in daily life - Strengthen the self-confidence and life skills of residents from economically disadvantaged families and families with disabilities, while improving their interactions with family members and neighbors	SDGs : 4.7 、 5.5 、 10.2
Care and inclusion 	- Charitable organizations have limited sales channels - Households affected by natural disasters face a long recovery period - People with disabilities face disadvantages in sports development	- Invested NT\$836,522 in total - A total of 12 employee volunteer participations contributed 52 volunteer hours	- Employee donations/purchases totaled NT\$1,047,171 - A total of 34 organizations benefitted	- Helped nonprofit organizations expand their sales channels and increase visibility - Encouraged employees to participate in social welfare initiatives and provided channels for their engagement - Supported disaster-affected families in rebuilding and recovery through charitable donations - Supported the development of sports for people with physical disabilities and promoted social inclusion	SDGs : 1.2 、 1.3 、 1.5 、 2.1 、 2.3 、 3.8 、 10.2 、 13.1

6.2 Care for Children

Issues to address

- Structural gaps in foreign language and cultural education resources at rural schools contribute to the urban-rural education divide
- Educational and financial barriers faced by disadvantaged families may cause children to lose access to learning opportunities, perpetuating intergenerational poverty
- Students' social practice initiatives lack sufficient resource support

Our roles

- Provide funding to support rural and semi-rural elementary schools in developing targeted education programs and enhancing academic learning, while encouraging employees to participate in the child sponsorship program
- Create educational materials by using the core business of wireless communications to broaden the horizons of children in rural areas via WNC Classroom
- Encourage university clubs to submit public welfare action proposals — such as educational services, companionship for rural communities, and cultural promotion — to serve as a backing force for dual public welfare support

Our actions

- Featured education in rural elementary schools
- Sponsorship program for rural schoolchildren
- Differentiated English teaching program
- WNC Classroom
- Assisting university service clubs

Welfare partners

- Tunan Elementary School
- Siang Bi Elementary School
- Taiping Elementary School
- Jianshi Junior High School
- Boyo Social Welfare Foundation
- Miaoli Chunan Family Support Center
- Hsinchu Family Support Center
- Tsing Hua University: Science Promotion Club, WHYOU Club, Indigenous Culture Club

6.2.1 Targeted Education in Rural Elementary Schools

WNC cares for underprivileged children and recognizes the importance of developing education tailored to rural communities. WNC has provided sponsorships to Tunan Elementary School in Jianshi Township, Hsinchu County since 2013, assisting the school in organizing special education courses on judo, choir and archery. In 2023, a new Atayal culture school-based curriculum was introduced, enabling children to understand and embrace the lives and culture of indigenous peoples. These courses were continued in 2024, and WNC and employees donated a total of NT\$350,000 to Tunan Elementary School to cover expenses relating to facilities, equipment, coach/teachers, and tournament participation.

Since June 2017, WNC's social care program has provided support to Siang Bi Elementary School in Miaoli County to help their students practice archery, help regenerate traditional Atayal hunting practices and archery culture to be passed on to future generations. In 2024, WNC and employees donated a total of NT\$200,000 to Siang Bi Elementary School to purchase archery equipment, clothing, and cover administrative expenses for participating in regional competitions. In addition to the children in the school, archery team graduates continued to perform well, achieving excellent results in the President's Cup, Youth Cup, and the National High School Games.

In 2025, the company collaborated for the first time with Taiping Elementary School, located in a "neither mountain nor urban" area, to promote environmental education courses. By integrating the campus environment with the surrounding community, the program enabled students to systematically learn ecological knowledge and cultivate environmental awareness through hands-on practice. We have therefore expanded the number of organizations that we support and the topics we focus on.



Results:

- **Individual level:** By supporting cultural, sports, and environmental education clubs, the program expands students' opportunities to engage in diverse learning experiences, strengthens their self-confidence, learning motivation, and teamwork skills, and fosters healthy lifestyle habits and environmental awareness, thereby promoting their overall physical and mental development and quality of life.
- **Societal level:** Through stable funding and teaching resource support, the program helps schools expand their club service capacity, improve curriculum stability and teaching quality, and strengthen project execution and resource integration capabilities, thereby promoting the sustainable operations of educational services.
- **Corporate level:** The company's long-term focus on rural education, along with its timely response to actual social needs, has expanded learning resources for schools in areas that are neither remote nor urban. This helps enhance stakeholder trust and employee identification with the company.

