

ESON Precision Engineering Co., Ltd.

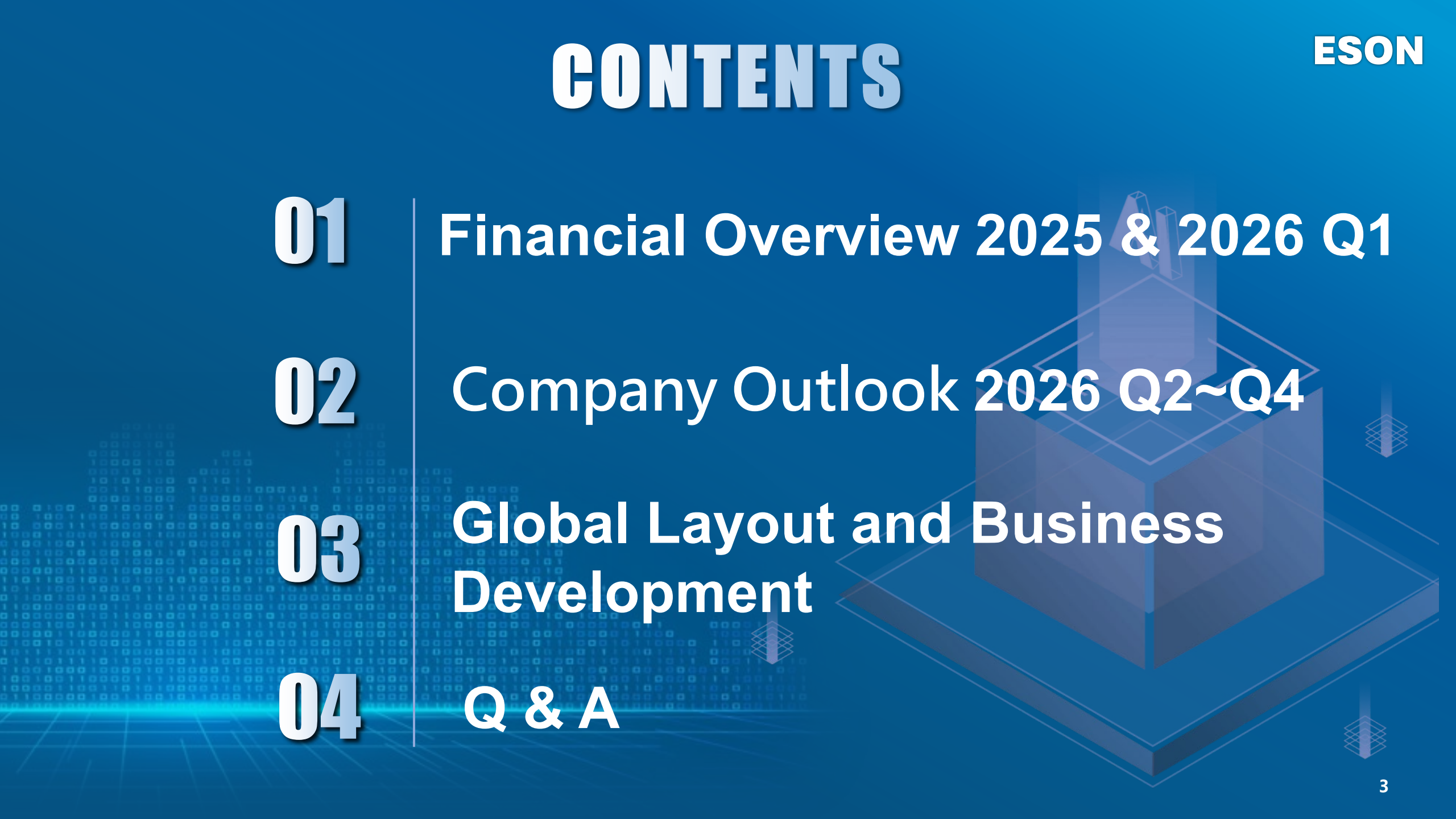
Institutional Investors Conference
2026. 07. 15

Disclaimer

- This presentation, along with related information disclosed, contains forward-looking information obtained from both internal and external sources
- The actual operating results, financial condition, and business outlook of the company in the future may differ from the estimates implied or expressed in this forward-looking information, and such variances may arise due to various risks beyond the company's control.
- The financial information disclosed in this presentation has not been fully audited or reviewed by auditors and is provided for reference only. For detailed information, please refer to the auditor's financial audit report
- The forward-looking statements in this presentation reflect the company's views as of the present date. The company is not responsible for providing timely reminders or updates in the event of any changes or adjustments to these views in the future.

CONTENTS

ESON

- 
- 01** Financial Overview 2025 & 2026 Q1
 - 02** Company Outlook 2026 Q2~Q4
 - 03** Global Layout and Business Development
 - 04** Q & A

01 Financial Overview 2025 & 2026 Q1

2025 Income statement

ESON

(NTD in thousands)

FY 25

FY 24

YoY
%

Operating Revenue

12,080,401

13,094,331

-7.74%

Gross Profit

2,574,584

2,524,077

+2.00%

Operating Income

949,406

766,760

+23.82%

Pre-Tax Income

975,788

778,768

+25.30%

Income Tax Expense

234,520

212,341

+10.44%

Net Income

741,268

566,427

+30.86%

EPS(NTD)

4.40

3.36

+30.95%

Gross margin

21%

19%

-

Operating Profit Margin (OPM)

8%

6%

-

Net profit margin

6%

4%

-

2026 Q1 Income statement

ESON

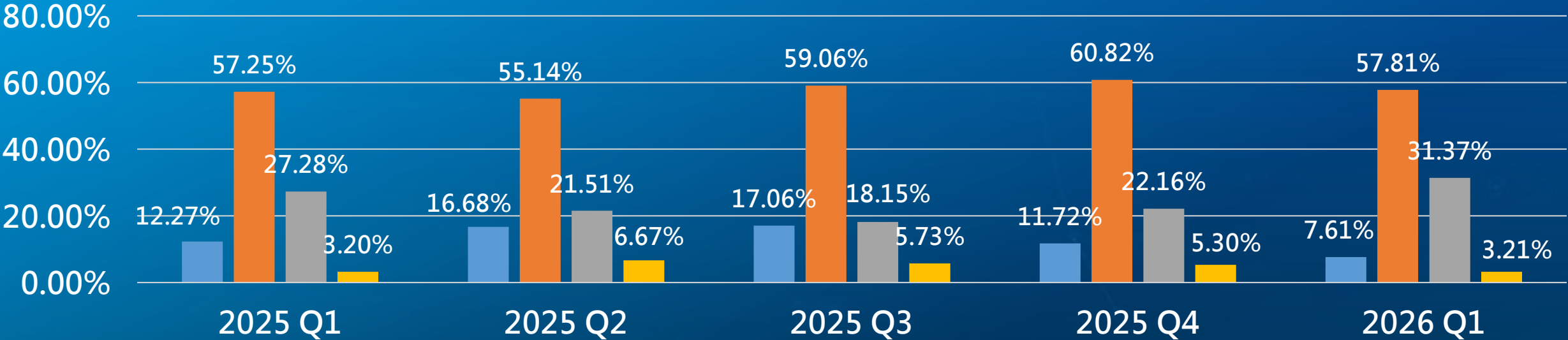
(NTD in thousands)	FY 26 Q1	FY 25 Q4	QoQ %	FY 25 Q1	YoY %
Operating Revenue	3,137,328	2,891,496	+8.50%	3,380,443	-7.19%
Gross Profit	776,809	604,773	+28.44%	617,482	+25.80%
Operating Income	345,190	188,892	+82.74%	238,139	+44.95%
Pre-Tax Income	337,054	214,299	+57.28%	253,143	+33.15%
Income Tax Expense	89,285	40,812	+118.77%	85,379	+4.57%
Net Income	247,769	173,487	+42.82%	167,764	+47.68%
EPS(NTD)	1.47	1.03	+42.72%	1.00	+47.00%

