

05

Common Good

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Common Good

5.1 Talent Development

Material Topics Management - Talent Development

Description of Impact	Actual positive impact: We are committed to cultivating professional talent and enhancing employees' professionalism and competency. It cares for employees' needs holistically while establishing robust talent nurturing and development plans. These efforts aim to boost the Group's competitiveness, strengthen employee cohesion, and improve operational effectiveness.		
	Potential negative impact: As the Group's operations expand, the demand for human resources continues to grow. However, amid challenges such as declining birth rates and difficulties in hiring a skilled workforce, employees face greater pressure to achieve more stringent professional training as well as shifts in their professional roles. In the absence of a comprehensive global human capital deployment plan for the Group, employees may not be able to obtain sufficient training resources, which will affect their professional development and hinder career growth. Moreover, over the course of international collaborations, employees may run into cultural conflicts, which will affect teamwork, reduce work efficiency, and increase a sense of frustration.		
Policy/Commitment	Talent is a cornerstone of ESON's sustainability. We are dedicated to providing a high-quality workplace, competitive compensation and benefits, and comprehensive training programs. Our goal is to attract, develop, and retain top talent, thereby enhancing employee engagement and improving the Company's operational effectiveness.		
Actions Taken	We provide training and development opportunities, transfer options, constructive feedback, mentorship programs, promotion opportunities, and mechanisms for employer-employee communication, thereby supporting employees in their growth.		
Tracking and Evaluation Mechanism	1. Conduct training courses effectively through annual training plans. 2. Perform performance review meetings effectively through annual performance evaluations. 3. Provide on-the-job training (OJT) where senior employees mentor new hires, helping them quickly grow into competent professionals. 4. Improve employer-employee communication through employer-employee meetings (or plants' union meetings), held as scheduled on a quarterly basis.		
Management Goals	Short-term Goals (Within 3 Years)	Medium-term Goals (3-5 Years)	Long-term Goals (5 Years or More)
	1. Provide employees with the necessary skills and knowledge through internal and external training. 2. Conduct regular performance evaluations and actively provide feedback and mentorship from unit supervisors to help and motivate employees to improve their performance.	1. Provide specific positions or units with transfer opportunities to help employees gain diverse experiences and skills, improve their sense of achievement at the workplace, promote cross-departmental collaboration, and support their career development. 2. Provide outstanding employees with promotion opportunities, enabling them to develop their careers within the Company.	Establish management level development mechanisms, develop lists of high-potential candidates, create a talent pool, provide training and job experience aligned with the Company's goals, and implement talent development plans to meet the organization's operational needs.
Annual Performance	1. 100% of planned training programs were offered in 2025. 2. 100% execution rate of performance review meetings in 2025. 3. Number of employer-employee meetings held by the Taiwan branch in 2025: 4; number of union meetings held by the Kunshan plant in 2025: 4; number of union meetings held by the Vietnam plant in 2025: 1.		
Stakeholder Involvement	All Company employees were involved in employer-employee meetings, union meetings, and annual performance reviews.		

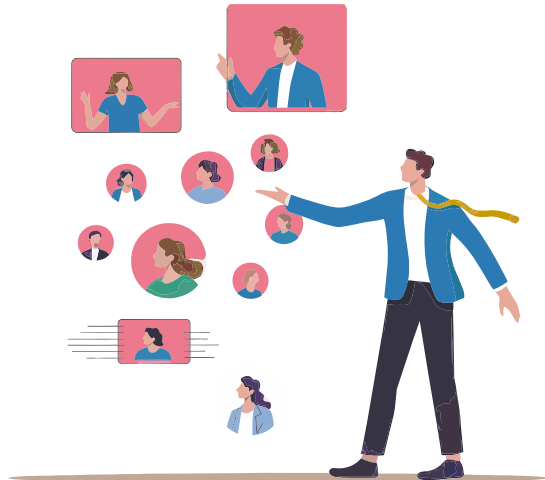
Workforce Structure

Employees are ESON's most valuable asset and the strongest partners in driving the Group's business operations. As of the end of 2025, the number of employees at the ESON Group was 3,315, all of whom were regular employees, accounting for 100% of the total workforce. There were no significant fluctuations in the number of employees in 2025 or compared to 2024.

The ESON Group prioritizes local employees, with a local hiring ratio of 96.62%. The ESON Group strictly complies with labor-related laws and regulations formulated by competent authorities and has never hired child labor. If foreigners are hired, the hiring process is handled in accordance with relevant local laws and regulations.

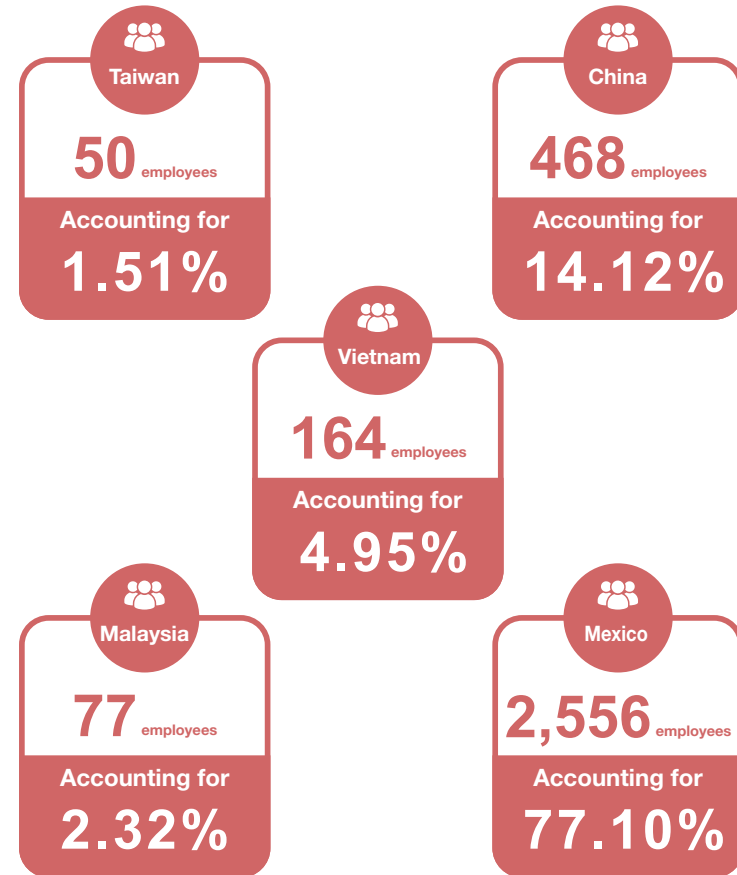
The ESON Group values diversity and workplace inclusion. Employee recruitment, compensation, and benefits are not influenced by factors such as gender, age, nationality, race, religion, or position. The group-wide male-to-female employee ratio is approximately 1.4:1.

Furthermore, in addition to regular employees, there are 613 workers who are not employees as of the end of 2025, chiefly outsourced security, cleaning, canteen, and dispatched personnel (contractors). There were no significant fluctuations in the number of non-employee workers in 2025 or compared to 2024.



Group-wide Employee Structure

Global Employee Distribution in 2025:



Category	Group	Gender Distribution						Regional Distribution											
		Male		Female		Group Subtotal		Taiwan		China		Vietnam		Malaysia		Mexico		Group Subtotal	
		Number	% of the Group	Number	% of the Group	Number	% of the Group	Number	% of the Group	Number	% of the Group	Number	% of the Group	Number	% of the Group	Number	% of the Group	Number	% of the Group
Employment contract	Permanent employees (i.e., workers on indefinite contracts)	1,849	55.78%	1,323	39.91%	3,172	95.69%	47	1.42%	468	14.12%	164	4.95%	77	2.32%	2,416	72.88%	3,172	95.69%
	Temporary employees (i.e., workers on fixed-term contracts)	80	2.41%	63	1.90%	143	4.31%	3	0.09%	-	-	-	-	-	-	140	4.22%	143	4.31%
	Employees without guaranteed hours (i.e., gig workers)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employment type	Full-time workers	1,929	58.19%	1,386	41.81%	3,315	100%	50	1.51%	468	14.12%	164	4.95%	77	2.32%	2,556	77.10%	3,315	100%
	Part-time workers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: The number of employees represents the headcount data as of the end of 2025.

Note 2: Workers on indefinite contracts: Full-time workers who have signed indefinite contracts with their employer and can continue to work unless they are dismissed or resign automatically.

Note 3: Workers on fixed-term contracts: Workers who have signed limited-term contracts with their employer for temporary, short-term, seasonal, or specific jobs and must leave or renew their contracts upon expiration.

Note 4: Gig workers: This type of employment (i.e., project-based) is considered atypical, and employers do not guarantee minimum working hours.

Note 5: Full-time workers: Workers who work the standard full-time hours (40 hours per week, 8 hours per day), as specified in Article 3 of the Regulations of the State Council on the Working Hours of Employees.

