

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

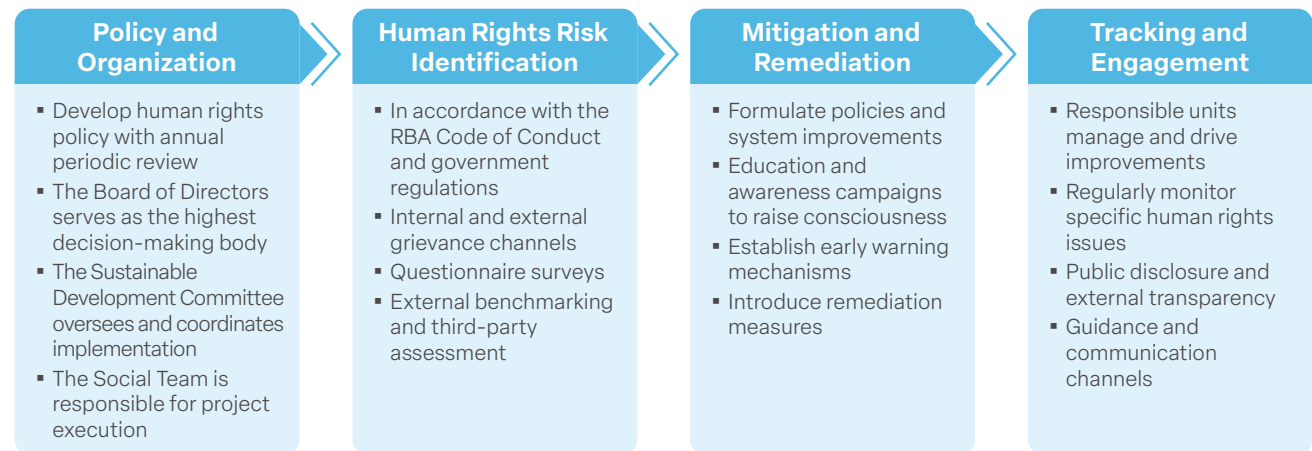
5.1.1 Human Rights Policies

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, 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	WNC Statement on Diversity, Equity, and Inclusion , WNC Modern Slavery Statement , WNC Occupational Safety and Health Policy , and WNC Commitment to RBA Code of Conduct , 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	WNC Statement on Diversity, Equity, and Inclusion , WNC Modern Slavery Statement , WNC Occupational Safety and Health Policy , and WNC Commitment to RBA Code of Conduct	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	Global Supply Chain Management Policy , WNC Supplier Code of Conduct , and WNC Responsible Minerals Policy Statement	- 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	WNC Occupational Safety and Health Policy , Environmental Sustainability Policy	RBA SAQ, RBA VAP, environmental considerations and environmental impact assessment, internal/ external audits	
Customers 	Data privacy and security, fair competition, and anti-corruption	WNC Information Security Policy and WNC Privacy Policy	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

