

# SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

SASB is an independent standards setting organization that has been managed by the IFRS Foundation since 2022. SASB standards seek to improve efficiency and consistency in environmental, social and governance reporting of material issues for each sector and has been developed in conjunction with investors. This is a voluntary disclosure framework, and Wendy's continues to choose to report through this framework in our 2024 reporting cycle to maintain consistency in how we communicate progress in a transparent and standardized manner.

Accounting metric	Unit of measure	Code	Response
Energy management			
(1) Total energy consumed <sup>[21]</sup>	Gigajoules (GJ)	FB-RN-130a.1	Recently, Wendy's updated our science-based emissions reduction targets to keep global temperature rises below 1.5°C.
(2) Percentage grid electricity	Percentage (%)		
(3) Percentage renewable			
			Total energy consumed for Company-operated restaurants and offices:
			1. Total energy consumed: 728,689 GJ
			2. Percentage grid electricity: 72%
			3. Percentage renewable: 11%
			Additional information:
			Energy and emissions data is also available within our <a href="#">Climate and energy</a> section of the report and our <a href="#">CDP Disclosure</a> . Our CDP Climate Change response in 2024 received a score of B.
			Scope 1 emissions: 14,295.35 tCO2e
			Scope 2 emissions: 38,985.58 tCO2e
			Scope 3 emissions: 9,971,867 tCO2e
			Since our 2019 based year, Wendy's has reduced Scope 1 and 2 emissions by 37%.
Water management			
(1) Total water withdrawn	Thousands of gallons (kgal)	FB-RN-140a.1	1. Total water withdrawn: 633.14 ML
(2) Total water consumed <sup>[22]</sup>	Percentage (%)		
percentage of each in regions with high or extremely high baseline water stress			
			% in high water stress markets: 42%
			% in extremely high water stress markets: 15%
			2. Total water consumed: 97.04 ML
			Additional information:
			Water data is also available within the <a href="#">Water</a> section of the report and our <a href="#">CDP Disclosure</a> . Our CDP Water Security response in 2024 received a score of B.

Accounting metric	Unit of measure	Code	Response
<b>Food &amp; packaging waste management</b>			
(1) Total amount of waste (2) Percentage food waste, and (3) Percentage diverted	Metric tons (t) Percentage (%)	FB-RN-150a.1	Refer to the <a href="#">Packaging and waste</a> section of our report for information on our approach to food waste management.
(1) Total weight of packaging (2) Percentage made from recycled and/or renewable materials, and (3) Percentage that is recyclable, reusable, and/or compostable	Metric tons (t)	FB-RN-150a.2	(1) 86,414 metric tons (2) 65% (3) 86%
<b>Food safety</b>			
(1) Percentage of restaurants inspected by a food safety oversight body (2) Percentage receiving critical violations	Percentage (%)	FB-RN-250a.1	All our restaurants operate in locations that are subject to regular inspections by public health authorities. Additional information is included in the <a href="#">Food safety</a> section of our report.
(1) Number of recalls issued and (2) total amount of food product recalled	Number Metric tons (t)	FB-RN-250a.2	0 recalls were issued in 2024. A regional product withdrawal of sandwich romaine lettuce was initiated as a precautionary measure.
Number of confirmed foodborne illness outbreaks, percentage resulting in U.S. Centers for Disease Control and Prevention (CDC) investigation	Number Percentage (%)	FB-RN-250a.3	0 instances of confirmed foodborne illnesses in 2024. Additional information can be found on the CDC's <a href="#">website</a>
<b>Nutritional content</b>			
(1) Percentage of meal options consistent with dietary guidelines and (2) revenue from these options	Percentage (%) Currency	FB-RN-260a.1	Refer to our <a href="#">Nutrition &amp; Allergens</a> webpage for information on our approach to nutritional content.
(1) Percentage of children's meal options consistent with dietary guidelines for children and (2) revenue from these options	Percentage (%) Currency	FB-RN-260a.2	Refer to our <a href="#">Nutrition &amp; Allergens</a> webpage for information on our approach to nutritional content.
Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines for children	Number Percentage (%)	FB-RN-260a.3	Refer to our <a href="#">Nutrition &amp; Allergens</a> webpage for information on our approach to nutritional content.