6.2.2 Sponsorship Program for Rural Schoolchildren

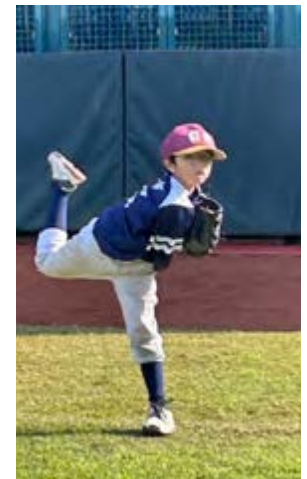
In June 2019, WNC began working with the Miaoli Chunan Branch of Taiwan Fund for Children and Families (TFCF) on a sponsorship plan for schoolchildren in rural areas. WNC successfully duplicated this success in a joint program with the TFCF Hsinchu Branch in 2020, extending support for heritage education in rural primary schools. The scope of support also increased. A total of 120 employees sponsored 120 rural schoolchildren in 2025, with a total amount of NT\$1,780,000. Employees demonstrated their generosity by continuing their support for the sponsorship program, ensuring uninterrupted attention to the children in need.

2025 sponsorship program for rural schoolchildren in Taiwan

Co-organizer	No. of schoolchildren sponsored (persons)	Employees participated (persons)	Sponsorship amount (NT\$)
Miaoli Chunan TFCF	56	268	804,000
Hsinchu TFCF	64	328	984,000
Total	120	596	1,788,000

Results:

- **Individual level:** Through specialized sports talent training and support for participation in competitions, we help students improve their sport-specific skills and physical performance, develop discipline, self-management, and teamwork, enhance confidence and a sense of achievement, and promote physical and mental well-being as well as learning stability.
- **Societal level:** Through the company's steady mobilization of employee donations, funding support will enhance the stability of resource fundraising and the efficiency of project execution, while strengthening service capacity for the sports development of disadvantaged children and youth.
- **Corporate level:** Demonstrate the company's long-term commitment to supporting the diverse development of disadvantaged children and youth, while enhancing its sustainability image and brand trust. At the same time, employee participation in donations strengthens employee identification and cohesion, and expands the visibility and continuity of the company's social impact.



6.2.3 Differentiated English Teaching Program

WNC and the Boyo Social Welfare Foundation launched a three-year Differentiated English Teaching Program to provide free after-school English classes for Tunan Elementary School students in Jianshi Township, Hsinchu County from 2020 to 2022. The aim of this program was to supplement the English learning resources in remote indigenous areas, and assist elementary school children to move on to the middle school curriculum. This program features "individualized learning" where different teaching materials are used based on the varying levels of the children. It aims to bridge the learning gap and assist them in reaching the proficiency level required within the education system. This program therefore uses specially designed English teaching materials and utilizes small-class teaching and individual guidance.

In the second half of 2023, WNC decided to promote an "English Teaching 2.0" program to run from 2023 to 2026. The courses in the program are divided into two plans, each customized according to students' available learning time. For students with fewer study hours (need to cooperate with transportation scheduling or participation in sports competitions and clubs), the goals will be slightly lowered so that students can gain something even with fewer study hours and help build students' confidence in continuing learning. Those who have sufficient study hours will continue to enhance their English ability through the teaching materials compiled by the Boyo Foundation, qualitative assessment, and Boyo's own 400-word Fun English module.

The NT\$808,000 raised in 2025 has been fully utilized for Tunan Elementary School, covering expenses such as hiring of teachers, course materials, English camps, and outings. In May, eight employees and six family members hosted a single-day English camp. The volunteers, including senior executives and top-tier managers, helped 42 schoolchildren learn vocabulary and grammar.

Impact:

- **Individual level:** Through its English tutoring programs and annual English camps, the company builds children's foundational language skills and sustains their learning momentum. By boosting their confidence and willingness to communicate, we cultivate a positive attitude toward language learning in the subject children, paving the way for improved academic performance and future educational advancement.
- **Societal level:** Through sustained corporate funding and volunteering, the company empowers NGOs to reach more students and deliver more training sessions. This enhances project stability, maximizes resource efficiency, and strengthens course standardization and outcome tracking, ensuring the long-term sustainability of this service model.
- **Corporate level:** The company deepens its partnership with NGOs and demonstrates long-term commitment to supporting education, while enhancing its sustainability image and brand trust. At the same time, employee participation in donations strengthens employee identification and their awareness of social responsibilities, and expands the company's social impact.



6.2.4 Volunteer Activity: WNC Classroom

Leveraging its industry knowledge, WNC designed a series of basic communications technologies and science teaching materials in 2020. These are provided to elementary schools in remote areas as supplementary materials for science and technology classes to bridge the rural-urban divide. WNC also invited Tsing Hua University student interns to participate in the WNC Classroom course planning and writing. The game-based course contents are designed for grade one through grade six to make exploring technological trends and applications more fun.