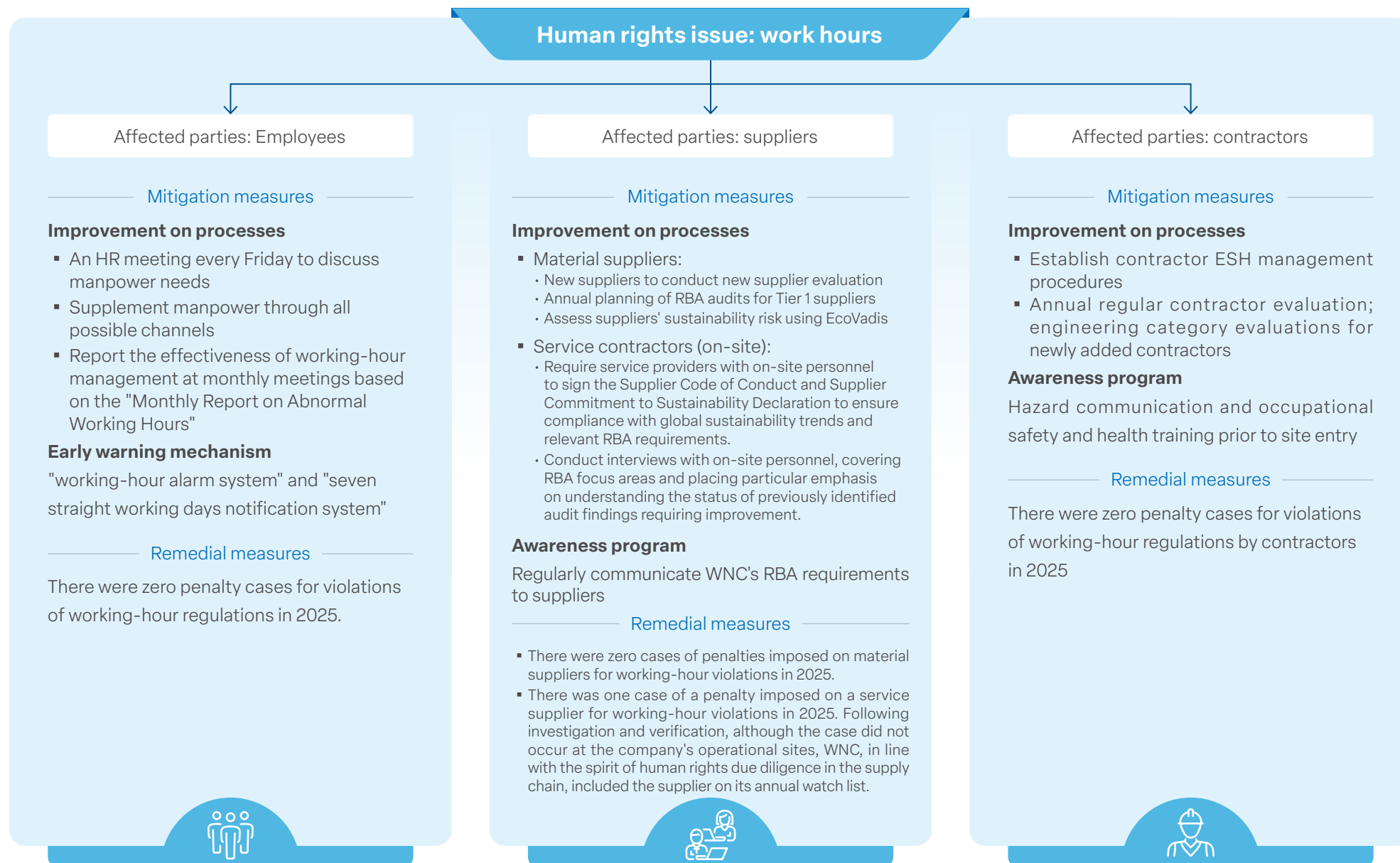
Likelihood

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.

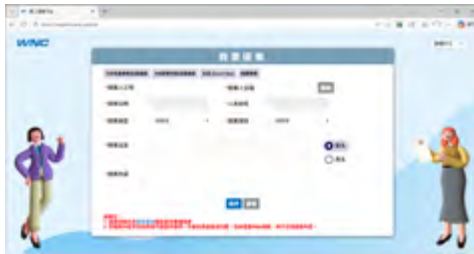
■ Communication channels at WNC sites ★ The main channel at each site

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.

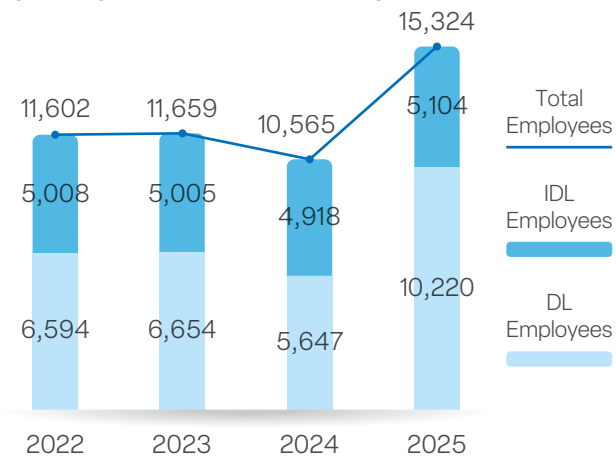
The Human Resources Administration Division across all WNC sites works closely with hiring units to locate outstanding talent. For colleagues with different qualifications at different levels of the organization, we offer orientation, bonuses for long service and outstanding performance, internal transfers, 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}

