

啓基科技股份有限公司

永續發展實務守則

第一章 總則

第一條 啓基科技股份有限公司（以下簡稱本公司）為善盡永續發展，並促進經濟、社會與環境之平衡及永續發展，爰參酌「上市上櫃公司永續發展實務守則」及相關法令規定，訂定本守則，以資遵循。

第二條 本守則範圍包括本公司及本公司之集團企業之整體營運活動。本公司於從事企業經營之同時，亦積極實踐永續發展，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以永續發展為本之競爭優勢。

第三條 本公司推動永續發展，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略。

第四條 本公司對於永續發展之實踐，宜依下列原則為之：

- 一、落實公司治理。
- 二、發展永續環境。
- 三、維護社會公益。
- 四、加強永續發展資訊揭露。

第五條 本公司應考量國內外永續議題之發展趨勢與企業核心業務之關聯性、公司本身及集團企業整體營運活動對利害關係人之影響等，訂定永續發展政策、制度或相關管理方針及具體推動計畫，經董事會通過後施行。股東提出涉及企業社會責任永續發展之相關議案時，公司董事會宜審酌列為股東會議案。

第二章 落實公司治理

第六條 本公司宜遵循上市上櫃公司治理實務守則、上市上櫃公司誠信經營守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之公司治理架構及相關道德標準，以健全公司治理。

第七條 本公司董事會應盡善良管理人之注意義務，以督促企業實踐永續發展，並隨時檢討其實施成效及持續改進，以確保永續發展政策之落實。本公司董事會於公司推動永續發展目標時，宜充分考量利害關係人之利益並包括下列事項：

- 一、 提出永續發展使命或願景，制定永續發展政策、制度或相關管理方針。
- 二、 將永續發展納入公司之營運活動與發展方向，並核定永續發展之具體推動計畫。
- 三、 確保永續發展相關資訊揭露之即時性與正確性。

第八條 本公司宜定期舉辦推動永續發展之教育訓練，包括宣導前條第二項等事項。

第九條 本公司為健全永續發展之管理，宜建立推動永續發展之治理架構，且設置推動永續發展之專（兼）職單位，負責永續發展政策、制度或相關管理方針及具體推動計畫之提出及執行，並定期向董事會報告。本公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。員工績效考核制度宜與永續發展政策結合，並設立明確有效之獎勵及懲戒制度。

第十條 本公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應利害關係人所關切之重要永續發展議題。

第三章 發展永續環境

第十一條 本公司應遵循環境相關法規及相關之國際準則規範，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。

第十二條 本公司宜致力於提升各項能源使用效率，並使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。

第十三條 本公司宜依產業特性建立合適之環境管理制度。該制度應包括下列項目：一、收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。二、建立可衡量之環境永續目標，並定期檢討其發展之持續性及相關性。三、訂定具體計畫或行動方案等執行措施，定期檢討其運行之成效。

第十四條 本公司宜設立環境管理專責單位與人員，以擬訂、推動及維護相關制度及具體行動方案，並定期舉辦對管理階層及員工之環境教育課程。

第十五條 本公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境、生物及人類之衝擊：

- 一、減少產品與服務之資源及能源消耗。
- 二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。
- 三、增進原料或產品之可回收性與再利用。
- 四、使可再生資源達到最大限度之永續利用。
- 五、延長產品之耐久性。
- 六、增加產品與服務之效能。
- 七、提升對海洋或陸域生物多樣性及生態系之保育、資源永續利用及公平合理效益。

第十六條 為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。

本公司應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

第十七條 本公司宜評估氣候變遷對公司現在及未來的潛在風險與機會，並採取相關之因應措施。本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查

並予以揭露，其範疇宜包括：

- 一、直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。
- 二、能源間接溫室氣體排放：輸入電力、熱或蒸汽等能源利用所產生者。
- 三、其他間接溫室氣體排放：公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源。

本公司宜統計溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。

第四章 維護社會公益

第十八條 本公司應遵守相關法規，及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。

本公司為履行其保障人權之責任，應制定相關之管理政策與程序，其包括：

- 一、提出企業之人權政策或聲明。
- 二、評估公司營運活動及內部管理對人權之影響，並訂定相應之處理程序。
- 三、定期檢討企業人權政策或聲明之實效。
- 四、涉及人權侵害時，應揭露對所涉利害關係人之處理程序。