After several twists and turns during the pandemic, we went to Tunan Elementary School in 2023 and Siang Bi Elementary School in 2024 with our WNC Classroom teaching materials to start on-site teaching.

In response to recent changes in elementary school curricula, WNC designed advanced teaching materials by integrating employees' professional expertise in 2025. Along with these resources, we produced engaging videos to diversify the teaching materials for children at these schools. In the same year, seven of our employees volunteered to teach at Taiping Elementary School, providing all 23 pupils with unique technology insights.

Impact:

- **Individual level:** By leveraging online communications courses, and introducing self-developed teaching materials, the company improves students' fundamental digital skills and media literacy. This initiative reinforces safe use of internet technology, fosters students' positive attitudes toward technology learning, and bridges the urban-rural digital divide, thereby elevating learning quality.
- Leveraging the company's expertise and standardized teaching materials, we help schools bolster their tech-teaching capacities. This diversifies curriculum offerings, reduces teachers' preparation workload, and enhances efficiency and quality of education.
- **Corporate level:** By integrating its expertise into education, the company demonstrates the social value of its corporate competencies, boosting its sustainability image and brand trust. At the same time, this initiative helps employees develop cross-disciplinary teaching capabilities beyond their professional skills.



6.2.5 Assisting University Service Clubs

To encourage college students to serve as volunteers, WNC started to provide long-term subsidies for student clubs back in 2009. The company has provided long-term subsidies to the NTHU Indigenous Culture Club, the NTHU Science Promotion Club, the NTHU WHYOU Club, the NCKU Social Service Team, the NCKU Philanthropy Club, and the NCKU Students Service Club. In the second half of 2024, National Yangming Chiaotung University's Smrangi Sanfu Club was added to the roster. In 2025, WNC and employees donated NT\$1.16 million to the seven university clubs mentioned above as funds for serving rural and disadvantaged groups. WNC requires club members to submit proposals at the beginning of the semester and submit results reports at the end of the semester. This boosts club members' planning, execution, and presentation skills and helps lay a solid foundation for performance in their future careers.



Impact:

WNC fosters students' social awareness and engagement, while providing diverse learning resources for those in rural areas. This helps them broaden their horizons and fuels their growth momentum.

6.2.6 Tien Cau Hope Center Program in Vietnam

Guided by our belief that every child deserves to grow up with the warmth of a family, WNC's Vietnam site partnered with Tien Cau Hope Center in Hung Yen Province starting this year. We provide food and daily essentials to the 18 orphans at the facility, ensuring they are well-fed, clothed, and can focus on their education. This support alleviates the procurement and caregiving burdens on facility staff, allowing them to devote more time and energy to companionship and academic tutoring. In Vietnam, approximately 156,000 children lack parental care, with around 33,000 living in orphanages. This donation initiative operates on the principles of steady supply, transparent distribution, and regular tracking, ensuring that resources directly reach those in need, and progressively improving children's nutrition, health, and learning environments. Ultimately, it builds a more stable and dignified foundation for vulnerable local youth.



Impact:

Through donation of food and daily essentials, we provide a steady supply of nutrition to children, improving their sleep and focus.

6.2.7 CEJUM Partnership in Mexico

WNC's Mexico site partnered with Centro de Justicia para las Mujeres (CEJUM), a governmental organization dedicated to women's rights and legal protection. Through donating essential goods and providing legal assistance, we empower local women and youth, including:

1. Hosting an educational seminar, "Gender-Based Violence: The Origin and Modern Meaning of Women's Day."
2. Supporting underprivileged youth and fostering community welfare through donations, such as providing snacks to CEJUM during their Youth Day event, which benefited 130 children and adolescents.
3. Providing legal consultations within our facility.



WNC's Mexico site continues to deepen its partnership with CEJUM to bolster legal awareness among local women and youth.

Impact:

- Strengthen underprivileged individuals' self-protection awareness and access to resources, while advocating for gender equality and community safety.
- Provide relevant training for 109 employees to enhance their awareness and knowledge of these issues.
- Deliver snacks to a total of 130 children and adolescents during the Youth Day event.

