

WABASH™

2024 Corporate Responsibility Report



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About This Report

In this 2024 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) Standards 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 continue expanding 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, 2024, to December 31, 2024. This report includes certain forward-looking statements as defined by the Private Securities Litigation Reform Act of 1995. Forward-looking statements may include the words “may,” “will,” “estimate,” “intend,” “continue,” “believe,” “expect,” “plan” or “anticipate” and other similar words. 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 forward-looking statements include, but are not limited to, statements regarding: risks related to the Missouri product liability action and the unfavorable jury verdict that could have a material adverse effect on our financial condition, results of operations, cash flows and business; the highly cyclical nature of our business and impact of economic conditions on markets, customers, and demand for our products; changes in our customer relationships or in the financial condition of our customers; our backlog and indicators of the level of our future revenues; reliance on information technology to support our operations and our ability to protect against service interruptions or security breaches; inflation; 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 attract and retain key personnel or a sufficient workforce; our ability to execute on our long-term strategic plan and growth initiatives or to meet our long-term financial

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goals; volatility in the supply of vehicle chassis and other vehicle components; 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; our ability to realize all of the expected enhanced revenue, earnings, and cash flow from our joint venture arrangement to create Linq Venture Holdings LLC; our ability to realize all of the expected enhanced revenue, earnings, and cash flow from our agreement to create Wabash Parts LLC; 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; 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; our ability to meet environmental, social, and governance (“ESG”) expectations or standards or to achieve our ESG goals; provisions of our Senior Notes which could discourage potential future acquisitions of us by a third party; the risks related to restrictive covenants in our Senior Notes indenture and Revolving 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

At Wabash, we believe true leadership is measured not just by results, but by how we show up—for our customers, our people and our communities. In 2024, that belief guided us as we strengthened partnerships, advanced innovation, and deepened our commitment to providing a best-in-class experience to our valued customers.

Our mission to seamlessly serve customers through a connected ecosystem of partners remains at the heart of everything we do. This focus drove bold collaborations across the transportation landscape. Working with Purdue University, we are exploring groundbreaking energy-harvesting technologies that could turn trailers into active energy generators. Alongside the University of Delaware's Center for Composite Materials, we're integrating advanced solar technology into refrigerated trailers—pioneering innovations aimed at reducing emissions and supporting a more sustainable future.

Beyond innovation, I am proud of how our team came together to make a meaningful impact in our communities. This year, we doubled the number of Wabash employees giving their time to serve others, contributing 45% more volunteer hours than last year—a reflection of the deep care and commitment that define our culture.

Inside our organization, we strengthened our foundation through the Wabash Management System, focusing on problem-solving training that empowered hundreds of employees to approach challenges with fresh perspectives and practical solutions. This investment in our people ensures we continue to deliver innovative results for our customers while fostering a culture of collaboration and growth.

We also took significant steps to enhance the safety and well-being of our workforce, including the creation of a new vice president role dedicated to Environmental, Occupational Health, Safety and Security. Our San José Iturbide, Mexico, facility's achievement of 365 days without a recordable safety incident reflects this ongoing commitment to creating a safe, supportive environment for all.

Recognition followed these efforts. Wabash was honored once again on *Newsweek's America's Most Responsible Companies* list and named to its inaugural *Most Admired Workplaces* list—an acknowledgment of the values, dedication and spirit that drive our team every day.

As we look ahead, our commitment remains clear: to drive innovation, foster meaningful partnerships and empower our people to create a stronger, more sustainable future for Wabash, the transportation and logistics industry, and the communities we serve.

Thank you for your continued support and partnership.



Respectfully,

A handwritten signature in black ink that reads "Brent L. 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 expanding into adjacent categories with industry-leading product lines, Wabash has become a premier provider of diverse solutions that optimize customers' end-to-end supply chains across transportation, logistics and infrastructure markets.

Today, we are proud to be recognized as a visionary leader delivering innovative solutions for a wide range of customers, including private fleets, over-the-road carriers, regional operators, less-than-truckload carriers and third-party logistics providers. Our forward-thinking approach allows us to anticipate industry shifts and deliver comprehensive, end-to-end solutions tailored to diverse customer needs.

We leverage interconnected partnerships to act as an integrator within a growing ecosystem, accelerating growth and maximizing value for our customers. Our focus on enhancing connectivity ensures the safe and efficient movement of goods from first to final mile, addressing the evolving demands of modern supply chains.

Wabash sets itself apart not just through our products, but through our commitment to preparing customers for a rapidly evolving world. With innovation and resilience at our core, we continue to lead the way, empowering our customers to navigate and embrace progress in our industry.

2024 by the Numbers

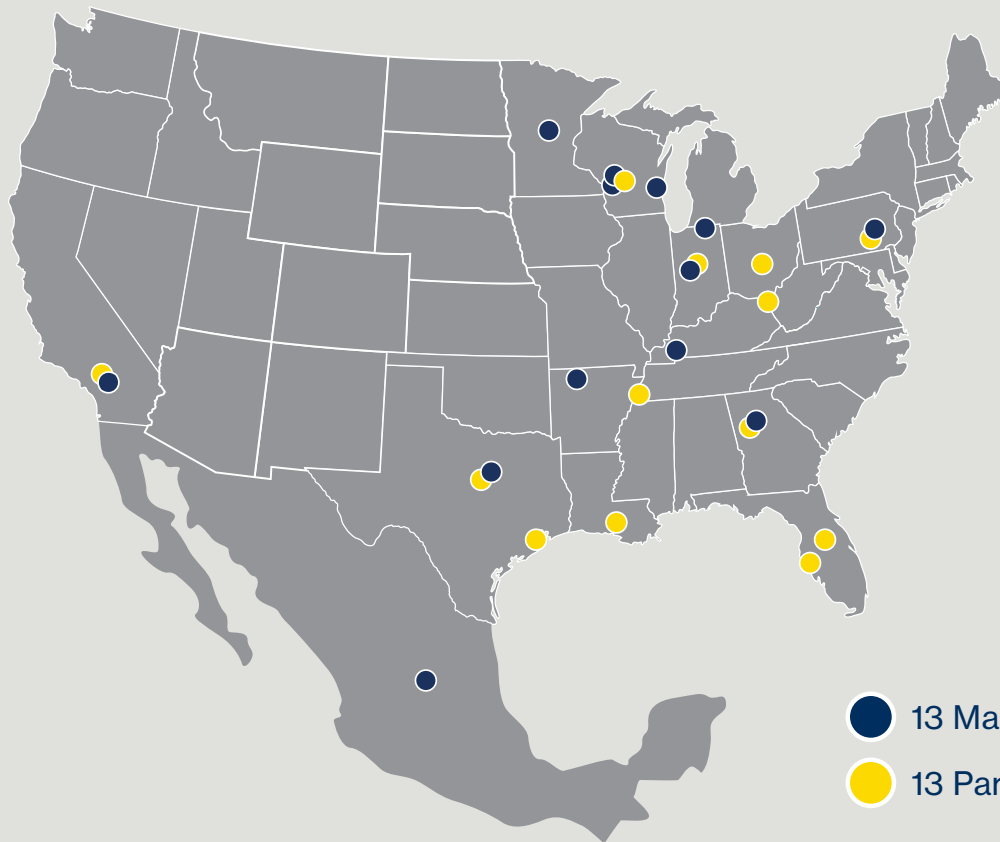
Employee Count:

~6,000 FULL-TIME EMPLOYEES

2024 New Shipments
by Product Category:

32,100 TRAILERS

14,255 TRUCK BODIES



- 13 Manufacturing Locations
- 13 Parts & Services Locations

Recent Awards

Wabash's industry leadership extends to safety, environmental stewardship, product performance and corporate excellence. We are proud of the recognition we have received for our success in these important areas. Wabash has been honored with the following awards during the past five years:

Safety and Environmental Awards

- 2023 Truck Trailer Manufacturers Association Plant Safety Awards (Cadiz, KY, and San José Iturbide, Guanajuato, Mexico)
- 2022 Truck Trailer Manufacturers Association Plant Safety Awards (Fond du Lac, WI, and New Lisbon, WI)
- 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)

Product Awards

- Heavy Duty Trucking Top 20 Products (EcoNex™ Refrigerated Trailer Powered by eNow Solar Energy, 2021)

Corporate Awards

- Newsweek's America's Most Responsible Companies (2025, 2024, 2022)
- Newsweek's America's Most Admired Workplaces (2025)
- Newsweek's America's Greenest Companies (2025)
- Fortune's 100 Fastest-Growing Companies (2024)
- USA Today's America's Climate Leaders (2024)
- Forbes America's Most Successful Small-Cap Companies (2024, 2023)
- FreightWaves FreightTech 100 (2023)
- Newsweek's America's Greatest Workplaces for Job Starters (2023)
- Indiana Manufacturers Association Innovation Excellence Award (2021)

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 a premier provider of diverse solutions that optimize customers' end-to-end supply chains across transportation, logistics and infrastructure markets.

Our Mission

To transform Wabash into a dynamic growth organization by merging physical and digital technology to seamlessly serve our customers through a connected ecosystem of partners.

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

Wabash's corporate responsibility initiatives are undertaken with all stakeholders in mind, including employees, customers, suppliers, dealers, stockholders, industry and trade associations and community members.

Employees

Wabash is committed to continuously listening and evolving our practices to sustain our world-class workforce. We encourage and receive feedback from our employees through a variety of methods, including pulse surveys, polls, town hall meetings, a voluntary annual engagement assessment, development conversations, online portals and more.

Customers and Dealers

Wabash prioritizes active engagement with our customers and dealers. We seek and receive customer input through ongoing dialogue, product and service training programs, dealer meetings and a variety of customer surveys, including a Customer Experience program and a Dealer Advisory Council. This critical feedback guides us to improve our products, services and operations. We were thrilled by the active participation by our customers and dealers at our biennial Ignite conference in 2024.

Suppliers

We actively collaborate with our valued network of suppliers. We are members of several industry organizations, attend national and local conferences and trade shows, and encourage participation in informational webinars and our biennial Ignite conference. We share our ongoing expectations through our supplier audit function.

Stockholders

We provide meeting opportunities for stockholders focused on a variety of topics, including governance, company strategy, growth, risk management and sustainability. Additionally, stockholders may amend our bylaws.

Community Members

Our products share the road and make an impact on communities near and far. We enthusiastically 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 hours.

Industry Associations and Regulatory Bodies

Wabash engages with government entities and industry associations to provide input into the development of efficient, effective and practical solutions to challenges and opportunities facing the manufacturing and transportation segments. Consistent with our commitment to visionary leadership, we share information and insight to address the issues of today and anticipate the challenges of tomorrow. We place special emphasis on offering cost-efficient products that are consistent with 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)
 - NHTSA Advisory Committee on Underride Protection
- Transport Canada

Transportation Associations

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



Manufacturing and Business Associations

- Conexus Indiana
- Indiana Chamber of Commerce
- Indiana Manufacturers Association (IMA)
- National Association of Manufacturers (NAM)

Here are just a few of the ways Wabash connected with our stakeholders in 2024:

- ACT Research's Outlook Seminar
- Advanced Clean Transportation Expo
- ATA's Technology & Maintenance Council Annual Meeting & Transportation Technology Exhibition
- FTR Transportation Conference
- Heavy Duty Manufacturers Association's Heavy Duty Aftermarket Week
- Indiana Partners for Sustainability Pollution Prevention Conference and Tradeshow
- International Milk Haulers Association's Annual Convention and Trade Show
- Wisconsin Milk Haulers Association's Annual Convention and Trade Show
- Manifest Vegas
- National Tank Truck Carriers Tank Truck Week and Annual Conference
- National Trailer Dealers Association Annual Convention
- National Truck Equipment Association's Work Truck Week and Executive Leadership Summit
- Retail Industry Leaders Association's LINK: The Retail Supply Chain Conference
- FreightWaves' Future of Supply Chain Conference and Future of Freight Festival
- Truck Renting and Leasing Association's Annual Meeting & Tech Expo
- Truck Trailer Manufacturers Association's Annual Convention



Corporate Responsibility Philosophy



Environmental

We believe our greatest contribution to the environment is in the products and solutions we make available to our customers, including some of the largest commercial transportation fleets in North America. Our role in the transportation ecosystem uniquely incentivizes us to improve product designs by utilizing new materials to reduce the weight and improve the durability of our products. Wabash creates value for customers by targeting improved fuel and thermal efficiency, while ensuring the quality and longevity of our equipment.



People and Communities

Respect for people is foundational to Wabash, both within and outside our company. We are committed to supporting an inclusive and respectful culture. We believe that diversity of background and experience fosters perspectives that generate superior ideas, leadership and stakeholder considerations to enhance business decisions. We actively consider different backgrounds, experiences and viewpoints in the composition of our workforce.

Additionally, we seek to be active members of the areas in which we live and work, supporting the betterment of our communities through our devotion to philanthropy and community service.



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. We seek independent directors from a range of backgrounds and experiences that will enhance the quality of the Board's deliberations and decisions. Our goal is that the combined characteristics, professional skills and knowledge of individual director candidates results in a Board that is effective, collegial, and responsive to the needs of the company and its stockholders.

Sustainability Approach

In addition to assessing our own impact on the environment, we are highly focused on helping our customers meet their long-term sustainability goals in a practical manner. We put our problem-solving expertise to work on the most pressing issues affecting commercial transportation and manufacturing. We continue to innovate toward using sustainable materials that outperform and outlast alternatives while choosing components and compositions that support our partners' environmental goals.

As a manufacturer of commercial transportation equipment, Wabash supports customers' carbon footprint reduction efforts 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 renewable or alternative energy vehicles. We are also focused on communicating the environmental impacts of our products to be accurate, substantiated, consistent, transparent, and compliant with all applicable laws and regulations.

In addition to driving product innovation, Wabash is dedicated to mitigating carbon emissions by enhancing the efficiency of logistics networks. One impactful strategy involves minimizing "empty miles" within the freight network during which vehicles are not carrying any cargo. Reducing empty miles is crucial for optimizing fuel efficiency, lowering emissions and improving overall transportation sustainability.

Delivering Sustainability to Our Customers

Fuel Economy

Wabash's products do not directly consume fuel and are not directly responsible for emissions. Yet we understand that the indirect draw on fuel to move our products means that their weight, aerodynamics and thermal efficiency impact 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

Nearly 30 years ago, our DuraPlate composite panels revolutionized semi-trailer sidewalls with durability and damage resistance that remain second to none. Our dry van DuraPlate Cell Core technology 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.