本公司應遵循國際公認之基本勞動人權，如結社自由、集體協商權、關懷弱勢族群、禁用童工、消除各種形式之強迫勞動、消除僱傭與就業歧視等，並確認其人力資源運用政策無性別、種族、社經階級、年齡、婚姻與家庭狀況等差別待遇，以落實就業、雇用條件、薪酬、福利、訓練、考評與升遷機會之平等及公允。對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。

第十九條 本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。

第二十條 本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業災害。

本公司宜對員工定期實施安全與健康教育訓練。

第二十一條 本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。

本公司宜建立產學合作計畫，培育產業種子人才。

本公司應訂定及實施合理員工福利措施(包括薪酬、休假及其他福利等)，並將經營績效或成果適當反映於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

第二十二條 本公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。

本公司應尊重員工代表針對工作條件行使協商之權力，並提供員工必要之資訊與硬體設施，以促進雇主與員工及員工代表間之協商與合作。

本公司應以合理方式通知對員工可能造成重大影響之營運變動。

第二十二條之一 本公司對其產品或服務所面對之客戶或消費者，宜以公平合理之方式對待，其方式包括訂約公平誠信、注意與忠實義務、廣告招攬真實、商品或服務適合度、告知與揭露、酬金與業績衡平、申訴保障、業務人員專業性等原則，並訂定相關執行策略及具體措施。

第二十三條 本公司應對產品負責並重視行銷倫理。研發、採購、生產、作業及服務流程，應確保產品及服務資訊之透明性及安全性，制定且公開其消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。

第二十四條 本公司應依政府法規與產業之相關規範，確保產品與服務品質。

本司對產品與服務之顧客健康與安全、客戶隱私、行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

第二十五條 本公司宜評估並管理可能造成營運中斷之各種風險，降低其對於消費者與社會造成之衝擊。本公司宜對產品與服務提供透明且有效之消費者申訴程序，公平、即時處理消費者之申訴，並應遵守個人資料保護法等相關法規，確實尊重消費者之隱私權，保護消費者提供之個人資料。

第二十六條 本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與供應商合作，共同致力落實永續發展。

本公司宜訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企業之永續發展政策牴觸者進行交易。

本公司與主要供應商簽訂契約時，其內容宜包含遵守雙方之永續發展政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。

第二十七條 本公司應評估公司經營對社區之影響，並適當聘用公司營運所在地之適當人力，以增進社區認同。

本公司宜經由股權投資、商業活動、實物捐贈、企業志工服務或其他免費專業服務等，將資源投入透過商業模式解決社會或環境問題之組織，或參與關於社區發展及社區教育之公民組織、慈善公益團體及地方政府機構之相關活動，以促進社區發展。

第二十七條之一 本公司宜經由捐贈、贊助、投資、採購、策略合作、企業志願技術服務或其他支持模式，持續將資源挹注文化藝術活動或文化創意產業，以促進文化發展。

第五章 加強永續發展資訊揭露

第二十八條 本公司應依相關法規及本公司之公司治理實務守則辦理資訊公開，並應充分揭露具攸關性及可靠性之永續發展相關資訊，以提升資訊透明度。

本公司揭露永續發展之相關資訊如下：

- 一、 經董事會決議通過之永續發展政策、制度或相關管理方針及具體推動計畫。
- 二、 落實公司治理、發展永續環境及維護社會公益等因素對公司營運與財務狀況所產生之風險與影響。
- 三、 公司為永續發展所擬定之推動目標、措施及實施績效。
- 四、 主要利害關係人及其關注之議題。
- 五、 主要供應商對環境與社會重大議題之管理與績效資訊之揭露。
- 六、 其他永續發展相關資訊。

第二十九條 本公司編製永續報告書應採用國際上廣泛認可之準則或指引，以揭露推動永續發展情形，並宜取得第三方確信或保證，以提高資訊可靠性。其內容宜包括：

- 一、 實施永續發展政策、制度或相關管理方針及具體推動計畫。
- 二、 主要利害關係人及其關注之議題。
- 三、 公司於落實推動公司治理、發展永續環境及維護社會公益及促進經濟發展之執行績效與檢討。
- 四、 未來之改進方向與目標。

