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 2025 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[26] (2) Percentage grid electricity (3) Percentage renewable	Gigajoules (GJ) Percentage (%)	FB-RN-130a.1	Total energy consumed for Company-operated restaurants and offices: 1. Total energy consumed: 808,710 GJ 2. Percentage grid electricity: 68% 3. Percentage renewable: 14% Additional information: Energy and emissions data is also available within our Climate and energy section of the report and our CDP Disclosure. Our CDP Climate Change response in 2025 received a score of B. Scope 1 emissions: 19,548.80 tCO2e Scope 2 emissions: 40,364.09 tCO2e Scope 3 emissions: 9,168,835 tCO2e Since our 2019 base year, Wendy's has reduced Scope 1 and 2 emissions by 36%.
Water management			
(1) Total water withdrawn (2) Total water consumed[27] percentage of each in regions with high or extremely high baseline water stress	Megaliters (ML) Percentage (%)	FB-RN-140a.1	1. Total water withdrawn: 823.93 ML % in high water stress markets: 33% % in extremely high water stress markets: 22% 2. Total water consumed: 130.52 ML Additional information: Water data is also available within the Water section of the report and our CDP Disclosure. Our CDP Water Security response in 2025 received a score of B.

Accounting metric	Unit of measure	Code	Response
Food & packaging waste management			
(1) Total amount of waste (2) Percentage food waste, and (3) Percentage diverted	Metric tons (t) Percentage (%)	FB-RN-150a.1	Refer to the Packaging and waste 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) 84,972 metric tons (2) 64% (3) 88%
Food safety			
(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 Food Safety & Quality 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 2025.
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 2025. Additional information can be found on the CDC's website
Nutritional content			
(1) Percentage of meal options consistent with dietary guidelines and (2) revenue from these options	Percentage (%) Currency	FB-RN-260a.1	Refer to our Nutrition & Allergens 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 Nutrition & Allergens 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 Nutrition & Allergens webpage for information on our approach to nutritional content.

Accounting metric	Unit of measure	Code	Response
Labor practices			
(1) Voluntary and (2) involuntary turnover rate for restaurant employees	Rate	FB-RN-310a.1	Refer to the Workplace 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 Workplace 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 Workplace section of our report for information on our labor practices.
Supply chain management & food sourcing			
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 Responsible Sourcing 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) 22% 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 Responsible Sourcing 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 Responsible Sourcing section of our report.
Activity metrics			
Number of (1) Company-owned and (2) franchise-operated restaurants	Number	FB-RN-000.A	(1) Company-operated restaurants: 434 (2) Franchise-operated restaurants: 6,963
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 14,900 as of year-end 2025. (2) Approximately 223,000 team members work across our franchised locations.

SASB Notes

[26] Total energy consumed includes Diesel – Mobile, Diesel – Stationary, Natural Gas, Propane, Gasoline, Jet Fuel and Electric Power used, converted to gigajoules (GJ).
[27] 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.

Climate-Related Financial Disclosures

The disclosures contained within this section are generally aligned to the International Sustainability Standards Board (ISSB), part of the IFRS Foundation, standard IFRS S2. This sustainability standard is consistent with the four recommendations and eleven recommended disclosures of the Task Force on Climate-related Financial Disclosures (TCFD).

