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ESON and Stakeholders

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ESON and Stakeholders

1.1 About ESON

Overview of Business Operations

ESON Precision Engineering Co. Ltd. was established on June 17, 2008 and is headquartered in the Cayman Islands. The Group mainly engages in the design, development, manufacturing, and sales of molds, plastics, and hardware products. ESON has established 26 operational sites in Mainland China, Taiwan, Slovakia, Mexico, Vietnam, and Malaysia. The Group has a total of 3,315 employees. In 2025, the total revenue reached NT\$12,080,401 thousand, with a net profit after tax of NT\$741,268 thousand. For more information on financial performance, please refer to the Company's 2025 Annual Report.

Operating Revenue

Sales/Provision of Main Products/Services

Unit: NT\$ thousand

Region/Year	2024		2025	
	Amount	Ratio (%)	Amount	Ratio (%)
China	526,617	4.02%	1,940,852	16.06%
Americas	9,232,127	70.51%	8,779,446	72.68%
Asia	231,757	1.77%	117,258	0.97%
Others	3,103,830	23.70%	1,242,845	10.29%
Total	13,094,331	100%	12,080,401	100%

Note: Restatements of information: Operating revenue amounts for the Americas and Asia in 2024 are displayed separately, with the addition of operating revenue details for Asia. Changes in the reporting of operating revenue details for other regions in 2024 are also reflected. While the amounts and percentages for these items have been restated, the total amount remains unchanged.



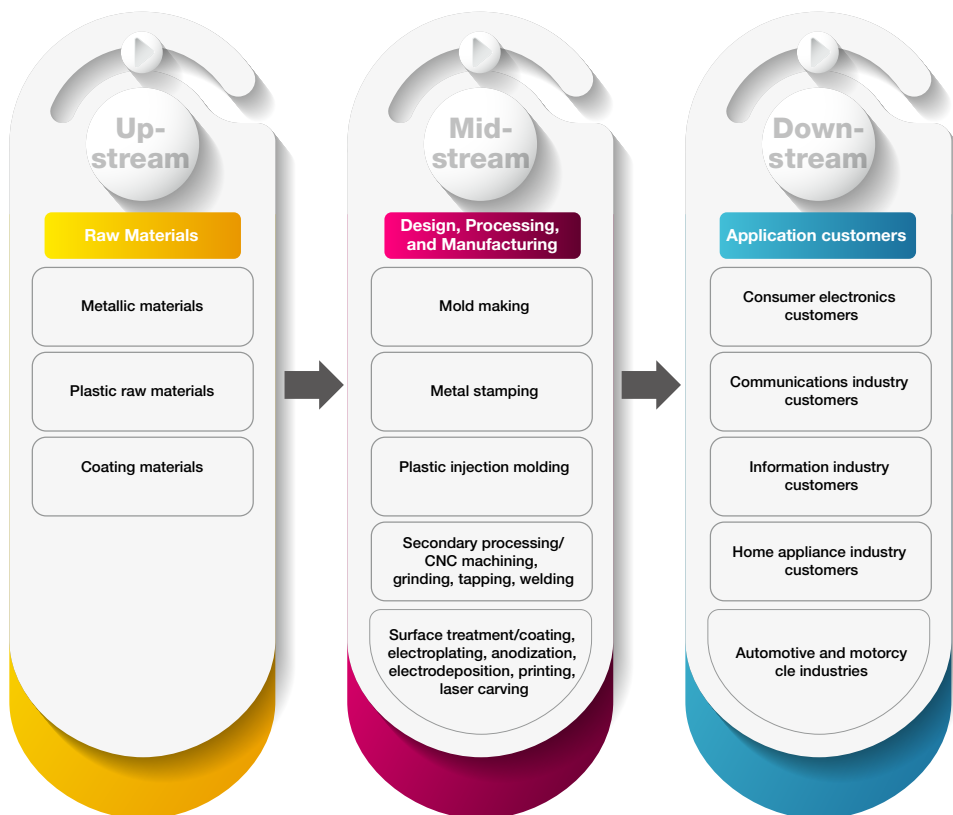
Unit: NT\$ thousand

Business Item/Year	2024		2025	
	Sales	Percentage (%)	Sales	Percentage (%)
Automotive mechanism	7,560,337	57.74%	7,005,710	57.99%
Network communication mechanism	3,396,745	25.94%	2,719,046	22.51%
Consumer electronics mechanism	1,875,900	14.32%	1,733,261	14.35%
Others	261,349	2.00%	622,384	5.15%
Total	13,094,331	100%	12,080,401	100%

