Eson Precision Ind. Co., Ltd.

2025

Environmental Social Governance Report

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Preface

Introduction to the ESG Report

Organizational Boundaries

This Report outlines ESON Precision Engineering Co. Ltd.'s and its subsidiaries' promotion and performance of its social sustainability policies in the areas of operational strategies and economic performance, information security, corporate governance and integrity management, climate change and adaptation, talent development, and occupational health and safety, covering the period from January 1, 2025 to December 31, 2025.

The scope of information disclosure in this Report is consistent with the consolidated entities included in the Company's consolidated financial statements. Please refer to the Company's 2025 consolidated financial reports at https://www.eson.tw/index.php?c=category&id=30 for details on the entities included in the preparation of the consolidated financial statements. If boundaries of specific data or information differ from those of the consolidated financial reports, supplementary notes will be provided. Please refer to the Appendix for the reference table of company abbreviations and full legal names used in this Report.

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

Information Quality

Information Category	Standard Followed	Applicable Operational Site	Certification/Auditing Body	Applicable Year/Validity
Finance	Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Generally Accepted Auditing Standards	The Group	Deloitte Taiwan	2025
Environment	ISO 14064-1 : 2018	The Group	AFNOR Asia, Ltd.	Verification year: 2024 Date of issue: December 12, 2025
Environment	ISO 14001 : 2015 Environmental Management	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: October 24, 2025 Valid until: October 22, 2028
		Mexico Plant 1 (MULTIWIN DE MEXICO S.A. DE C.V.)	Kiwa Korea Ltd.	Date of issue: October 30, 2024 Valid until: October 29, 2027
		Malaysia Plant (ESON BATUPAHAT PRECISION ENGINEERING SDN.BHD.)	SIRIM QAS International Sdn. Bhd.	Date of issue: December 12, 2025 Valid until: September 30, 2028
		Vietnam Plant (ESON (VN) PRECISION INDUSTRY CO., LTD.)	ISOCERT International Certification and Inspection Joint Stock Company	Date of issue: November 21, 2024 Valid until: November 20, 2027

Information Quality

Information Category	Standard Followed	Applicable Operational Site	Certification/Auditing Body	Applicable Year/Validity
Environment	ISO 14001 : 2015 Environmental Management	Mexico Plant 2 (ESONMEX MONTERREY S.A.DE C.V.)	Kiwa Korea Ltd.	Date of issue: February 28, 2025 Valid until: February 27, 2028
		Yantai Zhengyi Precision Electronics Co., Ltd.	HXC (Beijing) Certification Center Co., LTD.	Date of issue: July 3, 2025 Valid until: July 2, 2028
Occupational Health and Safety	ISO 45001 : 2018 Occupational Health and Safety	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: October 24, 2025 Valid until: December 26, 2028
		Malaysia Plant (ESON BATUPAHAT PRECISION ENGINEERING SDN.BHD.)	SIRIM QAS International Sdn. Bhd.	Date of issue: May 5, 2025 Valid until: June 11, 2028
		Yantai Zhengyi Precision Electronics Co., Ltd.	HXC (Beijing) Certification Center Co., LTD.	Date of issue: July 3, 2025 Valid until: July 2, 2028
Product Quality	ISO 9001 : 2015 Quality Management	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: July 31, 2023 Valid until: July 31, 2026
		Mexico Plant 1 (MULTIWIN DE MEXICO S.A. DE C.V.)	Kiwa Korea Ltd.	Date of issue: October 30, 2024 Valid until: October 29, 2027
		Malaysia Plant (ESON BATUPAHAT PRECISION ENGINEERING SDN.BHD.)	SIRIM QAS International Sdn. Bhd.	Date of issue: March 16, 2026 Valid until: March 31, 2029
		Vietnam Plant (ESON (VN) PRECISION INDUSTRY CO., LTD.)	ISOCERT International Certification and Inspection Joint Stock Company	Date of issue: November 21, 2024 Valid until: November 20, 2027
		Mexico Plant 2 (ESONMEX MONTERREY S.A.DE C.V.)	Kiwa Korea Ltd.	Date of issue: February 28, 2025 Valid until: February 27, 2028
		Yantai Zhengyi Precision Electronics Co., Ltd.	HXC (Beijing) Certification Center Co., LTD.	Date of issue: July 3, 2025 Valid until: July 2, 2028
	IECQ Hazardous Substance Process Management	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: September 21, 2023 Valid until: September 22, 2026
	IATF 16949 : 2016 Automotive Quality Management System	Kunshan ESON Machinery Industry Co., Ltd.	Shanghai NQA Certification Co., Ltd.	Date of issue: September 8, 2024 Valid until: September 7, 2027
		Mexico Plant 1 (MULTIWIN DE MEXICO S.A. DE C.V.)	Kiwa Korea Ltd.	Date of issue: August 29, 2024 Valid until: August 28, 2027

Reporting Period and Cycle

Reporting period	The information disclosed in this Report covers the period from January 1, 2025 to December 31, 2025, consistent with the reporting period of the financial reports. The report was published on August 28, 2025.
Reporting cycle	This Report marks the Company's second ESG report, and the Company plans to periodically issue ESG reports every year.

Restatements of information

Where information in this Report has been restated, the restated information and its corresponding chapter or section are summarized in the following table:

Restated Information	Reason for Restatement	Impact of Restatement	Corresponding Chapter/Section in this Report
2024 operating revenue amount and percentage by region	Operating revenue amounts for the Americas and Asia in 2024 are now displayed separately, with the addition of operating revenue details for Asia.	Operating revenue from Asia increased by NT$231,757 thousand, representing an increase of 1.78%.	1.1 About ESON
	To reflect changes in the reporting of operating revenue details for other regions in 2024	Operating revenue from other regions decreased by NT$231,757 thousand, representing a decrease of 1.78%.	
2024 GHG inventory data	The 2024 GHG data were revised upon verification.	The updated total emissions were 136,997.2566 tCO_2e, a decrease of 13.43% compared to the originally disclosed 158,254.6293 tCO_2e. Emission intensity also decreased by 13.41%.	4.3 Greenhouse Gas and Emissions Management

External Assurance

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

Point of Contact

Point of Contact	Sustainable Development Department
E-mail	y.c@eson.tw
Telephone	(886)2-2267-3272
Address	12F.-3, No. 2, Sec. 4, Zhongyang Rd., Tucheng Dist., New Taipei City

Chairman's Message

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

In the face of the challenges posed by global climate change, ESON Precision unwaveringly upholds its commitment to sustainable management by adopting proactive and voluntary GHG inventories. It follows the Task Force on Climate-Related Financial Disclosures (TCFD) framework to identify, assess, and quantify the financial impacts of associated risks and opportunities. The Company adheres to the four principles of "effectively promoting corporate governance, developing a sustainable environment, safeguarding social welfare, and strengthening corporate social responsibility disclosure," and has established guiding principles aligned with the UN Sustainable Development Goals (SDGs).

ESON Precision strives to practice sustainable operations to reduce global poverty and protect the environment from damage (SDG1, SDG12). The Company is committed to corporate governance and common good, ensuring healthy lives for all ages, improving public well-being, practicing gender equality, and protecting everyone's right to decent work (SDG3, SDG5, SDG8). In terms of climate change and adaptation, the Company actively promotes energy-saving and water-saving measures while recording and disclosing the sources of water withdrawal, receiving water bodies for discharge, and wastewater treatment units. In doing so, we aim to ensure compliance with local regulations for discharged water quality standards, aligning with the goals of clean water and sanitation, as well as prevention of marine environmental degradation (SDG6, SDG14). Furthermore, the Kunshan Plant has partnered with renewable energy service providers to lease its facility rooftops for the installation of solar power systems. The plant also purchased 4,727,524 kWh of renewable energy, accounting for 30.29% of its total electricity consumption, in alignment with sustainable energy initiatives and climate action (SDG7, SDG13).

The Company adopted the **SASB Standards** this year, disclosing sector-specific sustainability key performance information and establishing the relevant content index. During the identification of material topics, the Company also referenced the sector-specific disclosure requirements under SASB and conducted an in-depth examination of industry-specific impacts and risks. Based on these assessments, the Company further elaborated on its concrete actions and measures in response to management-related risks. Going forward, the Company will reference the requirements set forth in IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures, progressively enhancing its sustainability governance, risk management, and performance measurement mechanisms. It will establish climate risk and opportunity identification, assessment, and management processes to improve the alignment between sustainability information and financial information, as well as to enhance decision-usefulness. These efforts will lay a solid foundation for full alignment with the IFRS Sustainability Disclosure Standards in the future.

We also follow the **TCFD framework for climate-related financial disclosures**. Through climate scenario analysis, we systematically identify climate-related risks and their potential financial implications for ESON. These efforts strengthen our climate risk governance capabilities, enhance operational resilience, and support the Company's progress toward achieving its long-term sustainable development goals.

In addition, we conducted a preliminary assessment of ecological risks through the Taskforce on Nature-related Financial Disclosures (TNFD) questionnaires.

Through this Report, we hope that stakeholders who follow ESON Precision development can gain a systematic and clear understanding of the dedicated efforts and achievements of our management team and all employees during this reporting period. Looking ahead, ESON Precision will continue to adhere to the core values of its main business while following the SDGs indicators. Through its global operations, the Company will actively engage with neighboring communities and maintain close cooperative relationships to drive continuous economic growth. Driven by its social responsibility for sustainability, ESON Precision is well positioned for economic growth while fostering a green environment, optimizing ecosystems, and collaborating with industry chain partners to move forward together steadily.

ESON Precision Engineering Co. Ltd.
Chairman Chia-Hsiang Tsai

01

ESON and Stakeholders

1.1 About ESON

1.2 Stakeholder Identification and Engagement

1.3 Identification of Material Topics

ESON and Stakeholders

1.1 About ESON

Overview of Business Operations

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

Operating Revenue

Sales/Provision of Main Products/Services

Unit: NT$ thousand

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

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

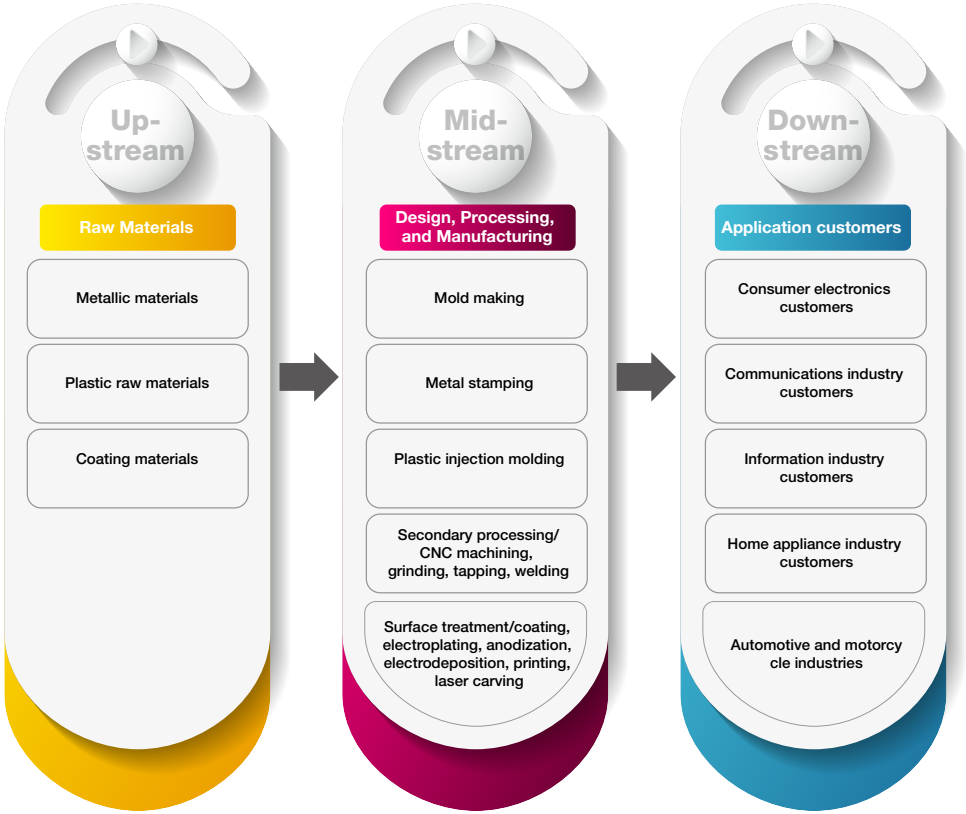
Unit: NT$ thousand

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

Value Chain Overview

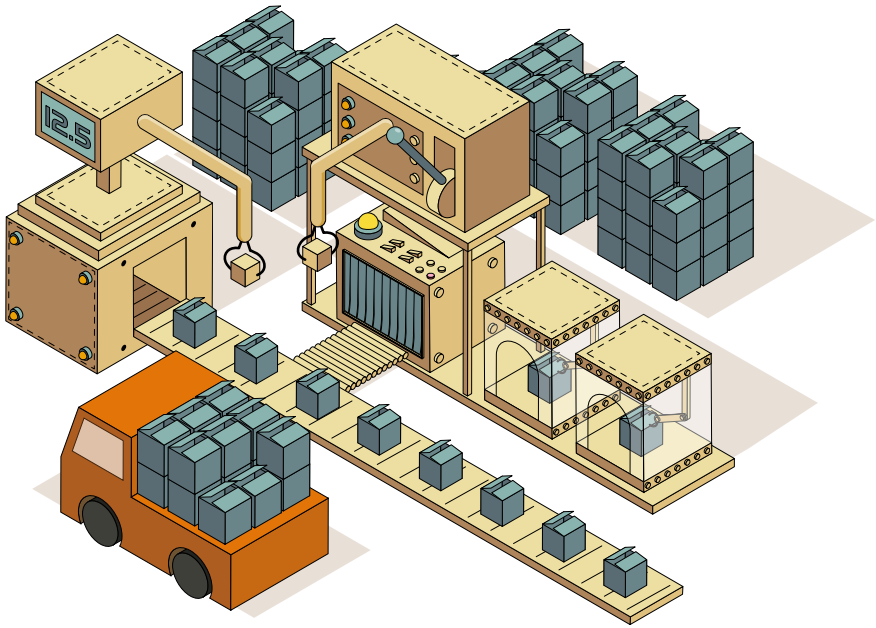
ESON Group is engaged in precision mold manufacturing, metal stamping, plastic injection molding, and other components products. Upstream raw materials are supplied by well-known domestic and foreign manufacturers and downstream customers are internationally renowned manufacturers. The Group's long-term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

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



Downstream Customers

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



Suppliers

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

All Suppliers

Number of Key Suppliers

— Raw materials —
60
— Purchased components —
140
— Others —
-

Number of Non-key Suppliers

— Raw materials —
-
— Purchased components —
-
— Others —
100

Grand Total

Raw materials	Purchased components	Others
60	140	100

Key Suppliers

Number of Key Suppliers

Raw materials	Purchased components
60	140
Supplier Location	**Supplier Location**
China, Czech Republic, USA, Mexico, South Korea, Germany, Japan	China, Malaysia, USA, Mexico, Singapore, Vietnam, Taiwan
Procurement Amount (NT$)	**Procurement Amount** (NT$)
3,605,114,355	4,120,130,691
Percentage of Total Procurement Amount (%)	**Percentage of Total Procurement Amount** (%)
42%	48%

1.2 Stakeholder Identification and Communication

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

Stakeholder Identification and Communication

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

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

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

1.3 Identification of Material Topics

Material Topic Identification Process

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

STEP1

Identify Stakeholders for Communication

In 2024, following the five major aspects of the AA1000 Stakeholder Engagement Standard (AA1000SES): influence, tension, responsibility, dependency, and diverse perspectives, ESON distributed stakeholder identification surveys to its employees (including management). After the survey results were approved by the Company, stakeholders were categorized into four groups based on importance: employees, customers, suppliers/partners, and shareholders/investors. In 2025, the Company continued to understand stakeholders' concerns and expectations through diverse communication channels. The aforementioned identification results remained unchanged in 2025.

STEP2

Collect Sustainability Issues

To effectively understand the organizational context, ESON took the GRI Standards, the Company's core values and goals, ESG reports published by industry peers in Taiwan, topics of concern to the industry, stakeholders, business activities, and sustainable development trends into consideration. The Sustainable Development Department conducted discussions and identification of each issue, consulted with external advisors, and consolidated the results into a list of 22 sustainability issues for 2024.

STEP3

Assess Impacts

The Company conducted a Sustainability Issue Impact Assessment Survey among its internal and external stakeholders, internal unit supervisors, and senior management to assess the likelihood and scale of the actual and potential positive and negative impacts of each sustainability issue on the economy, environment, and society.

- Negative impacts: The Company's assessment was conducted based on severity and likelihood, and took negative impacts on human rights into consideration.
- Positive impacts: The Company's assessment was conducted based on the scale, scope, and likelihood of impacts.

STEP4

Rank Issues by Impact Significance

In 2024, ESON consolidated survey results, totaled scores for positive and negative impacts, and ranked each issue by the significance of their impacts. Internal management discussed the ranking results, considering material issues in the industry, international trends, and the opinions of external consultants. Having established threshold criteria for material topics, the Company proposed the following 6 sustainability issues as the material topics for 2024 and submitted the proposal to the Chairman for approval: Operational Strategies and Economic Performance, Information Security, Corporate Governance and Integrity Management, Climate Change and Adaptation, Talent Development, and Occupational Health and Safety.

In 2025, the material topics established in the previous year were reviewed through internal meetings, taking into account changes in the internal and external environment and stakeholder perspectives, in order to assess the impact changes of material topics and discuss and adjust the material topics of the current year. As a result, the Company confirmed that the same 6 material topics for 2024 would continue in 2025.

In addition, the 2025 ESG Report provides more detailed disclosures on the following topics: Sustainable Supply Chain Management, Waste Management, and Water Resource Management.

STEP5

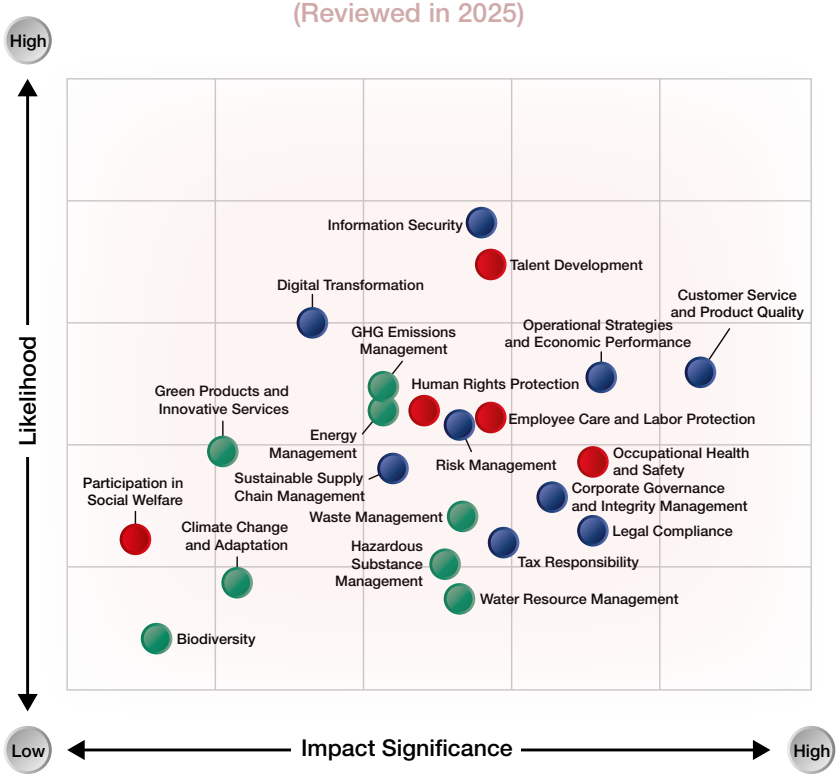
Confirm and Disclose Material Topics

Through the 2025 ESG Report Material Topic Review Seminar, the Company re-examined and validated the appropriateness of the material topics and threshold criteria identified, and confirmed that there were no omissions or deficiencies in the material topics that should be prioritized, ensuring their completeness, inclusiveness, and macro-perspectives, as well as their alignment with the Company's sustainable development strategy.

The Chairman approved the aforementioned 6 material topics. The internal management further discussed and confirmed the relevant internal and external boundaries for each material topic as applicable to ESON Precision, ensuring that all important sustainability information has been disclosed in this Report. The internal management team has specified relevant response strategies, management actions, indicators, and goals in this Report based on the requirements for material topic reporting, ensuring that this Report appropriately and faithfully reflects the Company's ESG implementation status. In addition, ESON Precision will use this as the focus of communication and improvement in daily operations, regularly evaluating the effectiveness of management approaches to material topics.

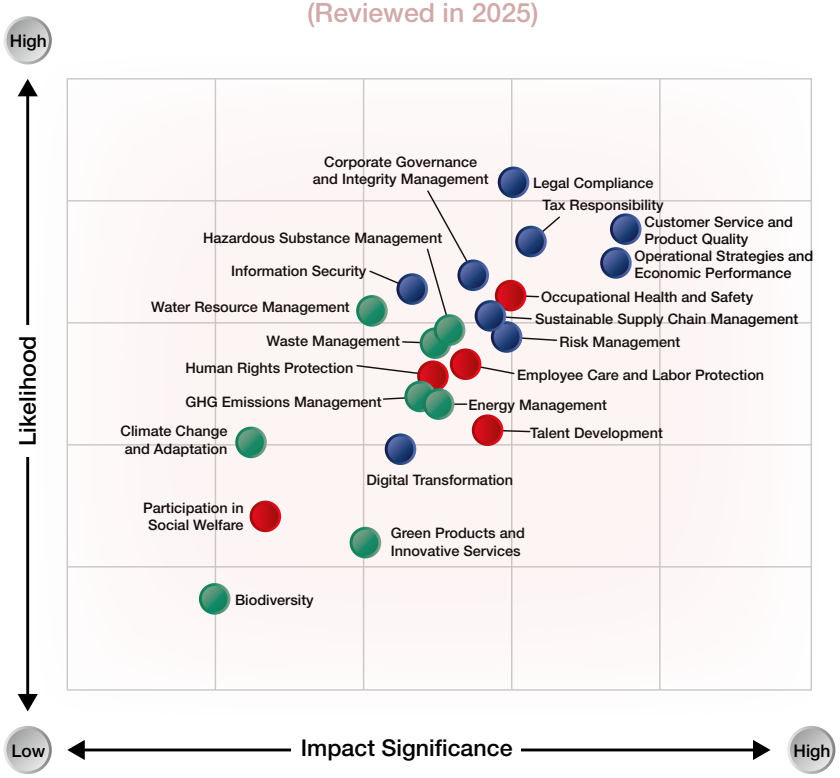
Negative Impact Matrix

(Reviewed in 2025)



Positive Impact Matrix

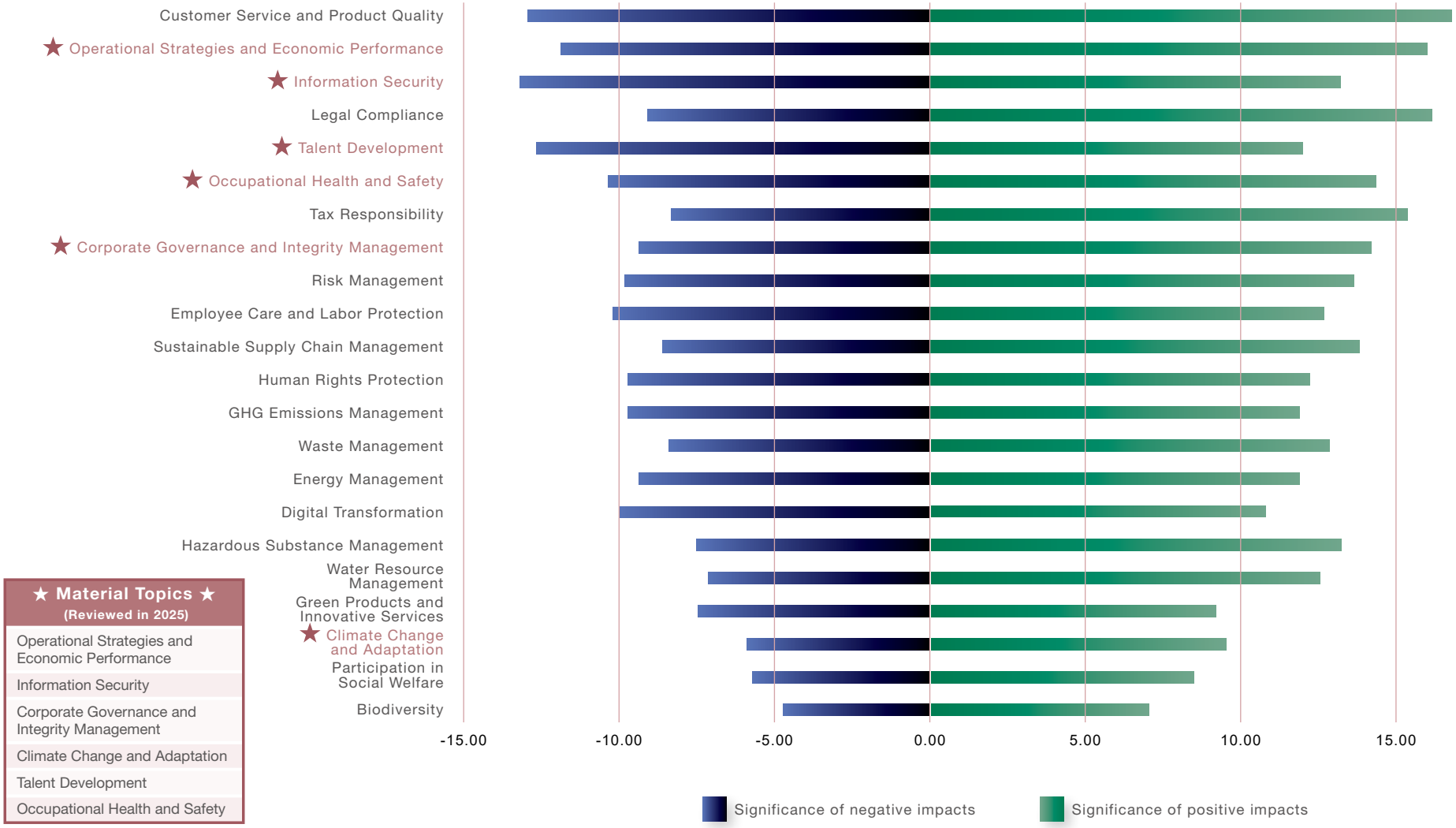
(Reviewed in 2025)



