

## | Appendix

### GRI Content Index

Statement of use	ESON Precision's disclosures for the period from January 1, 2024 to December 31, 2024 align with the GRI Standards.
GRI version used	GRI 1: Foundation 2021
Application of GRI's Sector Standards	Not applicable

GRI 2: General Disclosures 2021		
Organization and Reporting Practices		
Title of Disclosure	Corresponding Chapters/Sections	Page
2-1 Organizational details	1.1 About ESON	07
2-2 Entities included in the organization's sustainability reporting	Introduction to the ESG Report	02
2-3 Reporting period, frequency and contact point	Introduction to the ESG Report	02
2-4 Restatements of information	Introduction to the ESG Report	02
2-5 External assurance	Introduction to the ESG Report	02
Activities and Workers		
2-6 Activities, value chain and other business relationships	1.1 About ESON	07
2-7 Employees	5.1 Talent Development	61
2-8 Workers who are not employees	5.1 Talent Development	61
Governance		
2-9 Governance structure and composition	2.1 Corporate Governance and Integrity Management	17
2-10 Nomination and selection of the highest governance body	2.1 Corporate Governance and Integrity Management	17
2-11 Chair of the highest governance body	2.1 Corporate Governance and Integrity Management	17

Title of Disclosure	Corresponding Chapters/Sections	Page
2-12 Role of the highest governance body in overseeing the management of impacts	2.1 Corporate Governance and Integrity Management	17
2-13 Delegation of responsibility for managing impacts	2.1 Corporate Governance and Integrity Management	17
2-14 Role of the highest governance body in sustainability reporting	2.1 Corporate Governance and Integrity Management	17
2-15 Conflicts of interest	2.1 Corporate Governance and Integrity Management	17
2-16 Communication of critical concerns	2.1 Corporate Governance and Integrity Management	17
2-17 Collective knowledge of the highest governance body	2.1 Corporate Governance and Integrity Management	17
2-18 Evaluation of the performance of the highest governance body	2.1 Corporate Governance and Integrity Management	17
2-19 Remuneration policies	2.1 Corporate Governance and Integrity Management	17
2-20 Process to determine remuneration	2.1 Corporate Governance and Integrity Management	17
2-21 Annual total compensation ratio	2.1 Corporate Governance and Integrity Management	17
2-22 Statement on sustainable development strategy	Chairman's Message	05
Strategy, Policies, and Practices		
2-23 Policy commitments	2.1 Corporate Governance and Integrity Management	05
2-24 Embedding policy commitments	2.1 Corporate Governance and Integrity Management	05
2-25 Processes to remediate negative impacts	2.1 Corporate Governance and Integrity Management	05
	3.1 Operational Strategies and Economic Performance	33
	3.3 Information Security	36
	4.1 Climate Change and Adaptation Management	49
	5.1 Talent Development	61
	5.3 Occupational Health and Safety Management	71
2-26 Mechanisms for seeking advice and raising concerns	2.1 Corporate Governance and Integrity Management	17

Title of Disclosure	Corresponding Chapters/Sections	Page
2-27 Legal Compliance	2.2 Legal Compliance	30
2-28 Membership associations	ESON Precision is not a member of any associations.	-
Stakeholder Engagement		
2-29 Approach to stakeholder engagement	1.2 Stakeholder Identification and Engagement	10
2-30 Collective Bargaining Agreements	5.2 Human Rights Protection	69

GRI 3: Material Topics 2021		
Title of Disclosure	Corresponding Chapters/Sections	Page
3-1 Process to determine material topics	1.3 Identification of Material Topics	12
3-2 List of material topics	1.3 Identification of Material Topics	12

Material Topic Disclosure			
Corporate Governance and Integrity Management			
GRI Standard	Title of Disclosure	Corresponding Chapters/Sections	Page
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1 Corporate Governance and Integrity Management	17
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2.1 Corporate Governance and Integrity Management	17
	205-3 Confirmed incidents of corruption and actions taken	2.1 Corporate Governance and Integrity Management	17
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.1 Corporate Governance and Integrity Management	17
GRI 415: Public Policy 2016	415-1 Political contributions	No political contributions in 2024	-

Material Topic Disclosure			
Operational Strategies and Economic Performance			
GRI Standard	Title of Disclosure	Corresponding Chapters/Sections	Page
GRI 3: Material Topics 2021	3-3 Management of material topics	3.1 Operational Strategies and Economic Performance	33
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	3.1 Operational Strategies and Economic Performance	33
	201-3 Defined benefit plan obligations and other retirement plans	3.1 Operational Strategies and Economic Performance	33
Information Security			
GRI 3: Material Topics 2021	3-3 Management of material topics	3.3 Information Security	36
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3 Information Security	36
Climate Change and Adaptation			
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate Change and Adaptation	49
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	4.1 Climate Change and Adaptation Management	49
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.2 Energy Management	53
	302-3 Energy intensity	4.2 Energy Management	53
	302-4 Reduction of energy consumption	4.2 Energy Management	53
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.3 Greenhouse Gas and Emissions Management	54
	305-2 Energy indirect (Scope 2) GHG emissions	4.3 Greenhouse Gas and Emissions Management	54
	305-3 Other indirect (Scope 3) GHG emissions	4.3 Greenhouse Gas and Emissions Management	54
	305-4 GHG emissions intensity	4.3 Greenhouse Gas and Emissions Management	54
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	4.4 Water Resource Management	56
	303-2 Management of water discharge-related impacts	4.4 Water Resource Management	56
	303-3 Water withdrawal	4.4 Water Resource Management	56



GRI Standard	Title of Disclosure	Corresponding Chapters/Sections	Page
GRI 303: Water and Effluents 2018	303-4 Water discharge	4.4 Water Resource Management	56
	303-5 Water consumption	4.4 Water Resource Management	56
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	4.5 Waste Management	58
	306-3 Waste generated	4.5 Waste Management	58
	306-4 Waste diverted from disposal	4.5 Waste Management	58
	306-5 Waste directed to disposal	4.5 Waste Management	58
Talent Development			
GRI 3: Material Topics 2021	3-3 Management of material topics	5.1 Talent Development	61
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.1 Talent Development	61
	401-2 Benefits provided to full-time employees	5.1 Talent Development	61
	401-3 Parental Leave	5.1 Talent Development	61
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.1 Talent Development	61
	404-2 Boosting Employee Competencies and Transition Assistance Programs	5.1 Talent Development	61
	404-3 Percentage of employees receiving regular performance and career development reviews	5.1 Talent Development	61
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5.1 Talent Development	61
Occupational Health and Safety Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	5.3 Occupational Health and Safety Management	71
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Safety and Health Management System	5.3 Occupational Health and Safety Management	71
	403-2 Hazard identification, risk assessment, and incident investigation	5.3 Occupational Health and Safety Management	71
	403-3 Occupational health services	5.3 Occupational Health and Safety Management	71
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.3 Occupational Health and Safety Management	71