Value Chain Overview

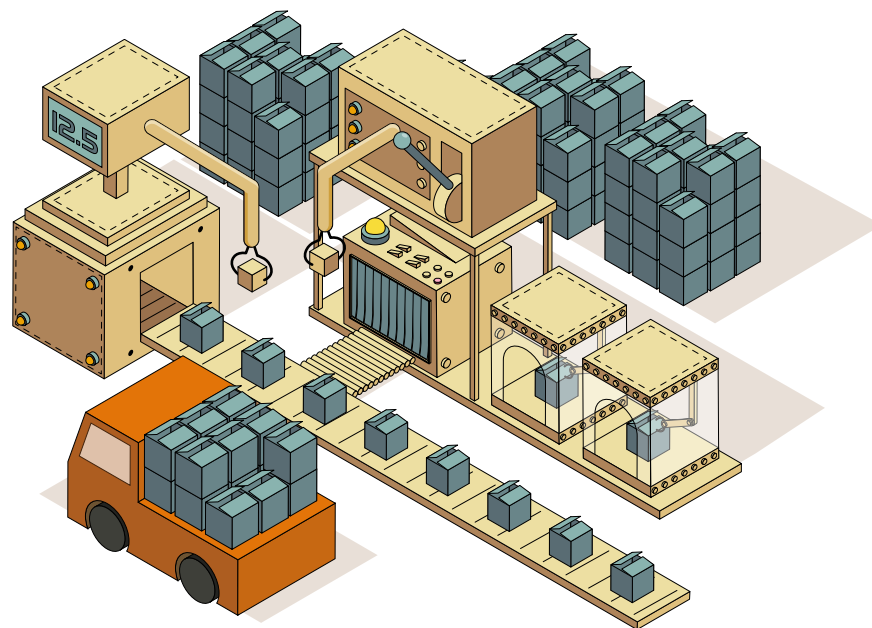
ESON Group is engaged in precision mold manufacturing, metal stamping, plastic injection molding, and other components products. Upstream raw materials are supplied by well-known domestic and foreign manufacturers and downstream customers are internationally renowned manufacturers. The Group's long-term stable operation management has established excellent partnerships with upstream and downstream manufacturers, and can obtain first-hand information to facilitate decision-making.

The following figure shows the upstream, midstream, and downstream relations of the industry at the current stage:



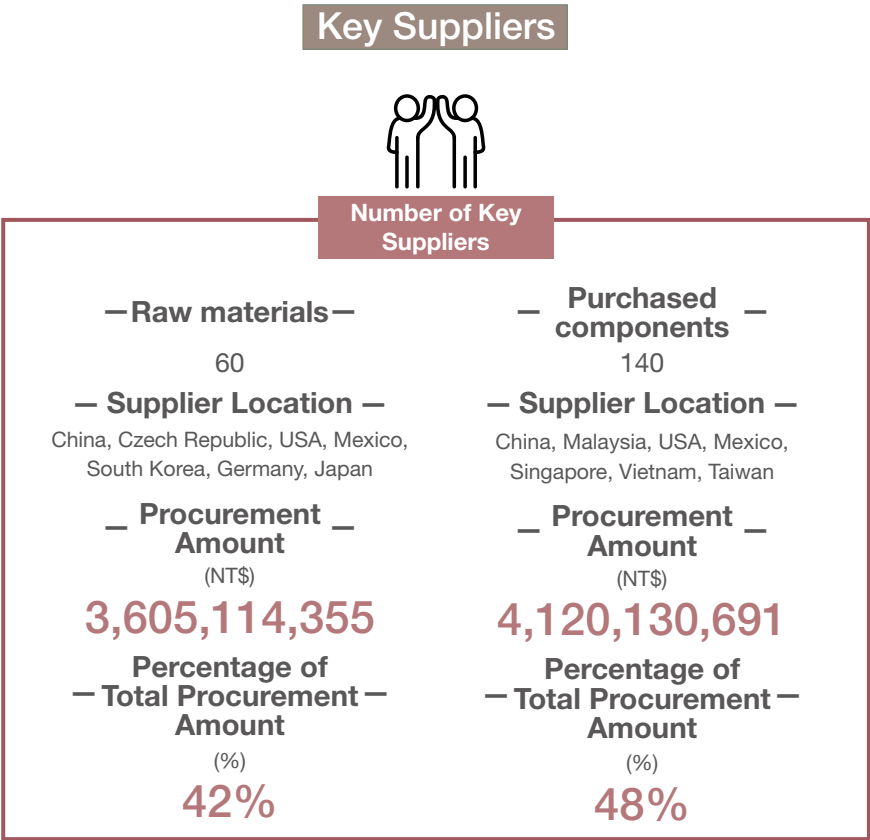
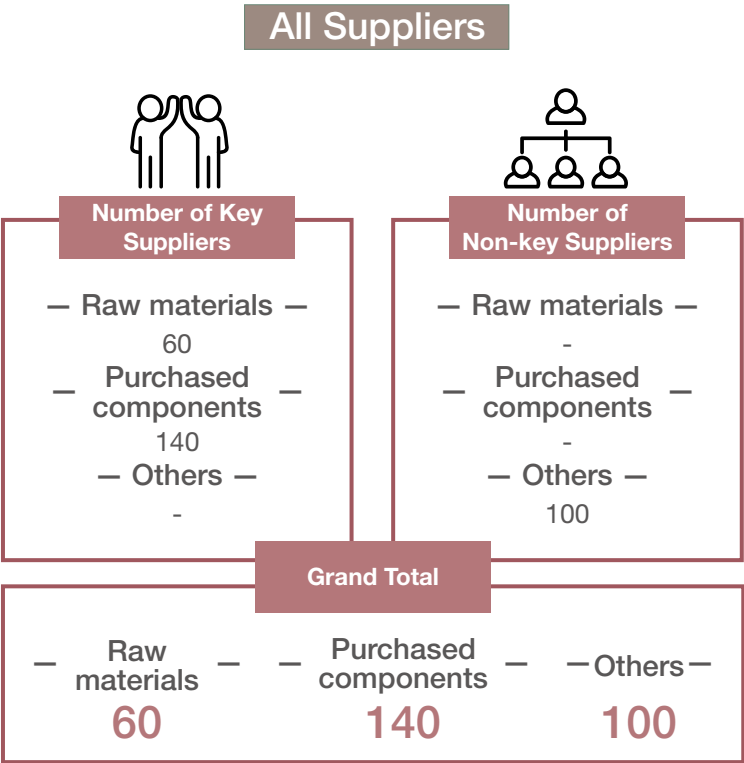
Downstream Customers

ESON Group is engaged in precision mold manufacturing, metal stamping, plastic injection molding, and other components products. In 2025, the Group's downstream customers in the server and consumer industries were mainly system manufacturers engaged in complete system assembly. The markets include North America, Europe, and Asia. In addition, for some communications industry customers, their products are directly delivered to the end-manufacturer, Space X. It is a low-earth orbit (LEO) satellite manufacturer. LEO satellites possess advantages such as lower latency, being unaffected by terrain and weather conditions, and communication coverage without dead zones. End products have been sold in 68 countries, including Europe, Asia, and Africa, and are under continuous development.



