

1 Sustainability Governance

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



1.1 Sustainability Strategies and Governance

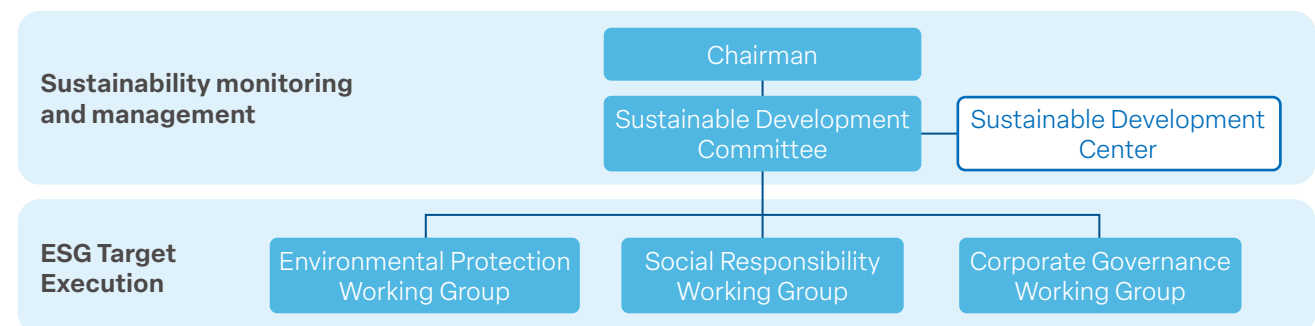
1.1.1 Sustainability Strategies

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 five key stakeholder groups through workshops: employees, shareholders/investors, suppliers/contractors, customers, and communities, with the latter encompassing local communities, NGOs/NPOs, and local organizations. 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 five 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 five 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