Gross margin	25%	21%	-	18%	-
Operating Profit Margin (OPM)	11%	7%	-	7%	-
Net profit margin	8%	6%	-	5%	-

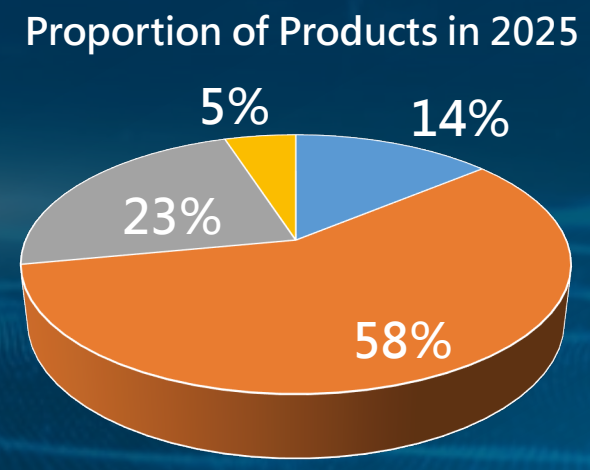
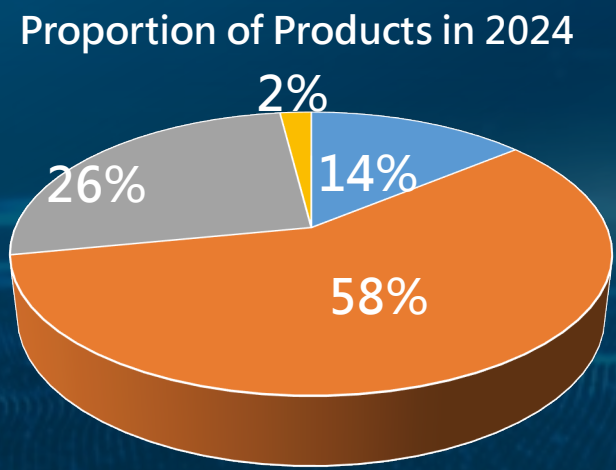
The numerical trends over the past three years



