



WABASH™

**2022 Corporate
Responsibility Report**

2022 Corporate Responsibility Report

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About This Report

In this 2022 Corporate Responsibility Report, we are reporting on our commitment to social responsibility and sustainability and on the basis that we use to measure our achievements and progress in these areas, including an assessment of sustainability conducted in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and using relevant Sustainability Accounting Standards Board (SASB) baseline metrics. The preparation of this Corporate Responsibility Report was conducted by a cross-functional team of subject matter experts and overseen by our executive officers and Board of Directors. We expect to expand our reporting in these strategic areas as our ability to capture and report on this critical data improves over time.

The information in this Corporate Responsibility Report is for the period from January 1, 2022, to December 31, 2022. This report includes certain forward-looking statements as defined by the Private Securities Litigation Reform Act of 1995. Forward-looking statements convey our current expectations or forecasts of future events. All statements contained in this Corporate Responsibility Report other than statements of historical fact are forward-looking statements. These and the company's other forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from those implied by the forward-looking statements. Without limitation, these risks and uncertainties include: demand for our products and the sensitivity of demand to economic conditions; the highly cyclical nature of our business; economic weakness and its impact on the markets and customers we serve; our backlog and indicators of the level of our future revenues; ongoing inflation; the COVID-19 pandemic, or other outbreaks of disease or similar public health threats; reliance on a limited number of suppliers of raw materials and components, price increases of raw materials and components, and our ability to obtain raw materials and components; our ability to realize all of the expected enhanced revenue, earnings, and cash flow from our agreement to create Wabash Parts LLC; reliance on information technology to support our operations and our ability to protect against service interruptions or security breaches; our ability to attract and retain key personnel or a sufficient

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workforce; our ability to execute on our long-term strategic plan and growth initiatives or to meet our long-term financial goals; our ability to successfully execute our strategic initiatives; volatility in the supply of vehicle chassis and other vehicle components; changes in our customer relationships or in the financial condition of our customers; significant competition in the industries in which we operate including offerings by our competitors of new or better products and services or lower prices; our competition in the highly competitive specialized vehicle industry; market acceptance of our technology and products or market share gains of competing products; disruptions of manufacturing operations; our ability to effectively manage, safeguard, design, manufacture, service, repair, and maintain our leased (or subleased) trailers; current and future governmental laws and regulations and costs related to compliance with such laws and regulations; changes to U.S. or foreign tax laws and the effects on our effective tax rate and future profitability; changes in U.S. trade policy, including the imposition of tariffs and the resulting consequences; the effects of product liability and other legal claims; climate change and related public focus from regulators and various stakeholders; our ability to meet environmental, social, and governance expectations or standards or to achieve our goals; impairment in the carrying value of goodwill and other long-lived intangible assets; our ability to continue a regular quarterly dividend; our ability to generate sufficient cash to service all of our indebtedness; our indebtedness, financial condition and fulfillment of obligations thereunder; increased risks of international operations; provisions of our New Senior Notes which could discourage potential future acquisitions of us by a third party; the risks related to restrictive covenants in our New Senior Notes indenture and Credit Agreement, including limits on financial and operating flexibility; price and trading volume volatility of our common stock; and assumptions relating to the foregoing. Readers should review and consider the various disclosures made in the company's reports to its stockholders and periodic reports on Forms 10-K and 10-Q.

Message from the CEO

One year ago, when I sat down to write this letter, Wabash was at the starting line of a new and exciting journey – a rebrand that was the culmination of a refreshed, long-term growth strategy and organizational redesign. We've stayed true to our mission and purpose of providing customers with breakthrough ideas and sustainable, innovative solutions that are Changing How the World Reaches You®.

In 2022, we hit the road with confidence, conscious that the future would be shaped by the clarity and courage of our choices. We responsibly undertook the largest capital project in our company's history to increase capacity for dry van manufacturing. We took action to spark additional growth. We began the process of building an innovative ecosystem with leading customers, dealers, suppliers and technology partners and made long-term agreements with companies that share our values and vision of the future. At Wabash, *who* we do business with is as important as *how* we do business.

We recognize that our ongoing growth and transformation would not be possible without the thousands of dedicated employees who are the heart of Wabash. We are redoubling our efforts to bring our entire team along on the Wabash journey so that each and every individual feels valued and respected, and shares in the vision for our company's future. We are confident that our commitment to a culture of mutual respect will benefit not only our operations but also our relationships with our valued customers and partners.

Our strategy is clear: offer the very best products to our customers while shaping a 21st-century organization focused on success in the market while protecting and enhancing our team, our communities and our planet. We are proud that our efforts have been recognized through our inclusion on Forbes' list of America's Best Small Companies. In addition to achieving performance records in 2022, we emphasized our commitment to our communities through substantial increases in giving and volunteering, with a targeted focus on food insecurity.

We are working together to grow the positive impact we have as a company – especially in areas where we are uniquely positioned to make a lasting difference. We are committed to taking action in our operations and in our communities to address the critical issues facing our world. Some highlights of the 2022 report include the following:

- A refreshed Code of Business Conduct and Ethics
- The largest capital investment in company history, resulting in targeted risk reduction
- Increased diversity across our workforce
- Over 110,000 hours of employee training
- Measurable water reuse and reduction in Indiana and California operations
- Facility upgrades resulting in expected decreases in electricity usage and expected reductions in greenhouse gas (GHG) emissions
- Partnership with Feeding America
- Zero cybersecurity breaches detected
- Addition of two new board members with diverse backgrounds and experience

Improvement has always been an integral part of who we are and what we do. I am proud of the progress our team has made to drive long-term positive change for Wabash and all our stakeholders.

Thank you for your interest in our corporate responsibility initiatives.



Respectfully,

A handwritten signature in black ink that reads "Brent Yeagy". The signature is fluid and cursive.

Brent L. Yeagy
President and Chief Executive Officer
Director

We are

WABASH™



From our start in semi-trailer manufacturing to our expansion into adjacent categories with industry-leading product lines, Wabash has become a powerhouse providing advanced engineered solutions in transportation, logistics and distribution.

Today, we are a visionary leader with the foresight and wherewithal to move the business of transport forward. We are recognized as a leader who supports the largest fleets in North America in the transportation, logistics and distribution industries.

There is no other truck body or trailer manufacturer that thinks the way we do, acts the way we do or is making the kind of sweeping changes we do to prepare our customers for a very different world – one that is coming fast and will force disruption.

We see a different future reality than our competition in the context of social, technological and logistics changes, and we've chosen to go down a substantially different path to reshape the industry and pull that future forward for our customers. We saw how logistics changes would disrupt the industry and result in customers buying from one source, in one way, from first to final mile. We saw the need to radically change how products are conceived and designed upfront in engineering with new technologies to make leapfrog improvements in quality and consistency. We had the foresight to develop and commercialize a new composite technology that can deliver breakthrough value to customers. Going forward, we see the need to expand connectivity from the source all the way to the home to ensure food safety versus myopically focusing on point solutions.

2022 by the Numbers

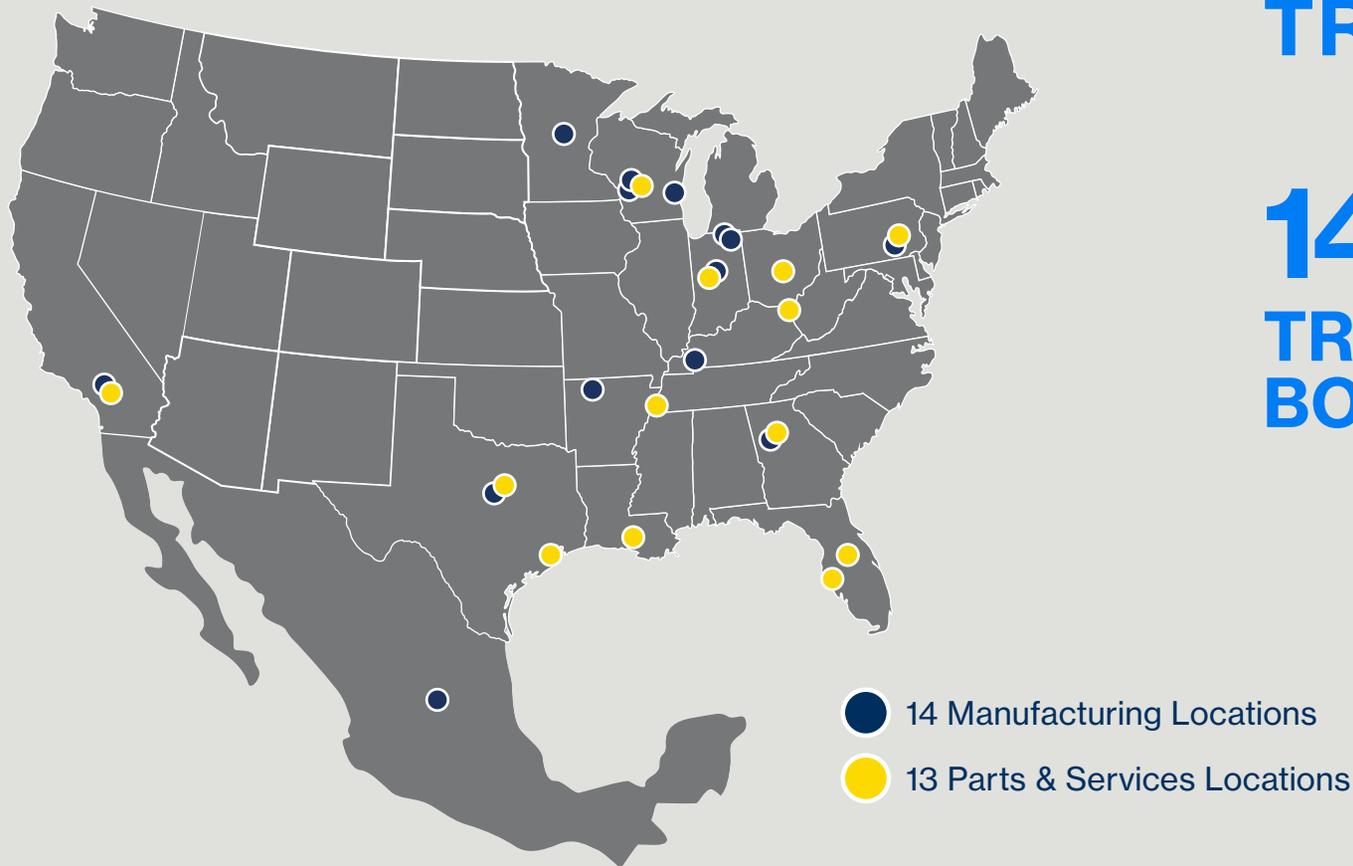
Employee Count:

6,900 FULL-TIME EMPLOYEES

2022 New Shipments
by Product Category:

52,035
TRAILERS

14,800
TRUCK BODIES



Awards

Wabash is an industry leader in safety, environmental stewardship and product performance. While we don't seek to win awards, we appreciate external validations of our success when they occur. These awards represent more than mere accolades for us. In every facet of our business—from engineering and manufacturing to customer service—we strive to deliver an exceptional experience to everyone who works with us. With a commitment to continuous improvement that drives our performance forward in every respect, we pour our best into everything we do to serve our customers.

