

2024 SUSTAINABILITY REPORT

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Basic Information



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1.1 About This Report

1.1.1 Reporting Period

This is Ennoconn Corporation's (Ennoconn) fourth sustainability report, covering its performance, management policies, and objectives in five key areas: governance, products, supply chain, environment, and society for the year 2024 (January 1 to December 31, 2024). When data from subsidiaries and sub-subsidiaries are included, the report refers to the Ennoconn Group. Ennoconn publishes its sustainability report annually, making it available on the official website and the Market Observation Post System.

- Previous report publication date: **June 2024**.
- Current report publication date: **August 2025**.
- Next report expected publication date: **August 2026**.

The reporting period is consistent with the consolidated financial statements. To ensure completeness and comparability, certain sections may include information from before January 1, 2024, or after December 31, 2024, with explanatory notes provided where applicable.




1.1.2 Compliance Standards

This report is prepared in accordance with the GRI Standards issued by the Global Sustainability Standards Board (GSSB), the TC-HW/Computer and Peripherals sector standards published by the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-Related Financial Disclosures (TCFD) framework developed by the Financial Stability Board (FSB).

1.1.3 Boundary and Scope

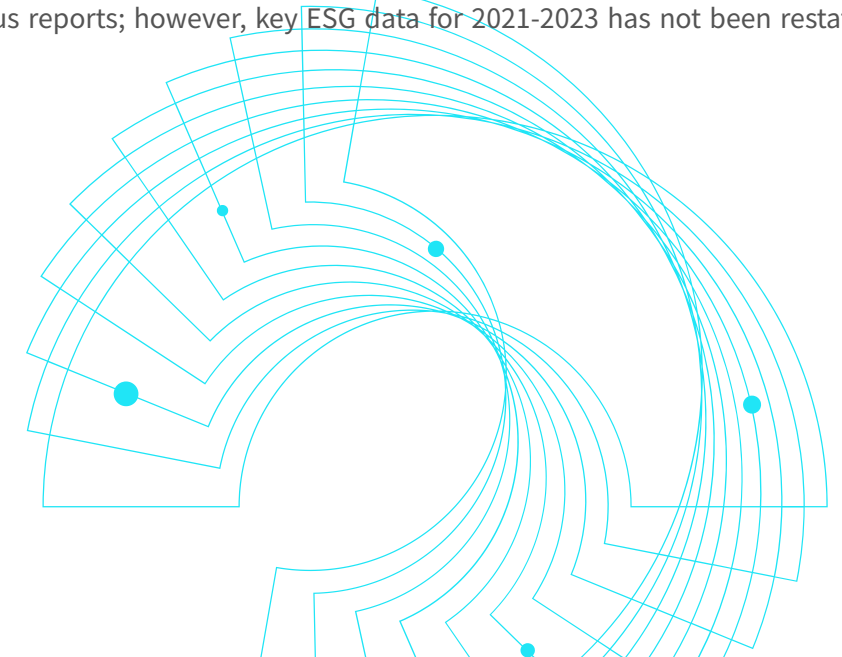
The scope of information disclosed in this report covers Ennoconn and its 14 subsidiaries and sub-subsidiaries: AIS INC, Ennoconn Hungary Kft, Kontron AG, Marketch International Corp., Goldtek Technology Co., Ltd., HighAim Technology Inc., Nanjing Asiatek Inc., Poslab Technology Corporation, Vecow Co., Ltd., Ennotech Vietnam, CASwelll Inc., EnnoRise Corporation, Dexatek Technology Ltd., and Ennoconn (Suzhou) (all subsidiaries and sub-subsidiaries with more than 50% ownership are included).

If the scope of disclosure in any chapter differs from the one outlined above, supplementary explanations will be provided within the respective chapters or below the relevant data charts. The calculation basis for various statistical data in this report is as follows:

	Financial Data	The economic income distribution table uses consolidated financial report data certified by Certified Public Accountants. Unless otherwise specified, all financial data is presented in New Taiwan Dollars (NTD).
	Environmental Data	Greenhouse gas emissions data are compiled in accordance with the ISO 14064-1:2018 inventory standards, primarily based on third-party verified third-party data. If self-reported data are used, they will be clearly noted and explained. Water resources and waste statistics are based on data submitted by each operational site to the respective local authorities.
	Social and Other Data	Data compiled from self-reported statistics of each operational site.

1.1.4 Restatements of Information

This year's sustainability report includes, for the first time, 14 key subsidiaries from the consolidated financial statements, thereby providing important ESG data across various aspects. The reporting boundary differs from previous reports; however, key ESG data for 2021-2023 has not been restated or disclosed.



1.1.5 Internal Control

The Company has established Operating Procedures for Sustainability Report Preparation and Assurance, with the ESG Promotion Office responsible for the overall planning, communication, and integration of the 2024 sustainability report. The four major groups of the 2024 Sustainable Development Committee are responsible for gathering information and drafting the sustainability report. Once the annual sustainability report is completed, it is first review by the four major group members of the Sustainable Development Committee, then undergoes a secondary review by the Chief Sustainability Officer. Following this, it is integrated into the internal audit and control process in accordance with the Sustainability Information Management Measures. Finally, the report is finalized upon approval by the Board of Directors.

1.1.6 External Assurance

After this report was approved and finalized, the ESG Promotion Office engaged an independent third-party verification institution to audit and confirm that it complies with GRI Standards requirements. This year, SGS Taiwan Ltd. was commissioned to perform Type 1 moderate assurance level procedures in accordance with AA1000AS v3 (AccountAbility 1000 Assurance Standard v3). For related assurance methods and results, please refer to Appendix 5: Sustainability Report Verification Statement.

1.1.7 Contact Information

Contact Unit:	Ennoconn Corporation Sustainable Development Committee
Contact Window:	ESG Promotion Office
Phone:	02-55908050
E-mail:	esg@ennoconn.com
Company Website:	https://www.ennoconn.com/tw/ennoconn-corporate-social-responsibility-esr/
Address:	6F, No. 10, Jiankang Rd., Zhonghe Dist., New Taipei City



1.2 Sustainability Strategy and Performance

1.2.1 Message from the Management

As a result of the collective efforts of all employees, Ennoconn achieved a consolidated net revenue of NT\$146.38 billion in 2024. Net income after tax attributable to the parent company of NT\$2.74 billion, with earnings per share of NT\$20.03. Compared to 2023, consolidated revenue grew by 20.3%, while net income after tax increased by 21.18%.

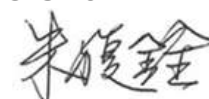
Amid a year marked by significant international and industry shifts, Ennoconn maintained an optimistic outlook to challenges and actively addressed challenges by continuously optimizing its management to strengthen operational performance. In the second half of the year, the Company achieved a breakthrough in its business model, expanding international cooperation by restructuring strategic partnerships with key collaborators, including US client, NCR and Singapore key investment partner, NERA. Both partnerships have now entered the stage of deep product integration and business synergy development. Through the vertical and horizontal integration of partners' technologies and channels, Ennoconn Group is broadening applications across Industrial Internet of Things (IIoT), AI artificial intelligence, information security, cloud data centers, and embedded technologies. These efforts are accelerating Ennoconn's global market expansion and application achievements, enhancing overall order visibility and driving the Company toward the goal of sustaining double-digit annual growth over the next three years.

Ennoconn is committed to strengthening its core business, actively expanding international strategic partnerships, and focusing on developing emerging markets in Southeast Asia as well as innovative technology applications. Through collaboration with smart retail customers, Ennoconn has established sales and service locations in 73 countries and logistics service centers in 24 countries. Recently, Ennoconn has increased its investment in AMR and AGV automation product technology cooperation, delivering smart solution platforms that support customers in advancing smart manufacturing, warehousing and logistics, smart cities, smart buildings, and smart retail. Through its strategic alliance with NERA, Ennoconn is accelerating its expansion into global and Southeast Asian markets by leveraging NERA's network infrastructure, Internet of Things, information security, cloud data centers and other integrated business and services. This integration combines Ennoconn's Industrial Internet of Things (IIoT), AI and embedded technologies with its high-margin ESaaS (Ennoconn Solution as a Service) smart platform integration solutions, significantly enhancing the Company's visibility across global and Southeast Asian markets.

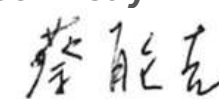
Looking ahead to 2025, Ennoconn is proactively responding to the evolving international landscape, including tariff changes, geopolitical shifts, and the emergence of new trade barriers. Ennoconn's countermeasures include: First, increasing investment in the United States, expanding its organizational structure and talent recruitment for its US branch and subsidiaries. Second, establishing global 3PL supply chain service locations to mitigate the impact of tariffs. Third, deploying localized services worldwide, with R&D, marketing, and manufacturing facilities already in place across China, Europe, the US, Malaysia, Vietnam, and other locations. Fourth, remaining a strong commitment to environmental sustainability by supporting the 2050 net-zero emissions and RE100 green electricity sustainability policies. In product development, Ennoconn will continue to advance its ESaaS smart manufacturing solutions, new energy integration services, and edge AI applications. The management team and all employees remain true to our founding mission—committed, vigilant, and determined to overcome challenges and achieve remarkable results. We sincerely thank all shareholders for their long-standing support and encouragement. The management team and all employees will continue to uphold the mission and responsibility entrusted by our shareholders, striving to embark on a new chapter for Ennoconn while maintaining stable profit growth throughout the year. At the same time, we remain dedicated to implementing corporate governance, risk management, and sustainable development from the inside out. Through this approach, we aim to maximize the value for the Company, shareholders, suppliers, partners, creating a win-win outcome as we embrace the favorable opportunities of the Year of Snake.

With respect,
Good health and all the best.

Chairman
Steve Chu




President
Nelson Tsay



1.2.2 Sustainability Performance



Business Performance

- Commonwealth Magazine - Positioned No. 37 among the Top 2000 Manufacturers
- Taiwan Institute of Directors - Ranked No. 40 in the Foreign Capital Selected Taiwan Top 100, Top 6 Benchmark Enterprises
- National Sustainable Development Awards - Manufacturing Industry Selection Award
- Received the MSCI ESG Rating: BBB in November 2024
- 2024 S&P Global Sustainability Score: 55 points



Sustainable Governance

- 11th Corporate Governance Evaluation in 2024: Second Tier
- 2024 TCSA Corporate Sustainability Report Silver Award
- Passed the ISO 27001 Information Security Management System
- Passed the ISO 9001 Quality Management System
- First-time Obtained ISO 20400 Sustainable Procurement Guidance Certification



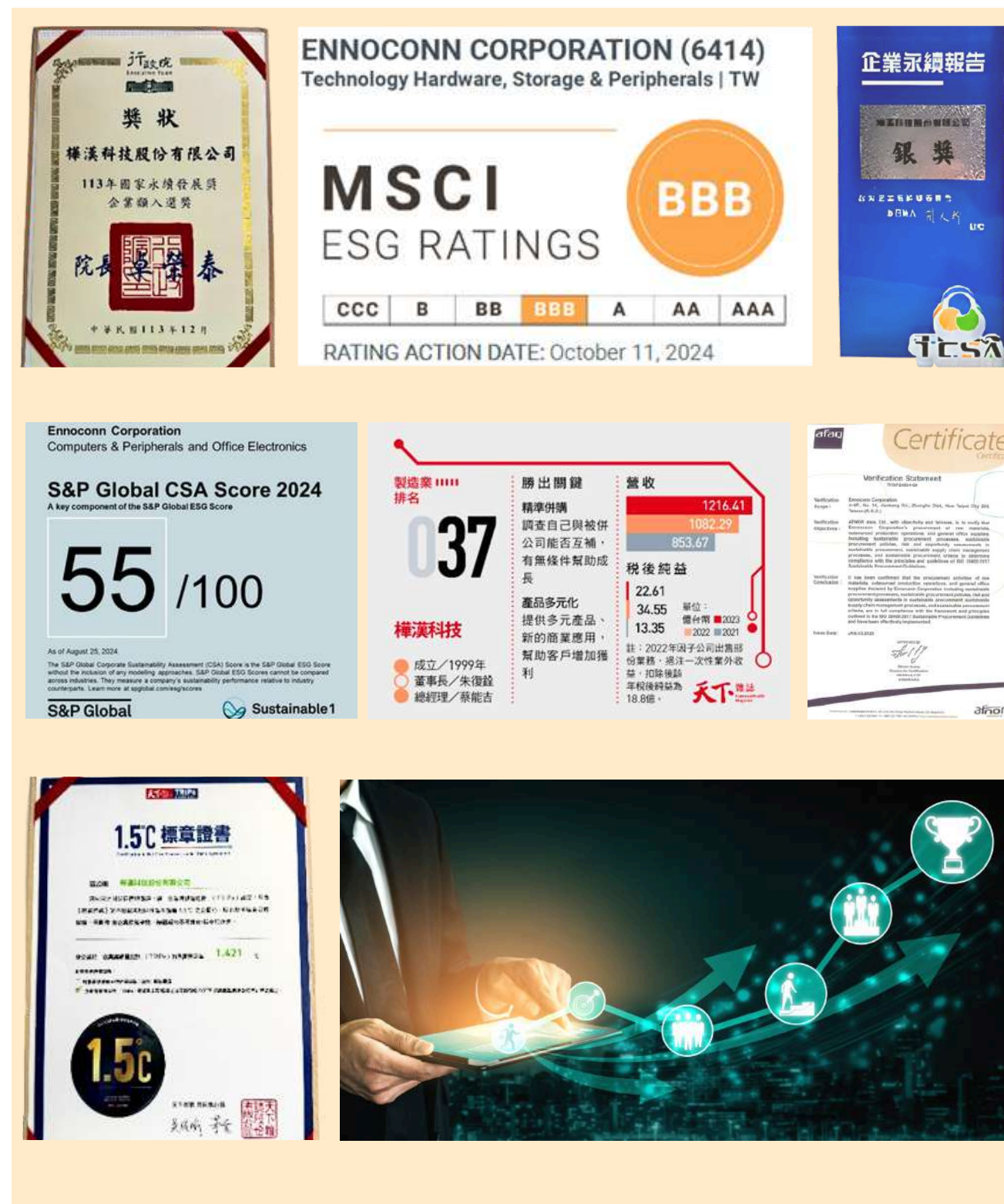
Sustainable Environment

- Commonwealth Magazine - 1.5°C Corporate Carbon Reduction Thermometer: Outstanding Performance
- Ministry of Environment - Supporting Green Office and Net-Zero Green Living
- Approved by SBTi (Science Based Targets initiative) Scientific-Based Reduction Target Review
- Approved by RE100 Renewable Energy Target Review
- Ennoconn (Suzhou) Used 76% Green Electricity in 2024
- Ennotech (Vietnam) Achieved 100% Waste Recycling and Reuse in 2024
- Passed the ISO 50001 Energy Management Systems
- Passed the ISO 14064-1 Greenhouse Gas Verification
- Passed the ISO 14001 Environmental Management Systems



Sustainable Society

- Commonwealth - Joined DEI (Diversity, Equity, and Inclusion) Talent Sustainability Action Alliance
- Passed the ISO 45001 Occupational Health and Safety Management Systems
- Zero Occupational Accidents Throughout 2024



Ennoconn Supports Domestic Cultural Development

Taiwan's society, history, and ethnic groups have come together to create a diverse and rich food culture, including Chinese and Western, Hakka, indigenous, and Southeast Asian flavors. From night markets and food stalls to convenience stores, these cuisines are all integral parts of daily life and identity. With the rapid development of technology and the rise of artificial intelligence (AI), Taiwan's food culture is entering a new phase of industrial smart upgrading and cultural innovation, transforming into a New Taiwan Food Culture defined by experience, customization, localized upgrading, sustainability, and globalization.

In 2025, under the guidance of the Small and Medium Enterprise Administration, Ministry of Economic Affairs, Ennoconn invested over NT\$3 million to organize the AI Food Culture Smart Exhibition in Taipei City. The event supported startups, celebrated Taiwan's food culture, and showcased the performing of arts. The Company also sponsored the participation of the Camphor Tree Elementary School Dance Troupe, known for its commitment to multicultural education and the preservation of indigenous cultural heritage. The troupe performed Amis blessing ceremonies and traditional dances, complementing Wowprime Group's "Eat Well" exhibition to jointly promote food culture and educational exchange. This food culture exhibition attracted approximately 200 participants from industry, government, academia, and research sectors, drew hundreds of visitors, and received extensive media coverage with 54 news reports, highlighting Taiwan's local cuisine and effectively promoting indigenous food culture.



Ennoconn **Chairman Steve Chu** (from left), Taiwan Food Technology Exchange Association **Chairman Hsu, Chung**, the Food and Drug Administration of the Ministry of Health and Welfare, **Deputy Director, Lin, Chin-Fu**, Wowprime Group **President Li, Pi-Shan**, and Wealth Media Group **Chairman Hsieh, Chin-Ho**.

This event focused on the theme of Integration of Taiwanese Food Culture and Technology, aiming to foster a harmonious relationship between the two.

Indigenous Culture Promotion

In response to the government's policy of promoting arts and cultural diversity, Ennoconn specifically invested in inviting the Indigenous Dance Troupe from New Taipei City's Camphor Tree Elementary School to perform at the "AI Food Culture Smart Exhibition," taking action to support the preservation and inheritance of local indigenous culture.

This performance not only embodied the ceremonial spirit deeply rooted in indigenous harvest festivals and their connection to food culture, but also symbolized the emotional bonds between ethnic groups, with food serving as a powerful bridge. This performance not only embodied the ceremonial spirit deeply rooted in indigenous harvest festivals and their connection to food culture, but also symbolized the emotional bonds between ethnic groups, with food serving as a powerful bridge.



Paperless Electronic Sign-in

The event aims to showcase technological advancement and innovation while reducing paper usage and printing waste, thereby lowering carbon emissions and environmental impact, and embodying the principles of environmental protection and sustainable development.



Sustainable Paper Straws

Cattail straws are made from 100% natural cattail, embodying sustainable value from farm to table. They have passed food safety tests in both the US and EU, making them suitable for both cold and hot beverages while remaining durable for up to eight hours. These straws naturally decompose within three to six months, demonstrating innovative practices in energy conservation, carbon reduction, and sustainable dining, bringing warmth and possibilities to environmental protection.



The core concept of the Eat Well exhibition is that every meal deserves to be valued, representing not only respect for food but also thoughtfulness and care for life. Through this exhibition, featuring food delivery robots, guide robots, and smart cocktail machines, visitors can appreciate not only the care that goes into cooking but also understand that eating is not just about filling the stomach or eating quickly. It's about eating mindfully while experiencing a practicable life attitude that makes every meal worthy of proper attention.



The value of Taiwanese food culture lies in its deep connection to human relationships, history, and flavor. Looking to the future, the integration of technology and culture offers an opportunity to reinterpret the history of Taiwanese food culture, shifting from localization to internationalization, using data and innovation to shape a New Taiwanese Food Culture. Technology serves as a bridge between cultural memory and innovative value. Through technology, Taiwanese food culture evolves from tradition to the future, expanding from local roots to global audience. This enables more people to participate in, understand, appreciate, and embrace Taiwanese food culture. It also fosters dialogue between tradition and innovation, transforming everyday eating habits into cultural assets and ushering in a new era of experiencing culture through technology. Through this event, Ennoconn aims to demonstrate that while advancing technology, the Company remains committed to sustainable operations and cultural preservation, realizing the vision of technology with warmth and innovation with empathy.