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 the equivalent of more than 1.93 billion plastic bottles from landfills, including 75.4 million bottles in 2024. We recycle our unusable DuraPlate panels.

EcoNex™ Technology

Our EcoNex advanced material technology is engineered to be lighter in weight, stronger in construction and more efficient in thermal properties compared to conventional refrigerated technology. EcoNex provides up to 25% improvement in thermal performance and up to 200 pounds in weight savings over Wabash's conventional refrigerated truck body.

EcoNex Technology is also generating interest across the cold chain industry. Wabash has deployed an EcoNex prototype in a cold storage warehouse – our first application outside of transportation – as we continue exploring its potential in cold storage.

Electric Vehicles

For customers utilizing electric vehicles, our lightweight technology can offset increased battery weight and reduce the thermal load, resulting in saved energy for increased range or downsized batteries. Our concept for a zero-emission refrigerated trailer leverages EcoNex Technology to reduce energy requirements. By integrating battery-powered refrigeration and solar technology, we help fleets achieve a more thermally efficient, eco-friendly refrigerated haul.

Beyond EcoNex, Wabash's electrification strategy includes partnerships with innovative companies in the electric vehicle industry, exploring new ways to optimize energy use and reduce emissions.

Trailer Aerodynamics

Wabash's trailer side skirt is proven to reduce fuel consumption, and 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%.

Smarter Products Through Connectivity

We believe predictive analytics and real-time connectivity will shape the future of fleet operations. Applying telematics to achieve real-time monitoring and analysis of performance and environmental data will help fleets optimize operations, reduce maintenance needs and extend equipment lifespan.

Wabash is expanding connected solutions across our product lines, including smarter tank and dry van trailers with integrated sensors. This year, we also explored new developments in enhanced cargo security technology through our support for TrailerHawk.ai.

Trailers as a Service (TaaS)SM

Trailers as a Service (TaaS) is an all-inclusive, subscription-based model providing flexible access to trailers with managed care, maintenance, telematics and advanced analytics. TaaS enables logistics providers to position trailer capacity more efficiently with "drop and hook," a logistics strategy that allows for a quick exchange of trailers, minimizing downtime between shipments. The drop and hook strategy plays a pivotal role in streamlining operations, enhancing efficiency, and reducing costs, contributing to a more agile and responsive supply chain. Effective use of TaaS can result in reduced empty miles and decreased fuel consumption and related emissions.

Research and Development

Wabash continues to invest in advanced technologies that reduce energy consumption, increase efficiency and move the industry toward zero-emission transportation. Our multimillion-dollar research and development efforts focus on renewable energy solutions, alternative energy storage and generation, and next-generation connectivity.

In collaboration with Purdue University, Wabash is exploring the concept of an energy-harvesting trailer that recaptures and stores energy from its own movement, transforming trailers into active energy generators and reducing dependency on external power sources.

Additionally, Wabash was awarded a \$1.6 million U.S. Department of Energy Solar Energy Technologies Office (SETO) grant to partner with the University of Delaware's Center for Composite Materials in integrating high-efficiency solar technology into refrigerated trailers and truck bodies, reducing emissions and grid dependency. Our EcoNex Technology enhances thermal efficiency in this initiative, while the University of Delaware's proprietary TuFF technology strengthens and lightens trailers.

Further, we are advancing energy storage and capture solutions, including axle energy regeneration, refrigeration efficiency improvements and alternative energy innovations. Through innovation in sustainability, connectivity and electrification, Wabash is working to shape the future of commercial transportation while helping customers achieve their environmental and efficiency goals.

Parts and Services Network

We understand that downtime comes at a cost—lost productivity, higher expenses and delayed deliveries. Our growing Parts and Services network minimizes disruptions, keeping fleets running efficiently. With strategically located parts distribution centers, service locations and an extensive dealer and preferred partner network, Wabash provides reliable access to the components and support customers need to stay on the road.

Unplanned downtime can force fleets to send additional trucks to cover delayed loads, often increasing empty miles as replacement vehicles travel without cargo. By reducing downtime through faster maintenance and repair services, Wabash helps customers minimize these inefficiencies—cutting fuel consumption, lowering emissions and improving overall sustainability.

Safety and Quality



Highway Safety

Wabash continually evaluates whether we can make our products safer for those who operate and share the road with them. Wabash was the first U.S. trailer manufacturer to design a stoplight system that enhances collision avoidance by making trailer braking more visible to motorists. 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 standard equipment since 2020. In addition, after having been the first to build and test to Canada's more rigorous rear impact standards in 2007, our strengthened four-post rear impact guard will be standard on dry van trailers beginning with model year 2026, which began production in 2024.



Product Safety

Our commitment to quality and safety is backed by a robust internal concern reporting system and 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 AlertLine may be reached at 1-888-899-0646 or online at <https://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 intake for potential safety issues. Escalated issues 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 2024, Wabash issued a recall campaign involving 516 units produced between 2023 and 2024, which made up less than 0.8% 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 on 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 is committed to maintaining exacting standards of Safety, Quality and Delivery performance which is driven by the execution of our Wabash Management System (WMS). Our Quality Management Systems (QMS) is a foundational component of the WMS and a critical enabler across all operations, including our ISO 9001 certified operations in Cadiz, KY (since 2014) and Lafayette, IN (since 2012).

The Wabash QMS ensures the Wabash Customer Experience exceeds expectations by delivering market best product quality and service. It fosters innovation in product and process while embedding the Voice of the Customer into every improvement effort. Our QMS aligns operational processes with customer needs, resulting in reduced defects, improved service delivery, and enhanced overall customer value while maintaining compliance and efficiency across all value streams.

Quality Policy

Wabash is committed to being a premier provider of diverse solutions that optimize our customers' end-to-end supply chains across transportation, logistics and infrastructure markets.

Our Quality Policy is built to empower employees across the entire organization and in every function. It is a core enabler for our purpose driven employees and facilitates extreme ownership in support of our commitment to excellence for our customers.

The Quality Policy centers on the customer and is anchored to our discipline of C.O.D.E.

Culture – Strive for zero defects in the Wabash Customer Experience.

Ownership – Everyone owns Quality and the execution of our Quality Management Systems.

Data – Is the foundation for all decision making.

Execution – Our Define, Measure, Analyze approach rigorously reviews and aligns products, services and operational execution to the Voice of the Customer.

In addition to regular reviews by both internal and external experts for effectiveness and sustainability, we ensure that our QMS remains effective in driving improvements by maintaining measurable 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 our own 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 areas. Action plans are developed based on a supplier's overall rating to identify improvement opportunities, corrective actions and timelines to ensure resolution. The 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 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 be an industry leader 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

Wabash's environmental, health and safety policy 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 projects in 2024 to minimize our environmental impact. Wabash is continually improving the energy efficiency of our operations through manufacturing equipment upgrades, retrofits and replacements. One 2024 capital project included replacing an air compressor system at a manufacturing plant. Through that upgrade, we estimate we will save up to 441,000 kilowatt-hours of electricity per year and reduce greenhouse gas (GHG) emissions by up to 211 metric tons per year. We are also working on efficiency improvements in our compressed air systems at other locations, and additional equipment upgrades.

