

WNC Commitment to the RBA Code of Conduct

WNC hereby commits to abide by the Responsible Business Alliance (RBA) Code of Conduct and local laws in the places we operate. WNC is committed to respecting the dignity of employees and ensuring that its operations are in full compliance with business ethics. WNC will comply with the following requirements and apply these requirements to its supply chain to fully meet its corporate social responsibilities.

- 1. Workers have the right to freely choose work and to leave work. All work must be voluntary. WNC shall not charge its employees deposits or any fees upon their hiring. Employees must not be required to surrender any government-issued identification.
- 2. Child labor is not to be used. WNC shall appropriately allocate working hours and tasks for young workers and female employees during pregnancy or lactation. Such employees shall not perform work that is likely to jeopardize their health or safety.
- 3. Employees' work days shall be arranged appropriately. The company will ensure that employees' rest time, wages, and welfare comply with regulations and laws. Deductions from wages as a disciplinary measure shall not be permitted.
- 4. WNC shall not engage in any discrimination based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, veteran status, or marital status in hiring, rewards, access to training, promotions, dismissal, and retirement.
- 5. Inhumane treatment such as corporal punishment, psychological abuse, and verbal abuse, sexual harassment or reprisal in all forms is not allowed. WNC shall respect employees' right to engage in internal communications and shall ensure that the right of freedom of association is protected in conformance with local law.
- 6. WNC shall provide employees with a safe and healthy work environment and shall implement required identification, evaluation, and control measures to prevent occupational hazards. All employees are required to regularly receive health and safety training and shall be provided with clean and safe drinking water, toilets, and accommodation (if accommodation is provided as part of an employee's terms and conditions of employment).
- 7. WNC will strictly abide by environmental protection laws and regulations to implement environmental protection measures, control hazardous substances in products, specify energy-saving measures, establish waste-handling methods, reduce energy consumption and greenhouse gas emissions, perform effective water management, and prevent pollution hazards from occurring.
- 8. WNC will meet its social responsibilities and uphold the highest ethical standards. No improper advantages including bribery, corruption, extortion and embezzlement are not



to be derived or offered by WNC or its employees to ensure that the operations of WNC are in accordance with the requirements of business ethics.

- 9. Intellectual property rights are to be respected. WNC will carry out the principles of fair business, advertising, and competition to disclose actual information related to the company's business activities, organizational structure, financial status, and actual operating performance based on applicable laws, regulations, and major industry practices.
- 10. WNC shall set up smooth channels for internal and external communication and protect the personal information and privacy of customers, suppliers, employees, and other interested parties.
- 11. WNC shall adopt policies and exercise reasonable due diligence in the source and supply chain of tantalum, tin, tungsten, gold, and cobalt materials which fall under Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act and Regulation (EU) 2017/821 and make every effort to ensure the sourcing of minerals in a way consistent with the Organisation for Economic Co-operation and Development (OECD) Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent and recognized due diligence framework.
- 12. WNC shall adopt and establish a management system which conforms to the RBA Code of Conduct and ensure that the system is effective and applicable to achieve continuous improvement.

Jeffrey Gau President and CEO August 2024