Content	Description	Response	
Governance			
IFRS S2: 1 TCFD Gov A	Governance body's oversight	Reporting and Governance	
IFRS S2: 2 TCFD Gov B	Management's role	Reporting and Governance	
Strategy			
IFRS S2: 3 TCFD Strat A	Climate-related risks and opportunities	Wendy's has evaluated a broad set of physical and transition risks as recommended by TCFD, with consideration for the short-term (0-2 years), medium-term (2-10 years) and long-term (10+ years) time horizons, to determine potential materiality to our business. The climate-related risks highlighted in this table are not disclosed in order of magnitude, nor are they exhaustive.	
		Risk Category	**Potential Risk**
		Chronic Physical (e.g., changes in temperature or water access)	**Drought and arability of farmland (medium-term, 2-10 years)** Wendy's depends on a stable and predictable supply of ingredients, including, but not limited to, produce, beef, chicken, pork, dairy and grains in our core menu offerings. Sustained widespread drought and reduced quality of farmland from chronic physical changes to the climate could result in increased prices and continuity risks to our supply chain, hindering our ability to support full menu offerings and to innovate new products. Some risk management strategies include engaging with in-scope suppliers through our Responsible Sourcing program.
			Extreme temperatures (medium-term, 2-10 years) Climate change can affect the stability of weather systems, causing more erratic and extreme temperature variations, such as severe heat waves and cold snaps. These can occur rapidly, making it challenging for our business to adapt in real-time. Some risk management strategies include contingency planning, continuous monitoring of weather and other natural events, and implementing building management systems.
			Increased wildfires (medium-term, 2-10 years) A warming climate could amplify wildfire activity in various regions around the world with drier conditions and reduced moisture leading to extended wildfire seasons. Wildfires could pose a risk to our operations, restaurants, upstream suppliers and distribution from direct and indirect impacts in wildfire-prone areas. This could result in severe operational disruptions, property damage, financial losses, and safety hazards for employees and customers. Some management strategies include site inspections, as well as implementing a supplier diversifications strategy.
		Market Transition (e.g., increased pricing of GHG emissions)	**Rising cost of greenhouse gas emissions reductions medium-term, 2-10 years)** Wendy's has set science-based emissions reduction targets. The cost of implementation of initiatives to reduce GHG emissions to meet our reduction targets could be material to the business, and expected to grow. See the Climate and Energy section for details on some management strategies.
		Reputation Transition (e.g., increased shareholder concern on climate change)	**Growing shareholder concern (short-term, 0-2 years)** Increased shareholder concern related to our operations' and value chain's impact on climate change could result in increased shareholder activity requesting action, as well as brand and reputational impacts. Some risk management strategies include publishing information in our Corporate Responsibility report and CDP questionnaire. We also partner with NGOs and trade associations to support industry action toward climate resiliency.

Content	Description	Response
Strategy		
IFRS S2: 4 IFRS S2: 5 IFRS S2: 6 TCFD Strat B	Business model and value chain Strategy and decision-making Financial performance and planning	Achieving our climate goals may require strategic investments, and we are actively pursuing technologies, talent acquisition, partnerships and infrastructure to help us meet our targets. Over the coming years, we anticipate Wendy's will continue to work toward quantifying these investments, which are spread across various functions and operations, and further integrate the results into our reporting. As we continue to embed sustainability in our business strategy, we expect the need to make additional investments that will help us reduce emissions while serving other business purposes and reducing costs. Wendy's considers the TCFD recommendations when evaluating financial impacts and risks through our climate-related risk assessment, including: • Revenue and sales, such as losses associated with operational disruptions (downtime, supply chain interruptions, franchise royalty revenue and fees) • Expenses, such as operating expenses associated with emissions reduction, insurance premiums, cost of sales or recovery • Procurement costs, such as climate-related compliance costs, and/or raw material costs due to climate-related policies • Asset costs, such as capital expenditures associated with asset protection, loss of tangible assets and/or change in value of intangible assets (e.g., brand, copyrights, goodwill) • Liabilities and financing
IFRS S2: 7 TCFD Strat C	Climate resilience	As part of our Climate Risk Assessment, we referenced several scenarios within our assessment, each with different assumptions, uncertainties and constraints, which has resulted in our assessment having geographic variances, versus uniform risk, for our restaurants and suppliers. Our analysis accounts for both high-carbon economy (HCE) and low-carbon economy (LCE) scenarios. We used these results to prioritize the top risks likely to present the largest financial, strategic and environmental impact to Wendy's. Overall, we expect that in a higher carbon future, physical risks would manifest more, and that in a lower carbon future, transition risks would manifest more. We anticipate the manifestation of risk would be geographically sensitive. As of December 28, 2025, Wendy's has 7,397 restaurants in 39 countries, 434 of which are Company-operated and 6,963 are franchise-operated. As a result, our exposure to climate-related risks are localized for physical risks and regional for transition risks. At this time, our restaurants are more likely to experience acute physical risks (e.g., hurricanes or other natural disasters) than chronic physical or transition risks, as individual restaurants are not likely to be significant users of natural resources. We evaluate suppliers based on location-specific sourcing or processing information of primary ingredients and packaging, where known. As a result, some of our analysis is more regional, with an opportunity to refine in future years as supply chain visibility improves. We expect that suppliers will face similar physical and transition risks as our restaurant footprint.