Product Mix by Quarter



■ Consumer ■ Automotive ■ Netcom ■ Other



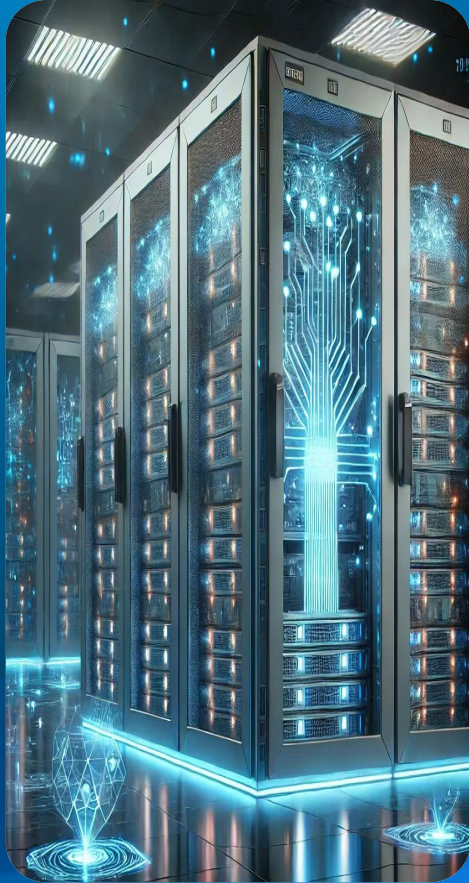
02 Company Outlook 2026Q2~Q4

Five product categories

ESON



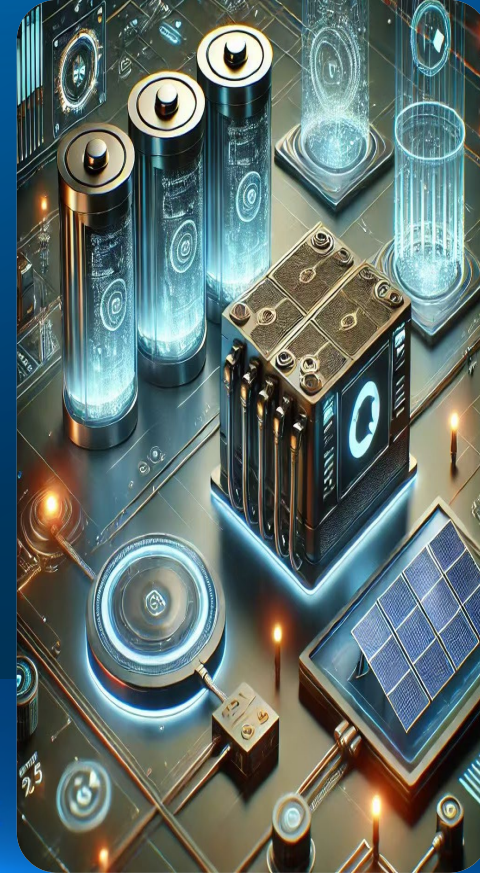
Automotive



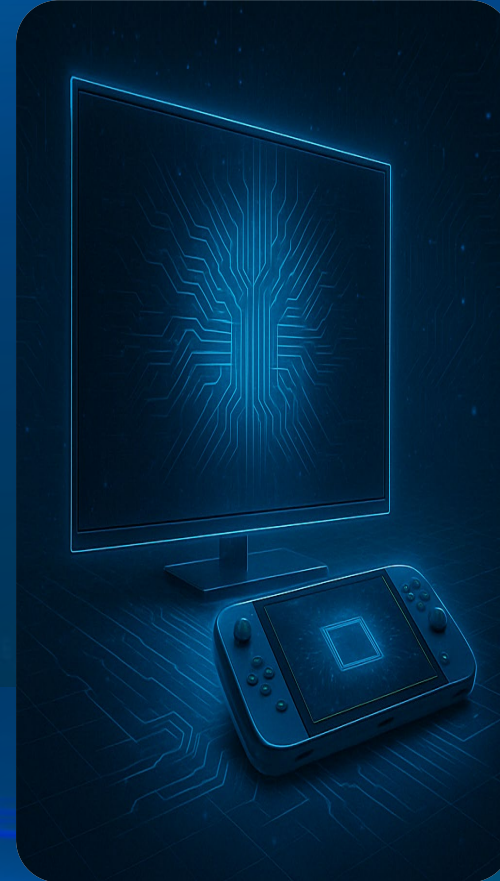
AI Server



LEO



Clean energy



Consumer

Outlook for 2026 (YoY)



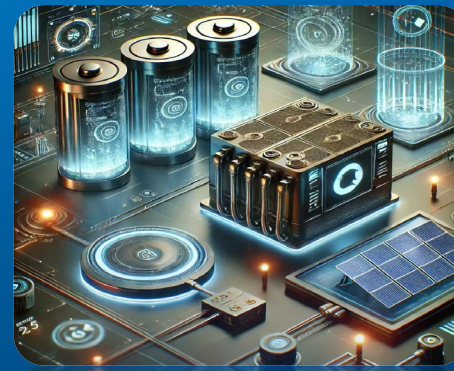
Revenue



Automotive



Netcom



Clean energy



Consumer

ON

Originally
Estimated
Conditions



Q1
Actual



- Q1 automotive product revenue decreased by approximately 6.3% YoY.
- New vehicle programs entered the pilot production phase after mold development in Q2. Mass production is expected to ramp up in H2.

- Low-orbit satellite products are expected to enter the ramp-up phase in Q3.
- Server products are progressing according to schedule, and orders for the new server platform have been secured.
- Mass production for new server customer orders is expected to begin at the end of Q2.

- Q1 shipments were below expectations, mainly due to delays in commercial contract negotiations with customers.
- New projects and new customer programs are currently under joint development.

- Consumer electronics products continue to be affected by weak global demand and customer shipment adjustments, resulting in declining shipment volume.

Q2~Q4
Outlook



03 Global Layout and Business Development

Business Development – Automotive Our advantage

ESON



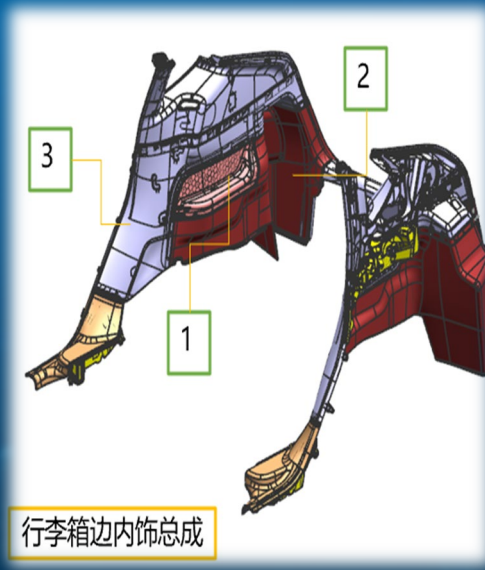
Complete production equipment

Molding machines, two-shot machines, stamping lines, testing equipment, cleaning, coating, powder-baking lines, laser cutting, bending, CNC, etc.



Highly automated production line

Automatic feeder, automatic spot welding/riveting, in-mold manipulator, automatic air leakage test



Diversified production processes

Welding, leather cutting/wrapping, foam molding, hot-melt bonding, insert molding, and component assembly.



Complete global layout

Global footprint enabling flexible adjustment of production sites to meet regional manufacturing needs.

Geographical Advantages: Providing Global Service Chain

ESON



Global Layout -Asia

ESON



Location : China(Kunshan)

Production process : Plastic Injection 、 Stamping 、 Coating 、 Welding 、 Assemble 、 Tooling 、 Rack cabinet etc

Manufacture products : Tooling 、 Automotive 、 Network 、 Consumer products etc .



Location : Malaysia/ (Batupahat Johor)

Production process : Plastic Injection 、 Stamping 、 Assemble etc

Manufacture products : Network 、 Server 、 Gaming 、 Consumer products



Location : Vietnam/Quang Ninh Province (Dong Mai)

Production process : Plastic Injection 、 Stamping 、 Assemble etc

Manufacture products : Network 、 Consumer products etc

Global Layout –North America

ESON



Location: Mexico (Tijuana)

Production process : Plastic Injection 、Stamping 、Welding 、Coating 、Assemble 、Rack cabinet etc

Manufacture products : Automotive 、Network 、Server 、Energy storage 、Consumer products etc



Location : Mexico(Monterrey)

Production process : Plastic Injection 、Stamping 、Welding 、Assemble etc

Manufacture products : Automotive 、Network 、Server 、Energy storage etc



【Tijuana】 Overview

- Land: 121,150m²
- Building: 56,600m²

B1: Metal Stamping
B2: Office & W/H
B3: Assembly Line & W/H
B4: Inject Molding
B5: Metal Stamping

B6: W/H
B7: Plastic Parts Painting & Assembly
B8: Metal Stamping Plant
B9: **Prototype & NCT**
R1: W/H

Extended Partnership Ecosystem

ESON



EV Charging



Energy Storage



TESLA



EVs & Robotaxis



Robot



LEO Satellites

SPACEX



Starlink User Terminal



Data Center



BESS Container

Note: The opportunities shown are potential business opportunities only and are not confirmed orders.