6.3 Care for the Land

Issues to address

- Habitat destruction and ecological imbalance caused by overdevelopment and resource depletion
- Environmental pollution risks outside our value chain caused by a lack of environmental awareness

Our role

- To promote afforestation initiatives and encourage employees and their families to plant trees, restoring and enhancing ecosystem functions through tree planting and habitat restoration
- To promote and expand environmental education by working with industry, government, academia, research institutes, and social enterprises

Our actions

- Launched the WNC Forest Park initiative for reforestation and ecological restoration
- Environmental education: See Taiwan from Above

Welfare partners

- NTU Experimental Forest Management Office
- Siluo Township Office of Yunlin County
- Fourth River Management Branch, Water Resources Agency, Ministry of Economic Affairs
- Siluo Police Precinct, Yunlin County Police Bureau
- Chi Po-lin Foundation
- The Society of Wilderness
- National Tsing Hua University
- National Yangming Chiaotung University
- Employees and their families

6.3.1 WNC Forestry Project: Reforestation and Ecological Restoration

Since 2023, WNC has partnered with the Water Resources Agency of MOEA, the NTU experimental forest management office, and Siluo Township Office to launch the WNC Forest Park initiative. This project aims to mitigate airborne dust and smog caused by the northeast monsoon while delivering benefits, such as carbon sequestration and ecological restoration. On April 19, 2025, International Earth Day, WNC's Chairman, President & CEO, and Chief Sustainability Officer returned to Siluo. Joined by 115 employees and their family as volunteers, they planted 2,400 native Taiwanese saplings, including camphor, Formosan ash, Taiwan zelkova, Taiwan incense cedar, and Formosan sweetgum, across a 1.4-hectare area along the banks of the Zhuoshui River. In addition, by leveraging the professional expertise of industry, government, and academia for long-term management and maintenance, WNC realizes sustainable operations and contributes to UN SDG 15 (life on land).

Furthermore, since 2024, WNC has increased its collaboration with the NTU Experimental Forest management office to implement a six-year scientific restoration project for native tree species. This project is carried out in the Xitou Nature Education Area (specifically on Afforestation Land No. 113-3, Compartment 2 of the Xitou Forest Recreation Area). The project encompasses tree survival rate monitoring, carbon sink baseline surveys, and biodiversity assessments covering at least five species. It demonstrates WNC's long-term commitment to forest restoration and natural capital investment. In 2025, with continuous cultivation and on-site patrols, the overall survival rate of the afforestation area was maintained at 85%. The cumulative carbon sink reached 1198.1 kg CO₂e per hectare, an increase of 967.1 kg CO₂e compared to the previous year. This progress reflects the project's effective management, while reinforcing forest long-term health and ecological stability. Moving forward, we will continue to utilize systematic monitoring and replanting to ensure high-quality afforestation.



Impact:

- Enhance greening and windbreak functions to mitigate the impact of airborne dust and smog, thereby improving the local living environment and the physical and mental well-being of nearby residents.
- Partner with the NTU Experimental Forest management office, providing the NTU research project with long-term funding and essential data, thereby elevating research and management quality.
- Foster stakeholder recognition of the company's commitment to sustainability through transparent ecological restoration, employee engagement, and cross-sector collaboration.
- Encourage employees to participate in afforestation activities, reinforcing their recognition of the company's sustainability goals while raising awareness of environmental conservation.
- Translate ecological investments into quantifiable sustainability performance metrics through carbon sink and ecological measurements.

6.3.2 Environmental education: See Taiwan from Above

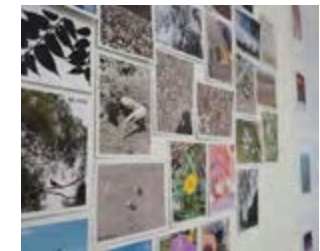
The Chi Po-lin Foundation has long used visual media to promote environmental education. Through compelling imagery, the Foundation aims to evoke emotional resonance and inspire appreciation and eco-friendly actions toward Taiwan's land. In 2025, WNC continued its partnership with the Foundation and organized a five-day environmental learning summer camp in the Hsinchu area. A total of 28 students, aged 10 to 14, participated in the camp, including 23 children of WNC employees. Five spots were reserved for children from remote areas or underprivileged families. The courses focused on environmental care and photographic creation, guiding students to discover the ecological and cultural resources of the Xiangshan Wetlands and 18 Peaks Mountain. Participants used cameras to capture the beauty and the environmental challenges of our surroundings and engaged in project planning and visual storytelling through teamwork. The goal is to raise children's environmental awareness and build their appreciation for environmental documentary filming.



During the outdoor lessons in Xiangshan Wetlands, students engaged in field learning at the southern end of the wetlands around the Haishan Fishing Port, guided by personnel from the Society of Wilderness. The courses cover ecological observations, including unique coastal flora and intertidal organisms. Through close-up observation, the children learned to identify the physical characteristics of different crab species. With task-oriented, hands-on activities and discussions, these children were guided to identify issues, analyze causes, and express their own perspectives. This process encouraged the children to reflect the relationship between human beings and the environment and deepen their sense of identity toward the land.

