Appendix

Abbreviations Used in this Report

Entity Name	Type	Location	Nature of Business	Abbreviations Used in this Report
ESON Precision Engineering Co. Ltd.	The Company	Cayman Islands	Investment holding	ESON, the Company, and its subsidiaries, collectively referred to as "the Group" or "ESON Group"
ESON Precision Industry Co., Ltd. Taiwan Branch	Branch	Taiwan	Design, R&D, production, and sales of molds, plastic products, and hardware products	Taiwan Branch
Multiwin De Mexico S.A. De C.V.	Subsidiary	Mexico	Production of molds, plastic products, and hardware products	Mexico Plant 1
Eson (VN) Precision Industry Co., Ltd.	Subsidiary	Vietnam	Production and sales of molds, plastic products, and hardware products	Vietnam Plant
Eson Batupahat Precision Engineering Sdn. Bhd.	Subsidiary	Malaysia	Production and sales of molds, plastic products, and hardware products	Malaysia Plant
Esonmex Monterrey S.A. de C.V.	Subsidiary	Mexico	Production of molds, plastic products, and hardware products	Mexico Plant 2
Kunshan ESON Machinery Industry Co., Ltd.	Subsidiary	Mainland China	Design, R&D, production, and sales of molds, plastic products, and hardware products	Kunshan ESON
Yantai Zhengyi Precision Electronics Co., Ltd.	Subsidiary	Mainland China	R&D, production, and sales of molds, plastic products, and hardware products	Yantai Zhengyi
Dongguan Yihong Precision Mould Co., Ltd.	Subsidiary	Mainland China	Production and sales of molds and hardware products	Dongguan Yihong
Kunshan Kangrui Packaging Materials Co., Ltd.	Subsidiary	Mainland China	Packaging materials trading and power supply	Kunshan Kangrui

GRI Content Index

Statement of use	ESON Precision's disclosures for the period from January 1, 2025 to December 31, 2025 align with the GRI Standards.
GRI version used	GRI 1: Foundation 2021
Application of GRI's Sector Standards	Not applicable in 2025

GRI 2: General Disclosures 2021		
Title of Disclosure	**Corresponding Chapters/Sections**	**Page**
Organization and Reporting Practices		
2-1 Organizational details	1.1 About ESON	07
2-2 Entities included in the organization's sustainability reporting	Introduction to the ESG Report	02
2-3 Reporting period, frequency and contact point	Introduction to the ESG Report	02
2-4 Restatements of information	Introduction to the ESG Report	02
2-5 External assurance	Introduction to the ESG Report	02
Activities and Workers		
2-6 Activities, value chain and other business relationships	1.1 About ESON	07
2-7 Employees	5.1 Talent Development	69
2-8 Workers who are not employees	5.1 Talent Development	69
Governance		
2-9 Governance structure and composition	2.1 Corporate Governance and Integrity Management	17
2-10 Nomination and selection of the highest governance body	2.1 Corporate Governance and Integrity Management	17
2-11 Chair of the highest governance body	2.1 Corporate Governance and Integrity Management	17

GRI 2: General Disclosures 2021		
Title of Disclosure	**Corresponding Chapters/Sections**	**Page**
2-12 Role of the highest governance body in overseeing the management of impacts	2.1 Corporate Governance and Integrity Management	17
2-13 Delegation of responsibility for managing impacts	2.1 Corporate Governance and Integrity Management	17
2-14 Role of the highest governance body in sustainability reporting	2.1 Corporate Governance and Integrity Management	17
2-15 Conflicts of interest	2.1 Corporate Governance and Integrity Management	17
2-16 Communication of critical concerns	2.1 Corporate Governance and Integrity Management	17
2-17 Collective knowledge of the highest governance body	2.1 Corporate Governance and Integrity Management	17
2-18 Evaluation of the performance of the highest governance body	2.1 Corporate Governance and Integrity Management	17
2-19 Remuneration policies	2.1 Corporate Governance and Integrity Management	17
2-20 Process to determine remuneration	2.1 Corporate Governance and Integrity Management	17
2-21 Annual total compensation ratio	2.1 Corporate Governance and Integrity Management	17
2-22 Statement on sustainable development strategy	Chairman's Message	05
Strategy, Policies, and Practices		
2-23 Policy commitments	2.1 Corporate Governance and Integrity Management	17
2-24 Embedding policy commitments	2.1 Corporate Governance and Integrity Management	17
2-25 Processes to remediate negative impacts	2.1 Corporate Governance and Integrity Management 3.1 Operational Strategies and Economic Performance 3.3 Information Security 4.1 Climate Change and Adaptation Management 5.1 Talent Development 5.3 Occupational Health and Safety Management	17 32 35 46 69 78
2-26 Mechanisms for seeking advice and raising concerns	2.1 Corporate Governance and Integrity Management	17

GRI 2: General Disclosures 2021		
Title of Disclosure	**Corresponding Chapters/Sections**	**Page**
2-27 Legal Compliance	2.2 Legal Compliance	30
2-28 Membership associations	ESON Precision is not a member of any associations.	-
Stakeholder Engagement		
2-29 Approach to stakeholder engagement	1.2 Stakeholder Identification and Engagement	10
2-30 Collective Bargaining Agreements	5.2 Human Rights Protection	76

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

Material Topic Disclosure			
GRI Standard	**Title of Disclosure**	**Corresponding Chapters/Sections**	**Page**
Corporate Governance and Integrity Management			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.1 Corporate Governance and Integrity Management	17
GRI 205: Anti-corruption 2016	205-2 Communication and Training about Anti-corruption Policies and Procedures	2.1 Corporate Governance and Integrity Management	17
	205-3 Confirmed Incidents of Corruption and Actions Taken	2.1 Corporate Governance and Integrity Management	17
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	2.1 Corporate Governance and Integrity Management	17
GRI 415: Public Policy 2016	415-1 Political Contributions	No political contributions in 2025	-

Material Topic Disclosure			
GRI Standard	**Title of Disclosure**	**Corresponding Chapters/Sections**	**Page**
Operational Strategies and Economic Performance			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	3.1 Operational Strategies and Economic Performance	32
GRI 201: Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	3.1 Operational Strategies and Economic Performance	32
	201-3 Defined Benefit Plan Obligations and Other Retirement Plans	3.1 Operational Strategies and Economic Performance	32
Information Security			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	3.3 Information Security	35
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	3.3 Information Security	35
Climate Change and Adaptation			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Climate Change and Adaptation	45
GRI 201: Economic Performance 2016	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	4.1 Climate Change and Adaptation Management	46
GRI 302: Energy 2016	302-1 Energy Consumption Within the Organization	4.2 Energy Management	60
	302-3 Energy Intensity	4.2 Energy Management	60
	302-4 Reduction of Energy Consumption	4.2 Energy Management	60
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	4.3 Greenhouse Gas and Emissions Management	62
	305-2 Energy Indirect (Scope 2) GHG Emissions	4.3 Greenhouse Gas and Emissions Management	62
	305-3 Other Indirect (Scope 3) GHG Emissions	4.3 Greenhouse Gas and Emissions Management	62
	305-4 GHG Emissions Intensity	4.3 Greenhouse Gas and Emissions Management	62

Material Topic Disclosure			
GRI Standard	**Title of Disclosure**	**Corresponding Chapters/Sections**	**Page**
Talent Development			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	5.1 Talent Development	69
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	5.1 Talent Development	69
	401-2 Benefits Provided to Full-time Employees	5.1 Talent Development	69
	401-3 Parental Leave	5.1 Talent Development	69
GRI 404: Training and Education 2016	404-1 Average Hours of Training per Year per Employee	5.1 Talent Development	69
	404-2 Boosting Employee Competencies and Transition Assistance Programs	5.1 Talent Development	69
	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	5.1 Talent Development	69
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	5.1 Talent Development	69
Occupational Health and Safety Management			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	5.3 Occupational Health and Safety Management	78
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Safety and Health Management System	5.3 Occupational Health and Safety Management	78
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	5.3 Occupational Health and Safety Management	78
	403-3 Occupational Health Services	5.3 Occupational Health and Safety Management	78
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	5.3 Occupational Health and Safety Management	78
	403-5 Worker Training on Occupational Health and Safety	5.3 Occupational Health and Safety Management	78
	403-6 Promotion of Worker Health	5.3 Occupational Health and Safety Management	78
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Related to Business Operations	5.3 Occupational Health and Safety Management	78
	403-8 Workers Covered by an Occupational Health and Safety Management System	5.3 Occupational Health and Safety Management	78
	403-9 Work-related Injuries	5.3 Occupational Health and Safety Management	78
	403-10 Occupational Diseases	5.3 Occupational Health and Safety Management	78

General Topics			
GRI Standard	**Title of Disclosure**	**Corresponding Chapters/Sections**	**Page**
GRI101: Biodiversity 2024	Following a review of biodiversity-related material topics, as of 2025, we concluded that the operations of the Company and its value chain did not have a material dependency or impact on natural resources. Therefore, this Report does not disclose information related to GRI 101: Biodiversity (2024).		
GRI 202: Market Presence 2016	202-2 Proportion of Senior Management Hired from the Local Community	5.2 Human Rights Protection	76
GRI 204: Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	3.6 Supply Chain Management	41
GRI 206: Anti-competitive Behavior 2016	206-1 Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices	2.2 Legal Compliance	30
GRI 207: Tax 2019	207-1 Approach to Tax	3.2 Tax	34
	207-2 Tax Governance, Control, and Risk Management	3.2 Tax	34
	207-3 Stakeholder Engagement and Management of Concerns Related to Tax	3.2 Tax	34
GRI 303: Water and Effluents 2018	303-1 Interactions with Water as a Shared Resource	4.4 Water Resource Management	64
	303-2 Management of Water Discharge-related Impacts	4.4 Water Resource Management	64
	303-3 Water Withdrawal	4.4 Water Resource Management	64
	303-4 Water Discharge	4.4 Water Resource Management	64
	303-5 Water Consumption	4.4 Water Resource Management	64
GRI 306: Waste 2020	306-2 Management of Significant Waste-related Impacts	4.5 Waste Management	66
	306-3 Waste Generated	4.5 Waste Management	66
	306-4 Waste Diverted from Disposal	4.5 Waste Management	66
	306-5 Waste Directed to Disposal	4.5 Waste Management	66
GRI 308: Supplier Environmental Assessment 2016	308-1 New Suppliers That Were Screened Using Environmental Criteria	3.6 Supply Chain Management	41
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	3.6 Supply Chain Management	41
GRI 402: Labor/Management Relations 2016	402-1 Minimum Notice Periods Regarding Operational Changes	5.2 Human Rights Protection	76

General Topics			
GRI Standard	**Title of Disclosure**	**Corresponding Chapters/Sections**	**Page**
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of Women's Base Salary and Compensation to Men's	5.2 Human Rights Protection	76
GRI 406: Non-discrimination 2016	406-1 Incidents of Discrimination and Corrective Actions Taken	No incidents of discrimination in 2025	-
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of Violations Involving Rights of Indigenous Peoples	No incidents of violations involving rights of indigenous peoples in 2025	-
GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers That Were Screened Using Social Criteria	3.6 Supply Chain Management	41
	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	3.6 Supply Chain Management	41
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	3.4 Product Quality	37
	416-2 Incidents of Non-compliance Concerning the Health and Safety Impacts of Products and Services	3.4 Product Quality	37
GRI 417: Marketing and Labeling 2016	417-1 Requirements for Product and Service Information and Labeling	3.4 Product Quality	37
	417-2 Incidents of Non-compliance Concerning Product and Service Information and Labeling	3.4 Product Quality	37
	417-3 Incidents of Non-compliance Concerning Marketing Communications	3.4 Product Quality	37

SASB Industry Guidance Overview - Hardware (TC-HW)