Accounting metric	Unit of measure	Code	Response
<b>Labor practices</b>			
(1) Voluntary and (2) involuntary turnover rate for restaurant employees	Rate	FB-RN-310a.1	Refer to the <a href="#">Workplace</a> section of our report for information on our labor practices.
(1) Average hourly wage, by region and (2) percentage of restaurant employees earning minimum wage, by region	Currency Percentage (%)	FB-RN-310a.2	Refer to the <a href="#">Workplace</a> section of our report for information on our labor practices.
Total amount of monetary losses as a result of legal proceedings associated with (1) labor law violations and (2) employment discrimination	Currency	FB-RN-310a.3	Refer to the <a href="#">Workplace</a> section of our report for information on our labor practices.
<b>Supply chain management &amp; food sourcing</b>			
Percentage of food purchased that (1) meets environmental and social sourcing standards, and (2) is certified to third-party environmental or social standards	Percentage (%) by cost	FB-RN-430a.1	Additional information is included in the <a href="#">Responsible sourcing</a> section of our report.
Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation crates	Percentage (%) by number Percentage (by weight)	FB-RN-430a.2	(1) 19% of the eggs we purchased for our U.S. restaurants were cage-free; (2) 100% of confirmed pregnant sows in U.S. and Canada supply chain. Additional information is included in the <a href="#">Responsible sourcing</a> section of our report.
Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	N/A	FB-RN-430a.3	We strive to continuously improve how we source ingredients and how we demonstrate accountability for ethical business practices, sustainability and social responsibility. Our strategy and approach is included in the <a href="#">Responsible sourcing</a> section of our report.
<b>Activity metrics</b>			
Number of (1) Company-owned and (2) franchise-operated restaurants	Number	FB-RN-000.A	(1) Company-operated restaurants: 394 (2) Franchise-operated restaurants: 6,846
Number of employees at (1) Company-operated and (2) franchise-operated locations	Number	FB-RN-000.B	(1) The number of Company employees worldwide, including our corporate employees and Company-operated restaurant employees, was approximately 14,500 as of year-end 2024. (2) Approximately 230,000 team members work across our franchised locations.

## SASB Notes

[21] Total energy consumed includes Diesel – Mobile, Diesel – Stationary, Natural Gas, Propane, Gasoline, Jet Fuel and Electric Power used, converted to gigajoules (GJ).

[22] Water consumed reflects water usage that is separately metered for irrigation and does not include instances where irrigation usage is not metered or water that may be consumed through other uses, such as that used as drinking water in our restaurants.

# GLOBAL REPORTING INITIATIVE (GRI) INDEX

The information presented in this Global Reporting Initiative (GRI) Index is provided with reference to the GRI Universal Standards from the period of January 1, 2024 to December 31, 2024, unless otherwise noted.

Disclosure	Response
<b>GRI 2</b>	
<b>General Disclosures 2021: Organizational Details</b>	
2-1 Organizational details	<a href="#">Form 10-K</a> , Business (p. 6) See <a href="#">Business snapshot</a>
2-2 Entities included in the organization's sustainability reporting	The entities included in the consolidated financial statements of The Wendy's Company are included in sustainability reporting. Additional third-party information, such as operational data for our franchisees and suppliers, is also included. <a href="#">Form 10-K</a> , Business (p. 6-15)
2-3 Reporting period, frequency and contact point	The Wendy's Company reports financial and corporate responsibility performance annually. Fiscal Year ending: December 29, 2024 for all financial performance and metrics reported in the Form 10-K. Calendar Year ending: December 31, 2024 for all other performance metrics. Publication date: April 24, 2025 <a href="mailto:corporateresponsibility@wendys.com">corporateresponsibility@wendys.com</a>
2-4 Restatements of information	No restatements to historical greenhouse gas (GHG) emissions have been made in the reporting year.
2-5 External assurance	External assurance has not been conducted for any metrics included within this report.  However, the information within this report is reviewed internally, by subject matter experts, the legal and audit teams, and the Senior Leadership Team. Additionally, information is shared with the Corporate Social Responsibility Committee of the Board at meetings throughout the year, and with the ESG Steering Committee at the management level.
<b>General Disclosures 2021: Activities &amp; Workers</b>	
2-6 Activities, value chain and other business relationships	<a href="#">Wendy's website</a> <a href="#">Form 10-K</a> , Business (p. 6-15)
2-7 Employees	<a href="#">Form 10-K</a> , Human Capital (p. 12)
2-8 Workers who are not employees	The Wendy's Company work is not substantially performed by workers who are legally recognized as self-employed or who are employees of third parties.
<b>General Disclosures 2021: Governance</b>	
2-9 Governance structure and composition	Wendy's website: <a href="#">Governance DEF 14A Proxy Statement (definitive)</a> , hereinafter referred to as "Proxy", p 4-6 & 13-36 See <a href="#">Reporting and governance</a>
2-10 Nomination and selection of the highest governance body	<a href="#">Proxy</a> , p. 13-24 & 26
2-11 Chair of the highest governance body	Arthur B. Winkleblack, Chairman of the Board <a href="#">Proxy</a> , p. 15 & 26-28
2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Proxy</a> , p. 25-36 See <a href="#">Reporting and governance</a>