Occupational Health and Safety Management			
GRI Standard	Title of Disclosure	Corresponding Chapters/Sections	Page
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	5.3 Occupational Health and Safety Management	71
	403-6 Promotion of worker health	5.3 Occupational Health and Safety Management	71
	403-8 Workers covered by an occupational health and safety management system	5.3 Occupational Health and Safety Management	71
	403-9 Work-related injuries	5.3 Occupational Health and Safety Management	71
	403-10 Occupational Diseases	5.3 Occupational Health and Safety Management	71

General Topics			
GRI Standard	Title of Disclosure	Corresponding Chapters/Sections	Page
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	5.2 Human Rights Protection	69
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	3.6 Supply Chain Management	44
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.2 Legal Compliance	30
GRI 207: Tax 2019	207-1 Approach to tax	3.2 Tax	35
	207-2 Tax governance, control, and risk management	3.2 Tax	35
	207-3 Stakeholder engagement and management of concerns related to tax	3.2 Tax	35
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.6 Supply Chain Management	44
	308-2 Negative environmental impacts in the supply chain and actions taken	3.6 Supply Chain Management	44
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.2 Human Rights Protection	69
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of Women's Base Salary and Compensation to Men's	5.2 Human Rights Protection	69
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination in 2024	-
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	No incidents of violations involving rights of indigenous peoples in 2024	-

General Topics			
GRI Standard	Title of Disclosure	Corresponding Chapters/Sections	Page
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.6 Supply Chain Management	44
	414-2 Negative social impacts in the supply chain and actions taken	3.6 Supply Chain Management	44
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.4 Product Quality	39
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.4 Product Quality	39
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.4 Product Quality	39
	417-2 Incidents of non-compliance concerning product and service information and labeling	3.4 Product Quality	39
	417-3 Incidents of non-compliance concerning marketing communications	3.4 Product Quality	39

## Schedule 1-10 Sustainability Disclosure Indicators - Optoelectronic Industry

No.	Indicator	Indicator Type	Annual Disclosure	Unit
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	4.2 Energy Management	Gigajoules (GJ), percentage (%)
2	Total water withdrawn, total water consumption	Quantitative	4.4 Water Resource Management	Thousand cubic meters (1,000m³)
3	Total hazardous waste generated and percentage recycled	Quantitative	4.5 Waste Management	Tons (t), percentage (%)
4	Types of, number of employees in and rate of occupational accidents	Quantitative	5.3 Occupational Health and Safety Management	Quantity, percentage (%)
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled (Note 1)	Quantitative	As Kunshan ESON's products are not end products, it is difficult to collect relevant recycling information. Note: Kunshan ESON provides customers with product repair services. In 2024, Kunshan ESON repaired a total of 3,482 pcs: 37% of the products were restored to their original functionality after repairs, and 63% were repurposed.	Tons (t), percentage (%)
6	Description of the management of risks associated with the use of critical materials	Qualitative description	The management of risks associated with the use of critical materials, which include main materials and purchased components, is categorized according to ISO14001, QC08000, and environmental substance management requirements. Based on the Environmental Substance Management Standard and HSF (an environmental mechanism established by the Company according to ISO 14001, QC08000, and customer requirements), plastic raw materials, purchased components, and surface treatment used in product production are classified as high risk; packaging, hardware materials, and consumables are classified as medium risk; mold materials, jigs, and personal protective equipment are classified as low risk. Management and response measures are carried out based on this risk classification. Furthermore, in accordance with the EU Conflict Minerals Regulations, ESON requires suppliers to sign a Declaration of Non-Use of Conflict Minerals, prohibiting them sourcing mineral materials from war-torn countries, such as the Democratic Republic of the Congo and its neighboring countries.	Not applicable
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	The Company has not been subject to legal proceedings arising from violations of anti-competitive behavior regulations.	Reporting currency
8	Production by product category	Quantitative	The Group's main product categories and their production volumes are as follows: 1. Consumer electronics mechanism: 41,200,000 PCS. 2. Automotive mechanism: 36,100,000 PCS. 3. Network communication mechanism: 31,100,000 PCS. 4. Molds and others: 1,035,700 PCS.	Varies by product category

Note 1: Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.

## Schedule 2 Climate-related Information of TWSE/TPEX Listed Company

Item		Corresponding Chapter/Section in this Report	Page
1	Describe the oversight and governance of climate-related risks and opportunities by the Board and management.	4.1 Climate Change and Adaptation Management	49
2	Describe the impact of identified climate-related risks and opportunities on the organization's businesses, strategy, and finances (short, medium, and long term).	4.1 Climate Change and Adaptation Management	49
3	Describe the financial impacts of extreme weather events and transition actions.	4.1 Climate Change and Adaptation Management	49
4	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	4.1 Climate Change and Adaptation Management	49
5	If scenario analysis is used to assess the resilience to climate change risks, specify the scenarios, parameters, assumptions, and analysis factors used, as well as major financial impacts.	The Group has not used climate scenario analysis.	-
6	if there is a transition plan for managing climate-related risks, describe the contents of the plan, as well as the indicators and goals used to identify and manage physical risks and transition risks.	4.1 Climate Change and Adaptation Management	49
7	If internal carbon pricing is used as a planning tool, explain the basis for price setting.	The Group has not set an internal price on carbon.	-
8	If climate-related goals have been set, specify the activities covered, the scope of GHG emissions, planned schedules, annual progress, etc. If carbon offsets or renewable energy certificates (RECs) are used to attain related goals, specify the sources and number of carbon offset credits or the number of RECs.	The Group has not set climate-related goals.	-
9	GHG inventory and assurance, reduction targets, strategies, and specific action plans (please refer to 1-1 and 1-2).	Please refer to the table below for the assurance of GHG emissions in 2023 and 2024.	-

## 1-1 Company GHG Inventory and Assurance for the Past Two Years

Describe GHG emissions (tons of CO<sub>2</sub>e), intensity (tons of CO<sub>2</sub>e/million NTD), and the scope of data for the most recent two years.

Describe the assurance details for the most recent two years, including the scope of assurance, assurance provider, assurance standards, and assurance opinions.

2023					
Scope 1	Total Emissions (tons of CO <sub>2</sub> e)	Intensity (tons of CO <sub>2</sub> e/million NTD)	Inventory Standard	Assurance Provider	Assurance Details
ESON Precision Engineering Co. Ltd. (Consolidated)	3,603.1282	0.31	ISO 14064-1:2018	AFNOR Asia, Ltd.	AFNOR Asia, Ltd. followed the ISO 14064-3:2019 standard issued by the International Organization for Standardization (ISO) to conduct the verification for the consolidated company in 2023 and concluded that both Category 1 and Category 2 were at the reasonable assurance level, albeit with qualified opinions. Qualified Opinions: On-site verifications were conducted for locations in Mexico (MULTIWIN DE MEXICO S.A.DE C.V./ ESONMEX MONTERREY S.A.DE C.V.), Malaysia (ESON BATUPAHAT PRECISION ENGINEERING SDN BHD), Vietnam (ESON(VN) PRECISION INDUSTRY CO.,LTD.), China (Kunshan ESON Machinery Industry Co., Ltd./Kunshan Kangrui Packaging Materials Co., Ltd./Yantai Zhengyi Precision Electronics Co., Ltd.), and Taiwan (ESON Precision Industry Co., Ltd. Taiwan Branch). For sales locations registered overseas: Online inspections were conducted in Slovakia (ESON SLOVAKIA A.S.) and China (Dongguan Yihong Precision Mould Co., Ltd./Wuxi Xinguan Metal Technology Co., Ltd.). Remaining locations were listed without emission sources.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	2,817.1295				
Mexico ESONMEX MONTERREY S.A.DE C.V.	195.9844				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	98.3312				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	55.8847				
China Kunshan ESON Machinery Industry Co., Ltd.	417.5366				
China Kunshan Kangrui Packaging Materials Co., Ltd.	2.4171				
China Yantai Zhengyi Precision Electronics Co., Ltd.	12.3300				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	3.5146				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	NS				