(1) Workers at Kunshan ESON, Kunshan Kangrui, Yantai Zhengyi, and Dongguan Yihong who work the standard full-time hours (40 hours per week, 8 hours per day), as specified in Article 3 of the Regulations of the State Council on the Working Hours of Employees.

(2) Workers at the Malaysia Plant who work 45 hours a week, 9 hours a day (including lunch breaks), in accordance with Article 60A of the Employment Act 1955.

(3) Workers at the Vietnam Plant who work 48 hours a week, 8 hours a day in accordance with Article 105 of the Labour Code.

(4) Workers at Mexico Plant 1 and Mexico Plant 2 who work 48 hours a week, 8 hours a day in accordance with Article 61 of the Federal Labor Law.

(5) Workers at the Taiwan Branch who work 40 hours a week, 8 hours a day in accordance with Article 30 of the Labor Standards Act.

Note 6: Part-time workers: Workers who work fewer than the standard full-time hours (40 hours per week, 8 hours per day) but are entitled to the same statutory rights as full-time workers.

(1) Workers at Kunshan ESON, Kunshan Kangrui, Yantai Zhengyi, Dongguan Yihong, and the Taiwan Branch who work fewer than the standard full-time hours (40 hours per week, 8 hours per day) but are entitled to the same statutory rights as full-time workers.

(2) Workers at the Malaysia Plant who work fewer than the standard full-time hours (45 hours per week, 9 hours per day) but are entitled to the same statutory rights as full-time workers.

(3) Workers at the Vietnam Plant, Mexico Plant 1, Mexico Plant 2 who work fewer than the standard full-time hours (48 hours per week, 8 hours per day) but are entitled to the same statutory rights as full-time workers.

Note 7: There were no significant fluctuations in the number of employees during the reporting period or compared to the previous reporting period.

Note 8: Scope of statistics: Employees at the Taiwan Branch, China (Kunshan ESON, Kunshan Kangrui, Yantai Zhengyi, Dongguan Yihong), Malaysia Plant, Vietnam Plant, and Mexico (Mexico Plant 1, Mexico Plant 2) locations of operations. The remaining locations of operations either have no actual operations or have been leased out, therefore, the relevant data is 0.

Employee Diversity Distribution

In 2025, there were a total of 3,315 regular employees at the ESON Group. Workforce allocation and structure have not changed much in the past 2 years. In terms of gender distribution, there were a total of 1,386 female employees, accounting for 41.81% of the total workforce, and a total of 1,929 male employees, accounting for 58.19% of the total workforce. In terms of age distribution, the majority of employees are aged 30-50, accounting for 55.12%, followed by those under 30, accounting for 35.29%. Additionally, in terms of other indicators of diversity, the Company does not have employees who are persons with disabilities, indigenous peoples, or immigrants.

Employee Category			2025	
			Number	% of Total Employees
Management	Male	<30 years old	9	0.27%
		30-50 years old	99	2.99%
		>50 years old	60	1.81%
	Female	<30 years old	3	0.09%
		30-50 years old	40	1.21%
		>50 years old	7	0.21%
Non-management	Male	<30 years old	712	21.48%
		30-50 years old	909	27.42%
		>50 years old	140	4.22%
	Female	<30 years old	446	13.45%
		30-50 years old	779	23.50%
		>50 years old	111	3.35%
Grand Total			3,315	100%

Note 1: The 2025 statistics include employees at the Taiwan Branch, China, Vietnam, Malaysia, and Mexico locations of operations. The remaining locations of operations either have no actual operations or have been leased out, therefore, the relevant data is 0.

Note 2: Management refers to personnel at the manager level or above at the Taiwan Branch. Management refers to personnel at the section chief level or above at other plants.



New Hires and Employee Resignations

ESON complies with internationally recognized labor rights conventions in its hiring and appointment processes, ensuring equality and fairness in employment, employment conditions, compensation, benefits, training, performance evaluation, and promotion opportunities. In 2025, the number of new hires and employee turnover were 1,280 and 2,112, respectively. The new hire and turnover rates in 2025 were higher than those in 2024 mainly due to the expansion of the scope of statistics in 2025 and the inclusion of more plant types at various sites (e.g., the Mexico Plants); turnover rates at factories are generally higher than offices, and manpower allocation is flexibly adjusted based on the volume of orders or production capacity.

By Employees' Age Group and Operational Site

New Hires and Employee Turnover		2024								2025							
		New Hires				Employee Turnover				New Hires				Employee Turnover			
		Male	%	Female	%	Male	%	Female	%	Male	%	Female	%	Male	%	Female	%
Taiwan	<30 years old	4	6.06%	3	4.55%	2	3.03%	2	3.03%	0	0.00%	1	0.03%	2	0.06%	1	0.03%
	30-50 years old	14	21.21%	3	4.55%	14	21.21%	6	9.09%	4	0.12%	5	0.15%	4	0.12%	3	0.09%
	>50 years old	7	10.61%	1	1.52%	4	6.06%	1	1.52%	1	0.03%	1	0.03%	2	0.06%	2	0.06%
China	<30 years old	23	5.22%	10	2.27%	13	2.95%	7	1.59%	34	1.03%	13	0.39%	20	0.60%	8	0.24%
	30-50 years old	23	5.22%	14	3.17%	28	6.35%	31	7.03%	24	0.72%	11	0.33%	20	0.60%	32	0.97%
	>50 years old	1	0.23%	0	0.00%	4	0.91%	2	0.45%	3	0.09%	0	0.00%	7	0.21%	0	0.00%
Vietnam	<30 years old	-	-	-	-	-	-	-	-	33	1.00%	23	0.69%	37	1.12%	22	0.66%
	30-50 years old	-	-	-	-	-	-	-	-	27	0.81%	19	0.57%	32	0.97%	12	0.36%
	>50 years old	-	-	-	-	-	-	-	-	2	0.06%	1	0.03%	0	0.00%	1	0.03%
Malaysia	<30 years old	-	-	-	-	-	-	-	-	0	0.00%	0	0.00%	4	0.12%	2	0.06%
	30-50 years old	-	-	-	-	-	-	-	-	0	0.00%	0	0.00%	7	0.21%	9	0.27%
	>50 years old	-	-	-	-	-	-	-	-	0	0.00%	0	0.00%	4	0.12%	1	0.03%
Mexico	<30 years old	-	-	-	-	-	-	-	-	401	12.10%	124	3.74%	525	15.84%	290	8.75%
	30-50 years old	-	-	-	-	-	-	-	-	355	10.71%	184	5.55%	488	14.72%	435	13.12%
	>50 years old	-	-	-	-	-	-	-	-	11	0.33%	3	0.09%	62	1.87%	80	2.41%
Total employees		507								3,315							
Total new hires		103								1,280							
Overall new hire rate (%)		20.32%								38.61%							
Total turnover		114								2,112							
Overall turnover rate (%)		22.49%								63.71%							

Note 1: New hire rate = Total new hires during the year / Total employees at the end of the year. Turnover rate = Total turnover during the year / Total employees at the end of the year.

Note 2: The total number of employees includes regular employees and dispatched executives (does not include contractors).

Note 3: Scope of 2025 statistics: Employees at the Taiwan Branch, China (Kunshan ESON, Kunshan Kangrui, Yantai Zhengyi, Dongguan Yihong), Vietnam Plant, Malaysia Plant, and Mexico Plants (Mexico Plant 1, Mexico Plant 2) etc. The remaining locations of operations either have no actual operations or have been leased out, therefore, the relevant data is 0.

Talent Nurturing

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 2025, the training hours at the Taiwan Branch, Kunshan ESON, Kunshan Kangrui, and Vietnam Plant totaled 9,268.25 hours.

Average Training Hours	2025								
	Male			Female			All Employees		
	Total Training Hours	Number	Average Training Hours	Total Training Hours	Number	Average Training Hours	Total Training Hours	Number	Average Training Hours
Management	532	39	13.64	76	9	8.44	608	48	12.67
Non-management	5,082.5	287	17.71	3,577.75	205	17.45	8,660.25	492	17.60

Note 1: This table is calculated based on the actual participants in training during the data collection period. It includes employee turnover after receiving training in the current year and their training hours, and is not based on the total employees at the end of the year.

Note 2: Management refers to personnel at the manager level or above at the Taiwan Branch. Management refers to personnel at the section chief level or above at the Kunshan ESON and Vietnam Plants.

Note 3: Scope of statistics: Employees at the Taiwan Branch, Kunshan ESON, Kunshan Kangrui, and Vietnam Plant locations of operations.

Note 4: Each plant has different operating scales and manpower allocations, therefore some plants have not planned education and training. Relevant management is implemented based on actual operational needs, and relevant mechanisms will be gradually implemented according to developmental requirements.

In terms of human rights protection, the ESON Group conducts education and training on human rights-related policies and procedures annually, such as sexual harassment prevention. The locations of operations currently implementing human rights-related education and training include the Taiwan Branch, Kunshan ESON, and Kunshan Kangrui. In addition, the number and percentage of employees that received training this year decreased compared to 2024 due to the decrease in the number of courses and the number of trainees this year.