Disclosure	Response
<b>General Disclosures 2021: Governance</b>	
2-13 Delegation of responsibility for managing impacts	The highest level of direct responsibility for sustainability within The Wendy's Company is the Chief Corporate Affairs and Sustainability Officer (CCASO). This position reports to the Chief Executive Officer and provides updates to the Board of Directors through the Corporate Social Responsibility Committee at least twice annually. The ESG Steering Committee, which guides sustainability strategy, is facilitated by the CCASO and our Chief Financial Officer.
	See <a href="#">Reporting and governance</a>
2-14 Role of the highest governance body in sustainability reporting	<a href="#">Proxy</a> , p. 34-35
2-15 Conflicts of interest	<a href="#">Wendy's Code of Business Conduct and Ethics</a>
2-16 Communication of critical concerns	<a href="#">Proxy</a> , p. 37
2-17 Collective knowledge of the highest governance body	<a href="#">Proxy</a> , p. 14 See <a href="#">Reporting and governance</a>
2-18 Evaluation of the performance of the highest governance body	<a href="#">Proxy</a> , p. 26 See <a href="#">Reporting and governance</a>
2-19 Remuneration policies	<a href="#">Proxy</a> , p. 59-96 See <a href="#">Reporting and governance</a>
2-20 Process to determine remuneration	<a href="#">Proxy</a> , p. 59-96 See <a href="#">Reporting and governance</a>
2-21 Annual total compensation ratio	<a href="#">Proxy</a> , p. 76
<b>General Disclosures 2021: Strategy, Policies &amp; Practice</b>	
2-22 Statement on sustainable development strategy	See <a href="#">A letter from Kirk Tanner</a>
2-23 Policy commitments	<a href="#">Wendy's Code of Business Conduct and Ethics</a> <a href="#">Wendy's Supplier Code of Conduct</a> <a href="#">Wendys.com - What We Value</a>
2-24 Embedding policy commitments	<a href="#">Wendy's Code of Business Conduct and Ethics</a> See <a href="#">Reporting and governance</a>
2-25 Processes to remediate negative impacts	<a href="#">Wendy's Code of Business Conduct and Ethics</a> <a href="#">Wendy's Supplier Code of Conduct</a>
2-26 Mechanisms for seeking advice and raising concerns describe the mechanisms for individuals	<a href="#">Wendy's Code of Business Conduct and Ethics</a> Wendy's Ethics Helpline: 1-800-256-8595
2-27 Compliance with laws and regulations	<a href="#">Form 10-K</a> , Note 20, Guarantees and Other Commitments and Contingencies (p. 99-100)
<b>General Disclosures 2021: Stakeholder Engagement</b>	
2-28 Membership associations	Refer to our <a href="#">Public Affairs statement</a> for more information See <a href="#">Stakeholder engagement</a>
2-29 Approach to stakeholder engagement	See <a href="#">Stakeholder engagement</a>
2-30 Collective bargaining agreements	Wendy's does not have any employees covered by collective bargaining agreements