Impact:

- Help children shift from passive learning to active observation and expression, thereby enhancing their awareness of local ecology, environmental issues, and civic responsibility.
- Enhance the Foundation's operational capacity and social impact through corporate sponsorship, bringing these environmental education programs to the local Hsinchu community.
- Provide the company with concrete, high-visibility milestones in sustainability education and social contribution, strengthening its positive public perception.
- Foster employee pride and cohesion by encouraging colleagues to volunteer and providing opportunities for their children to participate in company-driven educational initiatives.



6.4 Care for Smallholder Farmers

Issues to address

- Food safety issues
- Limited sales channels for smallholder farmers

Our role

- Utilize holiday procurement programs to support social enterprises in introducing organic produce from smallholder farmers into corporate purchasing channels, establishing stable and long-term sales pipelines
- Assist smallholder farmers of organic produce in scaling up sales volumes and improving market accessibility
- Organize farming experience events for employees and their families to participate in agricultural activities, deepening their understanding of crop cultivation, land stewardship, and eco-friendly farming practices

Our actions

- Good Food Movement: Company-wide food safety and direct purchasing
- Environmental education: Creating eco-friendly farming practices that benefit both the environment and ecology

Welfare partners

- AGRIC social enterprise
- Buy Nearby social enterprise
- Buy Directly from Farmers social enterprise

6.4.1 Good Food Movement: Company-wide food safety and direct purchasing

Since the end of 2013, WNC has been implementing the Good Food Movement, providing its employees with safe organic ingredients to create a farm to table green dining culture. This initiative not only enhances employee health but also supports smallholder farmers practicing sustainable land cultivation. In 2024, these efforts allowed WNC to be awarded two stars in the UK's Sustainable Restaurants Association's Food Made Good accreditation.

WNC also collaborates with cafeteria vendors, fruit bars and convenience stores to create Green Marketplaces. The employee cafeteria introduces organic vegetables and fruits grown using eco-friendly land planting methods, increases local sourcing to reduce carbon emissions, and extends waste reduction measures. HQ, S1 and S3 have introduced environmentally-friendly lunch boxes to significantly reduce the use of disposable cardboard lunch boxes. This initiative achieved a cumulative total of 209,012 participations.

2025 Carbon reduction effectiveness of green dining in WNC Taiwan Sites

Item	Estimated carbon emissions reduction (kg CO ₂ e)	
	Participants	
Purchasing organic vegetables for group meals	Purchasing 225,917 kg of organic vegetables is approximately equal to carbon reduction of 225,917 kg CO ₂ e.	
Encouraging the use of eco-friendly cups and utensils	Bring your own cups	76,915
	Use of environmentally-friendly lunch boxes	2,451
		209,012

Besides using organic vegetables in company cafeterias, WNC continued to work with social enterprises such as the AGRIC, Buy Nearby, and Buy Directly from Farmers in 2025. During festivals (Spring Festival, Dragon Boat Festival, Mid-Autumn Festival), the company held online group purchase events featuring seasonal agricultural produce from our social enterprise partners. We also negotiate with these social enterprises to provide employees across Taiwan with high-quality products and special offers. At the same time, we have expanded sales channels for smallholder farmers, allowing them to sell their produce at regular and festive sales events within the company. Sales revenue from both online and in-person purchases reached NT\$86,554 in 2025.

Impact:

WNC is committed to creating a healthy dining environment for employees while helping organic and smallholder farmers expand their sales channels and increase profits; these actions will help the promotion of eco-friendly farming practices.

6.4.2

Environmental Education: See Taiwan from Above

Environmental Education: Creating Eco-friendly Farming Practices that Benefit Both the Environment and Ecology

Yunlin is a county known for its agriculture, and its annual agricultural output ranks among the top three counties in Taiwan. However, only about 5% of cultivated land in the county is used for organic farming. The social enterprise AGRIC has long focused on promoting sustainable agriculture and as well as increasing the output value of organic agriculture. The company works with local organic farmers and assists smallholder farmers in production and sales.

For this reason, in 2025, WNC continued to work with AGRIC, purchasing 200 packs of locally grown organic peanuts and 200 jars of peanut butter in support of smallholder farmers. WNC also recruited 49 employees and 121 of their family members to serve as volunteers, traveling to Yunlin to help smallholder farmers harvest iceberg lettuce on a plot of land approximately 0.39 hectares in size. Through serving as volunteers, many employees and their family members were able to learn more about organic agriculture. Through funding and volunteer manpower, WNC hopes to support smallholder farmers in organic farming while at the same time allowing employees to gain a deeper understanding of the land.