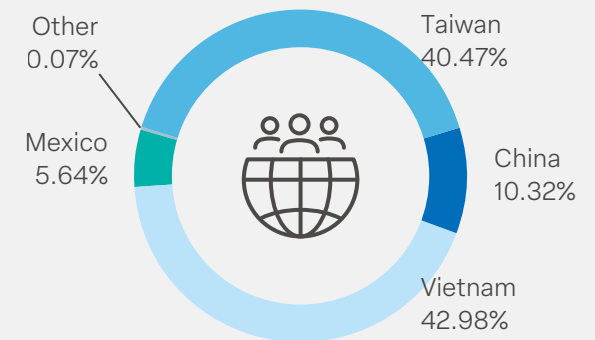
Region		Permanent employees			Contract employees			Total		
		Male	Female	Subtotal	Male	Female	Subtotal	Male	Female	Subtotal
Taiwan	Full time	2,703	3,014	5,717	270	180	450	2,973	3,194	6,167
	Part time	8	6	14	15	6	21	23	12	35
China	Full time	974	608	1,582	0	0	0	974	608	1,582
	Part time	0	0	0	0	0	0	0	0	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.

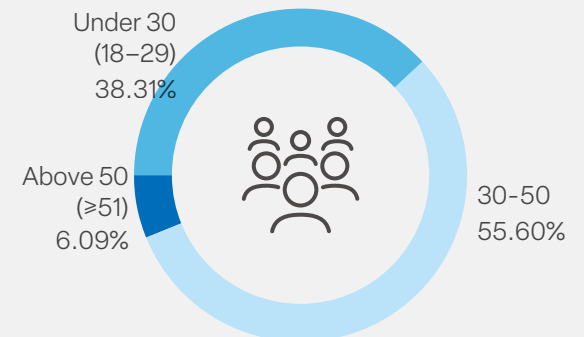
WNC currently does not employ any non-guaranteed-hours employees.

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.

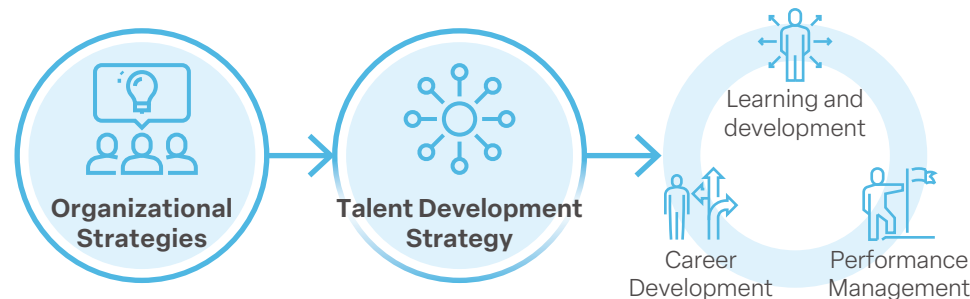
Through a structured talent development framework, cross-border career opportunities, and cultural exchange, WNC invests in the long-term cultivation of international technical talent. The program strengthens the company's global talent foundation for future growth.



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.