Disclosure	Response
<b>GRI 3</b>	
<b>General Disclosures 2021: Material Topics</b>	
3-1 Process to determine material topics	See <a href="#">Materiality</a>
3-2 List of material topics	See <a href="#">Materiality</a>
3-3 Management of material topics	See <a href="#">Materiality</a>
<b>GRI 200 ECONOMIC</b>	
<b>201: Economic Performance 2016</b>	
Management of the material topic	<a href="#">Form 10-K</a> , Financial Statements and Supplementary Data (p. 53-62)
201-1 Direct economic value generated and distributed	<a href="#">Form 10-K</a> , Financial Statements and Supplementary Data (p. 54-105) See <a href="#">Business snapshot</a>  Franchise financial health is reviewed on an annual basis to understand overall System financial health and also to review health at an individual franchise level. This information is also used in determining if a franchisee can continue to grow with the Wendy's brand through new restaurant development or acquisition of additional restaurants. In 2023, our U.S. and Canadian franchisee sales grew by approximately 4% and 6%, respectively, and EBITDA dollars grew by approximately 9% and over 25%, respectively.
201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">Form 10-K</a> , Risk Factors (p. 16-28) Refer to <a href="#">2024 CDP Corporate Disclosure</a>
201-3 Defined benefit plan obligations and other retirement plans	<a href="#">Form 10-K</a> , Retirement Benefit Plan (p. 98)
201-4 Financial assistance received from government	<a href="#">Form 10-K</a> , Income tax statement (p. 87-89)
<b>202: Market Presence 2016</b>	
Management of the material topic	<a href="#">Form 10-K</a> , Human Capital (p. 12-14)
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	See <a href="#">Workplace</a>
202-2 Proportion of senior management hired from the local community	See <a href="#">Workplace</a>
<b>205: Anti-corruption 2016</b>	
Management of the material topic	We operate on a foundation of integrity across our business and expect employees, franchisees and suppliers to adhere to ethical conduct in all they do.  <a href="#">Proxy</a> , p. 36 <a href="#">Wendy's Supplier Code of Conduct</a> <a href="#">Wendy's Code of Business Conduct and Ethics</a>
205-2 Communication and training about anti-corruption policies	<a href="#">Wendy's Code of Business Conduct and Ethics</a> (pages 16-18) All employees are trained annually on anti-corruption.

Disclosure	Response
<b>206: Anti-Competitive Behavior 2016</b>	
Management of the material topic	Refer to <a href="#">Wendy's Code of Business Conduct and Ethics</a>
<b>207: Tax Governance, Control &amp; Risk Management 2019</b>	
Management of the material topic	<a href="#">Form 10-K</a> ; Income tax statement (p.87-90) <a href="#">Proxy</a> , p. 29
207-1 Approach to tax	<a href="#">Form 10-K</a> ; Income tax statement (p.87-90) <a href="#">Proxy</a> , p. 29
207-2 Tax governance, control and risk management	<a href="#">Form 10-K</a> ; Income tax statement (p.87-90) <a href="#">Proxy</a> , p. 29
207-3 Stakeholder engagement and management of concerns related to tax	For stakeholder engagement broadly, refer to <a href="#">Proxy</a> , p. 34
207-4 Country-by-country reporting	<a href="#">Form 10-K</a> ; income tax statement (p.87-89)
<b>GRI 300 ENVIRONMENTAL</b>	
<b>301: Materials 2016</b>	
Management of the material topic	See <a href="#">Packaging and waste</a> Refer to <a href="#">2024 CDP Corporate Disclosures</a>
301-1 Materials used by weight or volume	Wendy's restaurants in the U.S. and Canada utilized 49,729 metric tons of fiber-based consumer-facing packaging (renewable) and 36,685 metric tons of plastic-based consumer-facing packaging (non-renewable) in 2024. Our primary product is food and our packaging is utilized to provide that food to our customers.
301-2 Recycled input materials used	Approximately 78% of consumer-facing packaging, by weight, is recyclable or made of renewable materials.
301-3 Reclaimed products and their packaging materials	None of Wendy's primary products, food, is reclaimed or recycled. We do incorporate reclaimed materials, such as post-consumer recycled content, into our consumer-facing packaging, as noted in 301-2 above.