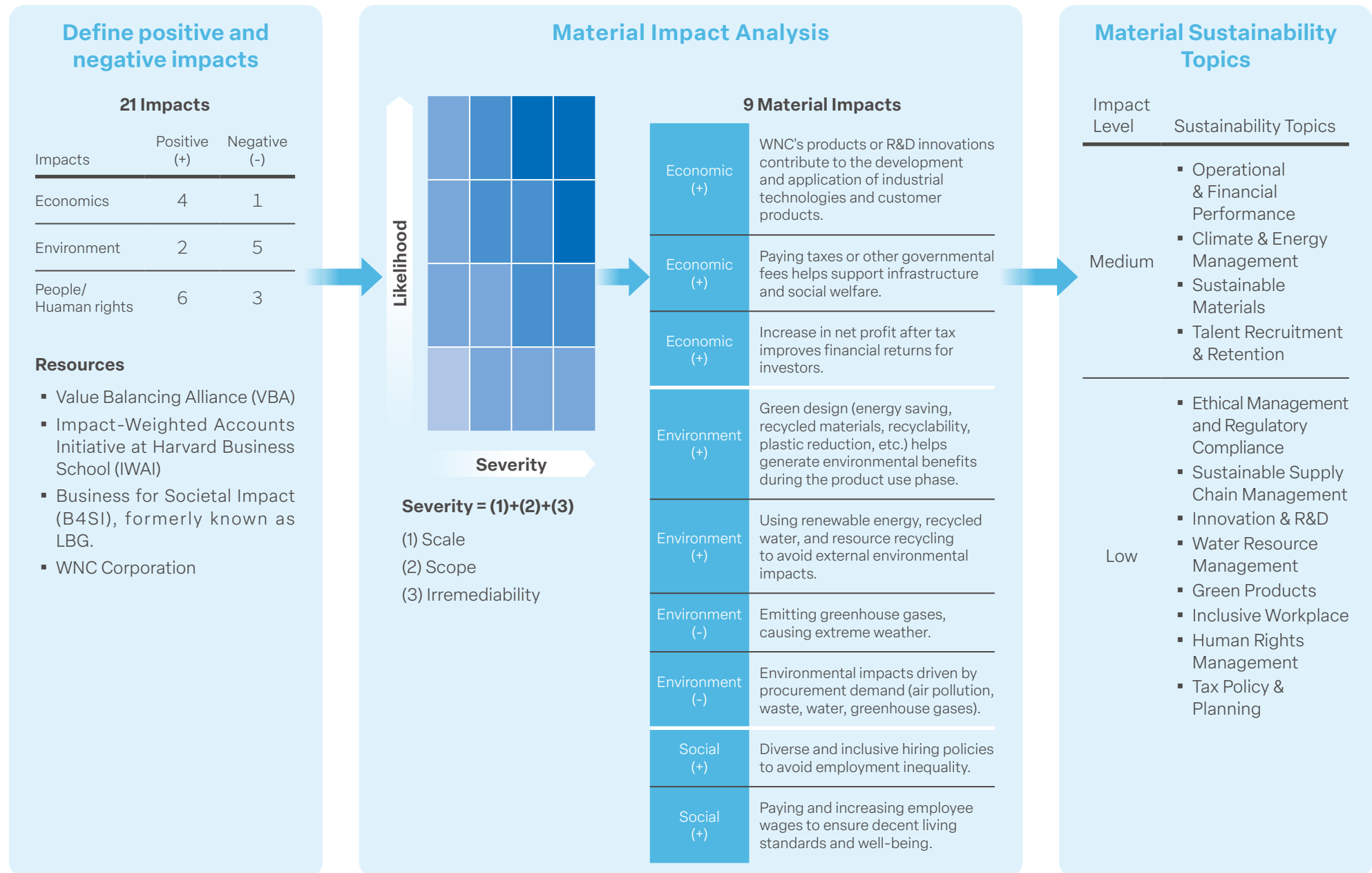
Environmental impact

- 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

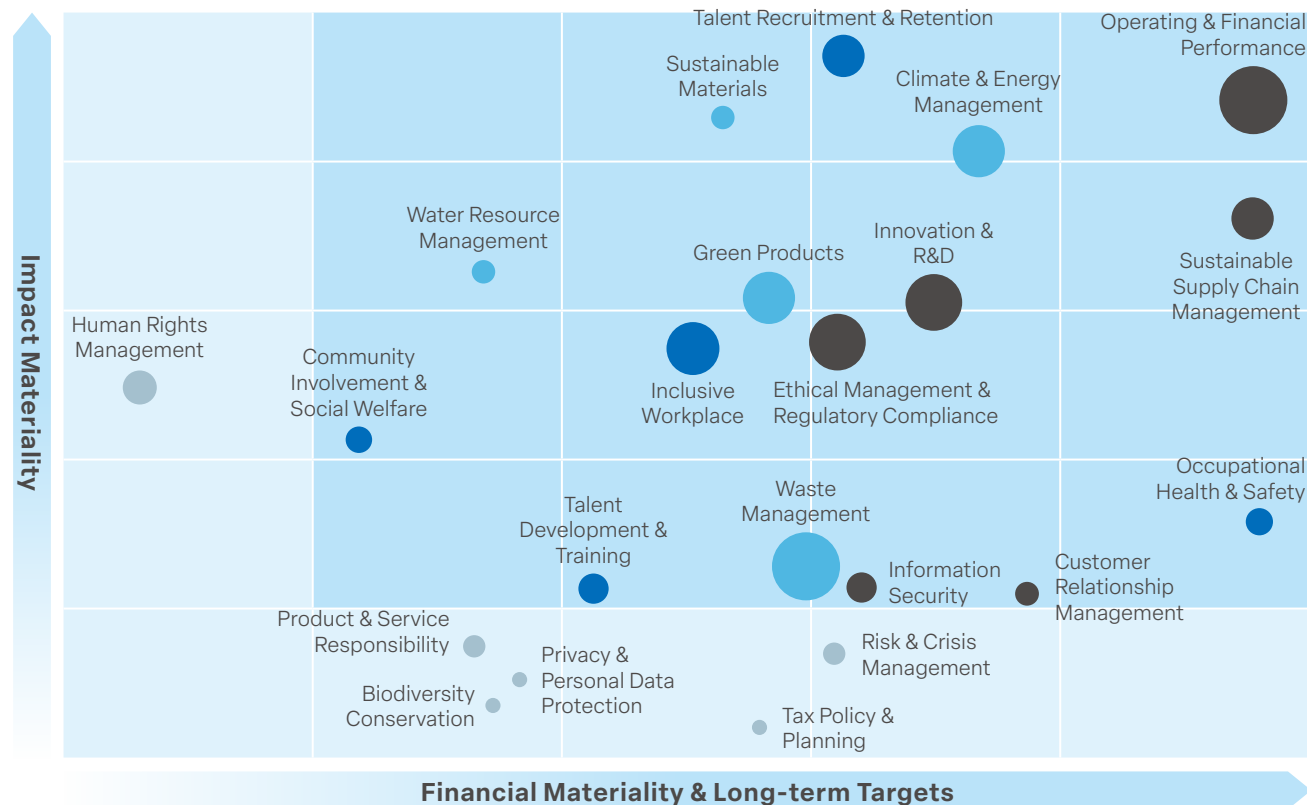
- Positive: Inclusive recruitment policies promote diversity and prevent employment inequality
- Positive: Provide fair wages and salary increases to ensure employees can maintain a decent standard of living and well-being

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 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%

100%

✓

≥ 80%

≥ 80%

≥ 80%

Customer complaint reply rate (%)

100%

100%

✓

100%

100%

100%

Innovation and
R&D

Total number of global patents

≥ 2,550

2,648

✓

≥ 2,700

≥ 2,800

≥ 2,900

Ethical **New**
Management
and Regulatory
Compliance

No major regulatory violations

0

0

✓

0

0

0

Trust

Sustainable
Supply Chain
ManagementSupplier 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%

118%

✓

100%

100%

100%

Information
SecurityConduct 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 five 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 Ideas 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	
Community stakeholders (including local communities, NGOs/NPOs, and local organizations) 	▪ 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	
	▪ 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