2023					
Scope 2	Total Emissions (tons of CO <sub>2</sub> e)	Intensity (tons of CO <sub>2</sub> e/million NTD)	Inventory Standard	Assurance Provider	Assurance Details
ESON Precision Engineering Co. Ltd. (Consolidated)	26,292.6430	2.27	ISO 14064-1:2018	AFNOR Asia, Ltd.	AFNOR Asia, Ltd. followed the ISO 14064-3:2019 standard issued by the International Organization for Standardization (ISO) to conduct the verification for the consolidated company in 2023 and concluded that both Category 1 and Category 2 were at the reasonable assurance level, albeit with qualified opinions. Qualified Opinions: On-site verifications were conducted for locations in Mexico (MULTIWIN DE MEXICO S.A.DE C.V./ ESONMEX MONTERREY S.A.DE C.V.), Malaysia (ESON BATUPAHAT PRECISION ENGINEERING SDN BHD), Vietnam (ESON(VN) PRECISION INDUSTRY CO.,LTD.), China (Kunshan ESON Machinery Industry Co., Ltd./Kunshan Kangrui Packaging Materials Co., Ltd./Yantai Zhengyi Precision Electronics Co., Ltd.), and Taiwan (ESON Precision Industry Co., Ltd. Taiwan Branch). For sales locations registered overseas: Online inspections were conducted in Slovakia (ESON SLOVAKIA A.S.) and China (Dongguan Yihong Precision Mould Co., Ltd./ Wuxi Xinguan Metal Technology Co., Ltd.). Remaining locations were listed without emission sources.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	14,265.3310				
Mexico ESONMEX MONTERREY S.A.DE C.V.	9.6695				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	2,146.2876				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	1,781.0791				
China Kunshan ESON Machinery Industry Co., Ltd.	6,869.8794				
China Kunshan Kangrui Packaging Materials Co., Ltd.	NS				
China Yantai Zhengyi Precision Electronics Co., Ltd.	1,165.8567				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	53.7113				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	0.8284				

2023					
Scope 3	Total Emissions (tons of CO <sub>2</sub> e)	Intensity (tons of CO <sub>2</sub> e/million NTD)	Inventory Standard	Assurance Provider	Assurance Details
ESON Precision Engineering Co. Ltd. (Consolidated)	64,974.0616	5.62	ISO 14064-1:2018	AFNOR Asia, Ltd.	AFNOR Asia, Ltd. followed the ISO 14064-3:2019 standard issued by the International Organization for Standardization (ISO) to conduct the verification for the consolidated company in 2023 and concluded that both Category 1 and Category 2 were at the reasonable assurance level, albeit with qualified opinions. Qualified Opinions: On-site verifications were conducted for locations in Mexico (MULTIWIN DE MEXICO S.A.DE C.V./ ESONMEX MONTERREY S.A.DE C.V.), Malaysia (ESON BATUPAHAT PRECISION ENGINEERING SDN BHD), Vietnam (ESON(VN) PRECISION INDUSTRY CO.,LTD.), China (Kunshan ESON Machinery Industry Co., Ltd./Kunshan Kangrui Packaging Materials Co., Ltd./Yantai Zhengyi Precision Electronics Co., Ltd.), and Taiwan (ESON Precision Industry Co., Ltd. Taiwan Branch). For sales locations registered overseas: Online inspections were conducted in Slovakia (ESON SLOVAKIA A.S.) and China (Dongguan Yihong Precision Mould Co., Ltd./ Wuxi Xinguan Metal Technology Co., Ltd.). Remaining locations were listed without emission sources.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	44,323.0613				
Mexico ESONMEX MONTERREY S.A.DE C.V.	756.0351				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	1,203.0863				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	1,638.9943				
China Kunshan ESON Machinery Industry Co., Ltd.	13,390.0431				
China Kunshan Kangrui Packaging Materials Co., Ltd.	0.0962				
China Yantai Zhengyi Precision Electronics Co., Ltd.	3,586.8559				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	75.7912				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	0.0982				



2024					
Scope 1	Total Emissions (tons of CO <sub>2</sub> e)	Intensity (tons of CO <sub>2</sub> e/million NTD)	Inventory Standard	Assurance Provider	Assurance Details
ESON Precision Engineering Co. Ltd. (Consolidated)	5,424.3930	0.41	ISO 14064-1:2018		Self-inventory is currently in progress and verification is expected to be completed in the fourth quarter of 2025.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	2,920.7998				
Mexico ESONMEX MONTERREY S.A.DE C.V.	1,912.6683				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	63.0236				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	72.4274				
China Kunshan ESON Machinery Industry Co., Ltd.	437.5858				
China Kunshan Kangrui Packaging Materials Co., Ltd.	2.1835				
China Yantai Zhengyi Precision Electronics Co., Ltd.	11.5934				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	4.1113				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	NS				

2024					
Scope 2	Total Emissions (tons of CO <sub>2</sub> e)	Intensity (tons of CO <sub>2</sub> e/million NTD)	Inventory Standard	Assurance Provider	Assurance Details
ESON Precision Engineering Co. Ltd. (Consolidated)	40,496.0615	3.09	ISO 14064-1:2018		Self-inventory is currently in progress and verification is expected to be completed in the fourth quarter of 2025.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	28,604.9069				
Mexico ESONMEX MONTERREY S.A.DE C.V.	26.6133				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	1,862.0229				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	1,870.1196				
China Kunshan ESON Machinery Industry Co., Ltd.	6,826.8844				
China Kunshan Kangrui Packaging Materials Co., Ltd.	NS				
China Yantai Zhengyi Precision Electronics Co., Ltd.	1,240.8399				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	64.6746				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	NS				

2024					
Scope 3	Total Emissions (tons of CO <sub>2</sub> e)	Intensity (tons of CO <sub>2</sub> e/million NTD)	Inventory Standard	Assurance Provider	Assurance Details
ESON Precision Engineering Co. Ltd. (Consolidated)	112,325.0644	8.58	ISO 14064-1:2018		Self-inventory is currently in progress and verification is expected to be completed in the fourth quarter of 2025.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	49,370.6538				
Mexico ESONMEX MONTERREY S.A.DE C.V.	9,548.1014				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	3,598.4573				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	3,115.5291				
China Kunshan ESON Machinery Industry Co., Ltd.	35,230.8380				
China Kunshan Kangrui Packaging Materials Co., Ltd.	NS				
China Yantai Zhengyi Precision Electronics Co., Ltd.	11,461.4848				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	NS				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	NS				

## 1-2 GHG Reduction Targets, Strategies, and Specific Action Plans

Describe the base year for GHG reduction and its data, reduction targets, strategies, specific action plans, and reduction target attainment.