第六章 附則

第三十條 本公司應隨時注意國內外永續發展相關準則之發展及企業環境之變遷，據以檢討改進公司所建置之永續發展制度，以提升推動永續發展成效。

第三十一條 本守則經董事會通過後施行，修正時亦同。

第三十二條 本守則訂定於民國一〇二年五月九日。

第一次修訂於民國一〇四年三月十八日。

第二次修訂於民國一〇五年十一月九日。

第三次修訂於民國一〇九年三月十一日。

第四次修訂於民國一一一年三月九日。

第五次修訂於民國一一二年三月十日。

第六次修訂於民國一一五年五月六日。

WNC Corporation
Sustainable Development Best Practice Principles

Chapter I General Principles

Article 1 In order to assist WNC Corporation (“WNC”) to fulfill its sustainable development initiatives and to promote a balance between economic, social, and environmental aspects and sustainable development, these Sustainable Development Best Practice Principles are hereby established according to the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and related laws and regulations.

Article 2 These Principles apply to WNC, including the entire operations of WNC and its business groups. WNC shall actively pursue sustainable development in the course of its business operations so as to follow international trends and to contribute to the economic development of Taiwan, to improve the quality of life of employees, the community, and society by acting as a responsible corporate citizen and also to enhance its competitive edge based on principles of sustainable development.

Article 3 In implementing sustainable development initiatives, WNC shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society, and corporate governance.

WNC shall conduct risk assessment on the environmental, social, and corporate governance issues related to company operations in accordance with materiality principles, and establish related risk management policies or strategies.

Article 4 In the implementation of sustainable development initiatives, WNC shall follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Safeguard public welfare.
4. Enhance disclosure of sustainable development information.

Article 5 WNC shall take into consideration the development of domestic and international sustainability issues and corporate core business operations, and the effect of the operations of WNC and of its respective business groups as a whole on stakeholders, in establishing policies, systems, or relevant management guidelines and promotion plans for sustainable development initiatives, which shall be approved by the Board of Directors and then implemented. When a shareholder proposes a motion involving corporate social responsibility or sustainable development, WNC’s Board of Directors should review it and consider including it in the shareholders meeting agenda.

Chapter II Implementing Corporate Governance

Article 6 WNC should follow the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, and the Guidelines for the Adoption of Codes of Ethical Conduct by TWSE/GTSM Listed Companies to establish an effective corporate governance framework and related ethical standards so as to enhance corporate governance.

Article 7 The Board of Directors of WNC shall exercise the due care of good administrators to implement sustainable development initiatives, examine the results of implementation thereof from time to time, and make adjustments so as to ensure the continuing implementation of sustainable development policies. In 2 implementation of sustainable development initiatives, the Board should give full consideration to the interests of stakeholders, including the following matters:

1. Identifying WNC's sustainable development mission or vision and announcing sustainable development policies, systems, or relevant management guidelines;
2. Making sustainable development the guiding principle of WNC's operations and development, and approving promotion plans for sustainable development initiatives; and
3. Enhancing the timeliness and accuracy of sustainable development information disclosure.

Article 8 WNC should, on a regular basis, organize education and training on the implementation of sustainable development initiatives, including promotion of the matters described in paragraph 2 of the preceding article.

Article 9 For the purpose of managing sustainable development initiatives, WNC should establish an exclusively (or concurrently) dedicated unit to be in charge of implementing sustainable development governance frameworks as well as proposing and enforcing the sustainable development policies, systems, or relevant management guidelines and promotional plans and to report on the same to the Board of Directors on a periodic basis.

WNC should adopt reasonable remuneration policies to ensure that remuneration arrangements support the strategic aims of the organization and align with the interests of stakeholders. The employee performance evaluation system should be combined with sustainable development policies and a clear and effective incentive and discipline system shall be established.

Article 10 WNC shall, based on respect for the rights and interests of stakeholders, identify stakeholders, establish a designated section for stakeholders on its website, and understand the reasonable expectations and demands of stakeholders through communication with them and shall adequately respond to important sustainable development issues which such

parties are concerned with.

Chapter III Fostering a Sustainable Environment

Article 11 WNC shall follow relevant environmental laws, regulations, and international standards to protect the environment and shall endeavor to promote environmental sustainability when engaging in business operations and internal management.

Article 12 WNC should endeavor to utilize all types of energy more efficiently and use renewable materials that have a low environmental impact so as to ensure the sustainable use of natural resources.