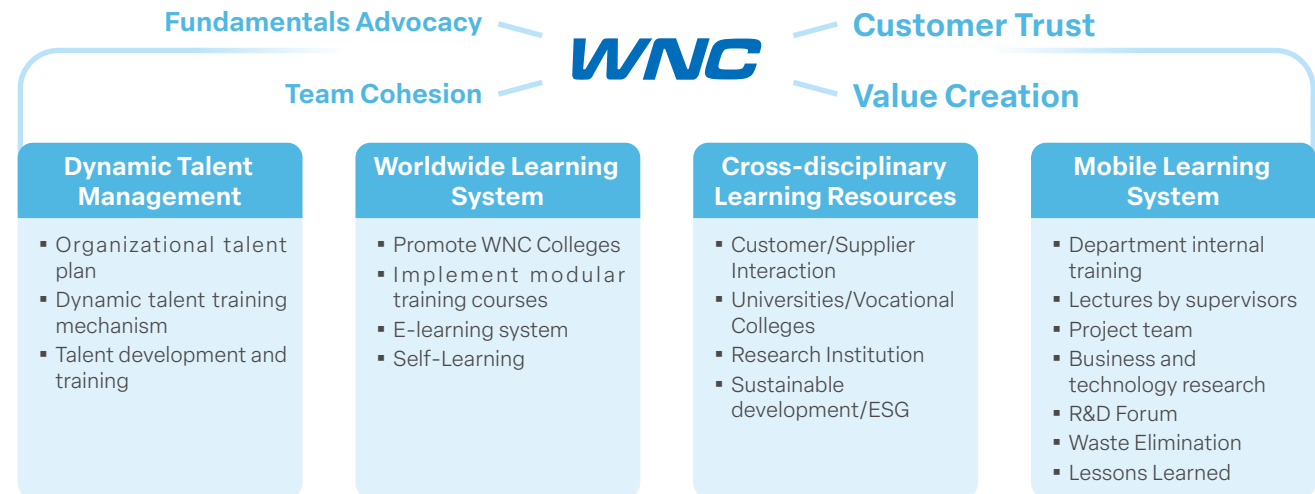
Cultivation of management capabilities

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.

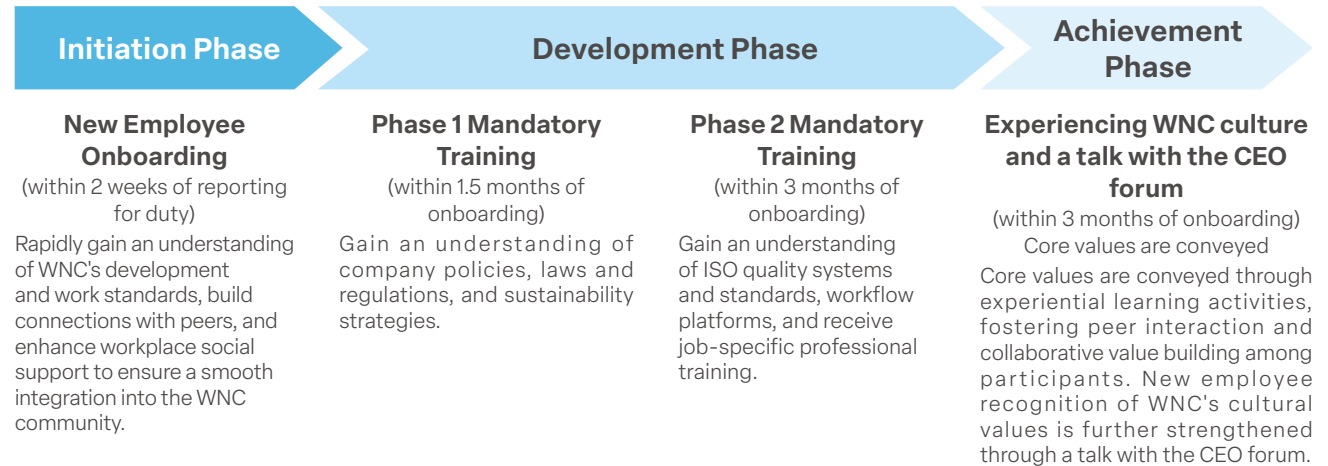
▪ Viva Engagement Internal Knowledge Sharing Platform

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.