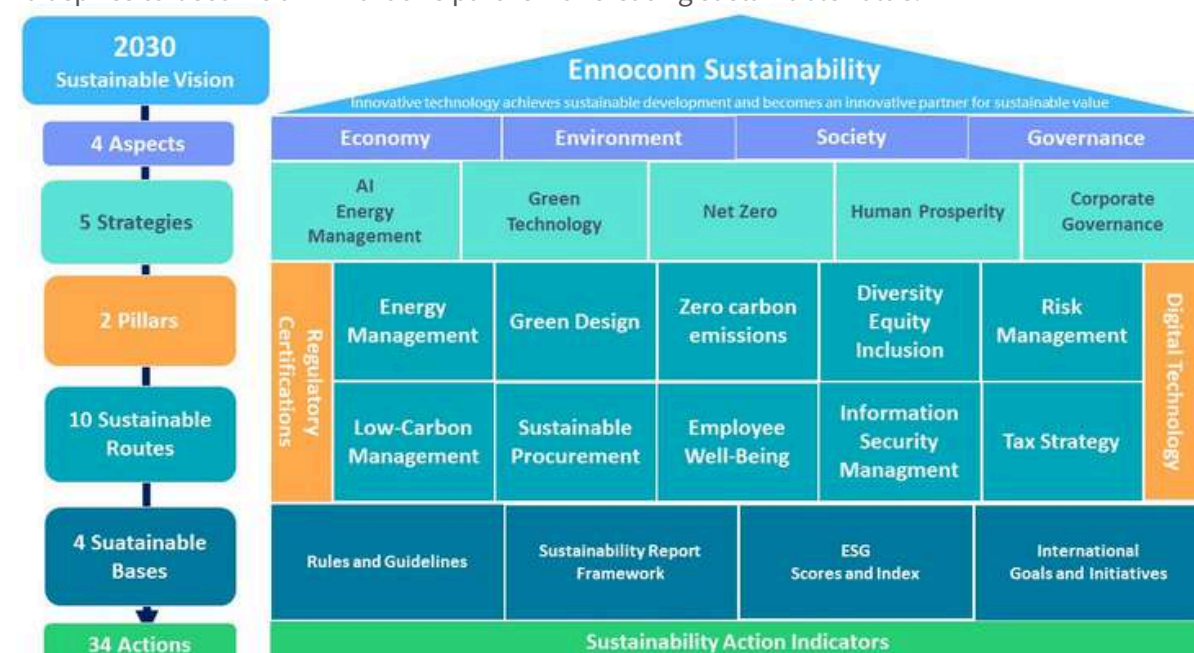


1.2.3 Sustainability Development Strategy

Ennoconn is committed to becoming a global leader in product and technology innovation in the industrial computer market. Adhering to the business philosophy of integrity, mutual prosperity, and sustainable innovation, we focus on five key transformations: digital, AI, energy, cybersecurity, and ESG. We provide integrated software and hardware and combine cloud and network technologies, enable AI-powered intelligent connectivity, and emphasize sustainable innovation, thereby enhancing the Company's ESG performance and creating sustainable value. Ennoconn's Sustainable Development Best Practice Principles, approved by the Board of Directors, serve as the highest-level policy guideline for promoting sustainability. Guided by four key principles: enhancing corporate governance, fostering environmental sustainability, maintaining social welfare, and strengthening corporate sustainability information disclosure, we put sustainable development into practice.

1.2.4 Sustainability Development Vision

Ennoconn is committed to embedding ESG and corporate sustainability management as core pillars of its diversified, multi-faceted business strategy. In terms of product technology, we focus on integrating software and hardware, as well as cloud and network. We also strengthen the integration of resource across technology and products, manufacturing and marketing, and investment and fundraising, developing around three major pillars: ESaaS + ESG + EPS. In the process of corporate survival and sustainable development, profitability and sustainability are equally essential. We strive for operational profitability to generate returns for shareholders and investors, while also promoting environmental sustainability and upholding our responsibility for employees, society, and local communities. Therefore, in addition to the core ESG dimensions, Ennoconn's 2030 Sustainability Development Blueprint includes green business from an economic perspective as a sustainability opportunity. Ennoconn embraces the mission of achieving sustainable development through innovative technology and aspires to become an innovative partner for creating sustainable value.



Two Major Pillars

Regulatory certification plays a critical role in supporting the 2030 sustainability vision, driving by various risks that began with the COVID-19 pandemic in 2020. These include supply chain disruptions, cybersecurity vulnerabilities linked to unsecured remote work, and recent carbon tax expenses from the EU Carbon Border Adjustment Mechanism (CBAM) and the U.S. Clean Competition Act (CCA). The Chief Sustainability Officer leads various departments to address related issues and responses, implement ISO management system, and obtain related certifications. Environmental aspects: ISO 14001 Environmental Management System, ISO 14064-1 Greenhouse Gas Inventory Standard, ISO 50001 Energy Management System (EMS). Social aspects: ISO 45001 Occupational Health and Safety Management Standard. Governance aspects: ISO 9001 Quality Management System, ISO 27001, and ISO 20400 Sustainable Procurement Guidance, which were certified in 2024.

All of these adopt standardized process management to reduce operational ESG risks and fulfill stakeholder expectations. With the support of the digital technology, Ennoconn successfully launched a range of digital ISO management solutions. In response to corporate emphasis for ISO14067 (Product Carbon Footprint), Ennoconn has also developed a dedicated ISO14067 platform, offering one-stop services from consultation to verification. This platform helps customer reduce carbon emissions and enhances their competitiveness within the supply chain. Additionally, it is equipped with robust cybersecurity systems to safeguard stakeholder privacy and data security.



2024 Ennoconn Group's ISO Management System Statistics		ISO 9001	ISO 45001	ISO 14001	ISO 50001	ISO 14064-1	ISO 27001
1	Ennoconn Corporation	✓	✓	✓	✓	✓	✓
2	AIS INC	✓	—	—	—	✓	—
3	Ennoconn Hungary kft	✓	✓	✓	—	—	—
4	Kontron AG	✓	✓	✓	—	✓	—
5	Ennoconn (Suzhou)	✓	✓	✓	✓	✓	—
6	Vecow	—	—	—	—	—	—
7	Nanjing Asiatek Inc.	—	—	—	—	—	—
8	HighAim	✓	—	✓	—	—	—
9	Ennotech (Vietnam)	✓	✓	✓	—	—	—
10	Poslab Technology Corp.	✓	—	—	—	—	—
11	EnnoRise	✓	—	—	—	—	—
12	Dexatek Technology Ltd.	—	—	—	—	✓	✓
13	Goldtek	✓	✓	✓	—	✓	—
14	Marketch International Corp.	✓	✓	✓	✓	✓	✓
15	CASwell	✓	✓	✓	—	✓	✓
Total		12	8	9	3	8	4
Certification Coverage Ratio		80%	53%	60%	20%	53%	27%

Note:

1. "—": Indicates no certification obtained

2. Certification Coverage Ratio: Total / Number of Group Subsidiaries

Four Pillars of Sustainability

Various ESG-related sustainability issues have become a focal point of attention both domestically and internationally. Corresponding disclosure frameworks and indicators demonstrate the direction and outcomes of corporate sustainable management that matter to stakeholders. Beyond its operational business, Ennoconn places strong emphasis on four key areas of sustainability disclosure: reporting frameworks, international goals and initiatives, ESG ratings and indices, rules and guidelines. Under these complex disclosure frameworks, the Chief Sustainability Officer began implemented and supervised three key ESG directions in 2022: sustainability strategy formulation, resource investment, and target setting, and release the Company's first sustainability report in alignment with the GRI Standards. The following year, the second report included TCFD and SASB. In addition, SDGs and ISO Management Systems were integrated into the 2023 report, reflecting Ennoconn's continuous improvement in ESG disclosure practices. In 2024, the report further aligned with IFRS sustainability disclosure standards and expanded the reporting boundary to cover all consolidated subsidiaries and sub-subsidiaries in the consolidated financial statements. This comprehensive approach aims to meet stakeholder expectations and enhance ESG rating scores from institutions like MSCI , S&P Global and Ecovadis.

Regulatory Certification	Corporate Sustainability Spirit	Digital Technology
Environmental Sustainability	Framework of Sustainability Report	Green Transformation
Corporate ESG Information Disclosure	Corporate ESG Information Disclosure	
ISO 14001 Environmental Management	Adoption of GRI, SASB, and TCFD	Smart Energy Management System
ISO 50001 Energy Management		Greenhouse Gas Inventory Platform
ISO 14064 Organizational Greenhouse Gas Emissions Inventory	International Goals and Initiatives	Product Carbon Footprint Platform
ISO 14067 Carbon Footprint Verification (2025 Q4)	Corporate ESG Goals and Initiatives	Smart Energy Storage Platform
Social Responsibility	Join SDGs, RE100, SBTi, and GHG Protocol	Equipment Monitoring and Prediction System
ISO 45001 Occupational Safety and Health	ESG Scores and Indices	Information Security Transformation
ISO 26000 Social Responsibility Guidelines (2025 Q2)	Major International ESG Assessments	Cybersecurity
SA 8000 Social Accountability Standard (2025 Q4)	Join MSCI, S&P Global, Ecovadis, CDP	Application Security
Corporate Governance	Rules and Guidelines	Information Security
ISO 9001 Quality Management System	CBAM	Authentication and Authorization Management
ISO 27001 Information Security System	Starting October 1, 2023, importers must declare the carbon emissions of imported products	Security Monitoring and Audit
ISO 20400 Sustainable Procurement – Guidance(2024 Q4)	Carbon tax and carbon trading will be implemented beginning January 1, 2026	
	CCA	
	Implementation after three readings by U.S. Congress in 2024	



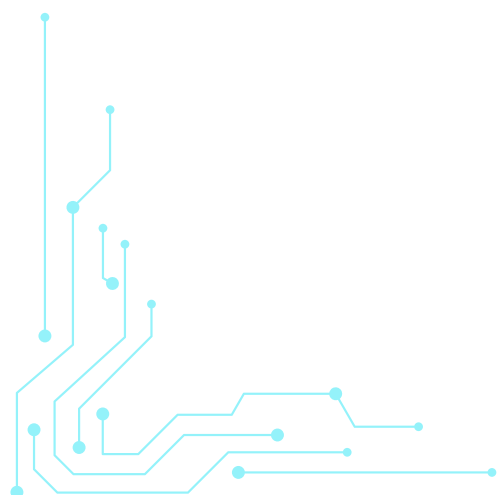
1.3 Stakeholder Engagement

1.3.1 Stakeholder identification

Based on the Company's industry attributes and business model, the ESG Promotion Office aligns with the five principles of the AA1000SES 2015: dependency, responsibility, urgency, influence, and diverse perspectives. Ennoconn identifies groups or organizations that both influence on the Company and are impacted by Ennoconn Technology. Following the identification process, five categories of stakeholders were found to be directly related to the Company, including employees, customers, suppliers, regulatory authorities, and investors. Through a systematic analysis approach, we identify the issues of concern to stakeholders and assess their impact on the Company, serving as the reference foundation for preparing this report. Through information disclosure, we aim to foster effective engagement with stakeholders communicating the Company's efforts in corporate sustainable management, environmental protection, and social prosperity. The stakeholder categories identified in 2024 remain consistent with those in 2023. On November 13, 2024, we submitted reports on stakeholder engagement status and material issues list to the Board of Directors.

1.3.2 Stakeholder Communication

To understand and address stakeholders' concerns, we offer diverse communication channels for regular engagement, allowing stakeholders to provide feedback at any time. This enables us to identify the ESG issues that matter to different stakeholders and respond with appropriate strategies. The communication mechanisms and issues of concern for stakeholders in 2024 are summarized as follows:








Ennoconn Stakeholder Communication Mechanisms and Management Procedures

Steps.	Communication Procedures	Description
1	Stakeholder and Material Issues Identification	The Social Responsibility Group is responsible for gathering issues of concern from relevant stakeholders.
2	Each relevant responsible unit	Feedback from stakeholders is provided to each responsible unit, which formulates response approaches for the issues of concern.
3	Sustainable Development Committee	The Social Responsibility Group compiles the annual stakeholder communication report and submits it to the Sustainability Management Committee at the end of the year, with the Committee reviewing the results.
4	Board of Directors	The stakeholder communication report is submitted to the Board of Directors, which reviews its effectiveness and passes corresponding resolutions.
5	External Disclosure	External disclosures of stakeholder communication are outlined in annual sustainability reports and our official website.



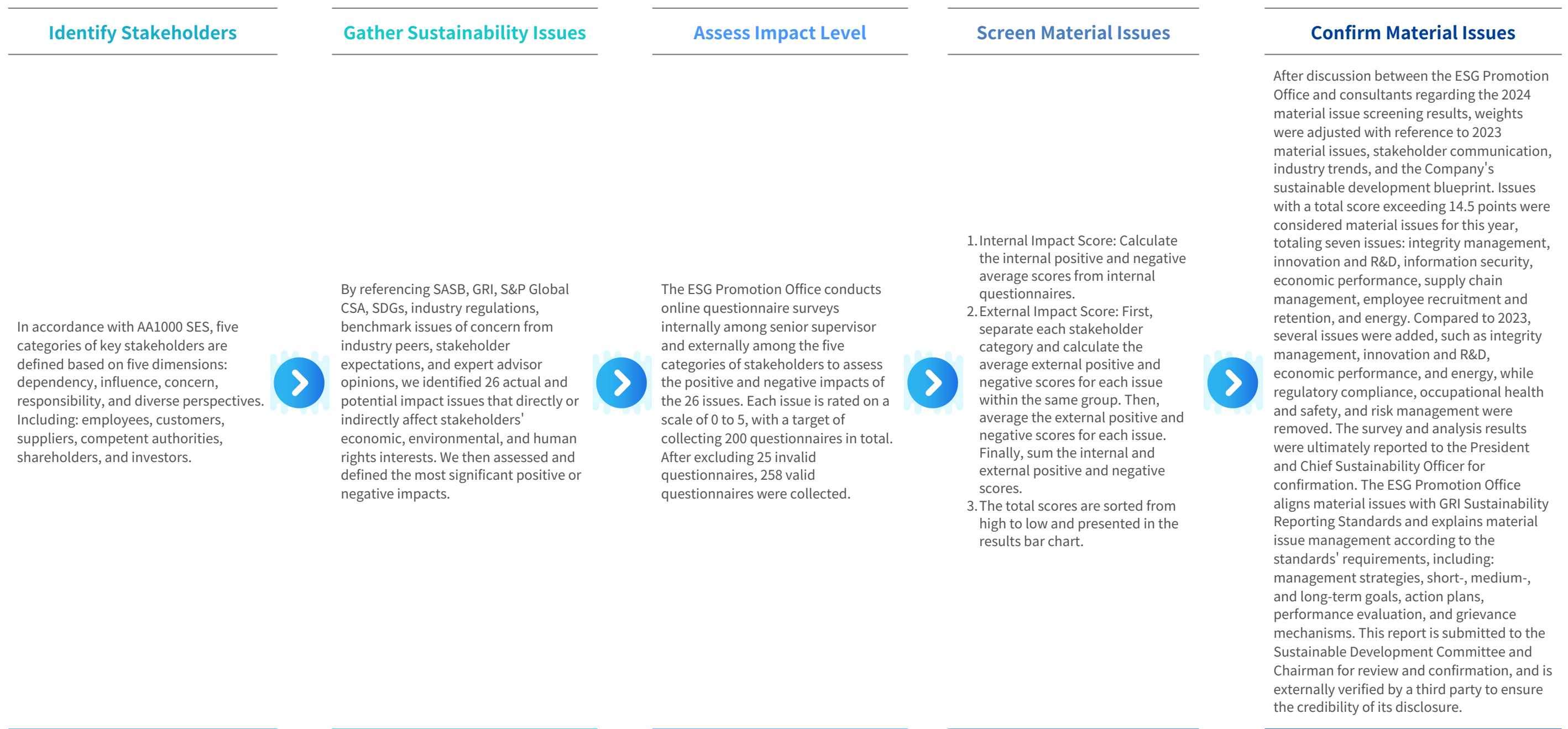
Ennoconn 2024 Stakeholder Communication Report

Stakeholders	Relationship Description	Communication Channels	Communication Frequency	Key Issues of Concern	Responsible Unit	Communication Results	Issue Corresponding Sections
 Employees	Employees are the cornerstone of sustainable development. We are committed to fostering a diverse, equal, and healthy workplace, and to grow together with our employees.	1.Monthly Meeting 2.Supervisor Meeting 3.Labor-Management Meeting 4.Employee Welfare Committee Meeting 5.Company Intranet 6.Training Courses 7.Occupational Health Care 8.Employee Satisfaction Survey	Irregular	Employee Benefits and Remuneration Employee Career Development Employee Diversity and Equality Occupational Safety and Health	Human Resources Department Employee Welfare Committee	1.All-Staff Monthly Meeting (Monthly) 2.Supervisor Meeting (Daily) 3.Employee Welfare Committee Meeting (Monthly) 4.Labor-Management Meeting (Quarterly) 5.On-site Medical Services (bi-monthly visits by occupational nurse and semi-annual visits by occupational physician) 6.Educational Training Courses (Irregular) 7.Internal Information and Announcement (Real-time) 8.Employee Satisfaction Survey (Every 3 years)	6.2.1 6.3.1 6.1.1 6.4.1
 Customers	Global localized customer service and transparent, real-time, and diversified communication channels.	1.Customer Satisfaction Survey 2.Customer Visits and Audits 3.Conference Calls 4.Quarterly Business Review	Irregular	Product Quality and Safety Product Price Competitiveness Delivery Time Customer Relationship Management Customer Privacy Protection	Sales Department	1.Customer Satisfaction Survey Activities: Business Departments 1, 2, and 3 all conduct quarterly customer satisfaction surveys and participate in customer-led QBR activities to report on the overall project progress and future collaboration. A total of three QBR activities were held this year, along with 23 irregular customer visits and audits, both domestic and international. 2.Conference Calls: Business Departments 1, 2, and 3 have regular and ad-hoc weekly conference calls with customer department contacts weekly, totaling 505 calls over the year. 3.A total of three customer-led QBR activities were held this year	3.1.2 3.1.3 2.7.4
 Supplier	Ennoconn aims to establish sustainable partnerships with its partners, continuously providing services that meet stakeholder needs, and jointly promoting corporate sustainable development.	1.Supplier ESG Self-Assessment Form 2.Vendor Evaluation Report 3.Written and On-site Evaluation 4.Supplier Reporting Channel 5.Communication Meeting	Irregular	Sustainable Supply Chain Greenhouse Gas Emissions Integrity Management	Logistics Management Department Procurement Department	1.Carried out written or on-site evaluation of new suppliers in accordance with internal audit and control requirements prior to the first delivery. A total of 21 suppliers were evaluated this year. 2.Conducted quarterly evaluations and guidance for suppliers with transactions, with a total of 228 suppliers reviewed this year. 3.Conducted unplanned audits of suppliers for products involving design changes or DFM discussions, with a total of 59 audits this year. 4.Conduct large-scale communication meetings with each of the five major suppliers once per month, accumulating 46 meetings for each of the five major manufacturers to date (Intel/Kortek/Tovis/Transcend). Conduct quarterly QBR/Seminars and visit manufacturers to understand each manufacturer and market conditions, with a total of 228 supplier QBR meetings this year and 28 large-scale supplier visits for technical exchanges per company.	4.2 5.2.1 2.4.1
 Competent Authority	In addition to complying with relevant government regulations and proactively supporting policy implementation, we foster trust, support, and cooperation from government agencies through transparent, two-way communication.	1.Official documents 2.Email 3.Telephone	Irregular	Corporate Governance Sustainable Development Internal Audit and Control Operating Status	Financial Department Legal Affairs Office Audit Office ESG Promotion Office	1.In 2024, Ennoconn received a total of 139 official letters from regulatory authorities (including the Securities and Futures Bureau, Taiwan Stock Exchange, and Taxation Bureau) and 102 emails sent by the Taiwan Stock Exchange. The Company also maintained irregular telephone contact with regulatory authorities to understand various matters that the Company should comply with and execute in accordance with regulations	2.2 1.2 1.1.5 2.3
 Investors	The Company's investors and shareholders should have fair access to material information. By adhering to the principles of integrity and sustainable operations, we ensure transparent information disclosures and safeguard the rights and interests of shareholders and investors.	1.News Announcements 2.Material Information 3.Investor Conference 4.Shareholders' Meeting 5.Forum 6.Stock Affairs and Investor Relations Contact	Irregular	Corporate Governance Sustainability Strategy Risk Management Implementation Shareholder Engagement Operating Performance	Investor Relations Stock Affairs Division	1.In 2024, a total of 57 emails from investors were received through the investor mailbox. 2.In 2024, a total of three institutional investor briefings, one media exchange meeting, and 20 institutional industry forums were held. 3.In 2024, a total of 42 research reports from both foreign and domestic institutional investors were published. 4.In 2024, Ennoconn issued 38 press releases and achieved a total of 481 media exposures. (including newspapers/magazines/ internet/television).	2.2 1.2.3 2.5.2 2.3