<table>
<tr><th>Topic</th><th>Accounting Metric</th><th>Category</th><th>Unit of Measure</th><th>Code</th><th>2025 Explanation</th></tr>
<tr><td>Product Security</td><td>Description of approach to identifying and addressing data security risks in products</td><td>Discussion and Analysis</td><td>Not applicable</td><td>TC-HW-230a.1</td><td>The Company’s products are made of metal and plastic products. The products do not contain any firmware, software, or executable code, nor do they have Internet connection or data processing functions. Therefore, product-related data security risks do not exist, making this metric inapplicable. Please refer to 3.3 Information Security for the Company’s information security management.</td></tr>
<tr><td>Employee Diversity & Inclusion</td><td>Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-330a.1</td><td>
Gender Representation of Global Employees (%)
<table>
<tr><th></th><th>Female</th><th>Male</th><th>Diverse Gender</th></tr>
<tr><td>Executive management</td><td>0.03%</td><td>0.12%</td><td>0%</td></tr>
<tr><td>Non-executive management</td><td>1.48%</td><td>4.95%</td><td>0%</td></tr>
<tr><td>Technical personnel</td><td>33.88%</td><td>44.55%</td><td>0%</td></tr>
<tr><td>All other employees</td><td>6.42%</td><td>8.57%</td><td>0%</td></tr>
</table>
Diverse Group Representation of Global Employees (%)
<table>
<tr><th>Indicator</th><th>Under 30 years old</th><th>30-50 years old</th><th>Over 50 years old</th><th>Persons with disabilities</th><th>Indigenous peoples</th><th>Immigrants</th></tr>
<tr><td>Executive management</td><td>0.00%</td><td>0.00%</td><td>0.15%</td><td>0%</td><td>0%</td><td>0%</td></tr>
<tr><td>Non-executive management</td><td>0.36%</td><td>3.95%</td><td>2.11%</td><td>0%</td><td>0%</td><td>0%</td></tr>
<tr><td>Technical personnel</td><td>30.08%</td><td>41.15%</td><td>7.21%</td><td>0%</td><td>0%</td><td>0%</td></tr>
<tr><td>All other employees</td><td>4.86%</td><td>8.11%</td><td>2.02%</td><td>0%</td><td>0%</td><td>0%</td></tr>
</table>
Note: 1. Executive management: Executive Director, General Manager, Deputy General Manager, and Chief Financial Officer
2. Non-executive management:
• Taiwan Branch: Management personnel at the manager level to assistant vice president level
• Other plants: Management personnel at the section-chief level to assistant vice president level
3. Technical personnel include: Personnel engaged in manufacturing, quality assurance, engineering, technologies, and R&D
4. All other employees include: Personnel engaged in supporting functions, sales, materials, and procurement
</td></tr>
</table>

<table>
<tr><th>Topic</th><th>Accounting Metric</th><th>Category</th><th>Unit of Measure</th><th>Code</th><th>2025 Explanation</th></tr>
<tr><td rowspan="4">Product Lifecycle Management</td><td>Percentage of products by revenue that contain IEC 62474 declarable substances</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-410a.1</td><td>IEC 62474 is the international standard for material declarations in the electrical and electronic industry. As the Company does not produce or sell electrical or electronic products, this metric is not applicable.
In 2025, ESON conducted spectrometer testing on plastic and metal components to confirm compliance with RoHS regulations and ensure a 100% compliance rate. For details on product quality control measures, please refer to 3.4 Product Quality.</td></tr>
<tr><td>Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-410a.2</td><td>As ESON's main products are molds, plastic products, and hardware products, which are not end-user products, they are not directly eligible for EPEAT registration or equivalent. Therefore, this metric is not applicable.</td></tr>
<tr><td>Percentage of eligible products, by revenue, certified to an energy efficiency certification</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-410a.3</td><td>As ESON's main products are molds, plastic products, and hardware products, which are not end-user products, they are not directly eligible for energy efficiency certifications. Therefore, this metric is not applicable.</td></tr>
<tr><td>Weight of end-of-life products and e-waste recovered; percentage recycled</td><td>Quantitative</td><td>Tons (t), percentage (%)</td><td>TC-HW-410a.4</td><td>ESON does not sell final products or plan to offer take-back programs. No environmentally hazardous e-waste substances (e.g., lead, sulfur) are generated during production. All other e-waste is disposed of through legally-compliant procedures.</td></tr>
<tr><td rowspan="2">Supply Chain Management</td><td>Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-430a.1</td><td>Percentage of all Tier 1 supplier manufacturing facilities/high-risk facilities audited in the RBA VAP or equivalent
<table>
<tr><th>Plant</th><th>Mexico Plant 1</th><th>Mexico Plant 2</th><th>Kunshan ESON</th><th>Malaysia Plant</th><th>Vietnam Plant</th><th>Yantai Zhengyi</th></tr>
<tr><td>All manufacturing facilities</td><td rowspan="2">No RBA audit conducted</td><td rowspan="2">No RBA audit conducted</td><td>100%</td><td>100%</td><td rowspan="2">No RBA audit conducted</td><td rowspan="2">No RBA audit conducted</td></tr>
<tr><td>High-risk manufacturing facilities</td><td>No high-risk manufacturing facilities</td><td>No high-risk manufacturing facilities</td></tr>
</table>
Note: 1. Tier 1 suppliers are defined as service providers that directly engage in transactions with ESON's plants.
2. Existing suppliers of the Malaysian Plant are all end-customer-approved and meet RBA requirements. The suppliers have provided relevant compliance reports.</td></tr>
<tr><td>Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances</td><td>Quantitative</td><td>Ratio</td><td>TC-HW-430a.2</td><td>Tier 1 suppliers' non-conformance and corrective action rates:
<table>
<tr><th></th><th>(1) Non-Conformance Rate</th><th>(2) Corrective Action Rate</th></tr>
<tr><td>(a) Priority Non-Conformance</td><td>0</td><td>0</td></tr>
<tr><td>(b) Other Non-Conformance</td><td>Kunshan ESON 21%</td><td>Kunshan ESON 100%</td></tr>
</table>
Note: 1. Existing suppliers of the Malaysian Plant are all end-customer-approved and meet RBA requirements. The suppliers have provided relevant compliance reports and no non-conformances were identified.
2. Tier 1 suppliers of Yantai Zhengyi, Mexico Plant 1, Mexico Plant 2, and Vietnam Plant have not undergone RBA VAP or equivalent.</td></tr>
</table>

<table>
<tr><th>Topic</th><th>Accounting Metric</th><th>Category</th><th>Unit of Measure</th><th>Code</th><th>2025 Explanation</th></tr>
<tr><td>Materials Sourcing</td><td>Description of the management of risks associated with the use of critical materials</td><td>Discussion and Analysis</td><td>Not applicable</td><td>TC-HW-440a.1</td><td>At present, the Group’s key materials include metals (ECC, SGCC, stainless steel, copper, and aluminum), plastics (PP [polypropylene], PE [polyethylene], PS [polystyrene], PC [polycarbonate], and PA [polyamide, or commonly called nylon]). Please refer to the table below for the risks associated with these key materials and the corresponding risk management strategies:
<table>
<tr><th>Risk Type</th><th>Risk Description</th><th>Management Strategy</th></tr>
<tr><td>Supply chain risk</td><td>The supply of critical materials may face concentration risk due to over-reliance on a single supplier. Once a supplier is in operational or financial instability, it may affect the stable supply of materials. Furthermore, considering the high interdependence of global supply chains, unforeseen events such as geopolitical tensions and natural disasters may impair the resilience of the supply chain, adversely affecting material sourcing, delivery schedules, and costs.</td><td>To reduce the risk of supply disruptions of key materials, the Group promotes a supplier diversification strategy by adopting a “main supplier + backup supplier” model to avoid over-reliance on a single source. The Group mitigates the impact of geopolitical tensions, natural disasters, or regional events on supply stability by diversifying supply sources geographically. Additionally, the Group has established and regularly maintains a backup list of suppliers to ensure that alternative supply mechanisms can be promptly activated during emergencies, thereby improving the overall supply chain resilience and operational stability.</td></tr>
<tr><td>Price volatility</td><td>Prices and supply of key materials are susceptible to imbalances in market supply and demand, as well as changes in international political and economic conditions. Furthermore, they may experience sharp volatility due to speculative activities or energy price fluctuations, increasing uncertainty in procurement costs and pricing, which could ultimately lead to operating or business losses.</td><td>To address price volatility and cost uncertainties of key materials, the Company has included product price adjustment clauses in sales contracts/agreements, establishing a mechanism for sharing raw material risks with customers, thereby alleviating operational pressure on any single party involved. At the same time, the Company continuously optimizes product designs and processes to reduce the use of key materials and improve the efficiency of material use. Product pricing strategies are periodically reviewed and updated to adapt to market changes. New technologies or improvement plans are also introduced to strengthen cost control capabilities and maintain overall operational competitiveness.</td></tr>
</table>
</td></tr>
</table>

Topic	Accounting Metric	Category	Unit of Measure	Code	2025 Explanation		
					Risk Type	**Risk Description**	**Management Strategy**
Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	Not applicable	TC-HW-440a.1	Quality instability	The Group's key materials may face quality-related risks, including non-compliance with established standards or technical specifications, inconsistency between batches, and quality deterioration due to inappropriate environmental conditions during transportation or storage. There is also a risk of procuring counterfeit or substandard materials.	To effectively control risks of instability in the quality of key materials, the Group signs Quality Assurance Agreements with suppliers to clearly specify materials' technical standards, sampling inspection rates, and procedures for handling and tracing non-conforming materials to ensure stable raw material quality. In addition, the Group has clearly stipulated return and claim procedures and promoted a supplier quality deposit system for suppliers to strengthen their contractual performance responsibilities. The Group also requires suppliers to submit systematic improvement plans for quality abnormalities (e.g., Eight Disciplines Methodology [8D] reports). Through continuous improvement mechanisms, the Group aims to enhance overall supply chain quality and risk resilience.
					Compliance risk	Supply of materials may involve regulatory and compliance issues, such as non-compliance with environmental regulatory requirements (e.g., RoHS, REACH), violations of product safety standards, potential labor rights disputes in the supply chain, export/import control violations, or excessive levels of prohibited or restricted substances. These issues may adversely affect product compliance, operational stability, and corporate reputation.	The Group has established a complete checklist of regulatory and compliance reviews and periodically checks related regulatory databases to ensure it stays informed of the latest data (e.g., controlled, prohibited, or restricted substance lists). Third-party testing and certification mechanisms are also adopted to reduce environmental, safety, and regulatory violation risks.