Safety and Environmental Awards

- 2021 Truck Trailer Manufacturers Association Plant Safety Awards (Little Falls, MN, and San José Iturbide, Guanajuato, Mexico)
- 2020 Truck Trailer Manufacturers Association Plant Safety Awards (Fond du Lac, WI, and San José Iturbide, Guanajuato, Mexico)
- 2019 Truck Trailer Manufacturers Association Plant Safety Awards (New Lisbon, WI)
- 2018 Truck Trailer Manufacturers Association Plant Safety Award (San José Iturbide, Guanajuato, Mexico)
- 2017 Kentucky Governor's Safety and Health Award (Cadiz, KY)
- 2016 Truck Trailer Manufacturers Association Plant Safety Awards (New Lisbon, WI, and San José Iturbide, Guanajuato, Mexico)
- 2015 Truck Trailer Manufacturers Association Plant Safety Awards (New Lisbon, WI)

Product Awards

- Heavy Duty Trucking Top 20 Products (EcoNex™ Refrigerated Trailer Powered by eNow Solar Energy, 2021)
- SSAB Swedish Steel Prize Finalist (RIG-16 Rear Impact Guard, 2017)
- IIHS Toughguard Award (RIG-16 Rear Impact Guard, 2017)
- Heavy Duty Trucking Top 20 Products (Cold Chain and Final Mile equipment, 2016)

Corporate Awards

- Forbes America's Best Small Companies (2023)
- FreightWaves FreightTech 100 (2023)
- Newsweek's America's Most Responsible Companies (2022)
- Indiana Manufacturers Association Innovation Excellence Award (2021)
- IndustryWeek 50 Best U.S. Manufacturers (2015–2018, 2013, 2006)
- INVESTIndiana Equity Conference Top 5 Indiana Public Company (2016)
- Supplier Diversity Development Coalition of Greater Lafayette Golden Handshake Award for Diversity and Excellence (2016)
- Forbes 100 Most Trustworthy Companies in America (2015)
- Indiana Employer Support of the Guard and Reserve Above and Beyond Award (2014)





People, Purpose and Performance Drive Our Business

At Wabash, it's our focus on people, purpose and performance that drives us to do better so we can continue Changing How the World Reaches You®.

WABASH™

Our Purpose

Changing How the World Reaches You®

Our Vision

To be the innovation leader of connected solutions for the transportation, logistics and distribution industries.

Our Mission

To enable our customers to succeed with breakthrough ideas and solutions that help them move everything from first to final mile.

Our Values

Our values are the qualities that govern our critical leadership behaviors and accelerate our progress.

- **Be Curious:** We will make bold choices and encourage creativity, collaboration and risk-taking to turn breakthrough ideas into reality.
- **Have a Growth Mindset:** We will be resilient and capable of the change required to succeed in a world that does not stand still.
- **Create Remarkable Teams:** We will create a workplace culture that allows individuals to be their best in order to retain and attract talent from diverse industries, geographies and backgrounds.



Our Leadership Principles

Our leadership principles are the behaviors that provide definition to our actions and bring our values to life.

- **Embrace Diversity and Inclusion:** We solicit and respect the input of others, celebrate our differences and strive for transparency and inclusiveness.
- **Seek to Listen:** We listen to our customers, partners and each other to reach the best solutions and make the strongest decisions.
- **Always Learn:** To model a growth mindset, we continue learning through every stage of our careers. We do not quit, and we are not satisfied with the status quo.
- **Be Authentic:** Employees who thrive at Wabash are honest, have incredible energy and demonstrate grit in everything they do.
- **Win Together:** We collaborate, seek alignment and excel at cross-group communication to succeed as one team and One Wabash.



Stakeholders

Our corporate responsibility initiatives are intended to benefit all Wabash stakeholders, including employees, customers, suppliers, dealers, stockholders, industry and trade associations, and community members.

Employees

We encourage feedback from our employees through pulse surveys, polls, town hall meetings, a voluntary annual engagement assessment, development conversations, online portals, a mobile app, social media and confidential channels where employees can raise sensitive issues, seek guidance and report misconduct.

Customers and Dealers

We seek customer input through continuous dialogue, product and service training programs, dealer meetings and a variety of customer surveys. We use that information to improve our products, services and operations. Customers and dealers are encouraged to participate in our biennial Ignite conference.

Suppliers

We actively collaborate with our network of suppliers. We are members of several industry organizations, attend national and local conferences, and encourage suppliers to participate in webinars and our biennial Ignite conference.

Stockholders

We routinely meet with stockholders for conversations focused on a variety of topics, including governance, company strategy, growth, risk management and sustainability. Additionally, stockholders may amend our bylaws.

Community Members

We support numerous civic, cultural, economic and social welfare organizations across North America, investing in communities through financial and in-kind donations, as well as employee volunteer service hours.

Industry Associations and Regulatory Bodies

Wabash leverages partnerships with government entities and industry associations to develop efficient, effective and practical solutions to the problems facing the manufacturing and transportation segments. Because of our commitment to driving progress and serving people worldwide, we share information, insight, and applications to address the issues of today and anticipate the challenges of tomorrow. We place special emphasis on cost-efficient products that meet or exceed evolving sustainability standards. Wabash is connected to the following organizations:

Government and Regulatory Bodies

- California Air Resources Board (CARB)
- U.S. Department of Transportation (DOT)
- U.S. Environmental Protection Agency (EPA)
- National Highway Traffic Safety Administration (NHTSA)
- Transport Canada

Transportation Associations

- American Trucking Associations (ATA)
- ATA's Technology & Maintenance Council (TMC)
- Cargo Tank Risk Management Committee (CTRMC)
- National Tank Truck Carriers (NTTC)
- National Trailer Dealers Association (NTDA)
- National Truck Equipment Association (NTEA)
- Truck Trailer Manufacturers Association (TTMA)

Manufacturing Associations

- Indiana Manufacturers Association (IMA)
- National Association of Manufacturers (NAM)



Sustainability Philosophy



Environmental

We have been on a sustainability journey since the company's inception. We believe our greatest contribution to the environment is in the products and solutions we make available to our customers—some of the largest commercial transportation fleets in North America. Uniquely incentivized to improve product designs by utilizing new materials to reduce the weight and improve the durability of our products, Wabash is a leader in creating value for customers by facilitating improved fuel efficiency for all road products and improved thermal efficiency for temperature-controlled products, while ensuring the quality and longevity of our equipment.



Our People & Communities

Committed to supporting an inclusive and respectful culture that embraces diversity throughout the organization, we believe that diversity of background and experience fosters perspectives that generate superior ideas, leadership and stakeholder considerations to enhance business decisions. We actively seek a workforce comprised of individuals with different backgrounds, experiences and viewpoints.

Additionally, we seek to be active members of the areas in which we live and work, driving toward the betterment of our communities through our devotion to philanthropy, volunteerism and charitable giving.



Governance

Our Board of Directors is committed to overseeing the business and execution of our strategy and providing independent guidance for sound decision-making and accountability. Given the important role our directors play, criteria for Board membership encompasses a broad set of qualifications, including relevant skills, expertise, integrity and diversity. Wabash's Nominating, Corporate Governance and Sustainability Committee has made a considerable effort to embrace greater diversity through Board refreshment. The company added two new directors in 2022 and has an independent chairperson.

Product and Brand



Sustainability Approach

Climate Change and Greenhouse Gas Emissions

In addition to assessing our own impact on the environment, we are highly focused on helping our customers meet their long-term climate change goals in a practical manner. As a manufacturer of commercial transportation equipment, Wabash supports customers' long-term ambitions to reduce their carbon footprint. We believe we have a responsibility to our customers—some of the largest transportation fleets in North America—to help them reduce their Scope 1 and Scope 2 greenhouse gas emissions through product innovations and material technologies that reduce weight or maximize cube capacity, improve fuel efficiency, improve thermal efficiency in temperature-controlled applications, and enable the use of electric or alternative energy vehicles.

Delivering Sustainability to Our Customers

We put our problem-solving expertise to work on the most pressing issues affecting commercial transportation and manufacturing.

Fuel Economy

Although Wabash's products do not directly consume fuel and are not directly responsible for emissions, the indirect draw on fuel to move our products makes the weight, aerodynamics and thermal efficiency of our equipment relevant considerations in our customers' fuel efficiency and emissions. We drive innovation toward practical solutions that provide greater fuel efficiency and reduce tractor-trailer emissions—making products that perform better at a lower cost per mile.

DuraPlate® Composite Technology

In 1996, our DuraPlate composite panels revolutionized semi-trailer sidewalls with durability and damage resistance that remain second to none. In 2019, we introduced our DuraPlate Cell Core technology in our dry van trailers. DuraPlate Cell Core is a composite material that delivers a 300-pound-lighter-weight trailer with the same durability our customers have come to expect from our products.

EcoNex™ Technology

Our EcoNex Technology enables our customers to achieve their sustainability goals. This advanced material technology is being engineered to be lighter in weight, stronger in construction and more efficient in thermal properties compared to conventional refrigerated technology. This translates into lower lifetime operational costs and more conscious use of resources. In addition to existing products in the cold chain logistics market, Wabash continues to see additional interest from other industries and synergies across other product lines with this market-disrupting technology.

Electric Vehicles

Our weight reduction and thermal efficiency technologies can enable further adoption of electric vehicles. Our lightweight technology can offset the increased battery weight impact, and reducing the thermal load can save energy for increased range or downsized batteries. In 2020, Wabash commercialized the first zero-emission refrigerated trailer. This all-electric refrigerated trailer leverages EcoNex Technology to downsize the energy

required to keep produce cold. The lightweight properties being engineered into EcoNex Technology enable the use of battery-powered refrigeration and solar technology from our partners for the most thermally efficient, eco-friendly refrigerated haul available on the market.

Not limited to EcoNex Technology, Wabash's overall electrification strategy involves strategic and technical partnerships with both established providers and some of the most innovative and disruptive companies in the electric vehicle (EV) industry.

Trailer Aerodynamics

In 2009, Wabash introduced its first trailer side skirt proven to reduce fuel consumption. Driven by a changing regulatory landscape and customer concerns, our team continues to make design and component improvements that deliver better aerodynamics and offer greater fuel efficiency. Our aerodynamic skirts are EPA SmartWay verified, CARB compliant and improve fleet fuel economy by up to 4.2%.