Energy Conservation

Energy conservation efforts are another part of Wabash's commitment to continuous improvement and environmental stewardship. We drive energy conservation efforts across all facilities. This policy includes improving operational efficiency as well as upgrading to energy-conserving equipment where possible. 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.



2024 Energy Management Summary

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's) emissions factors. Gases included in our GHG calculations are carbon dioxide, methane, nitrous oxide and hydrofluorocarbons. Absolute Scope 1 and Scope 2 GHG emissions decreased in 2024 as compared to 2023 primarily due to a reduction in production. Intensity-based emissions on a per-unit and net sales increased due to a lower volume of new units produced relative to the baseline energy use at our facilities for heating and lighting. The relative changes were also impacted by ongoing energy-reduction efforts, GHG source reductions and the model mix.

The percentage of grid electricity increased in 2024. 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 conventional truck bodies, reflecting our commitment to sustainable solutions. Our hydrofluorocarbon (HFC) reduction efforts will make meaningful progress toward mitigating greenhouse gas emissions. More recently, we reformulated the materials going into our products to reduce HFC emissions. This effort included eliminating the use of HFCs in our tank trailer foam in 2024. The new formulation will reduce the emission of the equivalent of over 500 metric tons of carbon dioxide per year.



Energy Management¹

	2024	2023	YOY Change
GHG Scope 1 Emissions (Metric Tons CO₂e)	25,732	31,785	-19.0%
GHG Scope 2 Emissions (Metric Tons CO₂e)	37,158	42,007	-11.5%
Metric Tons CO ₂ e per New Unit Shipped	1.36	1.22	11.5%
Metric Tons of CO ₂ e per Million Dollars in Consolidated Net Sales	32.3	29.1	11.0%
Biogenic CO2 Emissions from the Combustion of Wood (Metric Tons CO₂e)²	12,457	15,974	-22.0%
Total Energy Consumed (GJ)³	857,428	1,070,689	-19.9%
Energy (GJ) per New Unit Shipped	18.5	17.7	4.7%
Energy (GJ) per Million Dollars in Consolidated Net Sales	440.4	422.1	4.3%
Percentage of Grid Electricity of Total Energy Consumed⁴	34.4%	30.9%	11.2%
Percentage of Renewable Energy⁵	0.00%	0.00%	0.00%
Total Electrical Power Use (GJ)	294,545	331,008	-11.0%
Normalized Total Electrical Power Use (GJ per unit)	6.36	5.47	16.4%
Normalized Total Electrical Power Use (GJ per Million Dollars in Consolidated Net Sales)	151.3	130.5	15.9%

¹ Disclosure includes only company-owned or leased locations. These figures do not include energy usage at third-party facilities where 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.

² Biogenic emissions include carbon dioxide emissions from wood burning. This amount is being reported separately per the GHG Protocol. Methane and nitrous oxide emissions from biomass combustion are included in the Scope 1 emissions.

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.

⁵ Per IFRS/SASB RT-IG-130a.1, this Percentage of Renewable Energy metric excludes any renewable portion of the electricity grid mix outside of the control or influence of the entity. While a significant portion of the electricity powering many of our facilities includes renewable energy sources contributing to the electric grid, that renewable energy is not recordable in this context.

Recycling and Waste Reduction

Through our waste reduction, recycling efforts, and use of recycled materials, we promote responsible manufacturing and help drive sustainability. The positive impacts of our recycling efforts and use of recycled materials were lessened in 2024 due to an overall decrease

in production volume. Our recycling metrics on a per unit shipped basis also decreased, which was due to the product mix between facilities in 2024.

	2024	2023	YOY Change
Cubic Yards of Landfill Airspace Saved	212,843	335,949	-36.6%
Cubic Yards of Landfill Airspace Saved per New Unit Shipped	4.60	5.55	-17.2%
Kilowatt-Hours of Electricity Saved	53,111,206	82,121,988	-35.3%
Kilowatt-Hours of Electricity Saved per New Unit Shipped	1,148	1,357	-15.4%
Mature Trees Saved	31,639	40,334	-21.6%
Mature Trees Saved per New Unit Shipped	0.68	0.67	2.6%
Metric Tons of CO₂e Emissions Avoided	57,840	79,992	-27.7%
Metric Tons of CO ₂ e Emissions Avoided per New Unit Shipped	1.25	1.32	-5.4%

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 instructs suppliers to 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 sources its own 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. All facilities are required to meet applicable governmental wastewater standards before discharge. Although we use a relatively limited amount of water in our operations, we track and report our water use, with over 99% of our operations included in this report. Most of the wastewater discharged from our operations is sanitary wastewater.

Total water withdrawal increased slightly in 2024, with an increase per unit and consolidated net sales. The increases in reported water use were driven by production ramping up at a few locations, improved tracking of water use, product mix, and an overall lower production volume in 2024. We continue

to focus on reducing the impact of our water use on freshwater systems, including installing water recycling systems to capture, filter, and reuse water for specific processes. For example, a water recycling system installed at our Mauston, Wisconsin, facility resulted in a 44% reduction in water used in 2024 versus 2023. Water-saving fixtures were incorporated during upgrades at another facility. We also added metering in 2024 to improve tracking of water withdrawals.

	2024	2023	YOY Change
Water Use (Gallons) ¹	32,560,000	31,300,000	4.0%
Water Use (Gallons) per New Unit Shipped	704	517.2	36.0%
Water Use (Gallons) per Million Dollars in Consolidated Net Sales	16,726	12,340	35.5%

¹ Disclosure includes only company-owned or leased locations. These figures do not consider water usage at third-party facilities, where Wabash is not responsible for and has no visibility of water use. Data covers over 99% of our operations.

Environmental Metrics

Since 2021, we have utilized a new Environmental, Occupational Health, Safety and Security (EOHSS) software platform. This system tracks safety data such as injuries, near-miss incidents and corrective actions along with key environmental metrics, including air emissions and hazardous waste.

Air Emissions¹

	2024	2023
Volatile Organic Compounds (VOC) Emissions (Tons)	201.9	280.0
Hazardous Air Pollutants (HAP) Emissions (Tons)	48.4	56.0

¹ VOC and HAP emissions are based on tracking for environmental reporting requirements.

Waste

	2024	2023
Total Hazardous Waste Generated (Tons)	66.3	70.7

Biodiversity

Our biodiversity impact is extremely limited. Our historical practice when expanding our footprint 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 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. Additional information is provided in the sections on Contractor Safety and Chemical Safety.

Remanufacturing Design and Services

Wabash's perspective on remanufacturing goes beyond merely extending the life of equipment; it actively supports a holistic and sustainable approach to manufacturing, benefiting both our customers and the environment. Remanufacturing conserves resources and reduces waste because it reduces the need for new raw materials required to produce new equipment and minimizes the volume of discarded trailers.

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.

2024 Remanufacturing Summary

\$14.6M REVENUE FROM
REMANUFACTURING

2,380 SERVICE
REPAIRS



People and Communities



Employee Experience

Wabash's approach to employee experience and a well-defined culture is guided by our CARE model, where Communication, Accountability, Recognition and Engagement converge to positively influence our most critical asset – our people. Our CARE model is captured in a 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. The CARE framework has been implemented across our company, driving consistency and accountability across all manufacturing locations.