1.4 Material Issues Management

1.4.1 Material Issues Assessment Process

Five Steps for Identifying Material Issues



Material Issues Identification Map

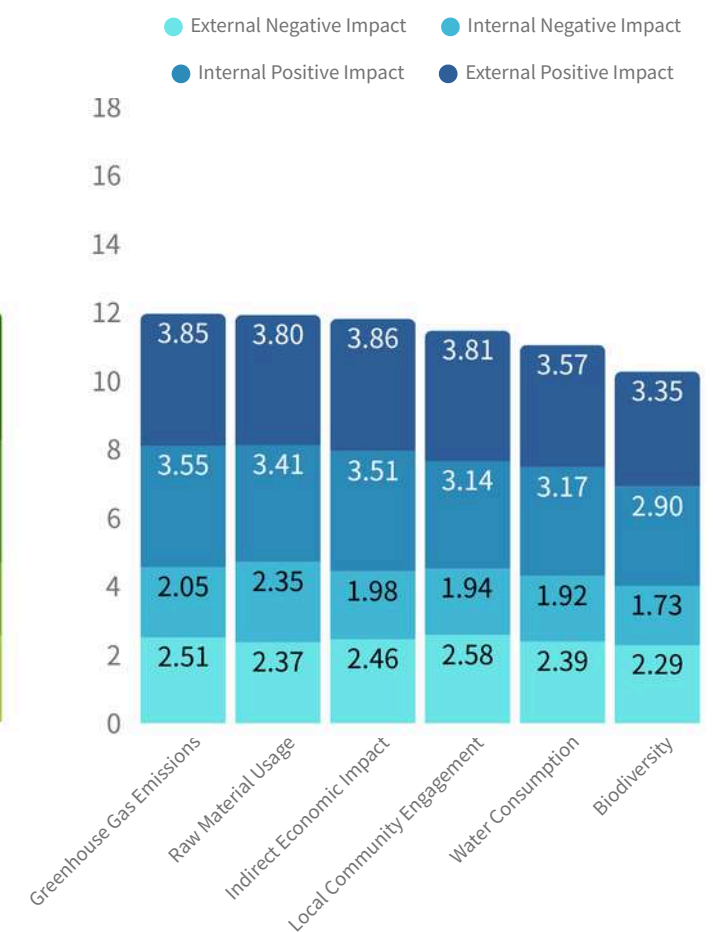
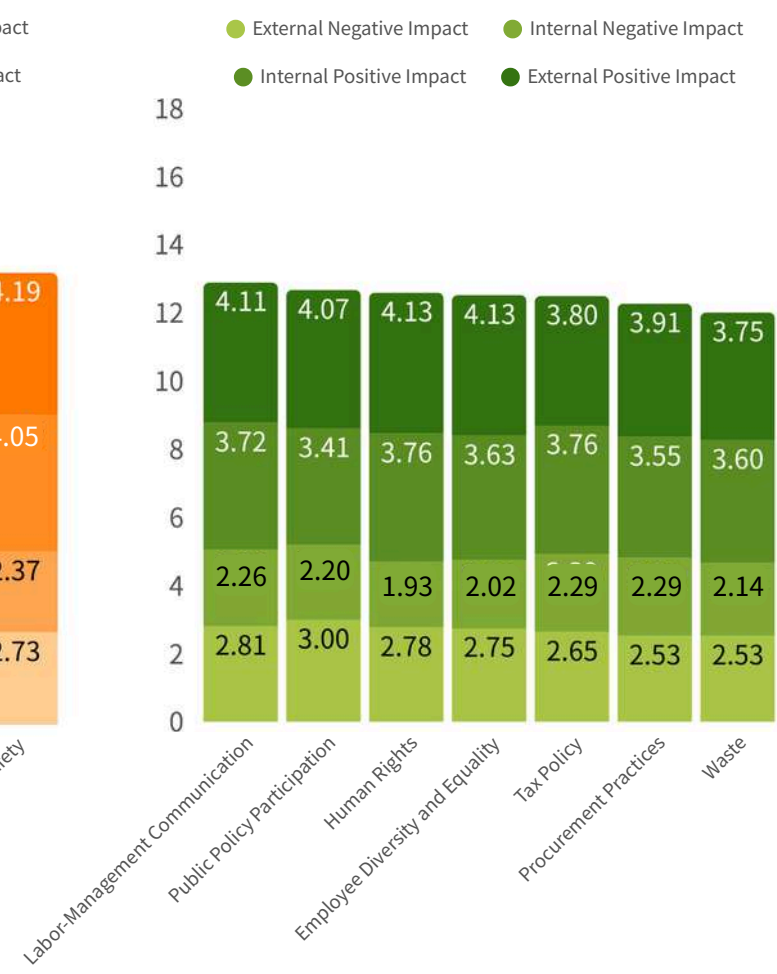
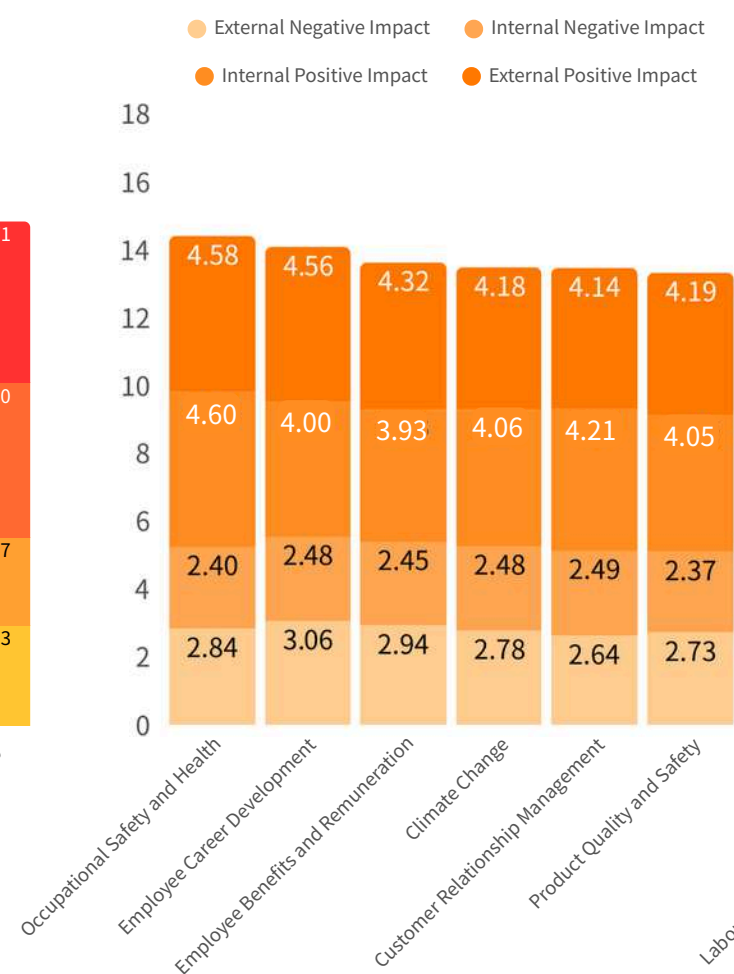
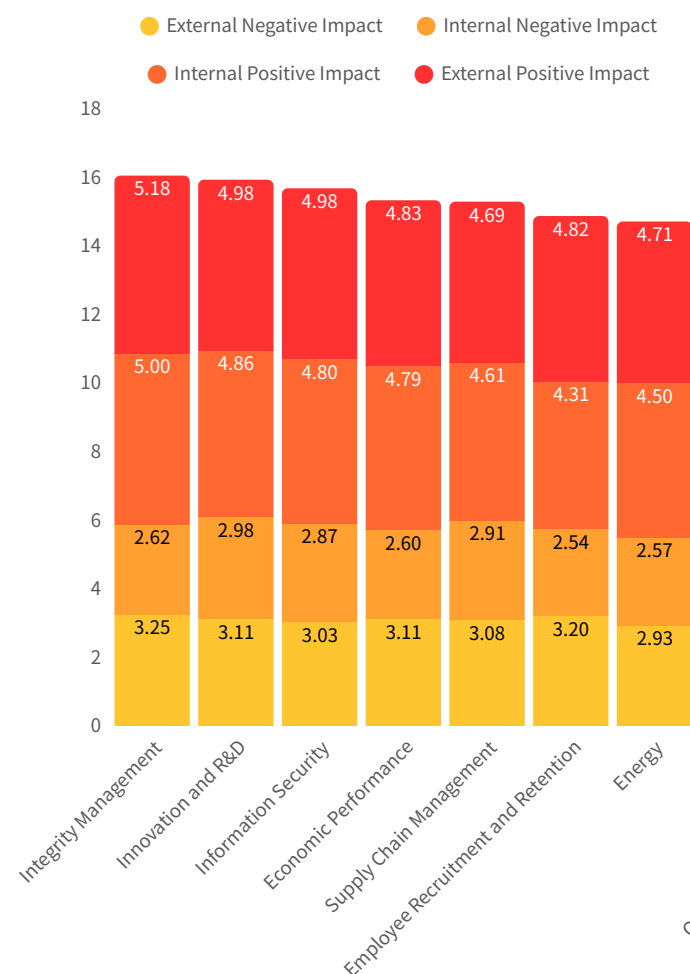
Material Issues Identification Diagram

Material Issues

High-priority issues




Medium-priority issues

Low-priority issues



Impact Level	Material Issue Name	ESG Aspects	Changes in Issues Compared to 2023	Significance to Ennoconn
Material	Integrity Management	G		We uphold the principle of integrity management and value honest partnerships with stakeholders from all sectors. We establish protective regulations and confidentiality clauses in contracts, require suppliers to conduct honest transactions, and prevent corruption and bribery incidents from occurring, in order to protect the rights and interests of stakeholders.
	Innovation and R&D	G		Amid rising climate risks and growing sustainability awareness, we promote green innovation in R&D, strengthen the monitoring of domestic and international regulations, assess product compliance with green standards, and incorporate eco-friendly design concepts during the product development stage, such as energy efficiency, low environmental impact, and recyclability to address environmental issues.
	Information Security	G		We place great importance on the safety and privacy of all stakeholders and operational assets by implementing effective information security measures and equipment controls. This ensures business continuity, enhances customer trust, and maintains regulatory compliance of corporate operations, and minimizes information security risks.
	Economic Performance	G		Steady economic growth is a key indicator of sustainable development and an important concern for investors and shareholders. To achieve sustainable development and meet stakeholder needs, we focus on developing smart industrial control, smart retail, smart gaming, smart home, and smart transportation sectors, expanding into emerging markets across Europe, America, Japan, Southeast Asia, China, and South America to generate stable revenue growth.
	Supply Chain Management	G		Suppliers are important partners for sustainable operations. We implement sustainable supply chain management to reduce operational risks and costs, continuously strengthen sustainable partnerships across the supply chain, implement consistent ESG concepts throughout upstream and downstream suppliers, and strive to deliver the best quality while working together for environmental protection.
	Employee Recruitment and Retention	S		We adhere to people-centered business philosophy, prioritizing diversity and equality in the workplace to ensure that all employees do not face salary disparities based on gender, age, race, religion, or political stance. Low turnover rates and effective talent retention policies not only reduce corporate recruitment and training costs but also boost team morale, helping to attract top industry talent.
	Energy	E		As a key member of the international industrial computer supply chain, we establish energy conservation and carbon reduction targets in compliance with domestic and international policies and regulations, and plan to participate in global initiatives to meet stakeholder expectations.




Impact Level	Material Issue Name	ESG Aspects	Changes in Issues Compared to 2023	Significance to Ennoconn
High	Occupational Safety and Health	S		To fulfill corporate social responsibility and commit to sustainable business goals, we create a higher-quality workplace that protects employees' physical and mental well-being, actively implement and uphold the safety-first development philosophy, and strive to promote the Company's occupational safety and health management system.
	Employee Career Development	S		We prioritize employee development by enhancing capabilities and work quality to meet company and customer requirements, achieve profit targets and shareholder expectations, and ultimately become an industry benchmark.
	Employee Benefits and Remuneration	S	NEW	Prioritizes an inclusive and safe workplace for employees, offering comprehensive welfare and care.
	Climate Change	E	—	We focus on the risks and opportunities arising from climate change issues. By referencing TCFD guidelines and executing climate governance, climate risk impact and likelihood of occurrence are regularly assessed. In addition, we set short-, medium-, and long-term carbon reduction targets and formulate response strategies.
	Customer Relationship Management	S		We place importance on customer development and relationship management, conducting annual satisfaction surveys with key customers and continuously improving high-quality products and services to address customer needs.
	Product Quality and Safety	G		We are committed to delivering safe, stable, and high-quality products by establishing management procedures and methods for customer service, ensuring rigorous and professional quality management, and offering channels for customers to submit suggestions or complaints, which are essential for achieving customer satisfaction.













Impact Level	Material Issue Name	ESG Aspects	Changes in Issues Compared to 2023	Significance to Ennoconn
Moderate	Labor-Management Communication	S	NEW	We value open communication channels and feedback between labor and management, responding to employee inquiries and providing support to ensure effective dialogue, fostering a win-win outcome for both parties.
	Public Policy Participation	S	NEW	We actively engage in public policy and industry activities, participate in planning discussions and value public opinions and societal issues.
	Human Rights	S		We respect and protect human rights, comply with international labor standards, and safeguard workers' rights, which together form the foundation for the Company's sustainable operation. This commitment includes respecting freedom of association, supporting underprivileged groups, prohibiting child labor and forced labor, eliminating employment discrimination, and preventing any human rights violations, while ensuring gender diversity, equality, and fair treatment of all employees.
	Employee Diversity and Equality	S		We prioritize employee human rights throughout recruitment, training, remuneration, promotion, to performance evaluation, all based on the fundamental principle of placing the right people in the right positions, creating a diverse, equal, and inclusive workplace.
	Tax Policy	G	NEW	Multinational enterprises need to formulate comprehensive tax policies that require compliance across the entire group to avoid violations of the law.
	Procurement Practices	G	NEW	We emphasize procurement policies and supply chain management by incorporating sustainability concepts and collaborating with suppliers to protect the environment.
	Waste	E		Ennoconn primarily produces household waste. However, to uphold the Company's environmental protection philosophy, environmental policies and indicators have been established to ensure effective waste management and disposal by all departments and employees.

Impact Level	Material Issue Name	ESG Aspects	Changes in Issues Compared to 2023	Significance to Ennoconn
Low	Greenhouse Gas Emissions	E		As as result of supply chain and domestic and international carbon emission reduction policies and regulations, it's important to identify GHG emission source categories 1 to 3 and set carbon reduction and energy saving targets.
	Raw Material Usage	G	NEW	In line with stakeholder requirements, priority is given to procuring low-carbon, environmentally friendly, and renewable raw materials.
	Indirect Economic Impact	G	NEW	Focus on changes in economic activities that may affect the welfare and long-term development goals of local communities or stakeholders due to operations.
	Local Community Engagement	S		Embracing altruism forms a key foundation for enterprises to attain sustainable development. Through our core smart technology combined with cloud-ground integrated services, we utilize technology to support charitable and educational activities, aiming to expand social impact and associated networks.
	Water Consumption and Discharge	E		Ennoconn doesn't have industrial wastewater from its manufacturing processes, and its office locations are not situated in water-stressed areas. Although the risk of impacting water resource is minimal, due to climate change affecting water supply stability, the Company remains committed to monitoring water consumption with the goal of gradually reducing water usage.
	Biodiversity	E	NEW	In alignment with SDGs on protecting terrestrial ecosystems and valuing biodiversity, we are committed to promoting sustainable forests and preventing biodiversity loss.

1.4.2 Material Issues Impact Management

2024 Material Issues List

Material Issues	GRI Standards	Description of Positive and Negative Impacts and Management Approach Corresponding Sections	Value Chain Impact Boundary			2024 Results	2025 Targets	2030 Targets
			Upstream (Suppliers)	Within the Organization (Ennoconn)	Downstream (Customers)			
 *Integrity Management	205-2 205-3 206-1	2.4	✓	✓	✓	1. The Supplier Code of Conduct ensures suppliers' business practices comply with Ennoconn's sustainability standards. 2. The Procedures for Ethical Management and Conduct Principles was revised on August 13, 2024, employees a safe, healthy work environment with zero tolerance for harassment. 3. Provide customers with honest and high-quality services to maintain good relationships. 4. Maintain ethical management with 0 violations of business ethics, 0 corruption cases, and 0 anti-competitive behaviors.	Strictly adhere to laws and regulations, optimize various management systems in accordance with regulatory requirements, and strengthen supervision to prevent violations of business ethics and integrity.	Gradually strengthen suppliers' and customers' ethical business practices to maintain the goal of 0 violations.
 *Innovation and R&D	306-2	3.1	✓	✓	✓	In 2024, Ennoconn Group maintained approximately 445 patents, continuing its strategic positioning in AI, information security, smart retail, smart healthcare, smart buildings, ESaaS, ESG, and new energy markets, actively promoting green R&D innovation.	Integrate smart technology with cultural innovation and diverse industries to develop innovative products and services, such as smart dining, AI digital humans, and other integrated solutions.	Ennoconn Group actively pursues global patent layout: technology and product upgrades, strengthening smart manufacturing, smart cloud infrastructure, and Internet of Things.
 *Information Security	418-1	2.7	✓	✓	✓	1. Continue to implement ISO 27001 Information Security Management System and obtain third-party independent certification. 2. 0 information security or 0 personal data breach incidents. 3. Adopted EDR antivirus system to promptly intercept viruses at the Vietnam facility. 4. Enhance the availability of core systems 5. Strengthen internal network lateral control to minimize the risk of internal network cybersecurity attacks 6. Establish internal automatic monitoring and reporting mechanisms for information security 7. Establish a vulnerability scanning system for regular detection	1. Maintain the implementation of ISO 27001 Information Security Management System and receive third-party independent certification. 2. Maintain 0 information security and 0 personal data breach incidents. 3. Set up a VPN to monitor online activities.	Establish a centralized remote control system to manage and monitor computer usage across group employees.

Material Issues	GRI Standards	Description of Positive and Negative Impacts and Management Approach Corresponding Sections	Value Chain Impact Boundary			2024 Results	2025 Targets	2030 Targets
			Upstream (Suppliers)	Within the Organization (Ennoconn)	Downstream (Customers)			
 *Economic Performance	201-1 201-2 207-1 207-2 207-3	2.3				The consolidated revenue from the three major business sectors in 2024 include industrial control design, brand distribution, and system integration, totaled approximately NT\$147 billion.	Ennoconn Group actively expands its international presence, focusing on Southeast Asian emerging markets and innovative technology applications. Establish sales and service locations in 73 countries worldwide and logistics service centers in 24 countries.	Ennoconn Group actively promotes ESaaS smart solution platform applications, covering energy management equipment, energy storage systems, smart building management, and ESG energy-saving and carbon reduction technologies, creating greater value for customers and society.
 * Supply Chain Management	204-1 308-1 308-2 414-1 414-2	4.2				1. In 2024, introduced and passed ISO 20400 Sustainable Procurement Guidelines verification. 2. In the first year, nine major suppliers joined Ennoconn's sustainable procurement initiative. 3. For the first time, Ennoconn used video communication to invite suppliers to participate three major ESG joint initiatives.	Two major suppliers were newly added to join Ennoconn's sustainable procurement initiative. Ennoconn held physical supplier conference to strengthen engagement.	All suppliers achieved zero ESG audit deficiencies. 100% of major suppliers signed and agreed to comply with Ennoconn's sustainable procurement policy.
 ** Employee Recruitment and Retention	202-1 202-2 401-1 401-2 401-3 402-1 405-1 405-2	6.1				The Group's total headcount is approximately 11,329 employees.	Collaborated with NYCU (National Yang Ming Chiao Tung University) for campus recruitment of potential talent. Recruited international talent in R&D. Offered employees with diversified competency training and overseas job rotations.	Ennoconn promoted global talent recruitment through centralized management, attracted professionals from various fields, and established a diversified talent database.
 Energy	302-1 302-3 302-4	5.1				Ennoconn invested NT\$5 million to establish the subsidiary EnnoFill Power Co., Ltd., which will accelerate the Group's renewable energy integration efficiency and promote energy transformation and sustainable development. Additionally, Ennoconn passed THE RE100 review, with the group setting targets to achieve energy saving and carbon reduction goals ahead of schedule.	Through EnnoFill Power's green electricity trading platform, Ennoconn and the group's Taiwan subsidiaries planned to prioritize the use of green electricity certificates or invest NT\$10 million in the purchase of sustainable development bonds.	Invested in power generation projects to gradually increase green electricity generation by at least 1,000,000 kWh annually and expanded the conversion and installation of renewable energy facilities to progressively achieve the Group's RE100 targets year by year.

Note:
1. "*": Only discloses Ennoconn's individual data.
2. "***": Partially discloses group subsidiary data.