Aspects of Sustainability Issues

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

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



★ Material Topics ★
(Reviewed in 2025)

- Operational Strategies and Economic Performance
- Information Security
- Corporate Governance and Integrity Management
- Climate Change and Adaptation
- Talent Development
- Occupational Health and Safety

Material Topics and Value Chain Boundaries

Corresponding SDGs	Aspect	Material Topics	Value Chain Boundary Impact		
			Upstream	ESON Operations	Downstream
8 DECENT WORK AND ECONOMIC GROWTH; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Governance/Economy	Corporate Governance and Integrity Management	●	●	●
		Operational Strategies and Economic Performance		●	
		Information Security		●	●
6 CLEAN WATER AND SANITATION; 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION	Environment	Climate Change and Adaptation	●	●	●
3 GOOD HEALTH AND WELL-BEING; 4 QUALITY EDUCATION; 5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH; 10 REDUCED INEQUALITIES	Society	Talent Development		●	
		Occupational Health and Safety Management	●	●	

● Indirect impact ● Direct impact

02

Corporate Governance

2.1 Corporate Governance and Integrity Management

2.2 Legal Compliance

Corporate Governance

2.1 Corporate Governance and Integrity Management

Material Topic - Corporate Governance and Integrity Management

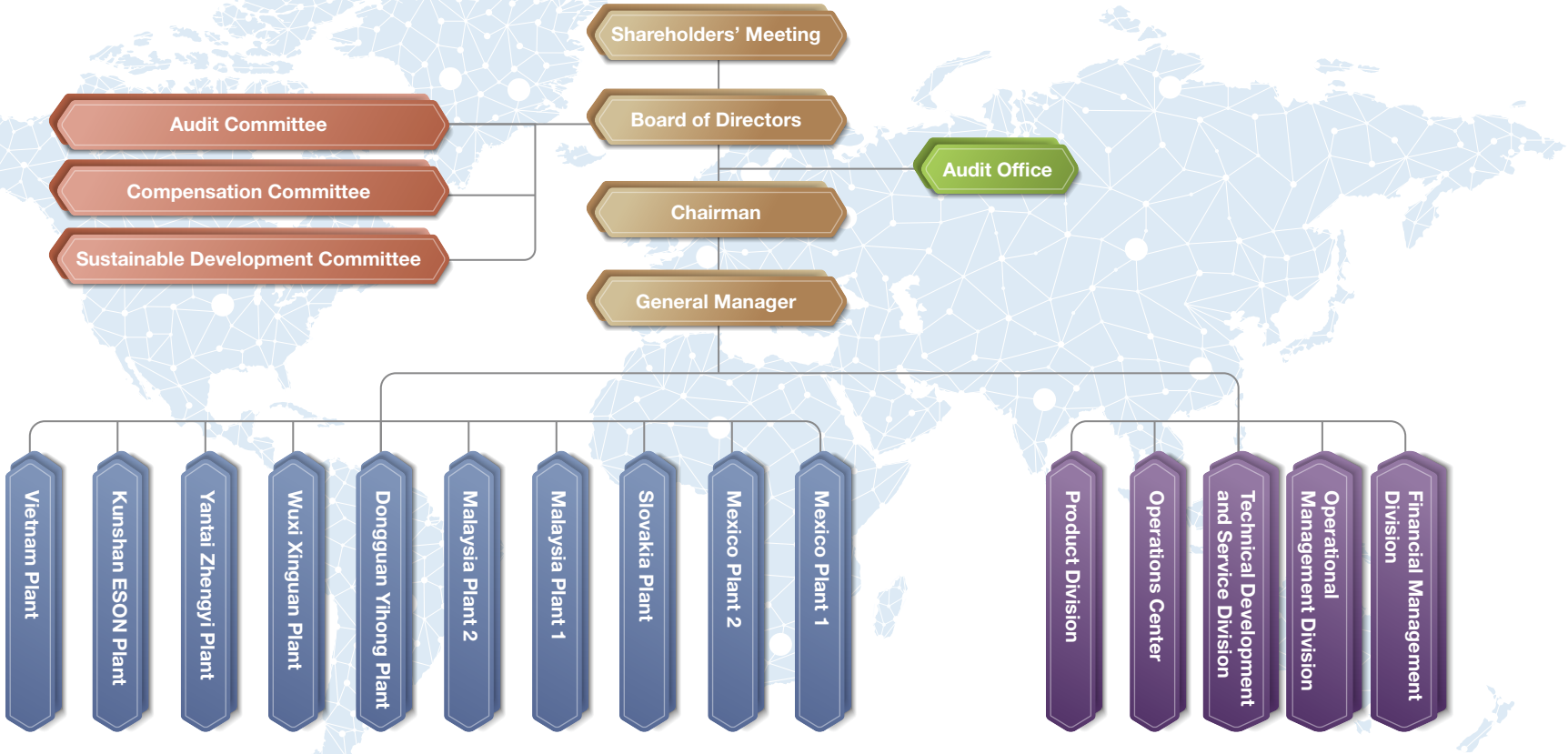
Description of Impact	Actual positive impact: Robust corporate governance and integrity management can enhance a company's reputation and transparency, increase trust among customers and investors, contribute to long-term business growth, and establish stable business relationships.		
	Potential negative impact: Failure to implement corporate governance and integrity management effectively may lead to fraud, such as insider trading, damaging the company's reputation, resulting in loss of customers and investors, and hindering long-term business growth.		
Policy/Commitment	1. Based on the competent authority's advice, the Company has established the Corporate Governance Best Practice Principles to fulfill its corporate governance responsibilities. To protect the rights and interests of stakeholders, it develops a robust corporate governance system and conducts periodic reviews of its business performance, discussing important strategic issues, including economic, environmental, and social impacts, risks, and opportunities. 2. The Company has formulated and implemented the Code of Conduct for Integrity Management, clearly defining the standards for employee conduct.		
Actions Taken	1. The Company organizes education and training on integrity management issues, tracking participation rates and feedback to ensure the effectiveness of training. Training courses cover compliance with integrity management regulations, taxes, accounting systems, and internal controls. 2. The Company clearly defines conduct guidelines for conflicts of interest, confidentiality of customer information, and business dealings, and regularly or timely promotes education and training so that employees can truly understand and comply. 3. If employees discover any inappropriate violations of ethical corporate management, they should also report to the Audit Office or relevant units in accordance with regulations to facilitate timely handling. 4. The Company has established an accounting system and an internal control system, and internal auditors conduct audits on a regular or irregular basis. 5. The Company promotes corporate culture and integrity management obligations through various conferences.		
Tracking and Evaluation Mechanism	1. The Company actively participates in the Corporate Governance Evaluation and improves information disclosure. 2. The Company implements the Rules for Performance Evaluation of the Board of Directors, focusing on continuously strengthening performance by conducting annual performance evaluations, tracking goal attainment, and reviewing progress. 3. Employees are required to sign a "Commitment to Integrity and Ethical Conduct" as one of the foundational codes of conduct.		
Management Goals	**Short-term Goals (Within 3 Years)**	**Medium-term Goals (3-5 Years)**	**Long-term Goals (5 Years or More)**
	1. Continuously improve the ESG ratings and rankings. 2. Arrange for directors to receive comprehensive training on sustainable development. 3. Refine the integrity management policy. 4. Increase the coverage rate of integrity management training and incorporate case studies into training courses. 5. Develop performance indicators for integrity management, such as training completion rates and handling rates for reported cases. 6. Regularly update the integrity management policy and training content based on performance evaluation results. 7. Require suppliers to sign the Commitment to Integrity and conduct periodic reviews. 8. Conduct periodic corruption risk assessments to identify high-risk areas and formulate prevention plans. 9. Link management's remuneration to sustainability performance.	1. Continuously improve the ESG ratings and rankings. 2. Publish periodic integrity management reports to enhance transparency and public trust.	1. Continue to implement transparency policies. 2. Embed integrity management into the corporate culture as a core value for all employees. 3. Promote compliance with integrity standards across the entire supply chain and establish sustainable partnerships.
Annual Performance	1. In 2025, the internal performance evaluation results of the Board, its members, the Audit Committee, the Compensation Committee, and the Sustainable Development Committee were all rated "Excellent." 2. In 2025, the attendance rate of Board members at meetings reached 86%, ensuring actual participation in Board meetings and operations. 3. In 2025, the Group organized integrity management training sessions for all employees, totaling 359 participants and accumulating 690 training hours. 4. In 2025, all investors' calls or emails were responded to.		
Stakeholder Involvement	1. The Company has set up an IR mailbox to provide investors with a convenient communication channel for submitting questions and suggestions at any time. 2. The company regularly organizes education and training courses to strengthen employees' awareness of professional ethics and integrity management.		

2.1.1 Corporate Governance Framework

Governance Structure and Composition

ESON's Board serves as the Company's highest governance body, under which an Audit Committee, a Compensation Committee, and a Sustainable Development Committee have been established to assist the Board in performing its supervisory duties. These committees report their activities, proposals, and relevant resolutions to the Board on a quarterly basis. In terms of sustainable strategy management, the Sustainable Development Committee serves as the highest decision-making and supervisory body for managing the impacts of economic, environmental, and social topics. When deciding on important matters, it considers economic, environmental, and social topics, their impacts, risks, and opportunities, as well as the opinions of stakeholders.

Corporate Governance Structure



Board of Directors

ESON's Board is mainly responsible for guiding the Company's strategies, supervising management, and being accountable to the Company and its shareholders. The Board exercises its powers to manage operations and arrangements under the corporate governance system in accordance with applicable legal regulations, the Articles of Incorporation, and resolutions of Shareholders' Meetings. It maintains its independence and is accountable to the shareholders. According to the Company's Articles of Incorporation, the Board consists of 7 members, including 3 independent directors. Each director serves a three-year term and may be re-elected. In 2025, the Company's Board consisted of 7 directors, with 3 independent directors (42.86%) and 4 non-independent directors (57.14%). Please refer to the 2025 Annual Report for details on the directors' names, gender, term, main education and work experience, and concurrent positions in other companies. The Company's Board holds at least 1 meeting per quarter. In 2025, the Board held a total of 4 meetings.

Board Diversity

Name	Position	Biological Gender	Nationality	Term (Years)	Age	Industry Experience & Professional Competence								
						Accounting	Industry	Legal	Ability to Make Operational Judgements	Ability to Manage Operations	Ability to Lead and Make Decisions	Ability to Handle Crisis Management	Knowledge of the Industry	An International Market Perspective
Chia-Hsiang Tsai	Director	Male	Republic of China, Taiwan	17.2	>50		V		V	V	V	V	V	V
Stein Huang	Director	Male	Republic of China, Taiwan	1.5	>50		V		V	V	V	V	V	V
Kuang-Yao Lee	Director	Male	Republic of China, Taiwan	4.4	>50		V		V	V	V	V	V	V
Wei-Kang Lee	Director	Male	Republic of China, Taiwan	4.4	>50		V		V	V	V	V	V	V
Chih-Chien Kao	Independent Director	Male	Republic of China, Taiwan	13.2	>50	V	V		V	V	V	V	V	V
Woan-Shiuan Jang	Independent Director	Female	Republic of China, Taiwan	1.5	>50		V	V	V	V	V	V	V	V
Chien-Ming Lee	Independent Director	Male	Republic of China, Taiwan	4.4	>50		V		V	V	V	V	V	V

Note 1: Regarding the age distribution of directors, 100% are aged 50 and above. The average term of all directors is 6.7 years.
Note 2: To ensure the diversity of stakeholders, all directors provide representation for various stakeholder groups.
Note 3: Please refer to the Company's Annual Report for details on the directors' names, gender, term, main education and work experience, concurrent positions and experience in other companies, and positions held in other boards.
Note 4: The Board consists of 6 male directors (86%) and 1 female director (14%). In the future, the Company is committed to increasing the number of female directors to achieve the diversity goal.

Board Operations

Position	Name	Board's Actual Attendance Rate in 2025 (%)
Chairman	Ace Progress Holdings Limited Representative: Chia-Hsiang Tsai	75%
Director	Golden Harvest Management Limited Representative: Kuang-Yao Lee	100%
Director	Golden Harvest Management Limited Representative: Wei-Kang Lee	75%
Director	Ace Progress Holdings Limited Representative: Stein Huang	75%
Independent Director	Chih-Chien Kao	100%
Independent Director	Chien-Ming Lee	100%
Independent Director	Woan-Shiuan Jang	75%

Audit Committee

To enhance organizational value, strengthen supervisory and management functions, and effectively implement financial review and control to support the achievement of the Company's strategic goals, ESON has established an Audit Committee, comprising 3 independent directors as committee members. In 2025, the Audit Committee convened a total of 4 meetings, with an average attendance rate of 100% among its members. For details on the committee members and its operations, please refer to the Audit Committee Operations section in the Company's 2025 Annual Report.

Audit Committee Charter

Compensation Committee

ESON has established a Compensation Committee, comprising 3 independent directors as committee members. In 2025, the Compensation Committee convened a total of 4 meetings, with an average attendance rate of 100% among its members. To foster a fair and benefit-sharing workplace, aligning the Company's employee compensation with performance, the Company's Compensation Committee is committed to creating greater value by assisting the management in establishing a fair compensation and performance system. Additionally, the committee draws on the experience of experts and its members as well as the equitable value, requiring directors and managers to avoid engaging in behaviors that exceed the Company's risk appetite in pursuit of compensation. Furthermore, the committee ensures the effective implementation of a competitive, incentive compensation system to attract and retain top talents, continuously improve the Company's business performance, and further boost the Company's long-term competitiveness and sustainability. For details on the committee members and its operations, please refer to the Compensation Committee Operations section in the Company's 2025 Annual Report.

Compensation Committee Charter

Sustainable Development Committee and Sustainable Development Department

To fulfill the Company's sustainable development goals and strengthen sustainable governance, the Sustainable Development Committee was established to manage and make decisions on sustainability issues. The Committee consists of three members, appointed through the Board's resolutions. The committee members demonstrate professional knowledge and competence in corporate sustainability. Among the members, one independent director assumes a supervisory role, while the remaining members—two directors, both from the management team—are responsible for administrative duties. This structure ensures the Company is guided by robust and stable leadership, enabling the Company to plan and promote sustainability strategies more effectively. The Sustainable Development Committee convened 2 meetings in 2025 to discuss the review of the 2024 ESG Report and the review of the implementation schedule of the 2025 ESG Report, TCFD, and SASB Standards. The average attendance rate of committee members was 100%.

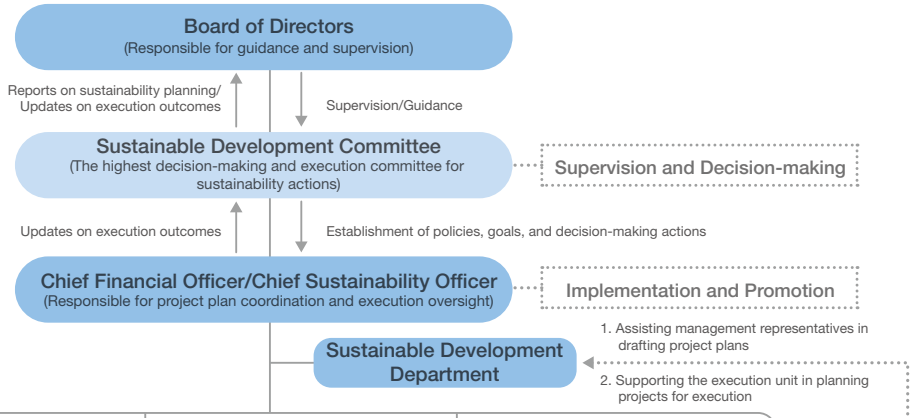
To improve sustainability management and support sustainable development business, a dedicated unit, the Sustainable Development Department, has been established. A senior executive, the Chief Financial Officer, is appointed to serve as the Chief Sustainability Officer, responsible for managing the economic, environmental, and people impacts. The creation of this unit and the officer's appointment enable the Company to drive sustainability-related initiatives and all related operations are conducted in accordance with the Sustainable Development Best Practice Principles established by the Sustainability Development Committee. The manager of the Sustainable Development Department reports quarterly to the Chief Financial Officer (i.e., Chief Sustainability Officer) on the implementation status of the Company's sustainability strategies. The Chief Financial Officer (Chief Sustainability Officer) reports to the Sustainable Development Committee members on work progress and reports to the Board every six months on their decisions and execution results.

Sustainable Development Committee Charter

Organizational Chart of the Sustainable Development Committee

◎ Legal basis: The Sustainable Development Committee was established under Article 27, Paragraph 3 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Article 9, Paragraph 1 of the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies.

◎ The organizational chart of the Sustainable Development Committee follows the Sample Template for XXX Co., Ltd. Sustainable Development Committee Charter issued by the Corporate Governance Center of the TWSE.



	Corporate Governance Group	Sustainable Environment Group	Social Welfare Group	Sustainability Disclosure Group
Task Force	Business Management Task Force; Regulatory & Legal Affairs Task Force; Quality Assurance Task Force; Information Security Task Force; Strategic Sourcing Task Force; Financial Management Task Force	Environmental Management Task Force; Environmental Safety Task Force	Employee Care Task Force; Social Engagement Task Force	
Responsibilities	Governance ("G" in ESG) 1. Compliance with corporate governance laws and regulations 2. Developing reasonable remuneration policies 3. Employee performance evaluation systems 4. Employee education and training 5. Stakeholder communication mechanisms	Environmental ("E" in ESG) 1. Environmental management systems 2. Climate change response mechanisms 3. Assessing sustainable transformation 4. Improving resource utilization 5. Compliance with environmental laws and regulations as well as international standards	Social ("S" in ESG) 1. Human rights management policies and procedures 2. Compliance with human rights laws and regulations as well as international standards 3. Establishing internal and external communication among all members of the organization (including employees, subsidiaries, and joint ventures) and important value chain members 4. Assessing risks and management mechanisms 5. Promoting community and cultural development	ESG Integration 1. Sustainability information management policies 2. Improving transparency of sustainability information 3. Compliance with sustainability disclosure laws and regulations as well as international standards 4. Full disclosure of relevant and reliable sustainability information
Sustainability Issues of Concern	Issues of Concern Business performance, integrity management, risk management, legal compliance, product safety and customer relations, supply chain management, innovation and R&D, information security	Issues of Concern Environmental protection and biodiversity, water resources and waste management, climate change strategies, energy management, GHG emissions management	Issues of Concern Human rights management, labor-management relations and communication, talent development and cultivation, occupational health and safety, participation in social welfare, diversity and inclusion	Issues of Concern Sustainability-related standards, sustainability reporting, sustainability-related ratings

Chair of the Highest Governance Body

ESON's Board is currently in its sixth term and chaired by Chia-Hsiang Tsai, who is also on the management team and concurrently assumes administrative duties. This structure ensures the Company is guided by robust and stable leadership, enabling the Company to plan and execute long-term business strategies more effectively and efficiently. To ensure the independence of business operations, directors or legal entities represented by them must periodically disclose any conflicts of interest if they are an interested party with respect to any agenda item, and they are subject to oversight by independent directors.

Role of the Highest Governance Body in Overseeing the Management of Impacts

The Board of Directors serves as the highest governance body of ESON and supervises the performance of the Sustainable Development Committee in the management of economic, environmental, and social management. When deciding on important matters, the Board considers economic, environmental, and social topics, their impacts, risks, and opportunities, as well as the opinions of stakeholders.

The Sustainable Development Committee is responsible for developing the Company's sustainable development strategies in economic, social, and environmental aspects. It ensures that impact assessments are conducted on a periodic basis to analyze the impact of business activities on the environment and society, such as carbon footprint, water resource use, and labor rights in the supply chain, and makes final decisions. The Sustainable Development Committee reports sustainability-related decisions, management practices, and implementation status to the Board of Directors every year. In addition, the Sustainable Development Committee is responsible for promoting transparency in ESG (Environmental, Social, and Governance) reporting to ensure that relevant information meets the expectations of investors and stakeholders. For details on stakeholder engagement, please refer to the Stakeholder Engagement section of this Report.

Role of the Highest Governance Body in Sustainability Reporting

The 2025 ESG Report was reviewed by the Sustainable Development Committee to ensure that it covers all material topics and was discussed and approved during the Board meeting held in August 2026.

2.1.2 Board Operations

Nomination and Selection of the Highest Governance Body

In accordance with Article 192-1 of the Company Act, the candidate nomination system is adopted for ESON's election of directors. Additionally, according to the law, shareholders holding at least 1% of the Company's issued shares may submit a list of candidates to the Company and the shareholders vote for directors during an annual general meeting. The nomination and selection of candidates for directors take the Board diversity into consideration, including basic criteria such as gender, age, nationality, and culture, as well as professional knowledge, background, and industry experience, ensuring that the directors elected by the Company possess the necessary knowledge, skills, and competencies to exercise their powers, as well as extensive experience in managing economic, environmental, and social issues and their impacts. Additionally, to maintain the independence of the Board, independent directors are selected and appointed in accordance with the Company Act and the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

Board's Continuing Education

To enhance the professional knowledge and skills of its directors, ESON arranges training courses on corporate governance, business sustainability, sustainability reporting, etc. based on industry characteristics, company development strategies, and the academic and work backgrounds of its directors.

Position	Name	Training Date	Organizer	Course name	Training Hours
Corporate Director's Representative and Chairman	Chia-Hsiang Tsai	2025.11.12	The Greater China Financial Development Association	Accelerating Talent Development to Ensure Corporate Sustainability	3
Corporate Director's Representative and Chairman	Chia-Hsiang Tsai	2025.11.17	The Greater China Financial Development Association	Digital Transformation and AI Applications	3
Corporate Director's Representative	Stein Huang	2025.11.17	The Greater China Financial Development Association	Digital Transformation and AI Applications	3
Corporate Director's Representative	Stein Huang	2025.12.16	The Greater China Financial Development Association	Legalization of Stablecoins: Driving Global Currency Competition	3
Corporate Director's Representative	Kuang-Yao Lee	2025.08.06	Accounting Research and Development Foundation	Internal Audit and Internal Control Practice of Enterprise Employee Reward System	6
Corporate Director's Representative	Wei-Kang Lee	2025.02.24	The Greater China Financial Development Association	Trump's New Tariff Policy and Global Economic Changes	3
Corporate Director's Representative	Wei-Kang Lee	2025.11.06	Securities & Futures Institute	Courses for Directors, Supervisors, and Corporate Governance Officers - Virtual Asset Crime Methods and Money Laundering Prevention	3
Corporate Director's Representative	Wei-Kang Lee	2025.12.18	Securities & Futures Institute	Courses for Directors, Supervisors, and Corporate Governance Officers - Discussion on Human Resources and Employee Placement Issues in Enterprise Mergers and Acquisitions	3
Independent Director	Woan-Shiuan Jang	2025.11.13	Securities & Futures Institute	Courses for Directors, Supervisors, and Corporate Governance Officers - The Latest Practical Analysis of Trade Secrets and the Management Risks of Directors and Supervisors	3
Independent Director	Woan-Shiuan Jang	2025.11.13	Securities & Futures Institute	Courses for Directors, Supervisors, and Corporate Governance Officers - Shareholders' Meeting, Management Right and Equity Strategy	3
Independent Director	Chih-Chien Kao	2025.07.16	The National Federation of CPA Associations of the R.O.C.	Legal Liability for Greenwashing in Sustainability Reports	3
Independent Director	Chih-Chien Kao	2025.07.25	The National Federation of CPA Associations of the R.O.C.	Legal Liability of Accountants in Practice	3
Independent Director	Chien-Ming Lee	2025.11.22	Accounting Research and Development Foundation	Financial Report Analysis Practice for the Board of Directors and Senior Executives	3
Independent Director	Chien-Ming Lee	2025.11.30	Accounting Research and Development Foundation	Common Deficiencies in Financial Statement Preparation and Practical Internal Controls for Sustainability Information Disclosure	3

Evaluation of the Performance of the Highest Governance Body

To improve the operational effectiveness of directors, ESON established the Board of Directors Performance Evaluation Guidelines in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, incorporating sustainability indicators such as corporate governance, economy, environment, and society to ensure that the Board fulfills its duties diligently in corporate governance, operations, and sustainability matters.

The evaluation is carried out by the execution unit or the Board Secretariat through internal surveys. The evaluation consists of three parts: Board operations, director engagement, and the operations of functional committees. Directors are required to evaluate the Board operations, and the results of the Board performance evaluation are used as a reference for the selection or nomination of directors. The performance evaluation results for individual directors are also factored in when determining their compensation.

Each year, after collecting survey responses, the Company's execution unit or the Board Secretariat follows the Board of Directors Performance Evaluation Guidelines to conduct an analysis of the responses and reports the results to the Board, along with improvement suggestions for weak areas. For details on the performance evaluation results, please refer to ESON's 2025 Annual Report.