Communication

At Wabash, we are committed to clear, intentional communication through many channels that ensure employees across the organization remain informed and aligned with our strategy. Our Senior Leadership Team and CEO each host quarterly town hall meetings to interact directly with our employees and share Wabash's current priorities, progress and plans for the future.

Our multi-mode communications cover a wide variety of topics 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 often translated to reach Spanish speakers.

In 2024, we held numerous lunch-and-learn meetings focused on a variety of topics to engage our workforce in strategic initiatives and provide information about our leaders and their key focus areas. The focus was on the dynamic and ever-evolving world of business strategy and innovation to keep employees informed and engaged with the ways that Wabash is developing groundbreaking solutions that revolutionize our industry, create new possibilities, enhance the way we interact and change how the world reaches you.

We also share information to support our employees outside of work, including wellness tips and resources related to financial literacy and leadership.

Accountability

At Wabash, running the business is a team effort. All employees have an impact on our overall success. To accomplish alignment and focus on strategic objectives, our entire team understands our goals, is engaged in the effort and is accountable for the results. We maintain a culture of Respect for People to ensure we are all invested and engaged in continuous improvement.

We care for our employees by providing safe and clean workplaces and 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 also 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)

We believe in providing security and stability to our employees through competitive pay and benefits. In addition, rewarding employees who put forth discretionary effort and achieve extraordinary results is key to how we positively reinforce our core values and leadership principles. Through the CARE initiative and engagement plans, employee-focused events, rewards and recognition programs 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 and improved employee engagement.

We recognize and reward our employees' hard work and dedication through genuine appreciation, spotlighting their contributions, and birthday and anniversary celebrations. Our Good Catch program rewards employees for submitting continuous improvement ideas. Our Senior Leadership Team selects annual Living Our Values Award winners from among those nominated by their managers for standout embodiment of our values and principles.

In 2023, we launched our Team Incentive Plan (TIP) to reward our hourly workforce with a heavy focus on how employees demonstrate our values and leadership principles. This process also gives supervisors an opportunity to give specific, constructive feedback in a defined way framed around specific behaviors. As a result, all non-salaried employees with one year of service or more were given a year-end review in 2024 for the first time in Wabash's history.

Engagement

We know that a highly engaged and values-aligned workforce results in improved retention, productivity, customer satisfaction, quality and safety. Highly engaged employees contribute at high levels, which in turn impacts business metrics and results.

All of our employee experience initiatives are guided by employee input. To drive meaningful action toward higher engagement, Wabash began collecting employee feedback annually via a survey beginning in 2020. The survey and

resulting 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. This year's survey again reflected both increased participation as well as promising levels of engagement by our valued workforce. Survey results are shared by function and are used to align the organization's action plans.

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 thoughtful, specific and engaging site-specific plans that encompass employee events, volunteer opportunities, recognition and reward programs, as well as leadership involvement.

Wabash's Culture Council was created to continue to evolve and improve our culture with a strong emphasis on our operations workforce. Key 2024 activities included the launch of five cross-functional project teams focused on our strategic initiatives. Some milestones included developing an understanding of what our digital employee experience should be, a job shadowing pilot for non-salaried employees, career paths identified for each function (for non-salaried employees to advance and grow), and a partnership with University of Phoenix for non-salaried employees to gain skills to enhance their career at Wabash.

The Culture Council's current focus areas are as follows: Work Environment; Working Relationships; Wellbeing and Community; Growth and Autonomy; Flexibility and Consistency; and Systems and Processes. Culture Council activities are prioritized based on their ability to be high impact, systematic, sustainable, future-oriented and supportive of our operations workforce. Ongoing priorities include mentoring and employee support, non-salary career pathways, and work and personal life synergy.

Respect for People

Our people are the single most important driver of our success at Wabash. We 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 visionary leader. The composition of our workforce is foundational to achievement of our targeted business results and fulfilling our vision of being a premier provider of diverse solutions that optimize customers' end-to-end supply chains across transportation, logistics and infrastructure markets.

Wabash's Respect for People philosophy embodies our approach to diversity and inclusion. By representing our values and leadership principles, empathizing and prioritizing others, acting with intention, expressing appreciation for others, celebrating differences, creating belonging and cultivating trust we ensure that our employees are respected and valued.

We embrace inclusion at all levels, reflecting variations among our customers and the many environments in which we conduct business. We seek to attract the best talent and engage them fully. Our employment decisions are not based upon 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.

Our recruiting process seeks the best talent for each role. Our job postings are designed to attract a wide range of candidates, and we partner with community organizations that broaden our reach. For example, Wabash has partnered with a nonprofit that assists veterans transitioning to civilian life to ensure our candidate pool includes individuals with this diverse perspective. Wabash hiring managers receive training designed to enhance the interview experience for both interviewer and applicant.



Employee Demographics¹

2024	Men		Women		Ethnically Diverse		Age Groups		
	Number	%	Number	%	Number	%	<30	30-50	>50
Board of Directors ²	7	78%	2	22%	2	22%	0	22.2%	77.8%
Senior Leadership Team ³	6	86%	1	14%	1	14%	0	71%	29%
Salaried Employees (US)	691	70.5%	288	29.4%	146	14.9%	11.7%	50.5%	37.8%
Hourly Employees (US)	3,426	74.1%	1,189	25.7%	2,414	52.2%	19.8%	45.9%	34.3%

¹ Employees who have chosen not to identify their gender, race, or ethnicity are omitted from these figures.

² 44% of Board Members are either women or ethnically diverse.

³ Wabash announced Executive Leadership changes in August 2024, including the departure of one member of the Senior Leadership Team (SLT) and the addition of three others, bringing the SLT's total to seven during Q4 2024. At the time of this publication, the SLT has six members.

Supplier Diversity

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. Whether for productive material purchases, non-productive materials or purchased services, we value and encourage supplier diversity.



Career Development

In addition to offering some of the best manufacturing jobs in North America, 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.

In every area of expertise, our employees come to work every day with shared goals: to solve problems, innovate with passion and improve the industry. We look to each of 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 identify and apply to numerous open roles through our online job portal, as well as refer others within their network. We utilize consistent, standardized and scalable talent management practices at all levels of the enterprise to guide career paths and target individual developmental opportunities, with a specific focus on leadership succession.

We are proud of our many customized programs that match the right information and skills with the right employees at the right time.

In 2024, we launched *Elevate* for Leaders to facilitate leadership development at the managerial level, laying the foundation for strong people leadership at Wabash, led by our own senior leaders. Bringing over 300 leaders together fostered a sense of connection and belonging, helping them feel part of something bigger. This program clarified leadership expectations, raised the bar for performance, and emphasized accountability, empowering our people leaders with clear guidance and invaluable insights. Through *Elevate*, we aim to ignite success in driving others forward and executing our mission with excellence, setting a new standard for leadership at Wabash.

Wabash utilizes the Insights Discovery Tool, a psychometric tool based on the psychology of Carl Jung, to help people understand themselves, understand others and make the most of the relationships that affect them in the workplace. As of December 31, 2024, 97% of our salaried population has completed the assessment, and its simple four-color model has become a valuable tool for our employees to interact and collaborate with one another most effectively.

Our managers receive specific support through our 16-hour Front Line Essentials Training. This series increases Wabash's capability to deliver results by equipping managers with the core leadership skills needed to deliver results through the people who report to them. In 2024, we trained 77 employees, bringing our company-wide total to around 420.