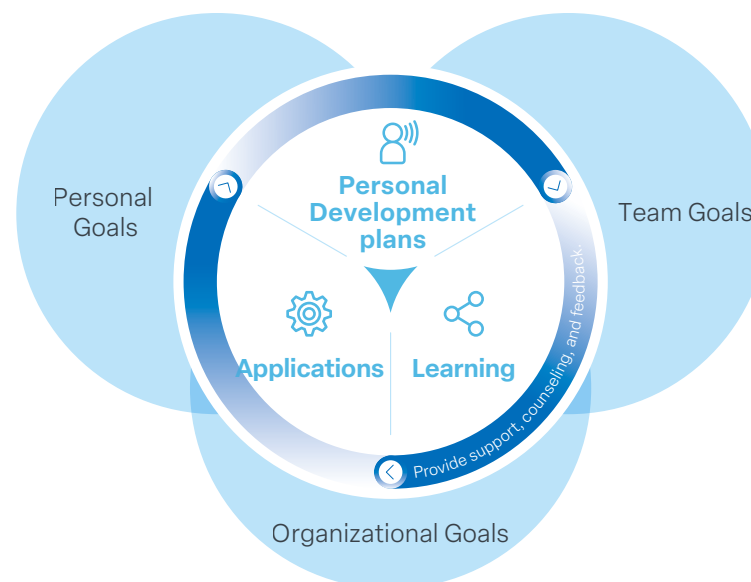
Competence development

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

To help employees maintain a good work-life balance, in addition to providing diverse work modes, all WNC sites have leave regulations and relevant management measures, such as maternal and child support leave, for permanent employees and contract personnel that are superior to the requirements stipulated in local laws and regulations.

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 Leofoo 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.

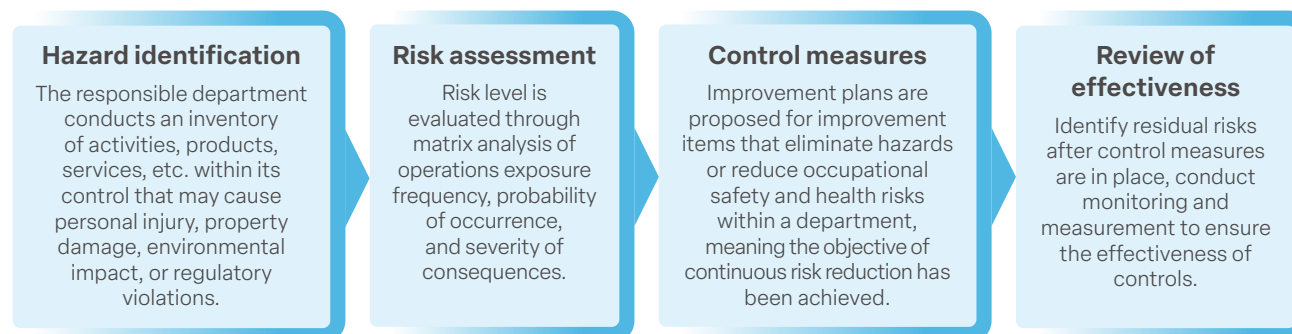
The number of nonconformities found in WNC sites during the 2025 internal audit and corresponding explanations

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 ^{註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 rate ^{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 Rate = 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)	7.35	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

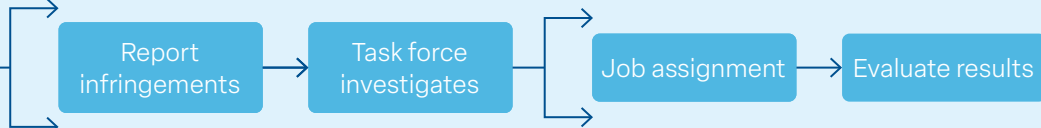
Occupational disease statistics of non-WNC employees in 2025

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

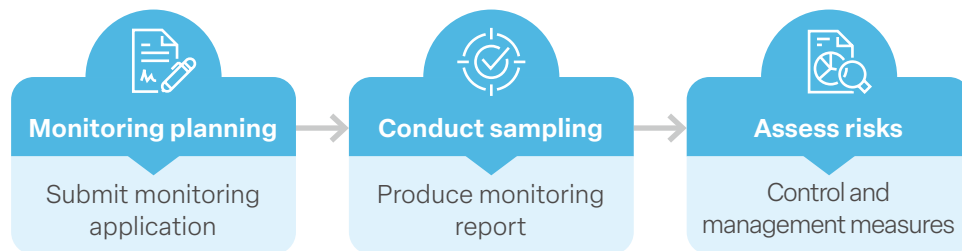
Measures for occupational disease prevention and management at WNC