Amount of organic produce purchased by WNC employees

Year	Amount of organic produce purchased	No. of volunteers	Amount of money spent by WNC and its employees (NT\$)
2025	200 packs of organic peanuts and 200 jars of peanut butter	172	100,000 ^{Note 1}
2024	1,000 kg of organic rice	171	100,000 ^{Note 2}
2023	600 kg of organic rice	25	172,350 ^{Note 3}

Note 1: In 2025 organic peanut and peanut butter purchases were all covered by WNC.
Note 2: In 2024 organic rice purchases were all covered by WNC.
Note 3: In 2023, WNC spent NT\$10,350 and employees spent NT\$162,000, totaling NT\$172,350.



Impact:

- Individual level:** Through purchasing organic agricultural produce from smallholder farmers, the company helps these farmers stabilize their incomes, increases their willingness to transition to organic farming, and enhances their eco-friendly farming practices. The agricultural activities help employees better understand organic farming methods, in turn helping the promotion of sustainable consumption and healthy dietary behaviors.
- Societal level:** This initiative supports social enterprises in the promotion of organic farming, increases smallholder farmers' willingness to adopt organic farming, strengthens production-sales matching and promotion, and facilitates the development and sustainability of regional organic farming.
- Corporate level:** By combining corporate purchasing power with employee engagement mechanisms, this initiative demonstrates WNC's commitment to supporting eco-friendly agriculture and biodiversity, enhancing people's trust in the company when it comes sustainability. Through hands-on farming activities, employees' environmental awareness and sense of identity with the land are strengthened, further expanding the company's social impact.

6.5 Care for Culture and the Arts

Issues to address

- A lack of arts and cultural education resources and teaching staff at schools in rural areas, as well as limited opportunities for schoolchildren in said areas to experience high-quality performing arts, have widened the cultural gap between urban and rural areas
- Female performers and female-led arts and cultural groups have relatively low social visibility
- Older adults and the disadvantaged receive insufficient support for basic living, exposing them to risks of malnutrition and social isolation and also lowering their sense of community safety and stability

Our role

- Provide arts and cultural education resources to schools in rural areas
- Sponsor women's choral groups to promote gender equality in arts and culture
- Strengthen community support networks and improve care services for older adults and people with disabilities
- Help improve the living conditions of older adults living in shelters

Our actions

- Organized music workshops, sponsored concerts, and implemented a music therapy program for senior citizens
- Made donations to a shelter for homeless elderly in Mexico

Welfare partners

- Tunan Elementary School
- Tabernacle Women's Choir
- National Theater & Concert Hall
- Wanfang Baptist Church
- A shelter for homeless elderly in Mexico

6.5.1 Support Arts Organizations and Encourage Employees to Participate in Cultural Activities

Inspired by the recent societal focus on arts and culture and women's empowerment, WNC initiated a sponsorship collaboration in 2023 with the Tabernacle Women's Choir, an all-female choir. In 2025, WNC contributed NT\$200,000 to sponsor three ESG concerts organized by the Tabernacle Women's Choir, and 861 people came to these concerts. The company also invited 20 seniors from the Wanfang Baptist Church to these concerts, further expanding the benefits of the sponsorship. In 2025, WNC continued to work with the Tabernacle Women's Choir, leveraging the choir's passion and musical expertise to organize music workshops for students at Tunan Elementary School. WNC also brought 64 students from Tunan Elementary School to the National Theater & Concert Hall for a guided tour and live performance appreciation, helping to broaden the perspectives of these students in performing arts, while also expanding the scope of the company's collaboration with the Tabernacle Women's Choir and Tunan Elementary School.

WNC has also taken action in light of Taiwan's formal transition into a super-aged society in 2025. Many older adults face depression or accelerated physical and cognitive decline due to factors such as deteriorating physical functions, emotional distress, and a lack of social interaction. At the same time, economically disadvantaged individuals and people with disabilities face challenges arising from financial hardship and insufficient social support systems. To address these issues, WNC partnered with the Wanfang Baptist Church, an organization with a long-standing and stable presence in community services, to develop a music therapy program tailored to the needs of seniors. Through the classes and services provided through this program, WNC aims to improve care for seniors and promote health enhancement and psychological support activities. This program also expands the scope of care for people with disabilities, helping more individuals build confidence and develop the ability to live independently.

In response to the needs of different communities, a total of 99 classes were provided through this program.

- **Wanfang Community:** Through music therapy, communal dining, and life education, the program helps reduce loneliness among older adults and supports aging in place, enabling seniors to live healthy and dignified lives in a familiar community environment.
- **Ankang Public Housing:** The program provides long-term companionship and music courses to people in low-income households and families of people with disabilities to reduce stigma, enhance residents' confidence and quality of life, and improve family and neighborhood relationships.