Disclosure	Response																																								
302: Energy 2016																																									
Management of the material topic	See <a href="#">Climate and energy</a> Refer to <a href="#">2024 CDP Corporate Disclosure</a>																																								
302-1 Energy consumption within the organization	<table><tr><th></th><th>Energy consumption from renewable sources</th><th>Energy consumption from nonrenewable sources</th><th>Total consumption</th></tr><tr><td>Consumption of fuel (MWh)</td><td>0.00</td><td>56,920.88</td><td>56,920.88</td></tr><tr><td>Consumption of purchased or acquired electricity (MWh)</td><td>21,570.98</td><td>123,921.88</td><td>145,492.86</td></tr><tr><td>Consumption of purchased or acquired heat (MWh)</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Consumption of purchased or acquired steam (MWh)</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Consumption of purchased or acquired cooling (MWh)</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Consumption of self-generated non-fuel renewable energy (MWh)</td><td>0.00</td><td>0.00</td><td>0.00</td></tr><tr><td>Total energy consumption (MWh)</td><td>21,570.98</td><td>180,842.77</td><td>202,413.75</td></tr><tr><td>Total energy consumption (GJ)</td><td>77,655.53</td><td>651,033.37</td><td>728,688.90</td></tr><tr><td>Energy type as a portion of total energy (%)</td><td>11 %</td><td>89 %</td><td>100 %</td></tr></table>		Energy consumption from renewable sources	Energy consumption from nonrenewable sources	Total consumption	Consumption of fuel (MWh)	0.00	56,920.88	56,920.88	Consumption of purchased or acquired electricity (MWh)	21,570.98	123,921.88	145,492.86	Consumption of purchased or acquired heat (MWh)	0.00	0.00	0.00	Consumption of purchased or acquired steam (MWh)	0.00	0.00	0.00	Consumption of purchased or acquired cooling (MWh)	0.00	0.00	0.00	Consumption of self-generated non-fuel renewable energy (MWh)	0.00	0.00	0.00	Total energy consumption (MWh)	21,570.98	180,842.77	202,413.75	Total energy consumption (GJ)	77,655.53	651,033.37	728,688.90	Energy type as a portion of total energy (%)	11 %	89 %	100 %
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302-2 Energy consumption outside of the organization	See <a href="#">Climate and energy</a> Refer to <a href="#">2024 CDP Corporate Disclosure</a>																																								
302-3 Energy intensity	Energy use (GJ) in Company-operated restaurants per dollar of revenue is 0.000324																																								
302-4 Reduction of energy consumption	See <a href="#">Climate and energy</a>																																								
302-5 Reductions in energy requirements of products and services	See <a href="#">Climate and energy</a> Refer to <a href="#">2024 CDP Corporate Disclosure</a>																																								



Disclosure	Response
<b>303: Water 2018</b>	
Management of the material topic	Refer to <a href="#">2024 CDP Corporate Disclosure</a>
303-1 Interactions with water as a shared resource	Refer to <a href="#">2024 CDP Corporate Disclosure</a>
303-2 Management of water discharge related impacts	Refer to <a href="#">2024 CDP Corporate Disclosure</a>
303-3 Water withdrawal	Total water withdrawn in the reporting year from Company-operated restaurants is 633.14 ML; which is from municipal water or third-party systems. In water-stressed areas, as defined by WRI Aqueduct Water Risk Atlas, total water withdrawn in extremely high stress areas is 93.70 ML, and high stress areas is 267.82 ML.
303-4 Water discharge	The total water discharged from Company-operated restaurants and not consumed in selective product preparation is discharged to municipal systems, and for those restaurants with landscaping irrigation, groundwater. Total water consumption in the reporting year is 536.10 ML.
303-5 Water consumption	Total water consumed in the reporting year from Company-operated restaurants, which represents water consumed in selective product preparation, or irrigation water, is 97.04 ML.
<b>305: Emissions 2016</b>	
Management of the material topic	See <a href="#">Climate and energy</a> Refer to <a href="#">2024 CDP Corporate Disclosure</a>
305-1 Direct (Scope 1) GHG emissions	Total Scope 1 Emissions : 14,295.35 metric tons CO2e For additional information, see <a href="#">Climate and energy</a> and the <a href="#">2024 CDP Corporate Disclosure</a> for standards, methodologies, assumptions and calculations.
305-2 Energy indirect (Scope 2) GHG emissions	Total Scope 2 Emissions (market based): 38,985.58 metric tons CO2e Total Scope 2 Emissions (location based): 53,822.57 metric tons CO2e For additional information, see <a href="#">Climate and energy</a> and the <a href="#">2024 CDP Corporate Disclosure</a> for standards, methodologies, assumptions and calculations.
305-3 Other indirect (Scope 3) GHG emissions	Total Scope 3 Emissions: 9,971,867 metric tons CO2e For additional information, see <a href="#">Climate and energy</a> and the <a href="#">2024 CDP Corporate Disclosure</a> for standards, methodologies, assumptions and calculations.