<table>
<tr><th>Activity Metric</th><th>Code</th><th>Unit of Measure</th><th>2025 Explanation</th></tr>
<tr><td>Number of units produced by product category</td><td>TC-HW-000.A</td><td>Quantity</td><td>
<table>
<tr><th>Product Category</th><th>2025</th></tr>
<tr><td>Metal products (e.g., steel, aluminum, stamping components)</td><td>60,467,275 PCS</td></tr>
<tr><td>Plastic products</td><td>360,226,254 PCS</td></tr>
</table>
</td></tr>
<tr><td>Area of manufacturing facilities</td><td>TC-HW-000.B</td><td>Square meters (m2)</td><td>
<table>
<tr><th>Indicator</th><th>2025</th></tr>
<tr><td>Kunshan ESON</td><td>120,871.99 m^2</td></tr>
<tr><td>Yantai Zhengyi</td><td>6,296.85 m^2</td></tr>
<tr><td>Malaysia Plant</td><td>14,783 m^2</td></tr>
<tr><td>Vietnam Plant</td><td>65,410 m^2</td></tr>
<tr><td>Mexico Plant 1</td><td>68,600 m^2</td></tr>
<tr><td>Mexico Plant 2</td><td>18,000 m^2</td></tr>
<tr><td>Total</td><td>293,961.84 m^2</td></tr>
</table>
Note: The buildings at the Yantai Plant are leased.
</td></tr>
<tr><td>Percentage of production from owned facilities</td><td>TC-HW-000.C</td><td>Percentage (%)</td><td>
<table>
<tr><th>Indicator</th><th>2025</th></tr>
<tr><td>Kunshan ESON</td><td>100%</td></tr>
<tr><td>Yantai Zhengyi</td><td>0%</td></tr>
<tr><td>Malaysia Plant</td><td>100%</td></tr>
<tr><td>Vietnam Plant</td><td>99.985%</td></tr>
<tr><td>Mexico Plant 1</td><td>100%</td></tr>
<tr><td>Mexico Plant 2</td><td>100%</td></tr>
<tr><td>Total</td><td>99.998%</td></tr>
</table>
</td></tr>
</table>

TCFD Index

Item		Corresponding Chapter/Section in this Report	Page
Governance	a) Describe the board's oversight of climate-related risks and opportunities. b) Describe management's role in assessing and managing climate-related risks and opportunities.	4.1 Climate Change and Adaptation Management	46
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term. b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	4.1 Climate Change and Adaptation Management	46
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks. b) Describe the organization's processes for managing climate-related risks. c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	4.1 Climate Change and Adaptation Management	46
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks. c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	4.1 Climate Change and Adaptation Management	46

Schedule 1-10 Sustainability Disclosure Indicators - Optoelectronic Industry

No.	Indicator	Indicator Type	Annual Disclosure	Unit
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	4.2 Energy Management	Gigajoules (GJ), percentage (%)
2	Total water withdrawn, total water consumption	Quantitative	4.4 Water Resource Management	Thousand cubic meters (1,000m³)
3	Total hazardous waste generated and percentage recycled	Quantitative	4.5 Waste Management	Tons (t), percentage (%)
4	Types of, number of employees in and rate of occupational accidents	Quantitative	5.3 Occupational Health and Safety Management	Quantity, percentage (%)
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled (Note 1)	Quantitative	SASB TC-HW-410a.4	Tons (t), percentage (%)
6	Description of the management of risks associated with the use of critical materials	Qualitative description	SASB TC-HW-440a.1	Not applicable
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	The Company has not been subject to legal proceedings arising from violations of anti-competitive behavior regulations.	Reporting currency
8	Production by product category	Quantitative	SASB TC-HW-000.A	Varies by product category

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

Schedule 2 Climate-related Information of TWSE/TPEx Listed Company

No.	Item	Corresponding Chapter/Section in this Report	Page
1	Describe the oversight and governance of climate-related risks and opportunities by the Board and management.	4.1 Climate Change and Adaptation Management	46
2	Describe the impact of identified climate-related risks and opportunities on the organization’s businesses, strategy, and finances (short, medium, and long term).	4.1 Climate Change and Adaptation Management	46
3	Describe the financial impacts of extreme weather events and transition actions.	4.1 Climate Change and Adaptation Management	46
4	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	4.1 Climate Change and Adaptation Management	46
5	If scenario analysis is used to assess the resilience to climate change risks, specify the scenarios, parameters, assumptions, and analysis factors used, as well as major financial impacts.	4.1 Climate Change and Adaptation Management	46
6	if there is a transition plan for managing climate-related risks, describe the contents of the plan, as well as the indicators and goals used to identify and manage physical risks and transition risks.	4.1 Climate Change and Adaptation Management	46
7	If internal carbon pricing is used as a planning tool, explain the basis for price setting.	The Group has not set an internal price on carbon.	-
8	If climate-related goals have been set, specify the activities covered, the scope of GHG emissions, planned schedules, annual progress, etc. If carbon offsets or renewable energy certificates (RECs) are used to attain related goals, specify the sources and number of carbon offset credits or the number of RECs.	The Group uses 2023 as the baseline year for its GHG inventory (Scope 1 emissions was 3,603.1681 tCO_2e and Scope 2 emissions was 2,291.8146 tCO_2e), and plans to use low-carbon energy as its GHG reduction strategy. The Group's vision for its long-term transition is to achieve net zero Scope 1 and Scope 2 emissions by 2040, and net zero emissions (including Scope 3) by 2050. The Group’s current policy is to oversee all reduction plans, including improving energy efficiency, purchasing energy-efficient equipment, establishing solar power generation systems, and assessing the use of low-carbon energy. Going forward, the Group plans to use renewable energy certificates (RECs) or carbon offsets as needed based on its actual progress in the year and technological developments, in order to reduce the impact of carbon emissions and steadily fulfill its commitment to sustainability.	-
9	GHG inventory and assurance, reduction targets, strategies, and specific action plans (please refer to 1-1 and 1-2).	Please refer to the table below for the assurance of GHG emissions in 2024 and 2025.	-

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

Describe GHG emissions (tons of CO_2e), intensity (tons of CO_2e/million NTD), and the scope of data for the most recent two years.

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

2024					
Scope 1	**Total Emissions (tons of CO_2e)**	**Intensity (tons of CO_2e/million NTD)**	**Inventory Standard**	**Assurance Provider**	**Assurance Details**
ESON Precision Engineering Co. Ltd. (Consolidated)	**5,155.3965**	**0.39**	ISO 14064-1: 2018		AFNOR Asia, Ltd. followed the ISO 14064-3:2019 standard issued by the International Organization for Standardization (ISO) to conduct the verification for the consolidated company in 2024 and concluded that both Category 1 and Category 2 were at the reasonable assurance level, albeit with qualified opinions. Qualified Opinions: Except for the Mexican facilities (Plants 1 and 2), Kunshan ESON Machinery Industry Co., Ltd., Kunshan Kangrui Packaging Materials Co., Ltd., Yantai Zhengyi Precision Electronics Co., Ltd., Vietnam Plant, Malaysia Plant, and Taiwan Branch, which were subject to on-site verification, all other registered overseas sales locations were verified online.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	2,838.9049				
Mexico ESONMEX MONTERREY S.A.DE C.V.	1,928.5920				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	49.5028				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	54.9087				
China Kunshan ESON Machinery Industry Co., Ltd.	272.7222				
China Kunshan Kangrui Packaging Materials Co., Ltd.	2.1880				
China Yantai Zhengyi Precision Electronics Co., Ltd.	6.4069				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	2.1710				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	NS				

2024					
Scope 2	**Total Emissions (tons of CO_2e)**	**Intensity (tons of CO_2e/million NTD)**	**Inventory Standard**	**Assurance Provider**	**Assurance Details**
ESON Precision Engineering Co. Ltd. (Consolidated)	**27,104.8681**	**2.07**	ISO 14064-1: 2018	AFNOR Asia, Ltd. followed the ISO 14064-3:2019 standard issued by the International Organization for Standardization (ISO) to conduct the verification for the consolidated company in 2024 and concluded that both Category 1 and Category 2 were at the reasonable assurance level, albeit with qualified opinions. Qualified Opinions: Except for the Mexican facilities (Plants 1 and 2), Kunshan ESON Machinery Industry Co., Ltd., Kunshan Kangrui Packaging Materials Co., Ltd., Yantai Zhengyi Precision Electronics Co., Ltd., Vietnam Plant, Malaysia Plant, and Taiwan Branch, which were subject to on-site verification, all other registered overseas sales locations were verified online.	
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	15,211.4456				
Mexico ESONMEX MONTERREY S.A.DE C.V.	28.9997				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	1,862.1973				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	1,870.1196				
China Kunshan ESON Machinery Industry Co., Ltd.	6,826.8844				
China Kunshan Kangrui Packaging Materials Co., Ltd.	NS				
China Yantai Zhengyi Precision Electronics Co., Ltd.	1,240.5310				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	64.6745				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	NS				

2024					
Scope 3 (voluntary disclosure)	**Total Emissions (tons of CO$_2$e)**	**Intensity (tons of CO$_2$e/million NTD)**	**Inventory Standard**	**Assurance Provider**	**Assurance Details**
ESON Precision Engineering Co. Ltd. (Consolidated)	**104,736.9920**	8.00	ISO 14064-1: 2018	AFNOR Asia, Ltd. followed the ISO 14064-3:2019 standard issued by the International Organization for Standardization (ISO) to conduct the verification for the consolidated company in 2024 and concluded that both Category 1 and Category 2 were at the reasonable assurance level, albeit with qualified opinions. Qualified Opinions: Except for the Mexican facilities (Plants 1 and 2), Kunshan ESON Machinery Industry Co., Ltd., Kunshan Kangrui Packaging Materials Co., Ltd., Yantai Zhengyi Precision Electronics Co., Ltd., Vietnam Plant, Malaysia Plant, and Taiwan Branch, which were subject to on-site verification, all other registered overseas sales locations were verified online.	
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	49,579.4292				
Mexico ESONMEX MONTERREY S.A.DE C.V.	13,477.3064				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	3,598.4573				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	2,756.3300				
China Kunshan ESON Machinery Industry Co., Ltd.	31,825.6867				
China Kunshan Kangrui Packaging Materials Co., Ltd.	NS				
China Yantai Zhengyi Precision Electronics Co., Ltd.	3,378.5131				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	NS				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	NS				

2025					
Scope 1	**Total Emissions (tons of CO_2e)**	**Intensity (tons of CO_2e/million NTD)**	**Inventory Standard**	**Assurance Provider**	**Assurance Details**
ESON Precision Engineering Co. Ltd. (Consolidated)	**4,572.6162**	**0.38**	ISO 14064-1: 2018		Self-inventory is currently in progress and verification is expected to be completed in the third quarter of 2026.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	2,231.6488				
Mexico ESONMEX MONTERREY S.A.DE C.V.	1,986.9390				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	30.0590				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	57.6928				
China Kunshan ESON Machinery Industry Co., Ltd.	260.3318				
China Kunshan Kangrui Packaging Materials Co., Ltd.	0.8581				
China Yantai Zhengyi Precision Electronics Co., Ltd.	4.3014				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	0.7853				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	NS				

2025					
Scope 2	**Total Emissions (tons of CO$_2$e)**	**Intensity (tons of CO$_2$e/million NTD)**	**Inventory Standard**	**Assurance Provider**	**Assurance Details**
ESON Precision Engineering Co. Ltd. (Consolidated)	**26,154.3656**	**2.17**	ISO 14064-1: 2018		Self-inventory is currently in progress and verification is expected to be completed in the third quarter of 2026.
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	12,762.3451				
Mexico ESONMEX MONTERREY S.A.DE C.V.	86.7307				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	1,166.2435				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	3,426.9736				
China Kunshan ESON Machinery Industry Co., Ltd.	6,633.3813				
China Kunshan Kangrui Packaging Materials Co., Ltd.	-				
China Yantai Zhengyi Precision Electronics Co., Ltd.	1,993.6205				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	84.9534				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	0.1175				

2025					
Scope 3	**Total Emissions (tons of CO_2e)**	**Intensity (tons of CO_2e/million NTD)**	**Inventory Standard**	**Assurance Provider**	**Assurance Details**
ESON Precision Engineering Co. Ltd. (Consolidated)	**135,339.3880**	**11.20**	ISO 14064-1: 2018	Self-inventory is currently in progress and verification is expected to be completed in the third quarter of 2026.	
Mexico MULTIWIN DE MEXICO S.A.DE C.V.	88,216.3301				
Mexico ESONMEX MONTERREY S.A.DE C.V.	9,547.4716				
Malaysia ESON BATUPAHAT PRECISION ENGINEERING SDN BHD	3,192.9179				
Vietnam ESON (VN) PRECISION INDUSTRY CO., LTD.	7,766.9227				
China Kunshan ESON Machinery Industry Co., Ltd.	19,472.1247				
China Kunshan Kangrui Packaging Materials Co., Ltd.	0.0622				
China Yantai Zhengyi Precision Electronics Co., Ltd.	6,981.0420				
Taiwan ESON Precision Industry Co., Ltd. Taiwan Branch	162.5142				
Sales locations, including: Slovakia ESON SLOVAKIA A.S. China Dongguan Yihong Precision Mould Co., Ltd. Wuxi Xinguan Metal Technology Co., Ltd.	0.0026				

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

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

The Group has completed its 2024 carbon inventory in accordance with ISO 14064-1:2018 GHG Inventory, and has obtained a GHG verification report from a third-party verification institution.