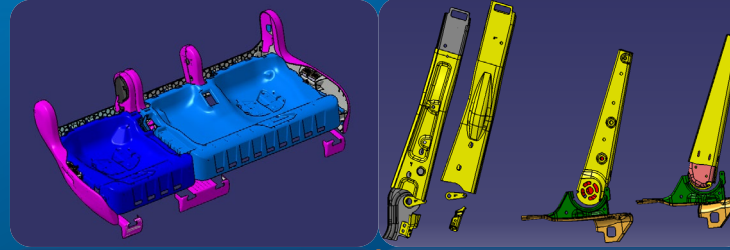
Business Development-Automotive

ESON

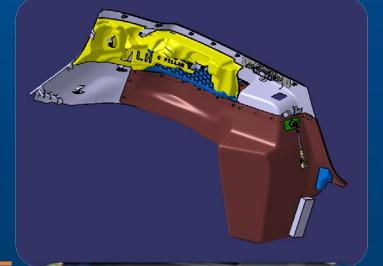
Engine compartment structural components



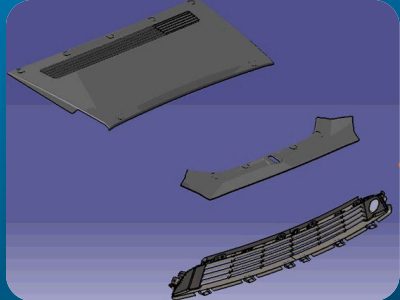
Seats and Seat Brackets



Rear Trunk Handle Trim Assembly



Front Grille



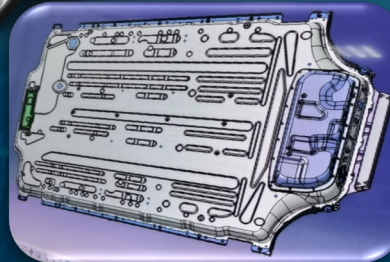
Automotive Body Structures



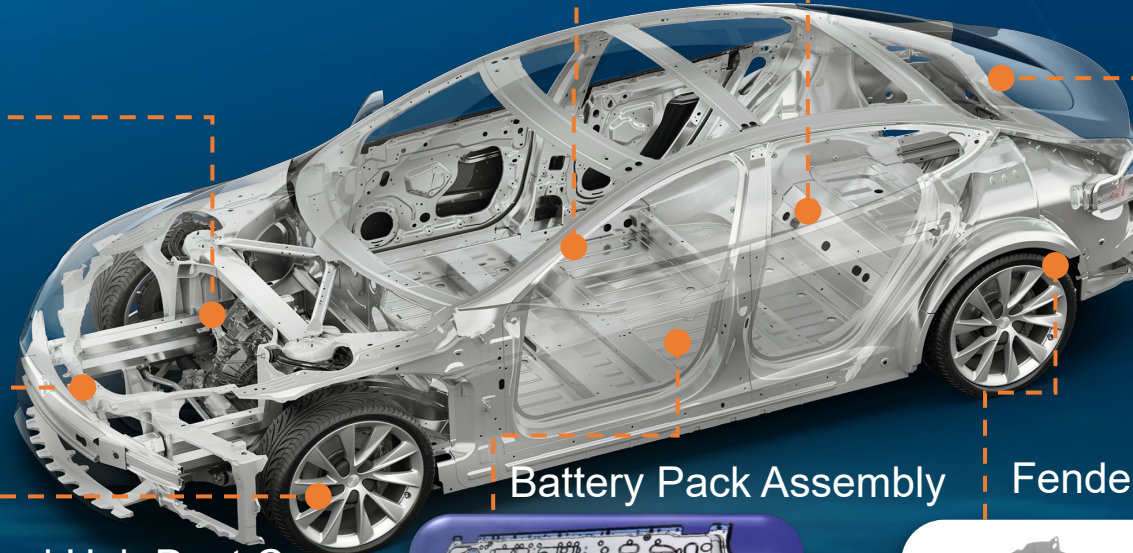
Wheel Hub Dust Cover



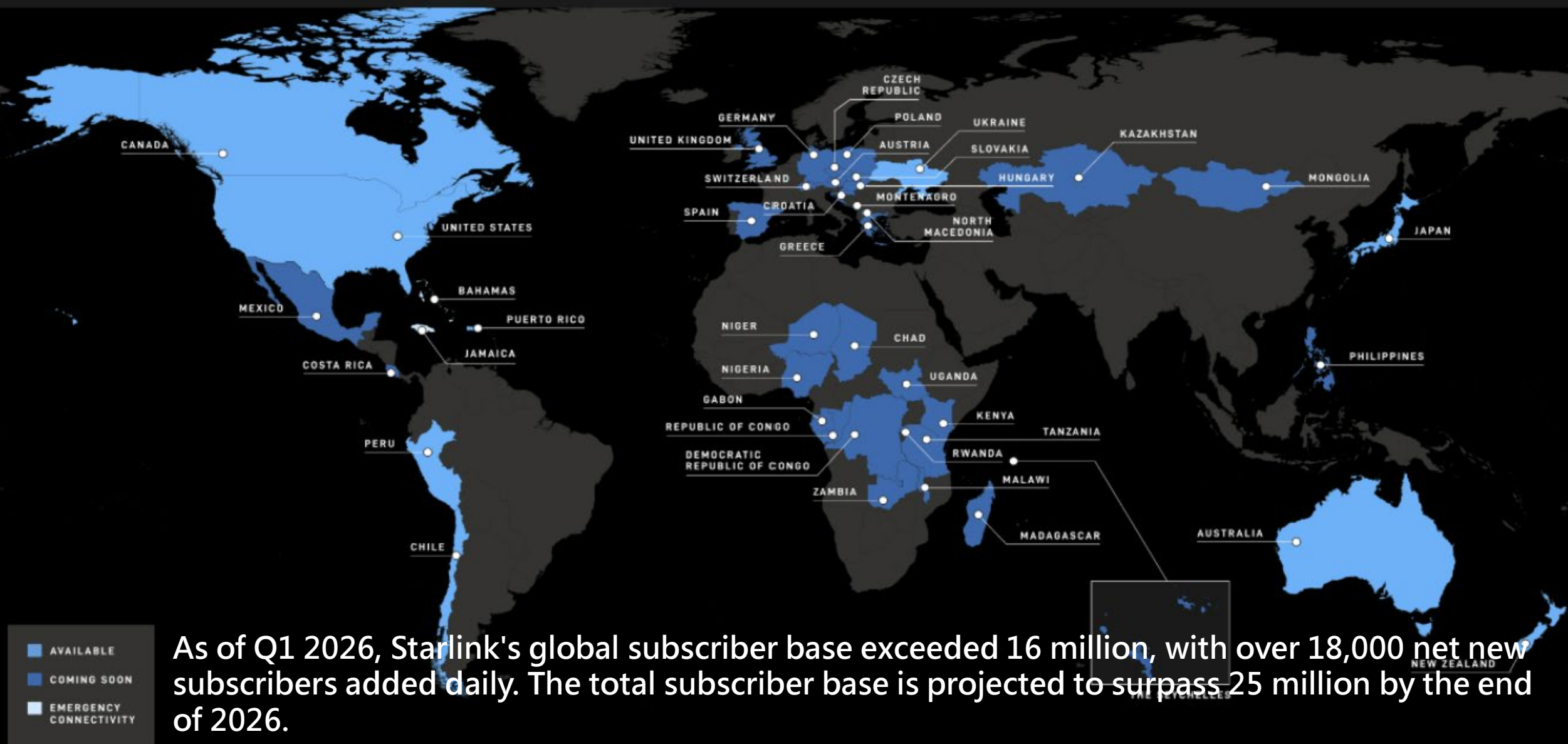
Battery Pack Assembly



Fender Liner



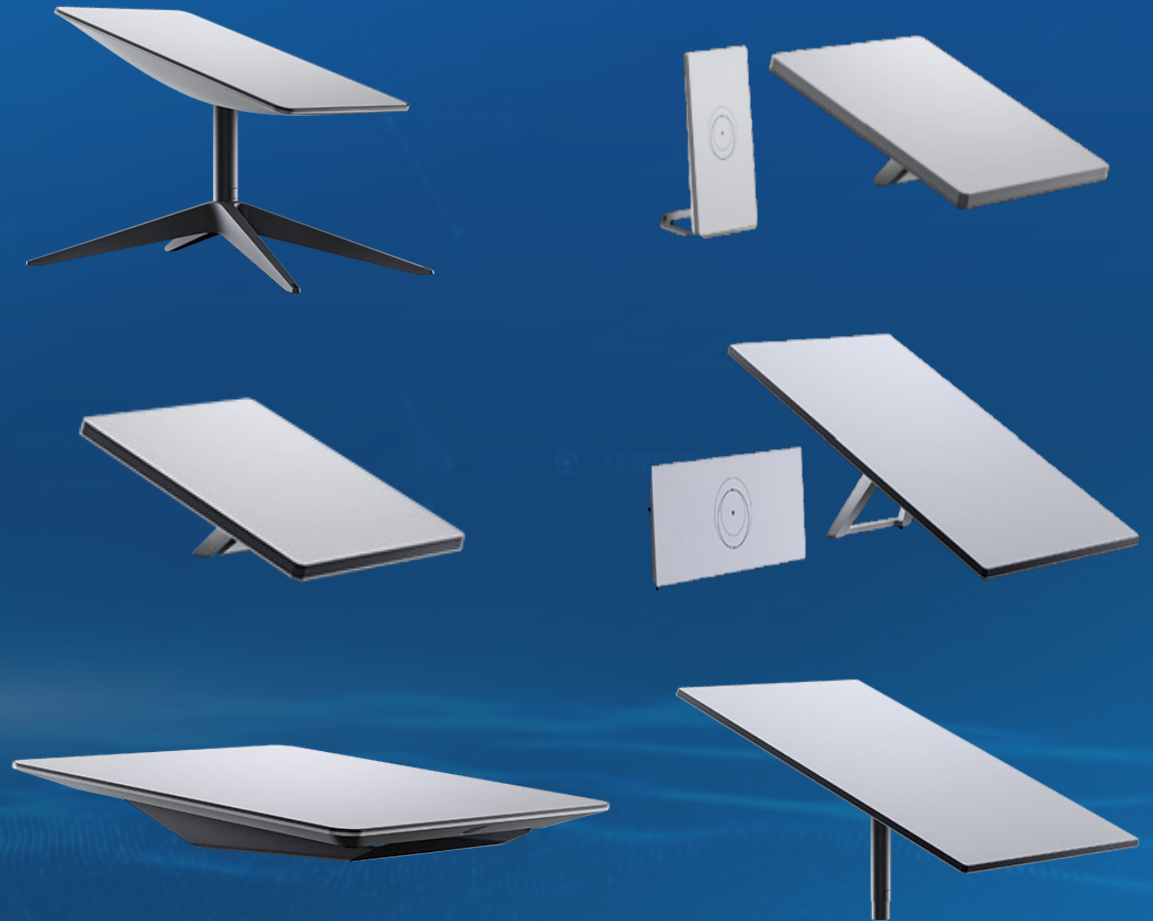
Business Expansion – Low Earth Orbit(LEO) ^{ESON}



Business Expansion – Low Earth Orbit (LEO) ESON