Base year for GHG reduction and reduction strategies.

To plan GHG reduction strategies, the consolidated company completed an inventory in 2023, with the consolidated financial report as the boundary. Therefore, the base year is 2023, and Scope 1 and Scope 2 emissions were 3,603.1681 tons CO<sub>2</sub>e and 2,291.8146 tons CO<sub>2</sub>e, respectively.

The Group's GHG reduction strategies focus on comprehensive supervision of multiple GHG reduction plans, including improving energy efficiency, purchasing energy-efficient machinery, establishing solar power generation systems, and evaluating the use of low-carbon energy. We will further develop and formulate carbon reduction plans to reduce the impact of carbon emissions and enhance our operational competitiveness.



## Third-party Certification Certificates

## 2023 Greenhouse Gas Verification Statement

		
	Report No.: (TH2-412 / Version 1)	
<h2 style="margin: 0;">Greenhouse Gas Verification Report Opinion</h2>		
<b>Verification Scope:</b>	Exxon Precision Inc., Ltd. P.O. Box 3119 Grand Prairie, Hillhouse Way, 802 West Bay Road, Grand Cayman, KY1-1203 Cayman Islands <input checked="" type="checkbox"/> The information of other sites are listed on the subsequent page.	
<b>Verification Criteria:</b>	ISO 14064-1 : 2018	
<b>Verification Objectives:</b>	According to ISO 14064-3:2018, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG Statement (a GHG inventory report of the above-mentioned organizations) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and information (relevant, complete, consistent, accurate and comparable).	
<b>Date Period :</b>	January 1 - 2020 to December 31, 2021 (The data being viewed is historical)	
<b>Verification Data :</b>	Direct GHG Emissions (Category 1): 3,603,1282 Ton CO <sub>2</sub> e	
<b>Date :</b>	Energy Indirect GHG Emissions (Category 2): 26,292,6430 Ton CO <sub>2</sub> e	
<b>Verification Data :</b>	Indirect GHG Emissions (Category 3): 64974,9616 Ton CO <sub>2</sub> e	
<b>Global Warming Potential (GWP):</b>	Refer to IPCC 2021 Year, 6th assessment report	
<b>Statement Basis:</b> This statement must be interpreted as a whole with the following.		
<b>GHG Inventory Report (Version) :</b>	2 : Date : 12.28, 2024 )	
<b>GHG Inventory (Version) :</b>	2 : Date : 12.28, 2024 )	
<b>Materiality :</b>	5% (Category 1 and Category 2 )	
<b>Type of Opinion :</b>	<input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Qualified (see the subsequent page) <input type="checkbox"/> Disclaim the assurance	
To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the verification data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.		
Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2.		
<b>Date of Issuance:</b>	02 10, 2025	
APPROVED BY		
		
Steven Huang Director for Certification ON BEHALF OF AFNOR ASIA		
Page 1 of 7 (This document cannot be used on a single page. Using a single page is invalid.)		
<div style="display: flex; align-items: center; justify-content: space-between;">  <div> <p>AFNOR ASIA (中國檢驗認證集團有限公司) 2025年12月28日 中國香港青洲英坭有限公司, 150, New Road,          T: +862 122066666 F: +862 12217881 Web: www.afnor.com/afnor-asia/continental-asia/</p> </div>  </div>		

[illegible][illegible]

# Certificate

Certificat

Report No. : (TH23-412 / Version 1)

## Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Process emissions, Fugitive emissions	3,603.1282	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	26,292.6430	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream transport emissions, Employee commuting, Business travel, Waste transport	67.2805	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods, Capital Goods, Waste treatment, Asset Usage	64,906.7811	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass Burning Emission : 0.0000 Ton CO<sub>2</sub>e

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AFHQ-0001-2023-0001 注册碳排放核查报告编号 : JHF-23-363 China Peng Peng Toyooka, 136, Taiwan R.O.C.

T : +886 2 220 7000 F : +886 2 220 7000 Mail: 20031213@afhqinternational.com.tw/afhq

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Report No. : (TH23-412 / Version 1)

Data for Multiple Sites :

Site	Emission Unit: Ton CO <sub>2</sub> e		
	Direct GHG Emissions Category 1	Indirect GHG Emissions from Energy Category 2	Indirect GHG Emissions Category 2-4
MEXICO MULTWIN DE MEXICO S.A DE C.V.	2,817,1295	14,265,3319	44,323,0513
MEXICO ESOMEX MONTERREY S.A DE C.V.	195,9844	0.9859	793,0201
MALAYSIA ESON BAYUPAHAT PRECISION ENGINEERING SDN BHD	68,3312	2,146,2876	1,203,0863
VIETNAM ESON (VN) PRECISION INDUSTRY CO., LTD.	65,8647	1,791,0701	1,618,0543
CHINA KUNSHAN ESON PRECISION ENGINEERING CO., LTD.	417,5366	6,869,8794	13,390,0431
CHINA KUNSHAN KANG RUI PACKAGE MATERIAL CO., LTD.	2,4171	N/A	0.0862
CHINA YANTAI ZHENG YI PRECISION ELECTRONICS CO., LTD.	12,33	1165,8567	3568,8559
TAIWAN ESON PRECISION IND. CO., LTD. TAINAN BRANCH	3,5146	63,7113	75,7812
CHINA SICHUAN ESON BILUOJIA S.S. BRANCH, INCLUDE SICHUAN ESON THINGS MOULD CO., LTD. HONG KONG METAL SCIENCE & TECHNOLOGY CO., LTD.	N/A	0.8284	0.0862

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Report No. : (TH23-412 / Version 1)