Human Rights Training Hours	2024			2025		
	Male	Female	All Employees	Male	Female	All Employees
Human rights training hours	1,146	790	1,936	444.5	292.5	737
Total number of employees trained on human rights	241	167	408	229	150	379
Total number of employees eligible for human rights training	264	177	441	335	229	564
% of employees trained on human rights	91.29%	94.35%	92.52%	68.36%	65.50%	67.20%

Note 1: For the statistics on the total employees receiving human rights training, this table is calculated based on the actual participants in training during the data collection period. It includes employee turnover after receiving training in the current year and their training hours, and is not based on the total employees at the end of the year.

Note 2: Scope of 2024 statistics: Kunshan ESON, Kunshan Kangrui; Scope of 2025 statistics: Employees at the Taiwan Branch, Kunshan ESON, and Kunshan Kangrui locations of operations.

Note 3: The total number of employees eligible for human rights training in 2024 refers to the number of regular employees at Kunshan ESON and Kunshan Kangrui. The total number of employees eligible for human rights training in 2025 refers to the number of regular employees at Kunshan ESON, Kunshan Kangrui, and the Taiwan Branch.

Boosting Employee Competencies and Transition Assistance Programs

To enhance the diversified competency development of employees, Kunshan ESON and Kunshan Kangrui offer training courses on business etiquette, Japanese language (professional language) etc., thereby enhancing employees' competencies.

Employee Training Program	Description	Results	Employee Participation Rate
Business etiquette	The program is designed to improve personal image, facilitate smooth business activities, achieve business success, shape corporate image, and improve personal qualities.	Conducted once during the year, with a duration of 2 hours	100%
Japanese language (professional language)	The program aligns with employees' job requirements and career development, aiming to improve their cognitive capabilities, assist in their planning for the future, and help them gain a global mindset.	Conducted once during the year, with a duration of 2 hours	100%

Transition Assistance Programs

Taiwan Branch: The Company offers severance pay to laid-off employees in accordance with the law and provides them with information on unemployment benefits to help them apply at nearby employment service centers.

Other plants: The Company provides compensation in accordance with the law for regular employees upon termination of their employment contracts.



Performance Review

ESON actively implements a performance management system, conducting annual performance evaluations to review employee performance. The Company sets up meetings with employees to review their personal goals and achievements in the past as well as discuss work plans for the future. Employees who have been in their positions for less than six months or are working overseas as expats are excluded from performance reviews. Through performance reviews, the Company gains an understanding of employees' on-the-job training needs and identifies potential employees, providing them with opportunities for promotion. In 2024 and 2025, the number of employees who received performance reviews were 416 and 442 respectively, accounting for 94.33% and 90.39% of the total number of employees within the scope of statistics for the respective years. Excluding new hires and overseas staff who do not need to be evaluated, all employees eligible for evaluation completed their performance reviews in 2025, achieving a 100% completion rate.

Category	2024					
	Male		Female		All Employees	
	Number	%	Number	%	Number	%
Management	18	4.33%	7	1.68%	25	6.01%
Non-management	224	53.85%	167	40.14%	391	93.99%

Category	2025					
	Male		Female		All Employees	
	Number	%	Number	%	Number	%
Management	41	9.28%	12	2.71%	53	11.99%
Non-management	224	50.68%	165	37.33%	389	88.01%

- Note 1: Scope of statistics: Includes Kunshan ESON and Kunshan Kangrui for 2024. Scope of statistics for 2025: Includes Kunshan ESON, Kunshan Kangrui, and the Taiwan Branch.
- Note 2: Percentage of employees reviewed = Number of employees in each category / Total number of employees eligible for reviews in the year
- Note 3: A total of 416 employees were eligible for performance reviews in 2024, calculated as: Total employees (441 people) - New hires (not subject to reviews: 8 employees) - Overseas staff (not subject to reviews: 18 employees) + Departed employees (reviewed before resignation: 1 person).
- Note 4: A total of 442 employees at Kunshan ESON, Kunshan Kangrui, and the Taiwan Branch were eligible for performance reviews in 2025, calculated as: total employees (489 people) - new hires (not subject to reviews: 32 employees) - overseas staff (not subject to reviews: 16 employees) + departed employees (reviewed before resignation: 1 person).
- Note 5: Management refers to personnel at the manager level or above at the Taiwan Branch. Management refers to personnel at the section chief level or above at other plants.
- Note 4: Each plant has different operating scales and manpower allocations, therefore some plants have not planned performance reviews. Relevant management is implemented based on actual operational needs, and relevant mechanisms will be gradually implemented according to developmental requirements.

Employee Benefits

The ESON Group provides a diverse and flexible benefit system. In addition to providing social insurance as required by law, the Company also offers a group comprehensive insurance plan to protect employees' families. In addition, we provide a variety of living subsidies, including monetary gifts for birthdays and childbirth, wedding and funeral allowances, and health examinations. These are designed to assist employees in meeting their family caregiving needs and to promote their well-being, demonstrating our commitment to being the most reliable support for our employees.

Location of Operation	Employee Benefits
Taiwan Branch	Group insurance, statutory unpaid leave (parental leave, sick leave), retirement system, health examination, monetary gifts for birthdays and childbirth, and wedding and funeral allowances
Kunshan ESON, Kunshan Kangrui, Yantai Zhengyi, Dongguan Yihong	Regular employees: Social insurance, housing provident fund, union benefits, annual occupational health examinations. Contractors: employer liability insurance
Malaysia Plant	Regular employees: Social insurance
Vietnam Plant	Regular employees: Social insurance, union benefits, group insurance
Mexico Plant 1, Mexico Plant 2	Regular employees: Social insurance, group insurance

Parental Leave

The ESON Group values employees' family caregiving needs. In compliance with the Act of Gender Equality in Employment, the ESON Group provides employees in need with parental leave to allow them to temporarily leave the workplace. In 2025, the post-parental-leave reinstatement rate was 100%.

Parental Leave Statistics	2024		2025	
	Male	Female	Male	Female
Number of employees eligible for parental leave in the year (A)	0	1	0	2
Number of employees applying for parental leave in the year (B)	0	1	0	2
Number of employees on parental leave eligible for reinstatement in the year (C)	0	1	0	2
Number of employees applying for reinstatement in the year (D)	0	1	0	2
Return rate (D/C x 100%)	-	100 %	-	100 %
Number of employees reinstated in the previous year (E)	0	0	0	1
Number of employees retained for one year after reinstatement in the previous year (F)	0	0	0	1
Retention rate (F/E x 100%)	-	-	-	100 %

Note 1: Scope of statistics: For 2024, only the Taiwan Branch is included. For 2025, it includes all employees at the Kunshan ESON, Kunshan Kangrui, Yantai Zhengyi, Dongguan Yihong, Taiwan Branch, Vietnam Plant, Malaysia Plant, Mexico Plant 1, and Mexico Plant 2 locations of operations. The remaining locations of operations either have no actual operations or have been leased out, therefore, the relevant data is 0.

Note 2: In 2025, only employees at the Vietnam Plant applied for parental leave; there were no applications at the other plants.

5.2 Human Rights Protection

Proportion of Non-local Residents in Senior Management

In 2025, senior executives were only assigned to Taiwan and Mexico; 100% of the local senior executives came from Taiwan, while 0% came from Mexico.

Plant Site	Taiwan		Mainland China		Mexico	
	2024	2025	2024	2025	2024	2025
Total senior management	3	3	2	0	2	3
Local senior management	3	3	0	0	0	0
% of local senior management	100%	100%	0%	0%	0%	0%

Note 1: The Company's "senior management" refers to the Chairman, Executive Director, General Manager, Deputy General Manager, and Chief Financial Officer.

Note 2: Definition of "local": Employees whose nationality is the same as the location of operations.

Definition of Senior Management	Place of Assignment	Number
Chairman	Taiwan	1
Executive Director	Taiwan	1
General Manager (Note)	-	-
Deputy General Manager	Mexico	3
Chief Financial Officer	Taiwan	1

Note: In 2025, a Director concurrently served as the General Manager.

Ratio of Women’s Base Salary and Compensation to Men’s

Employee Category	2023			2024			2025		
	Salary	Bonuses	Total Compensation	Salary	Bonuses	Total Compensation	Salary	Bonuses	Total Compensation
Managerial positions	3.5:1	4.23:1	3.66:1	3.33:1	2.7:1	3.17:1	3.53:1	2.74:1	3.28:1
Non-managerial positions	1.8:1	0.98:1	1.71:1	2.65:1	1.42:1	2.52:1	1.4:1	1.39:1	1.4:1

Note 1: Scope of statistics: Employees at the China (Kunshan ESON, Kunshan Kangrui, Yantai Zhengyi, Dongguan Yihong), Malaysia Plant, Vietnam Plant, Mexico (Mexico Plant 1, Mexico Plant 2), and Taiwan Branch locations of operations. The remaining locations of operations either have no actual operations or have been leased out, therefore, the relevant data is 0.

