

## Preface

### Introduction to the ESG Report

#### Organizational Boundaries

This Report outlines the Company's promotion and performance of its social sustainability policies in the areas of operational strategies and economic performance, information security, corporate governance and integrity management, climate change and adaptation, talent development, and occupational health and safety, covering the period from January 1, 2024 to December 31, 2024.

The governance indicators used in this Report are primarily based on ESON Precision Engineering Co. Ltd. ("ESON," "the Company," or collectively with its subsidiaries, "the Group") as the main boundary. Economic performance indicators are disclosed at the group level, with financial data consistent with the consolidated annual report. The scope of other economic indicators includes the subsidiary Kunshan ESON Machinery Industry Co., Ltd., while the scope of environmental and social indicators includes the subsidiaries Kunshan ESON Machinery Industry Co., Ltd. and Kunshan Kangrui Packaging Materials Co., Ltd. If specific data boundaries differ from those mentioned above, supplementary notes will be provided.

The statistical data disclosed in this Report is sourced from the Company's internal statistics and survey results, presented using internationally accepted indicators. Any estimates will be specified in the relevant chapters.

#### Entities Included in the ESG Report

Entity Name	Type	Location	Nature of Business	Abbreviation
ESON Precision Engineering Co. Ltd.	The Company	Cayman Islands	Investment holding	ESON/the Company Together with its subsidiaries, collectively referred to as "the Group."
ESON Precision Industry Co., Ltd. Taiwan Branch	Branch	Taiwan	Design, R&D, production, and sales of molds, plastic products, and hardware products	ESON's Taiwan Branch
Kunshan ESON Machinery Industry Co., Ltd.	Subsidiary	Kunshan	Design, R&D, production, and sales of molds, plastic products, and hardware products	Kunshan ESON Together with Kangrui, collectively referred to as "ESON's Kunshan Plant."
Kunshan Kangrui Packaging Materials Co., Ltd.	Subsidiary	Kunshan	Production of packaging materials	Kangrui

## Information Quality

Information Category	Standard Followed	Applicable Operational Site	Certification/Auditing Body	Applicable Year/Validity
Financial information	Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Generally Accepted Auditing Standards	The Group	Deloitte Taiwan	2024
Environmental information	ISO 14064-1 : 2018	The Group	AFNOR Asia, Ltd.	Verification year: 2023 Date of issue: February 10, 2025 Valid until: February 10, 2026
Environmental information	ISO 14001 : 2015 Environmental Management	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: November 23, 2022 Valid until: October 22, 2025
		MULTIWIN DE MEXICO S.A. DE C.V.	Kiwa Korea Ltd.	Date of issue: October 30, 2024 Valid until: October 29, 2027
		ESON BATUPAHAT PRECISION ENGINEERING SDN.BHD.	SIRIM QAS International Sdn. Bhd.	Date of issue: September 1, 2022 Valid until: September 30, 2025
		ESON (VN) PRECISION INDUSTRY CO., LTD	ISOCERT International Certification and Inspection Joint Stock Company	Date of issue: November 21, 2024 Valid until: November 20, 2027
Occupational health and safety	ISO 45001 : 2018 Occupational Health and Safety	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: November 23, 2022 Valid until: December 26, 2025
		ESON BATUPAHAT PRECISION ENGINEERING SDN.BHD.	AFNOR Certification	Date of issue: June 12, 2022 Valid until: June 11, 2025
Quality information	ISO 9001 : 2015 Quality Management	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: July 31, 2023 Valid until: July 31, 2026
		MULTIWIN DE MEXICO S.A. DE C.V.	Kiwa Korea Ltd.	Date of issue: October 30, 2024 Valid until: October 29, 2027
		ESON BATUPAHAT PRECISION ENGINEERING SDN.BHD.	SIRIM QAS International Sdn. Bhd.	Date of issue: March 21, 2023 Valid until: March 31, 2026
		ESON (VN) PRECISION INDUSTRY CO., LTD	ISOCERT International Certification and Inspection Joint Stock Company	Date of issue: November 21, 2024 Valid until: November 20, 2027
	IECQ Hazardous Substance Process Management	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: September 21, 2023 Valid until: September 22, 2026
	IATF 16949 : 2016 Automotive Quality Management System	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: September 8, 2024 Valid until: September 7, 2027
		MULTIWIN DE MEXICO S.A. DE C.V.	Kiwa Korea Ltd.	Date of issue: August 29, 2024 Valid until: August 28, 2027

## Reporting Period and Cycle

### Reporting period

The information disclosed in this Report covers the period from January 1, 2024 to December 31, 2024, consistent with the reporting period of the financial reports. This Report was published on August 28, 2025.

### Reporting cycle

This Report marks the Company's first ESG report, and ESON plans to periodically issue ESG reports every year.



## Restatements of Information

As this is the Company's first ESG report, the restatement of information is not applicable.