Content	Description	Response
Risk Management		
IFRS S2: 8 IFRS S2: 10 TCFD Risk A TCFD Risk C	Processes undertaken to identify, assesses, prioritize and monitor climate-related risks Incorporating climate-related risk processes into overall risk management processes	Wendy's has integrated our climate risk assessment process into our ERM framework, enabling the Company to identify, prioritize and address climate-related risks that may impact operations in the short-, medium- and long-term. This integration enables Wendy's to manage climate risks with the same rigor as other business risks, while recognizing their unique long-term implications. Wendy's evaluates risks using both quantitative and qualitative criteria, and embeds them across governance and risk management mechanisms, including strategic planning, budgeting, capital allocation and performance monitoring. A cross-functional working group facilitates the timely sharing of risk information across internal stakeholders and escalates issues as needed, while external input from strategic suppliers and industry experts further informs the process. Wendy's climate risk assessment process identifies and assesses climate-related risks through a structured methodology based on our existing ERM processes, the ISO 31000 risk management standard, 2017 COSO ERM framework and the TCFD framework. The process considers physical (acute and chronic) and transition risks. Topics of discussion include climate, forests, water and other natural resource-related issues, which are then evaluated for magnitude, duration and/or dependency. We also assess impact based on existing crisis preparedness or our ability to develop such crisis preparedness, contingency and resiliency plans, and their importance to stakeholders and to our business. This process engages internal stakeholders across multiple business units in the Company to gather insight on past, present and future climate-related risks to the Company. Participants include environmental sustainability, enterprise risk management, finance, public policy, energy, legal and strategy stakeholders. The group prioritizes risks based on a number of factors that impact the business including, but not limited to, financial, operational and reputational factors, and then considers the effect of the risk on business strategy in the short-, medium- and long-term.
TCFD Risk B	Managing climate-related risks	Wendy's utilizes a multi-pronged approach for managing climate-related risks, as integrated into our overall enterprise risk management (ERM) framework. Risk mitigation includes actions taken, organizational processes in place and controls designed to reduce the likelihood and severity of impact of each risk. This can include preventative and detective controls, operational improvements and contingency planning. Examples of mitigation include, but are not limited to: • Restaurant strategies to reduce energy usage, such as implementing building management systems or utilizing more energy efficient equipment • Working with suppliers to identify climate-resilient opportunities • Emergency preparedness, risk response and contingency planning We also have strategies to transfer and avoid risk. These activities may include, but are not limited to: • Insurance • Site selection • Supplier selection and approval This balanced approach promotes proactive management of climate risks while supporting long-term sustainability objectives.
Metrics and Targets		
IFRS S2: 11 TCFD M&T A TCFD M&T B	Climate-related metrics	Footprint Climate and Energy
IFRS S2: 12 TCFD M&T C	Climate-related targets and progress	Footprint Climate and Energy

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, 2025 to December 31, 2025, unless otherwise noted.

Disclosure	Response
GRI 2	
General Disclosures 2021: Organizational Details	
2-1 Organizational details	Form 10-K, Business (p. 6) See Business snapshot
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. Form 10-K, 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 28, 2025 for all financial performance and metrics reported in the Form 10-K. Calendar Year ending: December 31, 2025 for all other performance metrics. Publication date: April 28, 2026 corporateresponsibility@wendys.com
2-4 Restatements of information	See Assurance & Methodology
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.
General Disclosures 2021: Activities & Workers	
2-6 Activities, value chain and other business relationships	Wendy's website Form 10-K, Business (p. 6-15)
2-7 Employees	Form 10-K, 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.
General Disclosures 2021: Governance	
2-9 Governance structure and composition	Wendy's website: Governance DEF 14A Proxy Statement (definitive), hereinafter referred to as "Proxy", p 4 & 12-37 See Reporting and governance
2-10 Nomination and selection of the highest governance body	Proxy, p. 12-25 & 28
2-11 Chair of the highest governance body	Arthur B. Winkleblack, Chairman of the Board Proxy, p. 14 & 22-24
2-12 Role of the highest governance body in overseeing the management of impacts	Proxy, p. 22-35 See Reporting and governance