Article 13 WNC should establish environmental management systems based on the characteristics of its industry. Such systems shall include the following:

1. Collecting sufficient, up-to-date information to evaluate the impact of WNC's business operations on the environment.
2. Establishing measurable goals for environmental sustainability and examining whether the development of such goals should be maintained and whether that development is still relevant on a regular basis.
3. Adopting enforcement measures such as action plans, and examining execution results on a regular basis.

Article 14 WNC should establish a dedicated unit and assign dedicated personnel for the drafting, promoting, and maintaining of a dedicated management system and action plans and should hold environmental education courses for managers and other employees on a periodic basis.

Article 15 WNC should take into account the effect of business operations on eco-efficiency, promote and advocate sustainable consumption concepts, and conduct research and development, procurement, production, operations, and provide services in accordance with the following principles so as to reduce impact of its business operations on the natural environment, on biodiversity, and on the people that live in it:

1. Reduce resource and energy consumption of its products and services.
2. Reduce emissions of pollutants, toxins, and wastes, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.
7. Improve the conservation of terrestrial and marine biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.

Article 16 To improve water use efficiency, WNC shall use water resources in a sustainable manner and establish relevant management measures.

WNC shall construct and improve environmental protection treatment facilities to avoid

generating water, air, and land pollution and make best efforts to reduce adverse impact on human health and the environment by adopting optimal pollution prevention and control measures.

Article 17 WNC should evaluate potential risks and opportunities posed by climate change to the company, and shall implement related response measures.

WNC should adopt standards or guidelines generally used in Taiwan and abroad to implement a greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by WNC.
2. Energy indirect greenhouse gas emissions: emissions resulting from the generation of purchased electricity, heating, or steam.
3. Other indirect greenhouse gas emissions: these emissions are a consequence of the activities of WNC, but occur from sources not owned or controlled by WNC.

WNC should compile data on the total amount of its greenhouse gas emissions, total amount of water usage, and total weight of waste produced, as well as establish policies regarding energy conservation, carbon reduction, greenhouse gas reduction, water usage reduction, and waste management. WNC shall also incorporate the obtaining of carbon credits into its carbon reduction strategy and take related actions in order to reduce the effect of WNC's operations on climate change.

Chapter IV Safeguarding Public Welfare

Article 18 WNC shall comply with relevant laws and regulations and the International Bill of Human Rights with respect to gender equality, the right to work, and prohibition of discrimination. To fulfill its responsibility to protect human rights WNC shall adopt relevant management policies and processes, including:

1. A corporate policy or statement on human rights.
2. Impact evaluation of WNC's business operations and internal management on human rights and corresponding handling processes.
3. Regular review of the effectiveness of company policies or statements on human rights.
4. In the event of any infringement of human rights, WNC shall disclose processes for addressing matters arising with respect to the stakeholders involved.

WNC shall comply with internationally recognized human rights concerning labor, including freedom of association, the right of collective bargaining, caring for vulnerable groups, forbidding child labor, eliminating all forms of forced labor, and eliminating recruitment and employment discrimination, and shall ensure that its human resources policies do not allow differential treatment based on gender, race, socioeconomic status,

age, marital status, and family status to achieve equality and fairness in terms of employment, employment conditions, remuneration, benefits, training, evaluation, and promotion 4 opportunities.

WNC shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force in order to ensure equality and transparency. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. The company shall respond to any employee's grievance in an appropriate manner.

Article 19 WNC shall provide information to its employees so that they have knowledge of the labor laws and rights they enjoy in the countries in which the company conducts its operations.

Article 20 WNC should provide a safe and healthy work environment for its employees, including necessary health and first aid facilities and shall endeavor to curb any danger to employees' safety and health and to prevent occupational accidents.

WNC should organize health and safety training for its employees on a regular basis.

Article 21 WNC should create an environment conducive to career development and establish effective training programs to foster career skills.

WNC should also establish industry–academia collaboration programs to cultivate future talent for the industry.

WNC shall establish and implement a reasonable employee benefits program (covering items such as salary, compensation, leave, and other benefits) and appropriately reflect business performance or achievements in employee remuneration to ensure the recruitment, retention, and motivation of employees and to achieve sustainable operations objectives.

Article 22 WNC should establish a platform to facilitate regular two-way communication between management and employees for employees to obtain relevant information and express their opinions on WNC's operations, management, and decisions.

WNC shall respect the employee representatives' rights to bargain for changes in working conditions and shall provide employees with necessary information and equipment to improve negotiation and cooperation among employers, employees, and employee representatives.