Advanced Connected Technologies – Telematics & Digital

We believe predictive analytics are the future of efficient fleet operations. Applying telematics—real-time monitoring and analysis of performance and environmental data—to transportation equipment will allow drivers to increase performance, reduce maintenance and prolong equipment life. Working with leading technology providers, we configure and install these systems to optimize data collection and delivery.



Sustainable Materials

Manufacturers across multiple industries choose our proprietary DuraPlate® composite technology for its versatility and strength. Each DuraPlate panel and product contains between 15% and 30% post-consumer resin (PCR). By using PCR in the manufacture of DuraPlate, Wabash has diverted more than 1.7 billion plastic bottles from landfills, including 130 million bottles in 2022.

What's more, at the end of the product lifespan, DuraPlate is 100% recyclable.

We continue to innovate toward using sustainable materials that both outperform and outlast the alternatives while choosing components and compositions that ensure maximum environmental responsibility.

Highway Safety

When it comes to highway safety, we're constantly evaluating new and different ways to make our products safer for those who operate them, as well as those who share the road with our transportation products. Wabash was the first U.S. trailer manufacturer to receive ISO 14001 certification, the first to build and test to Canada's more rigorous rear impact standards and the first to design a stoplight system that enhances collision avoidance by making trailer braking more visible to motorists

Upper ID/Aux Lighting Systems

Wabash applied the functionality of auxiliary stoplight systems – often seen in SUVs – in the Upper ID/Aux Stoplight trailer innovation. Rear ID lights at the top of the trailer shine brighter when brakes are applied, giving motorists better visibility. All Wabash van trailers have been equipped with the Upper ID/Aux Lighting Systems as a standard option since 2020.

Trailer Underride Guards

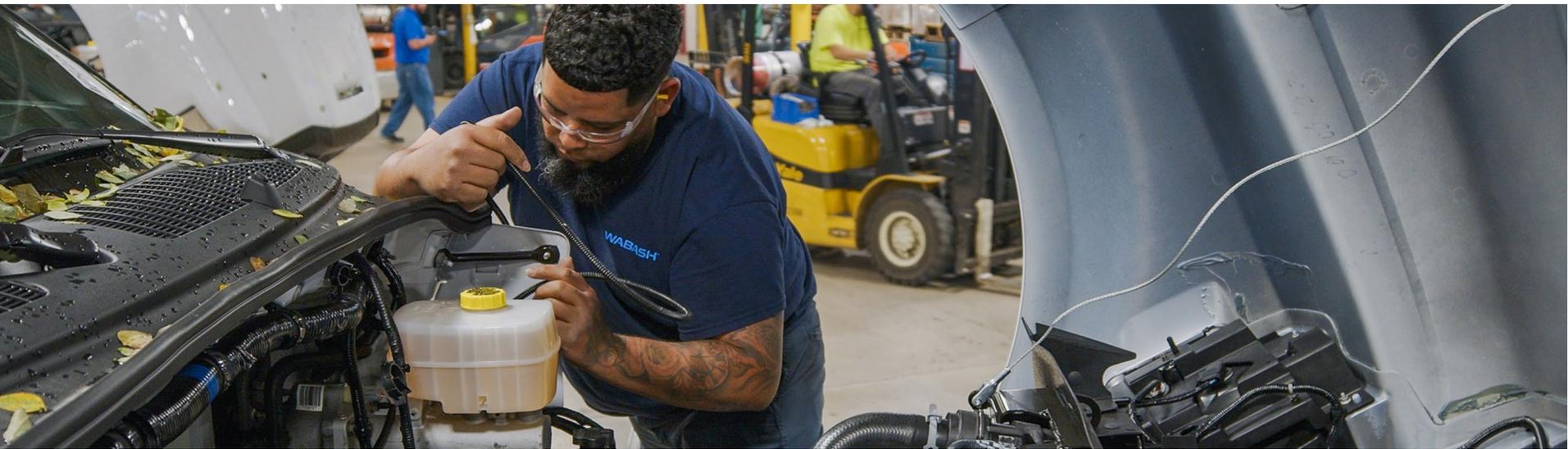
Wabash supported the amendment of federal regulations requiring manufacturers to ensure their rear impact guards are strong enough to meet more stringent requirements. Our rear impact guards have met these standards for over a decade. Additionally, Wabash engineered an award-winning rear impact guard designed to mitigate underride in multiple offset impact scenarios, which exceeds current federal standards.



Product Safety

Our commitment to quality and safety is backed by a robust internal concern reporting system and associated processes. Any Wabash employee or external party can report a potential safety-related concern that could cause unreasonable risk of harm to our customers. **The Alert Line may be reached at 1-888-899-0646 or online at onewabash.ethicspoint.com.** Potential or reported safety concerns are routed to a cross-functional Product Safety Team that includes members from Quality, Warranty, Engineering, Sales and Strategic Sourcing. The Product Safety Team investigates submissions and serves as an initial filter for potential safety issues. Issues that require escalation are sent to the Product Safety Council, which consists of executive team members who coach and give final direction to the Product Safety Team.

In case of a decision to issue a recall, the Wabash warranty team issues the appropriate documentation to the National Highway Traffic Safety Administration (NHTSA) and works closely with customers and service providers to remedy the issue. In 2022, Wabash issued three recall campaigns involving 745 units produced between 2018 and 2022, which made up less than 0.4% of all units shipped during the same period.



Chemical Safety

As stated in our Environmental, Health and Safety Policy, we are committed to responsibly managing our operations to protect our employees, minimize our environmental impact and comply with legal and customer requirements.

Our Environmental, Occupational Health, Safety and Security (EOHSS) department reviews all new chemicals before use and evaluates changes in processes, including how chemicals are used. The reviews cover chemical use, storage, handling and waste management. Through those assessments, we apply the appropriate level of control to mitigate the risk of potential negative impacts on our operations, our people and the environment.

We use the hierarchy of controls methodology to manage all EOHSS risks, including the use of chemicals. We work with our suppliers to identify ways to eliminate chemicals or replace them with lower-risk alternatives. In addition to working to eliminate or substitute, we may implement engineering controls to reduce worker or environmental exposure, such as fire protection, ventilation and secondary containment. We may also implement other controls, including personal protective equipment (PPE) and administrative controls. Our administrative controls include procedures, audits, inspections and safe work instructions (SWIs), which provide task-level safety information for our employees.

Protecting Employees

Our employees are trained on safe work instructions, understanding chemical labels, safe chemical handling, selecting and wearing personal protective equipment (PPE) and proper waste disposal. This training is conducted for all new employees as part of their onboarding, included as monthly topics for current employees and reviewed regularly with specific employees, such as those who handle hazardous waste.

We also train employees about our chemical approval process to ensure chemicals are reviewed before being brought on-site. In addition to training, we conduct industrial hygiene assessments to verify that the applied controls are effective. Procedures are in place to avoid unintentional spills, releases and emergencies. At many Wabash sites, we review our emergency procedures with local authorities.

Quality

Quality Management Systems

Wabash's commitment to quality, safety and continuous improvement is why our locations earn ISO 9001 registration and recertification for Quality Management Systems time after time.

ISO 9001:2015 Registration for Quality Management Systems

- Cadiz, KY (since 2014)
- Lafayette, IN (since 2012)

Quality Policy

We are committed to being a recognized leader in the design, manufacture and distribution of transportation and diversified industrial products and services throughout North America. This is exemplified by our employees' commitment to safety, quality, delivery, productivity and cost leadership.

We believe that our employees are the most important asset that we have and are committed to their well-being and development, along with assuring that they are actively engaged in our improvement processes and fully knowledgeable of the workings of our quality management system.

We are committed to the principle of continuous improvement and firmly believe that we must be better today than we were yesterday and better tomorrow than we are today. It is under this belief that we continuously review our performance relative to our customers' expectations and use feedback to drive ongoing quality improvement initiatives.

We continually strive to adhere to all requirements of our quality management system while reviewing its effectiveness and suitability annually through internal and external audits.

To ensure that our systems are effective in driving quality improvement, we maintain measurable quality objectives relative to safety, quality, delivery, productivity and cost-effectiveness, among others.

Supplier Quality Management

In addition to managing a robust quality management system for Wabash's operations, we expect suppliers to meet certain standards of quality, engineering, delivery and management. Our supplier audit process is a comprehensive assessment performed at the supplier's facility focusing on their system capabilities and how they satisfy Wabash's established requirements. Suppliers are measured in 15 detailed areas. Based on a supplier's overall rating, action plans are developed to identify improvement opportunities, corrective actions and timelines to ensure proper closure. Results of each audit are captured in our Supplier Development and Quality database. The process can be applied to both direct and indirect suppliers based on a number of selection criteria, such as a new supplier to Wabash, a new supplier facility, a current supplier with significant growth opportunities or a current supplier experiencing significant performance issues.

Environment



Environmental Health and Safety

Environmental Stewardship

As the first U.S. semi-trailer manufacturer to earn an ISO 14001 certification, Wabash continues to lead the industry in environmental management.

ISO 14001:2015 Registration for Environmental Management

- Harrison, AR (since 2017)
- Cadiz, KY (since 2015)
- Lafayette, IN (since 2005)
- San José Iturbide, Guanajuato, Mexico (since 2015)

Other Environmental Stewardship Certifications

- Federal Clean Industry Certification at San José Iturbide, Guanajuato, Mexico (since 2017)

Enterprise-Level Environmental Health and Safety Policy

In 2022, we updated our environmental, health and safety policy. It has been developed and maintained to meet the ISO 14001:2015 standard. We audit our employees' understanding of the policy at our ISO 14001:2015 registered facilities, which account for approximately 60% of our total employees. This enterprise-level policy is posted at all Wabash production facilities, available on our website at onewabash.com/about-us/corporate-responsibility/environmental-health-safety-policy and included here:

We commit to our employees and stakeholders to manage our business operations in a responsible manner that aligns with our values and leadership principles. We are committed to the protection of the environment and the health and safety of our employees.

- We will ensure that our products, processes, services and facilities minimize the generation of waste, pollution and adverse impacts on the environment.
- We believe that all injuries, occupational illnesses and environmental incidents are preventable. In support of this, all employees are expected to perform their work in such a manner as to not jeopardize the environment, their personal health and safety or the health and safety of fellow employees.
- We will meet or exceed all applicable environmental, health and safety compliance obligations.
- To meet the principles of this policy, top management at each location is directly responsible for implementing this policy.
- With the commitment and full support of every employee, we will continually improve our adherence to these principles through establishing and implementing objectives and will report performance to our stakeholders.

Environmental Projects

Wabash implemented numerous projects in 2022 to minimize environmental impact. We included water use as a metric in our integrated Environmental, Occupational Health, Safety and Security (EOHSS) software system to develop a baseline, evaluate companywide water usage and identify opportunities for efficiency.