Board of Directors Performance Evaluation Guidelines

2.1.3 Remuneration policies

Remuneration Policies for the Board and Senior Management

The remuneration of ESON's directors is determined in accordance with the Company's Articles of Incorporation, taking into account each director's and independent director's level of participation in operations and their contributions. Industry standards in Taiwan, the Company's operating results, and each director's contribution to the Company's performance are also considered when determining reasonable remuneration.

Remuneration for ESON's managers is determined based on industry standards for comparable positions, with bonuses tied to the results of their performance evaluations. The performance evaluation metrics of managers consist of financial indicators (allocated based on the profit contribution of each business group to the Company, as shown in the Company's income statements, and managers' achievement of their goals) and non-financial indicators (focused on two areas: practices of the Company's core values and operational management capabilities, as well as participation in sustainable development). ESON calculates managers' operating performance-based remuneration in accordance with the above policy. Its remuneration proposals are then submitted to the Board for approval. Additionally, the Company conducts periodic reviews of its remuneration policies to ensure alignment with actual operating conditions as well as applicable laws and regulations.

Regarding the remuneration for senior management (including the Chairman, Executive Director, General Manager, Deputy General Manager, and Chief Financial Officer), it is reviewed by the Compensation Committee and approved by the Board. The Company plans to include ESG performance and performance achievements in the performance evaluation of directors and managers, using them as references when determining their remuneration. The retirement benefit system is the same as that for general employees and is handled in accordance with the law. For details on directors' and managers' remuneration, including their salaries, bonuses, termination payments, and retirement benefits, please refer to ESON's 2025 Annual Report.

Process to Determine Remuneration

The process at ESON considers the Company's overall business performance as well as individual's goal attainment and contribution to the Company's performance to determine reasonable remuneration. Relevant remuneration proposals are submitted to the Compensation Committee for review and to the Board for resolution. Additionally, the Company continuously assesses changes in the global economy, international financial environment, and industry outlook, projects its future operational development, profitability, operational risks, and changes in laws and regulations, reviews the remuneration system in a timely manner to ensure a balance between sustainable development and risk management. Currently, only internal stakeholders are involved in the remuneration system design and the independent Compensation Committee supervises the decision-making process for remuneration. Please refer to ESON's 2025 Annual Report for the Company's remuneration decisions.

The Company's remuneration is distributed in accordance with the Articles of Incorporation, which require approval by the shareholders' meeting. Each year, the distribution of employee remuneration and director remuneration for the previous year must be presented at the Annual General Meeting. If the Company records a profit for the year (as defined below), it shall allocate 2% to 8% of the profit for the year as employee remuneration. Recipients of such employee remuneration include employees of subsidiaries who meet certain criteria. The Company may also allocate up to 0.5% of the year's profit as director remuneration. Distribution proposals for employee and director remuneration shall be approved by a majority of the directors present at a Board meeting attended by at least two-thirds of all directors, and subsequently reported to the shareholders' meeting. However, if the Company has accumulated losses, it shall first reserve an amount sufficient to offset such losses before allocating employee remuneration and director remuneration according to the aforementioned percentages. The aforementioned "profit" refers to the Company's pre-tax net profit. For the avoidance of doubt, pre-tax net profit refers to the amount prior to the payment of employee remuneration and director remuneration and excludes any accumulated retained earnings from previous years. The 2025 remuneration report will be presented at the shareholders' meeting on June 11, 2026.

The Company has established a Compensation Committee under the Board. The committee holds equal standing with the Audit Committee and consists of three independent directors, who review and decide on the remuneration of the highest governance body and senior management in a fair and reasonable manner.

Annual Total Compensation Ratio

Annual Total Compensation Ratio

Indicator	2024	2025
Annual total compensation of the highest-paid individual compared to the median annual total compensation of other employees	8.46 : 1	8.89 : 1
Percentage increase in annual total compensation of the highest-paid individual compared to the median percentage increase in annual total compensation of other employees	6.78 : 1	6.95: 1

Note 1: Annual total compensation includes: Salary, bonuses, stock awards, option awards, non-equity incentive plan compensation, and pension value.
Note 2: "Other employees" are used as the baseline (1).
Note 3: As an entity registered outside Taiwan, Article 4-2 of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, which stipulates that TWSE listed companies "shall disclose the average and median salaries of full-time employees in non-management positions, and the changes in those two figures compared to those of the preceding fiscal year," does not apply to the Company.

2.1.4 Integrity Management

Conflicts of Interest

Based on Article 206 of the Company Act, ESON has explicitly stipulated in its Code of Conduct for Integrity Management that if a director has a conflict of interest in any agenda item of a Board meeting, either personally or through the legal entity they represent, they shall disclose the important details of the conflict at the meeting. The director must recuse themselves by abstaining from discussions and voting on the agenda item, and they may not exercise voting rights on behalf of other directors. Please refer to the Company's 2025 Annual Report for details on the Board members and their recusals due to conflicts of interest (including Board meeting dates, directors required to recuse themselves, agenda items, reasons for recusals due to conflicts of interest, and voting participation).

Communication of Critical Concerns

In addition to regular committee meetings and reports to the Board, the Company's management periodically provides its important reports and information to directors (as described below) and communicates critical concerns when necessary. In 2025, 30 pieces of material information were published in Chinese and English on the Market Observation Post System (MOPS), mainly covering financial and corporate governance information. Please refer to the material information published by the Company on the MOPS for more details.

Number of Communications of Critical Concerns in 2025

Corporate Social Responsibility and Sustainable Development Progress and Strategies

ESON incorporates the promotion of sustainability concepts into the operations of its mechanisms, and promotes key issues that align with global sustainability trends. Additionally, the Company examines the overall environment and stakeholder expectations, and integrates its corporate development goals to plan the Company's corporate social responsibility strategy. The aim is to deepen the integration of the organization and its value chain, improve ESG performance, and gradually achieve the goals of strengthening governance, driving innovation, and establishing exemplary practices, thereby fulfilling corporate social responsibility and advancing sustainable development.

Policies and Regulations Related to Responsible Business Conduct

ESON strictly complies with responsible business conduct standards. To foster a corporate culture of honesty and integrity, and to meet the expectations of investors and other stakeholders, the Board has approved and promulgated regulations related to the Code of Conduct for Integrity Management, specifying in detail the Company's policies, standards, operating procedures, guidelines for conduct, and grievance systems. To prevent dishonesty and unethical conduct, employees and business partners are required to comply with these regulations when performing their duties. Aiming to foster a culture of integrity and accountability within the organization, the Company is committed to complying with the highest ethical standards and reflecting the commitment in all business activities.

In addition, ESON complies with regulations governing TWSE/TPEx listed companies as well as other laws and regulations related to business conduct as the basic premise for implementing integrity management. The Company continuously tracks changes in domestic and international regulations to assess potential risks and impacts on the Company. Based on the results of regulatory identification, the Company examines whether it has established corresponding internal regulations to ensure that the Company's policies are appropriate and adequate.

For integrity management, sustainable development, human rights, and supplier management, ESON has made corresponding commitments to ramp up the Company's efforts in sustainable development and fulfill its corporate social responsibility.

Code of Responsible Business Conduct						
Aspect	**Related Policy or Commitment**	**Approval Level**	**Responsible Unit**	**Application to Economic Activities and Business Relationships**	**Policy Commitment Communication**	**Policy Link**
Integrity Management	Code of Conduct for Integrity Management	Board of Directors	Legal Affairs Office	To foster a corporate culture of integrity management and achieve sound development, the Company has established robust corporate governance and risk control mechanisms to create a sustainable business environment. ESON has established important internal regulations, such as the Code of Conduct for Integrity Management, Operating Procedures and Conduct Guidelines for Integrity Management, and Code of Ethical Conduct, to properly govern conduct at both corporate governance and employee levels. These regulations explicitly establish provisions for recusals due to conflict of interest, checks and balances mechanism, whistleblowing system, and disciplinary actions, serving as an important basis for the Company to implement integrity management and strategies.	The Company attaches great importance to the implementation of integrity management and strategies. To this end, the Company will adopt the following communication methods in the future: • Internal announcements and document release: Relevant regulations have been published through the Company's internal data-sharing platform, ensuring that all employees can access the information at any time. • Education and training: Regularly organize training courses on integrity management and ethical conduct, ensuring that employees understand and comply with relevant regulations. • Onboarding: Incorporate integrity management regulations into the employee handbook and onboard training so that all new hires are aware of and comply with the Company's regulations. • Grievance and whistleblowing channels: Provide a transparent and confidential whistleblowing mechanism, enabling employees and related stakeholders to report violations and ensuring the effective implementation of regulations.	
	Code of Ethical Conduct	Board of Directors	Legal Affairs Office			
	Operating Procedures and Conduct Guidelines for Integrity Management	Board of Directors	Legal Affairs Office			
Sustainable Development	Sustainable Development Best Practice Principles	Board of Directors	Sustainable Development Department	To fulfill corporate social responsibility and facilitate economic, environmental, and social advancement for sustainable development goal achievement, the Company formulated its Sustainable Development Best Practice Principles in 2024 based on the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and related laws and regulations. Upon the Board's approval and announcement, the Sustainable Development Best Practice Principles serve as the highest guiding principles for ESON's efforts in sustainable development. The Company supports and complies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies to implement its ESG policies and missions. The scope of application covers all members, suppliers, and partners of the Company.	The Company respects the rights and interests of stakeholders by identifying them, and has established a Stakeholder section on the company website. Through appropriate communication, the Company understands the reasonable expectations and needs of stakeholders, and properly responds to the important sustainability issues of concern to them.	

Embedding Policy Commitments

To integrate the Company's resources and embed various policy commitments of responsible business conduct into daily operations, a Sustainable Development Committee was established in 2024, with 3 working groups established under the committee: Corporate Governance Group, Sustainable Environment Group, and Social Welfare Group. The Sustainable Development Committee convenes regular meetings to formulate annual sustainable development policies and policy commitments related to responsible business conduct, and to review the implementation status of approaches to sustainability issues and policy commitments. The Sustainable Development Department follows the Sustainable Development Best Practice Principles, assisting all units in promoting and implementing sustainability-related initiatives. The Legal Affairs Office and the Human Resources Department at the headquarters assist in the implementation and administration of integrity management policies and commitments.

Advocacy and Promotion of Responsible Business Conduct

To ensure that ESON Group's employees understand and implement corporate policy commitments, integrity management, and professional ethics, the Company organizes education and training courses related to integrity management on topics such as compliance with integrity management regulations, taxes, accounting systems, and internal controls to raise employees' awareness of professional ethics and legal compliance.

Additionally, the Company has established the Customer Credit Management Operations and Supplier Control Procedures to either prohibit exchange with those who do not meet the standards or reduce transaction amounts. The terms of integrity conduct have been included in all commercial contracts.

ESON strictly adheres to competent authorities' laws and regulations on corporate governance, integrity management, environmental protection, and labor rights. To ensure accuracy and completeness in legal compliance, the Company regularly provides employees with training and advocacy programs, incorporating the concepts of integrity management into their daily job duties.

Corporate Governance and Anti-Corruption

ESON Group continues to promote robust corporate governance. It focuses on safeguarding the rights and interests of shareholders and treating shareholders equitably, strengthening the structure and operation of the Board, improving information transparency, and moving towards sustainable development. In recent years, ESON has actively strengthened and improved its corporate governance mechanisms. It is committed to legal compliance and the improvement of the Board's functions. The Company will continuously refine its corporate governance framework to improve and achieve a robust business structure. In 2025, employees and managers at the Taiwan Branch were provided with courses on corporate governance and insider training prevention. A total of 50 people attended the "2025 Insider Equity Transaction Legal Compliance Seminar," totaling 15 hours, with 5 participants completing the training and a completion rate of 10%.

ESON Group is also committed to fostering a culture of integrity management, requiring all employees to abide by ethical standards and legal regulations. Although the Group has not developed a dedicated anti-corruption policy or procedure, it has established integrity-related regulations and plans to further strengthen corruption risk management. The current integrity management policies are publicly available on the Company's internal system, ensuring that all employees and directors can access them at any time. To ensure that governance bodies and employees fully understand integrity management and anti-corruption requirements, the Group provides them with comprehensive training and awareness-raising programs. In 2025, directors participated in corporate governance training sessions, including "Courses for Directors, Supervisors, and Corporate Governance Officers - Virtual Asset Crime Methods and Money Laundering Prevention," "Courses for Directors, Supervisors, and Corporate Governance Officers - How Directors and Supervisors Oversee the Establishment and Improvement of the Company's Risk Management System," and "Courses for Directors, Supervisors, and Corporate Governance Officers - The Latest Practical Analysis of Trade Secrets and the Management Risks of Directors and Supervisors." A total of 9 hours of training were completed, with 3 directors participating, representing 42.86% of Board members. ESON Group reported 0 incidents of corruption in 2025.

The status of anti-corruption training in 2025 is presented below by region, level, and category of employees:

Anti-corruption Education and Training		Employee Level			Employee Category		
		Supervisory Role	Non-Supervisory Role	Total	Direct Labor	Indirect Labor	Total
Taiwan Branch	Total training hours	5	28	33	0	33	33
	Number of participants completing the training (A)	5	28	33	0	33	33
	Total number of employees as of December 31, 2025 (B)	17	33	50	0	50	50
	Completion rate % C=A/B	29.41%	84.85%	66.00%	0%	66.00%	66.00%
Kunshan ESON	Total training hours	44	598	642	132	510	642
	Number of participants completing the training (A)	22	299	321	66	255	321
	Total number of employees as of December 31, 2025 (B)	57	382	439	67	372	439
	Completion rate % C=A/B	38.60%	78.27%	73.12%	98.51%	68.55%	73.12%

Note 1: Definition of "completion rate": It is calculated as the number of employees who were still employed at the end of December 2025 and had completed relevant courses, divided by the total number of employees in the same region, level, or category who were still employed at the end of December of the same year.
Note 2: Supervisory role: This term refers to personnel at the manager level or above at the Taiwan Branch. This term refers to personnel at the section chief level or above at Kunshan ESON.
Note 3: Direct labor is defined as manufacturing staff. Indirect labor is defined as professionals.

Mechanisms for Seeking Advice and Raising Concerns

To improve the supervisory function of corporate governance, the Company has established the Operating Procedures and Conduct Guidelines for Integrity Management to clearly outline the standard operating procedures for reporting. The procedures cover the acceptance of cases, investigation process, investigation results, and the record-keeping of related documentation. For reports that have been verified to be true, relevant units are required to review the internal control system and operating procedures, as well as propose improvement measures to stop repeat incidents. In addition, the Company's designated unit reports to the Board on the details of reported cases, handling approaches, subsequent reflection, and improvement measures taken.

ESON Group has established the Employee Communication and Grievance Management Methods and the EICC Code of Conduct. It has set up dedicated mailboxes for employees and external personnel. These mailboxes are managed by dedicated personnel, and recognition and cash rewards are provided. The Group has established confidentiality mechanisms for the standard operating procedures related to investigations of reported matters, ensuring that the identity of whistleblowers and the details of reports remain confidential. In 2025, the Group did not receive any whistleblowing reports.

Channels for Consultation and Reporting

External channel	Anonymous reporting mailbox available on the official website (i.e., Whistleblower Mailbox)	justice@eson.tw
Internal channel	Chairman's mailbox	tsai@eson.tw
	Employee grievance mailbox	speakout@eson.tw

Total Number of Reported Cases

	2023	2024	2025
Total reported cases	0	0	0
Unrelated to violations of professional ethics	0	0	0
Fraud	0	0	0
Conflicts of interest	0	0	0
Insider trading	0	0	0
Cases established after investigation	0	0	0

2.2 Legal Compliance

ESON has established the Code of Conduct for Integrity Management, prohibiting employees from directly or indirectly offering, promising, requesting, or accepting any improper benefits in the course of business activities. The Code of Conduct for Integrity Management has been integrated into the management regulations and is assigned Document No. MUL-028. In 2025, no major penalties or fines were imposed on any of ESON Group's locations of operations regarding cases of anti-competitive behavior, violations of antitrust laws, conflicts of interest, money laundering, insider trading, product safety issues, corruption, environmental protection, or labor-related issues. Furthermore, there were no major violations of laws and regulations related to society and the economy, nor were there any incidents of non-monetary sanctions.

The criteria defining major violations (applicable to the Group) are as follows:

Criteria Defining Major Violations	
Labor-related major violations	Violations of labor rights that are fined by competent authorities by a minimum of NT$500,000 (or its equivalent in other currencies). Examples include (but are not limited to): Violation of labor laws or regulations (e.g., failure to pay salaries in accordance with the law, violations of working hour regulations); cases involving forced labor or child labor; major occupational safety incidents resulting in casualties and penalties imposed by competent authorities meeting or exceeding the threshold. incidents of discrimination or harassment that have resulted in court judgments or are fined by competent authorities.
Environmental protection-related major violations	Violations of environmental protection laws or regulations that are fined by competent authorities by a minimum of NT$500,000 (or its equivalent in other currencies). Examples include (but are not limited to): Illegal emissions of exhaust gases, wastewater, or hazardous waste exceeding regulatory standards; unauthorized development or construction without first completing local environmental impact assessments; major pollution incidents, such as soil pollution and marine pollution, leading to ecological damage or public health risks; violation of waste management laws or regulations, such as illegal dumping and disposal of hazardous substances.
Other major violations	Legal basis: Examine whether applicable laws, regulations, or regulatory requirements were violated. Financial impact: Examine whether significant financial losses or potential risks have arisen, including fines, compensation payments, or impacts on capital markets. Reputation and brand impact: Examine whether the violation has adversely affected the company's reputation, market trust, or customer loyalty. Operational impact: Examine whether the violation has disrupted business operations, hampered production, or caused supply chain problems. Stakeholder impact: Examine whether the violation has significantly caused an adverse effect on employees, consumers, shareholders, or the general public.

03

Sustainable Operations

3.1 Operational Strategies and Economic Performance
3.2 Tax
3.3 Information Security
3.4 Product Quality
3.5 Customer Service
3.6 Supply Chain Management

Sustainable Operations

3.1 Operational Strategies and Economic Performance

Material Topics Management - Operational Strategies and Economic Performance

Description of Impact	Actual positive impact: Corporate investment in research and development and technological innovation can drive industry progress, enhance production efficiency, and introduce new products and services.		
	Potential negative impact: If the overall environmental or economic situation trends downward, it will affect the company's profitability and investor rights.		
Policy/Commitment	ESON Group's core business aims for sustained profitable development, adhering to local government tax regulations, accurately declaring and fully paying income taxes, and legally applying for tax incentives. We encourage measures for industry innovation and R&D investment, continuously develop new products, enhance competitiveness, and strive to create value for shareholders.		
Actions Taken	Strengthen the foundation of ESG, increase number of high-margin products, develop distinctive products and services, and build diverse product capabilities.		
Tracking and Evaluation Mechanism	Management meetings: Management meetings are held regularly to track and review the achievement of each department's goals and to implement management measures, ensuring goal realization and continuous improvement. Board of Directors: Board of directors meetings are convened each quarter to ensure the forward-looking nature and feasibility of business strategies. Adjustments are made based on market changes and the company's development needs to secure long-term, stable growth.		
Management Goals	Short-term Goals (Within 3 Years)	Medium-term Goals (3-5 Years)	Long-term Goals (5 Years or More)
	Develop new high-margin products and increase sales.	Global expansion and localized operations are conducted effectively to enhance competitiveness.	Continue to develop new products and reduce pollution to fulfill corporate social responsibility.
Annual Performance	1. Revenue in 2025: NT$12,080,401 thousand. 2. 2025 EPS: 4.40.		
Stakeholder Involvement	Shareholders and investors can gain a comprehensive understanding of the Group's operational performance and financial status through information provided in Board meetings and annual reports. Additionally, shareholders and investors can raise questions, express concerns, or offer suggestions regarding the Group's operations during shareholders' meetings, which fosters effective communication and interaction between the company and its stakeholders.		

Direct Economic Value Generated and Distributed

Economic Performance Information		2023	2024	2025
Direct Economic Value Generated	Income	11,562,007	13,094,331	12,080,401
Proportion of direct economic value generated and spent - economic value distributed	Operating costs	8,872,408	10,203,190	8,856,622
	Employee salaries and benefits (Note 1)	1,825,127	2,124,381	2,274,373
	Payments to investors	417,019	407,906	515,766
	Amount paid by government, by country (Note 2)	253,188	197,019	139,353
	Community investment	-	-	-
Economic value retained		194,265	161,835	294,287

Note 1: Including labor and health insurance, pension, and other personnel expenses.
Note 2: Income tax paid.
Note 3: The data in this table is based on consolidated figures prepared in accordance with International Financial Reporting Standards and audited by certified accountants. Detailed operational performance and financial information can be found in the company's annual report for the respective year.
Note 4: Economic value retained: "Direct economic value generated" minus "economic value distributed."

Financial Assistance Received from Government

ESON Group actively invests in research and development, and also cooperates with local government policies at each operational location to apply for relevant government financial subsidies. In China, the Group was granted NT$1,626,985 in rewards for R&D activities, carbon reduction, and employment retention. In Mexico, the Group was granted NT$9,420,969 in payroll tax relief due to local investments. The Group has no government shareholding.

China (Amount (NT$))

Kunshan City Comprehensive Reward and Subsidy Program for Industrial Enterprise Technological Upgrading	Reward Program for Designated Digitalized Enterprises	Kunshan Subsidiary Recognized as a High-Tech Enterprise of Jiangsu Province in 2023	Subsidies for Smart Energy and Carbon Management Platforms	Subsidies for Social Security and Employment Retention
Reward	Reward	Reward	Subsidy	Subsidy
NT$282,821	NT$218,226	NT$436,451	NT$8,729	NT$680,758

Grand Total NT$1,626,985

Mexico (Amount (NT$))

Payroll Tax Relief
Tax Exemptions and Credits
NT$9,420,969

Grand Total NT$9,420,969

Retirement Plan

The Taiwan Branch follows the retirement pension system as given in the Republic of China's Labor Pension Act, which is a government-managed defined contribution pension plan. A contribution of 6% of each employee's monthly salary is allocated to individual accounts managed by the Bureau of Labor Insurance. The pension contribution policies for employees of overseas subsidiaries are implemented in accordance with local regulations. In 2025, the global pension expense recognized, including for overseas subsidiaries, amounted to NT$100,684,000.

3.2 Tax

Tax Management

ESON Group's tax governance is overseen by the CFO as the ultimate responsible person for tax management, while daily tax administration and management are delegated to the Accounting Manager, with support from qualified and experienced tax professionals to fulfill the company's tax obligations, regularly monitor tax regulations, and conduct monthly tax strategy reviews. Additionally, ESON Group adheres to the spirit of the law and maintains long-term partnerships with external tax advising agencies, leveraging their professional services to enhance expertise. The Group is primarily subject to tax regulations in China, Mexico, Singapore, and Vietnam. To manage tax risks, the Group engages local tax advisors to review and respond to changes in local tax policies and the impact of international financial conditions on the company's interests. The Group closely monitors domestic and international policies and regulations that may affect its finances, remaining proactive in tracking tax developments and, when necessary, actively consulting with tax authorities for guidance.

Each year, the Group's taxes are audited by certified public accountants and declared in accordance with the law. There is no involvement in unethical or illegal activities. Furthermore, the Group's tax policies have not caused any negative socioeconomic impact.

Tax Policy and Guidelines

- Comply with local tax regulations in all operating regions and file taxes in a timely manner.
- Conduct tax risk assessments and consider tax implications when making significant company decisions or facing changes in the tax regulations of the operating environment.
- Disclose tax information in financial statements as required to ensure information transparency.
- Establish a relationship of mutual trust and respect with the tax authorities, engaging in timely communication and clarification on tax issues to maintain smooth and positive interactions.
- Group-related transaction arrangements are formulated based on transfer pricing reports and arm's-length principles, in alignment with the base erosion and profit shifting (BEPS) principles published by the Organization for Economic Cooperation and Development (OECD).
- Support government tax policies that encourage corporate innovation and promote economic growth.

Unit: NT$ thousand

Income Tax Information	2024	2025
Profit/loss before tax	778,768	975,788
Income tax expense	212,341	234,520
Book effective tax rate	27.27%	24.03%
Income taxes paid	145,150	Note 2
Cash effective tax rate	18.64%	Note 2

Note 1: Book effective tax rate = Income tax expense for the current year ÷ Profit/loss before tax for the current year; Cash effective tax rate = Income taxes paid for the current year ÷ Profit/loss before tax for the current year.
Note 2: Due to the tax settlement schedule in Singapore in August, "income taxes paid" and "cash effective tax rate" have not been calculated yet.