Other Related Verification Information

Organization Boundaries:	Operational control
GHG Type :	Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> )
Purpose of Intended Use:	Voluntarily understanding the status of greenhouse gas emissions as a basis for reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria For Significance of Indirect Emissions :	Identified stakeholder requirements : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Identified regulation requirements : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Identified magnitude of emissions : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Others :
Purchased Power Factor:	Mexico: Referencing "Mexico Government CRE Announcement Electricity Carbon Emission Coefficient" Malaysia: Referencing "Malaysia Peninsula Energy Commission Carbon Emission Coefficient" Vietnam: Referencing "Vietnam Government Ministry of Natural Resources and Environment Climate Change Department Carbon Emission Coefficient" China: Referencing "China Ministry of Ecology and Environment 2021 National Grid Average Emission Factor" Taiwan: Referencing "Energy Agency Announcement of 2023 Electricity Coefficient on April 26, 2024" Slovakia: Referencing "EU Science Center Carbon Emission Coefficient" <input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input type="checkbox"/> Category 3-6 emissions are calculated with estimated data. The secondary data sources are: Taiwan Ministry of Environment Carbon Footprint Database <input type="checkbox"/> Others
Data Sources :	<input checked="" type="checkbox"/> On-site
Verification Method:	Except for the Mexico (MULTWIN DE MEXICO S.A DE C.V./ ESOMEX MONTERREY S.A DE C.V.), Malaysia (ESON BAYUPAHAT PRECISION ENGINEERING SDN BHD), VIETNAM (ESON (VN) PRECISION INDUSTRY CO., LTD.), CHINA (KUNSHAN ESON PRECISION ENGINEERING CO., LTD./ KUNSHAN KANG RUI PACKAGE MATERIAL CO., LTD./ YANTAI ZHENG YI PRECISION ELECTRONICS CO., LTD.), TAIWAN (ESON PRECISION IND. CO., LTD. TAINAN BRANCH) will be subject to on-site inspection, overseas sales registration locations: SLOVAKIA (SLOVAKIA A.S.), CHINA (HONGKONG METAL SCIENCE & TECHNOLOGY CO., LTD.) will be subject to online inspection, and the remaining locations, which have no emission sources, will only be based.
Qualified Opinion :	
Others :	No
Verification Date :	10/17, 24, 25, 26, 29, 30, 31, 11/01, 02, 05, 06, 07, 12/02, 03, 04, 05, 06, 09, 10, 11, 12 2024
Report Date :	12 26, 2024
Report Date :	01 26, 2025

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Certificate

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Report No. : (TH23-412 / Version 1)

Verification Team and Technical Review

Lead Verifier :	LU, MU-CHENG	Signature : Lu, Mu-Cheng
Verifier :	Micky Wang	Signature : Micky Wang
	James Cheng	Signature : James Cheng
	Roy Tian	Signature : Roy Tian
	Farrah Gao	Signature : Farrah Gao
	Nancy Chen	Signature : Nancy Chen
Independent Review :	C. Kuang	Signature : C. Kuang

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.

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## Third-party Certification Certificates

## Mexico Plant 1 (MULTIWIN DE MEXICO S.A. DE C.V.)



ISO14001:2015 Environmental Management



ISO9001:2015 Quality Management



IATF16949:2016 Automotive Quality Management System

## Kunshan ESON Machinery Industry Co., Ltd.

ISO14001:2015  
Environmental Management

ISO9001:2015 Quality Management

IATF16949:2016  
Automotive Quality  
Management SystemISO45001:2018  
Occupational Health and SafetyIECQ Hazardous Substance  
Process Management



## Third-party Certification Certificates

Malaysia Plant 2 (ESON BATUPAHAT PRECISION ENGINEERING SDN.BHD.)



ISO14001:2015 Environmental Management



ISO9001:2015 Quality Management



ISO45001:2018 Occupational Health and Safety

## Vietnam Plant (ESON (VN) PRECISION INDUSTRY CO., LTD)



ISO14001:2015 Environmental Management



ISO9001:2015 Quality Management

## Third-party Certification Certificates

## Independent Limited Assurance Report - Chinese

## 宏佳建業聯合會計師事務所

台北市11515信義區信義路5段8號3樓(近101大樓)  
6F, TAIPEI 101 TOWER, No. 7, Sec. 5,  
Xinyi Road, Taipei City 11515, Taiwan (R.O.C.)

電 Tel: + 886 2 8101 6006  
傳 Fax: + 886 2 8101 6067  
網 Web: kpmg.com.tw

### 會計師有限確信報告

#### 乙盛糖業工業股份有限公司 公鑒：

本會計師接受乙盛糖業工業股份有限公司（以下簡稱「乙盛」）之委託，對乙盛民國一十三年度（以下稱「水帳報告書」或以下簡稱「帳查書」）中所揭露之特定確信數據（以下簡稱「確信資訊的資訊」）執行有限確信程序並出具報告。

#### 確信報告的資訊與適用基準

乙盛依據「上市公司編製與申報水帳報告書作業辦法」及全球永續性標準理事會（Global Sustainability Standards Board, "GSSB"）發布之全球永續性報告書協會所訂（Global Reporting Initiative Standards, "GRI Standards"）所揭露之確信資訊的資訊及其基準詳列於附件一。

#### 水帳報告書之責任

乙盛應確定其水帳資訊和帳目目標，包括辦理相關事宜及重大資訊披露，並依前述目標基準持續揭露其水帳民國一十三年度（2024年度）報告書中所涵蓋之確信資訊的資訊，並負責建立及維持相關會計師編製有關之水帳內部控制，以確保報告書所揭露之確信資訊未存有導致財務或帳目之重大不實表達。

#### 會計師之責任

本會計師係依據財團法人中華民國會計研究發展基金會所發布之確信程序3000號「非無歷史性財務資訊查核或相關之確信案件」規劃並執行工作，以對第二段所述之確信資訊的資訊及是否存在重大不實表達出具有限確信報告。本會計師執行有限確信時，對與有限確信資訊之內部控制與財務之瞭解，以水帳會計師於情況下適當之有限確信程序，惟其目的並非對乙盛民國一十三年度（2024年度）水帳報告書之相關內部控制如何或執行之有效程度提供任何保證。

#### 國際性及品質管理規範

本會計師及所隸屬會計師事務所已遵適會計師職業道德規範中有關獨立及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。此外，本會計師所隸屬會計師事務所還遵品質管理制度，確信國際之品質管理制度，包含有關職業道德規範、專業原則及所適用法令相關之書面政策及程序。

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所執行程序之彙總說明

本會計師係針對第二段所述之確信證的資訊執行有限確信工作，主要執行之確信程序包括：

- 取得乙盛民國一三三年度（2024年度）報告書，並閱讀其內容；
- 訪談乙盛管理階層及相關員工，以瞭解用以蒐集及產出確信證的資訊之相關作業流程與資訊系統；
- 基於上述事項所得之瞭解，就報告書揭露之特定資訊執行分析性程序，或於必要時檢視該項相關文件，以獲取足夠及適切之有限確信證據。

上述確信程序係基於本會計師之專業判斷，包括辨識確信證的資訊可能存有重大錯誤或不實表達之範圍並評估其風險，設計及遵守適切之確信程序暨評估確信證的資訊之表達。本會計師對此有限確信工作可對本報告信譽之結論提供合理之依據，惟本會計師對於有限確信作業所產生之瞭解及專業判斷均合理確信案件者，本會計師程序之性質及時間與適用於合理確信案件者不同，其範圍較小，因此有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。

**先天限制**

乙盛民國一三三年度（2024年度）報告書內容涵蓋非財務資訊，對於該等資訊之揭露內容可能涉及乙盛管理階層之重大判斷、假設與解釋，故不同利害關係人可能對於該等資訊有不同之解讀。

