

Beginning in 2012, companies manufacturing or selling products in the state of California were required to disclose their efforts (if any) to address the issue of forced labor and human trafficking, per the California Transparency in Supply Chains Act of 2010 (SB 657). Forced labor and human trafficking can take many forms, including child labor. Wabash National Corporation, and all of its subsidiaries and affiliates, has a zero-tolerance policy for both forced labor and child labor. We have addressed the threat of this issue within our supply chain for all of our products sold under the following brands or brand names – including Wabash National, Walker, Brenner, Supreme, Transcraft, Benson, Extract Technology, Bulk Tank International, and DuraPlate – and have instituted a number of actions to safeguard against the use of forced labor. For example:

- We regularly assess risk related to our supply base. Preliminary assessment is based upon geography, the commodity purchased, the level of manual labor required for part/assembly production, the supplier's ownership structure, supplier quality performance and the nature of the business transaction. This risk assessment is performed by Wabash National Supply Chain Personnel, with input from external stakeholders when necessary. In-depth supplier self-assessments are conducted with our long-term suppliers as a part of Wabash National's Quality Control programs.
- Our Code of Business Conduct and Ethics forbids discrimination, harassment or any form of abusive or unlawful behavior that would serve to undermine human dignity, freedom, or workplace morale. This includes the use of forced labor, child labor and physically abusive disciplinary practices. Our definitions of discrimination and harassment are inclusive of trafficking, and this is being made explicit in 2012 revisions to our Code.
- Wabash National's long term supply contracts and/or purchase orders require the certification of compliance with our Code of Business Conduct and Ethics, to include the prohibition of forced labor, child labor and physical disciplinary abuse as part of our Standard Terms and Conditions in supply arrangements. Also included in this certification is compliance with international standards and applicable laws and regulations regarding forced labor and child labor. We reserve the right to terminate our relationship with a supplier if issues of noncompliance with our policies are discovered and/or noncompliance is not addressed in a timely manner.
- We conduct internal training on our Code of Business Conduct and Ethics with all of our supply chain staff, including management.
- Wabash National has conducted an assessment of its supply chain to determine which, if any, of its suppliers are at-risk Tier 1 suppliers that will require additional audits or inspections to monitor compliance with Wabash National expectations and legal requirements.
 - Currently, Wabash National's supply chain does not include any Tier 1 suppliers that may be classified as "at risk." Our supply chain work has demonstrated to us that the risk for issues such as forced labor and child labor (as well as other human rights and working conditions issues) are relatively low for Tier 1 suppliers. The risk increases, however, the further down the Tiers of suppliers toward the source of the raw materials. Wabash National does not have visibility or direct access to these suppliers for the purpose of verification, and thus we work with our Tier 1 suppliers as well as other industries, to explore the options for appropriate validation systems.
 - If additional audits or inspections of Wabash National's Tier 1 suppliers would be required, any "at-risk" suppliers would be required to complete corrective action plans, which Wabash National would review and approve. These audits would be independent and announced. We would choose which facilities to audit based upon our risk assessment as described above. The corrective action plans would outline how a supplier will resolve issues uncovered in audits and include clear responsibility and timelines for completion, within a 6-12 month period.