02

Corporate Governance



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2.1 Company Overview

2.1.1 Basic Information

Ennoconn, founded in 1999 and listed on the stock exchange in 2014, specializes the research, development, and manufacturing of industrial computer products. In recent years, the Company has focused on cutting-edge technologies, such as Artificial Intelligence and Internet of Things (AIoT), cloud management, generative AI, and machine vision, delivering exceptional products and solutions for global industries including smart manufacturing, smart energy, smart retail, smart finance, smart home, security monitoring, smart healthcare, smart parks, smart transportation, smart energy storage, and more. Headquartered in Zhonghe District, New Taipei City, Taiwan, the Company has established global supply chain management centers, R&D service centers, regional manufacturing service bases, logistics and customization service centers, and sales service centers across Asia, Europe, the Americas, and other regions.

Company Name	Ennoconn Corporation
Company Type	TWSE Listed & Corporation
Establishment Date	July 12, 1999
Headquarters Location	4-6F, No. 10, Jiankang Rd., Zhonghe Dist., New Taipei City
Industry Category	Electronic Components and Products Manufacturing
Primary Products or Services	The Company provides AIoT Hardware-Software-Cloud Platform solutions as well as design and manufacturing services for terminal interactive systems. Its core offering is a cloud-ground integrated service platform that delivers one-stop solutions for cloud migration, cloud usage, cloud management, and cloud security. Product equipment includes POS (Point of Sale systems), KIOSK (Interactive Information Service Systems), ATM (Automated Teller Machines), Lottery (Public Welfare Lottery Machines), and HMI (Human Machine Interface).
Paid-in Capital	NT\$1,375,397,200

Company Business Strategy

Ennoconn Group's products and services span key sectors including industrial computers, Industrial Internet of Things, automotive electronics, new energy, smart cities, and smart healthcare, fully demonstrating the Group's hardware-software integration capabilities in technological innovation and market applications. To deepen its global presence, the Group has built industry-leading supply chain, R&D, business, manufacturing, logistics, and sales centers. Through five key transformations in digitalization, AI, energy, cybersecurity, and ESG, Ennoconn leads the new business model of ESaaS (Ennoconn Solution as a Service), continuously driving innovation and upgrades in smart solutions to deliver more efficient, intelligent, and advanced technological experiences to customers worldwide.

Ennoconn has steadily accomplished its long-term goals over the past 25 years by maintaining stable growth in revenue, gross profit, and net profit, upholding a robust operational structure, and enhancing equity returns for shareholders. These efforts form the driven force behind the Company's pursuit of sustainable development for the next 25 years.

Association Memberships

Ennoconn Group actively engages in industry development and sustainable transformation strategies by participating external association and organizational activities to stay informed on the latest domestic and international sustainability trends and related regulations. The Group also contributes to discussions and provides feedback on current regulations and national policies, exchanging insights with industry peers to understand benchmark sustainability practices and performance. Through this, Ennoconn manages sustainability risks and opportunities, maintains innovative competitiveness, and aims to collectively respond to global shifts while elevating industry standards. In 2024, Ennoconn joined six association organizations with an investment of NT\$94,000, listed as follows:

Category	Association Organizations	Members hip Status	Purpose	Fees (NT\$)
Trade associations and other think tank organizations	Taiwan Automation Intelligence and Robotics Association (TAIROA)	General Member	Participate in developing strategies for the intelligent robotics industry and investing resources to promote industrial development, accelerating Taiwan's establishment of a robotics development environment, product and technology development.	5,000
Trade associations and other think tank organizations	Taipei Computer Association	General Member	Engage in technology industry policy planning, and promotion; assist in the division and integration of technology industry resources and enhance the industry's international image.	15,000
Trade associations and other think tank organizations	The Institute of Internal Auditors - Chinese Taiwan	Corporate Member	Enhance the exchange of professional audit information and promote the sound development of domestic internal audit systems.	12,000
Trade associations and other think tank organizations	Taiwan Intelligent Zero Carbon Building Alliance	Director	In response to the challenges and opportunities presented by global climate change and net-zero carbon emissions, Ennoconn is seizing opportunities in the global intelligent zero carbon building market by combining industry forces, integrating the development of intelligent zero carbon application systems, proposing solutions, and driving cross-domain development within the building industry.	12,000
Trade associations and other think tank organizations	Taiwan Internet of Things Association	Chief Advisor	Promote the development of Internet of Things related technologies by collaborating with industries across various fields for joint research and development, promoting domestic IoT innovation, and enhancing the international presence of Taiwan's technological capabilities.	50,000

Amount of participation in associations and organizations in the past Four years

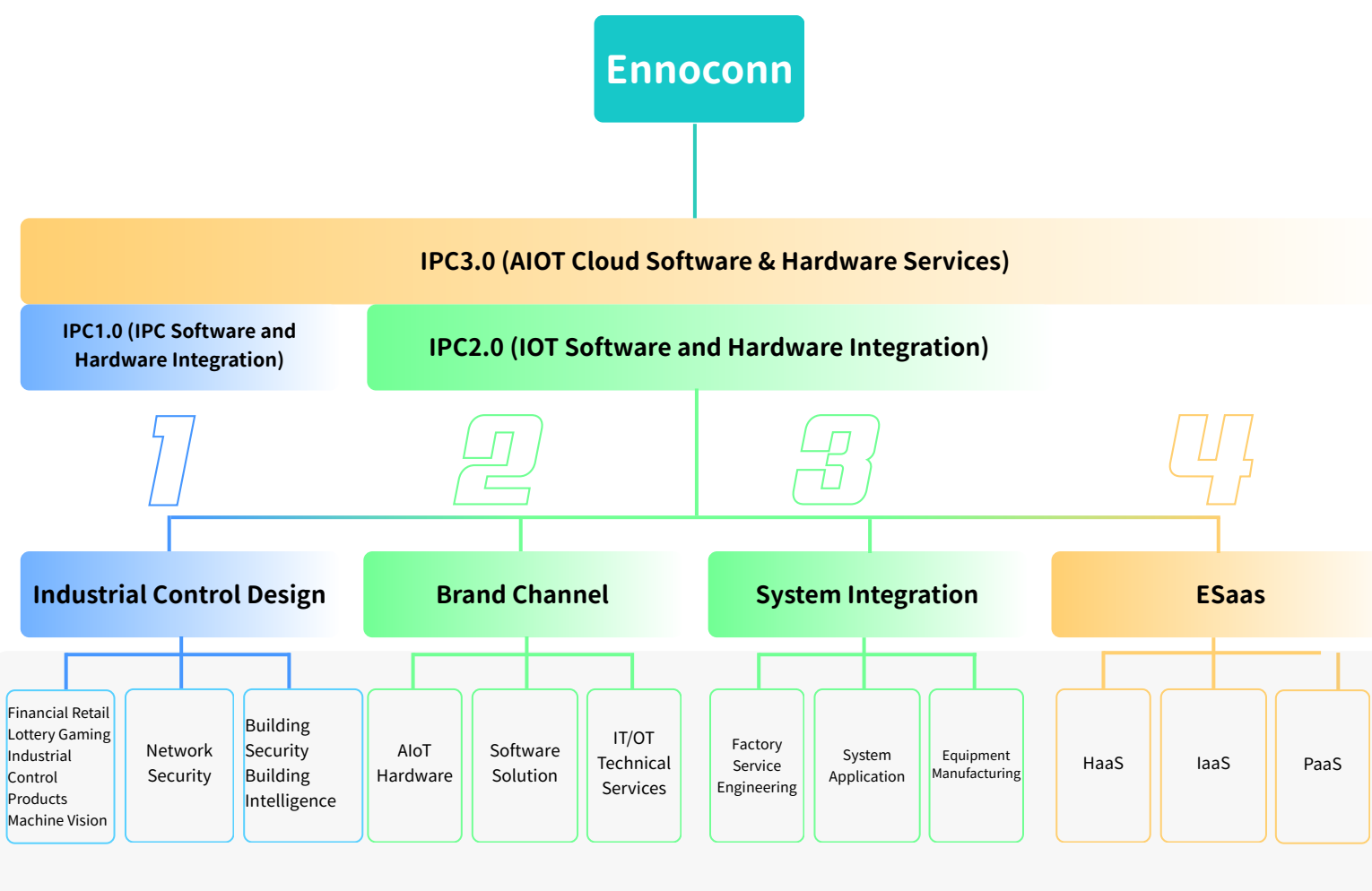
Total Resource Investment Table (Amount: NT\$)	2021	2022	2023	2024
Lobbying, interest representation or similar	0	0	0	0
Local, regional or national political campaigns / organizations / candidates	0	0	0	0
Trade associations or tax-exempt groups (e.g. think tanks)	0	0	171,500	94,000
Other (e.g. spending related to ballot measures or referendums)	0	0	0	0
Donations or other membership fee expenditures	0	0	0	0
Data coverage rate	0%	0%	100%	100%

2.1.2 Operating Locations

Diversified business entity scope

Ennoconn operates globally through three core business entities: industrial control design, brand distribution, and system integration. With the expansion of Edge AI business and growing market demand capacity, the company focuses on core technologies including AI edge computing, cloud-ground integration services, AI smart retail, green energy, and semiconductor facility construction. It continues to deepen the ESaaS (Ennoconn Solution as a Service) platform business, providing energy-saving and carbon reduction solutions for diverse sectors including government, industrial parks, finance, healthcare, manufacturing, and residential areas. The company strengthens its high value-added model of "hardware-software integration, cloud-ground collaboration + subscription services," invests in R&D to accelerate innovation, and actively expands supply chains and international strategic partnerships. It focuses on developing emerging markets such as Southeast Asia and innovative technology application fields, collaborating with smart retail customers to establish sales and service locations in 73 countries worldwide and logistics service centers in 24 countries.

Ennoconn's Diversified Business Entity



Ennoconn's sales are distributed worldwide

73 ↑ Countries

5,000 ↑ System Integrators

250K ↑ Industry Customers

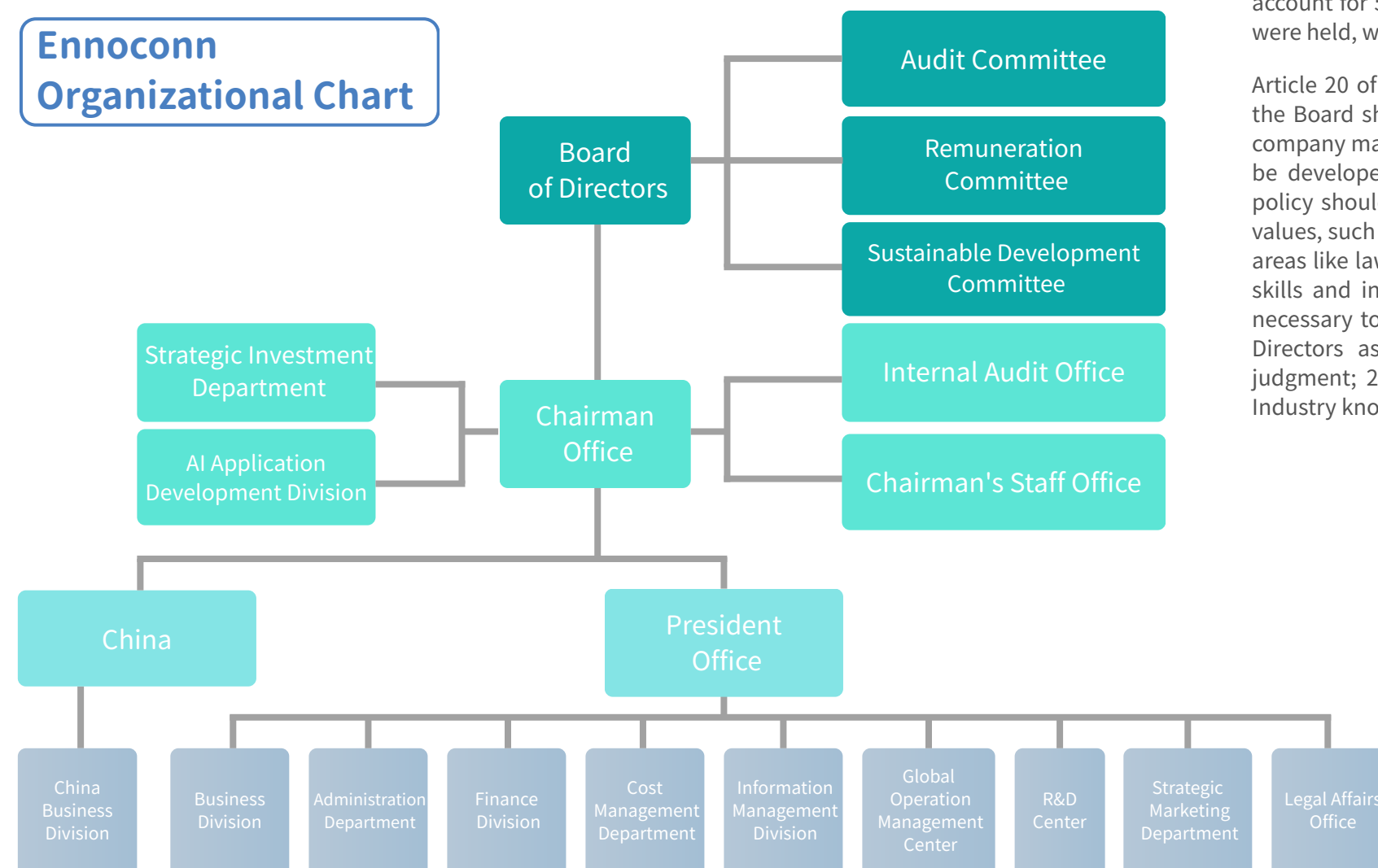
2.2 Governance Structure

2.2.1 Governance Framework

Governance Framework Overview

The Board of Directors serves as the Company's highest governance body, responsible for overall business decision-making. It has established Functional Committees including the Audit Committee, Remuneration Committee, and Sustainable Development Committee to respectively oversee operations, director remuneration, financial statements, and key ESG performance targets. An independent Audit Office has been set up under the Board of Directors to conduct regular audits and report its results to both the Audit Committee and Board of Directors. The current Board of Directors consists of seven directors (including four Independent Directors), with a term of three years and eligibility for re-election. The nomination and selection criteria are based on candidates' independence and the relevance of their professional backgrounds to the Company's operational development, while considering the diversity of the Board of Directors' composition. Currently, among the seven directors (including four female directors), female directors account for 57%. Ennoconn holds quarterly Board of Directors meetings. In 2024, nine Board meetings were held, with an average attendance rate of 98.4%.

Ennoconn Organizational Chart



Board of Directors Member Operations and Composition

The selection of Ennoconn's Board of Directors (including Independent Directors) adheres to the candidate nomination election system in accordance with the [Guidelines for Nomination of Directors](#). All Board members diligently fulfill their duty of care as good managers, formulate the Company's business policies and review financial performance, and ensure that company operations comply with laws and regulations. To improve corporate governance operations and strengthen the Company's competitiveness, the Board of Directors has established Functional Committees, including the Audit Committee, Remuneration Committee, and Sustainable Development Committee to support and improve the Board's operations. An independent Audit Office has been set up under the Board of Directors to conduct regular audits and report its results to both the Audit Committee and Board of Directors. The current Board of Directors consists of seven directors (including four Independent Directors), with a term of three years and eligibility for re-election. The nomination and selection criteria are based on candidates' independence and the relevance of their professional backgrounds to the Company's operational development, while considering the diversity of the Board of Directors' composition. Currently, among the seven directors (including four female directors), female directors account for 57%. Ennoconn holds quarterly Board of Directors meetings. In 2024, nine Board meetings were held, with an average attendance rate of 98.4%.

Article 20 of Ennoconn's [Corporate Governance Code of Practice](#) stipulates that the composition of the Board should consider diversity. In addition to ensuring that directors who concurrently serve as company managerial officers should not exceed one-third of the director seats, a diversity policy should be developed based on the Company's operations, business model, and development needs. This policy should include but not be limited to the following two major aspects: 1. Basic conditions and values, such as gender, age, nationality, and culture; 2. Professional knowledge and expertise, including areas like law, accounting, industry, finance, marketing, or technology, as well as relevant professional skills and industry experience. Board members should possess the knowledge, skills, and qualities necessary to perform their duties. To achieve the goals of sound corporate governance, the Board of Directors as a whole should collectively demonstrate the following capabilities: 1. Operational judgment; 2. Accounting and financial analysis; 3. Business management; 4. Crisis management; 5. Industry knowledge; 6. International market perspective; 7. Leadership; 8. Decision-making.

[Guidelines for Nomination of Directors](#)



[Corporate Governance Code of Practice](#)



The information on the diversity of Board members is disclosed as follows:

Director Name	Basic Information										Industry Experience				Professional Expertise									
	Nationality	Gender	Concurrent Employee of the Company	Age				Years of Service as Independent Director			Industrial Computer	Computer and Peripheral Equipment	Automotive Industry	Finance and Accounting	Business Management	Financial Accounting	Information Technology	Risk Management	Operational Judgement	Crisis Management	Industry Insight	Global Perspective	Leadership	Decision-Making
				Under 50 years old	51 to 55 years old	56 to 60 years old	61 to 65 years old	Under 3 years	3 to 9 years	Over 9 years														
Chu, Fu-Chuan	R.O.C.	Male	✓				✓				✓	✓			✓		✓	✓	✓	✓	✓	✓	✓	✓
Hung, Mei-Huei	R.O.C.	Female		✓								✓		✓	✓	✓		✓	✓	✓		✓	✓	✓
Chang, Chuan-Wang	R.O.C.	Male			✓							✓			✓		✓	✓	✓	✓	✓	✓	✓	✓
Su, Yu-Hui	R.O.C.	Female			✓				✓					✓		✓		✓		✓		✓		
Wen, Miao-Hsin	R.O.C.	Female				✓		✓						✓		✓		✓				✓		
Chan, Hsin-I	R.O.C.	Female		✓				✓						✓	✓	✓				✓				
Tu, Huang-Hsu	R.O.C.	Male					✓	✓					✓		✓				✓	✓	✓	✓	✓	✓

Board Of Directors Performance Evaluation and Training

Ennoconn's Board of Directors has approved the [Evaluation of Board of Directors](#), conducting annual evaluations of the Board of Directors, individual Directors, and Functional Committees. The Board meeting unit distributes self-assessment questionnaires to Board members for self-evaluation, and every three years, evaluations are performed by external professional institutions and expert panels. The results of performance evaluations may serve as reference criteria for future selection or nomination of Directors. Individual Director Performance evaluation results may also serve as reference criteria for determining their remuneration.

Ennoconn arranges relevant annual training courses for Directors covering professional skills, knowledge, and sustainability-related issues to enhance their understanding of legal compliance and governance practices relevant to the Company's operational decisions. In 2024, all seven Directors completed a total of 45 hours of training. In the future, the Corporate Governance Officer will also plan to increase training courses for Directors related to corporate sustainability management.

Board Of Directors Performance Evaluation Mechanism <ul style="list-style-type: none">Annual self-evaluation questionnaireExternal expert evaluation every three years	Enhancement Plan <ul style="list-style-type: none">Arrange professional training coursesStrengthen effective communication between Independent Directors and the Chief Internal Auditor and Certified Public AccountantIncrease Directors' level of participation in company operations
<p>1. Internal Performance Evaluation: In 2024, Ennoconn's Director Self-assessment averaged 93.8 points, the Board self-assessment averaged 99.1 points. Performance evaluations for the committees were as follows: Audit Committee 98.2 points, Remuneration Committee 95.3 points, and Sustainable Development Committee 93 points.</p> <p>2. External Performance Evaluation: To enhance the independence of performance evaluations, Ennoconn commissioned the Taiwan Corporate Governance Association to complete the 2022 external performance evaluation of the Board of Directors and Functional Committee. The Taiwan Corporate Governance Association issued an evaluation report and certificate on January 16, 2023. External performance evaluations are conducted once every three years, so the 2024 external performance evaluation of the Board of Directors and Functional Committee was not executed.</p> <p>3. The Company presented the 2024 Board of Directors and Functional Committee performance evaluation results to the Board on March 14, 2025.</p>	



Director and Senior Management Remuneration Policy

To establish a sound remuneration system for the Company's Directors and senior Managerial Officers, Ennoconn has formulated the [Compensation Committee Charter](#), which was approved by the Board of Directors. Remuneration for Director and senior Managerial Officer includes cash, stock options, profit-sharing equity, retirement benefits or severance payments, various allowances, and other substantial incentive measures. The Remuneration Committee references the payment in the same industry and considers factors such as individual time commitment, responsibilities, achievement of personal goals, performance in other roles, and recent remuneration for comparable positions within the Company. It also evaluates the reasonable alignment between individual performance, the Company's operational results, and future risks, based on the achievement of both short-term and long-term business objectives and the Company's financial condition.