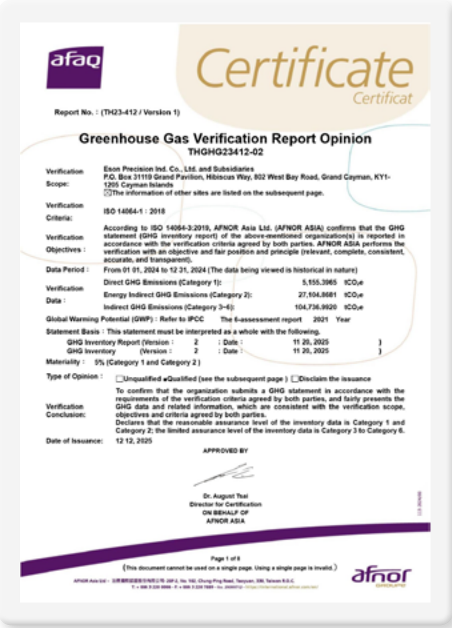
In 2024, the Board of Directors passed the carbon reduction strategy to use low-carbon energy as the primary means of carbon reduction. To make the Company's sustainability information more useful for decision-making, more comparable, and aligned with international standards, the Company plans to gradually transition from the current ISO GHG inventory framework to fully align with the internationally accepted GHG Protocol in 2027, and will use it as the basis for subsequent carbon emission management and disclosure.

The GHG Protocol provides more detailed specifications for organizational boundaries, operational boundaries, and emission source classification, which are consistent with the requirements of the IFRS Sustainability Disclosure Standards for GHG emission measurement and analysis of climate-related risks and opportunities. The inventory compiled according to these standards are different from the standards that are currently used in terms of emission structure and calculation methods. Therefore, it is necessary to review and adjust the baseline year set for the GHG to ensure that data is consistent and traceable.

After completing the transition between inventory standards and compiling data for emissions in the baseline year according to requirements of the GHG Protocol and IFRS Sustainability Disclosure Standards, we will use this data as the basis for measuring subsequent carbon reduction performance. We will set medium and long-term carbon reduction targets and annual carbon reduction action plans that are science-based, feasible, and financially relevant in accordance with the IFRS S2 disclosure framework for climate strategy, risk management, and metrics and targets. This will ensure that the climate management strategy is linked to the Company’s overall operations and financial plans. Following the methodology transition, the Company will establish a base year no later than 2026 and disclose its emission reduction targets, strategies, and specific action plans for 2027 accordingly.

Third-party Certification Certificates

2024 Greenhouse Gas Verification Statement



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

Greenhouse Gas Verification Report Opinion
THGHG23412-02

Verification Scope: Eson Precision Ind. Co., Ltd. and Subsidiaries
P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands
☒The information of other sites are listed on the subsequent page.

Verification Criteria: ISO 14064-1 : 2018

Verification Objectives : According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : From 01 01, 2024 to 12 31, 2024 (The data being viewed is historical in nature)

Verification Data :

Direct GHG Emissions (Category 1):	5,155.3965	tCO_2e
Energy Indirect GHG Emissions (Category 2):	27,104.8681	tCO_2e
Indirect GHG Emissions (Category 3~6):	104,736.9920	tCO_2e

Global Warming Potential (GWP) : Refer to IPCC The 6-assessment report 2021 Year

Statement Basis : This statement must be interpreted as a whole with the following.
GHG Inventory Report (Version : 2 : Date : 11 20, 2025)
GHG Inventory (Version : 2 : Date : 11 20, 2025)

Materiality : 5% (Category 1 and Category 2)

Type of Opinion : ☐Unqualified ☒Qualified (see the subsequent page) ☐Disclaim the issuance

Verification Conclusion: To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.
Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2; the limited assurance level of the inventory data is Category 3 to Category 6.

Date of Issuance: 12 12, 2025

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

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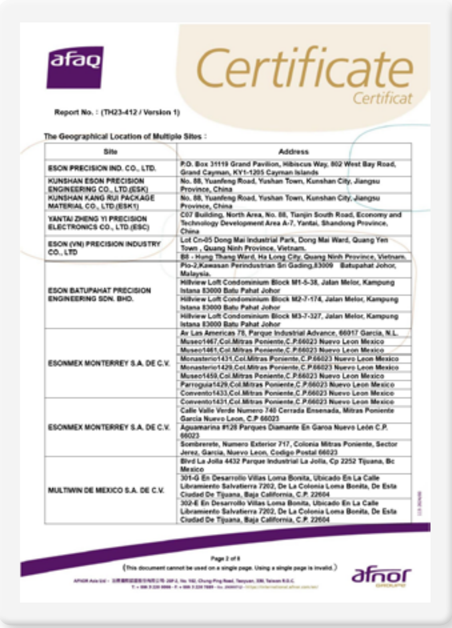

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Report No. : (TH23-412 / Version 1)

The Geographical Location of Multiple Sites :

Site	Address
ESON PRECISION IND. CO., LTD.	P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands
KUNSHAN ESON PRECISION ENGINEERING CO., LTD.(ESK)	No. 88, Yuanfeng Road, Yushan Town, Kunshan City, Jiangsu Province, China
KUNSHAN KANG RUI PACKAGE MATERIAL CO., LTD.(ESK1)	No. 88, Yuanfeng Road, Yushan Town, Kunshan City, Jiangsu Province, China
YANTAI ZHENG YI PRECISION ELECTRONICS CO., LTD.(ESC)	C07 Building, North Area, No. 88, Tianjin South Road, Economy and Technology Development Area A-7, Yantai, Shandong Province, China
ESON (VN) PRECISION INDUSTRY CO., LTD	Lot Cn-05 Dong Mai Industrial Park, Dong Mai Ward, Quang Yen Town , Quang Ninh Province, Vietnam.
	B8 - Hung Thang Ward, Ha Long City, Quang Ninh Province, Vietnam.
ESON BATUPAHAT PRECISION ENGINEERING SDN. BHD.	Plo-2,Kawasan Perindustrian Sri Gading,83009 Batupahat Johor, Malaysia.
	Hillview Loft Condominium Block M1-5-38, Jalan Melor, Kampung Istana 83000 Batu Pahat Johor
	Hillview Loft Condominium Block M2-7-174, Jalan Melor, Kampung Istana 83000 Batu Pahat Johor
	Hillview Loft Condominium Block M3-7-327, Jalan Melor, Kampung Istana 83000 Batu Pahat Johor
ESONMEX MONTERREY S.A. DE C.V.	Av Las Americas 78, Parque Industrial Advance, 66017 Garcia, N.L.
	Museo1467,Col.Mitras Poniente,C.P.66023 Nuevo Leon Mexico
	Museo1461,Col.Mitras Poniente,C.P.66023 Nuevo Leon Mexico
	Monasterio1431,Col.Mitras Poniente,C.P.66023 Nuevo Leon Mexico
	Monasterio1429,Col.Mitras Poniente,C.P.66023 Nuevo Leon Mexico
	Museo1459,Col.Mitras Poniente,C.P.66023 Nuevo Leon Mexico
	Parroguia1429,Col.Mitras Poniente,C.P.66023 Nuevo Leon Mexico
	Convento1433,Col.Mitras Poniente,C.P.66023 Nuevo Leon Mexico
ESONMEX MONTERREY S.A. DE C.V.	Convento1431,Col.Mitras Poniente,C.P.66023 Nuevo Leon Mexico
	Calle Valle Verde Numero 740 Cerrada Ensenada, Mitras Poniente Garcia Nuevo Leon, C.P 66023
	Aguamarina #128 Parques Diamante En Garoa Nuevo León C.P. 66023
	Sombrerete, Numero Exterior 717, Colonia Mitras Poniente, Sector Jerez, Garcia, Nuevo Leon, Codigo Postal 66023
MULTIWIN DE MEXICO S.A. DE C.V.	Blvd La Jolla 4432 Parque Industrial La Jolla, Cp 2252 Tijuana, Bc Mexico
	301-G En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	302-E En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604

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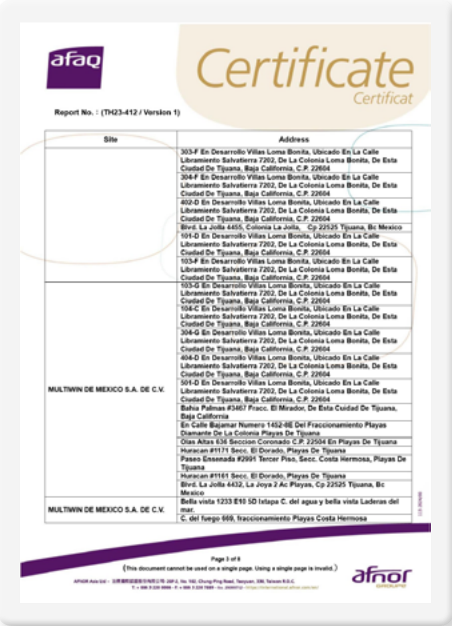

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Report No. : (TH23-412 / Version 1)

Site	Address
	303-F En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	304-F En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	402-D En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	Blvd. La Jolla 4455, Colonia La Jolla, Cp 22525 Tijuana, Bc Mexico
	101-D En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	103-F En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
MULTIWIN DE MEXICO S.A. DE C.V.	103-G En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	104-C En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	304-G En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	404-D En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	501-D En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvatierra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	Bahia Palmas #3467 Fracc. El Mirador, De Esta Cuidad De Tijuana, Baja California
	En Calle Bajamar Numero 1452-8E Del Fraccionamiento Playas Diamante De La Colonia Playas De Tijuana
	Olas Altas 636 Seccion Coronado C.P. 22504 En Playas De Tijuana
	Huracan #1171 Secc. El Dorado, Playas De Tijuana
	Paseo Ensenada #2991 Tercer Piso, Secc. Costa Hermosa, Playas De Tijuana
	Huracan #1161 Secc. El Dorado, Playas De Tijuana
	Blvd. La Jolla 4432, La Joya 2 Ac Playas, Cp 22525 Tijuana, Bc Mexico
MULTIWIN DE MEXICO S.A. DE C.V.	Bella visita 1233 E10 5D Ixtapa C. del agua y bella vista Laderas del mar.
	C. del fuego 669, fraccionamiento Playas Costa Hermosa

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

Site	Address
ESON PRECISION IND. CO., LTD. TAIWAN BRANCH(ETW)	8F.,3F.-5 & 12F.-3, No. 2, Sec. 4, Zhongyang Rd., Tucheng Dist., New Taipei City 236, Taiwan
ESON SLOVAKIA A.S.	Rontgenova 26 851 01 Bratislava Slovakia
DONGGUAN YIHONG PRECISION MOULD CO., LTD.	No. 6, Shahu Xinyuan South Road, Tangxia Town, Dongguan City, Guangdong Province, China
WUXI XINGUAN METAL SCIENCE & TECHNOLOGY CO., LTD.	No. 218, Furong 4th Road, Xishan Economic Development Zone,Wuxi City, Jiangsu Province, China
ALL SPACER ENTERPRISES CO., LTD.	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa
KONG EAGLE INTERNATIONAL LIMITED	Suites1222, 12/F., Leighton Centre, 77 Leighton Road, Causeway Bay, Hong Kong.
HENG XIE ENTERPRISES LIMITED	
BLACKYOTTA INC.	2555 Camino del Rio S, Suite 101, San Diego,CA 92108
ZENITH PROFITS CO., LTD.	Level 3, Alexander House, 35 Cybercity, Ebene, Mauritius
GRAND LIBERTY CO., LTD.	
UNIQUE CHAMPION CO., LTD.	
AMPLE WEALTH ENTERPRISE LTD.	
ZEAL INTERNATIONAL CO., LTD.	
GLOBAL SUN TRADING CO., LTD.	3rd Floor, 355 NeX, Rue du Savoir, Cybercity, Ebene 72201, Mauritius.
ESON EUROPE S.R.O.	Rontgenova 26 851 02 Bratislava Slovakia
ESON PRECISION INDUSTRY(SINGAPORE) PTE. LTD.	54 Genting Lane #03-05 Ruby Land Complex Singapore
MULTIWIN PRECISION IND PTE. LTD.	