Scope 3 category	metric tons CO2e
Category 1 - Purchased goods & services	8,106,358
Category 2 - Capital goods	17,547
Category 3 - Fuel & energy related activities	11,371
Category 4 - Upstream transportation & distribution	333,347
Category 5 - Waste generated in operations	7,266
Category 6 - Business travel	2,037
Category 7 - Employee commuting	24,650
Category 9 - Downstream transportation & distribution	170,480
Category 12 - End-of-life treatment of sold products	178,807
Category 14 - Franchisees	1,120,003
All other categories	Not applicable

Disclosure	Response
<b>305: Emissions 2016</b>	
305-4 GHG emissions intensity	Scope 1+Scope 2 (market based) emissions in metric tons / dollar revenue: 0.000024 Scope 3 Purchased goods and services emissions in metric tons / metric ton of purchased goods: 5.85 Scope 3: Franchise emissions in metric tons / franchise restaurant: 163.60 Refer to <a href="#">2024 CDP Corporate Disclosure</a> for standards, methodologies, assumptions and calculations.
305-5 Reduction of GHG emissions	See <a href="#">Climate and energy</a>
305-6 Emissions of ozone-depleting substances (ODS)	Not material to Wendy's products or services.
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not material to Wendy's products or services.
<b>306: Waste 2020</b>	
Management of the material topic	See <a href="#">Packaging and waste</a>
306-1 Waste generation and significant waste-related impacts	See <a href="#">Packaging and waste</a>
306-2 Management of significant waste related impacts	See <a href="#">Packaging and waste</a>
306-3 Waste generated	See <a href="#">Packaging and waste</a>
306-4 Waste diverted from disposal	See <a href="#">Packaging and waste</a>
<b>308: Supplier Environmental Assessment 2016</b>	
Management of the material topic	Through our responsible sourcing goal and efforts, we are working to improve the ways we source our ingredients, engage with our suppliers and demonstrate accountability for ethical business practices, sustainability and social responsibility. An important requirement of in-scope suppliers as noted in our Responsible Sourcing Guide is participation in the EcoVadis digital platform, which we use as one method to demonstrate accountability and advancement toward our responsible sourcing goal and better understand supplier performance on key metrics. See <a href="#">Responsible sourcing</a>
308-1 New suppliers that were screened using environmental criteria	We are working to integrate environmental and sustainability criteria into the purchasing process for Wendy's priority food categories and packaging. See <a href="#">Responsible sourcing</a> and <a href="#">Packaging and waste</a>
308-2 Negative environmental impact in the supply chain and actions taken	Refer to <a href="#">2024 CDP Corporate Disclosure</a>