We also recognize that career development means more than just improving in a specific role. Our Leadership Development Hub provides book and podcast recommendations from senior leaders and allows our employees to explore self-directed professional development options. Similarly, several of our leaders have taken the initiative to start book clubs with their teams to focus on always learning and having a growth mindset.

Finally, our Always Learn and Win Together series consists of 30-minute "deep dives" into a variety of departments, teams and topics. The popularity of these sessions, which averaged over 300 attendees each, demonstrates our team's engagement and desire to stay current with what's happening across Wabash.

Wabash Management System

In 2024, Wabash offered employees access to over 18 hours of Wabash Management System (WMS) courses tailored specifically to Wabash. This includes more than 45 current courses, with plans to further expand the offerings. Employees were able to focus on deepening their understanding of the Wabash way to solve problems, run projects and lead others through change. The major focus for 2024 was on three disciplines: Problem-Solving, Project Management and Change Management. We developed a new training program designed to focus on the foundational purpose and principles of WMS, while also leading learners through the basics of each discipline. This is not just about theory—it is about giving employees a clear, structured pathway to mastery in the areas that will benefit them the most in their roles. With a mix of online courses, structured learning paths, virtual sessions, and hands-on training workshops, WMS University takes employees from the basics to real-world application. It is designed to meet employees wherever they are on their learning journey.

Problem-Solving is a discipline that impacts every employee, and significant effort was dedicated to this training in 2024. From June to December, over 350 employees completed seven hours of online training and five hours of virtual training in Problem-Solving. Additionally, more than 200 of these employees participated in 16 hours of in-person training. All salaried employees were assigned 14 Problem-Solving courses through our customizable Learning Management System – Wabash U – nearly half of which have already been completed.

Our Project and Change Management courses launched towards the end of 2024 and are off to a very strong start. We have trained 58 employees on Project and Change Management at Wabash. In December, we held our first Wabash-led Project and Change Management one-day workshop with 20 attendees. We have created eight hours of course content in addition to six hours of virtual training to help employees understand the Wabash way to run projects and lead change. The courses were assigned to a subset of individuals who currently are involved in running projects or leading strategic initiatives, or are key sponsors. There is an aggressive plan with WMS training in 2025 to continue to shape the culture at Wabash.

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 Wabash U, where employees have on-demand access to over 70,000 courses, with an additional 49 internally-created courses added in 2024. Wabash employees have access through an online portal to self-directed and instructor-led coursework on a variety of professional development topics. In 2024, employees completed over 15,000 courses across various topics and disciplines – representing nearly a 40% increase in courses from the previous year.

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 2024, employees across all locations and levels logged a cumulative total of nearly 167,000 training hours. Examples of key trainings included new hire orientation, environmental health and safety, front line essentials and change management. Our two-day conference-style Elevate Symposium, designed to empower our people leaders with clear expectations and insights to best enable them to drive others forward and execute our mission with excellence, resulted in 5,216 training hours alone.

We continue to engage our new hires through improved on-the-job training. In 2024, we launched an enhanced program that extends the duration of orientation, and utilizes enhanced training methodologies, evaluations and mentoring. We will continue to implement improvements at all of our facilities based on continuous feedback.

In addition to Wabash's internal educational programs, we work with a third-party partner to provide a best-in-class approach to tuition assistance for those who seek external higher education. With this partnership, employees have access to an online portal to compare programs, find the right program for their needs and gain support through the entire process. 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 2024, 115 employees enrolled in, continued or completed a degree or certification program. We are proud that our Accelerator utilization is roughly equivalent between our salaried and hourly employees.

New in 2024, we announced a partnership with the University of Phoenix as a feature of our Accelerator program. Employees will be able to earn their bachelor's, master's or doctoral degree with no out-of-pocket costs.

Employees and their dependents are eligible for a variety of scholarships offered by Wabash and the industry associations to which we belong. Again in 2024, we awarded Wabash scholarships that amounted to a total of \$60,000 to 12 high school graduates from four different states. The scholarships are awarded to dependents of full-time Wabash employees who demonstrate academic excellence and leadership.

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 and STEM programs. At the collegiate level, Wabash welcomed 28 interns during summer 2024 across seven Wabash locations. We continue to partner with Purdue University in a variety of valuable ways, including by supporting the Purdue University Women in Engineering Program and sponsoring a sales competition with the Purdue Center for Professional Selling.

We continue our efforts for early engagement and education of youth. Wabash continues to be a leading employer in the Greater Lafayette Commerce Career+ program, which is designed to introduce students at eight Lafayette, Indiana, high schools to manufacturing careers through activities such as plant tours, videos, classroom chats and vocational education.



Compensation Philosophy

At Wabash, we are redefining total compensation and benefits into a holistic compensation, benefits and well-being offering with a forward-thinking approach that sets us apart. We do not just aim for market competitiveness—we lead with innovation, ensuring our employees are rewarded not only fairly but in ways that inspire growth and performance.

Our commitment to excellence and future-focused solutions drives everything we do, creating a workplace where our employees thrive and accomplishments are shared. Our holistic compensation philosophy is designed to:

- Attract and retain talent by offering competitive pay to attract skilled employees essential for our growth;
- Reward performance by recognizing and incentivizing contributions that drive the company's success, with transparency to each piece of an employee's compensation; and
- Align outcomes by linking compensation to our values and leadership principles alongside company and individual performance to foster shared achievements.

Other compensation programs include annual bonuses, stock-based compensation awards, a 401(k) plan and non-qualified deferred compensation plan with employee matching opportunities, healthcare and insurance benefits, health savings and flexible spending accounts, paid time off, adoption assistance, paid family leave, family care resources, flexible work schedules, safety shoe and prescription safety glass programs, an employee assistance program, and tuition assistance, among many others.

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.

Workplace Health and Safety

Employee Health and Safety

At Wabash, we prioritize safety for our employees, our customers and our communities 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 2024, Wabash invested \$4 million dollars in safety improvements in our facilities and conducted 280 standardized risk assessments with an updated feature of our Environmental, Occupational Health, Safety and Security (EOHSS) software system.

We provide ongoing safety training and development at our production facilities, which are designed to empower our employees with the knowledge and tools they need to make safe choices and mitigate risks. Employees are encouraged to identify safety opportunities through our safety-focused Good Catch program. Our EOHSS software system is used for tracking of and analysis of injuries, near-miss incidents and corrective actions. We recognize an annual Safety Week during which activities across the whole organization are designed to reinforce safety practices, raise awareness and strengthen our safety culture.

2024 Wabash Employee Health and Safety Summary

- Total Recordable Incident Rate (TRIR): 5.5
- Fatality Rate: 0
- Lost-Time Incident Rate: 1.2
- Days Away, Restricted or Transferred (DART) Rate: 2.5
- Near Miss Frequency Rate: 335.9
- Total Number of Injuries Among Contractors While On-Site: 3
- Fatalities Among Contractors While On-Site: 0

Our TRIR, Lost Time and DART were impacted by complexity of product models and production in a year with an industry down-cycle. We have invested in creation of a new position for Vice President of Environmental, Occupational Health, Safety and Security and are implementing new programs and processes to ensure the ability of our team members to complete their work safely. This year, we rolled out eight new standardized programs to all of our facilities. We celebrate our San José Iturbide facility for achieving 365 days of safety excellence with zero recordables.