Our 2022 water reduction efforts were focused on maximizing reuse at two manufacturing facilities to conserve water. At our Lafayette, Indiana, and Moreno Valley, California, facilities, we are installing systems to recover, filter and recycle water used when testing units for leaks. These water recycling projects are projected to save up to 1.5 million gallons of water per year, depending on the rate of production and operations.

In addition to reducing water use, Wabash is continually improving the energy efficiency of our operations through manufacturing equipment upgrades, retrofits and replacements. Capital projects in 2022 included upgrading and replacing air compressors, lighting and welding equipment. Through those upgrades, we estimate we will save up to 1.1 million kilowatt hours of electricity per year and reduce greenhouse gas (GHG) emissions by up to 790 metric tons per year.



Energy Conservation

At Wabash, energy conservation efforts are another critical part of our commitment to continuous improvement and environmental stewardship. We require energy conservation efforts across all facilities. This policy includes improving operational efficiency as well as upgrading to energy-conserving equipment where possible.

- All Wabash facilities use energy-efficient lighting.
- Our manufacturing operations use pulse welders, which produce the same high-quality result as traditional welders but require only one-third of the energy.

As noted previously in the “Environmental Projects” section, Wabash is continually improving the energy efficiency of our operations through manufacturing equipment upgrades, retrofits and replacements.



2022 Energy Management Summary¹

We utilize the World Resources Institute Greenhouse Gas Protocol Corporate Standards and Guidance methodology for our emissions calculations and the U.S. Environmental Protection Agency's (EPA) emissions factors. Gases included in our greenhouse gas (GHG) calculations are carbon dioxide, methane, nitrous oxide and hydrofluorocarbons.

The growth in manufacturing volume and colder winter weather drove increases in our GHG emissions and energy use in 2022 compared to 2021. While there was an increase in absolute Scope 1 and Scope 2 GHG emissions, intensity-based emissions decreased due to a greater volume of new units produced and net sales, ongoing energy efficiency efforts and the continued greening of the electrical grid.

The percentage of grid electricity dropped primarily because of the increased use on-site of natural gas needed to meet the cold weather heating demand in 2022.

Scope 1 emissions continued to be mitigated by our decision to transition foaming operations in late 2019 to a SNAP-compliant hydrofluoroolefin (HFO) formulation in our refrigerated trailers, reflecting our commitment to creating sustainable solutions. We believe that using sustainable materials shouldn't be a burden placed on our customers and accept the responsibility to develop sustainable solutions that enable our customers to succeed on a global scale. Whether our product runs in California, Indiana or Canada, our continued hydrofluorocarbon (HFC) reduction will make meaningful progress toward eliminating greenhouse gas emissions.

	2022	2021 ²	YOY Change
GHG Scope 1 Emissions (Metric Tons CO₂e)	48,200	44,700	7.8%
GHG Scope 2 Emissions (Metric Tons CO₂e)	43,600	43,200	0.9%
Metric Tons CO ₂ e per New Unit Shipped	1.37	1.42	-3.2%
Metric Tons of CO ₂ e per Million Dollars in Consolidated Net Sales	36.69	48.74	-24.7%
Total Energy Consumed (GJ)³	1,120,000	1,050,000	6.7%
Energy (GJ) per New Unit Shipped	16.76	16.96	-1.2%
Energy (GJ) per Million Dollars in Consolidated Net Sales	447.62	582.28	-23.1%
Percentage of Grid Electricity of Total Energy Consumed⁴	31.80%	32.20%	-1.2%
Percentage of Renewable Energy	0%	0%	0%

¹Disclosure includes only company-owned or leased locations. These figures do not consider energy usage at third-party facilities, which Wabash is not responsible for and has no visibility of energy services. Under the control approach, Wabash accounts for GHG emissions from operations over which it has control.

²The data for 2021 has been adjusted since the publication of the 2021 Corporate Responsibility Report due to improved reporting systems.

³"Total Energy Consumed" is energy from all sources, including energy purchased from external sources and energy produced internally. Energy consumption includes direct fuel usage and purchased electricity.

⁴"Percentage of Grid Electricity of Total Energy Consumed" is calculated as purchased grid electricity consumption divided by total energy consumption.

Recycling and Waste Reduction

Through our waste reduction, recycling efforts and use of recycled materials, we actively promote responsible manufacturing and help drive environmental sustainability. With the implementation of a new Environmental, Occupational Health, Safety and Security (EOHSS) software platform, we have improved tracking of our recycling and waste reduction efforts, which is reflected in our 2022 metrics.

	2022	2021	YOY Change
Cubic Yards of Landfill Airspace Saved	346,000	297,000	16.5%
Cubic Yards of Landfill Airspace Saved per New Unit Shipped	5.18	4.80	7.9%
Kilowatt-Hours of Electricity Saved	85,700,000	64,300,000	33.3%
Kilowatt-Hours of Electricity Saved per New Unit Shipped	1,282	1,038	23.5%
Mature Trees Saved	38,000	31,200	21.8%
Mature Trees Saved per New Unit Shipped	0.57	0.50	12.8%
Metric Tons of CO₂e Emissions Avoided	83,000	56,700	46.4%
Metric Tons of CO ₂ e Emissions Avoided per New Unit Shipped	1.24	0.92	35.6%

Electronic Waste

Wabash sites manage electronic waste in accordance with state and federal regulations and in line with international guidelines for disposal of electronic waste.

Packaging

Wabash suppliers are subject to our Packaging Manual (“Supplier Packaging Requirements for Production Parts”), which is publicly available on the company’s website at onewabash.com/about-us/suppliers/supplier-documents.

The Packaging Manual makes clear Wabash’s expectation that suppliers maximize the use of recyclable materials to minimize disposal of dunnage (e.g., material used to protect goods during shipping, such as bubble wrap, packing peanuts, air pillows and custom blocks) and that suppliers provide responsible, final disposition of other materials.

Wabash requires Society of Plastics Industry (SPI) coding on all vacuum-formed and injection-molded plastic packaging material to facilitate recycling. All plastic not required for packaging or shipping protection must be removed prior to shipment to Wabash. Non-recyclable wax-coated corrugated cardboard is prohibited except when expressly approved; for example, when a base container can be returned to the supplier with internal dunnage for reuse. Wabash specifies that overpackaging and wasteful packaging are undesirable.

In some instances, packaging is designed by Wabash itself. When a supplier is separately sourcing packaging, it must select from a standard container listing prescribed by Wabash and must utilize the smallest container appropriate for the product being supplied. Suppliers must also ensure that any hazardous materials are shipped in compliance with all relevant laws and regulations.

Water Use

Wabash is committed to responsible water use for the good of the communities in which we operate. All facilities are required to meet applicable governmental wastewater standards before discharge. Although we use relatively limited amounts of water in our operations, we have begun to track and report our water use, with approximately 96% of our operations included in this report.

Most of the wastewater discharged from our manufacturing operations is sanitary wastewater from restroom facilities. While we do have limited water use in our operations, we are working to reduce our impact on freshwater systems. For example, we have installed water recycling systems to capture, filter and reuse water for specific processes. As noted previously in the

“Environmental Projects” section, our 2022 water reduction efforts were focused on maximizing reuse at two manufacturing facilities in Lafayette, Indiana, and Moreno Valley, California. Our recycling and waste diversion efforts saved an additional 660,000 gallons of water in 2022.

	2022
Water Use (Gallons) ¹	33,600,000
Water Use (Gallons) per New Unit Shipped	502.74
Water Use (Gallons) per Million Dollars in Consolidated Net Sales	13,429

¹ Reflects usage by approximately 96% of our operations. Disclosure includes only company-owned or leased locations. These figures do not consider water usage at third-party facilities, which Wabash is not responsible for and has no visibility of water use.

Air Emissions

In 2021, we began the implementation of a new Environmental, Occupational Health, Safety and Security (EOHSS) software platform. Our initial implementation was to improve our tracking of injuries, near-miss incidents and corrective actions. As we continued to expand our integrated EOHSS software platform, we added our greenhouse gas (GHG) emissions inventory by following the GHG Protocol, which provides standards and guidance for organizations preparing a GHG emissions inventory. Our organizational boundary for GHG emissions is based on an operational control approach.

Wabash will continue to expand our system to track key environmental metrics, including air emissions, waste, water and recycled materials to develop baselines. To contextualize our environmental data, including GHG emissions, we also use reporting metrics that normalize data according to revenue and units produced.

Biodiversity

While our potential to impact biodiversity is limited, we remain mindful of its great importance. The greatest potential impact of our operations would be from new building construction or major facility expansion when we could affect intact ecosystems. While we did not undertake either of those projects in 2022, our historical practice has been to reuse existing facilities or previously developed brownfield sites for our operations rather than building on greenfield sites. This practice revitalizes existing facilities and significantly reduces potential impacts. For any projects at our existing facilities, we have processes and procedures in place to manage the change and work with our contractors to ensure compliance and minimize any potential negative effects.

Our past efforts to improve biodiversity included a partnership between Wabash, the Indiana Wildlife Federation and the U.S. Fish and Wildlife Service. Together, we worked to restore 40 acres attached to our facility in Lafayette, Indiana, back to their native state with prairie grasses and wildflowers to encourage a sustainable approach to industrial land use. As a result, our project provided a natural wildlife habitat and reduced our environmental impact.

Remanufacturing Design and Services

Wabash views remanufacturing as an opportunity to help customers extend the useful life of their equipment, which reduces the raw materials needed to produce new machinery.

Tank trailers are built to be durable pieces of equipment, and repair services through Wabash Parts and Services allow this type of equipment to remain on the road for years. Tank walls must comply with a minimum thickness, as required by the Department of Transportation (DOT), to haul certain hazardous materials, such as chemicals and acids. Wabash Parts and Services repairs tank walls to ensure DOT compliance and prolong the useful life of these tank trailers.

2022 Remanufacturing Summary

\$10.4M REVENUE FROM
REMANUFACTURING

2,049 TRAILERS
SERVICED



Social



Employee Experience

Wabash focuses on the holistic employee experience through a well-defined culture as outlined in our CARE model, where **C**ommunication, **A**ccountability, **R**ecognition (rewards) and **E**ngagement converge to positively influence our most critical asset – our people. In 2022, we evolved our CARE model into a culture guidebook that acts as a detailed roadmap to a best-in-class culture. It documents our desired culture outcomes, why they’re important and how we’ll achieve them.

Communication

At Wabash, we realize that effective communication is a two-way process. We focus on being open listeners and utilizing the feedback we hear to improve the organization. Not only are we committed to listening but also to communicating across the organization – from the shop floor to the corner office – through many channels that ensure our employees fully understand the what and why of all we do.