WNC shall, by reasonable means, inform employees of operational changes that might have material impact on them.

Article 22-1 WNC shall treat customers or consumers of its products and services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. WNC shall also develop relevant strategies and specific measures for

implementation.

Article 23 WNC shall assume responsibility for products and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, WNC shall ensure the transparency and safety of products and services. The company further shall establish and disclose policies on consumer rights and interests and enforce them in the course of business operations in order to prevent products or services from adversely impacting the rights, interests, health, or safety of consumers.

Article 24 WNC shall ensure the quality of its products and services by following the laws and regulations of the government and relevant standards of the industry. WNC's products and services shall comply with relevant laws, regulations, and international guidelines in the areas of customer health and safety, client privacy, marketing, and advertising, and shall not deceive, mislead, defraud, or engage in any other acts which would betray consumers' trust or damage consumer rights and interests.

Article 25 WNC should evaluate and manage all types of risk that could cause interruption to operations so as to reduce impact on consumers and society.

WNC should provide a clear and effective procedure for handling consumer complaints in a timely manner, comply with relevant laws and regulations related to the Personal Information Protection Act for respecting consumers' privacy rights, and protect personal data provided by consumers.

Article 26 WNC should assess the impact its procurement has on society as well as the environment of the 5 community that it is procuring from and cooperate with its suppliers to jointly implement sustainable development initiatives.

WNC shall establish a supplier management policy and require its suppliers to comply with related regulations regarding environmental protection, occupational health and safety, and labor rights. Prior to engaging in commercial dealings with suppliers, WNC shall assess whether suppliers' actions have impact on the environment and society and avoid conducting transactions with suppliers whose actions violate sustainable development policies.

When WNC enters into a contract with a major supplier, the content should include terms stipulating mutual compliance with sustainable development policies and that the contract may be terminated or rescinded at any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 27 WNC shall evaluate the impact of its business operations on the community and employ qualified personnel in the location of its business operations to enhance community acceptance. WNC should, through equity investment, commercial activities, non-cash property endowments, volunteering, or other free professional services, dedicate resources

to organizations that resolve social or environmental issues, participate in events held by citizen organizations, charities, and local government agencies relating to community development and community education.

Article 27-1 In order to promote cultural development WNC should dedicate resources to cultural and artistic activities and/or the cultural and creative industries through donations, sponsorships, investment, procurement, strategic cooperation, corporate volunteering of technical support, or other means of support.

Chapter V Enhancing Disclosure of Sustainable Development Information

Article 28 WNC shall disclose information according to relevant laws and regulations and its Corporate Governance Best Practice Principles and shall fully disclose relevant and reliable information relating to sustainable development to improve information transparency.

Relevant information relating to sustainable development which WNC shall disclose includes:

1. Policies, systems, or relevant management guidelines and promotion plans for sustainable development initiatives resolved by the Board of Directors
2. The risks and the impact on corporate operations and financial conditions arising from exercising corporate governance, fostering a sustainable environment, and safeguarding public welfare.
3. Goals and measures for realizing the sustainable development initiatives established by the company and performance in implementation
4. Major stakeholders and their concerns
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues
6. Other information relating to sustainable development initiatives

Article 29 WNC shall adopt widely recognized international standards or guidelines when producing sustainability reports disclosing the implementation status of its sustainable development initiatives. Third-party assurance or verification of reports should be obtained to enhance the reliability of the information. The reports should include:

1. Policies, systems, or relevant management guidelines and promotion plans for implementing sustainable development initiatives.
2. Major interested parties and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare, and promotion of economic development.
4. Future improvement directions and goals.

Chapter VI Supplementary Provisions

Article 30 WNC shall at all times monitor the development of domestic and foreign sustainable development standards and the changes in the business environment so as to examine and improve its established sustainable development framework and to obtain better results from the implementation of its sustainable development policies.

Article 31 These Principles are implemented after approval by the Board of Directors. The same procedure shall apply to any amendment.

Article 32 These Procedures were enacted on May 9, 2013.

The first amendment was approved on March 18, 2015.

The second amendment was approved on Nov. 9, 2016.

The third amendment was approved on March 11, 2020.

The fourth amendment was approved on March 9, 2022.

The fifth amendment was approved on March 10, 2023.

The sixth amendment was approved on May 6, 2026.