Wabash also helps support our employees' personal wellness goals. Individuals at our Lafayette, Indiana, locations have access to a free physical well-being program that includes resources to prevent and reduce pain, improve mobility and movement, and increase strength and resilience.



Supplier Safety

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

Contractor Safety

We actively manage all contractors working on our behalf. At the outset, we 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.



Local Citizenship

Community Impact

Wabash's Community Impact program combines volunteer work with financial support to make meaningful, long-lasting impacts in our communities. We actively partner with nonprofit organizations on projects to donate time, 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. Our Corporate Community Impact Committee guides Wabash's charitable and community engagement efforts.

The Wabash community impact initiatives target support to programs under three key pillars:

- Youth advocacy
- Veterans & military families
- Food insecurity

In 2024, Wabash donated more than \$550,000 to nonprofit organizations through corporate gifts, in-kind donations, local charitable sponsorships and employee donations. Our charitable contributions included gifts to K9s for Warriors, Junior Achievement, National Alliance on Mental Illness, Gary Sinise Foundation, Boys and Girls Club, United Way, Fisher House, CASAs for kids, Humane Society, Hope for Warriors, Habitat for Humanity, Feeding America, Veterans Assistance Foundation, Mental Health America, Wreaths Across America, Special Olympics, Soldiers Point, Big Brothers Big Sisters, Scouts of America, Salute the Troops, YWCA and more.

In addition to these amazing organizations, we also supported local schools' programs across the country focused on robotics, welding, career development, food bank support, youth sports, music enrichment and more.

Our charitable giving efforts provided us with the opportunity to have meaningful impacts on the world around us in 2024. We were privileged to partner with organizations on some new and exciting projects. In Wisconsin, we started a new program with the Veteran's Assistance Foundation to provide beds to newly housed veterans who were experiencing homelessness. In Southern California, we helped fund a smart home for a disabled veteran with the Gary Sinise Foundation. In Indiana, we funded the holiday backpack program for the entire Tippecanoe County School Corporation with Food Finders.

\$550,000 IN TOTAL GIVING 

\$118,550  DONATED TOWARD SUPPORTING VETERANS

49,000  LBS OF FOOD PREPARED FOR COMMUNITY DISTRIBUTION

7,374  HOURS OF COMMUNITY SERVICE

92  VOLUNTEER EVENTS

59  YOUTH PROGRAMS IMPACTED

Volunteering

Wabash encourages all employees to become involved in their communities. Our Day of Giving program supports our philanthropic goals by allowing all full-time employees up to one scheduled workday of paid time each calendar year to participate in a volunteer activity of their choosing. In an effort to empower our employees to be active agents of positive change in our communities, Wabash organized over 90 Day of Giving events exclusively for our employees to give back with their time.

In 2024, around 20% of the company's workforce dedicated over 7,300 hours of volunteer work, actively supporting local food banks, homeless shelters, veteran services agencies, environmental conservation programs, local schools' leadership and career readiness activities, Junior Achievement, Salvation Army, YWCA, local animal shelters, Wreaths Across America, youth athletics, art programs foster child agencies, programs to support people with disabilities, blood drives and more.

In addition to our donations and volunteer efforts, we have also hosted numerous onsite events to support local youth, food insecurity projects, the United Way and veterans. Wabash processed over 49,000 pounds of food for distribution, wrapped over 600 holiday gifts for kids, and assembled 140 bears for military kids.

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 we do not tolerate or employ corporal punishment, forced or involuntary labor or other forms of mental and physical coercion. We strive to work with business partners who share our standards and commitment to human rights. We require all facilities to practice equal-opportunity employment and have zero tolerance for harassment, racism or bigotry of any kind. Employees and contract workers 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 pre-approved 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. We also periodically retain outside experts to assess and further develop our anti-corruption policies and programs.

Wabash performs ongoing risk-based due diligence and screening of third parties that support our business, including channel partners, sales intermediaries and suppliers. We communicate Wabash's anti-corruption standards and requirements to 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 to comply with high ethical standards consistent with our Code of Business Conduct and Ethics.

We deliver comprehensive anti-corruption training to employees, as well as to all members of the Board of Directors, who review the Code of Business Conduct and Ethics annually. In 2024, all Wabash employees were presented with training by the Wabash Chief Financial Officer and General Counsel on our Code of Business Conduct and Ethics, and all salaried employees were required to complete training on Wabash's Anti-Bribery and Anti-Corruption policy training.

Wabash also trains salaried employees on our conflict of interest policy and conducts annual reporting and review of potential conflicts.

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.” The Conflict Minerals Policy is available at onewabash.com/about-us/suppliers/supplier-documents.

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 evaluates the company's metrics on an ongoing basis.



Ethics and Compliance

Corporate Compliance Program

Wabash maintains a Corporate Compliance Program to ensure we are following applicable laws and best practices. This Program is overseen by the Board of Directors and senior executive leaders who set the right “tone from the top.” This Program is implemented by the Corporate Compliance Committee, comprised of members from a cross-section of Wabash functions. The Corporate Compliance Committee arranges for periodic risk assessments to ensure that the Corporate Compliance Program focuses on preventing, mitigating and remediating the most salient compliance risks.

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. 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.

Wabash regularly reviews its Codes to ensure that they stay current. Through Wabash's Corporate Compliance Program and Human Resources Department, Wabash employees receive training on the Codes and particular aspects that are most applicable to their duties. The Codes also reflect Wabash's strict non-retaliation policy that prohibits acts of retaliation against any employee who makes a good faith report of potential misconduct.

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.

Employee Handbook

Our core values are embodied in our 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.

Policies and Training

Wabash maintains policies and procedures that implement the Code of Business Conduct and Ethics and that address particular risk areas. As part of the Corporate Compliance Program, Wabash regularly updates its policies and provides trainings that are tailored to employees' varying job functions. The Corporate Compliance Committee develops training schedules in light of the periodic risk assessments and uses a combination of training modalities, including best-in-class training from NAVEX Global.

Investigations and Corrective Actions

As part of the Corporate Compliance Program, Wabash conducts investigations into any alleged violations of our Codes or policies. When concerns about potential misconduct are raised through any channel, the Program requires Wabash personnel to follow established procedures to investigate concerns, identify root causes and implement corrective actions, including and up to termination. Wabash continuously works to ensure that appropriate incentives and discipline are in place to foster a culture of compliance.

AlertLine

Wabash's AlertLine, provided through EthicsPoint, is 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 or Human Resources or simply prefer to remain anonymous. For those employees who wish to remain anonymous, their identity remains confidential. Employees are permitted to provide their names if they prefer. The AlertLine is operated by a third-party company (NAVEX Global), which provides confidential ethics and compliance reporting resources to publicly traded companies.

The AlertLine permits employees to report any type of 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, company, customer or vendor security, or that of the general public.

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

Governance Framework

The Board of Directors expects to accomplish a substantial amount of its work through its four Committees. Each Committee reports regularly to the Board, summarizing the Committee's actions and any significant issues assessed 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 may offer recommended revisions to the Nominating, Corporate Governance and Sustainability Committee. The Nominating, Corporate Governance and Sustainability Committee may then consider Committee-suggested revisions and make 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 (SEC) 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 SEC, 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.