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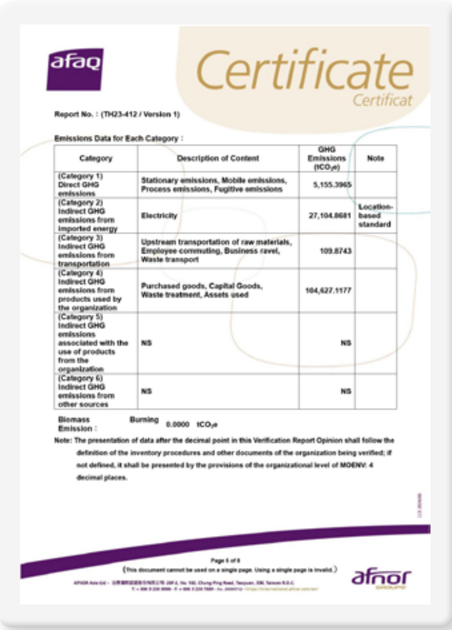
2024 Greenhouse Gas Verification Statement



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

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (tCO_2e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Process emissions, Fugitive emissions	5,155.3965	
(Category 2) Indirect GHG emissions from imported energy	Electricity	27,104.8681	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Upstream transportation of raw materials, Employee commuting, Business ravel, Waste transport	109.8743	
(Category 4) Indirect GHG emissions from products used by the organization	Purchased goods, Capital Goods, Waste treatment, Assets used	104,627.1177	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass Emission : Burning 0.0000 tCO_2e

Note: The presentation of data after the decimal point in this Verification Report Opinion shall follow the definition of the inventory procedures and other documents of the organization being verified; if not defined, it shall be presented by the provisions of the organizational level of MOENV: 4 decimal places.

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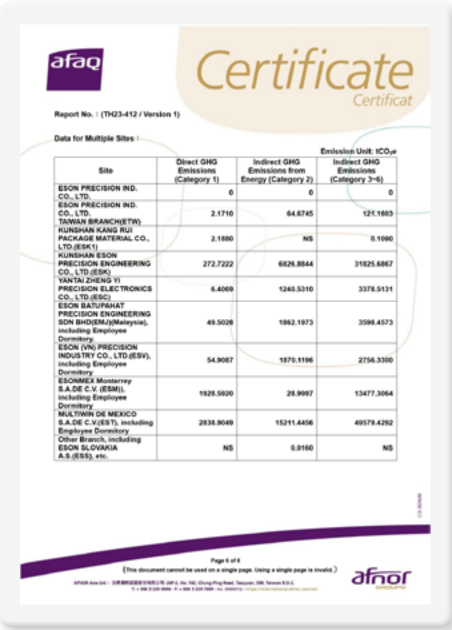

Certificate
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Report No. : (TH23-412 / Version 1)

Data for Multiple Sites :

Emission Unit: tCO_2e

Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Indirect GHG Emissions (Category 3~6)
ESON PRECISION IND. CO., LTD.	0	0	0
ESON PRECISION IND. CO., LTD. TAIWAN BRANCH(ETW)	2.1710	64.6745	121.1603
KUNSHAN KANG RUI PACKAGE MATERIAL CO., LTD.(ESK1)	2.1880	NS	0.1090
KUNSHAN ESON PRECISION ENGINEERING CO., LTD.(ESK)	272.7222	6826.8844	31825.6867
YANTAI ZHENG YI PRECISION ELECTRONICS CO., LTD.(ESC)	6.4069	1240.5310	3378.5131
ESON BATUPAHAT PRECISION ENGINEERING SDN BHD(EMJ)(Malaysia), including Employee Dormitory	49.5028	1862.1973	3598.4573
ESON (VN) PRECISION INDUSTRY CO., LTD.(ESV), including Employee Dormitory	54.9087	1870.1196	2756.3300
ESONMEX Monterrey S.A.DE C.V. (ESM)), including Employee Dormitory	1928.5920	28.9997	13477.3064
MULTIWIN DE MEXICO S.A.DE C.V.(EST), including Employee Dormitory	2838.9049	15211.4456	49579.4292
Other Branch, including ESON SLOVAKIA A.S.(ESS), etc.	NS	0.0160	NS

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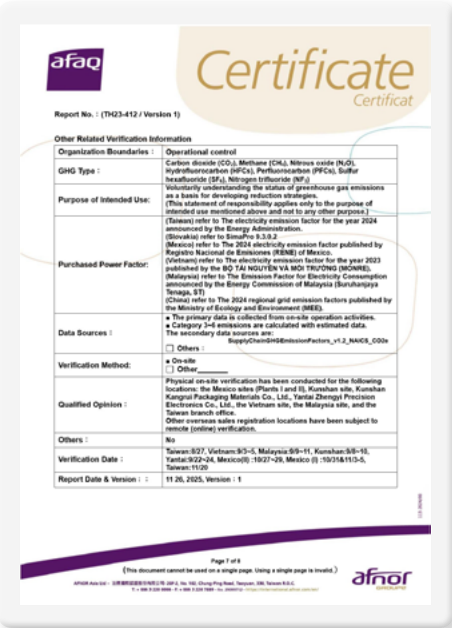
(This document cannot be used on a single page. Using a single page is invalid.)



Certificate
Certificat

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

Other Related Verification Information

Organization Boundaries :	Operational control
GHG Type :	Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF_6), Nitrogen trifluoride (NF_3)
Purpose of Intended Use:	Voluntarily understanding the status of greenhouse gas emissions as a basis for developing reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Purchased Power Factor:	(Taiwan) refer to The electricity emission factor for the year 2024 announced by the Energy Administration. (Slovakia) refer to SimaPro 9.3.0.2 (Mexico) refer to The 2024 electricity emission factor published by Registro Nacional de Emisiones (RENE) of Mexico. (Vietnam) refer to The electricity emission factor for the year 2023 published by the BỘ TÀI NGUYÊN VÀ MÔI TRƯỜNG (MONRE). (Malaysia) refer to The Emission Factor for Electricity Consumption announced by the Energy Commission of Malaysia (Suruhanjaya Tenaga, ST) (China) refer to The 2024 regional grid emission factors published by the Ministry of Ecology and Environment (MEE).
Data Sources :	■ The primary data is collected from on-site operation activities. ■ Category 3~6 emissions are calculated with estimated data. The secondary data sources are: SupplyChainGHGEmissionFactors_v1.2_NAICS_CO2e ☐ Others :
Verification Method:	■ On-site ☐ Other________
Qualified Opinion :	Physical on-site verification has been conducted for the following locations: the Mexico sites (Plants I and II), Kunshan site, Kunshan Kangrui Packaging Materials Co., Ltd., Yantai Zhengyi Precision Electronics Co., Ltd., the Vietnam site, the Malaysia site, and the Taiwan branch office. Other overseas sales registration locations have been subject to remote (online) verification.
Others :	No
Verification Date :	Taiwan:8/27, Vietnam:9/3~5, Malaysia:9/9~11, Kunshan:9/8~10, Yantai:9/22~24, Mexico(II) :10/27~29, Mexico (I) :10/31&11/3-5, Taiwan:11/20
Report Date & Version : :	11 26, 2025, Version : 1

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Certificate
Certificat

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

Verification Team and Technical Review

Lead Verifier :	Chi-Wei Chiu	Signature :	C.W.Chiu
Verifier :	Farrah Gao	Signature :	
Verifier :	Yi-Ching Chen	Signature :	Nancy Chen
Verifier :	Rich-Lin	Signature :	Rich Lin
Independent Review :	Hsiao-Kuang Ling	Signature :	

Verification Processes

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

Roles and Responsibilities

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

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

Page 8 of 8
(This document cannot be used on a single page. Using a single page is invalid.)

Third-party Certification Certificates

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

CERTIFICATE

kiwa

Registration no. KE 242089 IAF Code 14, 17
First issue date 2024-10-30 Issue date 2024-10-30
Expiry date 2027-10-29 Reissue date

Environmental Management System Certificate

KS I ISO 14001:2015/ISO 14001:2015

We certify that the Environmental Management System of the Organization:

Multiwin De Mexico S.A de C.V.

Is in compliance with the standard KS I ISO 14001:2015/ISO 14001:2015 for the following products/services:

Production of plastic injection molding, metal stamping, painting and assembly parts for electronic and automotive industries

General Manager
Seung-Chan Lee

Maintenance of the certification is subject to continual surveillance audit and dependent upon the observance of Kiwa Korea's certification criteria.

Kiwa Korea Ltd.
411, SJ Technoville,
278, Beotkkot-ro,
Geumcheon-gu,
Seoul, Korea
Tel +82.2.3397.0101
Fax +82.2.3397.0105
URL: www.kiwa.kr

Certified Sites
Blvd. La Jolla No. 4432, Parque Industrial La Jolla, Tijuana B.C. 22525, Mexico

KAB-EC-21

ISO14001:2015 Environmental Management

CERTIFICATE

kiwa

Registration no. KQ 243400 IAF Code 14, 17
First issue date 2024-10-30 Issue date 2024-10-30
Expiry date 2027-10-29 Reissue date

Quality Management System Certificate

KS Q ISO 9001:2015/ISO 9001:2015

We certify that the Quality Management System of the Organization:

Multiwin De Mexico S.A de C.V.

Is in compliance with the standard KS Q ISO 9001:2015/ISO 9001:2015 for the following products/services:

Production of plastic injection molding, metal stamping, painting and assembly parts for electronic and automotive industries

General Manager
Seung-Chan Lee

Maintenance of the certification is subject to continual surveillance audit and dependent upon the observance of Kiwa Korea's certification criteria.

Kiwa Korea Ltd.
411, SJ Technoville,
278, Beotkkot-ro,
Geumcheon-gu,
Seoul, Korea
Tel +82.2.3397.0101
Fax +82.2.3397.0105
URL: www.kiwa.kr

Certified Sites
Blvd. La Jolla No. 4432, Parque Industrial La Jolla, Tijuana B.C. 22525, Mexico

KAB-QC-34

ISO9001:2015 Quality Management

CERTIFICATE

kiwa

Reg. Number 7596 - T
Issue date 2024-09-29 Last change date 2024-09-29
Valid until 2027-08-28 IATF Number 0542723

Quality Management System Certificate
IATF 16949:2016

We certify that the Quality Management System of the Organization:

Multiwin de Mexico S.A de C.V.

Is in compliance with the standard IATF 16949:2016 for the following product/services:

Manufacture of power train, battery pack, chassis by injection molding, metal stamping, welding, wrapping, painting and assembly processes.

Management System Certification
Division Manager
Giovanni Balducci

Exclusions: 8.3 related to the product design
This certificate is issuedin conformity with IATF Rules – Fifth Edition.
The maintaining of the certification is subject to annual surveillance and dependent on the observance of Kiwa Cermet Italia contractual requirements.
This certificate is composed of 1 pag.