3.3 Information Security

Material Topics Management - Information Security

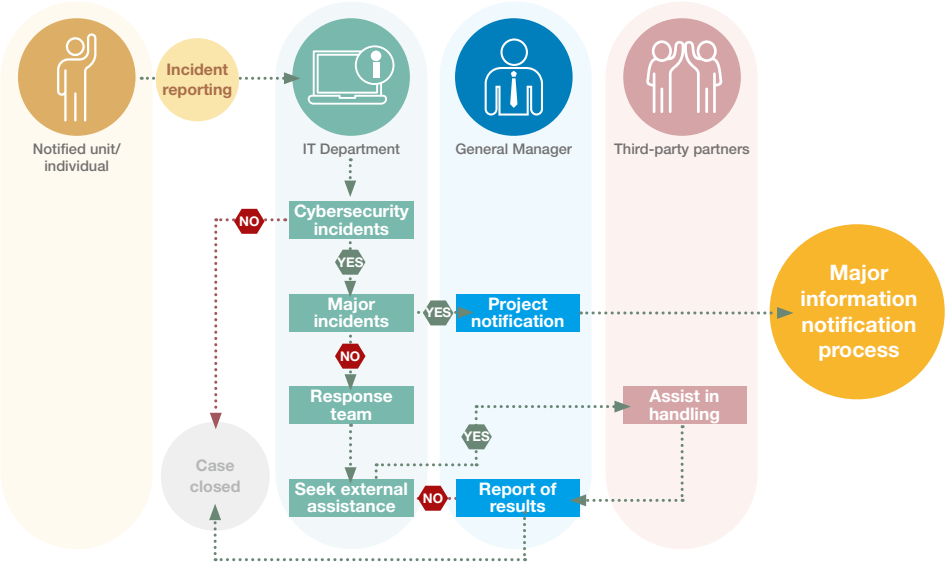
Description of Impact	Actual positive impact: Effective information security management can significantly reduce potential financial losses and legal risks for ESON, while enhancing the confidence of stakeholders in the company's risk management and sustainable operations.		
	Potential negative impact: Evolving hacking techniques may lead to leaks of confidential ESON or customer information or pose threats from ransomware attacks.		
Policy/Commitment	We are committed to information security management to ensure the confidentiality, integrity, and availability of the Group's critical information property, guaranteeing the continuity of key business operations and compliance with relevant laws and regulations, thereby earning customer trust and fulfilling commitments to shareholders.		
Actions Taken	1. Strengthen information security infrastructure by utilizing various tools and technologies for timely and effective identification, protection, detection, response, and recovery. 2. Conduct information security education and training for employees, and periodically promote knowledge of cybersecurity through methods such as emails to enhance overall employee awareness of information security. 3. Regularly conduct disaster recovery drills for critical application systems to ensure their effectiveness.		
Tracking and Evaluation Mechanism	The Audit Office and an external third party (certified public accountants) conduct information security audits every six months to evaluate the effectiveness of the internal control system and report to the Board of Directors.		
Management Goals	**Short-term Goals (Within 3 Years)**	**Medium-term Goals (3-5 Years)**	**Long-term Goals (5 Years or More)**
	1. Zero major information security incidents. 2. Internal network penetration testing. 3. Conduct social engineering drills. 4. Implement web application firewalls. 5. Improve local backup mechanisms and remote backup mechanisms. 6. Implement a Security Information and Event Management (SIEM) system. 7. An average of 2 hours of information security training per employee per year.	1. Zero major information security incidents. 2. Continue to optimize the information security management process. 3. An average of 3 hours of information security training per employee per year.	1. Establish a remote backup mechanism. 2. Zero major information security incidents. 3. Continue to optimize the information security management process. 4. An average of 3 hours of information security training per employee per year.
Annual Performance	1. No major deficiencies, zero information security incidents. 2. Continuously conduct annual information security awareness training for all employees to help them understand the importance of information and communications security and ensure compliance with information security regulations. In 2025, a total of 96 training attendances were completed. Periodically promote cybersecurity knowledge through methods such as emails to enhance overall employee awareness of information security. 3. Conduct social engineering drills twice a year to improve employees' information security intelligence and response abilities. In 2025, the drills recorded a total attendance of 1,059. 4. Deployed a web application firewall (WAF) to reduce the risk of attacks on external-facing business systems. 5. Introduced a Security Information and Event Management (SIEM) system to improve the efficiency of detecting security incidents within business systems. 6. Completed two social engineering drills to test and improve employees' ability to identify and respond to social engineering attacks. 7. Renovated the main server room and replaced aged hardware to improve physical security; upgraded the core network infrastructure of the main server room to a High Availability (HA) architecture. 8. Maintained the third-party corporate information security risk assessment rating (SecurityScorecard) at 90 or above.		
Stakeholder Involvement	1. Arrange information security awareness training and advocacy sessions for employees. 2. The person in charge of information security reports information security work to senior management.		

Information Security Policy

The Group is committed to information security management for the purpose of protecting ESON's business information and effectively reducing risks of information asset theft, misuse, leakage, tampering, or destruction due to human error, intentional acts, or natural disasters. This ensures the confidentiality, integrity, and availability of the Group's critical information assets, guarantees the continuity of key business operations, and complies with relevant laws and regulations, thereby earning customer trust and fulfilling commitments to shareholders.

Information Security Incident Notification

In the event of a significant information service incident or information security incident, the Group will promptly handle incident notifications to ensure that the competent authorities and units can effectively obtain event information. The Group's internal information security incident response process is as follows:



Information Security Incidents in the Past Three Years

The Group has not experienced any major information security incidents in the past three years. There have been no incidents of information leaks, theft, or loss of customer data, nor have there been any complaints regarding violations of customer privacy.

Specific Information Security Management Practices

1. The Group's General Manager serves as the highest-ranking executive, with the Deputy General Manager acting as the management representative. A dedicated information security supervisor, dedicated information security personnel, and information security engineers are appointed to be responsible for formulating and implementing information security policies to ensure the continuous and stable operation of the information security management system.
2. The Audit Office and external third parties conduct information security audits of the internal control system every six months to assess the effectiveness of the company's information operations internal controls, and reports are submitted to the Board of Directors. In 2025, a total of 2 audits were completed.
3. Identify stakeholder groups for the information security management system and annually confirm their needs regarding the information security management system (including customer requirements for cybersecurity).
4. Continuously conduct annual information security awareness training for all employees to help them understand the importance of information and communications security and ensure compliance with information security regulations. In 2025, a total of 96 training attendances were completed. Periodically promote cybersecurity knowledge through methods such as emails to enhance overall employee awareness of information security.
5. Conduct social engineering drills twice a year to improve employees' information security intelligence and response abilities. In 2025, the drills recorded a total attendance of 1,059.
6. Establish comprehensive regulations and clear operational procedures to institutionalize the operation of the information security management system.
7. Utilize various tools and technologies to achieve timely and effective identification, protection, detection, response, and recovery.
8. Establish response and recovery procedures for information security incidents to quickly isolate and mitigate threats, minimizing the scope and impact of incidents.
9. Regularly conduct disaster recovery drills for critical application systems to ensure their effectiveness.
10. Perform regular internal and external audits annually to review the entire management system, ensuring normal operation and continuous improvement.
11. Joined the Taiwan Information Sharing and Analysis Center (TW-ISAC), a information security intelligence-sharing organization under the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC), to obtain information security early warning intelligence, information security threats, and vulnerability information.

Information Security Infrastructure

We have established a multi-layered information security defense mechanism integrating Endpoint Detection and Response (EDR), Next-Generation Firewalls (NGFW), Web Application Firewalls (WAF), Security Information and Event Management (SIEM) systems, email filtering systems, and Multi-Factor Authentication (MFA). Through defense in depth, we manage to strengthen host, network, and information security, thereby reducing cyberattack risks.

3.4 Product Quality

ESON Group has obtained ISO 14001 certification and ensures that all products are pre-verified to comply with standards such as the EU Restriction of Hazardous Substances Directive (EU RoHS) and the EU Registration, Evaluation, Authorisation, and Restriction of Chemicals (EU REACH) before shipment. To further strengthen environmental management, ESON has established the Environmental Management Substances Control Program and continuously updates the REACH Substances of Very High Concern (SVHC) List. All raw materials used by the Group internally and by all suppliers (including subcontractors), as well as parts and materials used in the company's manufacturing, packaging, storage, and transportation processes, are managed in accordance with this program.

ESON Group has established the Hazardous Substances Management System Structure in accordance with the requirements of ISO 9001:2015 Quality Management Systems, IATF 16949:2016 Quality Management Systems - Automotive Production and Relevant Service Parts Organizations, IECQ HSPM QC080000:2017 Hazardous Substances Process Management Systems, ISO 14001:2015 Environmental Management Systems, as well as specific customer requirements for quality and other related management systems, and in combination with the Group's actual circumstances. Standard operating procedures for hazardous substances have been developed to strictly control customers, suppliers, all products, and materials. This ensures high standards of health and safety management goals, while complying with national legal regulations and standards.

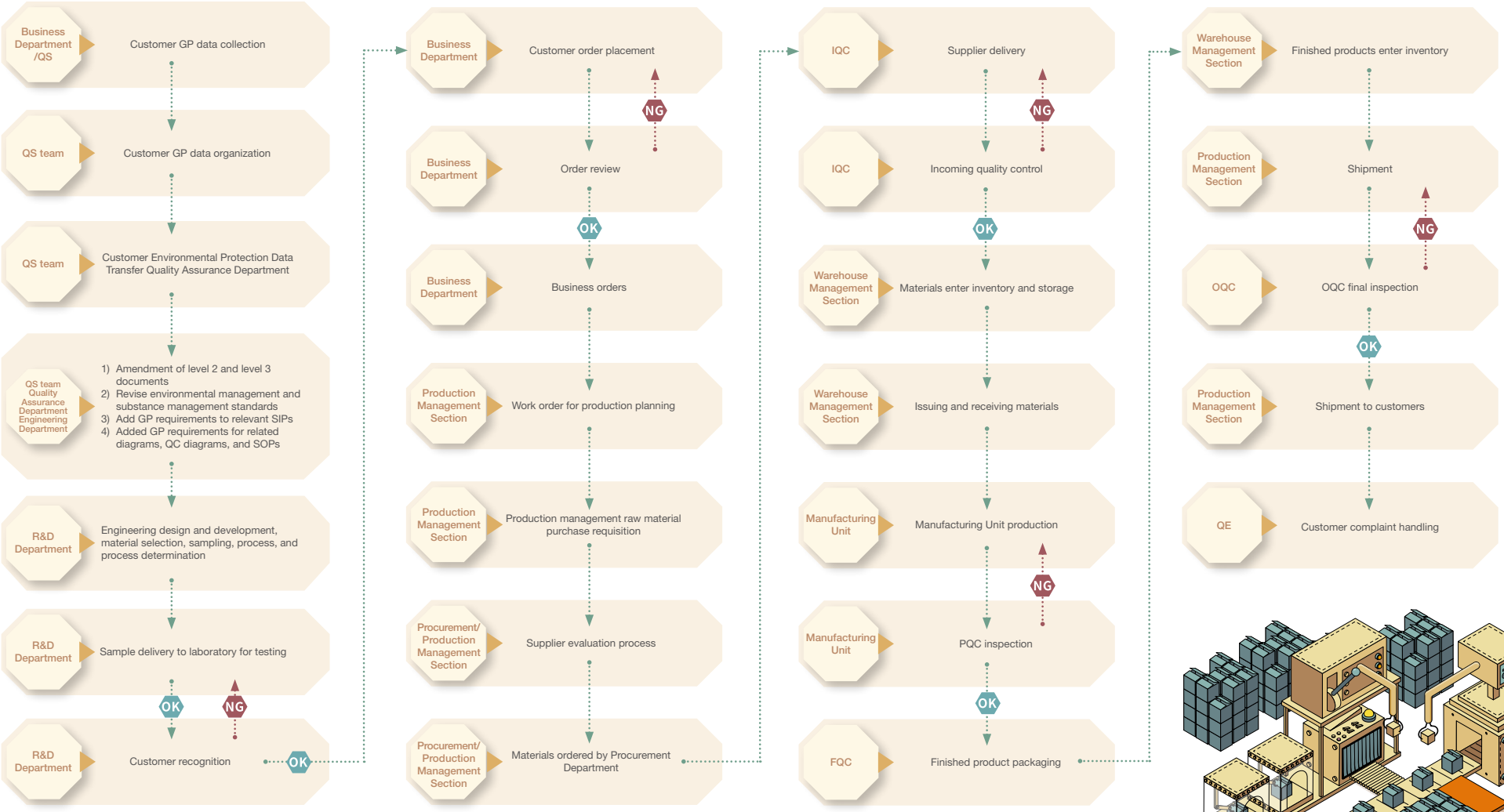
ESON Group incorporates environmental management substances into project evaluation considerations, making compliance a prerequisite for approval. Suppliers of raw materials and packaging materials must be evaluated in accordance with the Supplier Control Program. For first-time deliveries from tier 1 and tier 2 controlled suppliers, the procurement department must clearly specify the requirements for environmental management substances in the order and sign the Non-Use of Environmental Management Substances Certification (for Material Evaluation) and the Environmental Protection Agreement. Additionally, suppliers are required to submit hazardous substance test reports, material composition tables, or Material Safety Data Sheets (MSDS).

ESON Group requests material test reports, material property sheets, and MSDS from suppliers. Supplier Quality Engineers (SQEs) and Incoming Quality Control (IQC) inspectors are responsible for compiling test reports and MSDS for raw materials (e.g., plastic raw materials, hardware), electroplating/electrodeposition/painting (e.g., copper, nickel, chromium, zinc plating), auxiliary materials (e.g., screws/studs, double-sided tape/mylar/conductive foam/footpads), chemicals (e.g., paints/inks/thinners/hardeners), packaging materials, consumables (e.g., alcohol, cleaning agents, degreasers, rust inhibitors, rust-proof oils, labels, ribbons, sandpaper, taps, oil-based pens, and paint pens), and auxiliary materials (e.g., die materials, tooling materials, labor protection supplies). These are included in the Environmental Management Substances Qualified List. Additionally, we review the test reports from subcontractors. For cases where test results comply with legal regulations and customer requirements but do not meet ESON's internal control standards, review records must be retained.

For instances where halogen or RoHS levels exceed standards in plastic raw materials, ESON Group implements robust control measures during production to prevent mixing of materials. Export countries place significant emphasis on compliance with hazardous substance regulations, so we specifically separate the production of automotive parts and 3C (computer, communication, and consumer electronics) parts to ensure compliance with each country's environmental requirements. Annual RoHS testing using spectrometers is conducted on plastic and metal parts, ensuring a 100% pass rate.

In 2025, ESON Group had no incidents of non-compliance with health and safety regulations related to products and services, no incidents of non-compliance with product and service information and labeling requirements, and no incidents of non-compliance with marketing communication regulations.

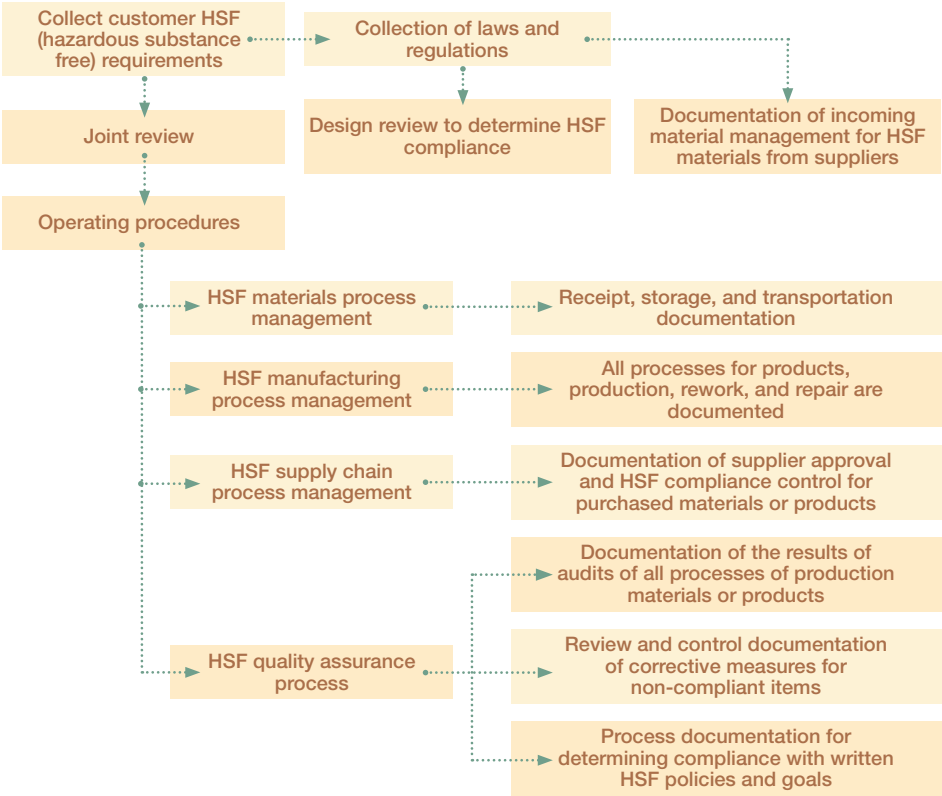
Hazardous Substance Management System Structure Diagram



ESON Group's objectives for product quality, Hazardous Substance Free (HSF) management systems, environmental management, and occupational health and safety management systems stem from its strategic business risk planning. The Group has established corresponding goals at all organizational levels and strives to achieve these goals through the establishment of a customer-oriented process (COP), support process (SP), and management process (MP).

Product Hazardous Substance Free (HSF) Management System

Structure of HSF operations



The Group has established a comprehensive product quality control system covering the entire lifecycle, with the ISO 9001:2015 Quality Management Systems as its core framework, integrated with IATF 16949:2016 automotive industry standards and IECQ hazardous substances process management requirements. Based on the "process approach" and "risk-based thinking" of ISO 9001, every stage from raw material procurement to production and delivery is standardized to ensure consistent quality. For instance, key quality control points are defined through advanced product quality planning (APQP), and statistical process control (SPC) is used to monitor production stability in real-time, ensuring defect rates remain below industry benchmarks.

To meet the automotive industry's stringent safety and reliability requirements, the Group further strengthens supplier management and defect prevention mechanisms through the IATF 16949 standard, ensuring products meet the zero-defect delivery standards of original equipment manufacturers. Simultaneously, the IECQ certification system, through compliance with hazardous substance regulations such as RoHS and REACH, restricts residual hazardous substances across the entire process—from material testing and process design to waste disposal, to mitigate environmental compliance risks. Through the synergistic effect of multiple certifications, we have not only achieved quality stability and traceability but also driven continuous improvement through dual internal and external audit verification mechanisms. This has helped us provide high-quality solutions that combine compliance, safety, and market competitiveness for global customers in the automotive, electronics, and other sectors.

Product Quality Education and Training

To encourage employees to comply with quality control code of conduct requirements, ESON Group conducts monthly training sessions. In 2025, a total of 41 training sessions were completed, with 2,447 participant attendances, for a total of 211.5 hours of skill training. These sessions covered different customer operational standards and evaluation criteria, sampling plans, inspection procedures, and other quality-related requirements. All quality personnel were required to participate in training to ensure employees are familiar with and adhere to relevant standards, thereby improving product quality and reducing customer complaints.

Operational Locations	Department Receiving Training	Training Hours	Number of Participant Attendances
Kunshan ESON	Quality Assurance Department	24	600
Yantai Zhengyi	Quality Assurance Department	8	64
Vietnam Plant	Quality Assurance Department	12.5	45
Malaysia Plant	Quality Assurance Department, Engineering Department, Production Department, Warehousing Department	8	74
Mexico Plant 1	Quality Assurance Department, EHS Department	152	1,492
Mexico Plant 2	Quality Assurance Department	7	172

3.5 Customer Service

Customer Service

ESON Group invites customers to provide monthly satisfaction feedback based on metrics such as delivered product quality, disruptions caused to customers, on-time delivery, excess shipping costs, and customer portal results. In 2025, the average customer satisfaction score was 92.86 points. There were no product recalls or incidents of customer rights being harmed due to quality issues, nor were there any cases of customer privacy violations or incidents involving the leakage, theft, or loss of customer data, demonstrating our emphasis on customer service and the effectiveness of our improvements.

In 2025, the cost of defects (D-cost) (Note 1) incurred due to defects discovered after product delivery to customers accounted for 0.58% of revenue. Additionally, in 2025, a total of 194 customer complaints were recorded, all of which were categorized and analyzed using the 8D methodology (Note 2) to identify the root causes and commonalities of issues, enabling targeted improvements in product handling. The complaints were all product-related, including quality errors and improvements, appearance defects, structural dimension issues, and dimensional anomalies. All customer complaints have been properly resolved, with no unresolved cases.

Note 1: D-cost is one of the indicators for evaluating customer satisfaction when all products are delivered to customers.
Note 2: 8D refers to the 8 Disciplines (D1: Team established D2: Description of issue D3: Implement and verify temporary measures D4: Determine and verify the root cause D5: Select and verify permanent corrective measures D6: Implement permanent corrective measures D7: Prevent recurrence D8: Recognition of closure)

Customer Complaint Handling Flowchart

Responsible Department	Input	Process	Management Key Points and Reminders	Related Documents/ Forms
Sales/Delivery Management personnel/Quality Assurance Department	Unqualified products	Customer complaints	When a product is unqualified, the customer complains to the Sales/Delivery Management personnel or Quality Assurance Department.	
Sales/Delivery Management personnel	Creates a notification form	ESON Customer Complaint/ Sales Return Notification Form	The Sales/Delivery Management team reviews customer complaints regarding defective returns, rework, scrap, or related costs, and issues the ESON Customer Complaint/Sales Return Notification Form.	ESON customer complaint/ sales return notice
Sales/Delivery Management personnel/Quality Assurance Department	Confirmation of unqualified products	Confirmation (NG)	The Quality Assurance Department communicates with customers for incidents of non-conformity, and goes to customers to confirm when necessary. The Quality Assurance Department provides its response on the ESON Customer Complaint/Sales Return Notification Form.	
Quality Assurance Department	Recording of unqualified product	Record and issue corrective measures	The Quality Assurance Department (QE) completes the internal Customer Complaint Improvement Report or the 8D report requested by the customer, submits it to the relevant departments, and records it on the Customer Complaint Record Form.	Customer Complaint Record Form/8D report requested by customers
Relevant departments	Production of unqualified products	Cause analysis	Relevant departments analyze the cause of unqualified products	Corrective and preventive measures and control procedures
Relevant departments	Prevention and treatment of unqualified products	Propose countermeasures	Relevant departments take corresponding measures to reduce the causes for the generation of unqualified products	Corrective and preventive measures and control procedures
Quality Assurance Department	Improvement results	Track and confirm (OK / NG)	The Quality Assurance Department confirms the improvement measures implemented by relevant departments.	Customer Complaint Record Form or 8D report requested by customers
Sales/Delivery Management personnel	Respond to customer complaint	Customers (OK)	The Quality Assurance Department (QE) sends the internal Customer Complaint Improvement Report or the customer-requested 8D report back to the customer.	Internal Customer Complaint Improvement Report or Customer-Requested 8D Report
Quality Assurance Department	Confirm improvements for unqualified products	Weekly (re)tracking and confirmation	The Quality Assurance Department's QE tracks and confirms the condition of 3 batches of products according to the Outgoing Inspection Form	Outgoing Inspection Form
Quality Assurance Department	Standardization	Revise relevant documents	The Quality Assurance Department's QE standardizes operations when improvements are effective and require changes in standards.	

Customer Service Education and Training

To enhance customer satisfaction and improve service quality, ESON Group continuously promotes professional training for its customer service team to ensure frontline staff possess excellent communication skills, problem-solving abilities, and service awareness. In 2025, a total of 25 training sessions were completed, with 802 participant attendances, amounting to 62 training hours.

Kunshan ESON
Quality Assurance Department
Training hours 4h
Number of participant attendances 100

Yantai Zhengyi
Quality Assurance Department
Training hours 2h
Number of participant attendances 4

Vietnam Plant
Quality Assurance Department, Engineering Department, Production Department
Training hours 2h
Number of participant attendances 10

Malaysia Plant
Quality Assurance Department
Training hours 8h
Number of participant attendances 68

Mexico Plant 1
Marketing Department, Production Planning Department
Training hours 40h
Number of participant attendances 469

Mexico Plant 2
Quality Assurance Department
Training hours 6h
Number of participant attendances 151

3.6 Supply Chain Management

Local Procurement

ESON Group supports a balance between local procurement and supply chain diversification, and continuously promotes local procurement. By collaborating with local suppliers, we stimulate the local economy and reduce energy consumption due to transportation. In 2025, the proportion of procurement expenditure from local suppliers at key locations of operations was 68.75%.

Local Procurement	2024	2025
Procurement amount from local suppliers	1,308,217,705	5,901,599,087
Total procurement amount	1,316,280,865	8,583,605,606
Percentage procured from local suppliers (%)	99.39%	68.75%

Note 1: The procurement amount is in NTD.
Note 2: Local suppliers are defined as those whose factories are registered in the same country/region in which they have operating locations.
Note 3: Key locations of operations refer to Kunshan ESON, Yantai Zhengyi, Vietnam Plant, Malaysia Plant, Mexico Plant 1, and Mexico Plant 2.
Note 4: The calculation basis for the total procurement amount includes related-party transactions.
Note 5: The reporting scope for 2024 was limited to Kunshan ESON, whereas the calculation for 2025 covers the entire Group. As other locations record a lower percentage of local procurement, this lowered the overall percentage of procurement from local suppliers.

Distribution of Production Areas of Suppliers	Amount
Taiwan	43,285,922
China	3,167,150,494
Malaysia	73,266,558
Mexico	3,535,002,222
Hong Kong	27,291,389
Czech Republic	499,204
United States	1,071,991,082
Singapore	345,123,435
Vietnam	317,432,631
Germany	676,254
South Korea	1,886,415

Note 1: Amount is in NTD.

Supplier ESG Impact Assessment

ESON Group is committed to promoting the sustainable development of its supply chain and adopting comprehensive management measures, covering three key dimensions: environmental impact, social responsibility, and corporate governance.

New Supplier Screening

The Group continues to strengthen the assessment and management of environmental and social impacts within the supply chain, adopting a comprehensive supplier environmental and social impact assessment mechanism, actively taking action, and implementing specific management measures to ensure suppliers' behaviors align with environmental and social responsibility standards, mitigate potential negative impacts, and promote the sustainable development of the supply chain. Under the environmental standard assessment mechanism, existing suppliers are encouraged to obtain local environmental certifications or international accreditations such as ISO 14001, thoroughly implement 5S and clean production practices, and actively pursue energy-saving and emission-reduction measures. The social impact assessment covers suppliers' compliance with labor rights, occupational safety standards, the prohibition of forced labor, other relevant social responsibility standards, and initiatives that implement human rights and employee welfare protection, ensuring that supply chain performance meets our expectations.