In addition to organizing classes through the aforementioned program, WNC also sought to promote balanced local community development and provide seniors with better environments for activities and dining. The company recruited nine employees to serve as one-day volunteers at a restaurant in Wanfang Community, contributing a total of 45 volunteer hours. Together with the director of a social welfare service center and personnel from the Wanfang Baptist Church, the volunteers helped organize supplies and rearrange storage spaces at the restaurant, enabling the restaurant to operate more efficiently. At the same time, WNC donated 238 kg of organic white rice to provide supplementary meals for disadvantaged individuals, children, and youth.



Impact:

▪ Individual level:

1. Enhanced the artistic skills of schoolchildren in rural areas as well as their self-confidence, concentration, and teamwork capabilities. Visiting national-level performing arts venues also broadened the students' cultural horizons and gave them motivation to learn more about the arts, in turn promoting diverse learning opportunities and improving the students' quality of life.
2. Music therapy, life education, and communal dining provided social interaction and emotional support for older adults, improving their physical and mental well-being as well as their dignity in daily life. For people from economically disadvantaged households and families of people with disabilities, their self-confidence, life skills, and interactions with their family members and neighbors have improved, ultimately enhancing their overall quality of life and sense of community participation.

▪ Societal level:

1. Helped performing arts groups maintain a stable number of performances and expand their audience base, thereby improving production quality and promotional effectiveness, while strengthening the operational stability and social impact of arts organizations.
2. Helped NGOs maintain a stable level and scale of service, thereby enhancing the depth of project implementation and the efficiency of resource utilization, as well as promoting the systematization and sustainable development of community service models.

- **Corporate level:** This program demonstrated WNC's long-term commitment to supporting local arts and culture and fostering an inclusive society, which helped improved its image in sustainability and stakeholder trust in the company. Through employee participation and support, this program enhances employees' sense of identification with the company and awareness of social responsibility, thereby expanding the scope of the company's social impact.



6.6 Care and Inclusion

Issues to address

- Limited sales and exhibition channels for charitable organizations
- Provision of immediate relief efforts and resources when emergencies or disasters occur
- Development opportunities for disadvantaged groups and people with disabilities

Our role

- Assist charitable organizations in fundraising and establish sales and exhibition channels for them
- Provide relief efforts after disasters occur
- Sponsor and support the development of sports for people with physical disabilities

Our actions

- Conduct charity fundraising, sales, and exhibitions
- Joint fundraising in Vietnam to rebuild homes after disasters
- Provide humanitarian care to those affected by floods in Mexico
- Sponsor Adaptive Spirit activities

Welfare partners

- Over 30 social welfare groups
- WNC employees
- Adaptive Spirit
- Senators and the local government in Mexico
- Taiwanese enterprises in Mexico

WNC has long been committed to supporting the independence and equitable participation of its employees and socially disadvantaged groups. Through the following actions, WNC fulfills its commitment to inclusion for employees and customers and creates tangible momentum for advancing social inclusion.

6.6.1 Charity Fundraising and Sales Events

WNC is proactive in conducting charity fundraising and has organized internal donation campaigns in response to major disasters or the special needs of colleagues and the community. Care, financial assistance, legal consultation, and/or funeral assistance are also provided for injured/seriously ill employees or for family members of employees who pass away.

WNC also encourages employees to help those in need and to donate to charity. For example, instead of choosing to receive company gift certificates or gifts to mark Chinese New Year, Dragon Boat Festival, and Mid-Autumn Festival, employees may choose to donate an amount equal to the value of the company gift certificates or gifts to charity. The money donated is given to NTHU, NCKU, and NYCU university service clubs, as well as Tunan Elementary School and Siang Bi Elementary School. In 2025, WNC and employee donations totaled NT\$1.71 million, of which NT\$1.12 million was raised by employees.

The fifth day of each month is designated WNC Charity Day, and employees are encouraged to show their support by purchasing items from charity organizations. Each month, WNC's Employee Relations Department invites charitable organizations to set up a stand and sell products at Taiwan sites. In 2025, 33 charity organizations (including social welfare organizations, social development organizations, and social enterprises) were invited to hold sales for WNC employees, and revenue from online sales totaled NT\$427,000. In addition, for its 2025 Family Day, WNC purchased gift boxes totaling NT\$600,000 from the Joyce Agape Workshop affiliated with the Changhua County Joyce Polio Care Association to support stable employment for people with disabilities.

Impact:

- Provided relevant channels to encourage employees to participate in social welfare initiatives and help organizations in need.
- Provided charitable organizations with additional sales channels and opportunities.