Multiwin de Mexico S.A de C.V.
Certified Sites
Blvd. La Jolla No. 4432, Parque Industrial La Jolla, 22525 Tijuana B.C. - Mexico - **IATF USI: CNR6NE**

IATF16949:2016 Automotive Quality Management System

Kunshan ESON Machinery Industry Co., Ltd.

Certificate of Registration

兹证明

昆山乙盛机械工业有限公司

的环境管理体系适用于

模具（注塑模、冲压模）、冲压件、注塑件的生产

已经 NQA 根据标准

ISO 14001:2015

审核和注册

ISO14001:2015 Environmental Management

Certificate of Registration

兹证明

昆山乙盛机械工业有限公司

的质量管理体系适用于

模具（注塑模、冲压模）、冲压件、注塑件的生产

已经 NQA 根据标准

ISO 9001:2015

审核和注册

ISO9001:2015 Quality Management

Certificate of Registration

兹证明

昆山乙盛机械工业有限公司

的质量管理体系适用于

冲压件和注塑件的生产

已经 NQA 根据标准

IATF 16949:2016

审核和注册

IATF16949:2016 Automotive Quality Management System

Certificate of Registration

兹证明

昆山乙盛机械工业有限公司

的职业健康安全管理体系适用于

模具（注塑模、冲压模）、冲压件、注塑件的生产

已经 NQA 根据标准

ISO 45001:2018

审核和注册

ISO45001:2018 Occupational Health and Safety

IECQ 符合性证书

昆山乙盛机械工业有限公司

IECQ Hazardous Substance Process Management

Third-party Certification Certificates

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

CERTIFICATE

SIRIM QAS International Sdn. Bhd. hereby certifies that

ESON BATU PAHAT PRECISION ENGINEERING SDN. BHD.
PLO 2
KAWASAN PERINDUSTRIAN SRI GADING
83300 BATU PAHAT
JOHOR DARUL TAKZIM
MALAYSIA

has implemented an Environmental Management System complying with

ISO 14001 : 2015
Environmental Management System – Requirements with Guidance for Use

Scope of Certification

1. MANUFACTURE OF PLASTIC PARTS BY THE INJECTION MOULDING;
2. MANUFACTURE OF METAL PARTS BY METAL STAMPING PROCESS;
3. PRINTING OF PLASTIC PARTS BY SILK SCREENING;
4. SUB-ASSEMBLY OF PLASTIC AND METAL COMPONENTS.

Issue date : 01 September 2022
Original certification date : 01 October 2004
Expiry date : 30 September 2025
Certificate no. : EMS 00295

NUR FADHILAH BINTI MUHAMMAD
Chief Executive Officer
SIRIM QAS International Sdn. Bhd.

This certificate is granted subject to the terms and conditions as stated in the Certification Agreement.

ISO14001:2015 Environmental Management

CERTIFICATE

SIRIM QAS International Sdn. Bhd. hereby certifies that

ESON BATUPAHAT PRECISION ENGINEERING SDN. BHD.
PLO 2
KAWASAN PERINDUSTRIAN SRI GADING
83009 BATU PAHAT
JOHOR
MALAYSIA

has implemented a management system complying with

ISO 9001:2015
QUALITY MANAGEMENT SYSTEMS - REQUIREMENTS

Scope of Certification

1) MANUFACTURE OF PLASTIC PARTS BY INJECTION MOULDING
2) MANUFACTURE OF METAL PARTS BY METAL STAMPING PROCESS
3) PRINTING OF PLASTIC PARTS BY SILK SCREENING
4) SUB-ASSEMBLY OF PLASTIC AND METAL COMPONENT

Issue date : 16 March 2026
Original certification date : 01 April 1997
Expiry date : 31 March 2029
Certificate no. : QMS 00430

Ts. Md. Adha Bin Katni @ Rahmat
Chief Executive Officer
SIRIM QAS International Sdn. Bhd.

This certificate is granted subject to the terms and conditions as stated in the Certification Agreement.

+60 3 55446000 cservicesqas@sirim.my www.sirim-qas.com.my | www.malaysiancertified.com.my

ISO9001:2015 Quality Management

CERTIFICATE

SIRIM QAS International hereby certifies that

ESON BATUPAHAT PRECISION ENGINEERING SDN. BHD.
PLO 2
KAWASAN PERINDUSTRIAN SRI GADING
83009 BATU PAHAT
JOHOR DARUL TAKZIM
MALAYSIA

has implemented an Occupational Health and Safety Management Systems complying with

ISO 45001:2018
OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEMS

Scope of Certification

MANUFACTURING OF PLASTIC INJECTION PRODUCTS INCLUDING SECONDARY PROCESSES AND METAL STAMPING.

Issue date : 05 May 2025
Original certification date : 12 June 2022
Expiry date : 11 June 2028
Certificate no. : OHS 00977

Ts. Md. Adha bin Katni @ Rahmat
Acting Chief Executive Officer
SIRIM QAS International Sdn. Bhd.

This certificate is granted subject to the terms and conditions as stated in the Certification Agreement.

CamScanner

ISO45001:2018 Occupational Health and Safety

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

ISOCERT
Hài Hòa Cùng Thịnh Vượng

GIẤY CHỨNG NHẬN
Số 9199301756513-EMS

CHỨNG NHẬN HỆ THỐNG QUẢN LÝ MÔI TRƯỜNG CỦA
CÔNG TY TNHH CÔNG NGHIỆP CHÍNH XÁC ESON (VN)
Trụ sở chính và Nhà máy: Lô CN-05, Khu công nghiệp Đông Mai, Phường Đông Mai, Thị xã Quảng Yên, Tỉnh Quảng Ninh, Việt Nam.

Được đánh giá và xác nhận phù hợp với yêu cầu của tiêu chuẩn:
ISO 14001:2015
PHẠM VI CHỨNG NHẬN:
Sản xuất, gia công, lắp ráp các sản phẩm: kim loại, ép nhựa, khuôn mẫu.

Ngày chứng nhận : 21.11.2024
Ngày phát hành : 21.11.2024
Ngày hết hạn : 20.11.2027
Chi tiết tại quyết định số : 211124.05/QĐ-ISOCERT

Mã Truy Xuất Chứng Chỉ:
9199301756513

VICAS 067-EMS
ISOCERT
ISO 14001:2015

GIÁM ĐỐC
ThS. Vũ Hoàng Tuấn

Tra cứu hiệu lực chứng chỉ tại: http://isocert.org.vn/tra-cuu-chung-chi-iso
CÔNG TY CỔ PHẦN CHỨNG NHẬN VÀ GIÁM ĐỊNH QUỐC TẾ ISOCERT
Số 40 dãy A, Lô 12 KĐT mới Định Công, Phường Định Công, Quận Hoàng Mai, Thành phố Hà Nội

ISO14001:2015 Environmental Management

ISOCERT
Hài Hòa Cùng Thịnh Vượng

GIẤY CHỨNG NHẬN
Số 9199301756513-QMS

CHỨNG NHẬN HỆ THỐNG QUẢN LÝ CHẤT LƯỢNG CỦA
CÔNG TY TNHH CÔNG NGHIỆP CHÍNH XÁC ESON (VN)
Trụ sở chính và Nhà máy: Lô CN-05, Khu công nghiệp Đông Mai, Phường Đông Mai, Thị xã Quảng Yên, Tỉnh Quảng Ninh, Việt Nam.

Được đánh giá và xác nhận phù hợp với yêu cầu của tiêu chuẩn:
ISO 9001:2015
PHẠM VI CHỨNG NHẬN:
Sản xuất, gia công, lắp ráp các sản phẩm: kim loại, ép nhựa, khuôn mẫu.

Ngày chứng nhận : 21.11.2024
Ngày phát hành : 21.11.2024
Ngày hết hạn : 20.11.2027
Chi tiết tại quyết định số : 211124.04/QĐ-ISOCERT

Mã Truy Xuất Chứng Chỉ:
9199301756513

VICAS 067-QMS
ISOCERT
ISO 9001:2015

GIÁM ĐỐC
ThS. Vũ Hoàng Tuấn

Tra cứu hiệu lực chứng chỉ tại: https://isocert.org.vn/tra-cuu-chung-chi-iso
CÔNG TY CỔ PHẦN CHỨNG NHẬN VÀ GIÁM ĐỊNH QUỐC TẾ ISOCERT
Số 40 dãy A, Lô 12 KĐT mới Định Công, Phường Định Công, Quận Hoàng Mai, Thành phố Hà Nội

ISO9001:2015 Quality Management

Third-party Certification Certificates

Independent Limited Assurance Report - Chinese Version

安侯建業聯合會計師事務所
KPMG
台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)
電 話 Tel + 886 2 8101 6666
傳 真 Fax + 886 2 8101 6667
網 址 Web kpmg.com/tw

會計師有限確信報告

乙盛精密工業股份有限公司　公鑒：

本會計師接受乙盛精密工業股份有限公司（以下簡稱「乙盛」）之委託，對乙盛民國一一四年度（2025年度）永續報告書（以下簡稱「報告書」）中所揭露之特定績效指標（以下簡稱「確信標的資訊」）執行有限確信程序並出具報告。

確信標的資訊與適用基準

乙盛依據「上市公司編製與申報永續報告書作業辦法」及全球永續性標準理事會（Global Sustainability Standards Board，「GSSB」）發布之全球永續性報告協會準則（Global Reporting Initiative Standards，「GRI Standards」）所揭露之確信標的資訊及其適用基準詳列於附件一。

管理階層之責任

乙盛應設定其永續績效和報導目標，包括辨識利害關係人及重大性議題，並依前述適用基準編製及允當表達民國一一四年度（2025年度）報告書內所涵蓋之確信標的資訊，且負責建立及維持與報告書編製有關之必要內部控制，以確保報告書所報導之確信標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依據財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」規劃並執行工作，以對第二段所述之確信標的資訊是否存有重大不實表達出具有限確信報告。另，本會計師執行有限確信時，對與有限確信攸關之內部控制取得必要之瞭解，以設計當時情況下適當之有限確信程序，惟其目的並非對乙盛民國一一四年度（2025年度）永續報告書之相關內部控制設計或執行之有效性提供任何確信。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。此外，本會計師所隸屬會計師事務所遵循品質管理準則，維持完備之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。

所執行程序之彙總說明

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

- 取得乙盛民國一一四年度（2025 年度）報告書，並閱讀其內容；
- 訪談乙盛管理階層及攸關員工，以瞭解用以蒐集及產出確信標的資訊之相關作業流程與資訊系統；
- 基於對上述事項所取得之瞭解，就報告書揭露之特定資訊執行分析性程序，或於必要時檢視核對相關文件，以獲取足夠及適切之有限確信證據。

上述確信程序係基於本會計師之專業判斷，包括辨識確信標的資訊可能存有重大錯誤或不實表達之範圍並評估其潛在風險，設計足夠且適切之確信程序暨評估確信標的資訊之表達。本會計師相信此項確信工作可對本確信報告之結論提供合理之依據。惟本會計師對於有限確信案件風險之瞭解及考量低於對合理確信案件者，所執行程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小，因此有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。

先天限制

乙盛民國一一四年度（2025年度）報告書內容涵蓋非財務資訊，對於該等資訊之揭露內容可能涉及乙盛管理階層之重大判斷、假設與解釋，故不同利害關係人可能對於該等資訊有不同之解讀。