**結論**

依據所執行之程序及所獲取之資訊，本會計師並未發現第二段所述確信證的資訊有未依適用準則編製而須作重大修正之情形。

**其他事項**

本報告係出具後，乙盛對任何確信證的資訊或適用準則之變更，本會計師將不再就該等資訊重新執行確信工作之責任。

安侯建業聯合會計師事務所

會計師：傅淑文

事務所地址：台北市信義路五段七號六八樓  
民國一四一四年八月十八日

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附件一：確信信的資訊汇总表

編號	報告書 封面頁 標題	確信信的資訊				適用基準
		確信信的資訊				
4.4	水資源管理	■本公司附屬世界資源研究所的全球性風險評估工具(Aqueduct Water Risk Atlas)分析主要營運地點巴拿馬山麓區之水資源力指數，評定水資源的風險程度。目前所有主要營運地點均處於低於中度水資源壓力範圍，因此本公司積極採取主動預防措施，同時包括保護水源、供水安全設施、廢水處理等。確信信符合政府制定之飲用水品質安全標準。巴拿馬山麓區目前主要由市政自來水公司集中供水，普遍使用於農業灌溉用水、家庭用水；市政自來水亦為清洗蔬菜、生活用洗滌化學品及取除雜物進入市政污水管網；清洗機房、車庫等設施，由中成或重慶市直轄區環境保護局監督內部污水處理系統與納入污水系統。2024年取水水量為179,068百萬公升。				GRI Standards 303-3  取水量
		單位：百萬公升(Megalitres)				
		2024年				
		取自地表水	取自水質保護區	所有地區	水資源壓力區域	
4.5	廢棄物管理	總用水量	淡水	179,068	179,068	
		總耗水量				
		181：水資源保護計畫包含巴拿馬山麓區。 182：國際自然保護聯盟(IUCN)(無害相關)。 183：1萬公升以下至立方公尺(1,000m³)，2024年度耗水量為179,068千立方公尺(1,000m³)。 184：耗水量超過此值者將提供其他資訊，例如：水、空氣及營養管理計劃。月消耗量。				
		■本公司依照 ISO 14001「管理體系之基本管理原則」，有效管理廢棄物的數量、處置與管理措施，並針對各類廢棄物類別實質性地實施進行控制與持續改善。2024年巴拿馬山麓區之廢棄物產出量為3,825.47噸，凡巴拿馬山麓區及威靈頓有實業事業活動，依各事業類別產生一般廢棄物，所有產生之廢棄物均由威靈頓的專業垃圾運輸和回收機構運走。本公司遵照嚴密合約條件，將上述產出廢棄物妥善處理所有廢棄物。此外，本公司會透過供應商稽核系統審查供應商是否依法處置，並可取得政府機關的查驗結果與廢棄物生命週期，促進生到合法處置與否依法處置，以確保最終產品的安全性和安全性。				GRI Standards 306-3  廢棄物之產生
2	廢棄物管理	單位：噸(tonnes)				
		2024年				
		有害廢棄物	無害有害廢棄物	一般廢棄物	合計	
		廢棄物回收數量	29.23	[4,430]	365.31	1,625.47
2	廢棄物管理	廢棄物回收數量	13.87	-	365.31	365.31
		買回(含能源回饋)	-	-	365.31	365.31
		送交(含能源回饋)	13.87	-	-	365.31
		廢棄物回收率(%)	13.56	[4,430]	93	1,444.29
2	廢棄物管理	產生比例	43.66	[4,430]	93	1,444.29
		廢棄物回收百分比	100%	100%	0%	99%
		註1：無害廢物指不違反巴拿馬山之工業、 註2：無害廢物係指在巴拿馬山麓區之廢棄物類別以該產業的產出總量。				

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編號	報告書 對應章節	確信標的資訊	適用基準							
4.5 廢棄物管理	有害廢棄物類別	處理方式	單位：公噸(t)							
	漆油	D1X焚燒/廢場	0.56							
	廢漆油	D1X焚燒/廢場	0.24							
	廢印刷油	D9C物理化學處理/廢場	0.33							
	污泥	R6C再填(附內存貯)廢場	13.36							
	含化學品空桶	D1X焚燒/廢場	0.76							
	含化學品空桶、抹布	D1X焚燒/廢場	5.75							
	廢淨油	D1X焚燒/廢場	0.21							
	有害廢棄物總量		20.21							
	註1：處理方式取自各廠有害廢棄物委託入庫記錄表，並參照以最高層級廢棄物管理系統之有害廢棄物委託處理紀錄表。 註2：廢棄物統計僅限乙盛茂山乙盛。 註3：物理化學處理(如蒸發、乾燥、中和、沉澱等)，不包括填埋或焚燒的處理。									
	通用廢棄物處理									
	1 負責管理廢棄物處理管理資訊。									
	2 負責管理廢棄物處理之廢棄物許可證，確認其許可的廢棄物種類是否包含本公司所產廢棄物種類。									
	3 向採購部門及倉庫查看廢棄物處理的帳簿。									
	4 廢棄物不火時，在臺灣環境保護局及地產局，以確保所有廢棄物轉售可能存在的環境手續管理及交通不便。									
5.1 人員教育	■ 面對產業急速的變化與革新，乙盛茂山同仁提供專業課程，提供多元學習管道，GR1 Standards 404-1 每名員工每年接受訓練的平均時數									
	乙盛茂山最近2024年訓練總時數計38,486.5小時。									
	2024年									
	平均上課時數		男	女	總體					
	訓練時數	人數	訓練時數	人數	訓練時數	人數	訓練時數	人數		
	管理層	1,101	48	24.00	114	12	25.17	1,660	68	24.40
	專業管理層	20,313.5	264	77.62	16,707	201	82.36	23,026.5	464	79.79
	技術員工	17,021.5	270	66.38	10,537	136	77.63	28,479	406	70.14
	基層員工	5,544	79	69.87	6,494	79	81.92	10,000	116	84.81
	註1：此大數據統計包含各廠乙盛茂山所有參與訓練的正式員工人數。 註2：乙盛茂山廠區管理層定義為課長級以上的人員。									
	■ 員工職業傷害主要類型為機械傷害，因機台安全防护不足或員工未依標準作業流程執行，已對全廠區機台安全、作業流程及環境安全進行盤點與改善。			GR2 Standards 404-1 每名員工每年接受訓練的平均時數						
	2024年									
	男		女	合計						
	受傷職工人數	7	4	0						
	未受傷職工人數	264	177	441						
或全廠 ESG 員工總數之職業傷害比率	2.65%	0%	1.59%							
5.3 職業健康與安全管理	註明說明： 未受罰則，人數及比率									

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編號	報告書 對應章節	確信標的資訊	適用基準
5.3	職業健康與安全管理	<p>■ 乙盛茂山廠區對長久合作的供應商進行合格供應商評審，評審內容包括供應商的 ISO 9001/ISO 14001、勞工規定、職業健康與安全等方面的標準。2024年乙盛茂山乙盛茂山廠區共評審 723 家供應商，合格率达到 100%。</p>	自行基準 2024 年度 之供應 商總數

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## Independent Limited Assurance Report - English



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### Independent Limited Assurance Report

To ESON Precision Ind. Co., Ltd.:

We were engaged by ESON Precision Ind. Co., Ltd. ("ESON") to provide limited assurance over the selected information ("the Subject Matter Information") on the 2024 Sustainability Report of ESON ("the Report") for the year ended December 31, 2024.