Note 2: When comparing gender pay, female compensation is normalized to 1.

Note 3: Total compensation = Salary + Bonuses.

Note 4: The gender pay gap is attributed to the Company’s industry, job roles, and the nature of the positions. The Company promotes more men than women due to the demand for technical engineering management talent.

Minimum Notice Period for Operational Changes

For significant operational changes that affect the rights and interests of employees, the Group communicates and implements related response measures through unions or employer-employee meetings. We notify affected employees in advance in accordance with laws and regulations.

In addition, ESON provides support measures, such as assisting in internal transfers and helping employees apply for government subsidies. For example, in Taiwan, the Company complies with the Labor Standards Act, giving a notice of 10 to 30 days in advance based on the employee’s seniority. Other plants also follow relevant regulations.

Collective Bargaining Agreements

As of the end of 2025, the Group’s Kunshan ESON and Vietnam Plant have established unions and signed collective bargaining agreements with the Company, covering 100% of formal employees of Kunshan ESON and the Vietnam Plant. Meetings are held regularly to work with employee representatives to jointly resolve issues such as employee labor incidents, work environment health and safety, and employee welfare. In 2025, the union of Kunshan ESON held a total of 5 large-scale meetings.

For operational sites without unions established, all of their employees are equally, fully protected by local laws and employment contracts. ESON Precision Co. Ltd. Taiwan Branch, in particular, started holding employer-employee meetings in 2024, and held its first session in December of the same year. A total of 4 employer-employee meetings were held in 2025.

5.3 Occupational Health and Safety Management

Material Topics Management - Occupational Health and Safety Management

Description of Impact	Actual positive impact: Proper management of occupational health and safety within ESON not only protects the health of employees but also brings multiple positive external impacts. First, robust occupational health and safety management improves corporate image and increases customer and societal trust. Second, by complying with occupational health and safety laws and regulations, ESON demonstrates its commitment to social responsibilities while also promoting the health and safety of society.		
	Potential negative impact: Insufficient occupational safety and health management measures will lead to physical and mental risks for employees, such as occupational accidents, exposure to hazards, or overwork. In addition to causing direct physical harm such as disabilities, work-related ill health, and even loss of life, it may also cause employees' income to be disrupted and damage their mental health, which would seriously erode employees' long-term career competitiveness and physical safety.		
Policy/Commitment	Focus on prevention, integrate treatment, ensure participation by all parties, and achieve sustainable improvement.		
Actions Taken	1. Establish robust occupational health and safety records: Establish occupational health and safety supervisor records so that companies can pay more attention to their workers' occupational health conditions. 2. Strengthen occupational health knowledge: Improve workers' understanding of occupational health knowledge through training, helping them to know about their rights and obligations in occupational health. 3. Strengthen awareness of occupational disease prevention: Organize activities, such as advocacy weeks, to raise employees' awareness of occupational hazard warnings and provide general knowledge on occupational health and prevention. 4. Enhance workplace occupational health monitoring: Conduct regular monitoring and control of workplace conditions to ensure the occupational health rights of workers. 5. Schedule regular three-stage health examinations (pre-employment, during employment, and pre-departure) for employees exposed to occupational disease hazard factors and make suitable arrangements for those unfit for their current positions.		
Tracking and Evaluation Mechanism	1. Kunshan ESON, Kunshan Kangrui, Yantai Zhengyi, the Malaysia Plant, the Vietnam Plant, Mexico Plant 1, and the Taiwan Branch locations of operations regularly arrange occupational health examinations each year. Assistance is provided to employees based on the health examination results, and health-related preventive and control measures are taken to ensure the well-being of employees. 2. Government regulatory bodies conduct supervision and law enforcement of companies' occupational health management. Supervision and law enforcement plans are developed every year, specifying key areas of supervision and conducting random inspections. Penalties are imposed and improvements are required for any violations identified, ensuring that the Group's occupational health management complies with relevant laws and regulations.		
Management Goals	Short-term Goals (Within 3 Years)	Medium-term Goals (3-5 Years)	Long-term Goals (5 Years or More)
	1. Improve employees' occupational health awareness: Conduct regular occupational health knowledge seminars to raise employees' awareness of occupational disease prevention and ensure that employees understand and abide by occupational health-related regulations. 2. Optimize the working environment: Regularly monitor workplace air quality, noise, vibration, radiation, and other conditions to ensure compliance with national standards. Focus on monitoring positions with occupational disease hazard factors to identify problems and take measures in a timely manner. 3. Strengthen occupational health advocacy and training: Organize employee occupational health examinations to ensure timely discovery and treatment of occupational diseases. Promote national occupational disease prevention laws and regulations, guiding employees to protect their rights and interests in accordance with the law.	1. Improve the occupational health management system: Continuously improve, optimize, refine the occupational health management system, effectively preventing and controlling occupational diseases. 2. Improve workplace conditions: Significantly improve working conditions in the workplace, reduce occupational disease hazard factors, and improve workplace safety. 3. Improve service performance and protection quality: Continuously improve occupational health service capabilities and protection quality to ensure that workers get to access high-quality occupational health services.	1. Raise the occupational health awareness of the entire society: Enhance the occupational health awareness of the entire society and improve workers' self-protection abilities through advocacy and education. 2. Improve workers' health: The ultimate goal is to improve the overall health of workers, reduce the occurrence of occupational diseases, and protect the physical health of workers. 3. Control key occupational diseases: Effectively control key occupational diseases such as illnesses induced by occupational exposure to noise, significantly reducing incidence rates.

	Short-term Goals (Within 3 Years)	Medium-term Goals (3-5 Years)	Long-term Goals (5 Years or More)
Management Goals	4. Refine occupational health records: Record monitoring data and measures taken to ensure that all monitoring data and measures are verifiable and traceable. 5. Control occupational disease hazard factors: Conduct risk assessments of positions with occupational disease hazard factors, establish preventive and control measures, provide necessary occupational disease protection facilities, and strengthen the management of personal protective equipment. 6. Set up and refine management systems: Clarify the responsibilities of each department and position, strengthen the training for occupational health management personnel, and conduct regular occupational health inspections to ensure that the system is effectively implemented. 7. Emergency response and accident investigation: Establish and refine emergency response plans for occupational disease accidents, improve the ability to respond to unexpected incidents, and investigate and address occupational disease accidents to prevent recurring accidents.		
Annual Performance	1. Based on the annual occupational health examination summary report, number of employees with occupational diseases ≤ 0. 2. A total of 1,329 employees underwent occupational health examinations for the year. 3. Number of administrative penalties imposed by government regulatory bodies for occupational health ≤ 0.		
Stakeholder Involvement	We actively communicate with stakeholders, such as employees and management, collecting their feedback through regular meetings and training. Additionally, we have established the Occupational Safety and Health Committee to ensure continuous improvement and effective management of occupational health and safety.		

Occupational Health and Safety

Occupational health and safety are of great importance to companies. By preventing, controlling, and improving the working environment and conditions, companies can reduce occupational diseases and hazards, thereby protecting the physical health of employees and boosting employees' enthusiasm and productivity in the workplace. Effective occupational health and safety management can minimize the occurrence of occupational diseases, reduce related compensation and welfare expenses, and lower companies' labor costs. Therefore, robust occupational health and safety management can enhance a company's reputation and image as well as increase employees' recognition of the company. It helps attract outstanding employees, supporting the company's sustainable development.

Additionally, occupational health and safety are key pillars in a company's fulfillment of social responsibilities and legal/regulatory requirements. Companies must comply with national and local laws and regulations regarding occupational safety, or they may face legal sanctions and fines. Finally, strengthening occupational health credit supervision, combined with classification and grading management, can effectively enhance the effectiveness of supervision and law enforcement.

Occupational Safety and Health Management System

The Group has established occupational health and health management departments at each plant, including Taiwan, China, Malaysia, Vietnam, and Mexico, in accordance with the local laws and regulations; these departments are responsible for managing occupational safety and health. On August 25, 2025, the Sustainable Development Department announced that it will promote environmental safety related matters at the headquarters to strengthen the Group's environmental and safety management momentum. The factory premises support processes across all departments, including injection molding, molds, and assembly. Each year, business operations and occupational safety risk assessments are conducted for workshop processes, raw and auxiliary materials, as well as machinery and equipment. Every three years, all production processes as well as raw and auxiliary materials are updated and revised according to relevant laws and regulations. Professional third-party service providers are engaged to conduct a comprehensive assessment of the current status of occupational disease hazards for the materials used in the plant and document the findings in the report.