Disclosure	Response
General Disclosures 2021: Governance	
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 Reporting and governance
2-14 Role of the highest governance body in sustainability reporting	Proxy, p 28, 32-33
2-15 Conflicts of interest	Wendy's Code of Ethics
2-16 Communication of critical concerns	Proxy, p. 32
2-17 Collective knowledge of the highest governance body	Proxy, p. 13 See Reporting and governance
2-18 Evaluation of the performance of the highest governance body	Proxy, p. 32 See Reporting and governance
2-19 Remuneration policies	Proxy, p. 35-93 See Reporting and governance
2-20 Process to determine remuneration	Proxy, p. 35-93 See Reporting and governance
2-21 Annual total compensation ratio	Proxy, p. 70
General Disclosures 2021: Strategy, Policies & Practice	
2-22 Statement on sustainable development strategy	See Introduction Letter
2-23 Policy commitments	Wendy's Code of Ethics Wendy's Supplier Code of Conduct Wendys.com - What We Value
2-24 Embedding policy commitments	Wendy's Code of Ethics See Reporting and governance
2-25 Processes to remediate negative impacts	Wendy's Code of Ethics Wendy's Supplier Code of Conduct
2-26 Mechanisms for seeking advice and raising concerns describe the mechanisms for individuals	Wendy's Code of Ethics Wendy's Ethics Helpline: 1-800-256-8595
2-27 Compliance with laws and regulations	Form 10-K, Note 21, Guarantees and Other Commitments and Contingencies (p. 100)
General Disclosures 2021: Stakeholder Engagement	
2-28 Membership associations	Refer to our Public Affairs statement for more information See Stakeholder engagement
2-29 Approach to stakeholder engagement	See Stakeholder engagement
2-30 Collective bargaining agreements	Wendy's does not have any employees covered by collective bargaining agreements

Disclosure	Response
GRI 3	
General Disclosures 2021: Material Topics	
3-1 Process to determine material topics	See Materiality
3-2 List of material topics	See Materiality
3-3 Management of material topics	See Materiality
GRI 200 ECONOMIC	
201: Economic Performance 2016	
Management of the material topic	Form 10-K, Financial Statements and Supplementary Data (p. 52-61)
201-1 Direct economic value generated and distributed	Form 10-K, Financial Statements and Supplementary Data (p. 52-105) See Business snapshot
201-2 Financial implications and other risks and opportunities due to climate change	Form 10-K, Risk Factors (p. 15-29) Refer to 2025 CDP Corporate Disclosure
201-3 Defined benefit plan obligations and other retirement plans	Form 10-K, Retirement Benefit Plan (p. 99)
201-4 Financial assistance received from government	Form 10-K, Income tax statement (p. 87-91)
202: Market Presence 2016	
Management of the material topic	Form 10-K, Human Capital (p. 12-14)
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	See Workplace
202-2 Proportion of senior management hired from the local community	See Workplace
205: Anti-corruption 2016	
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. Proxy, p. 34 Wendy's Supplier Code of Conduct Wendy's Code of Ethics
205-2 Communication and training about anti-corruption policies	Wendy's Code of Ethics (pages 24-28) All employees are trained annually on anti-corruption.
206: Anti-Competitive Behavior 2016	
Management of the material topic	Refer to Wendy's Code of Ethics
207: Tax Governance, Control & Risk Management 2019	
Management of the material topic	Form 10-K; Income tax statement (p.87-91) Proxy, p. 26, 30-31
207-1 Approach to tax	Form 10-K; Income tax statement (p.87-91) Proxy, p. 26
207-2 Tax governance, control and risk management	Form 10-K; Income tax statement (p.87-91) Proxy, p. 26
207-3 Stakeholder engagement and management of concerns related to tax	For stakeholder engagement broadly, refer to Proxy, p. 32
207-4 Country-by-country reporting	Form 10-K; income tax statement (p.87-91)

Disclosure	Response
GRI 300 ENVIRONMENTAL	
301: Materials 2016	
Management of the material topic	See Packaging and waste Refer to 2025 CDP Corporate Disclosure
301-1 Materials used by weight or volume	Wendy's restaurants in the U.S. and Canada utilized 50,159 metric tons of fiber-based consumer-facing packaging (renewable) and 34,814 metric tons of plastic-based consumer-facing packaging (non-renewable) in 2025. Our primary product is food and our packaging is utilized to provide that food to our customers.
301-2 Recycled input materials used	Approximately 73% 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.
302: Energy 2016	
Management of the material topic	See Climate and energy Refer to 2025 CDP Corporate Disclosure
302-1 Energy consumption within the organization	See table below
302-2 Energy consumption outside of the organization	See Climate and energy Refer to 2025 CDP Corporate Disclosure
302-3 Energy intensity	Energy use (GJ) in Company-operated restaurants per dollar of revenue is 0.000371
302-4 Reduction of energy consumption	See Climate and energy
302-5 Reductions in energy requirements of products and services	See Climate and energy Refer to 2025 CDP Corporate Disclosure

302-1 Energy consumption within the organization:

	Energy consumption from renewable sources	Energy consumption from nonrenewable sources	Total consumption
Consumption of fuel (MWh)	0.00	71,311.62	71,311.62
Consumption of purchased or acquired electricity (MWh)	32,450.00	120,880.12	153,330.12
Consumption of purchased or acquired heat (MWh)	0.00	0.00	0.00
Consumption of purchased of 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)	32,450.00	192,191.74	224,641.74
Total energy consumption (GJ)	116,820.00	691,889.70	808,709.70
Energy type as a portion of total energy (%)	14 %	86 %	100 %

Disclosure	Response
303: Water 2018	
Management of the material topic	Refer to 2025 CDP Corporate Disclosure
303-1 Interactions with water as a shared resource	Refer to 2025 CDP Corporate Disclosure
303-2 Management of water discharge related impacts	Refer to 2025 CDP Corporate Disclosure
303-3 Water withdrawal	Total water withdrawn in the reporting year from Company-operated restaurants is 823.93 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 181.26 ML, and high stress areas is 271.90 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 693.41 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 130.52 ML.
305: Emissions 2016	
Management of the material topic	See Climate and energy Refer to 2025 CDP Corporate Disclosure
305-1 Direct (Scope 1) GHG emissions	Total Scope 1 Emissions : 19,548.80 metric tons CO2e For additional information, see Climate and energy and the 2025 CDP Corporate Disclosure for standards, methodologies, assumptions and calculations.
305-2 Energy indirect (Scope 2) GHG emissions	Total Scope 2 Emissions (market based): 40,364.09 metric tons CO2e Total Scope 2 Emissions (location based): 56,527.70 metric tons CO2e For additional information, see Climate and energy and the 2025 CDP Corporate Disclosure for standards, methodologies, assumptions and calculations.
305-3 Other indirect (Scope 3) GHG emissions	Total Scope 3 Emissions: 9,168,835 metric tons CO2e For additional information, see Climate and energy and the 2025 CDP Corporate Disclosure for standards, methodologies, assumptions and calculations.

Scope 3 category	metric tons CO2e
Category 1 - Purchased goods & services	7,164,475
Category 2 - Capital goods	27,039
Category 3 - Fuel & energy related activities	14,454
Category 4 - Upstream transportation & distribution	322,729
Category 5 - Waste generated in operations	118,920
Category 6 - Business travel	1,888
Category 7 - Employee commuting	7,950
Category 9 - Downstream transportation & distribution	174,572
Category 12 - End-of-life treatment of sold products	200,909
Category 14 - Franchisees	1,135,900
All other categories	Not applicable

Disclosure	Response
305: Emissions 2016	
305-4 GHG emissions intensity	Scope 1+Scope 2 (market based) emissions in metric tons / dollar revenue: 0.000028 Scope 3 Purchased goods and services emissions in metric tons / metric ton of purchased goods: 5.59 Scope 3: Franchise emissions in metric tons / franchise restaurant: 160.57 Refer to 2025 CDP Corporate Disclosure for standards, methodologies, assumptions and calculations.
305-5 Reduction of GHG emissions	See Climate and energy
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.
306: Waste 2020	
Management of the material topic	See Packaging and waste
306-1 Waste generation and significant waste-related impacts	See Packaging and waste
306-2 Management of significant waste related impacts	See Packaging and waste
306-3 Waste generated	See Packaging and waste
306-4 Waste diverted from disposal	See Packaging and waste
308: Supplier Environmental Assessment 2016	
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 Responsible sourcing
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 Responsible sourcing and Packaging and waste
308-2 Negative environmental impact in the supply chain and actions taken	Refer to 2025 CDP Corporate Disclosure
GRI 400 SOCIAL	
401: Employment 2016	
Management of the material topic	See Workplace
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Refer to Wendy's Benefit Programs
401-3 Parental leave	Refer to Wendy's benefit program offerings> Leave of Absence
402: Labor/Management Relations 2016	
Management of the material topic	Refer to Wendy's Code of Ethics See Workplace
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.

Disclosure	Response
403: Occupational Health & Safety 2018	
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 Code of Ethics, 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 Food Safety & Quality
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 Food Safety & Quality
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.
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.