#### Applicable Criteria of the Subject Matter Information

ESON shall prepare the Subject Matter Information in accordance with applicable criteria required by Taiwan Stock Exchange ("TWSE") Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies and Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board as set forth in Appendix I.

#### Management's Responsibilities

ESON is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. ESON is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

#### Our Responsibilities

We performed our work in accordance with the Standard on Assurance Engagements TWSAE3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation in Taiwan and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

#### Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

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#### Summary of Work Performed

As stated in applicable criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of ESON;
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.
- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

#### Inherent limitations

The Report for the year ended December 31, 2024 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of ESON. Therefore, the different stakeholders may have different interpretations of such information.

#### Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

#### Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the assurance resulting in this independent auditors' report is FU, HUNG-WEN.

KPMG

Taipei, Taiwan (Republic of China)  
Aug 18, 2025

#### Notes to readers

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

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#### Appendix I : Summary of the Subject Matter Information

No.	Corresponding Section	Subject Matter Information	Applicable Criteria																		
4.4	Water Resource Management	<p>■ The Company uses the World Resources Institute's global water risk mapping tool, Aqueduct Water Risk Atlas, to analyze the Water Stress Index (WSI) of the primary operational site, ESON's Kunshan plant, and assess the risk level of water resources. Considering that all primary operational sites, including the Kunshan plant, are currently located in areas of high water stress, the Company actively promotes various water-saving measures, while recording and disclosing information on water withdrawal sources, water bodies receiving discharge, and wastewater treatment units, ensuring compliance with discharge standards established by local regulatory authorities. At present, the majority of water used at ESON's Kunshan plant is centrally supplied by the municipal water company. The water used for operations is mainly for domestic use and process use. Industrial consumption is primarily for cleaning lines. Domestic water flows into septic tanks for sedimentation and separation before being discharged into the municipal sewage network. Wastewater from cleaning lines is collected and recycled through the central water treatment system, then treated at the plant's internal sewage station before being discharged to the Wuyang River Sewage Treatment Plant. In 2024, water withdrawal was 179,068 megaliters.</p> <table border="1"> <thead> <tr> <th colspan="4">Unit: Megaliters</th> </tr> <tr> <th rowspan="2">Water Source</th><th rowspan="2">Water Quality Indicator</th><th colspan="2">2024</th> </tr> <tr> <th>All Regions</th><th>Water-stressed Regions</th> </tr> </thead> <tbody> <tr> <td>Third-party partners' water withdrawal</td><td>Fresh water</td><td>179,068</td><td>179,068</td> </tr> <tr> <td>Total water withdrawal</td><td></td><td>179,068</td><td>179,068</td> </tr> </tbody> </table> <p>Note 1: Water resource data includes ESON's Kunshan plant. Note 2: The water referred to in the data is all classified as fresh water (≤ 1,000 mg/L total dissolved solids). Note 3: 1 megaliter = 1,000 cubic meters (1,000 m³). The total water withdrawal in 2024 was 179,068 thousand cubic meters (1,000 m³). Note 4: Water withdrawal is measured using water meters installed at the Kunshan plant by the municipal water company, with data recorded daily, monthly, and annually, and reported on a monthly basis.</p>	Unit: Megaliters				Water Source	Water Quality Indicator	2024		All Regions	Water-stressed Regions	Third-party partners' water withdrawal	Fresh water	179,068	179,068	Total water withdrawal		179,068	179,068	<p>GRI Standards 303-3 Water withdrawal</p>
Unit: Megaliters																					
Water Source	Water Quality Indicator	2024																			
		All Regions	Water-stressed Regions																		
Third-party partners' water withdrawal	Fresh water	179,068	179,068																		
Total water withdrawal		179,068	179,068																		

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Independent Limited Assurance Report - English

