

WNC Corporation

Sustainable Development Committee Charter

Article 1 Purpose

In order to implement the sustainable development goals of WNC Corporation (WNC or the “Company”) and enhance sustainability governance, the Company has established this Sustainable Development Committee Charter in accordance with the Company’s Sustainable Development Best Practice Principles and Corporate Governance Best Practice Principles.

Article 2 Scope

The number, term of office, and responsibilities of members of the Sustainable Development Committee (the “Committee”), as well as the meeting rules and resources to be provided by WNC when the Committee carries out its responsibilities shall comply with this Charter unless otherwise specified by laws or WNC’s Articles of Incorporation.

Article 3 Committee Members

Members of the Committee shall be appointed by the Board of Directors. The Committee shall consist of at least three members, and at least one of the members shall be an independent director.

The term of Committee members concludes on the same day as the term of the Board of Directors who appointed the Committee members. If the number of Committee members falls below three due to the dismissal of Committee member(s) for any reason, the Board of Directors may appoint a new Committee member.

To ensure the promotion and implementation of tasks related to sustainable development, the Committee may, after taking into consideration the Company’s size, industry characteristics or other factors that facilitate sustainable development management, establish dedicated units for handling matters relating to sustainable development or units that handle said matters in concurrence with other responsibilities.

Article 4 Responsibilities

To assist the Board of Directors in implementing sustainable development measures and enhancing corporate governance, the responsibilities of the Committee shall include the following:

1. Develop goals based on corporate sustainability directions and strategies, formulate related management policies, and outline specific implementation plans.
2. Monitor, review, and revise the execution and effectiveness of corporate sustainability development.
3. Handle other matters that the Board of Directors has deemed the responsibility of the Committee.

Article 5 **Convening and Meeting Notice**

The Committee shall convene at least twice a year, and a meeting may be convened at any time when necessary.

When convening a meeting, the Committee shall specify the purpose(s) for the meeting and notify Committee members at least seven days in advance. However, emergency meetings are exempt from this requirement. Meeting notices may be distributed in either written or electronic format.

One member shall be elected as the convener and chairperson from all of the members of the Committee. When the convener is on leave or is for any other reason unable to convene a meeting, another Committee member designated by the convener shall convene the meeting. If no such designation is made, another Committee member elected by members of the Committee shall convene the meeting.

The Committee may request managers from related units, internal auditors, accountants, legal counsel, or other personnel to attend Committee meetings and provide pertinent and necessary information. However, such personnel shall excuse themselves from the meeting when discussions or voting take place.

Article 6 **Attendance and Resolution**

The convener shall set out the agenda for Committee meetings; other Committee members may also submit proposals for discussion by the Committee.

When a Committee meeting is held, an attendance book shall be prepared to be signed by Committee members attending the meeting, and thereafter the attendance book shall be made available for future reference.

All Committee members shall attend meetings in person. A Committee member who cannot attend in person may appoint another Committee member to attend as their proxy. However, the proxy can only attend the meeting on behalf of one Committee member. Attendance via teleconferencing or video conferencing is considered as attending in person.

A Committee member who appoints another Committee member to attend a Committee meeting as their proxy shall in each instance issue a proxy letter stating the scope of authorization with respect to the items on the meeting agenda.

To approve a resolution, more than half of all Committee members shall be present at a Committee meeting, and the resolution shall be approved by a majority of Committee members present unless otherwise specified by laws or the Company's Articles of Incorporation. When a resolution is put up for vote, if no objection is raised by Committee members upon inquiry by the chairperson, the resolution shall be deemed approved, with the same effect as approval by vote.

The result of a vote shall be made known immediately and recorded in writing.

Article 7 **Recusal**

Committee members, in relation to agenda items in which they have vested interests, shall disclose the significant details of their vested interests. If a Committee member's vested interest is likely to prejudice the interests of WNC, they shall be excluded from taking part in the discussion and voting, recuse themselves from discussion and voting, and shall not be allowed to act as proxies for others.

If a Committee member's spouse or immediate family members have vested interests in the agenda items, said Committee member is considered as having a personal vested interest in the

agenda items.

If the Committee is unable to resolve a matter due to the provisions in the preceding two paragraphs, the Committee shall report the matter to the Board of Directors, which shall resolve said matter on behalf of the Committee.

Article 8 **Meeting Minutes**

The proceedings of a Committee meeting shall be recorded in the meeting minutes. The following items shall be recorded faithfully and in detail within the minutes:

1. The session, time and place of the meeting.
2. The name of the chairperson.
3. Attendance of Committee members at the meeting, specifying the names and number of Committee members present, excused, and absent.
4. The names and job titles of attendees.
5. The name of the recorder taking the minutes.
6. Report items.
7. Discussion items: The method of resolution and the result of each discussion item; summaries of comments from Committee members, experts and other personnel; the name of Committee members who have vested interests as per the preceding article; significant details of the vested interests; reasons for said Committee members to recuse or not recuse themselves; details of the recusal, and objections or reservations with records or written statements.
8. Extraordinary motions: The name of the mover; the method of resolution and the result; summaries of comments from Committee members, experts and other personnel; the name of Committee members who have vested interests as per the preceding article; significant details of the vested interests; reasons for said Committee members to recuse or not recuse themselves; details of the recusal, and objections or reservations with records or written statements.
9. Other matters that must be recorded.

The attendance book of Committee meetings is a part of the meeting minutes. Where a Committee meeting is held via teleconference or video conference, the audio or video recordings of the meeting shall also form a part of the meeting minutes.

The minutes of Committee meetings shall be signed or stamped by the chairperson and recorder of the meeting and be sent to each Committee member within 20 days after the meeting. The minutes shall be sent to the Board of Directors, filed as an important document of WNC, and be retained for five years. The compilation and distribution of meeting minutes may be conducted electronically.

If, before the end of the preservation period referred to in the preceding paragraph, a lawsuit arises with respect to a resolution of a Committee meeting, minutes shall be preserved until the end of the case.

Article 9 **Appointment of Experts**

The Committee may retain the services of legal counsel, CPAs or other professionals to provide consultation regarding the items specified in Article 4; the Company shall pay for expenses arising from the retention of the aforementioned services.

Article 10 **Information Disclosure**

WNC shall disclose information relating to Committee operations in its annual reports, on its official website, or on the TWSE MOPS.

Article 11 **Execution of Resolved Matters**

The execution of the matters resolved by the Committee may be delegated to the convener or other members of the Committee for handling. Written or oral report(s) shall be provided to the Committee during the period of such execution and, when necessary, presented to the Committee at the next meeting under proposal for ratification or report submission.

Article 12 **Implementation**

This Charter is implemented after approval by the Board of Directors. The same applies to any amendments.

This Charter was enacted on November 6, 2024.