Senior Management Remuneration Linked to ESG-Related Performance Evaluation

To encourage senior Managerial Officers and all employees to prioritize ESG performance, in 2024, the 2030 sustainability vision and its indicators were linked to the short-term and long-term remuneration of the Chief Executive Officer, President, senior managers, and supervisors of ESG-related departments. The long-term incentive performance targets for the Chief Executive Officer and President include financial, customer, and management indicators for the next three years (2024–2026), supporting the formulation of long-term strategies to enhance the Group's competitiveness and profitability. Additionally, sustainability development and learning indicators account for a combined total of 30% of evaluation, reinforcing the implementation and promotion of the four major strategies of the 2030 sustainability vision and ensuring oversight of ESG initiatives to achieve strong performance in both domestic and international sustainability assessments. The overall performance incentive system is as follows:

1. Chief Executive Officer and President: Internal management indicators and sustainability development indicators (40%), learning indicators (10%).
2. Executive Managers and ESG Functional Managers: (1) Sustainability development performance (5-10%) includes sustainable procurement management, promotion of renewable energy, climate risk management, human rights due diligence, and information security management. (2) Learning (5%) includes employee ESG training (climate change issues, carbon pricing, and sustainable procurement guidelines).



Target	Performance Indicators	Description	
		2024	2026
President Chief Executive Officer	Financial Indicators (30%)	Ennoconn Group's financial performance compared to industry performance levels, such as: three rates and three increases. Enhance industry competitiveness, profitability, and budget control.	
	Customer Indicators (20%)	Expand Ennoconn Group's international business presence, focusing on smart city, smart manufacturing, and energy market demands.	
	Internal Management Indicators and Sustainable Development Indicators (40%)	Ennoconn Group's medium and long-term strategy formulation and goal deployment, promoting five major transformations (digital, AI, energy, cybersecurity, and ESG). Implement the four major strategies of the 2030 sustainability vision, emphasizing climate change, green products, sustainable supply chain, corporate governance and human resource costs, and carrying out various ESG initiatives.	
	Learning Indicators (10%)	Strengthen Training for Managerial Competencies and ESG Awareness.	
Senior Managerial Officer (ESG Functional Manager)	Sustainable Development Indicators (5 to 10%)	1. Sustainable Procurement Management 2. Promote Renewable Energy 3. Climate Risk Management 4. Information Security Management 5. Human Rights Due Diligence	1. Green Product Design 2. Low-Carbon Supply Chain Transformation 3. ESG Risk Management
	Learning Indicators (5%)	1. Employee ESG Training (Climate Change Issues, Carbon Pricing, and Sustainable Procurement Guidelines)	1. ESG Training for Employee(Climate Change Issues, Product Carbon Footprint, and Business Continuity Management) 2. Employee Career Development Plan 3. Employee Satisfaction Survey

In 2024, ESG performance targets were set for the first time for employees below senior management level, including learning Indicators (5%) for sustainability or ESG. Through a top-down performance linkage approach, ESG functional supervisors lead their respective units in implementing relevant initiatives, such as executing sustainable procurement policies, promoting the use of renewable energy, and strengthening information security management. In 2026, long-term incentive indicators will be set with green product design and development and low-carbon supply chain transformation as primary goals. Ennoconn places great importance on ESG training for employees. The Administration Department or ESG Promotion Office arranges external consultants or internal training to enhance employees' awareness of key topics such as climate change, carbon footprint, and business continuity management.

Target	Performance Indicators	Description	
		2024	2026
Employees below Senior Managerial Officer	Sustainability or ESG Learning Indicators (5%)	ESG Training (Climate Change Issues, Carbon Pricing, Sustainable Procurement Guidelines)	ESG Training (Climate Change Issues, Product Carbon Footprint, Business Continuity Management)

Conflict of Interest Management

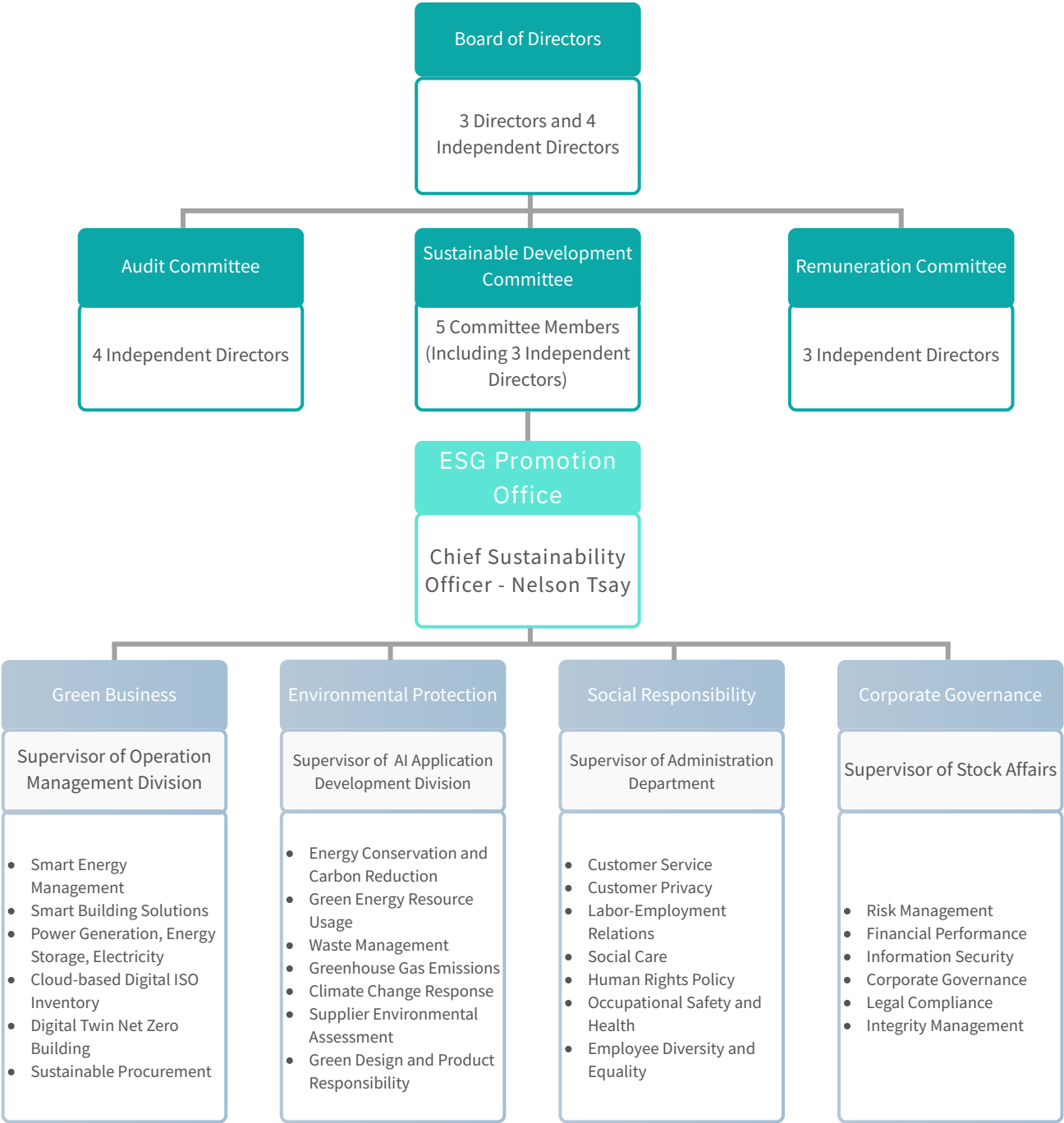
Ennoconn's Board of Directors meeting regulations, as well as organizational charters of the Audit Committee, Remuneration Committee, and Sustainable Development Committee, all include provisions to avoid conflicts of interest. When a Director's proposal involves interests related to themselves, their spouse, blood relatives within the second degree, or companies under the director's control or subordination, they must disclose such interests at the current Board meeting. If the matter may potentially harm the Company's interests, the director is prohibited from participating in discussions and voting, must recuse themselves during discussions and voting, and may not exercise voting rights on behalf of other directors. The names of relevant Directors, explanations of important content, and recusal circumstances are all recorded in the meeting minutes. Directors and Managerial Officers must complete annual related party transaction declarations, with results reported to the Audit Committee.

2.2.2 Functional Committee

To improve oversight and strengthen management, Ennoconn's Board of Directors has established the Audit Committee, Remuneration Committee, and Sustainable Development Committee. Except for where laws require independent authority, Functional Committees are accountable to the Board of Directors and must submit their proposals to the Board for reporting or resolution.

Sustainable Development Committee

On June 23, 2022, Ennoconn Corporation's Board of Directors approved the establishment of the Sustainable Development Committee as the Company's highest-level internal dedicated unit for sustainable development. The Sustainable Development Committee consists of the Chairman, three Independent Directors, and the President as Chief Sustainability Officer as committee members. The Sustainable Development Committee has established the Sustainable Development Committee Charter, which was approved by the Board Of Directors, defining the rights, responsibilities, and obligations of the committee. The committee is primarily responsible for managing, deciding on, and supervising major ESG governance strategies related to company operations, policy implementation effectiveness, and goal achievement rates. The committee reports execution results to the Board of Directors twice a year on a regular basis. Under the committee, four executive groups are established based on their functional responsibilities: Corporate Governance, Social Responsibility, Environmental Protection, and Green Business. The Chief Sustainability Officer serves as a committee member and appoints four department supervisors as leaders of each group. These executive groups are responsible for identifying major ESG issues related to company operations, formulating management strategies and goals, and preparing annual sustainability reports. The Chief Sustainability Officer regularly reviews each group's execution performance and progress toward goals and reports to the Sustainable Development Committee twice a year.



2024 Sustainable Development Committee and Board of Directors Communication Matter

Meeting Date	Major Matters Communicated with the Board of Directors	Major Recommendation s by the Board of Directors	ESG Committee Resolution Results	Board of Directors Resolution Results
November 13, 2024	2024 Stakeholder Communication Status	None	Unanimously approved by all attending committee members	Unanimously approved by all attending Directors
November 13, 2024	2024 Sustainable Management ESG Operations and Implementation Report	None	Independent Directors recommended that the next report should include detailed methods for achieving initiatives and specific action plans, along with carbon reduction actions already implemented by the Group	Unanimously approved by all attending Directors
November 13, 2024	2025 ESG Implementation Targets	None	The Chairman directed the Company to meet the regulatory requirement for completing Phase 1 of the IFRS Sustainability Disclosure Standards by the fourth quarter of 2026, one year ahead of schedule	Unanimously approved by all attending Directors
November 13, 2024	2024 Q3 Greenhouse Gas Inventory Report and 2025 Greenhouse Gas Emission Targets and Implementation Measures	None	Unanimously approved by all attending committee members	Unanimously approved by all attending Directors



Sustainable Development Committee Implementation

In 2024, the Sustainable Development Committee held two meetings, achieving an average member attendance rate of 100%. Four major matters were communicated with the Board of Directors, mainly including the 2024 stakeholder communication, the 2024 sustainable management ESG operation and implementation report, the 2025 ESG work execution targets, the 2024 Q3 greenhouse gas inventory report, and the 2025 greenhouse gas emission targets and implementation measures. Please refer to the table below for related resolutions.

Main Directions and Objectives of the Implementation Team	Corporate Governance	Social Responsibility	Environmental Protection	Green Business
Work Direction	<ol style="list-style-type: none"> Corporate Governance Operations Convene Board of Directors and Functional Committee Maintain Information Security 	<ol style="list-style-type: none"> Care for Employee Welfare and Benefits Foster a Diverse, Friendly, and Inclusive Workplace Support Social Welfare Activities 	<ol style="list-style-type: none"> Implement Corporate Environmental and Energy Policies Achieve Corporate Energy Conservation and Carbon Reduction Goals Implement ISO Environmental Management Systems 	<ol style="list-style-type: none"> Promote Energy Management System (EMS) Promote Green Technology Solutions
Short-term Goals—2025	<ol style="list-style-type: none"> Remain top two-tier performance in Corporate Governance Evaluation by 2025 Hold the 2025 Annual Shareholders' Meeting with video-assistance Complete the establishment of three information security platforms by 2025 Continue sustainable procurement management based on ISO 20400 in 2025 	<ol style="list-style-type: none"> Sustain competitive salary in the market Strengthen English proficiency of key talent Support work-life balance and health-related course activities Enable APP services to provide real-time care for employees' physical and mental well-being Complete third-party verification of ISO 45001 management system Strengthen the Company's DEI workplace environment 	<ol style="list-style-type: none"> Complete third-party verification of ISO 14001, ISO 50001, and ISO 14064-1 by 2025 Reduce carbon emissions from energy consumption by 3%-5% in 2025 compared to 2024 	<ol style="list-style-type: none"> Strengthen energy management efficiency Achieve low-carbon economic scale Cloud AI digital ISO inventory system Continue sustainable procurement management based on ISO 20400 in 2025
Medium to long-term goals—2030	<ol style="list-style-type: none"> Improve corporate governance Cultivate a risk management culture Enhance information disclosure Ensure information security 	<ol style="list-style-type: none"> Improve talent acquisition and retention Conduct employee satisfaction surveys Perform human rights due diligence Strengthen global talent management expertise and effectiveness Support local arts, culture, and film industry Promote industry-government-academia collaboration programs 	<ol style="list-style-type: none"> Implement ISO 14067. Plan to purchase sustainability bonds. Ennoconn standalone entity uses 50% green electricity. 	<ol style="list-style-type: none"> Alongside using green electricity usage, investing in energy generation, storage, and conservation equipment Utilize digital twin technology to achieve zero carbon emissions

Remuneration Committee

To establish a sound remuneration system for Directors and Managerial Officers, Ennoconn evaluates the fairness and reasonableness of their operational performance and remuneration. Therefore, the Board of Directors has approved the [Compensation Committee Charter](#) and established a Remuneration Committee under the Board, which includes at least one Independent Director as a member. Currently, all three members of the Company's Remuneration Committee are served by Independent Directors. In 2024, a total of four meetings were held, with 100% attendance rate by all committee members.

Audit Committee

The Audit Committee assists the Board of Directors in supervising the quality of the Company's accounting, auditing, financial reporting processes, and financial controls, and submits evaluation results to the Board for discussion. Ennoconn's Board Of Directors has approved the [Audit Committee Charter](#) and established an Audit Committee, with Independent Directors serving as committee members, one of whom serves as the convener, and at least one member possessing accounting or financial expertise. The committee holds at least one meeting per quarter. Currently, the Company's Audit Committee consists of four seats. In 2024, a total of nine Audit Committee meetings were held, with 100% attendance rate by all committee members. Ennoconn's Chief Internal Auditor regularly holds separate communication meetings with all Independent Directors to report on and discuss the implementation of the Company's internal audit and controls. In 2024, Independent Directors and the Chief Internal Auditor held a total of six separate communication meetings. Additionally, in 2024, Independent Directors also held two separate communication meetings with Certified Public Accountants. During these meetings, the Certified Public Accountants not only presented the review or audit results of financial reports but also conducted regulatory updates and engaged in opinion exchanges.

[Compensation Committee Charter](#)



[Audit Committee Charter](#)



2.3 Economic performance

Material Issues Impact Assessment and Management Approach

Impact Assessment	Positive: Strengthen the Company's economic growth momentum, provide stable remuneration for employees, increase shareholders' and investors' willingness to invest, and steadily create corporate value year after year.
	Negative: Operating losses or revenue falling short of expectations could damage the Company's reputation and affect operational flexibility. This may undermine stable benefits for shareholders, employees, and the value chain, resulting in a loss of trust and support from stakeholders.
Policies and commitments	Committed to creating increasing economic value each year to reward shareholders, investors and other stakeholders.
Responsible unit	All units of Ennoconn Group
Management actions	Prevention and Mitigation: Optimize company financial structure
	Impact Management: Strengthen the linkage between Key Performance Indicators (KPIs) and company revenue and profitability targets, regularly conduct agile assessments of short-, medium-, and long-term goal execution effectiveness, and provide strategic feedback and rolling reviews.
Action Tracking	Resources and Actions: Continuously improve relevant operational regulations and systems, and continuously implement risk assessment mechanisms.
	Goal: Build a solid operational foundation.
	Were previous actions effective: Yes
	Lessons learned: Maintain or improve existing actions.
	Stakeholders include: All Ennoconn Group employees, shareholders, and investors Stakeholder Communication Channels: Investor conferences, shareholders' meeting annual reports, sustainability reports, monthly meetings

2.3.1 Economic Value

Each fourth quarter, departments prepare budgets for the following year. The management department consolidates budgets or targets for sales, production, procurement, and personnel expenses, and prepares projected income statements, balance sheets, and cash flow statements for submission to the President for review. At the first Board of Directors meeting of the following year, the Chairman or a designated representative reports the results of budget preparation, which are then approved by Board of Directors resolution.

Each month, the Finance Department consolidates current financial statements and compares them with budgets and previous operating conditions, submitting them to the President for discussion and review of operational policy improvements. Ennoconn's quarterly consolidated financial statements, annual consolidated financial statements, as well as its Parent Company Only Financial Statements, are published on the Company's official website and the Market Observation Post System. In 2024, Ennoconn's consolidated revenue was NT\$146.4 billion, an increase of NT\$24.7 billion from the previous year, representing a growth of 20.34%.

Ennoconn's Consolidated Financial Performance Over the Past Four Years	2021	2022	2023	2024
Operating Revenue (NT\$)	85,367,035	108,228,533	121,640,976	146,383,720
Net Income (Loss) Before Tax (NT\$)	3,534,329	3,709,274	6,915,695	7,633,179
Net Income (Loss) After Tax (NT\$)	3,352,124	10,212,093	5,403,382	6,131,781
Earnings (Loss) Per Share (NT\$)	13.91	32.62	19.01	20.03
Cash Dividends (NT\$/Share)	7	12.75	11.41	12.2

Note: The 2024 cash dividends were approved by the Board of Directors on March 28, 2025, and are subject to approval by the Shareholders' Meeting.

Economic Value	Item	2024 (NT\$)	Notes
Direct Economic Income	Ennoconn Parent Company Individual Revenue	5,334,540,000	-
Direct Economic Value Generated		5,334,540,000	Operating Revenue
Economic Distribution	Operating Costs	4,215,695,000	Operating Expenses
	Employee Salaries and Benefits	383,988,000	Employee Salaries + Labor and Health Insurance + Retirement + Other Employee Benefits
	Interest Payments	29,697,000	Interest Paid
	Tax Payments	438,527,000	Income Tax Paid
	Community Investment	0	-
Distributed Economic Value		5,038,206,000	-
Retained Economic Value		296,334,000	-

Note: Retained Economic Value = Direct Economic Value Generated – Distributed Economic Value

2.3.2 Tax policy

Tax Policy

The Company complies with the tax regulations of the countries in which it operates and adheres to the tax planning guidelines issued by the Organization for Economic Cooperation and Development (OECD). We formulate tailored tax strategies for each tax jurisdictions and establish reasonable pricing principles within the Group based on functions and associated risks to fulfill our tax obligations. To effectively manage tax policies and risks, the Chief Financial Officer evaluates, identifies, and manages tax risks that may arise from changes in tax regulations and operational activities in various countries, conducting appropriate measurement, management, and control. The Company's sustainability strategy seeks to strike a balance among corporate governance, environmental governance, and social governance, thereby fostering effective communication with stakeholders. Its tax management aims to reduce audit risks and tax risks while retaining sufficient and reasonable tax burdens in each tax jurisdiction of the Group.

Ennoconn Tax Strategy and Management Policy

Highest Tax Governance Authority	Board of Directors
Tax Execution Unit	The Finance Division conducts irregular discussions on the Company's tax strategies and tax risks and is responsible for daily tax administration and filing practices.
Tax Audit Unit	The Internal Auditor Office conducts annual reviews of tax processing procedures, filing procedures, internal control systems, and compliance with tax regulations.
Tax Regulatory Compliance	Filing and paying taxes in accordance with local regulations and standards requirements.
Tax Strategy	1.Compliance with relevant tax laws and legislative spirit in all operating locations. 2.Not transferring the profit value created by the Company to low tax rate regions. 3.The Company takes tax implications into account in all important operational decisions. 4.Transactions are based on arm's length principles and comply with the internationally recognized transfer pricing guidelines published by the Organisation for Economic Co-operation and Development (OECD). 5.Establish a mutually respectful relationship with tax authorities through trust-based communication and information transparency. 6.Tax Governance: Ennoconn's global operating locations fully comply with the tax regulations of their respective countries. Changes in tax laws may result in additional tax costs and adversely affect overall operations. To effectively manage tax risks, it is necessary to identify potential issues in tax costs and filings and regularly report to the Board of Directors based on the level of risk.
Governance Unit Training	Tax governance unit members all receive regular educational training from regulatory authorities or internal company programs to strengthen their tax professional knowledge.