Suppliers

As of 2025, ESON Group worked with a total of 300 suppliers. Procurement categories mainly include raw materials, purchased components, and others (including chemicals, packaging materials, equipment, and surface treatment). Key suppliers were then identified based on conditions such as the procurement amount and criticality of each category. “Key Suppliers,” defined as direct material suppliers with the top 90% of total procurement amount, totaled 200, representing approximately 66% of all suppliers. In 2025, the total procurement amount from all suppliers was approximately NT\$8,583,605,606, calculated based on related-party transaction status. The highest procurement expenditure was for automobiles.



1.2 Stakeholder Identification and Communication

To fulfill corporate social responsibility, we must value the rights and interests of stakeholders. While pursuing sustainable operations and profitability, we should address environmental, social, and corporate governance issues, incorporating these considerations into the Company's management policies and operational activities to achieve the goal of sustainable development. Through the following effective communication platforms with stakeholders, ESON manages to understand the reasonable expectations and needs of stakeholders. Regardless of whether inquiries, grievances, or suggestions arise from internal or external issues related to economic, social, or environmental aspects, the Company, guided by the principle of integrity, addresses them appropriately and provides feedback or improvement plans to ensure effective communication.



Stakeholder Identification and Communication

The topics of concern and communication details with stakeholders in 2025 are as follows:

Category	Significance to ESON Precision	Issues of Concern	Communication Channels and Frequency		2025 Communication Details and Results	Point of Contact
Employees	Employees are an important component of the Company and the cornerstone of sustainable development. They are the core drivers for the continuous growth of the Company. Therefore, only by providing a friendly working environment and reasonable labor conditions can the Company foster a motivated team that is empowered to unleash their full potential and passion, thereby creating better business performance and value for the Company.	- Talent Development - Employee Care and Labor Protection - Occupational Health and Safety	Employer-employee meetings	Quarterly	Employee opinions are heard and responded to through labor representatives. Number of employer-employee meetings held by the Taiwan branch in 2025: 4.	speakout@eson.tw Mr. Yang
			Kunshan Plant's union	When necessary	Employee opinions are heard and responded to through the union. Number of union meetings in 2025: 5.	
			Performance evaluations and meetings	Annually	Regular performance meetings help both supervisors and employees assess goal attainment. All performance evaluations were completed in 2025.	
			Employee grievance mailbox	Real-time	The Company provides diverse, open, and transparent communication channels, continuously strengthening two-way and real-time communication with employees. Number of grievances/reported cases in 2025: 0.	
			Internal announcements	When necessary	The Company announces and disseminates its important internal policies or implementation measures for employees' compliance.	
			Annual employee health examinations	Annually	Each year, the Taiwan Branch works with contracted health management institutions to organize health examinations for employees to monitor their own health conditions. Number of employees receiving health examinations in 2025: 31.	
			Employee education and training	When necessary	The Company provides relevant training courses to improve employees' expertise and general competencies. - In 2025, the Taiwan Branch conducted training for 50 people, totaling 93 hours. - In 2025, the Kunshan Plant conducted training for 471 people, totaling 9,119.75 hours. - In 2025, the Vietnam Plant conducted training for 19 people, totaling 55.5 hours.	
			Safety production meetings	When necessary (as required by service providers)	Number of safety production meetings: 48. Number of occupational health and safety training sessions: 73. Number of participants: 1,478. Number of emergency drills: 24. Number of drill participants: 3,014.	michael.liu@eson.tw Section Chief Liu