- Comprehensive product portfolio covering Standard, Mini, Performance (Gen 3 / Gen 4), and Enterprise user terminals as a Tier 1 supplier, with a focus on sheet metal components including top covers, bottom covers, brackets, and heat sinks.
- Localized manufacturing has been established, with production allocated to regional facilities based on customer requirements for global delivery.
- Multiple tooling programs are scheduled to complete development, validation, and qualification in H2 FY2026, followed by mass production ramp-up.
- Business engagements with European and U.S. customers are ongoing.

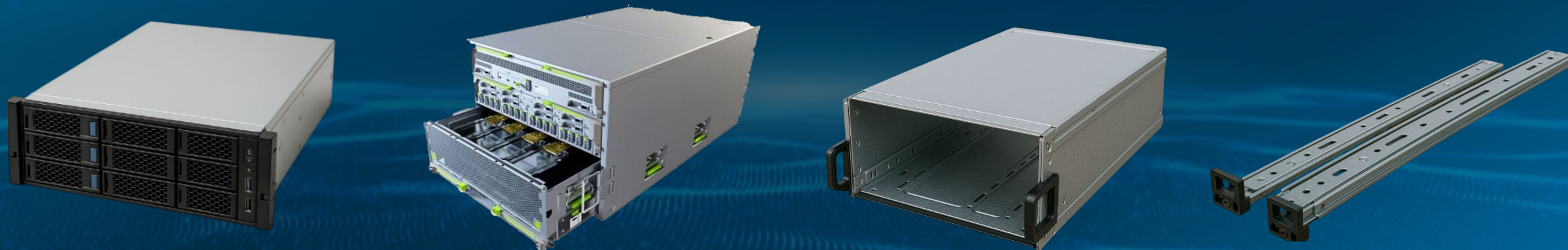
Sheet metal components for the complete product portfolio, including top covers, bottom covers, brackets, heat sinks, and assembly modules.