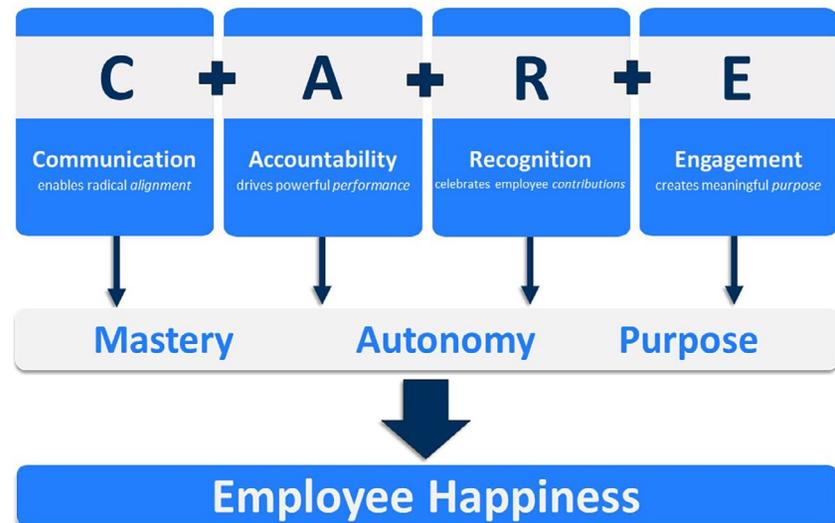
Through the company’s Wabash@Work mobile app, we deliver real-time communications to our workforce. We share information that pertains to their day-to-day jobs and also helps them outside of work, providing wellness tips, financial literacy and leadership lessons. In addition, regular town hall meetings conducted at all levels of the company ensure our employees feel connected to the broader organization. We also communicate through daily pre-shift meetings with line leaders, digital signage across all facilities, a company-wide intranet, email and other digital tools. Written and video communications are translated when necessary to reach Spanish speakers.

Accountability

At Wabash, running the business takes a team effort in all aspects; all employees have an impact on our overall success. Wabash meets its strategic objectives through complete alignment and focus. To accomplish this, everyone on the team understands our goals, is engaged in the effort and is accountable for the results. We maintain a culture of respect to ensure we are all invested and engaged in the effort of continuous improvement.

We take care of our employees by providing safe and clean workplaces as well as by providing them with the support they need to be successful. For example, we believe workplace incidents, or lack thereof, are an important reflection of our culture, so even though Environmental, Occupational Health, Safety and Security (EOHSS) metrics are captured on other scorecards, they remain an important part of our CARE Index. Key EOHSS items that are part of our CARE Index include maintenance and training on emergency action plans, quarterly site assessments of the Safety Blueprint and the utilization of a specialized operating system to track activity.

Other accountability measures in the CARE Index include standard work, performance and talent management processes, Wabash Management System (WMS) deployment to drive a kaizen culture, tool management programs and leadership interactions.



Recognition (and Rewards)

In addition to offering competitive pay, rewarding our employees who put forth discretionary effort and achieve extraordinary results is a key part of how we positively reinforce our core values and leadership principles. Recognition and reward mechanisms exist in all locations and departments, and we also encourage our managers to think creatively about how to incentivize and reward their teams. We find that this flexibility leads to opportunities for fun that improve employee engagement.

We believe in providing security and stability to our employees through competitive pay and benefits. Beyond that, we work to meet our employees where they are by recognizing and rewarding their hard work and dedication through genuine appreciation, spotlighting their contributions, birthday and anniversary celebrations and utilizing our Good Catch program to reward employees for submitting continuous improvement ideas.

Engagement

Over the long term, we seek better outcomes from having a highly engaged and values-aligned workforce, including improved retention, productivity, customer satisfaction, quality and safety. We believe engaged employees contribute at high levels, which in turn, impacts business metrics and results.

To drive meaningful action toward higher engagement, Wabash began collecting employee feedback annually via a survey beginning in 2020. The survey, survey findings and recommendations are delivered by a third-party partner with expertise in the science behind creating great employee experiences. The senior leadership team evaluates engagement analytics in conjunction with the Human Resources leadership team. Together we implement action plans to improve the employee experience based on the data we collect.

In addition, our manufacturing site teams work collaboratively to curate annual plans that incorporate employees' feedback on their experiences, needs, wants and motivations. Feedback is gathered through monthly employee roundtables, one-on-one touchpoints with managers, skip-level meetings and both stay and exit interviews. The result is a thoughtful, specific and engaging site-specific plan that encompasses employee events, volunteer opportunities, recognition and reward programs, as well as leadership involvement.

Workplace Health and Safety

Employee Health and Safety

At Wabash, safety is our number one priority. We prioritize safety for our employees, our customers and our communities. We demonstrate this core value by working on innovations to protect the people who operate our equipment and partnering with others to promote higher standards in transportation and manufacturing.

Reflected in our corporate Environmental, Health and Safety Policy, Wabash maintains high standards for manufacturing safety. In addition, we partner with other manufacturers in the industry to further promote safety by sharing best practices and ideas for implementing higher standards.

We continually focus on reducing the severity and frequency of workplace injuries to create a safe environment for our employees. In 2022, Wabash invested \$1.98 million dollars in safety improvements. We provide ongoing safety training and development at our production facilities, which are designed to focus on empowering our employees with the knowledge and tools they need to make safe choices and mitigate risks. Our employees are encouraged to identify safety opportunities through our safety Good Catch program. In 2021, we began the implementation of a new Environmental, Occupational Health, Safety and Security (EOHSS) software system to improve our tracking of injuries, near-miss incidents and corrective actions. In 2022, we added risk assessments to the system and are now re-evaluating our risk assessments through a standardized process.

In addition, when designing our new manufacturing line in Lafayette, Indiana, which opens in 2023, Wabash focused on overall risk reduction, material movement and ergonomics. By automating or eliminating manual processes, we were able to design around known or anticipated safety risks. Specific improvements include:

- Eliminating the need to manually cut material with saws and routers by up to 100,000 cuts per year
- Eliminating manual setting of over six million sidewall rivets per year
- Eliminating manual drilling of 19 million holes per year
- Eliminating forklift deliveries to the production line
- Eliminating or significantly mitigating known trip hazards
- Substantially reducing manual-use power tools



2022 Wabash Employee Health and Safety Summary

- Total Recordable Incident Rate (TRIR): 5.6
- Fatality Rate: 0.01
- Lost-Time Incident Rate: 1.0
- Days Away, Restricted or Transferred (DART) Rate: 3.2
- Near Miss Frequency Rate: 159.1

TRIR, Lost Time and DART remain relatively unchanged from 2021. Championing our Near Miss program resulted in an increase in recorded incidents, and we are pleased at the outcomes driven by these proactive measures. Unfortunately, Wabash experienced one fatality in 2022.

Supplier Management

In addition to managing chemicals and materials from our suppliers, Wabash's Supplier Development team performs audits of suppliers at their sites. Audits check whether suppliers conduct safety training, identify if the suppliers' sites have a method of tracking safety issues and compliance with safe work requirements and evaluate if suppliers have a process to confirm that all applicable laws and standards are being complied with at their site.

Managing Contractors

We understand that contractors working on our behalf can pose an additional risk. Therefore, we manage our contractors throughout their time working with us. We initially conduct contractor management reviews to assess their scope of work, procedures, training, chemical use and waste generation. Through those reviews, we have required the development of safe work plans, requested additional steps to reduce risk or stopped a contractor from working at our sites. Depending on the scope of work, we may hold daily safety meetings with contractors, require regular updates or conduct daily inspections of their work.

Diversity and Inclusion

Diversity and Inclusion Policy

At Wabash, we know that the single most important ingredient to our success is our people. We also recognize that each individual is unique – with different perspectives, backgrounds and experiences that influence and inform their ideas and opinions. This rich range of individual differences and unique perspectives leads to innovative ideas and better decisions for our company and our customers, strengthening our reputation as a thought leader.

We desire diversity and inclusion to achieve our targeted business results and fulfill our vision of being the innovation leader of connected solutions for the transportation, logistics and distribution industries.

We are committed to having a workforce that is diverse and embraces inclusion at all levels, reflecting the diversity of our customers and the communities in which we operate. Wabash is proud to have achieved measurable gains

across multiple diversity metrics in 2022. Our success depends on our ability to attract and retain the very best people, unlimited by race, color, social or economic status, religion, national origin, marital status, age, disability, veteran status, gender, gender identity or expression, sexual orientation, or any other protected status.

Wabash follows all applicable nondiscrimination laws and regulations in the countries where we operate. Our policy is to make all decisions regarding employment, including hiring, compensation, training, promotions, transfers, or lay offs, based on the principle of equal employment opportunity.

Supplier Diversity

We work to promote diversity throughout our supply chain. Whether for productive material purchases, non-productive materials or purchased services, we value and encourage supplier diversity and inclusiveness.

Before Wabash adds any significant vendor to our supply chain, we complete a thorough pre-screen, including an assessment form that ensures that the vendor's actions and activities around environmental practices, human rights and general ethics align with our culture and values.



Employee Diversity

70%

OF OUR TOTAL HOURLY HIRES IN 2022 WERE WOMEN AND/OR MINORITIES

an increase from 62% in 2021

50%

OF TOTAL SALARIED HIRES IN 2022 WERE WOMEN AND/OR MINORITIES

an increase from 42% in 2021

2022	Men		Women		Minority ¹		Age Groups		
	Number	%	Number	%	Number	%	<30	30-50	>50
Board of Directors	7	77.8%	2	22.2%	2	22.2%	0.0%	22.2%	77.8%
Salaried Employees	692	72.1%	268	27.9%	148	15.4%	10.8%	51.0%	38.2%
Hourly Employees	4015	73.1%	1480	26.9%	2814	51.4%	24.2%	45.4%	30.4%

¹The company uses the term "minority" as defined by the Department of Labor and specifically the Office of Federal Contractor Compliance Program. This term also conforms with the following definition currently proposed by NASDAQ – an "underrepresented minority" is an individual who self-identifies in one or more of the following groups: Black or African American, Hispanic or Latinx, Asian, Native American or Alaska Native, Native Hawaiian or Pacific Islander, or Two or More Races or Ethnicities.



Career Development

In addition to offering some of the best manufacturing jobs in the U.S. and Mexico, Wabash also employs highly skilled and experienced professionals in engineering, sales, marketing, supply chain, global sourcing, finance, accounting, information technology, human resources and legal affairs.

Our employees come from diverse backgrounds and areas of expertise. But they come to work every day with shared goals: to solve problems, innovate with passion and change the industry for the better. Everyone makes a difference at Wabash, and we look to our employees to uphold our culture of safety, respect, collaboration and innovation.