The Group is committed to providing safe and healthy workplace environments. All plants worldwide have established and implemented occupational safety and health management systems, covering 100% of employees and non-employee workers (including dispatched personnel). These systems cover 3,315 full-time employees and 613 non-employee workers, totaling 3,928 people. Among them, Yantai Zhengyi, Kunshan ESON, and the Malaysia Plant have received ISO 45001:2018 certification, and a total of 1,074 employees and non-employee workers have been audited by external organizations. The adoption of this system aims to provide healthy and safe working conditions, prevent work-related injuries and health impairments, and continuously improve occupational health and safety performance. The scope includes workplaces where molds (injection molds and stamping molds) are manufactured, as well as workplaces where parts (injection-molded and stamped parts) are produced. According to the ISO 45001 standard, the management system covers all employees, including top management as well as managerial and non-managerial employees, ensuring that all employees are involved in the occupational health and safety management system and responsible for the maintenance of a safe workplace.



Hazard Identification, Risk Assessment, and Accident Investigation

The routine and non-routine occupational hazard identification and risk assessment processes of the ESON Group are based on the requirements of relevant laws and regulations, such as local regulations at each plant on work-related ill health, occupational health and safety, labor laws, etc.

1

The factory premises support processes including injection molding, molds, and assembly. Each year, business operations and risk assessments are conducted for workshop processes, raw and auxiliary materials, as well as machinery and equipment. Every three years, all production processes as well as raw and auxiliary materials are updated and revised according to relevant laws and regulations. Professional third-party service providers are engaged to conduct a comprehensive assessment of the current status of occupational disease hazards for the materials used in the company and document the findings in the report.

2

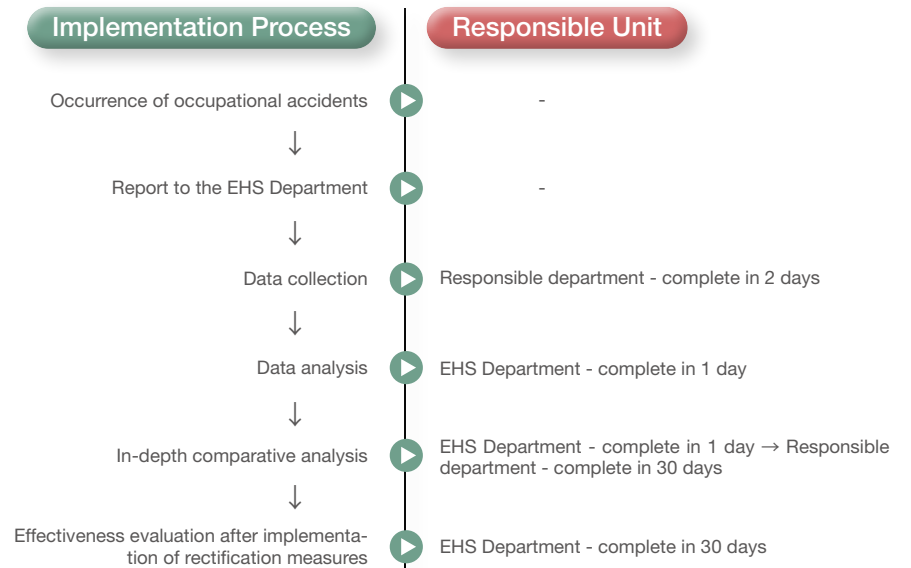
Three-stage occupational disease health examinations are scheduled pre-employment, during employment, and pre-departure for workers exposed to occupational disease hazard factors in accordance with the law. Suitable arrangements are made for workers with occupational diseases identified during these examinations. Training on occupational diseases, health protection, and related laws and regulations are provided for workers exposed to occupational disease hazard factors.

ESON conducts occupational disease health examinations for workers exposed to occupational disease hazard factors. The Group will schedule a re-examination if an employee is found to have any occupational disease contraindications or is suspected of having an occupational disease. If the re-examination confirms the same results, the employee will be transferred out of their original position that is exposed to occupational disease hazard factors. Such a transfer will not result in a reduction of the employee's salary or benefits, as required by Articles 35 and 40 of the Labor Contract Law of the People's Republic of China.

In addition, in accordance with the Whistleblowing Management Regulations and the Anti-Retaliation Policy, all subsidiaries within the Group must ensure that whistleblowers or complainants are not harassed, punished, or treated unfairly because they raised issues. In the event of a complaint or a whistleblower being improperly handled, the human resources unit will help implement improvements within the scope of its responsibilities, or request relevant units or their superior units to make corrections, while also ensuring that employees will not be punished when they leave a work environment that they believe may be hazardous or risky to health and safety, or report a hazardous situation to relevant personnel, the Company, or the competent authority.

Accident Investigation and Analysis

I	Occurrence of injuries at work: Notify the department supervisor and the head of the EHS Department in a timely manner. Protect the accident site to maintain the injury scene as-is (a separate notification will be issued when changes to the site are permitted). Provide injured employees with first aid.
II	Treatment: After receiving the accident report, the EHS Department visits the site and preliminarily determines the severity of the injury. Minor skin trauma can be treated on-site. For severe injuries, the EHS Department arranges transportation, sending injured employees to the hospital for treatment. It follows up on the treatment process and assists with hospital admissions for further treatment until discharge. For those not requiring hospital admission as diagnosed by a physician, they may return to the plant or home for recovery after treatment, with a certificate for sick leave issued by the physician.
III	Work injury reporting and determination: The Human Resources Department notifies the local labor and social security authority within 48 hours after the accident. The Human Resources Department files an application for work injury determination at a social security agency within 15 days after the accident.
IV	Conclusion of work injury determination: The social security authority will issue a conclusion within 15 days upon receipt of the application, specifying whether the case is deemed as a work injury. Under special circumstances, the period may be extended to 60 days.
V	Disability assessment and results: After recovery, injured employees may apply for a disability assessment related to their work injury. Assessment results will be available within 60 days.
VI	Work injury compensation and reimbursement: Work injury compensation is determined according to disability assessment results. Salaries during treatment are calculated up to the end of the medical treatment period. Eligible expenses will be reimbursed.
VII	Submit the investigation and handling report for closed accident cases to the EHS Department for archiving.



Note 1: Data collection: Collect detailed information about the accident, including the personnel involved, related equipment and environmental conditions, management systems, and the course and consequences of the accident.

Note 2: Data analysis: Conduct evidence collection, testing, verification, and analysis of relevant information.

Note 3: In-depth comparative analysis: Perform an in-depth comparative analysis of the accident to draw conclusions and determine the root causes of the accident based on factual evidence, enabling decision-makers and those implementing rectification measures to learn from the accident.

Note 4: Rectification suggestion proposals: Propose rectification suggestions and fully consider their relevance and feasibility. Define implementation responsibilities based on the accident investigation, supervise implementation, and evaluate the effectiveness of the implementation.

Occupational Health Services and Health Promotion

An occupational health management institution, with dedicated responsible personnel assigned, has been established at the ESON Group. Key persons in charge and management personnel are required to undergo training and evaluations by external training institutions to obtain relevant qualification certificates. In accordance with the relevant local regulations for work-related ill health, occupational health and safety, and labor laws at each plant, plants identify occupational disease hazard factors every year and conduct tests on these identified factors. Based on the test results, rectifications have been made to improve occupational disease prevention, such as adjusting the frequency of labor protective supply distribution, purchasing compliant labor protective supplies, installing on-site decontamination equipment, separating hazardous work areas from non-hazardous ones, and implementing a rotation system to reduce workers' exposure duration. Additionally, ESON has purchased work injury insurance for all workers exposed to occupational hazard factors, covering all personnel in the injection molding, stamping, mold, and related service departments, and provides free three-stage occupational health examinations.

Item	Plant	Results
Health examinations	Yantai Zhengyi	Health examinations: 44 employees. Work-related ill health factors testing expenses: RMB 2,000.
	Kunshan ESON	Health examinations: 105 employees. Work-related ill health factors testing expenses: RMB 13,150.
	Malaysia Plant	Health examinations: 73 employees.
	Vietnam Plant	Health examinations: 76 employees.
	Mexico Plant 1	Health examinations: 1,000 employees.
	Taiwan Branch	Health examinations: 31.
Promote healthy diets	Taiwan Branch	Starting from September 2025, healthy meal boxes were ordered for employees for one day each month. A total of 114 orders were made in 2025.
On-site consultation services provided by physicians and nurses	Vietnam Plant	One nurse stationed at the plant to provide services.
	Mexico Plant 1	One physician and four nurses stationed at the plant to provide services.
	Mexico Plant 2	One nurse stationed at the plant to provide services. Consultation services by physicians provided three times.
	Taiwan Branch	Consultation services by physicians provided three times.