In addition, corporate governance assessments are coordinated by the Procurement Department and supported by the Quality Assurance Department and the Engineering Department. Suppliers are evaluated and reviewed in accordance with the Supplier Evaluation Form. The review comprehensively covers core compliance requirements, including the Quality Management Systems (QMS), Environmental, Health and Safety (EHS), Responsible Business Alliance (RBA) Code of Conduct (including health, environment, safety, and labor ethics), and Hazardous Substance Free (HSF) management, including HSF compliance declarations and testing/verification results. This multi-dimensional review scope ensures a systematic verification of suppliers' overall capabilities and compliance. Suppliers are encouraged to obtain local environmental certifications or international accreditations (e.g., ISO 14001), implement 5S management, promote clean production practices, and pursue energy-saving and emission-reduction measures. They are also expected to uphold labor rights, occupational safety, prohibition of forced labor, and other relevant social responsibility standards, and to ensure employee rights protection. The Group will give priority for collaboration with suppliers that have taken the above measures.

▲ New Supplier Screening Process Flowchart

Item	2024	2025
Total number of new suppliers during the year	2	33
Total number of new suppliers screened using environmental standards during the year	2	33
Percentage of new suppliers screened under environmental standards	100%	100%
Total number of new suppliers screened using environmental standards during the year	2	14
Percentage of new suppliers screened under environmental standards	100%	42.42%

Note: The reporting scope for 2024 was limited to Kunshan ESON, whereas the 2025 scope covered Kunshan ESON, Yantai Zhengyi, Vietnam Plant, Malaysia Plant, Mexico Plant 1, and Mexico Plant 2.

Item	2025
Total number of new suppliers during the year	14
Total number of new suppliers screened using corporate governance standards during the year	14
Percentage of new suppliers screened under corporate governance standards	100%

Note: The reporting scope for 2025 was limited to Kunshan ESON only.

Audit of Existing Suppliers

Supplier Tiers and Audit Methodology

The Group's Supplier Quality Engineering (SQE) unit plans and implements annual supplier audits in accordance with the Directory of Qualified Suppliers. Some suppliers are subject to on-site audits or remote audits. In the event of major customer complaints, quality abnormalities, special processes, or specific customer requirements, on-site audits are strengthened. For suppliers with lower delivery volumes and stable quality performance, self-assessments are conducted instead. Backup suppliers and those with no transactions over a long time are excluded from annual audits in principle. However, project-based audits may be arranged as needed when transactions are resumed. Suppliers that seek new cooperation after their qualification is revoked must be reassessed according to the new supplier qualification process. Suppliers designated by customers are monitored through a regular evaluation mechanism.

Annual supplier audits are conducted either on-site or through documentation review. The scope covers quality management, environment, occupational safety and health, Responsible Business Alliance (RBA) requirements, and hazardous substance management. The audits are conducted by qualified auditors with relevant professional credentials.

Tiered Management based on Supplier Audit Results

Supplier ratings and continuous improvement: The Procurement Department determines supplier ratings and corresponding actions based on overall supplier performance scores as outlined in the following table, with 163 suppliers receiving Grade A in 2025; 48 suppliers received Grade B; 8 suppliers receiving Grade C; and 0 suppliers receiving Grade D and Grade E:

Grade	Plant	Actions Taken
A	Kunshan ESON, Yantai Zhengyi, Malaysia Plant	Rated as qualified suppliers.
	Mexico Plant 1, Mexico Plant 2	Rated as preferred suppliers (score: 100%–99%), meeting expectations.
	Vietnam Plant	Rated as "Excellent," prioritized for payment and procurement.
B	Kunshan ESON, Yantai Zhengyi	Rated as qualified suppliers with conditions, subject to procurement volume restrictions. If rated Grade A in routine assessments for 3 consecutive months, Grade B suppliers will be granted unconditional "qualified supplier" status.
	Mexico Plant 1, Mexico Plant 2	Rated as qualified suppliers (score: 98%–95%); evaluation results are sent back to the suppliers, and corrective action plans are required.
	Vietnam Plant	Prioritized for consideration during procurement.
	Malaysia Plant	Rated as qualified suppliers.
C	Kunshan ESON, Yantai Zhengyi	Rated as unqualified suppliers. The Procurement Department provides the suppliers with three coaching opportunities, requiring improvement within 2 months. Failure to improve will result in the revocation of qualified supplier status.
	Mexico Plant 1, Mexico Plant 2	Rated as acceptable suppliers (score: 94%–90%); evaluation results are sent back to the suppliers, and corrective action plans are required.
	Vietnam Plant	Required to take corrective actions within a specified timeframe, with their products subject to strengthened inspection and re-audits.
	Malaysia Plant	Required to undergo supplier audits for 3 consecutive months.
D	Mexico Plant 1, Mexico Plant 2	Rated as unqualified suppliers (score: 89%–75%); corrective actions required.
	Vietnam Plant	Supplier qualification revoked and removed from the Directory of Qualified Suppliers; no further partnership.
E	Mexico Plant 1, Mexico Plant 2	Supplier qualification revoked (score: 74%–0%). Supplier performance is analyzed to determine whether restrictions apply to new business collaborations or projects, which could potentially lead to the cancellation of all existing business engagement.

Supplier Audit Results

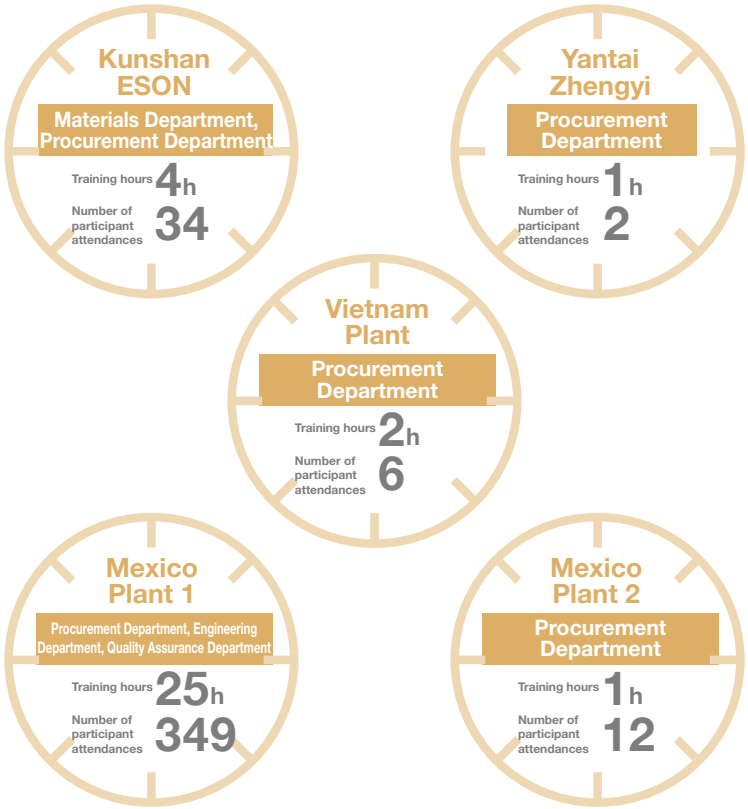
The Group's Procurement, Quality Assurance, and Engineering Departments conduct document or on-site assessments of suppliers to ensure compliance with the Group's environmental and social responsibility requirements. In 2025, a total of 219 supplier audits were completed. The Supplier Quality Evaluation (SQE) unit has formulated the Annual Supplier Audit Plan each year based on the Directory of Qualified Suppliers. Supported by the Procurement and Engineering Departments, the SQE unit conducts comprehensive internal evaluations annually, with the evaluation results serving as the basis for determining whether to continue cooperation with suppliers in the following year.

In 2025, ESON Group prioritized suppliers that thoroughly implement human rights and equality, prohibit child labor and forced labor, and comply with major social responsibility regulations. A total of 219 suppliers were rated qualified. Specifically, 48 suppliers adopted the Responsible Business Alliance (RBA) Code of Conduct, ensuring a safe working environment, responsible and ethical business practices, and respect for human rights and the environment. Among the qualified suppliers, 167 have obtained ISO 14001 certification. For those who have not yet been certified, the Group continues to encourage them to make improvements. ESON will continue to take actions to reduce potential negative impacts in the supply chain and promote continuous improvement of the supply chain in environmental protection and social responsibility, advancing toward the realization of fully sustainable management.

Item	2025
Total number of suppliers audited during the year (number of suppliers assessed for environmental and social impacts)	219
Total number of suppliers passing audits based on environmental standards during the year	219
Percentage of suppliers passing audits based on environmental standards during the year	100%
Total number of suppliers passing audits based on social standards during the year	65
Percentage of suppliers passing audits based on social standards during the year	29.68%
Number of suppliers identified as having significant actual or potential negative environmental and social impacts	0
Number of (*) suppliers that have improved	0
Percentage of suppliers agreeing to make improvements	0
Number of (*) suppliers with whom partnerships were terminated	0
Percentage of suppliers with terminated partnerships	0

Supplier Management Education and Training

To enhance the sustainability of the supply chain, ESON Group continuously promotes supply chain management education and training to improve suppliers' awareness and practical capabilities regarding environmental, social, and governance (ESG) issues. In 2025, a total of 11 training sessions were completed, with 403 participant attendances, amounting to 33 training hours.



04

Climate Change and Adaptation

4.1 Climate Change and Adaptation Management
4.2 Energy Management
4.3 Greenhouse Gas and Emissions Management
4.4 Water Resource Management
4.5 Waste Management

Climate Change and Adaptation

4.1 Climate Change and Adaptation Management

Material Topics Management - Climate Change and Adaptation

Description of Impact	Actual positive impact: The Company has the potential to reduce operational costs and greenhouse gas (GHG) emissions by reducing the use of high-carbon emission fossil fuels and transitioning to solar power generation. Real-time monitoring of carbon emissions can help optimize production processes and establish effective emission reduction measures. Along with obtaining GHG system accreditation, companies can enhance energy efficiency, reduce environmental pollution, build a green and environmentally friendly corporate image, and boost competitiveness. This aligns with the expectations and requirements of both the government and the public for environmental protection.		
	Potential negative impact: The Group's product sales may face additional costs due to the introduction of carbon fees domestically and carbon tariffs imposed by other countries, which could cause consumers to bear some of these costs. In addition, if the Group fails to meet customer requirements regarding environmental protection and carbon reduction, it may risk losing orders, which could adversely affect its production management and harm the interests of investors/shareholders.		
Policy/Commitment	1. According to the "Sustainable Development Roadmap" published by the FSC, the parent company should complete the GHG inventory by 2026 and complete assurance by 2028. Subsidiaries should complete their inventory by 2027 and complete assurance by 2029. The Company will conduct GHG inventory and assurance in accordance with the ISO 14064-1:2018 standard, and will continuously monitor the status of GHG inventory and track the disclosure timeline of assurance in accordance with the relevant guidelines of the competent authority. 2. Management regulations are established to directly control the use of raw materials that have an impact on the environment at the source of production. 3. A rigorous hazardous substance control system are established to strengthen control and management of hazardous substances used in products.		
Actions Taken	1. In 2023, we rolled out the carbon inventory at the Mexico subsidiary. Since 2024, the implementation of carbon inventory has been expanded to the entire Group. Third-party verification bodies have been engaged to conduct carbon inventory verification in accordance with the ISO 14064-1:2018 standard. 2. The Group's current carbon reduction strategy is mainly based on the use of low-carbon energy. Kunshan ESON has begun to use solar power generation, and the Vietnam Plant has completed an assessment of the benefits of solar power generation. 3. The Company actively cooperates with the carbon inventory requirements of supply chain partners by responding to relevant questionnaires and providing necessary information. 4. The Company has implemented an environmental safety department responsible for the supervision of matters related to environmental management and industrial safety. The established "Management Standards for Environmental Substances" stipulate that all raw materials shall comply with regulations such as RoHS and REACH, ensuring direct control of the use of raw materials that have an impact on the environment at the source of production. By obtaining an IECQ Certificate of Conformity, in addition to establishing rigorous systems to control hazardous substances, the Company further reinforces the control and management of hazardous substances used in products.		
Tracking and Evaluation Mechanism	1. Carbon inventory progress is periodically reported to the Board of Directors ("Board"). An evaluation mechanism is established by obtaining statements from engaged third-party verification bodies in accordance with the ISO 14064-1:2018 standard. 2. To implement an effective environmental management system, the Company has obtained the certification for ISO 14001:2015 - Environmental management systems, ensuring that plant operations comply with relevant regulations.		
Management Goals	**Short-term Goals (Within 3 Years)**	**Medium-term Goals (3-5 Years)**	**Long-term Goals (5 Years or More)**
	1. Phase out old and outdated equipment with high energy consumption and replace it with low energy or new process, new energy models. 2. Encourage employees to use green energy transportation for commuting and travel.	Reduce utility power consumption and gradually increase the use of green electricity.	1. Achieve carbon neutrality across the Group. 2. Encourage more supply chain partners to join our sustainability efforts, working with them to achieve carbon neutrality.
Annual Performance	1. In September 2025, the Group completed its annual carbon inventory for 2024 and engaged a third-party verification institution to conduct verification. The overall schedule was completed one quarter earlier than the previous fiscal year, and the verification statement was obtained in December 2025. 2. A 5MW distributed solar power plant was installed at the Kunshan Plant. In 2025, total solar power generation amounted to 4,727,524 kWh, saving approximately RMB 740,000 in electricity costs, and reducing the original electricity consumption by 1,551 tons of standard coal equivalent, 6,146 tons of clean water, 4,713 tons of carbon dioxide, 142 tons of sulfur dioxide, and 71 tons of nitrogen oxides. 3. In 2025, the Group completed GHG-related questionnaires for 4 customers and provided the required information.		
Stakeholder Involvement	1. Government agencies: Regularly publish sustainability information on ESGgenplus built by the TWSE, including GHG emissions data, climate-related issue management, energy management, water resource management, and waste management. 2. Customers: Investigate GHG emissions data, hold irregular meetings to share knowledge on energy and carbon reduction technology applications, promote energy-saving measures in the industry, and refine environmental protection and sustainable development strategies.		

Task Force on Climate-related Financial Disclosures (TCFD)

Governance

In response to the high uncertainty in climate conditions, rapid changes in policies and markets, and to timely keep abreast of and estimate the potential impacts of climate change, the Group holds regular meetings with senior executives from various departments to jointly identify material climate risks and opportunities. Additionally, the Group conducts further assessments of the risks potentially caused by floods, droughts, typhoons, and extreme high temperatures at each operational site, in hopes of staying informed of climate changes in the external environment and market dynamics, thereby enabling more comprehensive planning for operational strategies.

Board of Directors

The Group's Board of Directors is the highest governing body for addressing climate change, and is responsible for overseeing and guiding climate-related policies.

Sustainable Development Committee

The Board has established the Sustainable Development Committee, consisting of 3 members from the Board who possess professional knowledge and competence in corporate sustainability and are authorized by the Board. The Committee is responsible for calling meetings, setting targets, and implementing and strengthening action plans and capital expenditures related to crucial sustainability policies (including climate issues) for each company under the Group. It also reviews, follows up on, and revises the implementation status and outcomes of sustainability initiatives, reporting them to the Board of Directors every six months. In 2025, a total of 2 meetings were held in August and November, during which the Board of Directors reviewed the 2024 ESG Report, the timeline for the 2025 ESG Report preparation, and the timeline for the introduction of the TCFD and SASB Standards.

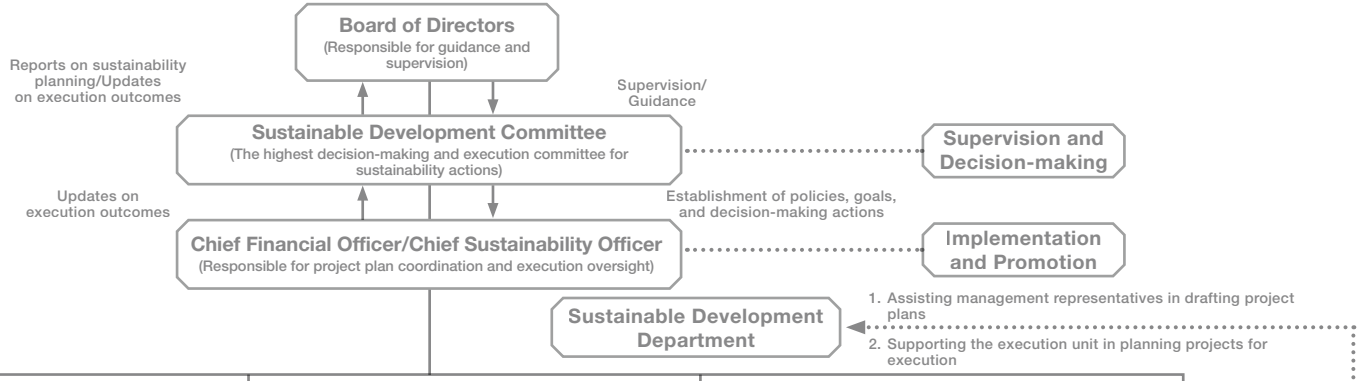
Sustainable Development Department and Working Groups

The Committee is led by the Chief Sustainability Officer and a dedicated unit, the Sustainable Development Department, has also been established, including various working groups, such as the Sustainable Environment Group, which is responsible for the environmental management system, compliance with environmental regulations and international standards, assessment of sustainable transformation, improvement of resource utilization, climate change response mechanisms, and identifying climate-related risks and opportunities. Irregular cross-departmental meetings are held for exchanges, discussions, and coordination, working together toward the achievement of environmental sustainability. The Sustainable Development Department (Chief Sustainability Officer) reported separately to the Sustainability Development Committee in June and October on the review of the 2024 ESG Report, the timeline for the 2025 ESG Report preparation, and the timeline for the introduction of the TCFD and SASB Standards.

Organizational Chart of the Sustainable Development Committee

◎ Legal basis: The Sustainable Development Committee was established under Article 27, Paragraph 3 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Article 9, Paragraph 1 of the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies.

◎ The organizational chart of the Sustainable Development Committee follows the Sample Template for XXX Co., Ltd. Sustainable Development Committee Charter issued by the Corporate Governance Center of the TWSE.



Task Force

- **Corporate Governance Group**
  - Business Management Task Force
  - Regulatory & Legal Affairs Task Force
  - Quality Assurance Task Force
  - Information Security Task Force
  - Strategic Sourcing Task Force
  - Financial Management Task Force
- **Sustainability Management Group**
  - Environmental Management Task Force
  - Environmental Safety Task Force
- **Social Welfare Group**
  - Employee Care Task Force
  - Social Engagement Task Force
- **Sustainability Disclosure Group**

Job Responsibilities

Governance ("G" in ESG)

1. Compliance with corporate governance laws and regulations
2. Developing reasonable remuneration policies
3. Employee performance evaluation systems
4. Employee education and training
5. Stakeholder communication mechanisms

Environmental ("E" in ESG)

1. Environmental management systems
2. Compliance with environmental laws and regulations as well as international standards
3. Assessing sustainable transformation
4. Improving resource utilization
5. Climate change response mechanisms

Social ("S" in ESG)

1. Human rights management policies and procedures
2. Compliance with human rights laws and regulations as well as international standards
3. Establishing internal and external communication across all organizational levels (including employees, subsidiaries, and joint ventures) and important value chain members
4. Assessing risks and management mechanisms
5. Promoting community and cultural development

ESG Integration

1. Sustainability information management policies
2. Compliance with sustainability disclosure laws and regulations as well as international standards
3. Full disclosure of relevant and reliable sustainability information
4. Improving transparency of sustainability information

Sustainability Issues of Concern

Governance ("G" in ESG)	Environmental ("E" in ESG)	Social ("S" in ESG)	ESG Integration
Issues of Concern	Issues of Concern	Issues of Concern	Issues of Concern
Business performance, integrity management, risk management, legal compliance, product safety and customer relations, supply chain management, innovation and R&D, information security	Environmental protection and biodiversity, water resources and waste management, climate change strategies, energy management, GHG emissions management	Human rights management, labor-management relations and communication, talent development and training, occupational health and safety, participation in social welfare, diversity and common good	Sustainability-related standards, sustainability reporting, sustainability-related ratings

Risk Management

The Board serves as the highest decision-making body for risk management of the Group and oversees the overall risk governance framework of the Group. To strengthen risk management and sustainable governance mechanisms, the Board of Directors passed a resolution to establish the Sustainable Development Committee in 2024 and appointed the Chief Financial Officer to concurrently serve as the Chief Sustainability Officer. At the same time, a dedicated Sustainable Development Department was established to oversee affairs related to sustainable development and risk management.

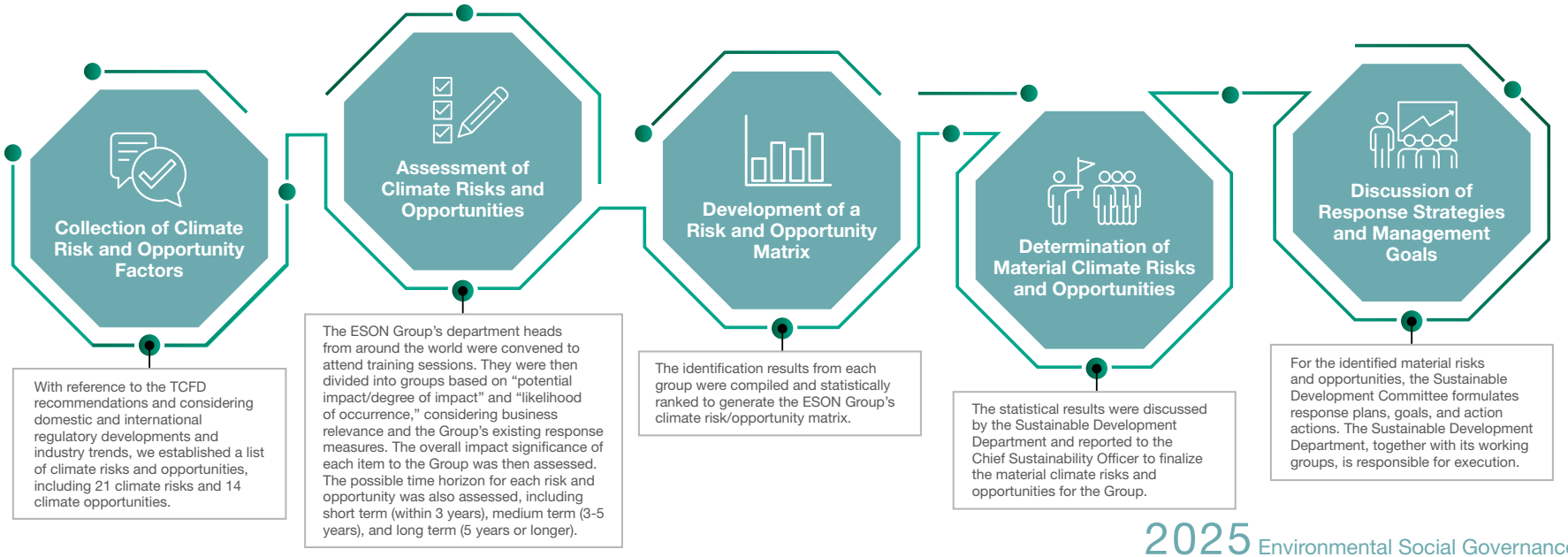
Regarding everyday risk management, each department conducts risk identification, assessment, monitoring, and response measures based on their responsibilities and business characteristics, with climate-related risks taken into consideration. When a major risk event occurs or a major risk issue is discovered, the relevant departments will devise response strategies and management measures, which are reported to the Sustainable Development Committee and the Board of Directors. The Sustainable Development Committee is responsible for supervising the implementation of the aforementioned strategies and management measures, and shall review and track their effectiveness every six months and report to the Board of Directors. The Board of Directors assesses the overall risks at the group level based on the Sustainable Development Committee's reports in order to ensure that major risks are taken into account in corporate governance and strategic decisions.

The Company implements risk management operations through the existing management mechanisms of each department. In the future, we will continue to build more comprehensive risk management frameworks and mechanisms to improve the effectiveness of risk governance.

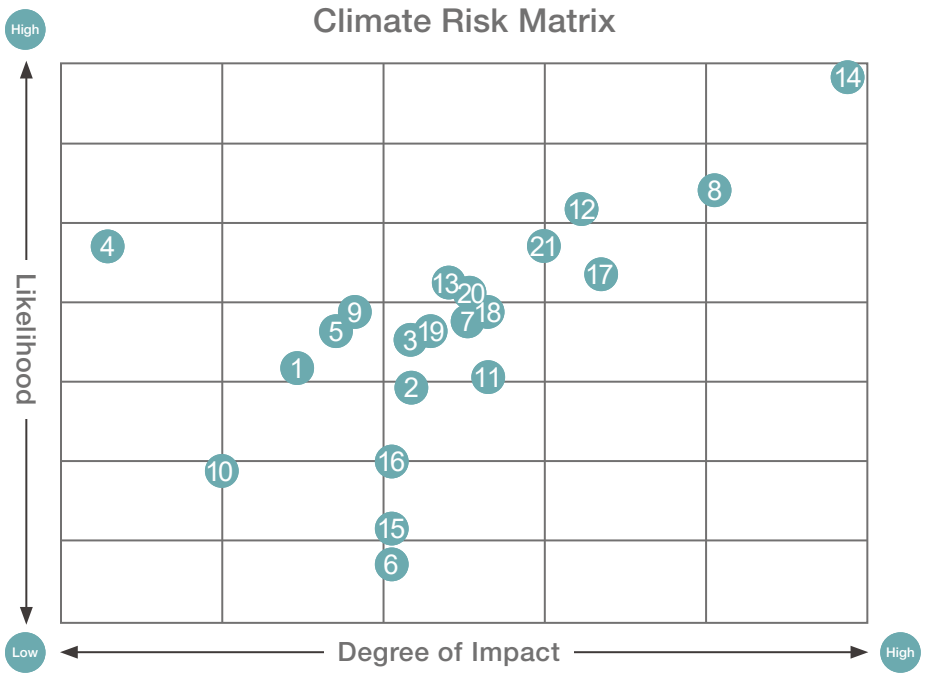
Identification of Climate Risks and Opportunities

With the support of senior executives, climate-related risks and opportunities are identified in accordance with the TCFD framework. For material risks and opportunities, response measures are proactively developed to reduce the operational and financial impacts caused by climate change, enhancing the organization's climate resilience. According to the climate change risk and opportunity assessment methodology, the "short-term" is defined as a period within 3 years, the "medium-term" as 3 to 5 years, and the "long-term" as 5 years or more. These periods are used to evaluate the potential impact duration, with risks categorized into transition risks and physical risks.