Wabash offers a career track with advancement opportunities. Employees are encouraged to continue learning and improving skills at all stages of their careers and are able to search for and apply to numerous open roles through our online job portal, as well as make referrals of others within their network. We utilize consistent, standardized, and scalable talent management practices at all levels of the enterprise to help guide career paths and target individual developmental opportunities, with a specific focus on leadership succession.



Education

One of our leadership principles is Always Learn. We put that into practice by offering our own welding and skills training courses, self-directed learning modules and an executive leadership development program, all at no cost to employees.

Additionally, we host a wide variety of learning and development opportunities through our customizable Learning Management System – Wabash U – where employees have on-demand access to over 70,000 courses. Wabash employees have access through an online portal to self-directed and instructor-led coursework on a variety of professional development topics. In 2022, employees completed over 5,000 courses across various topics and disciplines, including 2,146 hours of course completions among our professional population.

Targeted learning and development opportunities are also created through external partnerships, including special development programs for front-line leaders, as well as focused executive development across a variety of topics. In 2022, more than 200 Wabash front-line leaders across all functional areas completed a cumulative 3,860 hours on key leadership topics, learning from each other and sharing best practices along the way. We also focus on learning investment for our production floor workforce, with a cumulative total of over 110,000 training hours across newly hired and existing employees.

Additionally, in 2022, senior leaders in the organization completed multiday learning activities that focused on leading through strategic change, influencing, executive presence and cross-functional collaboration.

Full time Wabash employees can pursue various courses, undergraduate and graduate degree programs, or relevant certifications at an accredited college or university without added financial burden by using our Accelerator tuition reimbursement program. The Accelerator program reimburses approved fees and costs (including tuition, books and lab fees) for undergraduate and graduate degree studies and relevant certifications. Employees are connected

with a personal education counselor to guide them through the selection process to ensure they find the right program for their needs. Their assigned counselor remains connected to the employee throughout the learning experience to help ensure individual success. In 2022, 119 employees enrolled in, continued or completed a degree or certification program.

Employees and their dependents are eligible for a variety of scholarships offered by Wabash and the industry associations to which we belong. In 2022, we increased this investment, awarding 12 high school graduates Wabash scholarships that amounted to a total of \$60,000.

Finally, we support the youth in our communities through program funding, training programs, internships and co-ops. We also sponsor youth clubs in our communities, including robotics clubs, STEM programs and the Purdue University Women in Engineering Program.

As noted in the “Anti-Corruption” section of this report, Wabash develops and provides multiple training programs to relevant employee groups annually. Training topics in 2022 included Antitrust, Conflicts of Interest, Sarbanes-Oxley and Anti-Fraud/Anti-Corruption, Procurement and compliance matters related to Wabash’s Mexico operations.



Compensation Philosophy

Wabash is committed to providing a comprehensive total compensation and benefits program that is competitive within the local market as well as in the industries we serve. Our compensation and benefits program not only ensures external market competitiveness and internal equity, but it also maintains a strong emphasis on performance.

The tenets of our compensation philosophy are:

- Compensation is calibrated to market to facilitate access to and retain needed talent.
- Compensation design is transparent to help employees clearly understand all components of their compensation.
- Compensation is connected to individual performance and, in some cases, performance of the organization.
- Compensation enables purpose by being connected to the company's values and leadership principles.

Wabash compensates all employees in accordance with state and federal laws, including the federal Fair Labor Standards Act (FLSA). Wabash adjusts salaries and benefits on a continual basis as economic and financial conditions permit.

Local Citizenship

Charitable Contributions

Wabash's charitable giving program combines volunteer work with financial support to make a meaningful, lasting impact on our communities. We actively partner with nonprofit groups on projects to donate time, needed materials and financial resources to support the communities where we live and work. We believe that enriching the lives of those around us is a powerful investment in our future.

In 2022, Wabash donated more than \$800,000 to nonprofit organizations through corporate gifts, local charitable sponsorships and employee donations. Our charitable contributions included gifts to Feeding America, United Way, Indiana Veterans' Home, Caring Pathways, Cystic Fibrosis Foundation, Junior Achievement, Humane Society, Honor Flight, Habitat for Humanity, KidsPeace, Mental Health America, LTHC Homeless Vets program, Riley Children's Foundation, Cancer Centers, Special Olympics, Purdue Foundation, YWCA, Veterans Making a Difference and more.

In addition to these amazing organizations, we also supported local schools' programs across the country with robotics clubs, weld programs, career development programs, food bank backpack programs, youth sports, music enrichment programs and more.

One of the highlights from 2022 was our new partnership with Feeding America. Our gift to Feeding America was distributed as grants to five food banks in Wabash's local communities. To celebrate our partnership, we organized a service project at our business conference, Ignite, where more than 300 customers, suppliers, dealers and technology partners helped us fill 1,000 backpacks with food for school children. We continued to support our Feeding America partnership with a company-wide food drive, collecting donations at our locations across the country.

Additionally, Wabash partnered with the Indiana Veteran's Home to renovate and reopen its library for military veteran residents. Wabash funded construction materials for the space and built new ADA-compliant furniture and shelving units for their books and media. Wabash assisted in the design and implementation of a new library management system and provided hundreds of hours of volunteer labor to complete the project.

\$800,000+ Donated to:



Local Schools & More



Volunteering

Wabash encourages all employees to become involved in their communities. That is why we established a Day of Giving program to support the organization's philanthropic goals. This program allows all full-time employees up to one scheduled workday of paid time each calendar year to participate in a volunteer activity of the employee's choosing.

To encourage participation, in 2022, Wabash launched a new initiative to host monthly Day of Giving service activities. These activities were established to empower and engage our workforce to get involved in our communities. These group events engaged hundreds of employees across the country.

In 2022, employees reported more than 4,400 hours of volunteer work to support local nonprofit organizations and schools – more than doubling the hours volunteered in 2021.

The hours donated in our communities supported local food banks, homeless shelters, veteran services agencies, local agriculture organizations, environmental conservation programs, local schools' leadership and career readiness activities, Junior Achievement, Salvation Army, YWCA, Humane Society, Wreaths Across America, youth athletics, art programs, foster child agencies, programs to support people with disabilities and more.

Wabash is committed to continuing its mission to positively impact the world, and we will continue to drive initiatives to give back and deliver purposeful improvements in our communities.



Global Citizenship

Human Rights

Our Code of Business Conduct and Ethics defines our overall management approach to human rights, anti-corruption, the environment, governance, social matters and more. We ensure that all our employees work of their own free will and do not tolerate or employ corporal punishment, forced or involuntary labor or other forms of mental and physical coercion. We require all facilities to practice equal-opportunity employment and have zero tolerance for harassment, racism or bigotry of any kind. Employees, contract workers, visitors and other nonemployees are encouraged to immediately report harassment or any ethics or compliance violations committed by anyone.



Political Activity

As required by Wabash's Code of Business Conduct and Ethics, all company funds proposed for use in connection with political causes or elections must be preapproved by Wabash's Chief Executive Officer and Board of Directors. Accordingly, it is against company policy for any employee or Director to:

- Include, directly or indirectly, any political contribution that the employee or Director may desire to make on the employee's expense account or in any other way which causes the company to reimburse the employee for that expense. In general, the cost of fundraising tickets for political functions is considered a political contribution. Therefore, including the cost of any such fundraising dinner on an expense account, even if business is discussed, is against company policy.
- Use any company property or facilities, or the time of any of the company's employees, for any political activity. Examples of prohibited conduct would be using company administrative time to send invitations for political fundraising events, using the company telephone to make politically motivated solicitations, allowing any candidate to use any company facilities, such as meeting rooms, for political purposes or loaning any company property to anyone for use in connection with a political campaign.

Anti-Corruption

Wabash is committed to doing business with integrity and has zero tolerance for any form of bribery or corruption. Our International Business Policies and Procedures (herein referred to as the "Anti-Corruption Policy") require our employees, partners, and suppliers to follow all applicable national laws and regulations, including the U.S. Foreign Corrupt Practices Act. All of our operational sites and subsidiaries are required to follow the Anti-Corruption Policy and are subject to Wabash's compliance program and procedures. We also use internal data and Transparency International's Corruption Perceptions Index (CPI) to identify high-risk regions and assess risks related to our business. The third-party consolidated screening tool we adopted in 2022 has enhanced Wabash's ability to monitor and mitigate potential risk from its international business. We also periodically retain outside experts to assess and further develop our anti-corruption policies and programs.

Wabash performs ongoing risk-based due diligence of third parties that support our business, including channel partners, sales intermediaries, suppliers and lobbyists. We communicate Wabash's anti-corruption standards and requirements to 100% of these third parties through contractual terms

and conditions where appropriate, as well as through our Code of Business Conduct and Ethics. Wabash expects all partners and suppliers, respectively, to comply with our Code of Business Conduct and Ethics.

We deliver comprehensive anti-corruption content to all employees through annual training, as well as to all members of the Board of Directors. In 2022, all Wabash employees were presented with training by the Wabash Chief Financial Officer, General Counsel and Deputy General Counsel on our Code of Business Conduct and Ethics.

Additionally, targeted employee training is provided to cover specific anti-corruption risks relevant to business functions, roles, responsibilities or opportunities. In 2022, Wabash provided multiple trainings to targeted employees on anti-corruption regulations in the United States and Mexico, compliance with the Foreign Corrupt Practices Act and antitrust regulations. Wabash also conducted its annual review for potential conflicts of interest, through which we provided updated conflicts of interest training to all salaried employees. Through our company intranet, we also communicate year-round with our employees to reinforce our policies, controls and compliance training.

Cybersecurity

At Wabash, we place great importance on the security of our systems and data. We are committed to the protection of our data and assets against both external and internal cyber threats. In 2022, Wabash had zero detected cybersecurity breaches.

Our cybersecurity strategy involves the implementation of robust administrative, technical and physical controls to protect the confidentiality, integrity and availability of sensitive systems and data. Wabash rigorously strives to meet or exceed industry-standard cybersecurity best practices and applies numerous controls to protect our employees, systems and data.

Wabash maintains a formal cybersecurity program modeled after the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF). The following is an overview of Wabash's approach to cybersecurity and how it aligns with the five functions of the NIST Cybersecurity Framework.

Identify

- Data, devices and systems that enable Wabash to achieve business goals are identified and managed consistent with their importance to Wabash and the company's risk strategy.
- Asset management is performed, including the identification of external systems, to ensure risk and exposure are kept to a minimum.
- Asset vulnerabilities are identified and documented on a regular cadence.
- Supply chain risk management processes and tools are established, assessed and performed on a regular basis.

Protect

- Wabash has implemented controls to identify, authorize, authenticate and manage individuals' access to systems and information assets.
- Phishing awareness training and simulations are conducted on a monthly basis, which helps foster a culture of awareness.
- A robust IT infrastructure security program is in place. This program includes vulnerability testing, system hardening, architectural reviews and next-generation malware protection.