Item	Description
Deployment of automated external defibrillators (AEDs)	The health department at Mexico Plant 1 is equipped with automatic external defibrillators (AEDs) that can be used 24/7 and are operated by qualified medical personnel.
Installation of first aid kits and equipment	Each plant is equipped with first aid kits and equipment according to their needs, including eye washers and boxes of first aid materials, which are managed by professional nurses and regularly refilled. In 2025, a total of NT\$87,290 was spent on the purchase of medications.
First aid equipment and supplies	The installation of fire prevention and disaster prevention equipment is carried out in accordance with the local fire regulations at each plant. The regular maintenance and replacement of firefighting equipment, and any deficiencies found during inspections are corrected. In 2025, the regular maintenance and maintenance expenses of fire prevention facilities at all plants totaled NT\$2,463,486.
Regular maintenance of equipment and tools	A total of 12 regular inspections and calibrations were conducted for various equipment at Kunshan ESON, at a cost of NTD 87,290.
Fire and disaster prevention drills	Each plant regularly conducts fire and disaster response drills as needed.
Installation of safety warnings and advocacy	Safety warnings and promotional posters have been set up in each plant, with a total cost of NT\$26,902.
Self-inspections of environmental safety	Each plant regularly conducts environmental safety self-inspections, with all hazards discovered after inspections are corrected.
Adoption of the occupational health and safety management system	Yantai Zhengyi, Kunshan ESON, and the Malaysia Plant all passed external audits and obtained ISO45001 certification.

Prevention and Mitigation of Occupational Health and Safety Impacts Directly Related to Business Operations

The Group conducts qualified supplier evaluations on suppliers with long-term cooperation. The evaluations at Kunshan ESON, the Malaysia Plant, and the Vietnam Plant include audits of suppliers' compliance with HSF QC0800000, ISO 14001 (for EMS), labor regulations, and occupational health and safety regulations.

The Yantai Plant only conducts HSF, QC0800000, and ISO 14001 Environmental Management Systems audits on suppliers. It is expected that other audit items, such as for labor regulations and occupational health and safety, will be implemented in 2026. Mexico Plant 1 and Mexico Plant 2 are currently only subject to ISO 14001 Environmental Management Systems audits.

Safety and Health Committee

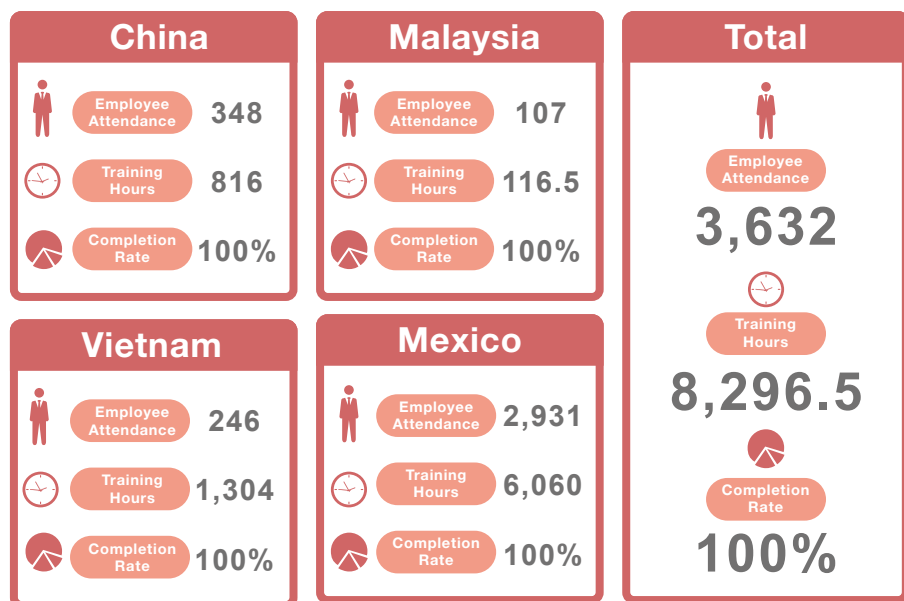
The ESON Group has established Safety and Health Committees (SHCs), with a dedicated person in charge, at the four main plants based on the laws and regulations related to work-related ill health, occupational health and safety, and the relevant labor laws at each plant. The SHCs are composed of department heads and employee representatives. Meetings are held on a regular basis and meeting minutes are kept. The implementation results are compiled into reports and submitted at the next meeting, thereby reducing the risk of harm to employees. The Yantai Plant and Mexico Plant 2 did not establish SHCs because their scale did not reach the set threshold, but they nonetheless implement basic safety and health management in accordance with the Group's regulations. Data on the number of SHC meetings, number of committee members, and number of labor representatives at the four plants in 2025 are shown in the table below.

Plant	Year of Establishment	Number of Committee Members	Number of Employee Representatives	Employee Representatives (%)	Committee Responsibilities	Decision-making Scope	Dispute Resolution Mechanism	Meeting Frequency	Number of Communicated Cases in 2025
Kunshan ESON	2022	12	1	8%	Implement national policies and regulations, supervise safety production, strengthen legal education, develop training plans, oversee the implementation of safety measures, evaluate safety indicators, strengthen occupational health governance, establish emergency rescue systems, ensure funding investments, promote advanced technologies, strengthen corporate culture, improve team management quality, handle accidents, promote exemplary cases, evaluate leadership's responsibilities for safety production, and ensure fulfillment of potential hazard detection and rectification responsibilities.	The SHC manages the entire plant (including regular employees and contractors) within its responsibility scope.	If there are any concerns, they are raised during the meeting and discussed by the members of the SHC. After confirming that there are no disagreements between the person who raised the concern and the members of the committee, it will be passed.	Monthly	72
Malaysia Plant	2022	15	8	53%				Quarterly	4
Vietnam Plant	2024	9	3	33%				Quarterly	4
Mexico Plant 1	2023	12	2	17%				Monthly	12



Occupational Health and Safety Training

Safety and health training plans are developed every year to enhance the safety and health competencies of employees. All training provided is free of charge, and professional qualified instructors are invited to deliver training courses for the Group's employees. In 2025, the training courses included the following topics: First-aid training, occupational health management, fire safety knowledge, safe electricity use and potential hazard detection, on-site emergency rescue and handling procedures, hazardous operations, work injury prevention, safety production in summer, hazardous waste standardization management, occupational health and protection, safety management of hazardous chemicals, safety production in winter, and fire safety. A total of 3,632 people participated in the training, totaling 8,296.5 hours of training.



Note: Scope of statistics: Employees at the China (Yantai Zhengyi, Kunshan ESON, Kunshan Kangrui), Malaysia Plant, Vietnam Plant, and Mexico (Mexico Plant 1) locations of operations Dongguan Yihong, Mexico Plant 2, and the Taiwan Branch did not organize occupational health and safety training. The remaining locations of operations either have no actual operations or have been leased out, therefore, the relevant data is 0.

Occupational Accidents

The occupational accidents at the ESON Group are summarized in accordance with the definition of occupational accidents under the Occupational Safety and Health Act and are disclosed based on the Global Reporting Initiative (GRI) occupational injury statistics indicators. In 2025, there were no fatalities or severe occupational accidents occurred among all workers (employees and non-employees). A total of 58 recordable occupational accidents were reported, mostly from falls, blows, cuts, and improper movements. For non-employee workers (such as outsourced workers, cleaners, security personnel, etc.), their administrative management, safety training, and work-related injury compensation are implemented and managed by the contracted outsourcing company. The Group is only responsible for supervising and coordinating their safety when they are on-site. Therefore, no statistics are compiled on this part of the data.

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.

Occupational Accident Prevention Measures

1 Improve the working environment:

Provide well-ventilated working environments with low concentrations of hazardous substances. Reduce exposure to hazardous substances such as dust and chemicals by installing dust extraction equipment and detoxification devices.

2 Enhance personal protection:

Employees should properly wear protective equipment, such as dust masks, gas masks, protective goggles, and earplugs, based on the nature of their work, to reduce occupational accident risks. Additionally, employees should strictly abide by operating procedures to prevent skin contact with benzene-containing substances, avoid eating in workshops, and wash skin and change clothes right after work.

3 Conduct regular health examinations:

Assist employees in regular occupational health examinations to identify and treat occupational diseases in a timely manner.

4 Improve occupational competence:

Conduct knowledge training on occupational health to improve employees' self-protection abilities, raise their awareness of the hazards of occupational accidents, and ensure their compliance with operating procedures, minimizing the risks caused by operation violations.

Occupational Diseases

The ESON Group identifies occupational disease hazard risks based on the production processes applied in workshops, raw and auxiliary materials, chemicals, working environment, and the exposure duration of workers to occupational disease hazard factors. Risks are graded according to the consequences and impact of occupational disease hazards. The Group manages the risk grading. High risks are managed by the Group, while moderate and minor risks are managed by the respective risk-generating departments. The ESON Group does not involve high-risk occupational diseases. Currently, the plants have identified the following occupational disease hazard factors: noise, high temperature, illuminance, isopropanol, other dust, sulfuric acid, sulfur trioxide, sodium hydroxide, power-frequency electric fields, cyclohexanone, isophorone, and substances from chemical cleaning agents, inks, and thinners. The Group manages the health and safety of employees through education and training, advocacy for proper use of protective equipment, and monitoring of the working environment. There were no cases of work-related ill health in 2025.