Disclosure	Response
<b>GRI 400 SOCIAL</b>	
<b>401: Employment 2016</b>	
Management of the material topic	See <a href="#">Workplace</a>
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Refer to <a href="#">Wendy's Benefit Programs</a>
401-3 Parental leave	Refer to <a href="#">Wendy's benefit program offerings&gt; Leave of Absence</a>
<b>402: Labor/Management Relations 2016</b>	
Management of the material topic	Refer to <a href="#">Code of Business Conduct and Ethics</a> See <a href="#">Workplace</a>
402-1 Minimum notice periods regarding operational changes	We comply with applicable national and/or local requirements for minimum notice periods regarding significant operational changes. We require our franchisee to fully comply with applicable national and/or local laws as well.
<b>403: Occupational Health &amp; Safety 2018</b>	
Management of the material topic	Wendy's is committed to doing our part to help support safe working environments for our Company employees, which also helps us support the safety and comfort of our customers. Promoting a culture of people safety is supported through our focus on safety awareness, training and education, responsibility and accountability, and accident and injury prevention. Our environmental, health and safety (EHS) strategy adopts a continuous improvement mindset, leveraging industry data and leadership support to continue to grow the capabilities of our EHS teams and evolve our communication, training and controls with a goal of reinforcing safety habits and promoting a culture of people safety, which in turn helps us to prevent accidents and injuries in our restaurants where possible.
403-1 Occupational health and safety management system	Our EHS teams work closely with our global development team to incorporate people safety into the design of our restaurants. Accident and injury trends are regularly monitored and analyzed to develop market, district and restaurant-specific people safety strategies and action plans, with a goal of driving year-over-year improvements in employee and customer accidents and injuries. People safety performance excellence is celebrated and highlighted across our Company-operated restaurants and restaurant support center, generating a safety-first mindset.
403-2 Hazard identification, risk assessment and incident investigation	Our EHS management systems promote proactive risk identification and mitigation and are influenced by frameworks such as the International Organization for Standardization (ISO 45001:2018), Occupational Safety and Health Administration (OSHA) and American National Standards Institute (ANSI). People safety expectations, including our focus on accident and injury prevention, are also reflected in Wendy's <a href="#">Code of Business Conduct and Ethics</a> , Operations Standards Manual and Safety Reference Guide, as a means of shaping our culture, protecting our employees and conveying the priority the Company places on creating and maintaining safe working environments and restaurant experiences for our employees and customers.
403-3 Occupational health services	See <a href="#">Food safety</a>
403-4 Worker participation, consultation and communication on occupational health and safety	Our EHS strategy is embedded in our business operations, and our EHS teams regularly engage with our restaurant support center employees, field-based leaders and restaurant crew members to administer mandatory people safety audits, safety meetings, restaurant inspections and root cause analysis investigations, which are designed to deliver actionable insights to enhance our accident and injury prevention tactics.
403-5 Worker training on occupational health and safety	See <a href="#">Food safety</a>
403-6 Promotion of worker health	We offer several benefits to support the health and well-being of our employees, including our employee assistance program (EAP), available at no cost to Company employees and their household members. We are also proud to offer paid sick time for Company employees at all levels within our restaurants to enable employees to prioritize their health and that of their families.

Disclosure	Response
<b>403: Occupational Health &amp; Safety 2018</b>	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	We are committed to continuing to do our part to support the well-being of each other, our customers and our workplaces. We demonstrate our high standards of quality and cleanliness at our restaurants through processes like reviewing cleaning procedures, maintaining an adequate supply of cleaning products and conducting our annual food safety recertification for our restaurant crew and managers.
403-8 Workers covered by an occupational health and safety management system	All Company-operated restaurants are governed by occupational health & safety and food safety standards. Employees are trained on those standards.
<b>404: Training &amp; Education 2016</b>	
Management of the material topic	See <a href="#">Workplace</a>
404-1 Average hours of training that the organization's employees have undertaken during the reporting period	Approximately 7 hours of training per employee in Wendy's online WeLearn platform. Does not include additional hands-on training provided to restaurant employees, which varies by role and station.
404-2 Programs for upgrading employee skills and transition assistance programs	To help support Wendy's team members, Wendy's offers robust training in a variety of areas, ranging from teaching the core and limited-time-only menu items to programs focused on leadership and development. Wendy's also offers a variety of resources for Company managers looking to invest in their own personal and professional development.
404-3 Percentage of employees receiving regular performance and career development reviews	All employees are expected to participate in annual performance and career reviews. For Company employees, we leverage annual processes that support performance planning, and professional development planning.
<b>405: Diversity &amp; Equal Opportunity 2016</b>	
Management of the material topic	We believe our strategic focus on culture and inclusion has helped and will continue to help the Company remain true to our values as well as support our financial performance and global growth strategy. Creating and fostering inclusive work environments allows us to create an engaging and welcoming culture for our employees, which we believe positively affects the quality of products, service and experience we deliver to our customers. We also believe that our Company workforce should be representative of our customer base, in order to best serve them. The Office of Culture and Inclusion remains critical to building upon our culture in partnership with employees from all levels of the organization who offer valuable and differing perspectives. Additionally, senior leadership and the Board of Directors continue to support and guide our advancements across the Company's focus areas.
405-1 Diversity of governance bodies and employees	Refer to the <a href="#">Workplace</a> section of our report for information. <a href="#">Proxy</a> , p. 14 See <a href="#">Workplace</a>
405-2 Ratio of basic salary and remuneration of women to men	For our U.S. Company employees at all levels of our restaurant employees (crew to District Manager), the base salary ratio ranges from 1 : 0.98 to 1 : 1.01 (male : female). For our U.S. Company employees that support restaurants, the base salary ratio ranges from 1 : 0.91 to 1 : 1.03 (male : female).
<b>406: Non-discrimination 2016</b>	
Management of the material topic	Refer to <a href="#">Global Code of Business Conduct and Ethics</a> Refer to <a href="#">Supplier Code of Conduct</a> See <a href="#">Workplace</a>