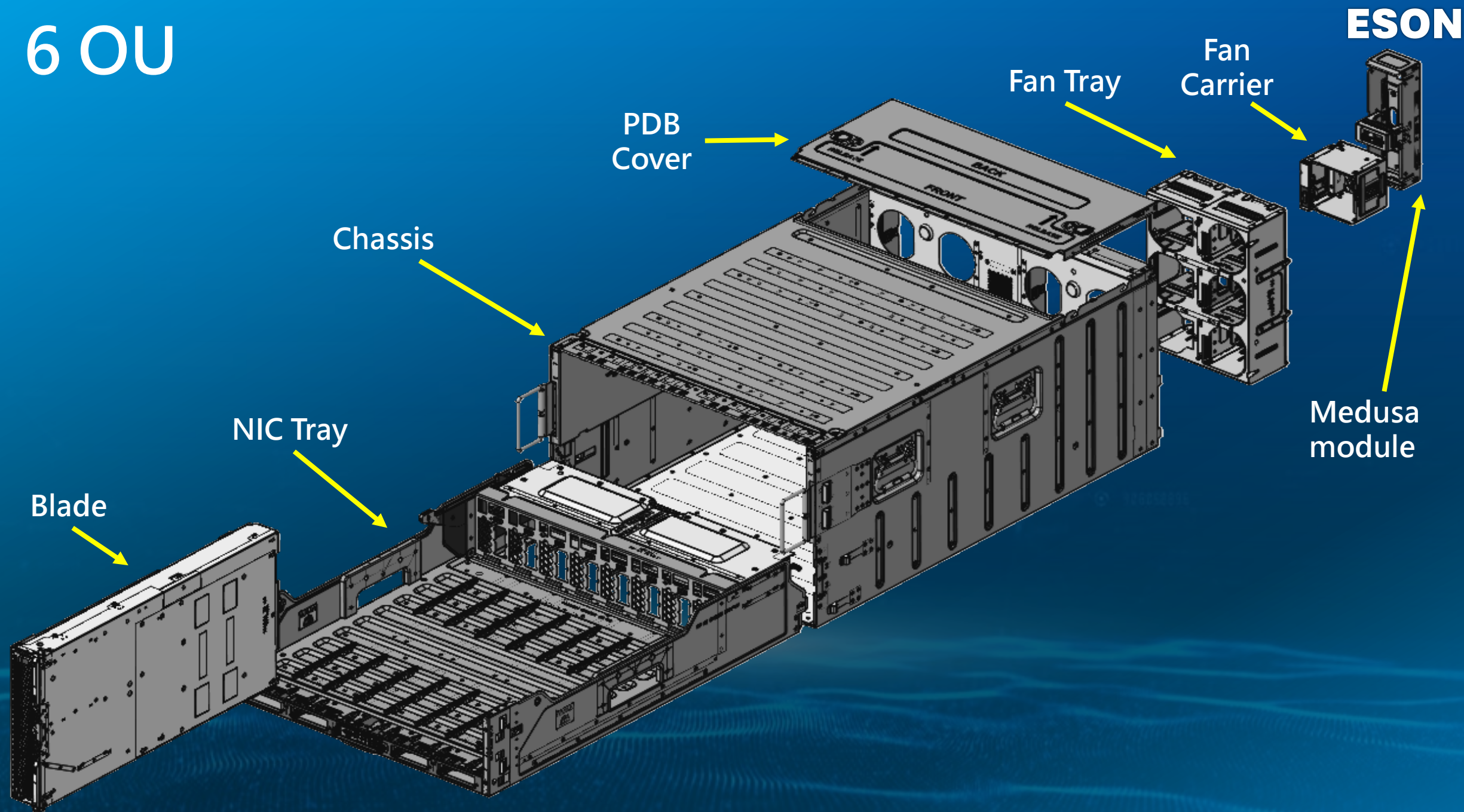
Business Expansion – Server

ESON

- ✓ Server products are in mass production across global manufacturing sites.
- ✓ Next-generation server platforms are expected to enter mass production in 2027, with an estimated product life cycle of 3–5 years.
- ✓ Mass production for new server customer programs began with pilot production in Q2, laying the foundation for deeper strategic collaboration.
- ✓ R&D investment continues to increase, with a focus on ODM/JDM collaboration for next-generation data center solutions, expanding into related infrastructure products such as racks, switches, BBUs, and other supporting equipment.