結論

依據所執行之程序及所獲取之證據，本會計師並未發現第二段所述確信標的資訊有未依適用基準編製而須作重大修正之情事。

其他事項

本確信報告出具後，乙盛對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

安侯建業聯合會計師事務所

會 計 師：周寶蓮

事務所地址：台北市信義路五段七號六十八樓
民國一一五年八月二十七日

Independent Limited Assurance Report - Chinese Version

KPMG

附件一：確信標的資訊彙總表

<table>
<tr><th>編號</th><th>報告書對應章節</th><th>確信標的資訊</th><th>適用基準</th></tr>
<tr><td>1</td><td>4.4
水資源管理</td><td>■ 本公司採用世界資源研究所的全球水風險評估工具(Aqueduct Water Risk Atlas)分析主要營運據點之水資源壓力指數，評估水資源的風險程度，目前煙台正乙、昆山乙盛、越南廠、墨西哥一廠位於高度水資源壓力地區，約佔集團主要營運據點的 50%；馬來西亞廠、墨西哥二廠、台灣分公司、斯洛伐克廠則不在此類地區範圍內。
■ 本公司主要供水來源為市政用水，營運使用主要為製程用水、生活用水，工業消耗主要為清洗線。
<table>
<tr><td colspan="4">單位：百萬公升(Megaliters)</td></tr>
<tr><td rowspan="2">取水來源</td><td rowspan="2">取水質指標</td><td colspan="2">2025年</td></tr>
<tr><td>所有地區</td><td>水資源壓力區</td></tr>
<tr><td>協力廠商水取水量</td><td>淡水</td><td>310.39</td><td>292.14</td></tr>
<tr><td colspan="2">總取水量</td><td>310.39</td><td>292.14</td></tr>
</table>
註1：水資源統計數據揭露邊界為台灣分公司、中國(煙台正乙、昆山乙盛)、馬來西亞廠、越南廠、墨西哥(墨西哥一廠、墨西哥二廠)，其餘營運據點因無實際營運或廠房出租(東莞乙宏)，故相關數據為0。
註2：由於昆山康瑞與昆山乙盛共用廠房，故昆山康瑞之相關資訊已納入昆山乙盛之資訊範圍內。
註3：類別皆屬於淡水(≦ 1,000 mg/L 總溶解固體)。
註4：1百萬公升=1千立方公尺(1,000m³)。
註5：取水量以各市政供水設水錶進行資料統計，月度結算。
註6：2025年報告書以全集團為報告邊界。</td><td>GRI Standards 303-3
取水量</td></tr>
<tr><td>2</td><td>4.5
廢棄物管理</td><td>■ 本公司依循 ISO 14001 管理程式設立專責管理單位，有效掌握廢棄物的來源、產出與管理措施，並針對廢棄物相關的實際與潛在衝擊進行詳細分析與回應。2025年廢棄物總產出量為24,211.49公噸，主係因產業特性影響，廢棄物產出量隨營收變動而有所增減；另因2025年越南廠及墨西哥二廠重新盤點並統一廢棄物相關統計方式，致最終呈現之廢棄物產出量較前一年度增加。所有廠區並無直接處置有害事業廢棄物、無害事業廢棄物及一般廢棄物，所有產生的廢棄物交由有處置資格的處置商運輸轉移做離場處置，公司與處置商簽訂合約，明定處置商應當依法處置所有廢棄物。此外，本公司會通過供應商稽核表核查處置商是否依法處置，並可在政府環保網站查詢廢棄物全生命週期，從產生到合法處置完成，以確保最終處理的合法性和安全性。
單位：公噸(t)
<table>
<tr><td>2025年</td><td>有害事業廢棄物</td><td>無害事業廢棄物</td><td>一般廢棄物</td><td>合計</td></tr>
<tr><td>廢棄物產生</td><td>539.25</td><td>22,764.97</td><td>907.27</td><td>24,211.49</td></tr>
</table>
註1：廢棄物統計數據揭露邊界為台灣分公司、中國(煙台正乙、昆山乙盛)、馬來西亞廠、越南廠、墨西哥(墨西哥一廠、墨西哥二廠)，其餘營運據點因無實際營運或廠房出租(東莞乙宏)，故相關數據為0。
註2：由於昆山康瑞與昆山乙盛共用廠房，故昆山康瑞之相關資訊已納入昆山乙盛之資訊範圍內。
註3：2025年報告書以全集團為報告邊界。</td><td>GRI Standards 306-3
廢棄物的產生</td></tr>
</table>

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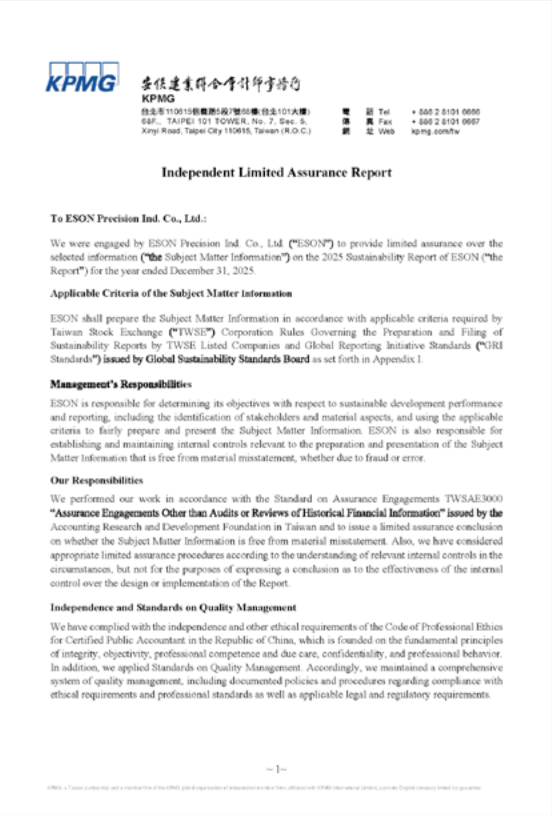
<table>
<tr><th>編號</th><th>報告書對應章節</th><th>確信標的資訊</th><th>適用基準</th></tr>
<tr><td>3</td><td>5.1
人才發展</td><td>■ 面對產業急速的變化與革新，乙盛鼓勵同仁進修專業課程，提供多元學習管道，台灣分公司、昆山乙盛、昆山康瑞、越南廠2025年訓練總時數累計9,268.25小時。
<table>
<tr><td rowspan="3">平均上課時數</td><td colspan="9">2025年</td></tr>
<tr><td colspan="3">男</td><td colspan="3">女</td><td colspan="3">整體</td></tr>
<tr><td>總訓練時數</td><td>人數</td><td>平均訓練時數</td><td>總訓練時數</td><td>人數</td><td>平均訓練時數</td><td>總訓練時數</td><td>人數</td><td>平均訓練時數</td></tr>
<tr><td>管理階層</td><td>532</td><td>39</td><td>13.64</td><td>76</td><td>9</td><td>8.44</td><td>608</td><td>48</td><td>12.67</td></tr>
<tr><td>非管理階層</td><td>5,082.5</td><td>287</td><td>17.71</td><td>3,577.75</td><td>205</td><td>17.45</td><td>8,660.25</td><td>492</td><td>17.60</td></tr>
</table>
註1：此表均以統計期間內實際參與訓練者為計算基礎，包含於當年度接受訓練後離職之員工及其相關受訓時數，非以年底總人數計算。
註2：台灣分公司管理階層定義為經理級以上的人員。昆山乙盛、越南廠管理階層定義為課長級以上的人員。
註3：數據統計範圍：台灣分公司、昆山乙盛、昆山康瑞、越南廠營運據點員工。
註4：因各廠區營運規模與人力配置皆不同，部分廠區目前未規劃辦理教育訓練，相關管理仍依實際營運需求執行，後續將視發展需求逐步完善相關機制。</td><td>GRI Standards 404-1
每名員工每年接受訓練的平均時數</td></tr>
<tr><td>4</td><td>5.3
職業健康與安全管理</td><td>■ 員工職業傷害主要類型為機械傷害，因機台安全防護不足或員工未依標準作業流程執行，已對全廠區機台安全、作業流程及環境安全進行盤查與改善。
<table>
<tr><td colspan="4">2025年</td></tr>
<tr><td></td><td>男</td><td>女</td><td>合計</td></tr>
<tr><td>年度職災人數</td><td>45</td><td>32</td><td>77</td></tr>
<tr><td>年底總員工人數</td><td>1,929</td><td>1,386</td><td>3,315</td></tr>
<tr><td>依企業 ESG 資訊揭露定義職業災害比率</td><td>2.33%</td><td>2.31%</td><td>2.32%</td></tr>
</table>
註 1:資料邊界包含台灣分公司、煙台正乙、昆山乙盛、昆山康瑞、東莞乙宏、馬來西亞廠、越南廠、墨西哥一廠、墨西哥二廠，其餘營運據點因無實際營運或廠房出租，故相關數據為0。</td><td>上市公司編製與申報永續報告書作業辦法 附表一之十編號四
說明職業災害類別、人數及比率</td></tr>
<tr><td>5</td><td>3.6
供應鏈管理</td><td>■ 本集團採購、品保、工程等單位亦會對供應商進行書面或實地評鑑，以確保供應商符合本集團的環境及社會責任要求。2025年共計完成219家供應商稽核。</td><td>自訂基準
2025年度之供應商稽核家數</td></tr>
</table>

Independent Limited Assurance Report - English Version



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Independent Limited Assurance Report

To ESON Precision Ind. Co., Ltd.:

We were engaged by ESON Precision Ind. Co., Ltd. ("ESON") to provide limited assurance over the selected information ("the Subject Matter Information") on the 2025 Sustainability Report of ESON ("the Report") for the year ended December 31, 2025.

Applicable Criteria of the Subject Matter Information

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

Management's Responsibilities

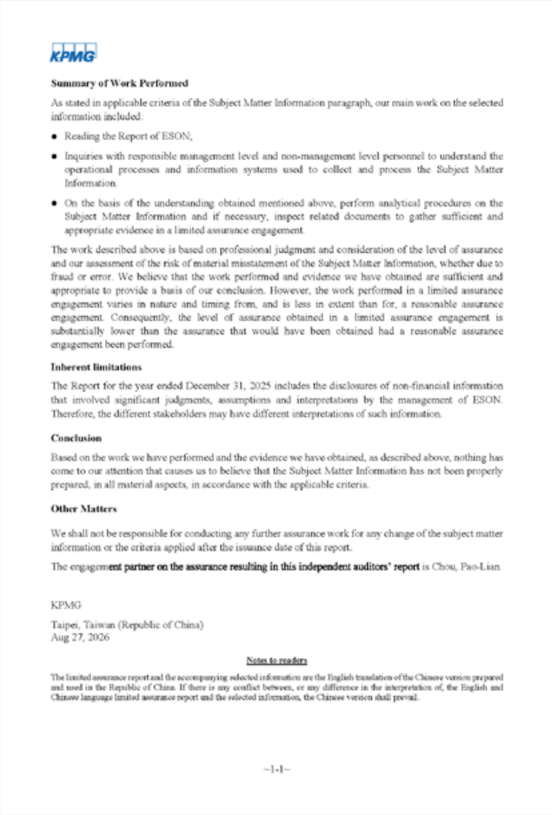
ESON is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. ESON is also responsible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

Our Responsibilities

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

Independence and Standards on Quality Management

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



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Summary of Work Performed

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

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

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

Inherent limitations

The Report for the year ended December 31, 2025 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of ESON. Therefore, the different stakeholders may have different interpretations of such information.

Conclusion

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

Other Matters

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

The engagem**ent partner on the assurance resulting in this independent auditors' report** is Chou, Pao-Lian.