Tax Risk Management

Changes in tax laws and regulations may increase the Company's effective tax rate, leading to a higher tax burden and affecting its net profit. To effectively manage tax risks, the tax implementation unit regularly monitors the tax regulatory in each country, identifies potential risks, and reports to the Board of Directors for discussion and development of response measures. When new operational activities or transaction behaviors arise, potential tax impacts are also assessed in advance to develop an appropriate tax strategy. On November 13, 2024, the Chief Financial Officer reported tax cost risks and response strategies to the Board of Directors.

High-Risk Items	Risk Assessment	Response Strategies
Tax Cost Risks (Import/Export, Value-Added Tax, and Income Tax)	Global localized operations must ensure that corporate tax-related activities comply with local tax regulations.	Improve corporate internal control systems, establish sound tax agency systems, and recruit dedicated tax personnel

Whistleblower Mechanism

The Company has established grievance channels. If employees or stakeholders identify any unethical or illegal tax activities, or mechanisms that could jeopardize the Company's tax integrity, they can submit complaints through the Business Ethics whistleblowing mechanism on the official website. Upon receiving a complaint, the Administration Department receives will be forward it to the President, who will assign tax-related units to handle the matter. No unethical or illegal tax behavior occurred in 2024.

Stakeholder Communication

The Company formulates tax strategies in accordance with regulations, interpretation letters, or announcements published by competent authorities, and regularly participates in tax seminars or courses held by local tax authorities to update the latest regulatory information. The Company also regularly discusses with Certified Public Accountants the potential impact of future tax regulations on the Company. If regulations require tax policies to be reviewed by competent authorities in advance, or for tax incentive applications, the Company obtains approval from competent authorities in accordance with regulatory requirements. Ennoconn's income tax is audited and certified by external accounting firms to ensure the Company pays fair and compliant taxes locally. In addition, the Company cooperates with tax investigations conducted by the local Taxation Bureaus, providing supplementary explanations and supporting documents as required by the authorities.

Effective Tax Rate Statistics of Ennoconn's Consolidated Financial Statements

Item		2023	2024
Earnings before tax		6,915,695,000	7,633,179,000
Reported taxes		1,594,621,000	1,609,821,000
Cash taxes paid		1,664,820,000	2,190,030,000
Effective Tax Rate	Percentage	23.06%	21.09%
	Industry Average	22.50%	15.39%
Cash Tax Rate	Percentage	24.07%	28.69%
	Industry Average	24.35%	15.09%

Note:

1. Effective Tax Rate = Reported taxes / Earnings before tax; Cash Tax Rate = Cash taxes paid / Earnings before tax.
2. Industry average refers to the average book effective tax rate and cash effective tax rate for the technology hardware and equipment industry among the 20 industry groups under the Global Industry Classification Standard, as referenced from the CSA Handbook 2025 published by S&P Global.



2.4 Responsible Business Practices

Material Issues Impact Assessment and Management Approach

Impact Assessment	Positive: Strictly comply with regulatory requirements, maintain integrity in operations to maintain relationships across the upstream and downstream value chain, suppliers, and customers, and avoid reputational, environmental, and human rights harm risks and impacts to stakeholders.
	Negative: Violations of integrity in operations may result in regulatory breaches, fines, non-monetary penalties, and legal liabilities, which may also impact the environment, governance, and human rights across the upstream and downstream value chain, suppliers, and customers.
Policies and commitments	External: Disclose Procedures for Ethical Management and Conduct Principles on the Company's official website.
	Internal: Promote legal compliance through educational training that emphasizes its importance.
	For suppliers: Include confidentiality and intellectual property protection provisions in contracts with suppliers, regulate ethical transactions, strictly oppose bribery and corruption, prevent intellectual property infringement, and reject unfair competition and other improper activities.
Responsible unit	Administration Department, Legal Affairs Office
Management actions	Prevention and Mitigation: Regularly promote ethical business management regulations and responsible business conduct to employees, colleagues, and suppliers.
	Impact Management: The Company's operations and management must comply with relevant laws and regulations in the locations where business activities take place. Based on the Company's internal regulations and control systems, all employees must strictly comply to these standards to ensure a stable foundation for sustainable corporate operations.
Action Tracking	Resources and Actions: Continuously improve relevant regulations and systems, continuously promote legal compliance advocacy and integrity education training, continuously establish risk assessment mechanisms.
	Goal: Build a solid culture of legal compliance.
	Were previous actions effective: Yes
	Lessons learned: Maintain or improve existing actions.
Stakeholder Engagement	Stakeholders include: employees, suppliers, and customers. Stakeholder Communication Channels: 1. Internal Grievance: Internal company mailbox is established, offering effective grievance channels. 2. External Grievance: The stakeholder section on the official website provides communication channels for issues of concern.

2.4.1 Integrity Management

Legal compliance forms the foundation of business operations. New employees are introduced to Ennoconn's internal integrity regulations to upon onboarding and are required to sign the Service Agreement and Declaration of Commitment. All employees and departmental units must stay informed of regulatory developments relevant to their businesses through engagement with stakeholders such as regulatory authorities and the media. In addition, internal and external training are conducted by department to ensure compliance with all regulations across company operations.

Integrity and Anti-Corruption

Ennoconn upholds the principles of integrity and compliance with national laws and ethical standards across all its business locations, making regulatory compliance one of the Company's core policies. Through the Legal Affairs Office, we establish management processes and continuously strengthen management policies to create a comprehensive legal protection network and constantly monitor any domestic and international legal changes or updates that may have significant impact on company operations. Furthermore, working with the Internal Auditor Office to implement annual risk management plans and supervision, using internal control systems to prevent improper compliance risks and minimize risks to the lowest level. For major investment projects, additionally, the President assigns particular processes and contract management project teams to control illegal fraud risks and other unlawful activities. Ennoconn has established comprehensive integrity regulations, requiring all employees to comply with the [Procedures for Ethical Management and Conduct Principles](#). This code prohibits dishonest behaviors including bribery, acceptance of improper benefits, insider trading, and unfair competition. The company has also implemented a whistleblowing system with a commitment to protecting whistleblowers from any retaliation or improper treatment resulting from their reports. Additionally, through the [Code of Ethics](#), we constrain managers and management levels to lead as typical standard, avoiding profiteering, conflicts of interest, and other such situations, participating in industry competition and cooperation with principles of integrity and fairness, fostering a compliance corporate culture, and establishing a reputation trusting by customer. In light of guiding stakeholders in understanding and implementing integrity management-related policies, we utilize diverse communication channels, training measures, and management mechanisms, and require suppliers to complete ESG self-assessment questionnaires to facilitate due diligence, review, and screening by relevant internal units. For details, please refer to 4.2 Supply Chain Management.

Approving Unit	Scope of Regulations	Policy Regulations	Referenced Documents (Government Official Documents, Standards, and Initiatives)	Communication Channels
Board of Directors	The Company, subsidiaries, foundations with cumulative direct or indirect donations exceeding 50%, and other group enterprises and organizations with substantial controls	Procedures for Ethical Management and Conduct Principles	In accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, as well as laws and regulations applicable in the locations where the Company and its group enterprises operate	1. Internal and external promotion: Policy disclosure on internal network and official website. 2. Education and training: New employee training (promotion on Code of Ethical Conduct), integrity principles, and anti-corruption series courses
Board of Directors	Directors and Managerial Officers of the Company, including President and equivalent positions, Director and equivalents, Heads of Finance and Accounting Departments, as well as other personnel authorized to manage company affairs and holding signing rights.	Code of Ethics	Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies	1. Internal and external promotion: Policy disclosure on internal network and official website. 2. Education and training: New employee training (promotion on Code of Ethical Conduct), integrity principles, and anti-corruption series courses
Board of Directors	All employees	Insider Trading Rules	None	1. Internal and external promotion: Policy disclosure on internal network and official website. 2. Education and training: New employee training (promotion on Code of Ethical Conduct), integrity principles, and anti-corruption series courses

[Procedures for Ethical Management and Conduct Principles](#)



[Code of Ethics](#)



In 2024, Ennoconn held integrity management-related training courses, explaining prohibited behaviors related to business execution. Total training hours amounted to 1,737.4 person-hours, with details as shown in the table below. Additionally, all participants in confidential project meetings are required to sign NDAs, and all new employees must sign the Integrity and Intellectual Property Rights Agreement.

Course Items	Course Content	Target	Total Hours	Number of Participants/ Percentage	Total Training Person-Hours
Promoting Procedures for Ethical Management and Conduct Principles	1. Understanding the importance of ethical corporate management Best Practice 2. Emphasizing on ethical corporate management assessment before establishing business relationships with customers and suppliers 3. Avoiding engaging in transactions with unethical business operators 4. Preventing insiders and other related parties from violating insider trading regulations 5. Legality and Accuracy of Material Information	New Employees	35	35 / 100%	1225
Training on Ethical Management and Insider Trading Prevention		Managerial Officer All employees	2	183 / 94%	366
Material Information and Insider Trading Prevention Training		Director Managerial Officer All employees	0.5	183 / 94%	146.4

Note:
1. Percentage = Number of Participants / Annual Number of Employees.

Internal Control and Whistleblowing Handling

Article 21 of Ennoconn's Procedures for Ethical Management and Conduct Principles clearly stipulates the handling methods for personnel involved in unethical behavior and establishes an Business Ethics whistleblowing mechanism on the official website for both internal and external stakeholders. Reports concerning general employees are directed to the President, while those involving Directors or senior supervisors are reported to Independent Directors. The dedicated unit handling the case and the reported President, Directors, or senior management must promptly investigate the matters. When necessary, the Legal Affairs Office will form an investigation team, and other relevant departments will provide support. If reported matters are confirmed, relevant units must review the internal control system and operating procedures, propose corrective measures, and report their findings to the Board of Directors. No whistleblowing cases involving violations of integrity or other illegal behaviors occurred in 2024.

2.4.2 Human Rights Policy

Human Rights Policy

Ennoconn prioritizes employee rights and is committed to fostering a friendly workplace that protects human rights. In line with the principles of the UN Universal Declaration of Human Rights, UN Global Compact, UN Guiding Principles on Business and Human Rights, and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, we have established the [Ennoconn Corporation Human Rights Policy](#) to safeguard these rights. This policy applies to the Ennoconn Group and its suppliers and includes principles such as respecting employees' freedom of association, caring for vulnerable groups, prohibiting child labor and forced labor, preventing employment discrimination, eliminating any human rights violations, promoting gender equality, and ensuring fair treatment of all employees. Ennoconn has also established reporting channels for employees, with designated personnel responsible for handling cases and conducting due diligence investigations while ensuring confidentiality of whistleblowers' personal information. If a case is confirmed to be true, the Company is committed to taking no adverse action against the whistleblowers. There were no recorded human rights violations in 2024. To ensure that suppliers and outsourcing contractors comply with the Company's human rights protection policy, Ennoconn has incorporated human rights-related clauses into the Ennoconn Sustainable Procurement Guidelines. All suppliers and outsourcing contractors must comply with the Responsible Business Alliance (RBA) Code of Conduct and cooperate with regular evaluations and audit activities to ensure the consistent implementation and enforcement of human rights policies at the supplier and outsourcing contractor level. For details, please refer to 4.2 Supply Chain Management.

Human Rights Due Diligence

In July 2024, the Company published the Ennoconn's [Human Rights Risk Identification and Due Diligence Report](#), focusing initially on all 190 employees of the Ennoconn individual Parent Company, represented by 15 supervisors at the first-level supervisor and Director level and above from each functional area, to consider and identify human rights impact risks that may occur or have occurred in Ennoconn's operations. The Social Responsibility Team of the Sustainability Committee established a list of potential human rights issues based on the UN Guiding Principles on Business and Human Rights. After incorporating concerns raised by various departmental units, the team identified ten major human rights issues and conducted a comprehensive questionnaire survey. The 2024 assessment revealed three high-risk areas: overtime work, workplace harassment, and occupational health and safety. To address these risks, the Administration Department has implemented remedial and mitigation measures, establishing comprehensive procedures to improve conditions and minimize risk impact (see table below for details). This assessment will be conducted every three years, with plans to expand the scope in 2027 to encompass Ennoconn's supply chain and operational sites, thereby strengthening the foundation for labor-management relations.

[Ennoconn Corporation Human Rights Policy](#)



[Human Rights Risk Identification and Due Diligence Report](#)



Human Rights Issues Management and Risk Mitigation Measures Table

Human Rights Issues	Overtime Work	Workplace Harassment	Occupational Health and Safety
Human Rights Risk Assessment	Overtime work may reduce employees' time available for family responsibilities, making it difficult to maintain a work-life balance.	Exposure to discrimination, threats, personal attacks, or harassment can negatively impact employees' physical and mental well-being.	Employees exposed to workplace hazards that could lead to injury incidents and affect their physical and mental health.
Risk Level	High Risk	Medium Risk	Medium Risk
Event Description	While executing projects or following up on shipments may result in exceeding eight hours of work per day, however monthly overtime is strictly controlled to not exceed 46 hours.	1. Supervisors may have a more stern tone and attitude due to work requirements. 2. Communication may inadvertently vary due to gender differences.	1. Traffic accidents that occur during employees' commute to and from work. 2. Injuries sustained by newly engineering personnel during machinery operation.
Current Practices/Policies	1. Complying with labor law regulations on working hours and regularly reviews its compliance to ensure their effective implementation. 2. Recording employees attendance and absences by attendance system. 3. Each department conducts workload surveys. 4. Make appropriate adjustments to set annual work objectives. 5. Provide overtime compensation leave (compensatory time off) system.	1. Complying with the Gender Equity Education Act and other relevant legal regulations by establishing company standards that protect employees, dispatched workers, and job seekers from sexual harassment. These standards aim to prevent such incidents and include appropriate preventive, corrective, disciplinary, and response measures to safeguard the rights and privacy of all parties involved. 2. Continuously offers online courses on sexual harassment prevention and education, and irregularly organize related in-person sessions to strengthen supervisors' and employees' understanding of gender equality, reinforcing the Company's commitment to fostering a harassment-free workplace. 3. Establishing multiple complaint channels such as verbal reports, employee complaint forms, sexual harassment complaint hotline, and a dedicated mailbox, enabling employees to promptly voice their concerns.	1. To protect employee health and safety and prevent occupational accidents, the Company regularly monitors and tests the work environment to ensure a safe workplace. 2. Implement dedicated occupational safety and on-site occupational health nursing. 3. Conduct occupational safety courses and fire and disaster prevention drills.
Mitigation and remedial measures	1. Provide compensatory time off and overtime pay in accordance with legal requirements and encourage employees to make full use of compensatory time off to ensure timely rest. 2. Conduct assessment and provide guidance on abnormal workload, ensure reasonable and fair task assignment, and supplement adequate manpower as needed based on organizational demands. 3. Unit management must monitor employees' workload and the cause of excessive working hours, while also supporting employees in optimizing work processes and efficiency.	1. Offer multiple channels for feedback and complaints, such as: a dedicated hotline, email, counseling and guidance services, and referrals to professional counseling or medical institutions. Ennoconn also takes corrective, disciplinary, and handling measures as needed. 2. When handling harassment complaint cases, Ennoconn maintains confidentiality and protects the privacy of both parties involved. A complaint handling committee may be established to process complaint cases.	1. Units are required to submit occupational safety improvement reports and strengthen training. 2. Proactively provide support and relevant insurance information to help employees understand the process for applying for related compensation. 3. Adjust work arrangements promptly based on employees' physical and mental recovery status. 4. Offer emergency medical and first aid treatment, comprehensive medical assistance, and work-related injury leave in accordance with legal requirements. 5. Arrange nurse interviews and provide health guidance.
Policy Commitment	The internal policy, Work Rules, outlines the standards and procedures for overtime work, wages, and compensatory leave.	Establish company standards such as Workplace Sexual Harassment Prevention Measures, Complaints and Punishment Measures .	1. Obtained ISO 45001 Occupational Health and Safety Management System certification . 2. Establish the Occupational Safety and Health Policy . 3. Establish the Occupational Safety and Health Work Rules .

[Workplace Sexual Harassment Prevention Measures, Complaints and Punishment Measures.](#)



[ISO 45001 Occupational Health and Safety Management System certification](#)



[Occupational Safety and Health Policy](#)



[Occupational Safety and Health Work Rules](#)



Human Rights Policy Training

To help employees, suppliers, and stakeholders understand the content of Ennoconn's human rights policy, we regularly invite external experts to provide education and advocacy through various approaches such as regulatory and case study introductions. These efforts ensure that all personnel are aware of their rights and company regulations. All relevant human rights policies are translated into English to accommodate employees and vendors of different nationalities and are publicly disclosed on the Company's official website and in its sustainability reports. In 2024, Ennoconn continues to conduct human rights protection-related training for all employees. Beginning with new employee orientation, the Company offers human rights education and training courses including the Procedures for Ethical Management and Conduct Principles and Code of Ethics, Human Rights Policy, and Workplace Sexual Harassment Prevention Measures, Complaints and Punishment Measures. Ennoconn is committed to creating a workplace that is anti-corruption, privacy-secure, equitable, inclusive, and respectful. The Company attaches great importance to human rights protection-related training and adjusts its content in accordance with local regulations to meet the requirements of various stakeholders. In 2024, a total of 98 human rights training-related courses were conducted, totaling 1,405.5 hours, an increase of 348.5 hours compared to 2023.

Course Items	Number of Courses	Total Training Hours
Occupational Health and Safety Training	45	1,405.5
Integrity Principles and Anti-Corruption Courses	39	
Health Promotion Courses	12	
Sexual Harassment Prevention and Gender Equality Courses	2	

Human Rights Policy or Case Communication and Remedial Measures

The Company has established a feedback platform and suggestion mailbox on its official website, enabling all employees and external stakeholders to communicate with the responsible department regarding various human rights matters, including policy improvement suggestions, potential risk alerts, and complaints about violations. To ensure fair procedures in reviewing and investigating complaints or whistleblowing cases, a cross-departmental team is formed to handle investigations, review human rights incidents, and develop improvement measures. In 2024, there were no human rights incidents involving discrimination and harassment, child labor employment, forced labor, or violations of employees' freedom of association and collective bargaining.

2.4.3 Regulatory Compliance

Ennoconn maintained zero incidents of violations of environmental, social, governance, product and service regulations in 2024, the same as in 2023.