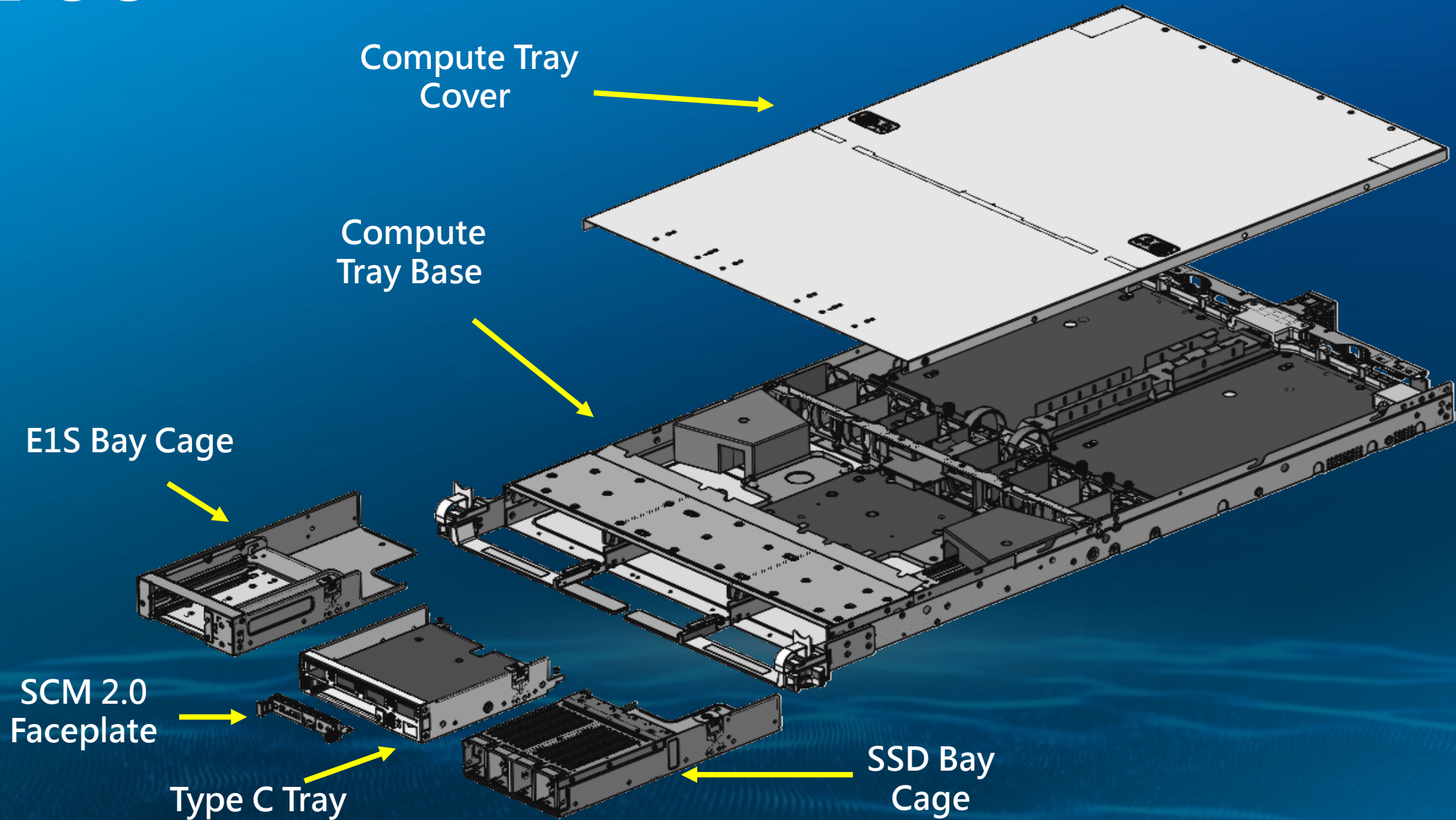


6 OU



1 OU

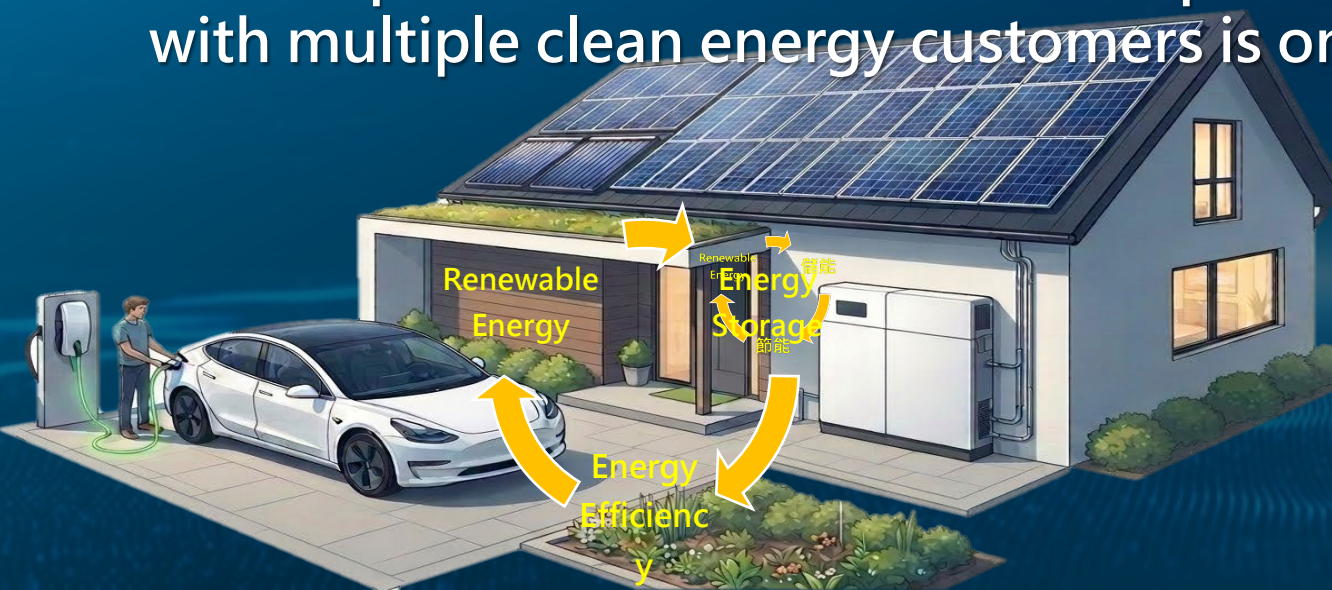
ESON



Business Expansion – Clean Energy

ESON

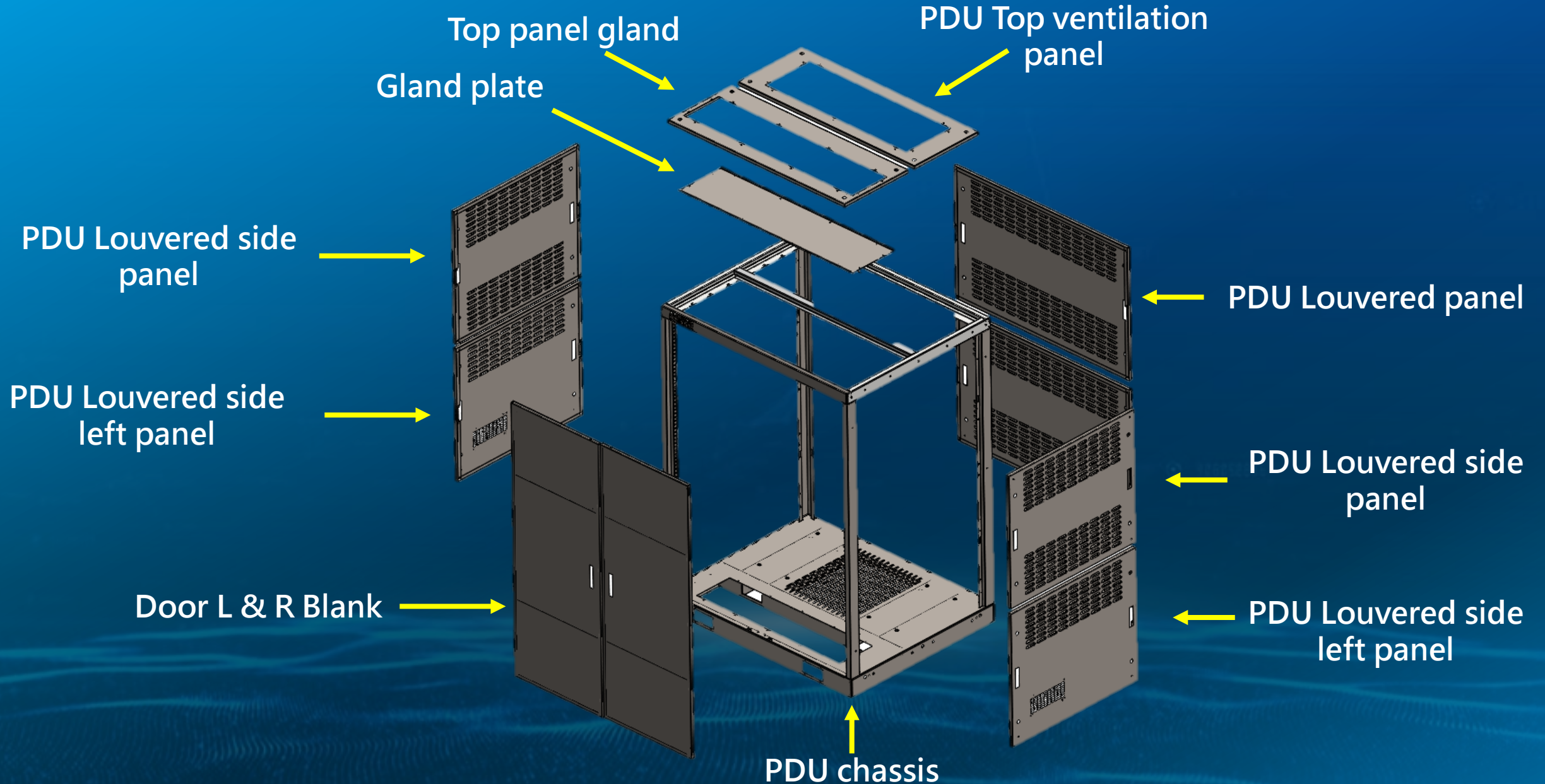
- U.S. energy policies are accelerating supply chain relocation and local manufacturing for the clean energy industry.
- The reshoring of manufacturing to the U.S. is driving strong growth in both residential and industrial power demand, accelerating the adoption of energy storage systems and energy-efficient solutions, with the B2C market showing the strongest momentum.
- Several products have entered mass production, while new product development with multiple clean energy customers is ongoing.