Detect

- Continuous monitoring is at the forefront of our cybersecurity program. Wabash maintains detective controls at both the network and endpoint levels to detect malicious and/or anomalous activity. Wabash maintains its detective controls 24 hours a day, 365 days a year.
- Wabash's protective measures are regularly tested and verified to ensure the effectiveness of its detection and protection capabilities.

Respond

- Wabash has a thorough and regularly tested incident response plan and incident response team. Potential cybersecurity incidents are detected, analyzed and properly communicated to all relevant stakeholders.
- Incident response plans, communication paths and potential response procedures are tested yearly with a regular attack simulation scenario that involves various business units and executives.
- Processes are in place to detect, analyze, contain and mitigate both internally and externally originating cybersecurity incidents.

Recover

- Recovery processes, including a disaster recovery plan, are executed and maintained to ensure the timely restoration of systems, data or assets that are affected by a cybersecurity event.
- Backups of data and systems are conducted, maintained and tested.
- Recovery planning and processes are improved by incorporating lessons learned from testing and simulations into future recovery activities.

Conflict Minerals Policy

Our Conflict Minerals Policy is in place to prevent the use of minerals that directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or in neighboring countries. We ask our suppliers to undertake reasonable due diligence in their own supply chains to demonstrate that they source “conflict minerals” from outside the conflict region and/or can certify that conflict minerals sourced from within the conflict region are “conflict free.”

Materials Sourcing

Wabash’s largest use of raw materials has historically been steel, aluminum, plastic and wood. While we may use sourcing and stocking strategies to mitigate potential risks in the supply chain caused by variations in cost and availability, our product innovation strategy also considers how exposure to certain commodities might be adapted in the future to minimize supply chain risk. Our exposure to critical materials, as defined by the U.S. National Research Council of the National Academies, is not material.

Governance

We strive to achieve alignment at every layer and throughout all functional areas of our business. We're focused on ensuring the right systems are in place to facilitate all team members working toward the same shared goals. Wabash's Board of Directors provides oversight, guidance and direction on sustainability issues and opportunities that have potential impact on the company's long-term viability and will be evaluating the company's targets and metrics on a go-forward basis.

Ethics and Compliance

Code of Business Conduct and Ethics

The Wabash Code of Business Conduct and Ethics and the accompanying Code of Business Conduct and Ethics for the Chief Executive Officer and Senior Financial Officers are designed to clearly and explicitly state what conduct is and is not acceptable. Wabash took a fresh look at its Code, and the Board approved updates in 2022.

All Wabash employees and directors shall adhere to the following general principles:

1. Be professional, honest and ethical in everything you do on behalf of Wabash.
2. Understand and comply with our Code and the laws, regulations and policies that pertain to your job.
3. Report concerns about possible violations of laws, regulations, policies and our Code.
4. Cooperate fully and tell the whole truth when responding to an investigation or audit.
5. Embrace diverse perspectives and backgrounds and treat all people with dignity and respect.
6. Find ways to create a cleaner, healthier and safer environment that improves our communities.
7. Focus on continuous improvement, including completing required training and applying it to your job.
8. Protect our technology, our information and our intellectual property.
9. Ensure that our financial records are accurate and that our reporting processes are clear.
10. Protect and enhance Wabash's reputation by engaging in fair and ethical business practices.

The Codes are available on the Investor Relations/Governance page of our website at ir.onewabash.com and are available in print without charge by writing to: Wabash, Attention: Corporate Secretary, 3900 McCarty Lane, Lafayette, Indiana 47905.

As noted in the “Education” and “Anti-Corruption” sections of this report, relevant employee groups were assigned to take trainings on conflicts of interest and ethical leadership in 2022.

Employee Handbook

Our core values are embodied in the Employee Handbook, which is founded on and incorporates the values, policies and rules set forth in the Wabash Code of Business Conduct and Ethics. All employees and directors are expected to take the values, policies and rules set forth in the Code and apply them to all situations that arise in the course and scope of employment. The Employee Handbook is accessible to all employees on the company intranet and employee mobile app.

Alert Line

Wabash has established the Alert Line, provided through EthicsPoint, as an option for employees who would like to communicate business risks to the company but would prefer not to do so through their immediate managers and/or Human Resources or simply prefer to remain anonymous. The Alert Line is operated by a third-party company (NAVEX Global), which provides confidential ethics and compliance reporting resources to publicly traded companies.

The Alert Line permits employees to report inappropriate behavior, such as theft, fraud, time clock abuse, payroll deceit, on-the-job drug and alcohol abuse, unauthorized discounts, disregard for company policies, sexual harassment, acts of discrimination or harassment, or anything that threatens employee security or that of the company, customers, vendors or the general public. Employees are permitted to provide their names when making a report to the Alert Line. For those employees who wish to remain anonymous, their identity remains confidential.

The toll-free phone number and website for the Alert Line are made available to all employees across multiple communication channels, including the company intranet, on-site digital signage and the employee mobile app.

Governance Framework

The Board expects to accomplish a substantial amount of its work through its Committees. Each Committee reports regularly to the Board, summarizing the Committee's actions and any significant issues considered by the Committee. Each of our four standing Committees maintains a charter, which can be accessed electronically from the Investor Relations/Governance page of our website at ir.onewabash.com or by writing to us at Wabash, Attention: Corporate Secretary, 3900 McCarty Lane, Lafayette, Indiana 47905. Each Committee must review its charter annually and offer recommended revisions to the Nominating, Corporate Governance and Sustainability Committee. The Nominating, Corporate Governance and Sustainability Committee considers Committee-suggested revisions and makes recommendations to the Board with regard to the charter and proposed revisions.

Each of the Audit, Nominating, Corporate Governance and Sustainability, Compensation and Finance Committees are composed of at least three members. Each Committee member must satisfy the membership requirements set forth in the relevant Committee charter. A director may serve on more than one Committee. The Nominating, Corporate Governance and Sustainability Committee is responsible for identifying board members qualified to fill vacancies on any Committee and recommending that the Board appoint the identified members to the applicable Committee.

Audit Committee

The Board has established a separately designated standing Audit Committee in accordance with the requirements of the Securities Exchange Act of 1934, as amended. In addition to the Board's determination that each member of the Audit Committee is "independent" within the meaning of the rules of the New York Stock Exchange, the Board also determined that Messrs. Priyadarshi, Sorensen and Taylor are "audit committee financial experts" as defined by the rules of the Securities and Exchange Commission and that they have accounting and related financial management expertise within the meaning of the listing standards of the New York Stock Exchange.

The Audit Committee's responsibilities include reviewing the independence of the independent auditors and making decisions regarding engaging and discharging independent auditors, reviewing with the independent auditors the plans and results of auditing engagements, reviewing and approving non-audit services provided by our independent auditors and the range of audit and non-audit fees, and reviewing the scope and results of our internal audit procedures and the adequacy of the system of internal controls. The Audit Committee oversees any special investigations, reviews our financial statements and reports filed with the Securities and Exchange Commission, and oversees our efforts to ensure that our business and operations are conducted in compliance with legal and regulatory standards applicable to us, as well as ethical business practices. The Audit Committee must also oversee the company's internal reporting system regarding compliance with federal, state and local laws. Further, the Audit Committee establishes and implements procedures for confidential communications for "whistleblowers" and others who have concerns with our accounting, internal accounting controls and audit matters and reviews our significant accounting policies.

Nominating, Corporate Governance and Sustainability Committee

The Nominating, Corporate Governance and Sustainability Committee's responsibilities include assisting the Board by leading board member recruitment efforts, including identifying individuals or reviewing stockholder-nominated individuals qualified to become directors, recommending to the Board the director nominees for the next Annual Meeting of Stockholders, performing initial interviews of potential board member candidates and overseeing the onboarding of new directors. The Nominating, Corporate Governance and Sustainability Committee also develops and recommends to the Board a set of corporate governance principles applicable to the company, leads the Board in its annual review of the Board's performance and recommends to the Board director nominees for each Board Committee. As part of the Nominating, Corporate Governance and Sustainability Committee's annual review of the Board's performance and its process for

recommending director nominees for the next Annual Meeting of Stockholders, it regularly considers each member's attendance and overall contributions to the Board, the diversity of the Board's composition (including diversity of expertise, geography, age, gender, race and ethnicity) and the willingness of a member to represent and serve the long-term interests of our stockholders. The Nominating, Corporate Governance and Sustainability Committee also considers risk oversight and management, and oversees Wabash's sustainability policies, goals and programs.

Compensation Committee

The Compensation Committee is appointed by the Board to discharge the Board's responsibilities relating to compensation of the company's Chief Executive Officer and other executive officers, and to consider, recommend, administer and implement the company's incentive-compensation plans and equity-based plans for our executive officers. The Compensation Committee's responsibilities include annually reviewing and recommending to the Board the forms and amounts of director compensation and annually reviewing and approving the corporate goals and objectives relevant to the Chief Executive Officer's and other executive officers' compensation, evaluating their performance in light of those goals and objectives and setting compensation levels based on the evaluations.

In 2022, as in past years, the Compensation Committee engaged an independent compensation consultant, Meridian Compensation Partners LLC. The Compensation Committee requested that Meridian provide competitive market assessments regarding executive officer compensation, which were used by the Compensation Committee in determining the appropriate executive officer compensation levels for 2022 that are in line with the company's compensation plans, philosophies and goals. Meridian also provides market assessments regarding nonemployee director compensation.

The Compensation Committee evaluates performance with respect to environmental, human capital management, community and safety measures as part of the annual performance scoring process. Additional information regarding the Compensation Committee's process for determining executive officer compensation can be found in the Compensation Discussion and Analysis section of the 2023 Proxy Statement under the heading "Compensation Methodology and Process."

Finance Committee

The Finance Committee is appointed by the Board to evaluate and make recommendations to the Board with respect to strategic transactions, including mergers, acquisitions and divestitures, as well as joint ventures and other equity investments; the company's capital structure, including potential issuances of debt and equity securities; credit agreements and material changes thereto; capital investment policy; leverage and liquidity levels; share repurchases; stock splits and dividends; cash generation capability and cash forecasts; the company's operational objectives and priorities for the deployment of capital to advance the corporate strategy; the parameters of, and assumptions underlying, the company's annual operating plan, capital plan and long-term financial plan; and the company's performance with respect to strategies, investments and initiatives versus original projections.

Board Qualifications and Independence

To be considered by our Nominating, Corporate Governance and Sustainability Committee as a director nominee, an individual must have the highest personal and professional integrity. A director nominee must have a record of exceptional ability and judgment and possess expertise, skills, experience and knowledge useful to oversight of the company. The Nominating, Corporate Governance and Sustainability Committee requires that director nominees be able and willing to devote the required amount of time to our affairs, including attendance at Board and Committee meetings. Further, a director nominee must have the interest, capacity and willingness, in conjunction with the other members of the Board, to serve the long-term interests of the company and its stockholders. In addition, our directors are committed to ongoing board education on relevant topics through our membership in the National Association of Corporate Directors (NACD) or otherwise. In 2022, directors completed more than 110 hours of training.