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No.	Corresponding Section	Subject Matter Information	Applicable Criteria																																											
2	4.5 Waste Management	<p>■ The Company has established a dedicated management unit in accordance with the ISO 14001 management procedures to effectively monitor the sources, output, and management measures of waste. Additionally, the Company conducts a detailed analysis and response regarding the actual and potential impacts related to waste. In 2024, the total waste output of ESON's Kunshan plant was 1,825.47 tons. ESON's Kunshan plant does not directly dispose of hazardous industrial waste, non-hazardous industrial waste, or general waste. All waste generated is transported and transferred by qualified disposal service providers for off-site disposal. The Company enters into contracts with these disposal service providers, expressly specifying that the disposal service providers shall dispose of all waste in accordance with the law. In addition, the Company uses a Supplier Audit Checklist to verify whether its disposal service providers dispose of waste in accordance with the law. Information on the entire waste lifecycle, from generation to lawful disposal, is available on the government environmental protection website, ensuring the lawfulness and safety of the final treatment.</p>	GRI Standards 306-3  Waste generated																																											
		<table><tr><th colspan="5">Unit: Tons (t)</th></tr><tr><th>2024</th><th>Hazardous Industrial Waste</th><th>Non-hazardous Industrial Waste</th><th>General Waste</th><th>Total</th></tr><tr><td><b>Waste generated</b></td><td>29.23</td><td>1,430.93</td><td>365.31</td><td>1,825.47</td></tr><tr><td><b>Waste directly disposed</b></td><td>15.87</td><td>-</td><td>365.31</td><td>381.18</td></tr><tr><td>Incineration (with energy recovery)</td><td>-</td><td>-</td><td>365.31</td><td>365.31</td></tr><tr><td>Incineration (without energy recovery)</td><td>15.87</td><td>-</td><td>-</td><td>15.87</td></tr><tr><td><b>Waste transferred for disposal</b></td><td>13.36</td><td>1,430.93</td><td>-</td><td>1,444.29</td></tr><tr><td>Recycled</td><td>13.36</td><td>1,430.93</td><td>-</td><td>1,444.29</td></tr><tr><td>Waste recycling rate (%)</td><td>46%</td><td>100%</td><td>0%</td><td>79%</td></tr></table> <p>Note 1: Waste data is reported within the boundary of ESON's Kunshan plant. Note 2: The waste recycling rate is calculated as the volume of waste transferred for disposal divided by the total volume of waste generated.</p>	Unit: Tons (t)					2024	Hazardous Industrial Waste	Non-hazardous Industrial Waste	General Waste	Total	<b>Waste generated</b>	29.23	1,430.93	365.31	1,825.47	<b>Waste directly disposed</b>	15.87	-	365.31	381.18	Incineration (with energy recovery)	-	-	365.31	365.31	Incineration (without energy recovery)	15.87	-	-	15.87	<b>Waste transferred for disposal</b>	13.36	1,430.93	-	1,444.29	Recycled	13.36	1,430.93	-	1,444.29	Waste recycling rate (%)	46%	100%	0%
Unit: Tons (t)																																														
2024	Hazardous Industrial Waste	Non-hazardous Industrial Waste	General Waste	Total																																										
<b>Waste generated</b>	29.23	1,430.93	365.31	1,825.47																																										
<b>Waste directly disposed</b>	15.87	-	365.31	381.18																																										
Incineration (with energy recovery)	-	-	365.31	365.31																																										
Incineration (without energy recovery)	15.87	-	-	15.87																																										
<b>Waste transferred for disposal</b>	13.36	1,430.93	-	1,444.29																																										
Recycled	13.36	1,430.93	-	1,444.29																																										
Waste recycling rate (%)	46%	100%	0%	79%																																										
		<table><tr><th colspan="2">Unit: Tons (t)</th></tr><tr><th>Hazardous Waste Category</th><th>Disposal Method</th></tr><tr><td>Paint-slagged waste</td><td>D10 (incineration)/off-site disposal</td></tr><tr><td>Paint waste</td><td>D10 (incineration)/off-site disposal</td></tr><tr><td>Casting fluid waste</td><td>D9 (physical/chemical treatment)/off-site disposal</td></tr><tr><td>Sludge</td><td>D4 (recycling)/on-site disposal</td></tr><tr><td>Containers containing chemicals</td><td>D10 (incineration)/off-site disposal</td></tr><tr><td>Chemical-containing gloves and cloths</td><td>D10 (incineration)/off-site disposal</td></tr><tr><td>Spent activated carbon</td><td>D10 (incineration)/off-site disposal</td></tr><tr><td>Total weight of hazardous waste</td><td>29.23</td></tr></table>	Unit: Tons (t)		Hazardous Waste Category	Disposal Method	Paint-slagged waste	D10 (incineration)/off-site disposal	Paint waste	D10 (incineration)/off-site disposal	Casting fluid waste	D9 (physical/chemical treatment)/off-site disposal	Sludge	D4 (recycling)/on-site disposal	Containers containing chemicals	D10 (incineration)/off-site disposal	Chemical-containing gloves and cloths	D10 (incineration)/off-site disposal	Spent activated carbon	D10 (incineration)/off-site disposal	Total weight of hazardous waste	29.23																								
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No.	Corresponding Section	Subject Matter Information	Applicable Criteria																																																																								
2	4.5 Waste Management	<p>Note 1: The data is compiled based on the Hazardous Industrial Waste Inventory Log prepared by each workshop and cross-checked with the Jiangsu Province Solid Waste Management System for hazardous industrial waste transfer manifests.</p> <p>Note 2: Waste data is reported within the boundary of ESON's Kunshan plant.</p> <p>Note 3: Processes used for physical-chemical treatment (e.g., evaporation, drying, neutralization, and precipitation) do not involve pre-treatment for landfill or incineration.</p> <div><div>Selecting Waste Disposal Service Providers</div><div><div>1</div><div>Check waste disposal service providers' business license.</div></div><div><div>2</div><div>Check waste disposal service providers' waste management permit to verify whether the types of waste permitted include the types of waste generated by the Company.</div></div><div><div>3</div><div>The procurement department is responsible for reviewing waste disposal service providers' records.</div></div><div>When differences in quotes are not significant, priority is given to selecting disposal service providers located near the operational site to avoid potential cumbersome environmental protection procedures and transportation inconveniences that may arise during inter-plant waste transfers.</div></div>	GRI Standards 306-3 Waste generated																																																																								
		<p>■ In response to the rapid changes and innovations in the industry, ESON encourages employees to continue taking professional courses and provides diverse learning channels. In 2024, the training hours of ESON's Kunshan plant totaled 38,486.5 hours.</p>	GRI Standards 404-1																																																																								
3	5.1 Talent Development	<div><div>Average Training Hours</div><table><tr><th colspan="4">Male</th><th colspan="4">Female</th><th colspan="4">All Employees</th></tr><tr><th>Total</th><th>Number</th><th>Average Training Hours</th><th>Total</th><th>Number</th><th>Average Training Hours</th><th>Total</th><th>Number</th><th>Average Training Hours</th><th>Total</th><th>Number</th><th>Average Training Hours</th></tr><tr><td>Management</td><td>1,152</td><td>46</td><td>24.99</td><td>314</td><td>12</td><td>26.17</td><td>1,466</td><td>60</td><td>24.43</td><td></td><td></td></tr><tr><td>Non-management</td><td>26,333.5</td><td>201</td><td>77.61</td><td>34,997</td><td>261</td><td>84.28</td><td>61,330.5</td><td>464</td><td>79.78</td><td></td><td></td></tr><tr><td>Industrial labor</td><td>11,093.5</td><td>276</td><td>65.54</td><td>10,155</td><td>154</td><td>77.45</td><td>21,248.5</td><td>430</td><td>79.14</td><td></td><td></td></tr><tr><td>Direct labor</td><td>3,544</td><td>79</td><td>90.87</td><td>6,844</td><td>79</td><td>81.82</td><td>10,388</td><td>158</td><td>84.81</td><td></td><td></td></tr></table></div> <p>Note 1: The count includes regular employees who participated in training during the year, even if they later left the organization within the same year.</p> <p>Note 2: "Management" refers to personnel at section chief level or above at ESON's Kunshan plant.</p>	Male				Female				All Employees				Total	Number	Average Training Hours	Total	Number	Average Training Hours	Total	Number	Average Training Hours	Total	Number	Average Training Hours	Management	1,152	46	24.99	314	12	26.17	1,466	60	24.43			Non-management	26,333.5	201	77.61	34,997	261	84.28	61,330.5	464	79.78			Industrial labor	11,093.5	276	65.54	10,155	154	77.45	21,248.5	430	79.14			Direct labor	3,544	79	90.87	6,844	79	81.82	10,388	158	84.81			Average hours of training per employee
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No.	Corresponding Section	Subject Matter Information	Applicable Criteria																		
4	5.3 Occupational Health and Safety Management	<p>■ The main type of occupational injuries for employees was mechanical injury caused by insufficient machinery safety protection or employees' failure to follow standard operating procedures. We have conducted inspection and made necessary improvements across the plant to ensure the safety of machinery, effectiveness of operating procedures, and environmental safety.</p>	<p>Taiwan Stock Exchange Corporation Rules Appendix 1-10 No.4</p>																		
		<table border="1"> <thead> <tr> <th colspan="4">2024</th> </tr> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Number of occupational accidents in the year</td> <td>7</td> <td>0</td> <td>7</td> </tr> <tr> <td>Total employees at year-end</td> <td>264</td> <td>177</td> <td>441</td> </tr> <tr> <td>Occupational accident rate defined based on the ESG Information Disclosure</td> <td>2.65%</td> <td>0%</td> <td>1.59%</td> </tr> </tbody> </table>	2024					Male	Female	Total	Number of occupational accidents in the year	7	0	7	Total employees at year-end	264	177	441	Occupational accident rate defined based on the ESG Information Disclosure	2.65%	0%
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5	5.3 Occupational Health and Safety Management	<p>■ ESON's Kunshan plant conducts qualified supplier evaluations on suppliers with long-term cooperation. The evaluation includes audits of suppliers' compliance with HSF QC080000, ISO 14001 (for EMS), labor regulations, and occupational health and safety regulations. In 2024, Kunshan ESON audited and reviewed a total of 23 suppliers, achieving a compliance rate of 100%.</p>	<p>Number of Supplier Audits in Fiscal Year 2024</p>																		

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