6.6.2 Joint Fundraising in Vietnam to Rebuild Homes After Disasters

In 2025, Vietnam was struck by powerful typhoons and torrential rains, causing severe flooding across many areas in the northern and central regions. Nationwide flood-related losses were estimated to be around NT\$118.4 billion. A number of employees' homes near WNC's Vietnam site in Ninh Binh Province were also impacted. In response to the disaster, personnel at the Vietnam site promptly assessed impacted employees and launched an initiative to raise funds to rebuild employee homes. Through efforts by the company and employees, relief payments were provided to employees impacted by the floods to support urgent needs, including home repairs, temporary accommodation, and basic living expenses. The initiative provided timely assistance to 42 employees and their families, helping alleviate the financial burden of unexpected expenses and enabling affected employees to return to normal life and work routines more quickly. This demonstrated the company's capability in responding to crises and providing timely care, helping enhance team cohesion and operational resilience.



Impact:

- Provided relief payments to employees impacted by the floods to support urgent needs, including home repairs, temporary accommodation, and medical expenses, helping them get back on their feet more quickly.
- Helped employees' feel at ease, enabling them to return to normal life and work routines more quickly and have peace of mind.

6.6.3 Made Donations to a Shelter for Homeless Elderly in Mexico

Shelters for homeless elderly in Mexico rely entirely on public donations to provide service. Employees at WNC's Mexico site have donated food, personal necessities, and cleaning supplies to a shelter called Asilo Ancianos Desamparados to help improve the quality of life of disadvantaged elderly living there.

Impact:

Improved the living conditions of 25 homeless elderly, improved community collaboration and connections, promoted employees' social engagement, and impacted society in a positive way.



6.6.4 Provide Humanitarian Care to those Affected by Floods in Mexico

In 2025, heavy rainfall caused flooding in Ciudad Juárez, Mexico. WNC's Mexico site worked with local government agencies, senators in Mexico, and Taiwanese enterprises to distribute food and essential supplies to affected communities in the city. An internal survey conducted by WNC also found that the homes of nine employees working at the Mexico site had been directly impacted by the flooding. In response, the company initiated fundraising and donation efforts, working with employees to provide repair tools, wall repair materials, food and daily necessities to affected employees to help them get through these difficult times.

Impact:

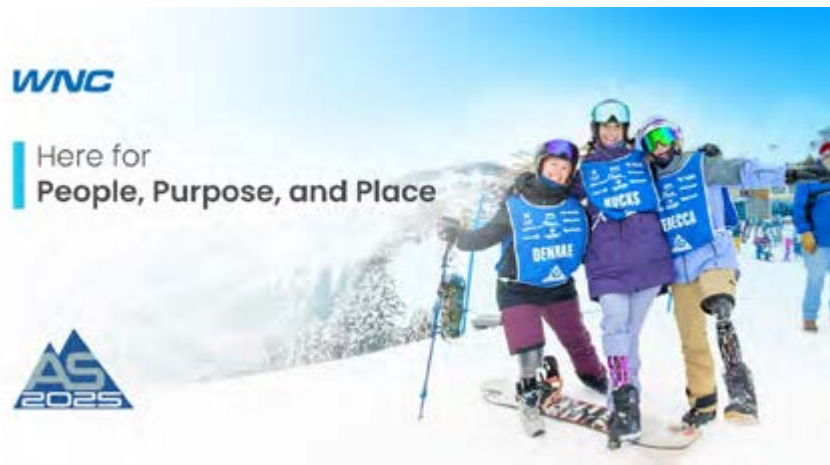
- Helped affected employees rebuild their homes by providing supplies and recruiting 10 employees as volunteers to provide support, helping to alleviate material shortages and the burden of daily living expenses.
- Strengthened cross-organization partnerships and reinforced WNC's role in local community engagement and international humanitarian care initiatives.
- Strengthened solidarity and a culture of helping others within the company through helping the nine employees affected by floods.



6.6.5 Partnering with Customers to Support Adaptive Sports

Starting in 2020 WNC has been invited by its US network communications customers to participate in the Adaptive Spirit event, supporting US Paralympics athletes. The event aims to provide disabled athletes with opportunities to participate in winter sports and to provide training and competition resources through corporate sponsorship.

In 2024, WNC donated US\$20,000 (approximately NT\$628,760) to become a silver sponsor of the 2025 Adaptive Spirit event, helping empower more people with disabilities to challenge themselves and participate in sports and further promoting the development of a diverse and inclusive society.



Impact:

Supported adaptive sports and promoted social inclusion



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 Index

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	8.6298
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 frequency rate (LTIFR)					
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

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 20121, 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





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WNC

www.wnc.com.tw

WNC Corporation

20 Park Ave. II, Hsinchu Science Park,
Hsinchu 300, Taiwan
Tel: +886 3 666 7799