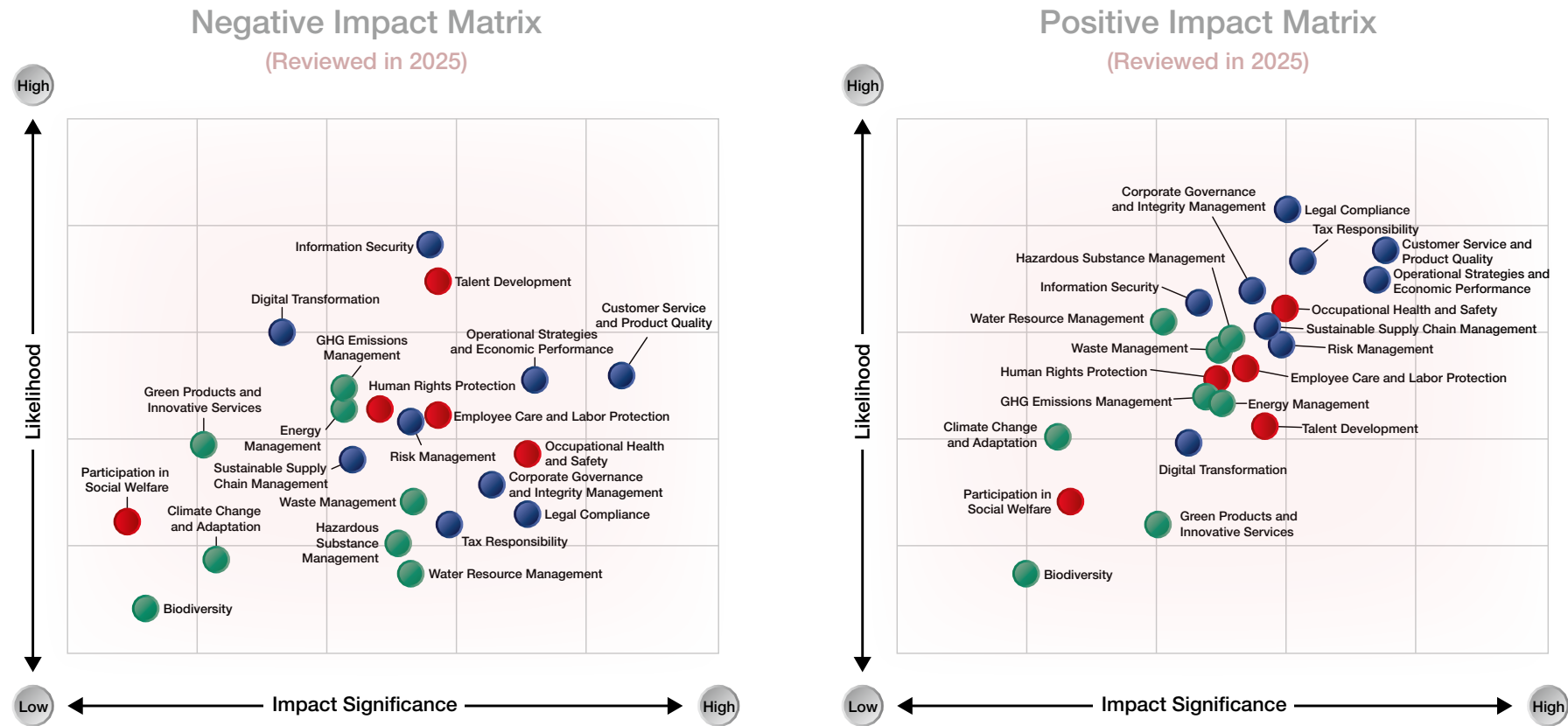
Category	Significance to ESON Precision	Issues of Concern	Communication Channels and Frequency		2025 Communication Details and Results	Point of Contact
Customers	Customers are the most influential stakeholders in the development and manufacturing of ESON's products. They also follow ESON's efforts in the promotion of economic, environmental, and social issues.	- Operational Strategies and Economic Performance - Risk Management - Information Security - GHG Emissions Management - Water Resource Management - Customer Service and Product Quality	Business meetings	Quarterly	In 2025, 12 customer meetings were held to stay informed of their development directions and jointly create economic performance.	eson-ir@eson.tw Manager Liu
			Customer GHG emissions questionnaires	When necessary	We actively responded to the GHG emissions investigation requests from the value chain, completing GHG questionnaires for 4 customers in 2025, demonstrating high level of operational transparency and willingness to cooperate.	
			Customer quality monthly meetings	Monthly (Vietnam Plant and Malaysia Plant on an ad hoc basis)	The Company completed monthly quality reports for 63 customers in 2025.	
Suppliers/ partners	Good suppliers and partners can provide a reliable supply of materials and services, ensuring ESON Precision to maintain stable production operations and achieve optimal business performance.	- Legal Compliance - Operational Strategies and Economic Performance	Supplier evaluations	Annually	The Company evaluated 219 suppliers in 2025.	services@eson.tw Ms. Shih
			Interviews (on-site, telephone, fax, email, etc.)	When necessary		