## External Assurance

This Report was submitted to the Board of Directors for discussion and has been approved. The Company engaged KPMG Taiwan to conduct limited assurance for this Report, which was prepared by the Company in accordance with the GRI Standards (2021). The assurance was conducted in accordance with TWSAE3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Accounting Research and Development Foundation (referencing International Standard for Assurance Engagements 3000 [ISAE 3000]). The limited assurance report is included as an appendix to this Report.

## Point of Contact



Point of Contact | Sustainable Development Department



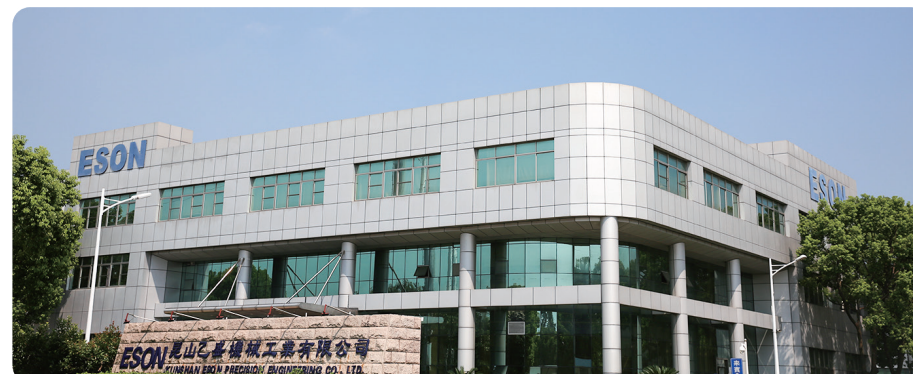
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## | Chairman's Message

Global issues, such as climate change, inflation, and the Russo-Ukrainian War, have increasingly challenged and severely tested companies. Thanks to its years of production experience and professional workforce, ESON Precision is well-positioned to provide one-stop services in product design, R&D, production and manufacturing, secondary processing, and assembly projects. We also delve deeply into customers' requirements for new product specifications, tailoring our solutions and addressing potential technical issues that may arise during production. Additionally, ESON Precision is able to plan service processes adapted to customized service demands and, guided by the principle of becoming customers' best partner, provides OEM services for the international market. As a long-term strategic partner to our customers, ESON Precision has actively invested in the R&D of special surface treatment processes while introducing precision production equipment to support and meet customers' new design concepts and requirements.

Amid the global trend of carbon reduction, ESON Precision upholds the principle of sustainable development and takes the initiative in conducting its own GHG inventory. Referring to the TCFD climate change financial disclosure framework, the Company effectively implements corporate sustainability. It adheres to four key principles: implementing and advancing corporate governance, developing a sustainable environment, safeguarding social welfare, and strengthening corporate social responsibility in information disclosure. Additionally, the Company has established guidelines aligned with the UN Sustainable Development Goals (SDGs).

ESON Precision strives to practice sustainable operations to reduce global poverty and protect the environment from damage (SDG1, SDG12). The Company is committed to corporate governance and common good, ensuring healthy lives for all ages, improving public well-being, practicing gender equality, and protecting everyone's right to decent work (SDG3, SDG5, SDG8). In terms of climate change and adaptation, the Company actively promotes energy-saving and water-saving measures while recording and disclosing the sources of water withdrawal, receiving water bodies for discharge, and wastewater treatment units. In doing so, we aim to ensure compliance with local regulations for discharged water quality standards, aligning with the goals of clean water and sanitation, as well as prevention of marine environmental degradation (SDG6, SDG14). In addition, at the Kunshan Plant, the total PV power generation was 4,471,069 kWh, old light fixtures were replaced with LEDs, pipelines were combined, and fixed-frequency air compressors were decommissioned. These efforts align with the goals of sustainable energy and taking urgent action (SDG7, SDG13).

In future reports, the Company will follow operational guidelines to disclose industry-specific indicators in accordance with SASB Standards and include a content index mapped to SASB Standards. While continuing to elaborate on the specific actions or measures the Company has taken to manage climate change risks, linking them to "material topics," we will plan to include frameworks of TCFD, TNFD, as well as IFRS S1 and S2 in future reports. It is our hope that, through this Report, stakeholders who closely follow ESON Precision will gain a systematic and clear understanding of the efforts and contributions made by our management team and employees. Looking ahead, ESON Precision will continue to adhere to the core values of its main business while following the SDGs indicators. Through its global operations, the Company will actively engage with neighboring communities and maintain close cooperative relationships to drive continuous economic growth. Starting from its social responsibility for sustainability, ESON Precision will pursue economic growth while fostering a green environment, optimizing ecosystems, and collaborating with industry chain partners to move forward together steadily.

ESON Precision Engineering Co. Ltd.

Chairman

**Chia-Hsiang Tsai**