Stockholders may nominate candidates for Board membership. The Nominating, Corporate Governance and Sustainability Committee gives appropriate consideration to candidates nominated by stockholders in accordance with the company's bylaws and evaluates such candidates in the same manner as other candidates identified by or to the Committee.

A majority of the Board must always consist of independent directors. All of our directors, other than our Chief Executive Officer, are independent. Directors are elected annually via majority voting standard. The members of the Board collectively possess a broad range of skills, expertise, industry knowledge and other experience useful to the effective oversight of the company's business. The Board has determined that based on the company's present circumstances, the appropriate size for the Board is six to nine members. The Board periodically evaluates the appropriate level of board members and sets the exact size accordingly.

Board Leadership

Currently, the Board believes that it is in the best interests of the company for the Chairperson and Chief Executive Officer positions to be held by



separate persons, given the differences between the two roles in our current management structure. Our Chief Executive Officer, among other duties, is responsible for setting the strategic direction for the company and the day-to-day leadership and performance of the company, while the Chairperson of the Board, among other responsibilities, presides at the executive sessions of our independent and nonmanagement directors and facilitates communication between our independent directors and management.

The Board of Directors has unobstructed access to the company's management, including the Chief Executive Officer. The Board also has complete access to other employees of the company. There are frequent opportunities for directors to meet with the Chief Executive Officer and other members of management in Board and Committee meetings or in other formal or informal settings. Further, the Board encourages management to bring into board meetings (or otherwise make available to board members) individuals who can provide additional insight into the items being discussed because of personal involvement and substantial knowledge in those areas.

Assessment of Board Leadership

We conduct annual assessments and determinations of our Board leadership structure, including through the periodic use of third-party evaluators. The Nominating, Corporate Governance and Sustainability Committee is responsible for annually reviewing and assessing the Board's, the Chairperson's and each Committee's performance, communicating the results of such reviews to the Board and making recommendations, as appropriate. Each Committee also conducts an annual self-evaluation as provided for in its respective charter. The Board participates in annual Board and Committee self-assessments. We also, generally, through the chairperson of the Nominating, Corporate Governance and Sustainability Committee, conduct annual two-way feedback and evaluation sessions with each director and an annual independent director evaluation of the Chairperson and Chief Executive Officer.

The Board, acting primarily through the Compensation Committee, based upon formal evaluations conducted by the Nominating, Corporate Governance and Sustainability Committee, annually conducts an evaluation of the performance of the Chief Executive Officer. The evaluation is based predominantly on objective criteria, including the performance of the business, establishment and accomplishment of long-term strategic objectives and development of management. The chairperson of the Compensation Committee communicates such evaluation to the Chief Executive Officer and to the Board. The independent directors discuss in at least one executive session per year the annual evaluation of the performance of the Chief Executive Officer.

Board Refreshment and Diversity

As noted in the "Employee Diversity" section of this report, our Board includes two women directors and two nonwhite directors. Each of the Board's four committees has diverse representation. The chairpersons of the Nominating, Corporate Governance and Sustainability Committee and the Finance Committee are a white woman and a Black man, respectively.

Our Corporate Governance Guidelines require that once any board member reaches the age of 72, the Nominating, Corporate Governance and Sustainability Committee must annually consider the member's continuation on the Board and recommend to the Board whether, in light of all circumstances, the Board should request that such member continue to serve on or retire from the Board.

The Board does not believe it should limit the number of terms for which an individual may serve as a director. Directors who have served on the Board for an extended period of time are able to provide valuable insight into the operations and future of the company based on their experience with and understanding of the company's history, policies and objectives.

Succession Planning

Chief Executive Officer and leadership succession planning is one of our Board's most important responsibilities. At least once a year, our Board dedicates itself to examining the succession plans for our complete leadership team and the Board. The Board considers and evaluates potential successors to the Chief Executive Officer. The Nominating, Corporate Governance and Sustainability Committee reports periodically to the Board on succession planning. Our Corporate Governance Guidelines require that the Chief Executive Officer make a recommendation, on a continuing basis, concerning who should assume the Chief Executive Officer role in the event the Chief Executive Officer becomes unable to perform his or her duties.

Board of Directors Accountability

Social Responsibility and Sustainability

Our focus on social responsibility and sustainability is driven throughout the entire organization and starts with our Board of Directors. Our Nominating, Corporate Governance and Sustainability Committee is evolving to undertake responsibility for discussing, advising, and overseeing the Wabash management team with regard to the development of strategies, policies, and practices expected to help the company in the areas of energy consumption, climate change, greenhouse gas and other criteria relevant to our business practices. The Nominating, Corporate Governance and Sustainability Committee considers and reviews sustainability-related issues with management at least on a quarterly basis and makes recommendations to our full Board of Directors regarding our activities and focus areas, including through the monitoring and ongoing evaluation of our sustainability targets and metrics. In addition, our Audit Committee and the company's Chief Strategy Officer are focused on monitoring and assessing all risks to our business and strategy, including those associated with the threat of climate change.



Risk Management

Risk Management Strategy

The company evaluates short-, medium- and long-term risks and opportunities related to climate and sustainability that could have a material financial impact. The company defines, for the purposes of risk assessment, short-term as a period from 18 to 24 months, medium-term as a period from 2 to 5 years and long-term as a period greater than 5 years. In 2022, Wabash's Board of Directors, senior leadership team and key business functional leaders received additional training on climate disclosure compliance requirements and risks.

The company views as its greatest climate-related risk the medium-term potential for disruption of traditional transportation equipment designs by alternative methods of powering vehicles. The technology behind battery-electric and fuel-cell powered vehicles has made rapid improvement, and we anticipate these alternative-powered vehicles to be even more sensitive to weight within the trailer or truck body design. We believe, as the innovation leader within our space, that we are afforded the opportunity to leverage our proprietary composite materials to differentiate our products within the emerging landscape of alternative-power vehicles.

When assessing risks and opportunities within strategy formulation, marketing and product innovation initiatives, Wabash considers factors such as political changes, including increased regulations, mandates and reporting obligations; economic changes, including increased production costs; sociocultural shifts, including changing customer behavior and uncertain market signals; technological changes, including costs to transition to new technology, resources required for development and overall advances in the industry; legal factors, including exposure to litigation and higher compliance costs; and environmental impacts, including the physical risks resulting from climate change such as event-driven disasters and extreme weather events as well as shifts in climate patterns, which may result in direct damage, safety hazards and related financial losses as well as supply chain disruption and



limited availability of resources. We see climate change impacting not only environmental considerations but also political, technological and legal aspects of our markets.

We believe that our company's strategy remains sound and actionable under many climate change scenarios as we continue to improve our energy conservation, operational efficiency and technological innovation. Our journey to engineer lighter weight, more durable transportation solutions as a method of creating customer value began prior to widespread acknowledgment of climate-related issues. We believe this strategy leverages our institutional strengths and will be increasingly relevant under diverse sets of climate change scenarios.

The Board's Oversight of Risk Management

The Board and its Committees exercise robust oversight of the company's enterprise risk management system. The Board believes that strong and effective internal controls and risk management processes are essential elements in achieving long-term stockholder value. The Board, directly and through its Committees, is responsible for overseeing risks that could potentially affect the company, while management is principally tasked with direct responsibility for the management and assessment of risks and the implementation of processes and controls to mitigate their effects on the company. This includes the work of the Chief Strategy Officer's team regarding climate-related risks.

The Board conducts oversight of risks that may affect the company primarily through the Audit Committee and the Nominating, Corporate Governance and Sustainability Committee. Specifically, the Audit Committee reviews with senior management the company's internal system of audit and financial controls and the steps taken to monitor and mitigate risk exposure. The Audit Committee reviews and investigates any matters pertaining to the integrity of management, including conflicts of interest, compliance with financial controls and adherence to standards of business conduct as required in the policies of the company.

The Nominating, Corporate Governance and Sustainability Committee oversees governance matters that contribute to successful risk oversight and management, including review and assessment of the Company's policies, goals and programs and reporting to the Board regarding compliance developments. The Board, primarily through the Compensation Committee, considers the structure and nature of the company's compensation policies and procedures with a focus on the level of risk to the company, if any, from those policies and procedures.

Sustainability Indices



SASB Disclosure

Topic	Accounting Metric	Category	Unit of Measure	Code	Reference
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	RT-IG-130a.1	Page 27
Employee Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	Quantitative	Rate	RT-IG-320a.1	Page 35
Fuel Economy & Emissions in Use-phase	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	Quantitative	Gallons per 1,000 ton-miles	RT-IG-410a.1	Page 17
	Sales-weighted fuel efficiency for non-road equipment		Quantitative	RT-IG-410a.2	
	Sales-weighted fuel efficiency for stationary generators		Quantitative	RT-IG-410a.3	
	Sales-weighted emissions of: (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines, and (d) other non-road diesel engines		Quantitative	RT-IG-410a.4	
Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	RT-IG-440a.1	Page 47
Remanufacturing Design & Services	Revenue from remanufactured products and remanufacturing services	Quantitative	Reporting currency	RT-IG-440b.1	Page 31

TCFD Disclosure

Topic	Disclosure	Reference
<p>1. Governance</p> <p>The organization's governance around climate-related risks and opportunities</p>	<p>a. Board's oversight of climate-related risks and opportunities</p> <p>b. Management's role in assessing and managing climate-related risks and opportunities</p>	<p>Pages 51, 55 and 56</p>
<p>2. Strategy</p> <p>The actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy and financial planning where such information is material</p>	<p>a. Climate-related risks and opportunities the organization has identified over the short, medium, and long term</p> <p>b. Climate-related risks and opportunities on the organization's businesses, strategy, and financial planning</p> <p>c. Resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario</p>	<p>Page 56</p>
<p>3. Risk Management</p> <p>How the organization identifies, assesses, and manages climate-related risks</p>	<p>a. The organization's processes for identifying and assessing climate-related risks</p> <p>b. The organization's processes for managing climate-related risks</p> <p>c. How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management</p>	<p>Page 56</p>
<p>4. Metrics and Targets</p> <p>The metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material</p>	<p>a. Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process</p> <p>b. Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks</p> <p>c. Targets used by the organization to manage climate-related risks and opportunities and performance against targets</p>	<p>Wabash uses relevant Task Force on Climate-related Financial Disclosures (TCFD) baseline metrics. In addition, we are expanding our reporting in these strategic areas as our ability to capture and report on this critical data continues to improve.</p>



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