Shareholders/ investors	The opinions and suggestions from shareholders and investors serve as important indicators for the management team when making operational decisions.	- Operational Strategies and Economic Performance - Customer Service and Product Quality - Information Security - Occupational Health and Safety - Hazardous Substance Management	Shareholders' Meeting	Annually	- The Company held 1 shareholders' meeting, 4 board meetings, and 2 investor conferences to communicate market conditions, future trends, growth strategies, and profitability with investors. - In addition, an IR mailbox has been set up as a communication channel with investors. All investors' calls or e-mails received a response in 2025. - The Company published a total of 30 pieces of material information in 2025.	eson-ir@eson.tw Manager Liu
			Investor conferences	Annually		
			Interviews (telephone, fax, email, etc.)	When necessary		
			Release of financial reports	Quarterly		
			Market Observation Post System (MOPS)	When necessary		
			Mailbox for investors	When necessary		
			Company website	When necessary		
			Government reporting	Annually	In 2025, ESON completed a consolidated GHG inventory covering the Group's boundary and disclosed in the ESG Report. Please refer to [Schedule 2 Climate-related Information of TWSE/TPEx Listed Company] for details on the inventory and external assurance status.	
				When necessary	Hazardous substances are reported in the government regulatory system when necessary. A total of 94 tons of hazardous waste was generated and 15,559 tons of wastewater were discharged, all of which were removed and disposed of in accordance with the law.	