Main Standards for Identifying Occupational Disease Hazard Factors

1

Classification and code of occupational disease hazard factors:

This standard was established in accordance with the Law of Prevention and Control of Occupational Diseases and other applicable legal regulations. It is used to classify and code occupational disease hazard factors. During the identification process, the types and codes of occupational disease hazard factors involved can be determined based on this standard.

2

Technical specifications for occupational disease prevention:

The technical specifications for occupational disease prevention are tailored to different industries and working environments, providing specific technical requirements and guidance for the identification and control of occupational disease hazard factors. During the identification process, relevant technical specifications can serve as a basis for analysis and judgment.

3

On-site investigation and monitoring data:

Through workplace investigation and monitoring, the actual presence and concentration levels of occupational disease hazard factors can be determined. These data are an important basis for identifying occupational disease hazard factors and can be obtained through laboratory analysis or on-site monitoring instruments.

4

Assessment reports on occupational disease hazard factors:

The assessment reports on occupational disease hazard factors document the results of workplace hazard factor evaluation and analysis. During the identification process, the assessment conclusions and data in the report can serve as a basis for determining and identifying occupational disease hazard factors.

Occupational Disease Prevention Measures

1	Strengthen occupational health education and training: Improve workers' skills in protecting themselves from illnesses induced by occupational exposure to noise.
2	Enhance personal protection: Provide workers exposed to noisy environments with protective equipment such as foam earplugs, silicon earplugs, and noise reduction earmuffs.
3	Regular occupational health examinations: The examinations apply to workers exposed to noisy environments. Arrange regular occupational health examinations to screen for noise-induced occupational diseases before employment, during employment, and before departure. Promptly transfer employees diagnosed with noise-induced occupational diseases or contraindications to noise exposure from their original noise-exposed positions to suitable alternative roles.
4	Conduct regular occupational disease hazard factor testing at the workplace to monitor and control the scope of these factors in a timely manner.
5	Reasonably arrange the working hours of noise-exposed workers. Schedule 10-minute breaks at 10:00–10:10 AM and 3:00–3:10 PM to reduce continuous exposure to noisy environments.



Occupational Accident Statistics

All Employees			2025		
			Male	Female	Total
Number of occupational accidents	(A)		45	32	77
Number of commuting accidents under the GRI Standards	(B)		-	-	-
Total working hours	(C)		2,747,661	1,820,617	4,568,278
Disabling injury frequency rate (FR)	(D)	$D = A/C \times 1,000,000$	16.37	17.57	16.85
Lost workdays	(E)		1,023	813	1,836
Disabling injury severity rate (SR)	(F)	$F = E/C \times 1,000,000$	372	446	401
Number of severe work-related injuries (excluding fatalities)	(G)		-	-	-
Severe occupational injury rate	(H)	$H = G/C \times 1,000,000$	-	-	-
Number of fatal occupational injuries	(I)		-	-	-
Fatal occupational injury rate	(J)	$J = I/C \times 1,000,000$	-	-	-
Number of recordable occupational injuries	(K)	$K = A+B$	45	32	77
Recordable occupational injury rate	(L)	$L = K/C \times 1,000,000$	16.37	17.57	16.85
Number of fatal occupational diseases	(M)		-	-	-
Fatal occupational disease rate	(N)	$N = M/C \times 1,000,000$	-	-	-
Total recordable work-related ill health cases (including fatalities)	(O)		-	-	-

All Employees			2025		
			Male	Female	Total
Recordable occupational disease rate (ODR)	(P)	$P = O/C \times 1,000,000$	-	-	-
Total absenteeism days	(Q)		10,308	8,829	19,137
Total work days	(R)		322,577	218,811	541,387
Absenteeism rate	(S)	$S = Q/R \times 100\%$	3.20%	4.03%	3.53%
Number of occupational accidents in the year	(T)	$V = A+O$	45	32	77
Total employees at year-end	(U)		1,929	1,386	3,315
Occupational accident rate defined based on the ESG Information Disclosure	(V)	$V = T/U \times 100\%$	2.33%	2.31%	2.32%

Note 1: The scope of the data includes employees at the Taiwan Branch, Yantai Zhengyi, Kunshan ESON, Kunshan Kangrui, Dongguan Yihong, Malaysia Plant, Vietnam Plant, Mexico Plant 1, and Mexico Plant 2. The remaining locations of operations either have no actual operations or have been leased out, therefore, the relevant data is 0.

Note 2: Definition of recordable occupational injuries: Occupational accidents that must be reported to the government under the Occupational Safety and Health Act (including injuries as a result of commuting incidents as defined by the GRI Standards).

Note 3: Recordable occupational injuries include fatalities and severe occupational accidents.

Note 4: Severe occupational injuries refer to injuries where recovery to pre-injury health status takes over six months.

Note 5: Disabling injury frequency rate (FR) = (Number of occupational accidents/Total working hours) x 1,000,000, rounded to two decimal places.

Note 5: Disabling injury severity rate (SR) = (Number of lost workdays/Total working hours) x 1,000,000, rounded to the nearest whole number.

Note 6: Severe occupational injury rate = (Number of severe occupational injuries/Total working hours) x 1,000,000.

Note 7: Fatal occupational injury rate = (Number of fatalities as a result of occupational injuries/Total working hours) x 1,000,000

Note 8: Recordable occupational injury rate = (Number of recordable occupational injuries, including fatalities and severe injuries/Total working hours) x 1,000,000, rounded to two decimal places

Note 9: Fatal occupational disease rate = (Number of fatalities as a result of occupational diseases/ Total working hours) x 1,000,000.

Note 10: Recordable occupational disease rate (ODR) = (Total occupational disease cases/Total working hours) x 1,000,000.

Note 11: Absenteeism rate (AR) = (Total absenteeism days/Total person-days) x 100%.

Note 12: Absenteeism: Includes work injury leave, sick leave, and personal leave.

5.4 Common Good



ESON Precision Executive Director Stein Huang (right) received a certificate of appreciation from the Eden Social Welfare Foundation.

ESON Collaborates with the Eden Social Welfare Foundation to Care for Disadvantaged Children

For many years, ESON has focused on social welfare and fulfilled its corporate social responsibility through practical actions. For the first time this year, the Group collaborated with the Eden Social Welfare Foundation to organize a Secondhand Bazaar in Taiwan, aiming to implement the concept of circular economy and environmental protection, as well as raise employees' awareness toward sustainability and implement it in their daily lives.

Thanks to the employees who participated in the charity event, ESON successfully donated NT\$41,100 from charity sales to support the Eden Social Welfare Foundation's Service Programs for Underprivileged Children, in which the contributed funds would help improve the quality of morning care services. ESON also helped collect uniform invoices and donations to help meet the developmental needs of children with developmental delays, thereby providing encouragement to these kids.

Chief Sustainability Officer Lin You Qing noted, "The Company has supported environmental protection and public welfare through this event, which helps reduce waste, give back to society, and promote virtuous economic cycles." In the future, ESON will continue to bring warmth and positive energy to society through various activities.



Group photo of ESON employees in Mexico and their families at the Playas de Tijuana for beach cleanup activities.

ESON Precision Works with Employees to Protect the Ocean

To implement environmental sustainability and ecological conservation, ESON held the event "Love the Ocean Action - Beach Cleanup Day" in Playas de Tijuana, Mexico on September 20, 2025, calling on local employees and their families to participate and take action to protect the marine ecosystem, with 46 people taking part to help protect the marine environment through tangible action.

On the day of the event, the volunteers collected trash along the coastline, personally experiencing the importance of protecting marine ecology and demonstrating the care and responsibility of ESON employees for the Earth's environment. To deepen employees' awareness toward environmental protection, the Company also arranged one-day volunteer services and exchange activities to encourage employees to understand the importance of marine conservation through hands-on activities, enabling them to implement environmental protection concepts in daily life.

After the event, the Company prepared refreshments to allow the volunteers to mingle and interact in a relaxing and enjoyable atmosphere, thus enhancing team cohesion and unity. Lin You Qing, Chief Sustainability Officer at ESON, stated that these activities will enable the continued promotion of environmental sustainability actions, encourage more employees and the general public to care more deeply about marine ecology, and allow joint efforts to protect the Earth.

ESON will continue to take action to fulfill the Group's corporate social responsibility, promote environmental sustainability, and contribute to global sustainability.



Group photo of ESON Precision Vice President Chia-Hsiang Tsai and colleagues from the Tijuana plant in Mexico with kids from a children's home.

ESON Precision Provides Charitable Assistance for a Children's Home with Heartwarming Birthday Gifts

For many years, ESON has focused on social welfare and fulfilled its corporate social responsibility through practical actions. On May 27, 2025, Mexico Plant 1 organized an external charity event with the theme of "Compassion and Sharing." A heartwarming celebration was organized at the Casa Hogar Lirio de Los Valles children's home, delivering birthday blessings and gifts to fill every corner with love.