Smart Energy Management Solutions include inverters, EV chargers, battery energy storage systems (BESS), and energy-efficient equipment.

PDU CHASSIS

ESON



Environmental Sustainability

Water Resource Management



- ✓ Passed the industrial water recycling rate certification, achieving a reuse rate of 98.5%.
- ✓ Optimized production processes by installing water-saving equipment and flow control valves, and performed regular inspections and maintenance of the piping system to prevent leakage.
- ✓ Conduct monthly wastewater testing to ensure transparent water quality data and full compliance with environmental regulations.

Unit : Megaliters

Item	2025	
	All Regions	Water-stressed Regions
Total water withdrawal (a)	310.39	292.14
Total water discharge (b)	248.31	233.71
Total water consumption (a)-(b)	62.08	58.43

Energy Management



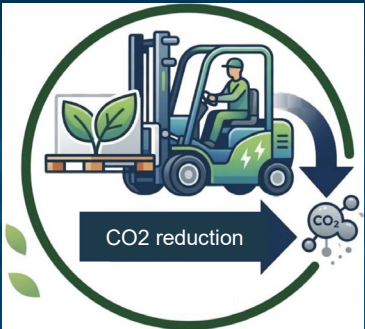
- ✓ The solar power plant generated a total of 4,727,524 kWh of electricity, with green energy accounting for 30.29% of the facility's total power consumption.



Voluntary Carbon Reduction Program



- ✓ Replaced diesel forklifts with electric forklifts, reducing energy consumption by 14.91 gigajoules (GJ) in 2025.
- ✓ In line with production growth, we replaced older machinery with over 10 new energy-efficient units to reduce carbon emissions per unit of product and enhance equipment efficiency.



Eson Precision
Ind. Co., Ltd.

ESON

2025
Environmental Social
Governance Report

Our Sustainability Report is now available, covering: **ESON**

- ✓ SASB Industry-Specific Metrics 、SASB Content Index
- ✓ TCFD Climate-related Financial Disclosures Framework
- ✓ Nature-related financial disclosures (TNFD), framework questionnaire, and preliminary assessment of ecological risks.

We plan to incorporate IFRS S1 and S2 standards into our future sustainability reports.

• Preliminary Assessment of TNFD Nature-Related Financial Disclosures[◀]

In 2025, the Group adopted the TNFD assessment questionnaire to conduct a preliminary evaluation of its applicability. This questionnaire was designed with reference to the disclosure recommendations and the LEAP approach framework issued by the Taskforce on Nature-related Financial Disclosures (TNFD), as well as the disclosure requirements of GRI 101: Biodiversity. The objective is to assist the Group in conducting a current-state inventory—including the natural resources significant to the Group, as well as policies, management practices, and overall maturity regarding nature-related issues—thereby serving as a reference for future deep-dive assessments and disclosures under the TNFD framework.[◀]

According to the preliminary self-assessment, water resources are the primary natural resource with which the Group’s main business operations interact and upon which they depend. This dependency is mainly concentrated at the Group’s manufacturing sites, including the Malaysia plant, Eson Precision (Kunshan) Co., Ltd. (Kunshan plant), and Yantai Zhengyi (Yantai plant). Within the operations of the Group and its supply chain, processes such as painting, grinding, oven operation, and boiler operation, as well as the discharge of process wastewater, may impact water resources. These areas have been identified as key focus items for future water resource management and reduction planning.[◀]

TNFD Nature-related Financial Disclosures

• TCFD Climate-related Financial Disclosures[◀]

Governance[◀]

To address the high degree of uncertainty surrounding climate change and the rapid shifts in policies and markets, the Group regularly convenes senior management from various departments to identify material climate-related risks and opportunities. Furthermore, we assess the potential impacts of floods, droughts, typhoons, and extreme heat on our operational sites to better understand external environmental changes and market dynamics, thereby enabling a more comprehensive approach to our overall operational strategy.[◀]

◀

Senior Management Responsibilities[◀]

• **Board of Directors** : [◀]

The Group identifies the Board of Directors as the highest governance body for addressing climate change, responsible for supervising and providing guidance on climate-related policies.[◀]

• **Sustainability Committee**:[◀]

The Board of Directors has established a "Sustainability Committee" under its authority, composed of three members possessing expertise and capabilities in corporate sustainability. The Committee convenes to formulate goals, promote and strengthen action plans and capital expenditures for key sustainability policies (including climate-related issues) across the Group, and review, track, and revise the implementation status and effectiveness of these sustainability initiatives. Reports are submitted to the Board of Directors on a semi-annual basis. In 2025, the Committee held two meetings; in August and November, respectively, it reported to the Board to review the 2024 Sustainability Report and the schedule for the 2025 Sustainability Report, as well as the implementation timelines for TCFD and SASB standards.[◀]

TCFD Climate-related Financial Disclosures

SASB Industry Guidance Overview - Hardware (TC-HW)

Topic	Accounting Metric	Category	Unit of Measure	Code	2025 Explanation						
Product Security	Description of approach to identifying and addressing data security risks in products	Discussion and Analysis	Not applicable	TC-HW-230a.1	The Company's products are made of metal and plastic products. The products do not contain any firmware, software, or executable code, nor do they have Internet connection or data processing functions. Therefore, product-related data security risks do not exist, making this metric inapplicable. Please refer to 3.3 Information Security for the Company's information security management.						
Employee Diversity & Inclusion	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	Quantitative	Percentage (%)	TC-HW-330a.1	Gender Representation of Global Employees (%)						
						Female	Male	Diverse Gender			
					Executive management	0.03%	0.12%	0%			
					Non-executive management	1.45%	4.98%	0%			
					Technical personnel	33.91%	45.02%	0%			
					All other employees	6.37%	8.67%	0%			
					Diverse Group Representation of Global Employees (%)						
					Indicator	Under 30 years old	30-50 years old	Over 50 years old	Persons with disabilities	Indigenous peoples	Immigrants
					Executive management	0.00%	0.00%	0.15%	0%	0%	0%
					Non-executive management	0.36%	4.23%	1.84%	0%	0%	0%
Technical personnel	30.53%	42.93%	6.04%	0%	0%	0%					

SASB Metrics Disclosure

04 Q & A

Thank you