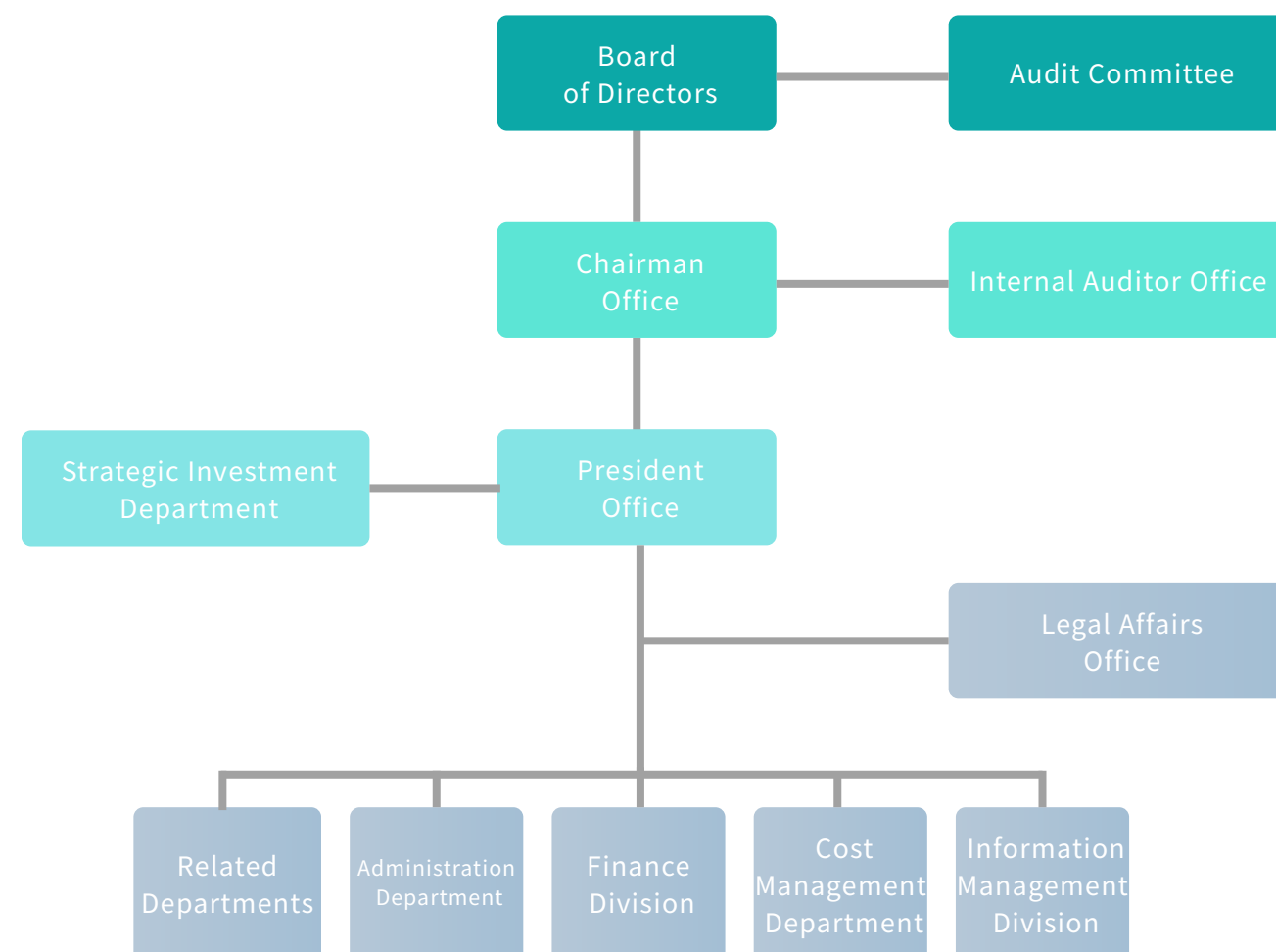
Category	Item	2021		2022		2023		2024	
		Monetary Penalties (TWD)	Non-monetary Penalties (Number of Cases)	Monetary Penalties (TWD)	Non-monetary Penalties (Number of Cases)	Monetary Penalties (TWD)	Non-monetary Penalties (Number of Cases)	Monetary Penalties (TWD)	Non-monetary Penalties (Number of Cases)
Governance Aspect	Bribery and Corruption	0	0	0	0	0	0	0	0
	Competition (Antitrust) and Monopolistic Practices	0	0	0	0	0	0	0	0
	Customer Privacy	0	0	0	0	0	0	0	0
	Money Laundering and Insider Trading	0	0	0	0	0	0	0	0
	Conflicts of Interest	0	0	0	0	0	0	0	0
Environmental Aspect	Environmental Regulation Violations	0	0	0	0	0	0	0	0
Social Aspect	Labor and Human Rights	0	0	0	0	0	0	0	0
	Discrimination and Harassment	0	0	0	0	0	0	0	0
Total Amount of Regulatory Fines	ESG Aspects	0	0	0	0	0	0	0	0
Total Number of Non-monetary Regulatory Penalties		0	0	0	0	0	0	0	0

2.5 Risk Management

2.5.1 Risk Management Policy and Organizational Structure

Ennoconn complies with the Financial Supervisory Commission's Risk Management Best Practice Principles for TWSE Listed and TPEX Listed Companies and has established a [Procedures and Policies for Risk Management](#) approved by the Board of Directors. The Company defines four major categories of risks are defined (strategic, operational, financial, and other risks) based on its operational policies and guidelines. Within the acceptable risk range, the Company aims to prevent potential losses, increase Shareholder value, and optimize resource allocation. Regular reports on the Company's risk environment, risk management priorities, risk assessment, and response measures are submitted to the Audit Committee meetings, with the Audit Committee Chairperson reporting to the Board of Directors.

Ennoconn Risk Management Organization Chart

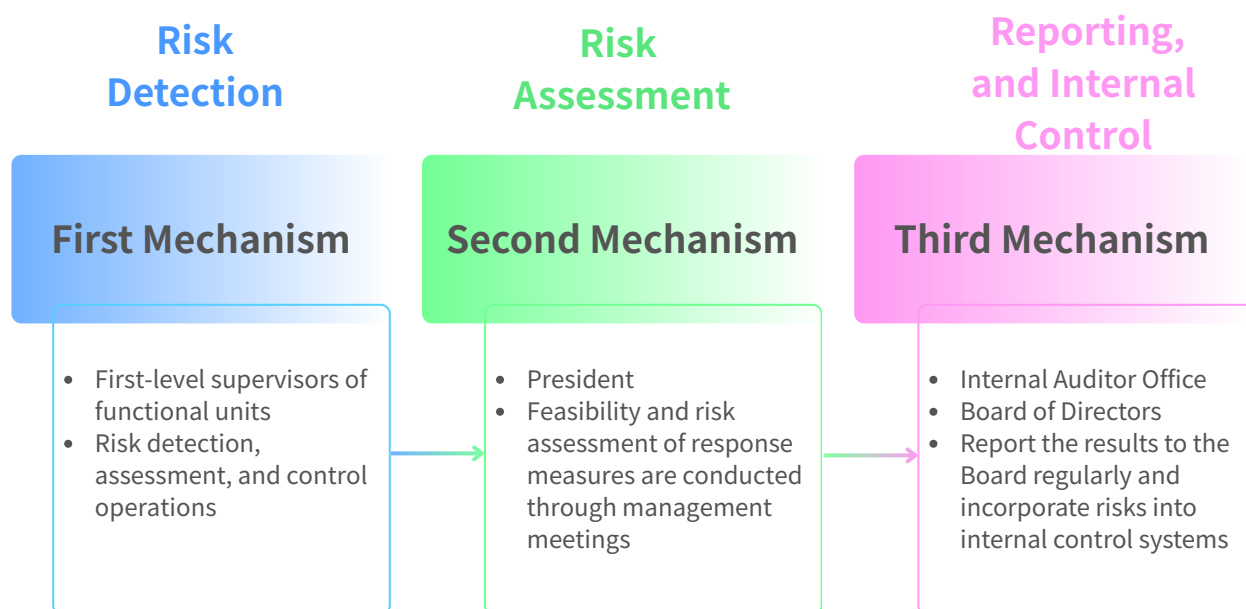


Responsible Departments	Risk Business Matters
Board of Directors	The Board of Directors is the highest unit for the Company's risk management. It complies with relevant laws and regulations, with the goal of promoting and implementing the Company's overall risk management. The Board has a clear understanding of the operational risks, ensures the effectiveness of risk management, and assumes ultimate responsibility for risk management.
Supervisor Meeting	A meeting chaired by the President, responsible for reviewing risk assessments of various plans and projects initiated by the first mechanism.
Finance Division	The Finance Department operates independently from all other functional units, responsible for managing the financial operations of each unit and reporting on short, medium, and long-term investment evaluations.
Internal Auditor Office	The Internal Auditor Office operates independently under the Board of Directors, responsible for internal control and audit. It inspects and reviews various risk operating procedures to ensure their effectiveness.
Each Functional Unit	First-level supervisor in each functional unit is responsible for front-line risk management, analyzing and monitoring relevant risks within their units, and ensuring effective implementation of risk control mechanisms and procedures.

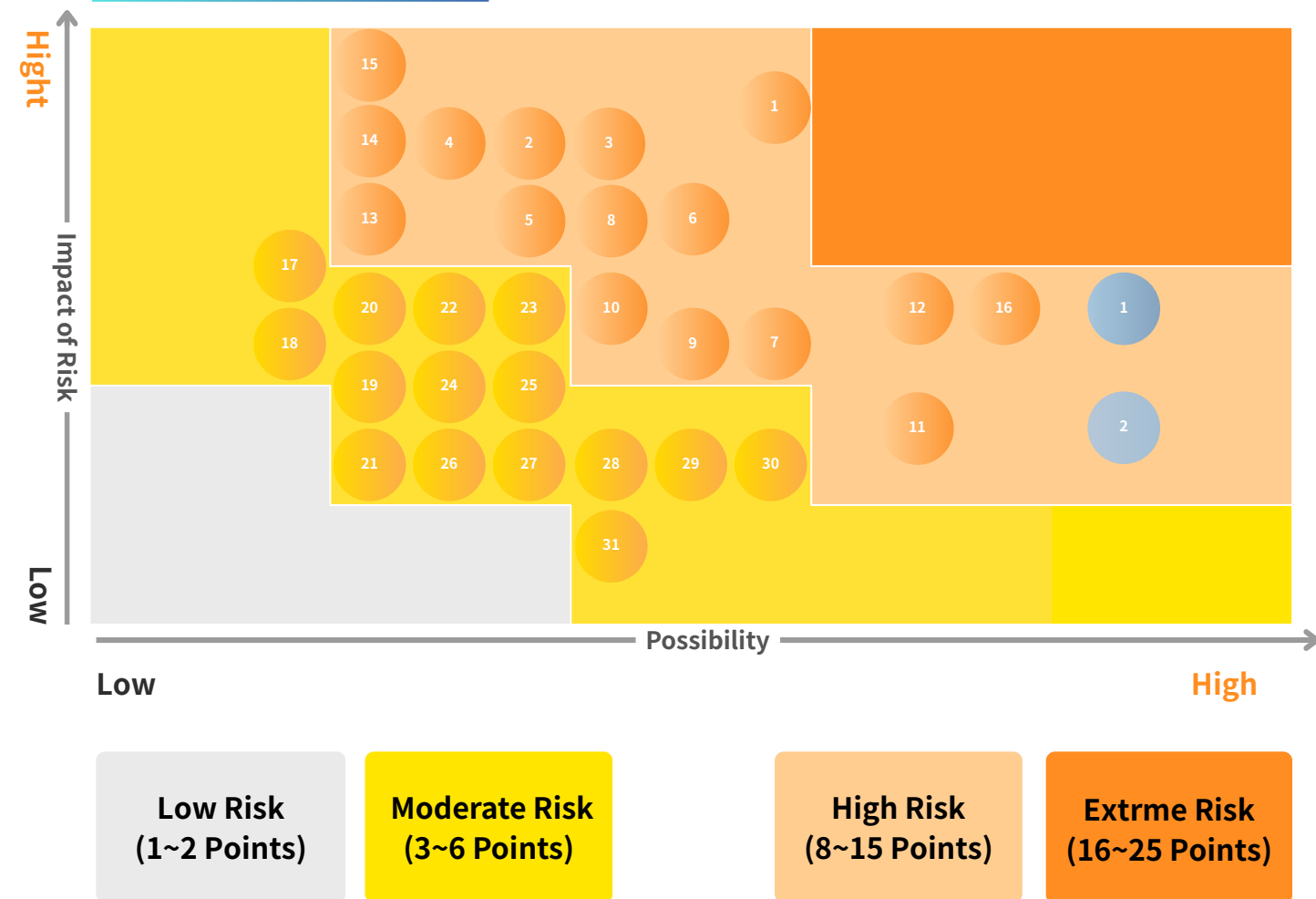
[Procedures and Policies for Risk Management](#)


2.5.2 Risk Identification and Response Measures

Ennoconn emphasizes that all employees must engage in risk control, which is structured into three-tier mechanisms, including: risk detection, assessment, reporting, and internal control processes. Based on internal control system guidelines and referencing the 2024 Global Risk Report, first-level supervisor of each functional unit identifies four major risk categories and assesses 31 risk items. These assessments evaluate potential or existing risks that could impact the Company's business, considering both the level of impact and the probability of occurrence, with scoring criteria calculated by multiplying both factors (1) x (2), as shown in the table below. In 2024, a total of 16 high-risk (≥ 9 points) and 15 medium-risk (≥ 4 points) issues were identified. After evaluation and confirmation of the risk list through management meetings chaired by the President, it was reported to and approved by the Board of Directors on November 13, 2024, and incorporated into the 2025 internal control processes for management.



2024 Risk Issues Matrix



2024 Risk Issues List

High Risk Issues									
Risk Category	No.	Risk Issues	Description	Probability of Occurrence (1)	Impact Level (2)	Impact Dimension			Response Measures
						Environmental Aspect	Social Aspect	Governance Aspect	
Strategic Risk	1	New Product Technology Innovation	Rapid development of innovative technologies or products may shift market demand, making existing products or technologies to lose competitiveness.	Medium	Medium	✓		✓	1. Identify regulations and customer requirements related to green products. 2. Executive control of raw materials, processes, and finished products according to regulations and customer requirements. 3. Adopt green design to reduce energy consumption and waste from the source.
	2	Industry Changes	Changes in industry structure or trends, such as market size reduction or demand shifting to other substitutes, leading to revenue decline or increased operational pressure.	Medium	Medium			✓	1. Carry out the Company's diversification and multi-business operational strategy. 2. Conduct regular forecasting and analysis of industry trends.
	3	Industry Competition	Intense competition among industry peers may trigger price wars, shrink profit margins, or prompt competitors to launch more attractive products or services, potentially resulting in customer loss.	Medium	Medium			✓	1. Maintain close communication with customers to consistently understand and meet their needs, and regularly conduct visits alongside R&D technical personnel to stay informed about future trends of customer products and proactively develop new products accordingly. 2. Innovation in R&D technology and patent acquisition to ensure belonging to the global leading group.
	4	Changes in Domestic and International Landscape and Important Policies	Changes in political and economic conditions or policy shifts (such as tariffs, import/export restrictions, and subsidy policies) may affect operational costs and markets.	Medium	Medium			✓	1. Establish manufacturing bases outside of China and Taiwan. 2. Improve global supplier division of labor and ecosystem. 3. Optimize product structure and control rising costs.
	5	Legal Changes	Changes in government laws or regulations may affect compliance costs and operational processes, and could even lead to business disruptions or require strategic readjustments.	Medium	Medium			✓	1. Regularly and promptly update on domestic and international regulatory changes and trends. 2. Maintain flexibility in process adjustments in response to risk occurrence.
Operational Risk	6	Supply Chain	Raw material price fluctuations and shortages.	Medium	Medium	✓		✓	1. Implement sustainable procurement policy management. 2. Strengthen supplier ESG performance management and establish a merit-based reward and elimination system. 3. Global localized procurement policy and initiate backup site contingency plans. 4. Enhance partnerships with suppliers and regularly conduct ESG-related initiatives.
	7	Procurement Concentration	Dependence on a single or limited number of suppliers can pose significant risks. If these suppliers encounter issues such as supply disruptions or price fluctuations, it may seriously impact production or the supply chain.	Medium	Medium			✓	
	8	Sales Concentration	High dependence on a limited number of major customers can pose risks. If these customers change their demand, terminate cooperation, or encounter financial difficulties, it will directly impact the Company's revenue and profitability.	Medium	Medium		✓	✓	1. Diversify business expansion and establish manufacturing and R&D centers internationally. 2. Strengthen customer relationships and develop unique industry differentiations.
	9	Capacity Expansion	During the capacity expansion, difficulties such as funding shortages, equipment installation delays, or insufficient market demand may arise, leading to resource waste or increased financial pressure.	Medium	Medium			✓	1. Conduct strategic capacity planning, estimate long-term customer demand, and ensure improvement in production efficiency and product utilization.

High Risk Issues									
Risk Category	No.	Risk Issues	Description	Probability of Occurrence (1)	Impact Level (2)	Impact Dimension			Response Measures
						Environmental Aspect	Social Aspect	Governance Aspect	
Operational Risk	10	Human Resources	May face challenges in recruiting, retaining and training employees, or be affected by labor disputes, talent loss, and other issues that impact normal operations and development.	Medium	Medium		✓		1.Improve working hours management, salary and benefits, and promotion systems to enhance employee retention rates. 2.Regularly conduct internal human rights due diligence to listen to employee voices.
	11	Merger and Acquisition Risk	Risks may arise during the merger and acquisition, such as poor cultural integration, failure to achieve synergies, and unresolved legal or financial issues, all of which could impact post-acquisition operational performance.	Medium	Medium			✓	1.Clearly define the strategic objectives of mergers and acquisitions. 2.Comprehensively consider the integration of corporate culture, management, finance, legal affairs, taxation, and human resources.
	12	Quality Control	Quality issues may cause product defects, returns or recalls, resulting in increased costs and damage to customer relationships.	Medium	Medium		✓		1.Implement quality management systems. 2.Ensure the accuracy of product inspection processes and elimination mechanisms.
Financial Risk	13	Fluctuations in interest rates and exchange rates	Fluctuations in interest rates or exchange rates may directly affect the Company's financing costs, overseas income or import/export business, thereby increasing operational uncertainty.	Medium	Medium			✓	1.Strengthen the Company's financial structure and capital utilization, hire dedicated personnel to continuously monitor financial and exchange rate changes.
	14	Inflation	Increase the Company's operating costs (such as raw materials and wages) may compress profit margins and lead to declining demand.	Medium	Medium			✓	1.Keep track of the delivery schedule of orders, inventory depletion of materials, and strictly control the procurement of components. 2.Timely communicate with customers about the rising costs of materials and manufacturing. 3.Actively advance R&D design technologies and target high gross margin and high compound annual growth markets. 4.Expand ESaaS (Ennoconn Solution as a Service) open platform.
	15	Strategic Investment	Inappropriate or unsuccessful strategic investments (such as expansions or entering new markets) may result in capital waste, asset losses, or hindered business development.	Medium	Medium			✓	1.Clearly define investment targets for business and products. 2.Conduct comprehensive analysis of industry, technology, and customer. 3.Evaluate the feasibility of strategic investments and corresponding opportunities and risks from industry, business, financial, legal, and valuation perspectives.
Other Risks	16	Cyber Attacks	Malicious cyber attacks may involve threats such as data theft, ransomware, system paralysis, and phishing, resulting in data breaches, business interruptions, financial losses, and reputation damage.	Medium	Medium			✓	1.Manage file and equipment security by regularly performing comprehensive backups and conducting cybersecurity awareness and training. 2.Equipment security should include access control for entry and server rooms, management of equipment and server room maintenance, and regular inspections of server room security measures. 3.Establish permission management and implement cybersecurity internal control cycles. 4.Regularly outsource information security audits. 5.Deploy the Company's critical systems in the cloud and establish off-site backup and recovery procedures. 6.Implement ISO 27001 Information Security Management System.

Medium Risk Issues									
Risk Category	No.	Risk Issues	Description	Probability of Occurrence (1)	Impact Level (2)	Impact Dimension			Response Measures
						Environ mental Aspect	Social Aspect	Governance Aspect	
Operational Risk	17	Natural or man-made disasters	Earthquakes, typhoons, fires, explosions, and infectious diseases, causing equipment damage, production interruption, and even casualties.	Low	Medium	✓	✓	✓	1.Regularly conduct occupational safety and health training and promotion. 2.Enable disaster scenario simulation and timely activate protective mechanisms..
	18	Climate Change	Pose impact on supply chain stability, product costs, or energy supply. Domestic and international environmental regulations also increase company operating costs.	Low	Medium	✓		✓	1.1mplement environment-related ISO management systems. 2.Continuously update domestic and international environmental regulations and indicators to comply with government and customer requirements.
	19	Change in Management Control	May trigger management instability or changes in strategic direction, thereby affecting the Company's long-term development and market trust.	Low	Medium			✓	1.The Company's business philosophy is based on the principle of maximizing shareholder equity. 2.Improve corporate management mechanisms and Corporate Governance Best-Practice Principles.
	20	Intellectual Property Rights	Legal disputes arising from intellectual property infringement or the improper use of others' patents, trademarks, and copyrights may affect the Company's market competitiveness and reputation.	Low	Medium			✓	1.Regularly report the Group's annual patent acquisition or maintenance status to the Board of Directors. 2.Managed by both legal and R&D departments.
	21	Litigation Risk	May result in high legal costs, compensation liabilities, and damage to corporate reputation, potentially affecting normal operations.	Low	Medium			✓	1.Enhance corporate governance mechanisms. 2.Ensure the applicability and legality of company policies such as the Corporate Governance Best-Practice Principles and Ethical Corporate Management Best Practice Principles.
	22	Confidential Data Leakage	Unauthorized access to or leakage of internal confidential data or sensitive customer information may result in business losses, reputational damage, and legal liabilities.	Low	Medium		✓	✓	1.Conduct regular simulated hacker attacks to strengthen employee cybersecurity awareness. 2.Establish encryption systems for information equipment and require employees to regularly change passwords.
	23	Equipment Failure	Equipment failures or improper maintenance may result in production stagnation, delivery delays, thereby affecting the Company's reputation and revenue.	Low	Medium			✓	1.Conduct regular internal reviews of equipment usage status and replace high energy-consuming equipment. 2.Prioritize purchasing products with long lifecycles that are easy to maintain and disassemble.
	24	Financial/Operational Information Reliability and Completeness	Incomplete data records or misreporting may lead to erroneous decision-making.	Low	Medium			✓	1.Regularly organize unnecessary data to ensure file consistency. 2.Strengthen audit processes and conduct re-evaluation to verify data availability.
	25	Improper allocation of responsibilities and resources	Risks may arise from unclear role definition or unreasonable resource allocation.These issues may lead to poor decision-making, resource waste, low efficiency, and may even affect team collaboration and morale. Failure to make timely adjustments and optimizations may negatively impact the Company's overall performance and long-term development.	Low	Medium		✓	✓	1.Hold daily supervisor meetings to report on departmental and project progress, with the President coordinating resource allocation and responsibility assignment.
	26	Process Risk	Issues such as improper planning, poor management, system errors, or control deficiencies that may arise in the specific processes of transactions.	Low	Medium			✓	1.All cash flow and order flow are subject to multi-level controls within internal system processes to mitigate risks.
	27	Transaction Risk	Uncertainty and potential losses inherent in transactions, such as price fluctuations, contract risks, or credit risks.	Low	Medium			✓	2.All transactions are reviewed by the legal department for contract approval and then filed for record.