Identification Process for Climate Risks and Opportunities



Climate Risk and Opportunity Matrix



Climate-related Risks

Transition risk

Regulations and policies

1. Domestic government carbon fee collection
2. Increased pricing of GHG emissions
3. Carbon taxes imposed by foreign governments on carbon emissions (e.g., CBAM)
4. Strengthened emissions reporting obligations
5. Requirements and supervision over existing products and services
6. Exposure to climate-related litigation
7. Regulations related to renewable energy development

Technology

8. Increased cost of purchasing renewable energy
9. Replacement of existing products and services with low-carbon alternatives
10. Failed investment in new technologies
11. Costs of low-carbon technology transition

Market

12. Increased awareness of sustainability or carbon reduction issues among customers or consumers, leading to changes in purchasing behavior
13. Uncertainties in market information
14. Rising raw material costs

Business reputation

15. Industry stigmatization
16. Climate change-related reputational risks arising from failure to meet stakeholder expectations, increased negative public sentiment, and damage to corporate reputation

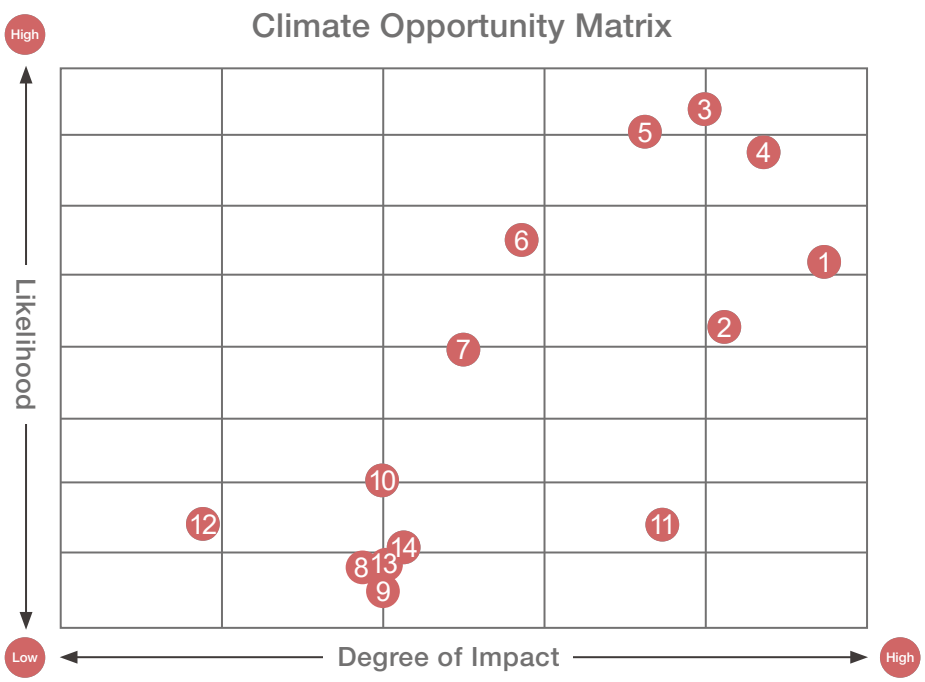
Physical risk

Immediate

17. Increased severity of extreme weather events, such as typhoons and floods
18. Flooding (heavy rainfall)

Chronic

19. Changes in rainfall (precipitation) patterns and extreme changes in climate models
20. Water scarcity
21. Rising average temperatures



Climate-related Opportunities

Resource usage efficiency	1 Adoption of more efficient transportation methods 2 Use of more efficient production and distribution processes 3 Recycling and reuse 4 Reduced water withdrawal and water consumption
Energy sources	5 Use of low-carbon energy 6 Use of new technologies that reduce carbon emissions 7 Participation in carbon trading markets
Products and services	8 Development and/or expansion of low-carbon products and services 9 Development of new products and services through R&D and innovation 10 Changes in consumer preferences
Market	11 Entry into new markets 12 Utilization of government incentive programs
Resilience	13 Participation in renewable energy projects and adoption of energy-saving measures 14 Energy substitution and diversification

The Group convened department heads from major subsidiaries to discuss and identify climate risks and opportunities through training and group evaluation sessions. The statistical results were discussed by the Sustainable Development Department. As a result, 3 of the 21 climate risks (including 16 transition risks and 5 physical risks) were identified as material climate risks, and 3 of the 14 climate opportunities were identified as material climate opportunities. The final results were submitted to the Chief Sustainability Officer for approval.

Risk/Opportunity Item				Time Horizon
Risks	Physical risk	Immediate	Increased severity of extreme weather events, such as typhoons and floods	Short-term
	Transition risk	Market	Rising raw material costs	Short-term
			Increased awareness of sustainability or carbon reduction issues among customers or consumers, leading to changes in purchasing behavior	Short-term
Opportunities	Energy sources		Use of low-carbon energy	Short-term
	Resource usage efficiency		Adoption of more efficient transportation methods	Short-term
			Reduced water withdrawal and water consumption	Short-term

Strategy

Assessment of Climate Risks and Opportunities

Risk Category	Risk Aspect	Risk Description (Risk Factors)	Duration of Impact	Impact on the Group's Strategy, Operations, and Finances	Response Plan	Financial Impact and Performance
Physical risk	Immediate	Increased severity of extreme weather events, such as typhoons and floods	Short-term	The increasing severity of extreme weather events (e.g., typhoons, heavy rainfall, and flooding) not only threatens the safety of employees, but also results in higher port warehousing costs, production interruptions, supply chain disruptions, and reduced capacity, thereby further affecting costs and revenue. In addition, the increased risk of damages caused by disasters may lead to higher insurance premiums, and additional manpower and overtime costs will be needed to resume production after a disaster, which will put greater burden on operations.	1. The facility team inspects areas that may be affected by extreme weather and performs necessary preventive repairs and maintenance to ensure reliable equipment operation. 2. Establish and regularly conduct drill emergency SOPs for typhoons and floods to strengthen employees' response abilities. 3. In the event of flooding, an emergency response team is activated to ensure essential personnel remain on standby, conducting inspections to maintain the normal operation of critical equipment. Disaster insurance is procured to mitigate the impact of such disasters. 4. Provide elevation or waterproof protection for important machinery and equipment to reduce damage caused by flooding. 5. According to the typhoon intensity, plant managers assess and determine whether to declare typhoon leave to ensure employee commuting and workplace safety. 6. Require suppliers to conduct risk assessments and formulate contingency plans to reduce the possibility of supply chain disruptions.	• In September 2025, disaster insurance procurement was completed, with total premiums amounting to NTD 8.87 million. • Conducted inspections of inner and outer ditches before the rainy season. Regularly cleaned the drainage pipes within the plant premises every 5 years. For areas outside the plant, any blockages are reported to the relevant authorities for further action. • A disaster response team is organized each year. To date, 24 internal training sessions have been conducted.

Risk Category	Risk Aspect	Risk Description (Risk Factors)	Duration of Impact	Impact on the Group's Strategy, Operations, and Finances	Response Plan	Financial Impact and Performance
Transition risk	Market	Rising raw material costs	Short-term	The Group mainly purchases high-energy-consuming raw materials, such as plastics and metals. The cost of related materials accounts for about 30%-70% of the total cost of manufacturing. Upstream processes involve high-temperature refining and the use of large amounts of energy, making them susceptible to impact from carbon tax, energy price fluctuations, and requirements to reduce carbon emissions, causing suppliers to pass on the additional carbon costs in raw material prices. Meanwhile, if the Group needs to adjust its product prices due to higher raw material costs, it may affect customers' willingness to place orders and further eat into profit margins. The decline in profits from server products in recent years reflects the impact of rising material costs on the Group's profitability.	1. Supply Chain Strategy and Procurement Management • Diversify suppliers and production locations to reduce dependence on a single supplier or region, and also shorten transportation distances to reduce logistical risks and carbon emissions. • Establish safety stock levels, alternative logistics routes, and introduce flexible production methods to improve our ability to respond to fluctuations in raw material prices or supply disruptions. • Sign medium- to long-term procurement contracts or set pricing formulas with major steel, aluminum, and resin suppliers to mitigate cost risks from carbon taxes and energy price fluctuations in any individual market. • Integrate procurement needs, increase order size, and negotiate with suppliers in advance. 2. Improve process and equipment efficiency • Optimize the manufacturing process, improve productivity, and reduce material waste to effectively reduce raw material consumption and costs. • Upgrade existing high-energy-consuming or high-emission processes, introduce efficient equipment, reduce energy consumption and material loss, and improve overall operational efficiency.	• To improve equipment efficiency, we purchased 9 electric molding machines and 19 mechanical punch presses in 2025, with a total investment of approximately NTD 101,921,772.
		Increased awareness of sustainability or carbon reduction issues among customers or consumers, leading to changes in purchasing behavior	Short-term	Approximately 72.68% of the Group's revenue comes from the European and Americas markets. In response to growing concern among end customers and consumers regarding sustainability and carbon reduction, the Group's products must comply with increasingly stringent sustainability requirements, including disclosure and inventory of the life cycle carbon footprint. If the Group's products fail to meet customers' sustainability requirements in a timely manner, we will face the risk of fewer orders and declining sales.	1. Strengthen the understanding of market and customer needs: The Group regularly communicates with key customers to understand their latest requirements for environmental protection, carbon reduction, and product design. It continuously tracks the sustainability trends of the end market and international brands, and incorporates relevant ESG needs into the strategic planning of new product development and production capacity deployment. 2. Actively respond to climate-related issues and enhance sustainability capabilities: • In 2024, the Board of Directors passed a carbon reduction strategic plan, aiming to adopt low-carbon energy to reduce carbon emissions. • The Kunshan Plant began using green electricity in 2024, increasing customer recognition. • Mexico Plant 2 has transitioned from diesel power generation to natural gas power generation, successfully reducing carbon emissions. • An annual ESG Report is published and externally assured to ensure information transparency.	• Product lifecycle carbon inventories/carbon footprint assessments are completed in accordance with customer requirements. • In 2023, the Group completed its first Group-wide carbon inventory, four years ahead of schedule, and obtained third-party verification. The 2024 carbon inventory has also obtained certification. • In 2025, a total of 4,727,524 kWh of solar power was generated at the Kunshan Plant, accounting for 30.29% of total green electricity consumption. • In 2025, the Vietnam Plant completed the evaluation of the construction of PV systems. After the Phase II plant construction, we will jointly implement Phase I PV system projects. In addition, after comprehensive assessment, the Mexican plants temporarily postponed PV construction projects and will resume assessment according to their future energy policies.

Opportunity Type	Opportunity Description	Duration of Impact	Impact on the Group's Strategy, Operations, and Finances	Response Plan	Financial Impact and Performance
Energy sources	Use of low-carbon energy	Short-term	1. Plants around the world are gradually using green electricity to reduce their reliance on traditional high-carbon fuels and improve the Group's image. 2. The Kunshan Plant provides rooftop space for a service provider's solar panel installation. In return, the plant receives a 15% discount on government electricity bills, reducing operating and production costs.	The Kunshan Plant has leased its rooftop space to a power group to install solar panels and has entered into a power purchase agreement with it. The plant also purchases green electricity from the power group for its own use.	• After solar panel installation, the Kunshan Plant is entitled to purchase electricity at 15% below the national grid price for the first 5 years, and 20% below the national grid price for the following 15 years. Total savings during the contract period are estimated at approximately NTD 67,737,258. • In 2025, the Kunshan Plant generated 4,727,524 kWh of solar power, reducing the original power consumption of 1,551 tons of standard coal, 6,146 tons of clean water, 4,713 tons of carbon dioxide, 142 tons of sulfur dioxide, and 71 tons of nitrogen oxides. • In 2025, a total of 4,727,524 kWh of green electricity was purchased by the Kunshan Plant, accounting for 30.29% of total green electricity consumption, up 3.86% compared to 2024. • In 2025, the Vietnam Plant completed the evaluation of the construction of PV systems. After the Phase II plant construction, we will jointly implement Phase I PV system projects. In addition, after comprehensive assessment, the Mexican plants temporarily postponed PV construction projects and will resume assessment according to their future energy policies.
Resource usage efficiency	Reduced water withdrawal and water consumption	Short-term	In areas with relatively scarce water resources (e.g., Mexico and Vietnam), relevant plants continue to evaluate water efficiency and implement appropriate measures to reduce water consumption and avoid excessive consumption of water resources, thereby protecting the environment and natural resources.	The Vietnam Plant has implemented several water-saving measures to improve water resource utilization efficiency and reduce process water usage, including: • Installing water-saving devices and throttle valves to reduce unnecessary consumption. • Regularly inspecting and maintaining pipelines and equipment to prevent leaks. • Optimizing production processes to reduce process water demand. • Recycling and reusing wastewater where feasible in processes. • Raising employees' awareness of water conservation to ensure that water is only used when necessary and to a reasonable extent.	• Flow-saving valves have been installed across the Vietnam Plant to eliminate unnecessary overflow and ineffective water consumption, achieving water consumption reduction management at the source. • The Vietnam Plant improves its water resource utilization efficiency per unit of product through process technology improvements and equipment optimization. In 2025, a total of NTD 863,686 was invested in the purchase of related equipment, saving an average of NTD 427,500 per month, indicating high return on investment and resource reduction benefits.
	Adoption of more efficient transportation methods	Short-term	The Group adopts the principle of meeting the demands of customers in proximity for global mass production and selects plants that are as close as possible to the main markets to reduce transportation distance and costs.	Currently, the global product development center is located in Kunshan. The Kunshan Plant possesses mass production capabilities and plays a key role in global production support. The remaining plants in China, Asia, and North America carry out mass production and delivery tasks based on the principle of serving customers nearby. The construction of a new plant in Monterrey, Mexico commenced in 2023. We integrated the resources of our locations worldwide, which support each other, to optimize production and supply and reduce transportation costs and mileage, further improving transportation efficiency.	Most of the works conducted at Mexico Plant 2 are near completion. The capital expenditures for plant construction in 2025 was NT$584,001,400. In the future, we will leverage this base to acquire new customers in the Central U.S. eastward (including Texas) and central Mexico.

Transition Actions, Indicators, and Goals

In response to climate-related risks and opportunities, including transition risks arising from increased customer and consumer awareness of sustainability and carbon reduction, which may affect their purchasing behavior, as well as climate opportunities related to the adoption of low-carbon energy, the Board of Directors passed a carbon reduction strategic plan in 2024, focusing on reducing carbon emissions through the adoption of low-carbon energy.

Based on three consecutive years of GHG inventory results, the Company has identified Mexico Plant 1 as the Group's main source of emissions. However, as the regulations governing the installation of local solar energy are not yet clarified, in the short term, the Company will prioritize carbon reduction measures to improve the energy efficiency of the plant. At the same time, the Company continues to assess the feasibility of solar power generation at other plants.

Mid-term vision: Achieve net-zero emissions for Scope 1 and Scope 2 by 2040. Long-term vision: Achieve full net-zero emissions (including Scope 3) by 2050.							
Target	Achieve a 100% reduction in Scope 1 + Scope 2 emissions in 2040 compared to 2023 Achieve a 100% reduction in Scope 1 + Scope 2 + Scope 3 emissions in 2050 compared to 2023		90% reduction in emission intensity compared to 2023		50% green energy usage		
Indicator	Scope 1, Scope 2, and Scope 3 emissions (tCO2e)	Natural gas usage ratio (%)	Emission intensity (tCO2e/revenue) (%)		Solar energy usage ratio (%)		Green power procurement ratio (%)
Plan	Diesel conversion to natural gas		Energy efficiency improvement		Solar power generation system assessment	Solar energy usage ratio	Under evaluation
			1. Purchase energy-saving machines	2. Adopt ISO 50001 (energy management systems) across plants to improve energy efficiency and performance			
2025 Implementation Results	Mexico Plant 2 has completed 100% conversion from diesel power generation to natural gas power generation, reducing carbon emissions.		The Vietnam purchased 10 additional energy-saving machines to accommodate its increased production volumes and reduce carbon emissions per unit of product.	Feasibility assessments for ISO 50001 implementation were conducted at Mexico Plant 2 and Kunshan Plant.	A feasibility assessment of solar power generation at the Vietnam Plant has been completed. Following the completion of Vietnam Plant II construction, a comprehensive plant-wide plan and benefit evaluation will be conducted to maximize resource allocation and power generation efficiency.	In 2025, a total of 4,727,524 kWh of green electricity was repurchased by the Kunshan Plant, accounting for 30.29% of total plant electricity consumption, up 3.86% compared to 2024. Solar energy usage across the Group reached 6.43%.	

Physical Risk Scenario Analysis

Analysis Method

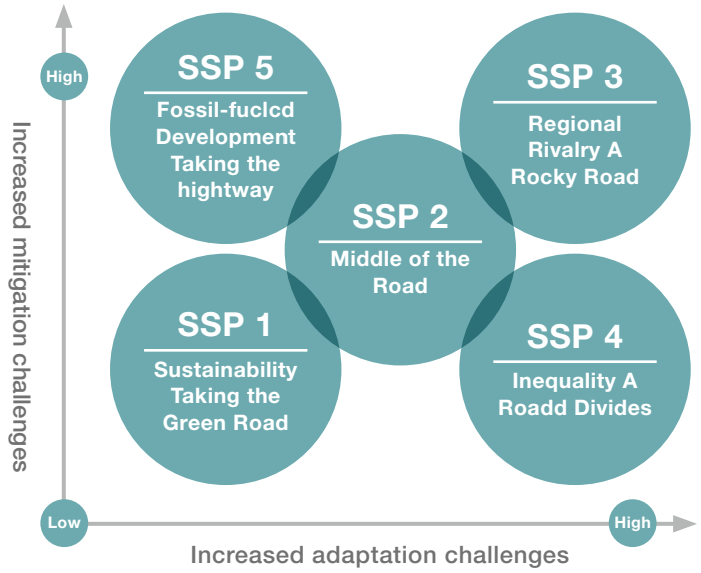
The Group employs scenario analysis to assess the resilience of its plants in China, Vietnam, and Malaysia against physical risks (floods).

Physical risks are mainly analyzed using the Aqueduct Floods tool developed by the World Resources Institute (WRI). The Aqueduct Floods model is an online platform developed by the WRI in collaboration with several research institutes in the Netherlands to evaluate risks of riverine and coastal flooding using an off-the-shelf modeling approach and estimate potential flood hazards for future periods (2030, 2050, and 2080). The platform also provides national-level cost-benefit analysis of flood protection infrastructure.

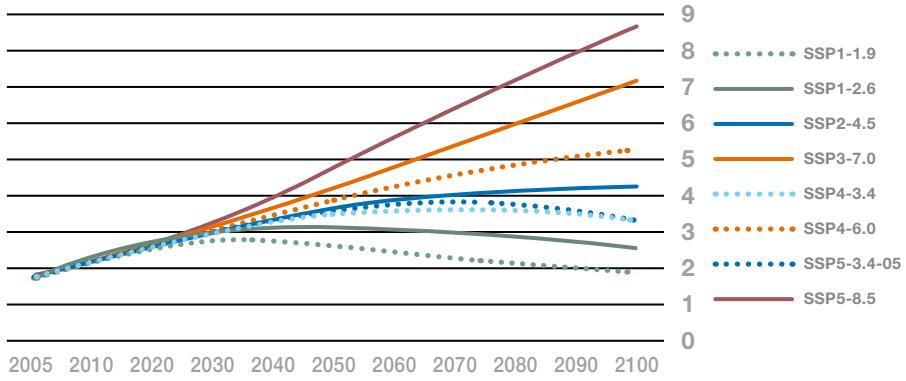
Aqueduct Floods adopts the GLOFRIS (Global Flood Risk with IMAGE Scenarios) modeling framework, which leverages hydrological, climate, demographic, and economic models to simulate flood risks under various years and scenarios. The modeling framework consists of four sub-modules: Hazard, Exposure, Vulnerability, and Risk. Specifically, Hazard is divided into riverine flooding and coastal flooding. Riverine flooding is simulated by modeling river discharge and applying a Volume-Spreading model to generate inundation depth maps at approximately 1 km resolution (30”×30”). Coastal flooding is assessed using global tidal and storm surge data to estimate extreme sea levels. The model incorporates sea-level rise and land subsidence effects, and applies GIS-based modeling to generate inundation depth maps. The Hazard module is supported by the other three modules and considers factors such as population, GDP, degree of urban development, flood prevention facilities, and losses to estimate economic losses under different scenarios and time horizons. These estimates are used to assess the revenue impact on the Group[1].

[1] Aqueduct Floods is used as a tool for countries to analyze flood risks. However, the model also has relevant limitations, mainly due to the uncertainty of global-scale datasets. The current model does not integrate compound flooding (combined riverine and coastal flooding effects), nor does it include indirect losses (e.g., transportation disruption, downtime). National vulnerability assessments only consider engineered levees and do not incorporate natural flood protection measures such as mangroves or coastal wetlands.

Mitigation and Adaptation Challenges under Shared Socioeconomic Scenarios



Radiative Forcing (W/m²)



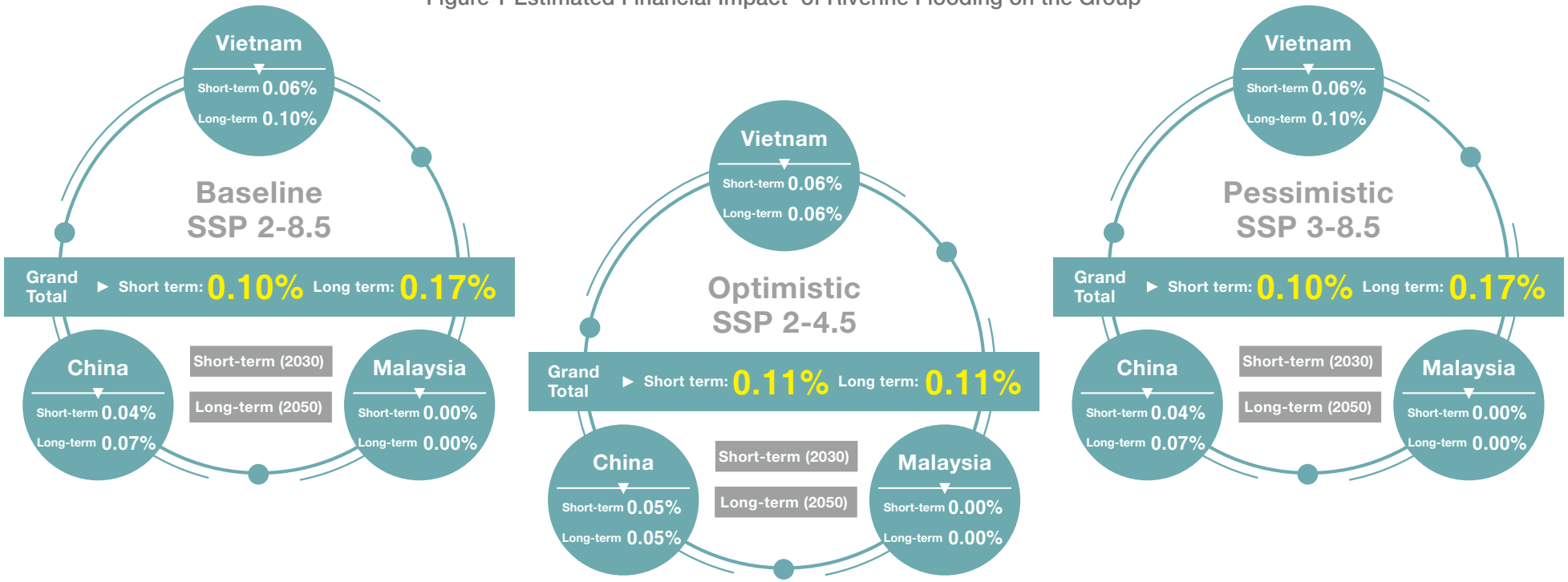
Radiative Forcing under SSP-RCP Scenarios (W/m2) (Solid lines represent Tier 1 scenarios; dashed lines represent Tier 2 scenarios.)

This scenario analysis uses three scenarios provided by the WRI for simulation, namely "Business as Usual," "Optimistic," and "Pessimistic." The "business as usual" scenario adopts the SSP 2-8.5 scenario of the Intergovernmental Panel on Climate Change (IPCC). In the scenario, the world faces rising carbon emissions but economic development remains relatively stable. The "optimistic" scenario corresponds to the SSP 2-4.5 scenario of the IPCC. In the scenario, carbon emissions peak in 2040 and then begin to decline, while global economic development remains stable. The "pessimistic" scenario corresponds to the SSP 3-8.5 scenario of the IPCC, in which there is a divergence in climate policies among countries, global carbon emissions continue to steadily rise, and economic development is relatively imbalanced. We analyze response strategies for our locations worldwide when there are changes in flood risks, and test the potential financial impact on the Group through simulations of the three scenarios above.

Analysis Results

The analysis results distinguish between riverine and coastal flooding disasters. The figure below discloses the financial impact[2] on the three plants for 2030 and 2050 under different climate scenarios:

Figure 1 Estimated Financial Impact[3] of Riverine Flooding on the Group



[2] The financial impact is calculated using the following formula: Plant Revenue x WRI Annual Expected Affected GDP/Total Group Assets
[3] It is based on the Group's total assets in 2025 (NT$13,695,553 thousand).