	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.	Workplace Harassment Management   <pre> graph LR A[Report infringements] --> B[Task force investigates] B --> C[Job assignment] C --> D[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

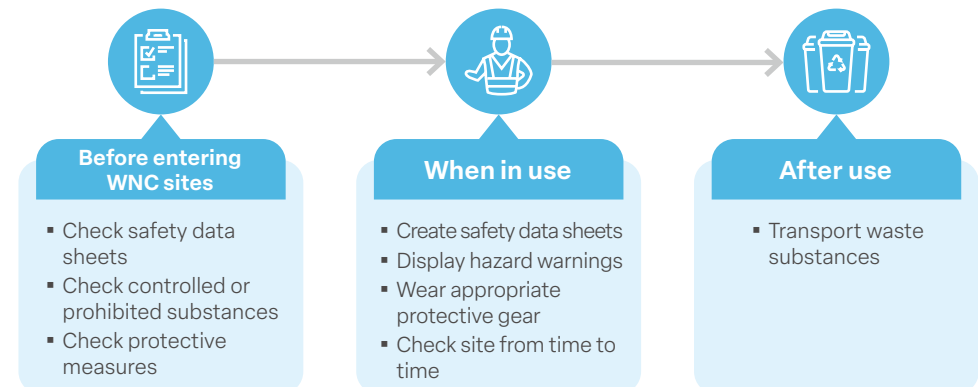


Worker safety at WNC's China sites complies with the Law of the People's Republic of China on Prevention and Control of Occupational Diseases and the Law of the People's Republic of China on the Prevention and Control of Atmospheric Pollution. Environmental and hazardous-substance monitoring is carried 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

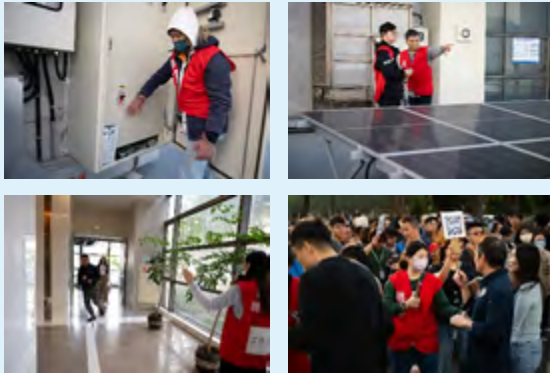


Digitalization Projects

- 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.

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%.

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

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
	Self-health management	Follow-up examination every 6–12 months	Follow-up examination after 3 months	Follow-up examination within 3 months	Seek medical attention within 2 weeks
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

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

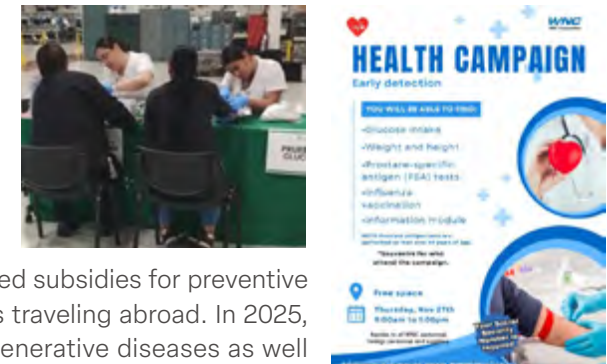
In 2023, WNC implemented measures at its Taiwan sites to improve its health examinations. In addition to holding employee health examinations at a higher frequency than what is legally required, new examination items have been added, including abdominal ultrasound, intraocular pressure, uric acid, glycated 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.

Note 1: The tracking period is from September 2025 to the end of June 2026.



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.



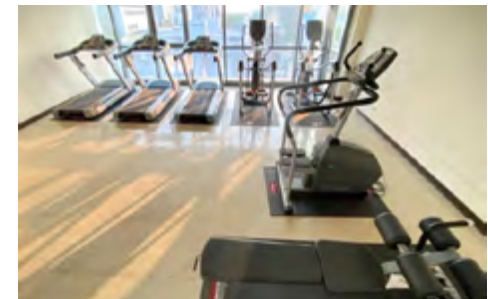
WNC Headquarters Recreation Center



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-shelfed 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.