Disclosure	Response
<b>407: Freedom of Association &amp; Collective Bargaining 2016</b>	
Management of the material topic	Refer to <a href="#">Global Code of Business Conduct and Ethics</a> Refer to <a href="#">Supplier Code of Conduct</a> See <a href="#">Workplace</a>
<b>408: Child Labor 2016</b>	
Management of the material topic	Refer to our <a href="#">Supplier Code of Conduct</a> webpage
408-1 Operations and suppliers at significant risk for incidents of child labor	Our Supplier Code of Conduct embraces the best practices of our supply chain and outlines the specific expectations and requirements we have of suppliers regarding human rights and labor practices, including voluntary employment and minimum age requirements. The Code requires third-party reviews related to the human rights and labor practices for suppliers of hand-harvested, whole, fresh produce such as tomatoes, lettuce and berries. As a condition of doing business with Wendy's, each of our suppliers is expected to comply with Wendy's approved supplier requirements and all applicable laws, rules and regulations.
<b>409: Forced or Compulsory Labor 2016</b>	
Management of the material topic	Refer to our <a href="#">Supplier Code of Conduct</a> webpage
409-1 Operations and suppliers at significant risk for incidents of forces or compulsory labor	Through our annual enterprise risk management process, we assess human rights risks throughout our value chain. We use this assessment to inform corrective actions and/or updates necessary as new impacts are identified. We have identified that our highest relative inherent risk to human rights exists within our supply chain, primarily among suppliers operating in developing geographies, as well as those within the manufacturing and agricultural industries. We require our suppliers to acknowledge our Supplier Code of Conduct annually.
<b>413: Local Communities 2016</b>	
Management of the material topic	See <a href="#">Community</a>
413-1 Operations with local community engagement, impact assessments and development programs	In 2024, Wendy's donated \$75,000 to 17 organizations in the U.S., Canada and the United Kingdom.
<b>414: Supplier Social Assessment 2016</b>	
Management of the material topic	Through our responsible sourcing goal and efforts, we are working to improve the ways we source our ingredients, engage with our suppliers and demonstrate accountability for ethical business practices, sustainability and social responsibility. An important requirement of in-scope suppliers as noted in our Responsible Sourcing Guide is participation in the EcoVadis digital platform, which we use as one method to demonstrate accountability and advancement toward our responsible sourcing goal and better understand supplier performance on key metrics.
414-1 New suppliers that were screened using social criteria (percentage)	We are working to integrate environmental and sustainability criteria into the purchasing process for Wendy's priority food categories.
414-2 Negative social impacts in the supply chain and actions taken	Refer to <a href="#">2024 CDP Corporate Disclosure</a>
<b>415: Public Policy 2016</b>	
Management of the material topic	Refer to our <a href="#">Public Affairs</a> statement for more information.
415-1 Political contributions	Refer to our <a href="#">Public Affairs</a> statement for more information.