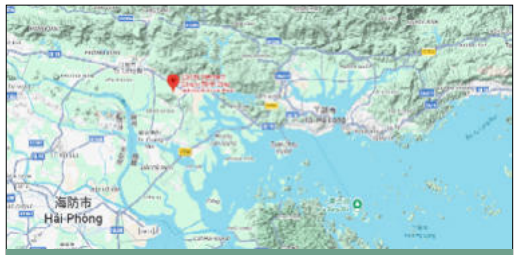
Figure 2 Estimated Financial Impact[4] of Coastal Flooding on the Group

[4] It is based on the Group's total assets in 2025 (NT$13,695,553 thousand).

Based on the results of the financial impact analysis described above, we observed that the risk of riverine flooding is likely to have a greater impact on the Group than the risk of coastal flooding. In particular, the long-term risks faced by the Vietnam Plant might increase the most. Even under the most severe scenario, the impact of any risk on the Group is less than 1% of total Group assets. Hence, we determined that the Group's resilience capacity under extreme climate scenarios remains adequate.

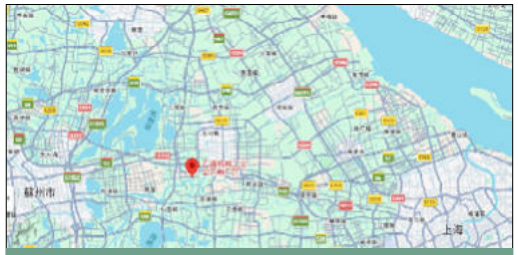
Resilience Capacity and Response Plans

Based on the analysis results of the aforementioned projections, the potential financial and operational impacts of riverine and coastal flooding are relatively limited. However, the Group will continue to monitor and actively strengthen flood prevention and related measures based on the situation of global locations of operations, aiming to avoid losses from climate disasters. For example, we conduct at least one climate risk assessment annually. We also gradually strengthen the Group's Business Continuity Planning (BCP) framework to address physical risks, ensuring the Group's supply chain continuity, uninterrupted production, and employee safety. In doing so, the Group aims to enhance its resilience against flood disasters and maintain stable operations.



Vietnam

Malaysia



China

* Extracted from Google Maps; ESON's plant sites in Vietnam, Malaysia, and Mainland China were marked accordingly

WRI flood risk map (example shown: 2030 Business-as-Usual riverine flood scenario)

* Extracted from WRI; ESON's plant sites in Vietnam, Malaysia, and Mainland China were marked accordingly

Flood Prevention Measures at Plant Sites

Plant Site		Flood Prevention Facilities and Measures	Drainage System Maintenance Frequency	Emergency Response Procedures
Vietnam Plant		1. Regularly inspect drainage pipelines and clean rainwater collection wells. 2. Prepare sandbags to seal entrances and exits. During heavy rainfall, ensure that important equipment can be elevated whenever necessary.	Inspected every three months	1. Formulate emergency response plans. 2. Form an emergency response team. 3. Conduct at least one emergency drill annually.
Malaysia Plant		Ensure that all drainage systems operate properly every month and do not have any clogging; perform cleaning and dredging of drainage systems as needed to ensure proper discharge functionality.	Monthly inspection of drainage system functionality Cleaning and dredging of drainage systems as needed	1. Immediately notify relevant departments upon detection of drainage blockage for prompt cleaning and dredging. 2. Repair damaged or broken drainage systems upon management approval.
China	Kunshan Plant	1. Regularly inspect drainage pipelines and clean rainwater collection wells at Workshop Building A. 2. Prepare workshop-compatible flood barriers and sandbags to seal entrances and exits. During heavy rainfall, ensure that important equipment can be elevated whenever necessary.	Regular maintenance conducted from July to October each year	1. Formulate emergency response plans. 2. Form an emergency response team. 3. Conduct at least one emergency drill annually.
	Yantai Plant	1. Maintain drainage network in the plant area to ensure rapid rainwater discharge. 2. Prepare sandbags for flood prevention in advance.	Maintenance conducted based on rainfall conditions	1. Inspect hazardous areas. 2. Seal low-lying areas with sandbags. 3. Open drainage covers to accelerate discharge and set up warning signs. 4. Mobilize personnel to remove accumulated water, silt, and trash.

Preliminary TNFD Assessment

The Group used a questionnaire to conduct a preliminary TNFD applicability assessment in 2025. The questionnaire was designed with reference to the Taskforce on Nature-related Financial Disclosures (TNFD) LEAP framework and the GRI 101 Biodiversity disclosure requirements. It aims to assist the Group in examining its current status (such as natural resources material to the Group, policies on nature-related issues, management practices, and overall maturity) and provide a reference for determining whether to adopt the TNFD framework for deeper assessment and disclosure in the future.

Based on the preliminary self-assessment results, the natural resource interacted with and relied upon by the Group is water resources, and dependency is mainly concentrated at the Group's plant sites, including the Malaysia Plant, Kunshan ESON (Kunshan Plant), and Yantai Zhengyi (Yantai Plant). Among the operating activities of the Group and its supply chain, certain processes, including spray painting process, grinding operations, oven operations, boiler operations, and effluent used in the processes may have an impact on water resources, which have been identified as key focus areas for future water stewardship and reduction planning.

4.2 Energy Management

Energy Management

In 2025, the Company's main source of energy consumption was purchased electricity, totaling 179,907.08 GJ, accounting for 67.92% of total energy consumption. In 2024, the main source of energy consumption was purchased electricity, totaling 192,575.58 GJ, accounting for 67.76% of total energy consumption. The overall energy consumption in 2025 decreased compared to 2024, mainly due to a decline in revenue of NTD 1,014 million in 2025 compared to 2024. If revenue is used as the denominator for calculating total energy consumption, the energy consumption intensity in 2025 was 21.93 (GJ/million NTD), representing an increase of 0.22 (GJ/million NTD), or approximately 1.01%, compared to 2024. This increase is mainly due to the adjustment of disclosure boundaries during this fiscal year. In addition, the base-load energy consumption of certain facility equipment, air-conditioning systems, and public facilities does not easily decrease proportionally with revenue fluctuations. As a result, energy intensity did not decrease in proportion to changes in operational scale and reporting scope, resulting in fluctuations compared to the previous year.

In the future, we will continue to promote energy-saving improvement measures, optimize energy management mechanisms, and improve equipment operation efficiency to strengthen energy usage effectiveness, gradually reduce energy intensity, and improve overall energy management performance.

The Kunshan Plant has partnered with Jiangsu Mingxi New Energy to jointly invest in solar power generation projects. The Kunshan Plant provides idle spaces as the foundation for the construction and operation of facilities for solar power generation. Agreed upon with its partner, the plant enjoys preferential solar power pricing lower than utility power rates and is entitled to prioritize the use of electricity generated from solar power. This preferential agreement ensures that the Kunshan Plant has priority access to stable and sustainable power supply while reducing energy costs. In 2025, solar power generation totaled 17,022.96 GJ, with renewable energy use accounting for 6.43%. In 2024, solar power generation was 16,099.51 GJ, with renewable energy use accounting for 5.66%.

Energy Type	Unit	2024	2025
Gasoline	Gigajoules (GJ)	3,211.15	2,429.85
Diesel		9,724.70	2,082.84
Liquefied petroleum gas (LPG)		40,521.75	30,654.01
Natural gas		22,083.85	32,793.89
Electricity		192,575.58	179,907.08
Total non-renewable energy source consumption (A)		**268,117.03**	**247,867.67**
Solar power		16,099.51	17,022.96
Total renewable energy source consumption (B)		**16,099.51**	**17,022.96**
Total energy consumption within the organization (A+B)		**284,216.54**	**264,890.63**
Energy Intensity	GJ/million NTD in revenue	21.71	21.93
Share of energy consumption from purchased electricity	%	67.76%	67.92%
Share of energy consumption from renewable sources	%	5.66%	6.43%

Note 1: Energy (GJ) = Activity data (e.g., cubic meters, liters) × heating value (kcal/activity data unit) × 4.187 (kJ/kcal) / 1,000,000 (kJ/GJ).
Note 2: Energy heating value conversion is based on the "2024 Heat Content of Energy Products" published by the Energy Administration, Ministry of Economic Affairs: Automotive gasoline: 7,520 kcal/L; Diesel: 8,629kcal/L; LPG: 5,958kcal/L; Natural gas: 8,710 kcal/m³; Electricity: 860 kcal/kWh;1 kcal = 4.187 kJ;1 kJ = 0.000001 GJ.
Note 3: Energy intensity is calculated by dividing gigajoules (GJ) by million NTD in revenue. The Group's revenue in 2024 and 2025 was NTD 13,094 million and NTD 12,080 million, respectively.
Note 4: The data boundary includes the Taiwan Branch, China (Yantai Zhengyi, Kunshan ESON), Malaysia Plant, Vietnam Plant, Mexico (Mexico Plant 1, Mexico Plant 2), and Slovakia Plant. The remaining locations of operations either have no actual operations or have been leased out (Dongguan Yihong), therefore, the relevant data is 0.
Note 5: 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 6: Renewable energy refers to solar energy generated by photovoltaic power generation systems.
Note 7: The reporting boundary for 2025 is the entire Group, and the data for 2024 has been adjusted to the entire Group to improve comparability.

Reduction Actions and Results

To deepen green operations and optimize energy resource allocation, the Company actively promotes low-carbon transition. Through energy substitution measures, the Company replaced traditional diesel-powered forklifts with electric forklifts, effectively reducing diesel consumption by 412.76 liters. After conversion, the total energy savings reached approximately 14.91 GJ.

Item	Name of Energy-saving Project/Policy	Description	Implementation Site/ Unit	Energy-saving Results			
				2024	2025	Actual Reduction	Data Unit
1	Replacement of plant forklifts	Diesel-powered forklifts previously in use were replaced with electric forklifts in 2025.	Malaysia Plant	5,011.16	4,598.40	14.91	GJ

4.3 Greenhouse Gas and Emissions Management

In response to the challenges of global climate change, companies must continuously reduce their GHG emissions during operations to mitigate their negative impact on the climate. Therefore, since 2023, ESON has gradually built up its GHG inventory capacity and disclosed its GHG emissions. Each year, our Taiwan branch and all global manufacturing plants complete ISO 14064-1 certification and are verified by independent third-party verification bodies. Organizational boundaries are defined based on operational control. The total GHG emissions in 2025 was 166,066.3698 tCO2e, an increase of 29,069.1132 tons (approximately 21.22%) compared to 2024. The increase was mainly due to the increase in the proportion of emissions from Scope 3 - Purchased Goods and Services. As of the publication date of this Report, the external verification of GHG emissions for 2025 has not been completed. Only data from the inventory conducted by the Group itself has been disclosed. Each subsidiary or branch of the Group has gradually reduced the consumption of utility power, increased the use of green electricity, and promoted the use of sustainable energy. At the same time, we encourage employees to commute by bus or electric bicycle and advocate for the use of green energy transportation to reduce carbon emissions. Additionally, we are phasing out energy-consuming old equipment and refrigeration equipment to reduce overall energy consumption and improve energy efficiency.

Scope of GHG Emissions	Category		2024		2025	
			Emissions (tons of CO2e)	Intensity (tons of CO2e/million NTD)	Emissions (tons of CO2e)	Intensity (tons of CO2e/million NTD)
Scope 1 emissions (tons of CO2e)	Category 1	Stationary combustion	3,100.8877	0.39	2,800.0410	0.38
		Mobile combustion	1,791.4613		1,448.5791	
		Industrial processes	62.8712		67.9284	
		Fugitive emissions	200.1763		256.0677	
		Land use	-		-	
	Total		**5,155.3965**		**4,572.6162**	
Scope 2 emissions (tons of CO2e)	Category 2	Electricity imported	27,104.8681	2.07	26,154.3656	2.17
		Energy imported	-		-	
	Total		**27,104.8681**		**26,154.3656**	
Scope 3 emissions (tons of CO2e)	Category 3	Emissions from upstream transportation/ distribution	0.1213		0.2698	
		Emissions from downstream transportation/distribution	0.1293		0.2479	
		Waste-generated emissions	0.1947		0.1075	
		Emissions from employee commuting	14.9060		16.8141	
		Emissions from transportation of customers and visitors	-		-	
		Emissions from business travel	94.5230		127.5800	

Scope of GHG Emissions	Category		2024		2025	
			Emissions (tons of CO2e)	Intensity (tons of CO2e/million NTD)	Emissions (tons of CO2e)	Intensity (tons of CO2e/million NTD)
Scope 3 emissions (tons of CO2e)	Category 4	Emissions from purchased goods	79,766.0972	8.00	115,174.5253	11.20
		Energy procurement	11,570.7598		11,404.7889	
		Emissions from capital goods	12,737.9073		7,698.6918	
		Emissions from solid and liquid waste disposal	223.8362		842.0143	
		Emissions from asset use	1.9674		-	
		Emissions from the use of services not described in the above subcategories (such as consulting, cleaning, maintenance, mail delivery, and banking)	-		-	
		Water consumption	326.5498		74.3484	
	Category 5	Product use-phase emissions	-		-	
		Emissions from downstream leased assets	-		-	
		Product end-of-life phase	-		-	
		Emissions from investments	-		-	
	Category 6	Others	-		-	
	Total		104,736.9920		135,339.3880	
Grand Total			136,997.2566	10.46	166,066.3698	13.75

Note 1: The Taiwan emission factor is sourced from the 2025 annual electricity carbon emission factor published by the Energy Administration.
Note 2: The Slovakia emission factor is sourced from SimaPro 9.3.0.2.
Note 3: The Mexico emission factor is sourced from the 2024 electricity emission factor published by Mexico's National Emissions Registry (RENE).
Note 4: The Vietnam emission factor is sourced from the 2024 electricity emission factor published by the Ministry of Natural Resources and Environment.
Note 5: The Malaysia emission factor is sourced from the Energy Commission.
Note 6: The China emission factor is sourced from the 2025 regional grid emission factors published by the Ministry of Ecology and Environment.
Note 7: The inventory scope includes the Taiwan Branch and locations of operations in China, Mexico, Vietnam, Malaysia, and Slovakia.
Note 8: Only data from the inventory conducted by the Group itself has been disclosed. The report contents on the ESG Information Disclosure Platform will be updated after the third-party audit report is officially obtained.
Note 9: Intensity: Tons of CO2e/million NTD in consolidated revenue of the Group. The Group's consolidated revenue in 2024 and 2025 was NTD 13,094 million and NTD 12,080 million, respectively.
Note 10: Restatements of information: The 2024 GHG statistics were revised upon verification. The updated total emissions were 136,997.2566 tCO2e, a decrease of 13.43% compared to the originally disclosed 158,254.6293 tCO2e. Emission intensity also decreased by 13.41%.

4.4 Water Resource Management

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. ESON Group actively implements various water conservation measures, and also records and discloses information regarding water sources, receiving water bodies, and wastewater treatment units to ensure compliance with local regulatory discharge standards. In 2025, there were no incidents of non-compliance with discharge limits.

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. Domestic water flows into septic tanks for sedimentation and separation before being discharged into the municipal sewage network. Wastewater from cleaning lines is collected and treated at the Company's internal facilities before being discharged to local wastewater treatment plants. In 2025, 310.39 million liters of water was withdrawn and 248.31 million liters of process water was discharged, including water losses from cooling towers in plastic molding processes, evaporation losses from product cleaning lines, and employees' domestic water use. Process water consumption totaled 62.08 million liters.

As Kunshan ESON is located in a high water stress area, it unwaveringly adopts a prudent approach to water resource management. To implement water-saving goals, the plant reports its projected water usage plan for the next fiscal year to the water authority at the end of each year, and assigns one qualified water-saving personnel to conduct annual water balance testing, preventing pipeline leakage. Furthermore, Kunshan ESON continues to optimize the recycling efficiency of water resources and passed an industrial water reuse rate verification conducted by Suzhou Wanghui Water Conservation Design & Consulting Co. Ltd. in November 2025, achieving a water reuse rate of 98.5%. In terms of water storage facility management, the plant has been equipped with a 5-ton elevated water tank to ensure stable water supply for dormitories and canteens. Additionally, a 20-ton fire water tank is installed for emergency firefighting. Regarding discharge management, wastewater from the plant is pretreated to meet regulatory standards before being discharged to the municipal wastewater treatment plant. Discharge data are compiled based on daily wastewater discharge reports recorded by the wastewater treatment plant's flow meters, ensuring water quality data transparency and compliance with environmental regulations.

The Vietnam Plant is located in a high water stress area. To meet environmental management system requirements and improve water utilization efficiency, the plant actively implements multiple water conservation measures. In terms of reduction management, we optimize the production processes by installing water-saving devices and flow control valves, and conduct periodic inspection and maintenance of pipeline systems to prevent leakage. Regarding discharge management, the wastewater generated by the plant undergoes multiple treatment stages, including pretreatment, physical treatment, chemical treatment, and biological treatment, to meet regulatory standards before being discharged to the wastewater treatment plant in the Dong Mai Industrial Park. In addition, monthly wastewater testing is conducted at the plant to ensure transparency of water quality data and compliance with environmental regulations.

Mexico Plant 2 is not located in a high water stress area. However, as the industrial park where it operates has not yet established a comprehensive public water supply system, the water used in the plant is transported through third-party water tanker delivery and stored in on-site water tanks to ensure the stability of water supply for production and employee domestic use. Total water withdrawal amounted to 9.25 million liters in 2025. Wastewater generated by the plant is centrally collected and treated by the industrial park authority and discharged via the dedicated wastewater network set up in the industrial park. Since the industrial park is responsible for wastewater downstream treatment and discharge monitoring, there is no independent wastewater treatment facility set up in the plant.

Unit: Megaliters

Water Source	Water Quality Indicator	2024		2025	
		All Regions	Water-stressed Regions	All Regions	Water-stressed Regions
Third-party partners' water withdrawal	Fresh water	335.35	313.85	310.39	292.14
Total water withdrawal		335.35	313.85	310.39	292.14

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. To improve comparability, the data for 2024 has also been adjusted to the Group-wide scope.

Unit: Megaliters

Wastewater Discharge Regions	Effluent Quality Indicator	2024		2025	
		All Regions	Water-stressed Regions	All Regions	Water-stressed Regions
Third-party partners' water discharge	Fresh water	268.28	251.08	248.31	233.71
Total water discharge		268.28	251.08	248.31	233.71

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 (1,000m³).
Note 5: The Company adopts a conservative approach for data estimation, setting the discharge factor at 80%. Considering evaporation losses from cooling towers in plastic molding processes, evaporation from product cleaning lines, and domestic water use by employees, the remaining 20% is recognized as process water consumption and loss.
Note 6: The reporting boundary for the 2025 report covers the entire Group. To improve comparability, the data for 2024 has also been adjusted to the Group-wide scope.

Unit: Megaliters

Item	2024		2025	
	All Regions	Water-stressed Regions	All Regions	Water-stressed Regions
Total water withdrawal (a)	335.35	313.85	310.39	292.14
Total water discharge (b)	268.28	251.08	248.31	233.71
Total water consumption (a)-(b)	67.07	62.77	62.08	58.43

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 (1,000m³).
Note 5: The reporting boundary for the 2025 report covers the entire Group. To improve comparability, the data for 2024 has also been adjusted to the Group-wide scope.

Wastewater Management

Effluent Testing Results in 2025

China
Testing Frequency
Monthly
Testing Results
Discharged water quality meets regulatory standards.

Vietnam
Testing Frequency
Monthly
Testing Results
Discharged water quality meets regulatory standards.

Malaysia
Testing Frequency
Monthly
Testing Results
Discharged water quality meets regulatory standards.

Mexico
Testing Frequency
Annually
Testing Results
Discharged water quality meets regulatory standards.

4.5 Waste Management

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, representing an increase of 1,098.84 tons (approximately 4.75%) compared to 2024. 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 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)

	Hazardous Industrial Waste		Non-hazardous Industrial Waste		General Waste		Total	
	2024	2025	2024	2025	2024	2025	2024	2025
Waste generated	**320.78**	**539.25**	**21,718.41**	**22,764.97**	**1,073.46**	**907.27**	**23,112.65**	**24,211.49**
Waste directly disposed	**258.58**	**310.25**	**2.08**	**2.92**	**1,073.46**	**907.27**	**1,334.12**	**1,220.44**
Incineration (with energy recovery)	-	-	-	-	365.31	383.43	365.31	383.43
Incineration (without energy recovery)	38.85	33.79	2.08	2.92	150.28	71.98	191.21	108.69
Landfilling	62.50	92.30	-	-	557.87	451.86	620.37	544.16
Other disposal methods (e.g., chemical treatment, dumping, open burning, deep well injection)	157.23	184.16	-	-	-	-	157.23	184.16
Waste transferred for disposal	**62.20**	**229.00**	**21,716.33**	**22,762.05**	**-**	**-**	**21,778.53**	**22,991.05**
Recycled	62.20	229.00	21,716.33	22,762.05	-	-	21,778.53	22,991.05
Waste recycling rate (%)	**19.39%**	**42.47%**	**99.99%**	**99.99%**	**0%**	**0%**	**94.23%**	**94.96%**

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: Waste recycling rate: Waste diverted from disposal/Total amount of waste generated.
Note 4: The reporting boundary for the 2025 report covers the entire Group. To improve comparability, the data for 2024 has also been adjusted to the Group-wide scope.

Unit: Tons (t)

Hazardous Waste Category	Disposal Method	2024	2025
Waste oil	Incineration/off-site disposal	30.10	13.83
	Other/off-site disposal	-	35.16
	Landfilling/off-site disposal	0.19	-
Paint and coating waste	Incineration/off-site disposal	0.80	0.87
	Landfilling/off-site disposal	1.38	15.98
Liquid waste	Other/off-site disposal	135.87	143.15
Chemical solvents	Physical-chemical treatment/ off-site disposal	8.33	3.12
	Incineration/off-site disposal	1.08	0.90
	Other/off-site disposal	13.03	2.73
Contaminated waste	Incineration/off-site disposal	6.58	6.72
	Recycling/offsite disposal	20.66	15.26
Special hazardous substances	Incineration/off-site disposal	0.29	2.03
	Landfilling/off-site disposal	0.12	0.21
Metal scrap	Recycling/offsite disposal	28.18	213.74
Electronic Waste	Landfilling/off-site disposal	0.01	-
Solid waste	Recycling/offsite disposal	13.36	-
	Incineration/off-site disposal	-	9.44
	Landfilling/off-site disposal	60.80	76.11
Total weight of hazardous waste		320.78	539.25

Note 1: The data is compiled based on the hazardous industrial waste transfer manifests prepared by each plant.
Note 2: The disclosure boundary for waste statistics includes the Taiwan Branch, Yantai Zhengyi, Kunshan ESON, 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 (Dongguan Yihong), therefore, the relevant data is 0.
Note 3: 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 4: Processes used for physical-chemical treatment (e.g., evaporation, drying, neutralization, and precipitation) do not involve pre-treatment for landfill or incineration.
Note 5: The reporting boundary for the 2025 report covers the entire Group. To improve comparability, the data for 2024 has also been adjusted to the Group-wide scope.

The Company attaches great importance to the management of waste. As the volume of waste increases, incidents such as spillage and leakage during inbound/outbound processes may cause environmental pollution, higher disposal costs, and potential administrative penalties from government environmental protection authorities. In addition, excessive waste could lead to closer supervision from regulatory authorities and pose risks of groundwater pollution. Therefore, the Group not only needs to take effective measures to reduce waste generation but also to strengthen management, ensuring environmental safety and compliance. To address these challenges, we have formulated the following response measures.

Reducing Hazardous Industrial Waste Generation

1. Optimize production processes to improve the utilization rate of raw materials, thereby reducing waste generation.
2. Plan production schedules reasonably to avoid the excessive use of hazardous chemicals at once, thereby reducing waste generation.
3. Promote clean production and strengthen process control to reduce the use and emissions of hazardous substances during production.
4. Organize advocacy activities on waste reduction to raise employees' environmental protection awareness and encourage employees to participate in waste reduction initiatives.

Selecting Waste Disposal Service Providers

1. Check waste disposal service providers' business license.
2. Check waste disposal service providers' waste management permit to verify whether the types of waste permitted include the types of waste generated by the Company.
3. The procurement department is responsible for reviewing waste disposal service providers' quotes.
4. When differences in quotes are not significant, priority is given to selecting disposal service providers located near the operational sites to avoid potential cumbersome environmental protection procedures and transportation inconveniences that may arise during inter-provincial waste transfers.

05

Common Good

5.1 Talent Development

5.2 Human Rights Protection

5.3 Occupational Health and Safety Management

5.4 Common Good

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.		

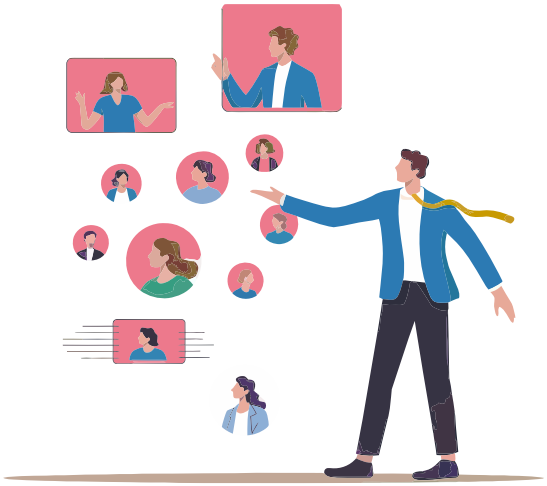
Workforce Structure

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.