1.3 Identification of Material Topics

Material Topic Identification Process

ESON Precision identifies and reviews material topics and their associated impacts on a three-year cycle. In the first year of the cycle, questionnaires are distributed to internal and external stakeholders to assess the probability and scale of the positive and negative impacts of various sustainability issues on the economy, environment and society (including human rights). 2025 was the second year of the aforementioned cycle. Through the 2025 ESG Report Material Topic Review Seminar, the Company reviewed the material topics established in the previous year. Changes in the internal and external environment and stakeholder perspectives were taken into consideration to assess the changes in impact of material topics, and adjustments to material topics for the year were discussed on this basis. It was confirmed that the 6 material topics identified in 2024 would continue in 2025 and the decision was approved by the Chairman. The process for identifying and reviewing material topics is described below.

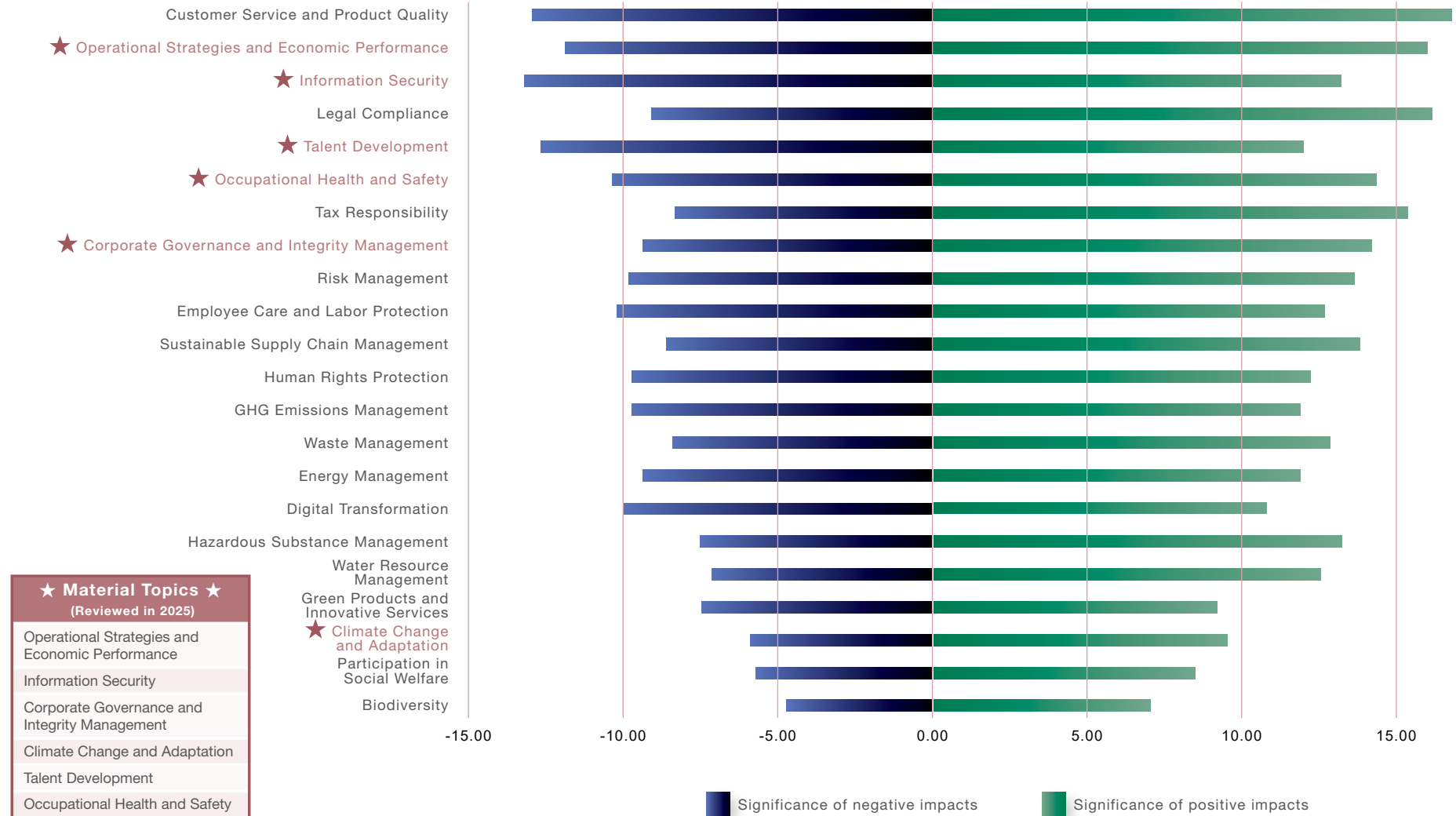




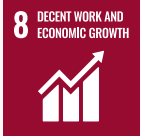
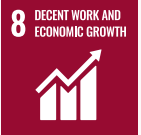
Aspects of Sustainability Issues

Environment	Society	Governance/Economy
Green Products and Innovative Services GHG Emissions Management Water Resource Management Climate Change and Adaptation	Employee Care and Labor Protection Human Rights Protection	Operational Strategies and Economic Performance Corporate Governance and Integrity Management Risk Management Digital Transformation Sustainable Supply Chain Management
Energy Management Waste Management Hazardous Substance Management Biodiversity	Occupational Health and Safety Talent Development Participation in Social Welfare	Tax Responsibility Legal Compliance Information Security Customer Service and Product Quality

Assessment of the Significance of Positive and Negative Impacts of Sustainability Issues (Reviewed in 2025)



Material Topics and Value Chain Boundaries

Corresponding SDGs	Aspect	Material Topics	Value Chain Boundary Impact		
			Upstream	ESON Operations	Downstream
  	Governance/Economy	Corporate Governance and Integrity Management	●	●	●
		Operational Strategies and Economic Performance		●	
		Information Security		●	●
   	Environment	Climate Change and Adaptation	●	●	●
    	Society	Talent Development		●	
		Occupational Health and Safety Management	●	●	

● Indirect impact ● Direct impact