As detailed further in the section titled Cybersecurity, the Board, in coordination with the Audit Committee, receives regular reporting regarding Wabash's cybersecurity program and the cybersecurity environment generally. The Board and the Audit Committee also receive prompt and timely information regarding any cybersecurity incident that meets established reporting thresholds until such incident is addressed.

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 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 director nominees for each Board Committee to the full Board. 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 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. The company's compensation clawback policy was adopted to comply with SEC regulations regarding recovery of erroneously awarded incentive-based compensation.

In 2024, as in past years, the Compensation Committee engaged an independent compensation consultant, Frederic W. Cook & Co., Inc. ("FW Cook"). The Compensation Committee requested that FW Cook provide competitive market assessments regarding executive officer compensation, which were used by the Compensation Committee in determining the appropriate executive officer compensation levels for 2024 that are in line with the company's compensation plans, philosophies and goals. FW Cook also provides market assessments regarding nonemployee director compensation.

The Compensation Committee evaluates performance with respect to corporate goals and objectives, relative stockholder return and other factors. 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 2025 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 the 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 2024, directors completed more than 155 hours of training, nearly double 2023's total.

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 presenting strategic plans to the Board for review and approval, implementing the company's strategic direction and the day-to-day leadership and performance of the company. The Chairperson of the Board, among other responsibilities, presides at the executive sessions of our independent and non-management directors and facilitates communication between our independent directors and management.

The Board 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 and Management 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. In 2024, the Nominating, Corporate Governance and Sustainability Committee engaged Spencer Stuart to facilitate the annual evaluation process. 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 Composition and Refreshment

In 2023, the Board updated the company's Corporate Governance Guidelines to reflect the practice of the Nominating, Corporate Governance and Sustainability Committee to recommend new board members identified from a diverse slate of potential candidates. Our Board currently 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 oversees Board succession and facilitates the Board's oversight of succession planning for management. 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 social responsibility and sustainability efforts are driven throughout the entire organization, starting with our Board. Our Nominating, Corporate Governance and Sustainability Committee has responsibility for discussing, advising, and overseeing the Wabash management team in certain sustainability-related areas. This includes review and assessment of the effectiveness of the company's sustainability policies and programs. The Nominating, Corporate Governance and Sustainability Committee also oversees the implementation of sustainability practices, including those that are expected to impact 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 metrics. In addition, our Audit Committee and company management are focused on monitoring and assessing all risks to our business and strategy.



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 two to five years and long-term as a period greater than five years. In 2023, Wabash's Nominating, Corporate Governance and Sustainability Committee conducted a series of working sessions with senior leadership team members and key functional leaders to discuss risks, opportunities and processes related to climate disclosure compliance requirements and objectives.

The company perceives as 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-powered 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 changes in



climate, such as event-driven disasters, shifts in weather patterns and extreme weather events, which may result in direct damage, safety hazards and related financial losses as well as supply chain disruption and limited availability of resources.

We believe that our company's strategy remains sound and actionable under many 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 leverages our institutional strengths and is relevant under diverse environmental conditions.

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.

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.

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. Wabash has not experienced a material information security breach in the last three years and has not experienced a material third-party information security breach.



The Board oversees Wabash's cybersecurity policies, standards, processes and practices through the company's enterprise risk management program. In general, the company seeks to address cybersecurity risks through a comprehensive, cross-functional approach that is focused on preserving the confidentiality, security and availability of the information that the company collects and stores by identifying, preventing and mitigating cybersecurity threats and effectively responding to cybersecurity incidents when they occur. The Board's oversight of cybersecurity risk management is supported by the Audit Committee of the Board, which regularly interacts with the company's General Counsel, Enterprise Risk Management (ERM) committee, the Sr. Director, IT and executive leadership. The ERM committee is a cross-functional team of high-level leaders that meet at least quarterly to anticipate, identify, prioritize and manage material risks to the company's strategic objectives. It conducts an extensive bi-annual survey and interview process to identify the material risks, and it continues to monitor for any emerging material risks between surveys. The ERM committee reports on its findings and activities twice annually to the Audit Committee of the Board. The Audit Committee also surveys data and factors that impact costs and incident response efforts.

Wabash has implemented a comprehensive, cross-functional approach to identifying, preventing and mitigating cybersecurity threats and incidents, while also implementing controls and procedures, including an incident response team, that provide for the prompt escalation of certain cybersecurity incidents so that decisions regarding the public disclosure and reporting of such incidents can be made by management in a timely manner. The Board and the Audit Committee each receive regular presentations and reports on cybersecurity risks from the Sr. Director, IT. The Board and the Audit Committee regularly discuss topics that include regulatory compliance, incident response and data privacy and on at least an annual basis, discuss the company's approach to cybersecurity risk management with members of management. The Sr. Director, IT, in coordination with management, works collaboratively across the company to implement a program designed to protect the company's information systems from cybersecurity threats and to promptly respond to any cybersecurity incidents in accordance with the company's incident response plans. Risks are evaluated with cross-functional input using external guidance, risk matrices, governmental guidelines, and other cybersecurity best practices. This evaluation is shared with executive

leadership via the ERM committee and through regular updates provided by the Sr. Director, IT. Senior leadership also briefs the Board on information security matters with quarterly updates.

We deploy technical safeguards that are designed to protect the company's information systems from cybersecurity threats, like artificial intelligence platforms with an array of technologies, extensive encryption, firewalls, intrusion prevention and detection systems, anti-malware functionality and access controls, which are evaluated and improved through vulnerability assessments and cybersecurity threat intelligence. The company's cybersecurity controls are incorporated into our internal control environment, managed and tested in accordance with the Sarbanes-Oxley Act.

We have established, maintain and regularly test incident response plans that address the company's response to a cybersecurity incident. The company also has a cybersecurity risk insurance policy.

Wabash maintains a comprehensive, risk-based approach to identifying and overseeing cybersecurity risks presented by third parties, including vendors, service providers and other external users of the company's systems, as well as the systems of third parties that could adversely impact our business in the event of a cybersecurity incident affecting those third-party systems.

We employ a variety of security-focused training/awareness practices to equip our personnel with effective tools to address cybersecurity threats. Information Technology (IT) and cybersecurity-based training is performed during employee onboarding to communicate the company's evolving information security policies, standards, processes and practices. Phishing simulations are performed on a monthly basis and company-wide notifications and/or cyber awareness messages are sent on an as-needed basis.

Wabash's cybersecurity policies, standards, processes, and practices are aligned with the National Institute of Standards and Technology (NIST) Cybersecurity Framework and are fully integrated into the company's ERM program. 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.

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
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Quantitative	Rate	RT-IG-320a.1	Page 43
Fuel Economy & Emissions in Use-phase	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	Quantitative	Litres per 100 tonne-kilometres	RT-IG-410a.1	Page 17
	Sales-weighted fuel efficiency for non-road equipment		Litres per hour	RT-IG-410a.2	
	Sales-weighted fuel efficiency for stationary generators		Kilojoules per litre	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		Grammes per kilojoule	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 49
Remanufacturing Design & Services	Revenue from remanufactured products and remanufacturing services	Quantitative	Presentation currency	RT-IG-440b.1	Page 32

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 53, 54, 57, 58 and 59</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. Impact of 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>Pages 58-59</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>Pages 58-59</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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