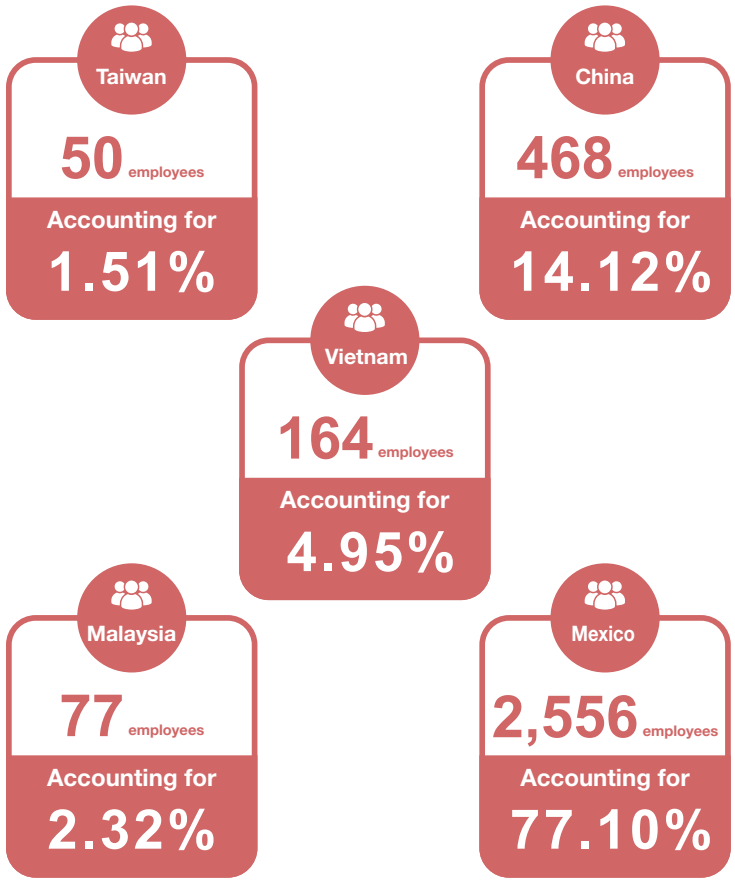
The ESON Group values diversity and workplace inclusion. Employee recruitment, compensation, and benefits are not influenced by factors such as gender, age, nationality, race, religion, or position. The group-wide male-to-female employee ratio is approximately 1.4:1.

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	
Year	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.

Implementation Process	Responsible Unit
Occurrence of occupational accidents	-
↓	
Report to the EHS Department	-
↓	
Data collection	Responsible department - complete in 2 days
↓	
Data analysis	EHS Department - complete in 1 day
↓	
In-depth comparative analysis	EHS Department - complete in 1 day → Responsible department - complete in 30 days
↓	
Effectiveness evaluation after implementation of rectification measures	EHS Department - complete in 30 days

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
First aid equipment and supplies	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.
	Installation of fire and disaster prevention equipment	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.
Safety drills	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	ISO/CNS 45001 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.

	China	Malaysia	Vietnam	Mexico	Total
Employee Attendance	348	107	246	2,931	3,632
Training Hours	816	116.5	1,304	6,060	8,296.5
Completion Rate	100%	100%	100%	100%	100%

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 X 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 X 1,000,000	372	446	401
Number of severe work-related injuries (excluding fatalities)	(G)		-	-	-
Severe occupational injury rate	(H)	H = G/C X 1,000,000	-	-	-
Number of fatal occupational injuries	(I)		-	-	-
Fatal occupational injury rate	(J)	J = I/C X 1,000,000	-	-	-
Number of recordable occupational injuries	(K)	K = A+B	45	32	77
Recordable occupational injury rate	(L)	L = K/C X 1,000,000	16.37	17.57	16.85
Number of fatal occupational diseases	(M)		-	-	-
Fatal occupational disease rate	(N)	N = M/C X 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 X 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 X 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 X 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) × 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 Qing 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)

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	17
	3.1 Operational Strategies and Economic Performance	32
	3.3 Information Security	35
	4.1 Climate Change and Adaptation Management	46
	5.1 Talent Development	69
	5.3 Occupational Health and Safety Management	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
Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	Not applicable	TC-HW-440a.1	

Risk Type	Risk Description	Management Strategy
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.

Activity Metric	Code	Unit of Measure	2025 Explanation
Number of units produced by product category	TC-HW-000.A	Quantity	

Product Category	2025
Metal products (e.g., steel, aluminum, stamping components)	60,467,275 PCS
Plastic products	360,226,254 PCS

Activity Metric	Code	Unit of Measure	2025 Explanation
Area of manufacturing facilities	TC-HW-000.B	Square meters (m2)	

Indicator	2025
Kunshan ESON	120,871.99 m²
Yantai Zhengyi	6,296.85 m²
Malaysia Plant	14,783 m²
Vietnam Plant	65,410 m²
Mexico Plant 1	68,600 m²
Mexico Plant 2	18,000 m²
Total	293,961.84 m²

Note: The buildings at the Yantai Plant are leased.

Activity Metric	Code	Unit of Measure	2025 Explanation
Percentage of production from owned facilities	TC-HW-000.C	Percentage (%)	

Indicator	2025
Kunshan ESON	100%
Yantai Zhengyi	0%
Malaysia Plant	100%
Vietnam Plant	99.985%
Mexico Plant 1	100%
Mexico Plant 2	100%
Total	99.998%

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 (1,000m^3)
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_2e)	Intensity (tons of CO_2e/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_2e)	Intensity (tons of CO_2e/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				

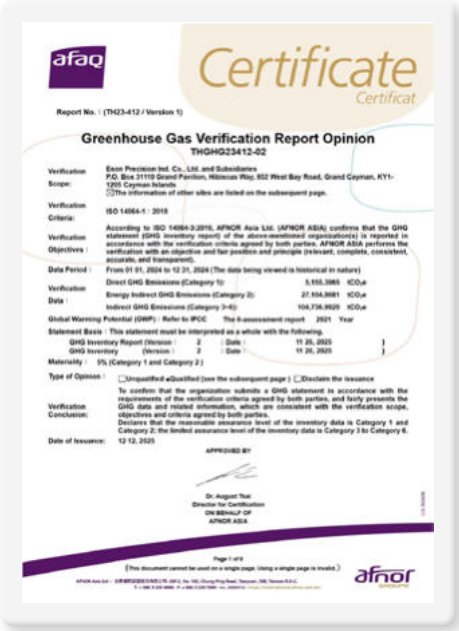
1-2 GHG Reduction Targets, Strategies, and Specific Action Plans

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



afaq Certificate Certificat

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$_2$e Energy Indirect GHG Emissions (Category 2): 27,104.9881 tCO$_2$e Indirect GHG Emissions (Category 3~6): 104,736.9920 tCO$_2$e

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

Page 1 of 6

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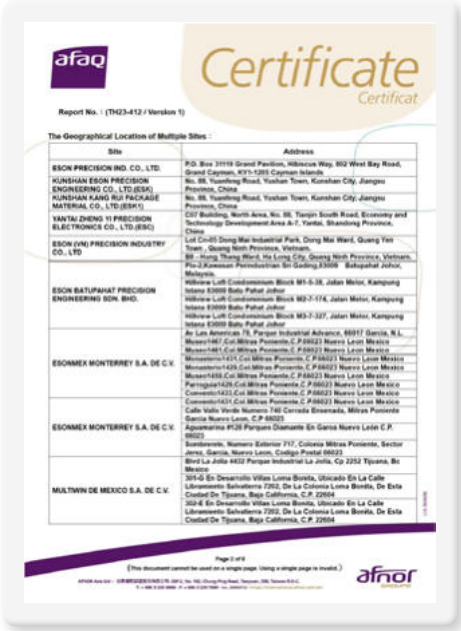

afaq Certificate Certificat

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 C1-05 Dong Mai Industrial Park, Dong Mai Ward, Quang Yen Town , Quang Ninh Province, Vietnam,
ESON BATUPAHAT PRECISION ENGINEERING SDN. BHD.	88 - Hung Thang Ward, Ha Long City, Quang Ninh Province, Vietnam, Plo-2,Kawasan Perindustrian Sri Gading,83000 Batupahat Johor, Malaysia,
ESONMEX MONTERREY S.A. DE C.V.	Hillview Loft Condominium Block M1-5-38, Jalan Molor, Kampung Istana 83000 Batu Pahat Johor
	Hillview Loft Condominium Block M2-7-174, Jalan Molor, Kampung Istana 83000 Batu Pahat Johor
	Hillview Loft Condominium Block M3-7-327, Jalan Molor, Kampung Istana 83000 Batu Pahat Johor
	Av Las Americas 75, Parque Industrial Advance, 66017 García, N.L.
	Museo1467,Col.Mitras Poniente,C.P.66021 Nuevo Leon Mexico
	Museo1461,Col.Mitras Poniente,C.P.66021 Nuevo Leon Mexico
	Monasterio1431,Col.Mitras Poniente,C.P.66021 Nuevo Leon Mexico
	Monasterio1429,Col.Mitras Poniente,C.P.66021 Nuevo Leon Mexico
	Museo1455,Col.Mitras Poniente,C.P.66021 Nuevo Leon Mexico
	Parroquia1429,Col.Mitras Poniente,C.P.66021 Nuevo Leon Mexico
	Convento1433,Col.Mitras Poniente,C.P.66021 Nuevo Leon Mexico
ESONMEX MONTERREY S.A. DE C.V.	Convento1431,Col.Mitras Poniente,C.P.66021 Nuevo Leon Mexico
	Calle Valle Verde Numero 740 Cerrada Ensenada, Mitras Poniente García Nuevo Leon, C.P 66025
	Aquamarino #128 Parques Diamante En Garza Nuevo León C.P. 66023
	Sombrerete, Numero Exterior 717, Colonia Mitras Poniente, Sector Jerez, García, Nuevo Leon, Codigo Postal 66023
MULTIWIN DE MEXICO S.A. DE C.V.	Blvd La Jolla 4452 Parque Industrial La Jolla, Cp 2252 Tijuana, Bc Mexico
	301-G En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvaterra 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 Salvaterra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604

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

Site	Address
MULTIWIN DE MEXICO S.A. DE C.V.	303-F En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvaterra 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 Salvaterra 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 Salvaterra 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 Salvaterra 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 Salvaterra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	103-G En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvaterra 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 Salvaterra 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 Salvaterra 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 Salvaterra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	301-D En Desarrollo Villas Loma Bonita, Ubicado En La Calle Libramiento Salvaterra 7202, De La Colonia Loma Bonita, De Esta Ciudad De Tijuana, Baja California, C.P. 22604
	Bahia Palmas #3467 Fracc. El Mirador, De Esta Ciudad De Tijuana, Baja California
	En Calle Bajamar Numero 1452-BE Del Fraccionamiento Playas Diamante De La Colonia Playas De Tijuana
	Olas Altas 638 Seccion Coronado C.P. 22504 En Playas De Tijuana
	Huracan #1171 Seco, El Dorado, Playas De Tijuana
	Paseo Ensenada #2991 Tercer Piso, Secc. Costa Hermosa, Playas De Tijuana
	Huracan #1161 Seco, El Dorado, Playas De Tijuana
	Blvd. La Jolla 4452, La Joya 2 Ac Playas, Cp 22525 Tijuana, Bc Mexico
MULTIWIN DE MEXICO S.A. DE C.V.	Bella vista 1233 ER2 SD Istapa C. del agua y bella vista Laderas del mar,
	C. del fuego 988, Traccionamiento Playas Costa Hermosa

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

Site	Address
ESON PRECISION IND. CO., LTD.	9F,,3F.-5 & 12F.-3, No. 2, Sec. 4, Zhongyang Rd., Tucheng Dist., New Taipei City 236, Taiwan
TAIWAN BRANCH(ETW)	
ESON SLOVAKIA A.S.	Ruetgerova 26 851 01 Bratislava Slovakia
DONGGUAN YIHONG PRECISION MOULD CO., LTD.	No. 6, Shatou Xinyuan South Road, Tangxia Town, Dongguan City, Guangdong Province, China
WUXI XINGUAN METAL SCIENCE & TECHNOLOGY CO., LTD.	No. 215, 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	Suites1220, 12/F., Leighton Centre, 77 Leighton Road, Causeway Bay, Hong Kong
HENG XIE ENTERPRISES LIMITED	
BLACKYOTTA INC.	2550 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 Nelk, Rue du Savoir, Cybercity, Ebene 72201, Mauritius
ESON EUROPE S.R.O.	Ruetgerova 26 851 02 Bratislava Slovakia
ESON PRECISION INDUSTRY(SINGAPORE) PTE. LTD.	54 Geylang Lane #03-05 Ruby Land Complex Singapore
MULTIWIN PRECISION IND PTE. LTD.	

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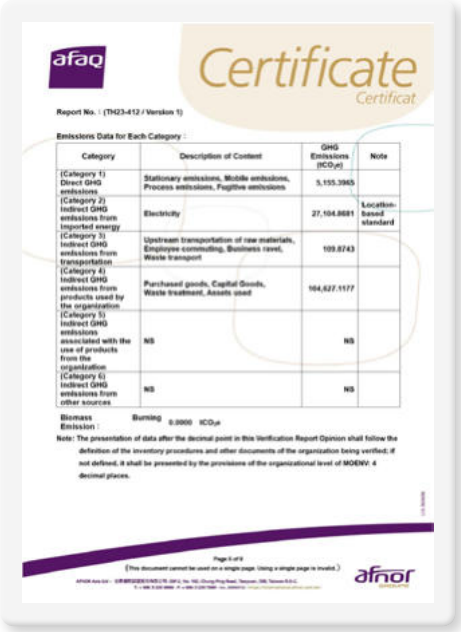
2024 Greenhouse Gas Verification Statement



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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 travel, 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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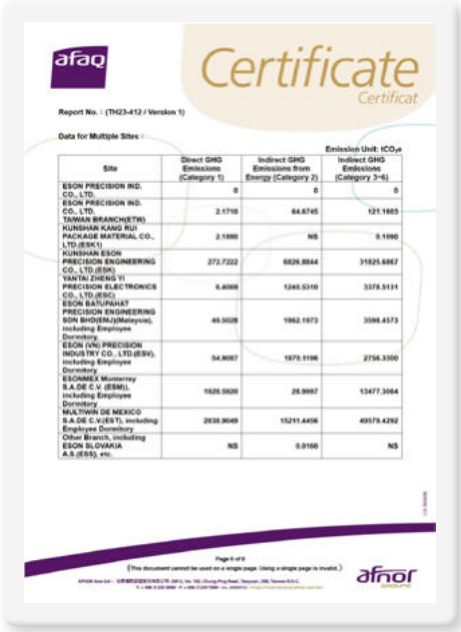

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Report No. : (TH23-412 / Version 1)

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)	6.4088	1248.5310	3379.5131
ESON BATUPAHAT PRECISION ENGINEERING SDN BHD(EMJ)(Malaysia), including Employee Dormitory	49.5028	1062.1973	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. (ESM1), including Employee Dormitory	1626.5920	28.9997	13477.3064
MULTIVIN 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	0.0150	NS

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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:9/6~10, 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

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

Verification Team and Technical Review

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

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.

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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 continue 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

IAF KAB

KAB-QC-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 continue 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

IAF KAB

KAB-QC-04

ISO9001:2015 Quality Management

CERTIFICATE

kiwa

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

Exclusions: 8.3 related to the product design

This certificate is issued in 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: CNMINE**

ISO9001:2015 Quality Management

IATF16949:2016 Automotive Quality Management System

Kunshan ESON Machinery Industry Co., Ltd.

ISO14001:2015
Environmental Management

ISO9001:2015 Quality Management

IATF16949:2016
Automotive Quality Management System

ISO45001:2018
Occupational Health and Safety

IECQ Hazardous Substance Process Management

Third-party Certification Certificates

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

SIRIM QAS INTERNATIONAL

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 00255

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

ISO14001:2015 Environmental Management

SIRIM QAS INTERNATIONAL

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

MALAYSIA

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

ISO9001:2015 Quality Management

SIRIM QAS INTERNATIONAL

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.

CamScanner

ISO45001:2018 Occupational Health and Safety

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

ISOCERT

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

IAF VICAS 067-EMS ISOCERT ISO 14001:2015

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 đầy A, Lô 12 KĐT mới Định Công, Phường Định Công, Quận Hoàng Mai, Thành phố Hà Nội

ISO14001:2015 Environmental Management

ISOCERT

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

IAF 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 đầy 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

KPMG 安侯建業聯合會計師事務所
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網 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等目標，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，以確保報告書所報等之確信標的資訊未存有等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，對與有限確信相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。

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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核關員工，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

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附件一：確信標的資訊彙總表

編號	報告書對應章節	確信標的資訊	適用基準
1	4.4 水資源管理	■ 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，目前涵台北乙、昆山乙廠、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、新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機。 單位：百萬公升(Megaliters) 2025年：取水來源 / 取水管路標 / 所有地區 / 水資源壓力區 協力廠商水取水量 / 淡水 / 310.39 / 292.14 總取水量 / 310.39 / 292.14 註1：水資源統計數據涵蓋范馬為台灣分公司、中國(涵台北乙、昆山乙廠)、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(東莞乙室)，故相關數據為0。 註2：由於昆山唐廠與昆山乙廠共用廠房，故昆山唐廠之相關資訊已納入昆山乙廠之資訊範圍內。 註3：鹽制容量於淡水(≤ 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收水錶進行資料統計，月度結算。 註6：2025年報告書以全集團為報告邊界。	GRI Standards 303-3 取水量
2	4.5 廢棄物管理	■ 本公司依據 ISO 14001 管理程式設立專責管理單位，有效管控廢棄物的來源、產出與管理控制，並針對廢棄物相關的實際與潛在衝擊進行評估分析與回應。2025年廢棄物總產出量為24,211.49公噸，主要因產業特性影響，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，故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，本公司會透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) 2025年：有害事業廢棄物 / 無害事業廢棄物 / 一般廢棄物 / 合計 廢棄物產生：539.25 / 22,764.97 / 907.27 / 24,211.49 註1：廢棄物統計數據涵蓋范馬為台灣分公司、中國(涵台北乙、昆山乙廠)、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(東莞乙室)，故相關數據為0。 註2：由於昆山唐廠與昆山乙廠共用廠房，故昆山唐廠之相關資訊已納入昆山乙廠之資訊範圍內。 註3：2025年報告書以全集團為報告邊界。	GRI Standards 306-3 廢棄物的產生

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編號	報告書對應章節	確信標的資訊	適用基準
3	5.1 人才發展	■ 面對產業急速的變化與革新，乙廠鼓勵同仁進修專業課程，提供多元學習管道，台灣分公司、昆山乙廠、昆山唐廠、越南廠2025年訓練總時數累計9,268.25小時。 2025年：平均上課時數 / 男：總訓練時數 / 人數 / 平均訓練時數；女：總訓練時數 / 人數 / 平均訓練時數；整體：總訓練時數 / 人數 / 平均訓練時數 管理階層：532 / 39 / 13.64 / 76 / 9 / 8.44 / 608 / 48 / 12.67 非管理階層：5,082.5 / 287 / 17.71 / 3,577.75 / 205 / 17.45 / 8,660.25 / 492 / 17.60 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，昆山乙廠、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、昆山乙廠、昆山唐廠、越南廠營運據點員工。 註4：因各廠區營運模式與人力配置各不同，部分廠區法令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。	GRI Standards 404-1 每名員工每年接受訓練的平均時數
4	5.3 職業健康與安全管理	■ 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。 2025年：男 / 女 / 合計 年度職災人數：45 / 32 / 77 年底總員工人數：1,929 / 1,386 / 3,315 依企業 ESG 資訊揭露定義職業災害比率：2.33% / 2.31% / 2.32% 註 1:資料邊界包含台灣分公司、涵台北乙、昆山乙廠、昆山唐廠、東莞乙室、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。	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
5	3.6 供應鏈管理	■ 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。	自訂基準 2025年度之供應商稽核家數

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安侯建業聯合會計師事務所
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Web kpmg.com/tw

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

KPMG

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

No.	Corresponding Section	Subject Matter Information	Applicable Criteria
1	4.4 Water Resource Management	■ 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. Unit: Megaliters 2024 Water Source | Water Quality Indicator | All Regions | Water-stressed Regions Third-party partners' water withdrawal | Fresh water | 310.39 | 292.14 Total water withdrawal | 310.39 | 292.14 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 (1,000m³). 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.	GRI Standards 303-3 Water withdrawal
2	4.5 Waste Management	■ 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 fi**scal year. None of the Group's**	GRI Standards 306-3 Waste generated

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No.	Corresponding Section	Subject Matter Information	Applicable Criteria
2	4.5 Waste Management	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 each 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 (1) 2025: Hazardous Industrial Waste 530.29; Non-hazardous Industrial Waste 23,264.97; General Waste 907.22; Total 24,211.49 Note 1: The disclosure boundary for waste statistics includes the Taiwan Branch, China (Yantai Zhongyi, 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.	GRI Standards 306-3 Waste generated
3	5.1 Talent Development	■ 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. 2025 Average Training Hours: Male — Total Training Hours / Number / Average Training Hours; Female — Total Training Hours / Number / Average Training Hours; All Employees — Total Training Hours / Number / Average Training Hours Management: 510 / 39 / 13.08 — 76 / 9 / 8.44 — 610 / 48 / 12.71 Non-management: 3,862.5 / 207 / 17.78 — 3,577.75 / 205 / 17.45 — 8,668.25 / 492 / 17.64 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.	GRI Standards 404-1 Average hours of training per year per employee

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No.	Corresponding Section	Subject Matter Information	Applicable Criteria
4	5.3 Occupational Health and Safety Management	■ 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. 2025: Number of occupational accidents in the year — Male 45, Female 32, Total 77; Total employees at year-end — Male 1,929, Female 1,386, Total 3,315; Occupational accident rate defined based on the ESG Information Disclosure — Male 2.33%, Female 2.31%, Total 2.32% Note 1: The scope of the data includes employees at the Taiwan Branch, Yantai Zhongyi, 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.	Taiwan Stock Exchange Corporation Rules Appendix 1-10 No.4 Types of, number of employees in and rate of occupational accidents
5	3.6 Supply Chain Management	■ **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.	Number of Supplier Audits in Fiscal Year 2025

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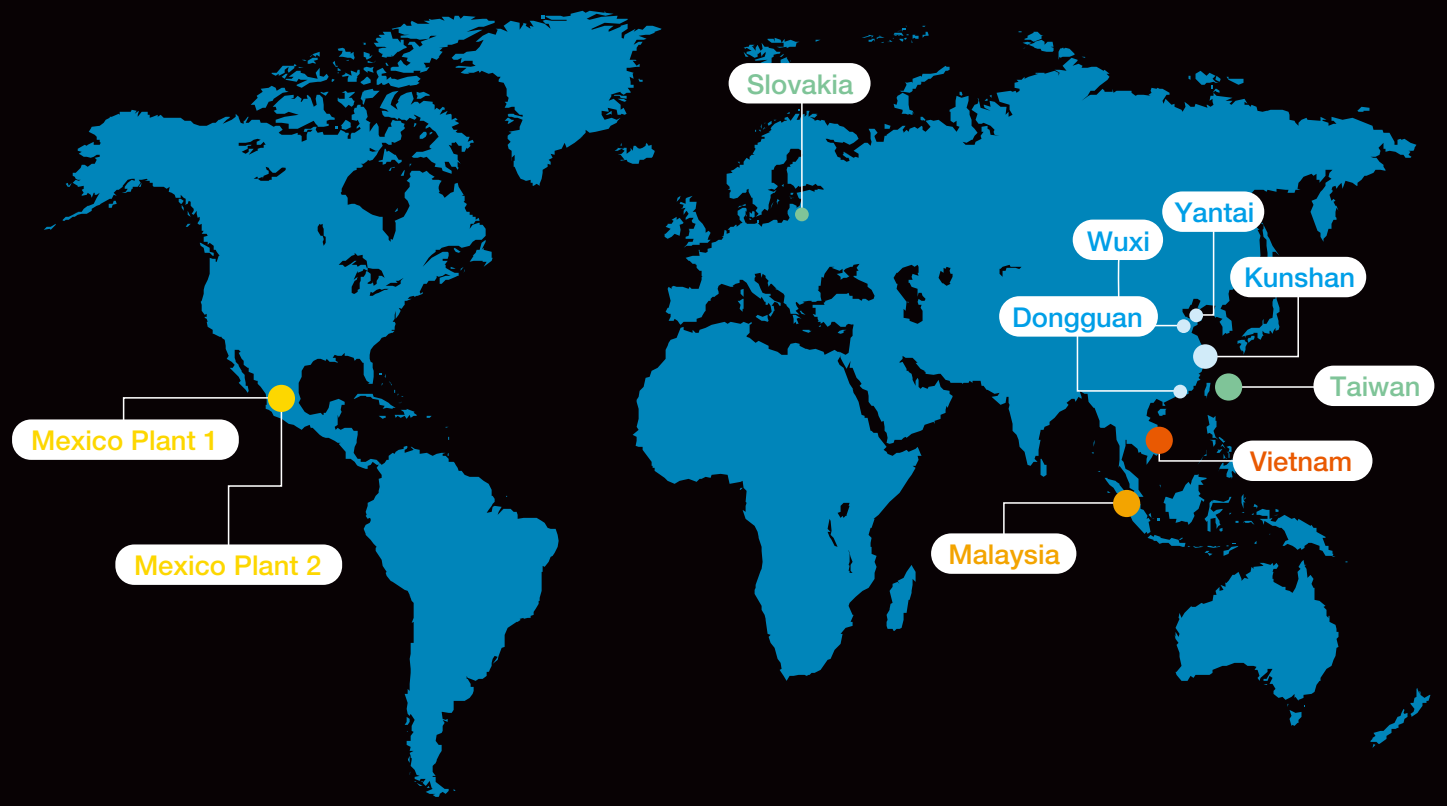

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