Disclosure	**Response**
404: Training & Education 2016	
Management of the material topic	See Workplace
404-1 Average hours of training that the organization's employees have undertaken during the reporting period	Approximately 1 hour 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.
405: Diversity & Equal Opportunity 2016	
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. Refer to the Workplace section of our report for information.
405-1 Diversity of governance bodies and employees	Proxy, p. 13

2025	**Number**	**Gender**			**Ethnicity**							
Demographics	**Employees**	**Men**	**Women**	**Other/declined To Provide**	**White**	**Hispanic Or Latino**	**Black**	**Asian**	**American Indian Or Alaska Native**	**Native Hawaiian / Other Pacific Islander**	**2 Or More**	**Other/ declined To Provide**
Restaurant Crew Members	10,900	41%	47%	12%	22%	28%	26%	2%	<1%	<1%	8%	14%
Restaurant Management	2,600	31%	63%	6%	30%	30%	27%	2%	1%	<1%	4%	6%
Managers & Professionals	990	51%	48%	1%	69%	10%	10%	6%	<1%	<1%	4%	1%
Company Leadership (Dir+)	160	56%	44%	0%	81%	8%	4%	6%	0%	0%	1%	0%
All Company Employees	**14,650**	**40%**	**50%**	**10%**	**26%**	**27%**	**25%**	**2%**	**1%**	**<1%**	**7%**	**12%**

This chart covers Wendy's Company employees in the U.S. and Canada in 2025, except the race and ethnicity information, which reflects U.S. employees only. Our Form 10-K reflects total Wendy's Company employees.

Disclosure	Response
405: Diversity & Equal Opportunity 2016	
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 : 0.97 to 1 : 1.03 (male : female). For our U.S. Company employees that support restaurants, the base salary ratio ranges from 1 : 0.94 to 1 : 1.36 (male : female).
406: Non-discrimination 2016	
Management of the material topic	Refer to Wendy's Code of Ethics Refer to Supplier Code of Conduct See Workplace
407: Freedom of Association & Collective Bargaining 2016	
Management of the material topic	Refer to Wendy's Code of Ethics Refer to Supplier Code of Conduct See Workplace
408: Child Labor 2016	
Management of the material topic	Refer to our Supplier Code of Conduct 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.
409: Forced or Compulsory Labor 2016	
Management of the material topic	Refer to our Supplier Code of Conduct 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.
413: Local Communities 2016	
Management of the material topic	See Community
413-1 Operations with local community engagement, impact assessments and development programs	In 2025, Wendy's donated $100,000 to 22 organizations in the U.S., Canada, Aruba and the United Kingdom.
414: Supplier Social Assessment 2016	
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 2025 CDP Corporate Disclosure

Disclosure	Response
415: Public Policy 2016	
Management of the material topic	Refer to our Public Affairs statement for more information.
415-1 Political contributions	Refer to our Public Affairs statement for more information.
416: Customer Health Safety 2016	
Management of the material topic	See Food Safety & Quality
416-1 Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	See Food Safety & Quality
416-2 Incidents of non-compliance concerning the health and safety impact of products and services	None
417: Marketing & Labeling 2016	
Management of the material topic	Refer to our Nutrition & Allergens webpage for information on our approach to nutritional content
417-1 Requirements for product and service information and labeling	Refer to our Nutrition & Allergens webpage for information on our approach to nutritional content
418: Customer Privacy 2016	
Management of the material topic	Wendy's privacy policy explains our data processing practices, including the type of personal information we generally collect and how we use it. We keep our privacy policies updated through multiple review processes, including an annual review and reviews necessitated by internal business scope or external legislative changes. We also inform individuals of the options they have in providing information to us, including explaining how to exercise and manage their privacy rights with Wendy's. Wendy's maintains a comprehensive Data Protection Program, led by our global Data Protection Officer (DPO) and dedicated data specialists, including teams focused on data privacy software engineering, privacy operations, data protection impact risk assessments, and data governance. We have made significant investments in technology and the development of data protection programs. We also have a data training program for employees, including a mandatory annual data compliance training that addresses data handling, data retention and privacy practices. Wendy's Data Protection Program is based on a General Data Protection Regulation (GDPR) industry-standard, best practice framework. It also includes components from the National Institute of Standards and Technology (NIST) Privacy Framework and the International Association of Privacy Professionals (IAPP) standards that supplement and enhance the framework. Annually, we conduct a data protection and privacy assessment against our Data Protection Framework to understand the effectiveness of our processes and identify opportunities for improvement. The assessment results are reviewed by senior leadership and the Audit Committee of Wendy's Board of Directors. We also leverage the results to set program priorities and initiatives each year. The Audit Committee receives regular updates from the Chief Risk Officer (CRO) and DPO regarding our data protection strategy, priorities, risks and industry trends. In addition to our internal assessments, we engage third-party experts to provide independent, external assessments of our data protection controls.