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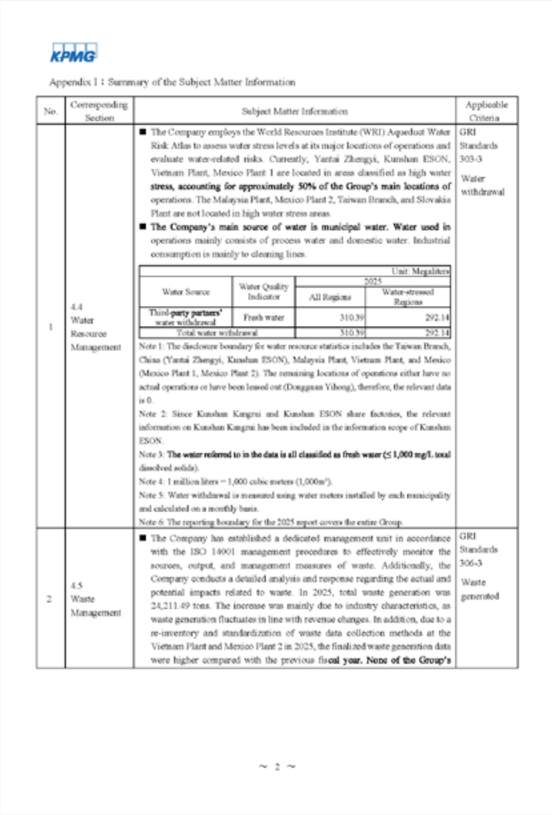
Taipei, Taiwan (Republic of China)
Aug 27, 2026

Notes to readers

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



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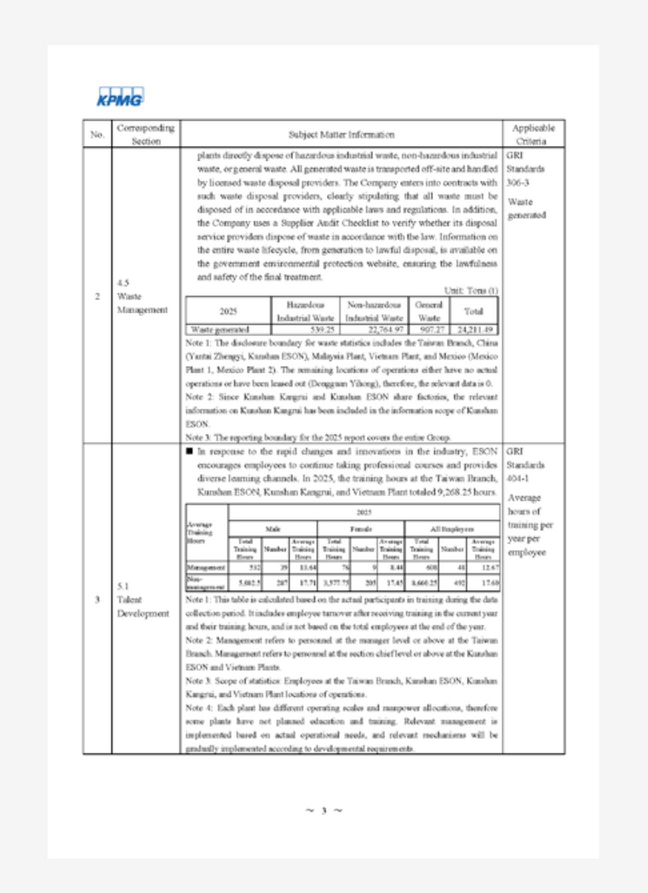
Appendix I：Summary of the Subject Matter Information

<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td>1</td><td>4.4 Water Resource Management</td><td>■ The Company employs the World Resources Institute (WRI) Aqueduct Water Risk Atlas to assess water stress levels at its major locations of operations and evaluate water-related risks. Currently, Yantai Zhengyi, Kunshan ESON, Vietnam Plant, Mexico Plant 1 are located in areas classified as high water stress, accounting for approximately 50% of the Group's main locations of operations. The Malaysia Plant, Mexico Plant 2, Taiwan Branch, and Slovakia Plant are not located in high water stress areas.
■ The Company's main source of water is municipal water. Water used in operations mainly consists of process water and domestic water. Industrial consumption is mainly to cleaning lines.
<table>
<tr><td colspan="4">Unit: Megaliters</td></tr>
<tr><td rowspan="2">Water Source</td><td rowspan="2">Water Quality Indicator</td><td colspan="2">2025</td></tr>
<tr><td>All Regions</td><td>Water-stressed Regions</td></tr>
<tr><td>Third-party partners' water withdrawal</td><td>Fresh water</td><td>310.39</td><td>292.14</td></tr>
<tr><td colspan="2">Total water withdrawal</td><td>310.39</td><td>292.14</td></tr>
</table>
Note 1: The disclosure boundary for water resource statistics includes the Taiwan Branch, China (Yantai Zhengyi, Kunshan ESON), Malaysia Plant, Vietnam Plant, and Mexico (Mexico Plant 1, Mexico Plant 2). The remaining locations of operations either have no actual operations or have been leased out (Dongguan Yihong), therefore, the relevant data is 0.
Note 2: Since Kunshan Kangrui and Kunshan ESON share factories, the relevant information on Kunshan Kangrui has been included in the information scope of Kunshan ESON.
Note 3: The water referred to in the data is all classified as fresh water (≤ 1,000 mg/L total dissolved solids).
Note 4: 1 million liters = 1,000 cubic meters (1,000m^3).
Note 5: Water withdrawal is measured using water meters installed by each municipality and calculated on a monthly basis.
Note 6: The reporting boundary for the 2025 report covers the entire Group.</td><td>GRI Standards 303-3
Water withdrawal</td></tr>
<tr><td>2</td><td>4.5 Waste Management</td><td>■ The Company has established a dedicated management unit in accordance with the ISO 14001 management procedures to effectively monitor the sources, output, and management measures of waste. Additionally, the Company conducts a detailed analysis and response regarding the actual and potential impacts related to waste. In 2025, total waste generation was 24,211.49 tons. The increase was mainly due to industry characteristics, as waste generation fluctuates in line with revenue changes. In addition, due to a re-inventory and standardization of waste data collection methods at the Vietnam Plant and Mexico Plant 2 in 2025, the finalized waste generation data were higher compared with the previous fiscal year. None of the Group's</td><td>GRI Standards 306-3
Waste generated</td></tr>
</table>

Independent Limited Assurance Report - English Version



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<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td>2</td><td>4.5
Waste Management</td><td>plants directly dispose of hazardous industrial waste, non-hazardous industrial waste, or general waste. All generated waste is transported off-site and handled by licensed waste disposal providers. The Company enters into contracts with such waste disposal providers, clearly stipulating that all waste must be disposed of in accordance with applicable laws and regulations. In addition, the Company uses a Supplier Audit Checklist to verify whether its disposal service providers dispose of waste in accordance with the law. Information on the entire waste lifecycle, from generation to lawful disposal, is available on the government environmental protection website, ensuring the lawfulness and safety of the final treatment.
Unit: Tons (t)
<table>
<tr><th>2025</th><th>Hazardous Industrial Waste</th><th>Non-hazardous Industrial Waste</th><th>General Waste</th><th>Total</th></tr>
<tr><td>Waste generated</td><td>539.25</td><td>22,764.97</td><td>907.27</td><td>24,211.49</td></tr>
</table>
Note 1: The disclosure boundary for waste statistics includes the Taiwan Branch, China (Yantai Zhengyi, Kunshan ESON), Malaysia Plant, Vietnam Plant, and Mexico (Mexico Plant 1, Mexico Plant 2). The remaining locations of operations either have no actual operations or have been leased out (Dongguan Yihong), therefore, the relevant data is 0.
Note 2: Since Kunshan Kangrui and Kunshan ESON share factories, the relevant information on Kunshan Kangrui has been included in the information scope of Kunshan ESON.
Note 3: The reporting boundary for the 2025 report covers the entire Group.</td><td>GRI Standards 306-3
Waste generated</td></tr>
<tr><td>3</td><td>5.1
Talent Development</td><td>■ 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.
<table>
<tr><th rowspan="3">Average Training Hours</th><th colspan="9">2025</th></tr>
<tr><th colspan="3">Male</th><th colspan="3">Female</th><th colspan="3">All Employees</th></tr>
<tr><th>Total Training Hours</th><th>Number</th><th>Average Training Hours</th><th>Total Training Hours</th><th>Number</th><th>Average Training Hours</th><th>Total Training Hours</th><th>Number</th><th>Average Training Hours</th></tr>
<tr><td>Management</td><td>532</td><td>39</td><td>13.64</td><td>76</td><td>9</td><td>8.44</td><td>608</td><td>48</td><td>12.67</td></tr>
<tr><td>Non-management</td><td>5,082.5</td><td>287</td><td>17.71</td><td>3,577.75</td><td>205</td><td>17.45</td><td>8,660.25</td><td>492</td><td>17.60</td></tr>
</table>
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.</td><td>GRI Standards 404-1
Average hours of training per year per employee</td></tr>
</table>

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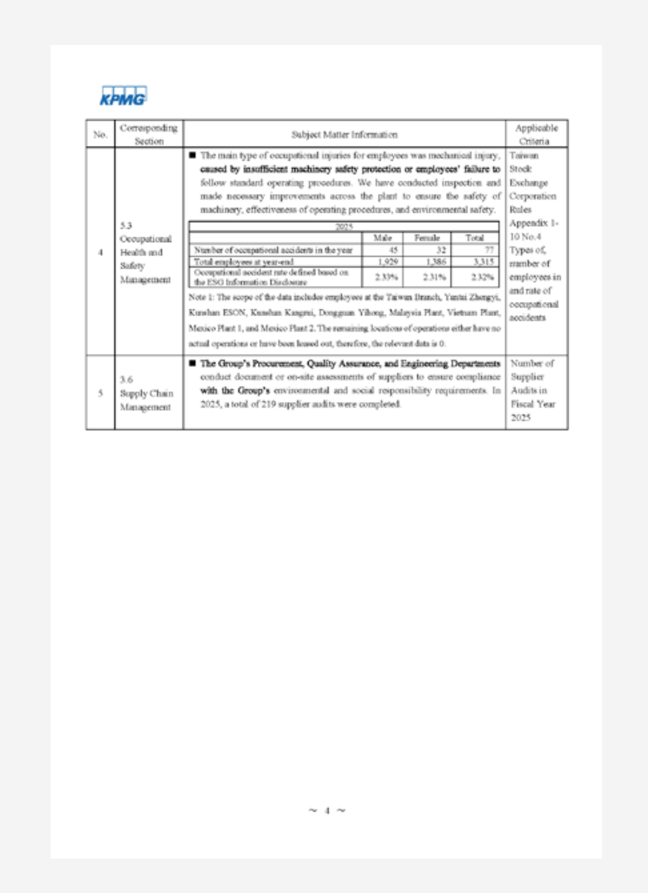

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<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td>4</td><td>5.3
Occupational Health and Safety Management</td><td>■ The main type of occupational injuries for employees 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.
<table>
<tr><th colspan="4">2025</th></tr>
<tr><th></th><th>Male</th><th>Female</th><th>Total</th></tr>
<tr><td>Number of occupational accidents in the year</td><td>45</td><td>32</td><td>77</td></tr>
<tr><td>Total employees at year-end</td><td>1,929</td><td>1,386</td><td>3,315</td></tr>
<tr><td>Occupational accident rate defined based on the ESG Information Disclosure</td><td>2.33%</td><td>2.31%</td><td>2.32%</td></tr>
</table>
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.</td><td>Taiwan Stock Exchange Corporation Rules Appendix 1-10 No.4
Types of, number of employees in and rate of occupational accidents</td></tr>
<tr><td>5</td><td>3.6
Supply Chain Management</td><td>■ **The Group's Procurement, Quality Assurance, and Engineering Departments** conduct document or on-site assessments of suppliers to ensure compliance **with the Group's** environmental and social responsibility requirements. In 2025, a total of 219 supplier audits were completed.</td><td>Number of Supplier Audits in Fiscal Year 2025</td></tr>
</table>

~ 4 ~