During the event, employees carefully prepared tamales (a traditional Mexican dish), a large cake, and interactive games and music performances. With the children's enthusiastic participation, laughter filled the air in the garden, and joy deeply suffused every participant's heart.

ESON is deeply grateful to the Director and all staff at the children's home for their enthusiastic welcome and cooperation, as well as to every ESON employee who has taken action to make this loving event a reality. Chief Sustainability Officer Lin You Qing stated, "The growth of an enterprise comes from the support of society. We are responsible for giving back to society, especially children in need of care. We hope that through this event, more people will pay attention to disadvantaged children and that love will continue to be spread." This charity event not only conveyed care and warmth, but also demonstrated the Company's commitment to social responsibility. It will undoubtedly lead to more caring and charitable actions in the future.



Group photo of ESON colleagues in Taipei at the Tung Blossom Park, demonstrating their solidarity and tangible actions toward environmental protection.

ESON Precision Works with Employees on the Sustainable Environmental Protection and Health Promotion Mountain Cleanup Activity

ESON has been committed to environmental protection over many years. On October 18, 2025, the Company called on 19 employees and family members to participate in cleaning up garbage along hiking trails, thereby protecting the natural environment and demonstrating our corporate social responsibility and spirit of sustainability through tangible actions.

Chief Sustainability Officer Lin You Qing stated that this mountain cleanup represents more than just an environmental protection action, instead it is also a hands-on class to teach employees about environmental awareness. The hope is that, through this activity, people will learn to cherish natural resources, and will be able to relax mentally and physically as well as enhance team cohesion through hiking.

This mountain cleanup activity not only demonstrated the enthusiasm and cohesion of employees, but also represented concrete action to protect the ecological environment and implement the corporate philosophy of "sustainable operations, green co-prosperity."



Employees of ESON's Mexico plants bring hope to people fighting cancer.

ESON Precision Works with Employees to Deliver Love and Strength to Patients Fighting Cancer

In response to breast cancer prevention and care campaigns, ESON organized the “Write a Card to Send Love and Cheer for Life” event on September 30, 2025. All employees were invited to hand-write letters of encouragement and blessings, which were delivered to breast cancer patients.

The atmosphere on the day of the event was warm and full of love. Employees’ encouraging hand-written words expressed their respect and support for those fighting cancer. This event was held in collaboration with the Rotary Interact Club, a charitable association. General Manager Jessie Loke of Rotary Interact personally attended the event and assisted in delivering all of the cards to the Loving You Through It breast cancer support organization in San Diego, USA, enabling the cards to be delivered by hand to patients receiving treatment and conveying the best wishes of all ESON employees.

ESON Chief Sustainability Officer Lin You Qíng stated his hope that this heartwarming activity would help bring courage and strength to patients, while also reminding employees of the importance of breast cancer prevention.

ESON will continue to take practical actions to fulfill the Company’s corporate social responsibility, so that love and care will become part of the Company’s corporate culture, thus promoting a healthy, friendly, and inclusive workplace as well as joint efforts to create a better and more sustainable future.



ESON's Corporate Social Responsibility Philosophy	Sustainability Action	Action Project	Action Method and Features	Sustainability Benefits and Impact	Service Recipients and Stakeholders	Corresponding United Nations Sustainable Development Goals (SDGs)
Employees Deliver Love and Strength to Patients Fighting Cancer	Health promotion and social care	Write a Card to Send Love and Cheer for Life	- Employee participation: Encouraged employees and their families to jointly contribute to deepening the culture of sustainability - Cross-sector collaboration: Work with charity organizations to expand social influence - Actual actions: Responded to sustainability issues with concrete actions by volunteers - Physical and mental well-being: Increased the value of action through environmental protection and health promotion	Impact on society - Conveyed warmth and hope and provide mental support - Raised society's awareness of health promotion and environmental issues Impact on the Company - Improved the Company's image and stakeholder trust	- The general public and disadvantaged groups (care for patients) - Local communities and charity organizations	 SDG 3 Good Health and Well-being (Health promotion, disease care, and mental support)  SDG 5 Gender Equality (Paid attention to women's health and a culture of inclusiveness)  SDG 17 Partnerships for the Goals (Collaborated with charity organizations and communities to promote sustainability)
ESON Precision Works with Employees to Protect the Ocean	Environmental sustainability and ecological conservation	Love the Ocean Action - Beach Cleanup Day	- Employee participation: Encouraged employees and their families to jointly contribute to deepening the culture of sustainability - Actual actions: Responded to sustainability issues with concrete actions by volunteers - Physical and mental well-being: Increased the value of action through environmental protection and health promotion	Impact on society - Raised society's awareness of environmental issues Impact on the environment - Reduced waste along the coasts and protect ecological environments - Strengthened environmental protection awareness among employees and the community Impact on the Company - Strengthened employee cohesion and identification with the Company - Improved the Company's image and stakeholder trust	- Company employees and their families - Natural marine environments	 SDG 13 Climate Action (Reduced environmental impacts with practical actions)  SDG 14 Life Below Water (Beach cleanups to protect the ocean)

ESON's Corporate Social Responsibility Philosophy	Sustainability Action	Action Project	Action Method and Features	Sustainability Benefits and Impact	Service Recipients and Stakeholders	Corresponding United Nations Sustainable Development Goals (SDGs)
ESON Precision Works with Employees on the Sustainable Environmental Protection and Health Promotion Mountain Cleanup Activity	Partnerships and employee participation	Mountain cleanup activity to promote sustainable environmental protection and health	- Employee participation: Encouraged employees and their families to jointly contribute to deepening the culture of sustainability - Actual actions: Responded to sustainability issues with concrete actions by volunteers - Physical and mental well-being: Increased the value of action through environmental protection and health promotion	Impact on society - Raised society's awareness of health promotion and environmental issues Impact on the environment - Reduced waste in forests and protect the ecological environment - Strengthened environmental protection awareness among employees and the community Impact on the Company - Strengthened employee cohesion and identification with the Company - Improved the Company's image and stakeholder trust	- Company employees and their families - Natural mountain and forest environments	 SDG 13 Climate Action (Reduced environmental impacts with practical actions)  SDG 15 Life on Land (Promoted nature conservation through mountain cleanup actions)
ESON Precision Provides Charitable Assistance for a Children's Home with Heartwarming Birthday Gifts	Care for disadvantaged children	Care and companionship activities at a children's home (organized birthday activities to provide companionship, meals, and interactive experiences)	- Employee participation: Encouraged employees and their families to jointly contribute to deepening the culture of sustainability - Cross-sector collaboration: Worked with a local social welfare organization to exert the Company's influence - Actual actions: Increased participation in charity through employee volunteering	Impact on society - Provided substantive support and emotional companionship to disadvantaged children Impact on the Company - Improved the Company's image and stakeholder trust - Strengthened employee cohesion and participation regarding public welfare and sustainability issues	- Disadvantaged and placed children - Social welfare organization (children's home) - Company employees (awareness toward sustainability and participation in charity)	 SDG 1 No Poverty (Provided resources and care to support disadvantaged families and children)  SDG 10 Reduced Inequalities (Provided care for the disadvantaged and promoted social inclusion)  SDG 17 Partnerships for the Goals (Promoted public welfare actions with social welfare organizations and employees)

ESON's Corporate Social Responsibility Philosophy	Sustainability Action	Action Project	Action Method and Features	Sustainability Benefits and Impact	Service Recipients and Stakeholders	Corresponding United Nations Sustainable Development Goals (SDGs)
ESON Collaborates with the Eden Social Welfare Foundation to Care for Disadvantaged Children	Employee participation in charity, environmental sustainability, and circular economy activities	Public welfare campaign for the Secondhand Bazaar (charitable donations through the bazaar to support disadvantaged children and early childcare services in collaboration with the Eden Social Welfare Foundation)	- Employee participation: Encouraged employees and their families to jointly contribute to deepening the culture of sustainability - Cross-sector collaboration: Worked with a local social welfare organization to exert the Company's influence - Actual actions: Brought together donations of items and resources to integrate the concept of the circular economy into daily operations and culture	Impact on society - Assisted a social welfare organization in improving the quality of care and early childcare services Impact on the environment - Promoted resource reuse, reduced waste, and realized environmental protection values Impact on the Company - Improved the Company's image and stakeholder trust - Strengthened employee cohesion and participation regarding public welfare and sustainability issues	- Early childcare and children with developmental delays - Social welfare organization (Eden Social Welfare Foundation) - Company employees (awareness toward sustainability and participation in charity)	 SDG 3 Good Health and Well-being (Supported early childcare and the physical and mental health of children)  SDG 10 Reduced Inequalities (Provided care for the disadvantaged and promoted social inclusion)  SDG 12 Responsible Consumption and Production (Promoted the secondhand bazaar and resource recycling in order to reduce waste)  SDG 17 Partnerships for the Goals (Promoted public welfare actions with social welfare organizations and employees)