Medium Risk Issues									
Risk Category	No.	Risk Issues	Description	Probability of Occurrence (1)	Impact Level (2)	Impact Dimension			Response Measures
						Environm ental Aspect	Social Aspect	Governance Aspect	
Operational Risk	28	Financing Risk	Failure to secure necessary funding at the appropriate time, or excessively high capital costs, may affect expansion plans and short-term working capital needs.	Low	Medium			✓	1. Establish comprehensive risk management and internal control systems. 2. Carry out long-term development assessment and select appropriate financing methods.
	29	Asset Protection	Risks of asset loss, value impairment, poor management, and inadequate liquidity.	Low	Medium			✓	1. Improve financial management mechanisms and internal control systems. 2. Safeguard and enhance the value of fixed, current, and intangible assets.
	30	High-Risk, High-Leverage Investments	Involves borrowing large amounts of funds for investment, using small capital to operate large assets. During market volatility, losses may be amplified, potentially leading to cash flow difficulties or bankruptcy.	Low	Medium			✓	1. Improve financial management mechanisms and internal control systems.
	31	Lending Funds to Others, Endorsements and Guarantees	When providing funds, endorsements, and guarantees for others, if the counterparty fails to meet debt obligations or defaults, the Company may be held responsible for repayment. This could increase financial pressure and potentially affecting the Company's cash flow liquidity and operational stability.	Low	Medium			✓	1. Fund lending assessment. 2. After loan disbursement, regularly monitor the financial, business and credit conditions of borrowers and guarantors.

Note:.

1. Probability of occurrence: Low (once within two years), Medium (once within one year), High (once within six months).

2. Impact level: Low (losses or expenses below NT\$10 million), Medium (losses or expenses above NT\$10 million), High (losses or expenses above NT\$100 million).

Emerging Risk Issues Management

Risk Category	No.	Risk Issues	Description	Probability of Occurrence (1)	Impact Level (2)	Impact Dimension			Response Measures
						Environm ental Aspect	Social Aspect	Governance Aspect	
Emerging Risks	1	AI Technology Risks	In recent years, generative AI and tools have rapidly advanced, and leveraging AI can improve work efficiency. However, reliability and accuracy still need improvement; security concerns regarding confidential information and data storage, if compromised, could disrupt operations.	High	High			V	1. Strictly prohibit downloading and installing generative tools from unknown sources. 2. Prioritize using web-based versions or tools provided by the Group and with approval from the IT department.
	2	Risks Stemming from a Declining Birth Rate	Taiwan's aging society and falling birth rate affect corporate human resource planning, as emerging generations place greater emphasis on the alignment with corporate culture.	High	High		V	V	1. Create a diverse, equal, and mutually prosperous workplace. 2. Establish diversified job roles and promotion pathways. 3. Provide competitive salary and benefit systems.

2.6 Climate Change Risks and Opportunities

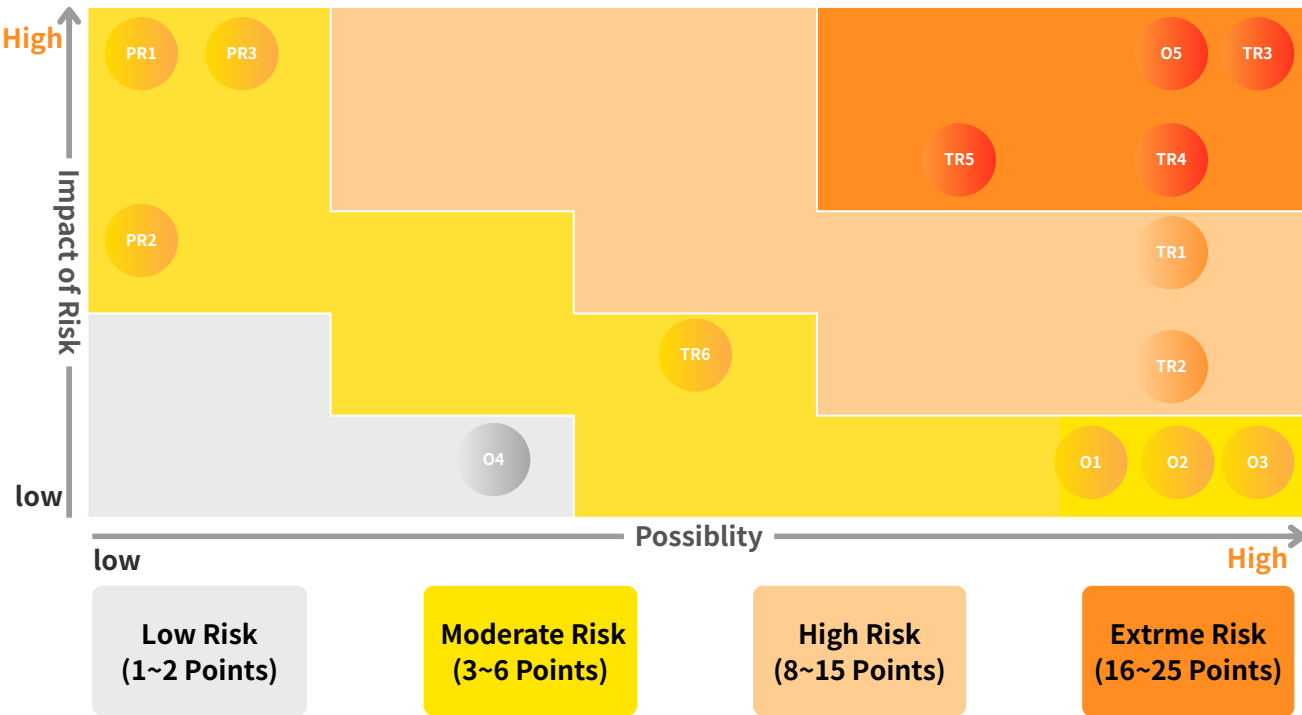
2.6.1 Climate Governance

The World Economic Forum's Global Risks Report 2024 indicates that environmental risks are the foremost concerns both in the short term (within two years) and long term (within ten years), with extreme weather events potentially reaching irreversible levels. Climate change is also one of the critical issues affecting Ennoconn's sustainable operations. The Chief Sustainability Officer leads the Environmental Protection Team, managing climate change response-related work, and delegates the Chief Financial Officer to support financial disclosure discussions and calculations. The ESG Promotion Office identifies major climate risks and collaborates with first-level management of relevant units to develop response measures. Upon completion of risk assessment, results are submitted to the Sustainable Development Committee for supervision and subsequently reported to the Board of Directors alongside the 2024 annual audit plan.

Aspect	Description	Indicator	Disclosure
Governance	Ennoconn's Governance of Climate-Related Risks and Opportunities.	a. Board of Directors' oversight of climate-related risks and opportunities. b. Management's role in assessing and managing climate-related risks and opportunities.	1. The Board of Directors acts as the highest oversight body for risk management (including climate risks), responsible for overseeing climate risk management and strategic implementation results. 2. Review significant budgets for climate-related response strategies (green electricity RE100). 3. The Sustainable Development Committee under the Board of Directors reports climate risk and opportunity governance status to the Board as part of the annual audit plan. 4. Discussion and implementation of climate risk and opportunity response measures by unit-level supervisors.
Strategy	Ennoconn's business, strategy, and financial planning, actual and potential climate-related impacts.	a. Short, medium, and long-term climate-related risks and opportunities identified by the organization. b. The impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning. c. The organization's strategic resilience, considering various climate-related scenarios (including 2°C or more stringent scenarios).	1. Please refer to 2.6.2 Climate Risk and Opportunity Identification and Assessment. 2. Please refer to 2.6.2 Climate Risk and Opportunity Identification and Assessment. 3. Please refer to 2.6.3 Climate Risk and Opportunity Impact Assessment.
Risk Management	Ennoconn's Climate-Related Risk Management Process.	a. The organization's process for identifying and assessing climate-related risks. b. Describe the organization's process for managing climate-related risks. c. How the processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management system.	1. The Sustainable Development Committee is chaired by the President as Chief Sustainability Officer, with the ESG Promotion Office identifying and assessing climate risks. 2. Discussion and implementation of climate risk and opportunity response measures by unit-level supervisors. 3. Environmental Protection Team manages climate change response initiatives. 4. The TCFD climate risk assessment was introduced in 2022, with the ESG Promotion Office tasked with identifying, assessing, and managing these risks. 5. In 2023, clear hierarchical responsibilities for climate risk identification, assessment and management were established, with reporting to the Board of Directors. 6. In 2024, TCFD climate risks were incorporated into the annual risk management strategy, with enhanced scenario modeling and financial impact reporting to the Board of Directors.
Metrics and Targets	Ennoconn evaluates and manages climate-related issues through metrics and targets	a. Metrics used by the organization to assess climate-related risks and opportunities in accordance with its strategy and risk management processes. b. Scope 1, Scope 2, and Scope 3 (if applicable) greenhouse gas emissions and related risks c. Targets set by the organization to manage climate-related risks and opportunities, along with performance in meeting those targets.	1. Passed the SBT Science-Based Targets review. 2. Please refer to 5. Environmental Friendliness (including energy saving, carbon reduction, waste management, and water resource management). 3. Please refer to 5.2 Carbon Emission Management (Scope 1 to Scope 3).

2.6.2 Climate Risk and Opportunity Identification and Assessment

In 2024, building on the 2023 TCFD climate risk and opportunity identification methodology, we initially inventoried ten climate risks and eight climate opportunities in 2023. The ESG Promotion Office then assessed those risks with higher likelihood or significant potential impact on Ennoconn in 2024, resulting in nine climate risks and five climate opportunities. We internally evaluated each item's impact level, frequency, timing, and likelihood of occurrence. Based on the level of impact and probability of occurrence for each item, we developed a risk matrix diagram, conducted climate scenario simulations for high-risk issues, and calculated financial impacts in alignment with operational deployment. The table below demonstrates that Ennoconn plays a key role in the global transition to a low-carbon economy. When confronted with various risk issues, the Company also considers the impacts brought by climate issues. By implementing mechanisms such as identification of climate-related risks and opportunities, and setting relevant indicators and targets, Ennoconn improves its management of climate change risks and opportunities and proposes various response and mitigation measures for each identified risk. In 2024, to achieve the goal of energy saving and carbon reduction, we continued to promote climate change response actions through science-based reduction targets.



Climate Change Risk and Opportunity List

Main Category	Subcategory	Number	Risk and Opportunity Items	Description	Impact Scope	Impact Level (1-5 points)	Financial Impact Level	Occurrence Frequency (1-5 points)	Occurrence Probability	Management Approach
Transition Risk	Policy and Regulatory Risk	TR1	Carbon Fee and Carbon Tax	1. In 2025, the Ministry of Environment will impose carbon fees on major carbon emitters with annual emissions exceeding 25,000 tonnes. 2. In 2026, the EU will impose carbon taxes on specific products.	1. Direct company operations 2. Upstream or supply chain 3. Downstream or end-user	3	Medium	5	Short-term	1. The Ministry of Environment's first wave of collection list includes subsidiary Marketech International Corp., which has initiated energy-saving and carbon reduction projects to lower carbon emissions below 25,000 tonnes, with no immediate impact. 2. The operations team has established systematic management of domestic and international ESG-related policies and regulations, and in response to carbon tax planning, is introducing ISO 14067 product carbon footprint.
	Technology Risk	TR2	Green Products and Design Services	In response to increasing demand for green products from customers and suppliers.	1. Direct company operations 2. Upstream or supply chain 3. Downstream or end-user	2	Medium	5	Short-term	1. Implementing ISO 20400 Sustainable Procurement Guidelines. 2. The Company has established sustainable materials and green design management policies.
		TR3	Green Electricity Certificate Procurement	In response to regulatory requirements and in alignment with the Company's energy conservation and carbon reduction roadmap.	1. Direct company operations 2. Upstream or supply chain 3. Downstream or end-user	5	High	5	Short-term	1. Planning to join the RE100 international initiative. 2. Group-wide procurement of green electricity certificates to expand the usage of green electricity.
	Market Risk	TR4	Customer Sustainability Requirements	Sustainable Supply Chain Requirements and Supply Chain Disruption Crisis.	1. Direct company operations 2. Upstream or supply chain 3. Downstream or end-user	4	High	5	Medium-term	Mitigate transition risks and implement sustainable supply chain management.
		TR5	Rising raw material costs	Increased shipping costs due to geopolitical and pandemic risks.	1. Direct company operations 2. Upstream or supply chain	4	High	4	Short-term	1. Require 100% suppliers to pass audits. 2. Executive localized production and manufacturing strategy.
	Reputational risk	TR6	Stakeholder concerns	A decline in company sustainability disclosure and rating performance may negatively affect investors' evaluation of the enterprise, investment allocation, and the Company's market value.	1. Direct company operations 2. Upstream or supply chain 3. Downstream or end-user	2	Medium	3	Medium-term	Engage with stakeholders to discuss Ennoconn's ESG goals, plans, initiatives, and quarterly progress toward annual targets, while ensuring consistency in external disclosure information.

Main Category	Subcategory	Number	Risk and Opportunity Items	Description	Impact Scope	Impact Level (1-5 points)	Financial Impact Level	Occurrence Frequency (1-5 points)	Occurrence Probability	Management Approach
Physical Risks	Immediate Risk	PR1	Typhoon and flood disasters	Flooding leading to production shutdowns and delays in customer deliveries.	1. Direct company operations 2. Upstream or supply chain 3. Downstream or end-user	5	High	1	Long-term	Conduct regular inspections and maintenance to ensure equipment hazard resistance.
		PR2	Drought disaster	Water shortage and lack of water supply causing machines to overheat and malfunction.	Direct company operations	3	Medium	1	Long-term	Enhance water source utilization efficiency, plan for recycled water use, and reduce operational costs.
	Long-term risk	PR3	Sea level rise	Flooding in low-lying areas causing permanent business shutdown.	1. Direct company operations 2. Upstream or supply chain 3. Downstream or end-user	5	High	1	Long-term	Short-term flood risk response measures, and medium to long-term planning for new office locations, with a priority on areas of low flood risk.
Opportunity	Resource utilization efficiency	O1	Energy saving benefits	Implement energy-saving policies to reduce electricity expenses.	Direct company operations	1	Low	5	Short-term	Reduce per capita electricity consumption by 1% annually.
		O2	Water saving benefits	Promote water-saving policies to reduce water expenses.	Direct company operations	1	Low	5	Short-term	Set a target of 3% per capita water savings by 2026, with two-phase management to improve water resource efficiency.
		O3	Waste reduction benefits	Adopt company waste recycling policies to reduce cost expenditures.	Direct company operations	1	Low	5	Short-term	Set a target of 1% per capita waste reduction by 2025
		O4	Low-carbon transportation	Adopt electric transportation to lower carbon emission costs.	Direct company operations	1	Low	2	Medium-term	Reduce unnecessary employee field work and business trips.
	Energy sources	O5	Solar photovoltaic	Investment in green energy projects and sustainable development bonds.	Direct company operations	5	High	5	Short-term	In July 2024, the Company invested NT\$5 million to establish a green energy industry subsidiary, EnnoFill Power Co., Ltd., to accelerate the integration efficiency of renewable energy use within the Ennoconn Group. Additionally, In June 2025, Ennoconn Corporation invested NT\$10 million in green bonds code: G12441) issued by Taiwan Cooperative Bank and this bonds were qualified as green bonds by TPEx.

Note:

1. Probability of occurrence: Short-term 1-3 years, Medium-term 3-5 years, Long-term 6-10 years.

2. Financial impact level: Low (NT\$1-3 million), Medium (NT\$10 million-100 million), High (over NT\$100 million).

2.6.3 Climate Risk Scenario Analysis

Ennoconn assesses physical and transition risks in accordance with the Task Force on Climate-Related Financial Disclosures (TCFD) framework, and conducts scenario analysis for both risk types. This enable the Company to evaluate the financial impact and timeframe under various future warming scenarios, thereby formulating relevant policies and response measures. Ennoconn selects multiple scenarios for transition and physical risks. For transition risk scenarios, carbon fees and carbon taxes, identified as having the highest risk impact, are considered as the primary assessment factors. The assessment adopts the International Energy Agency's IEA 2DS, IEA B2DS, and the Stated Policies Scenario (STEPS) to evaluate the financial impact of future carbon price trends on Ennoconn and its outsourced factories. Additionally, for physical risks, Ennoconn evaluates the geographical locations of its Taipei operations and key outsourced factories, considering potential impacts from future climate disasters such as drought and flooding. Therefore, the Company selects the low greenhouse gas emission scenario (SSP1-2.6) and the very high greenhouse gas emission scenario (SSP5-8.5) published by the United Nations Intergovernmental Panel on Climate Change (IPCC). Through scenario analysis, it facilitates Ennoconn Group's strategic planning to minimize financial and operational impacts when facing future climate risks.

Risk Type	Scenario Description	Key Parameters	Impact Content
Transition Risk	IEA 2°C	Carbon Price: 80–100USD/tCO2e	To limit the temperature rise to 2°C (or below), CO2 emissions need to be reduced by nearly 60% by 2050, with continued reduction after 2050 until carbon neutrality is achieved. Due to additional costs from carbon fees or carbon trading over the next five to ten years, the Group must actively implement ISO carbon reduction projects and adopt renewable energy to mitigate the impact of carbon fees.
	IEA below 2°C (B2DS)	Carbon Price: 90–120USD/tCO2e.	
	NZE 2050	Carbon Fee: General Rate 10USD/tCO2e.	To limit the global average temperature rise to no more than 1.5°C above pre-industrial levels by the end of this century, the global energy sector must achieve net-zero carbon dioxide emissions by 2050. Ennoconn has set a 2030 carbon reduction target of 42% (Scope1+2) based on SBTi. The Company's 2021 (baseline year) carbon emissions: 2e (Scope1+2); 2024: 351.42tCO, a reduction of 11.49%. If the Company achieves its target emission of 230.27tCO2e by 2030, it will reduce operating costs.
Physical Risks	SSP 1-2.6	By the end of this century, low emission scenarios will control temperature rise to below 2°C.	Both scenarios project a temperature rise of 1.5°C by 2040, potentially leading to droughts and floods that disrupt operations and impair assets across the Group.
	SSP 5-8.5	Under the very high emission scenario, temperatures are expected to increase by 4.4°C by the end of this century.	

Transition Risks: Taiwan Carbon Fee and EU Carbon Tax

In August 2024, the Ministry of Environment announced the Carbon Fee Collection Regulations, which will be implemented on a trial basis in 2025, with formal payment beginning in 2025. Although the Group's current emissions have not yet reached the Ministry of Environment's annual collection threshold of 25,000 tonnes, we continue to monitor developments on environmental regulations and prepare for the EU's carbon tax collection in 2026.

Physical Risks: Sea Level Rise, Flooding and Drought Risks

Ennoconn places strong emphasis on the physical risks of climate change and regularly assess the operational impacts brought by climate risks. Using climate scenarios SSP 1-2.6 and SSP 5-8.5, we analyze the Group's important operational locations and manufacturing facilities in Taiwan and abroad to evaluate disaster impacts. We primarily identify two major risks - flooding and drought - and assess their impacts on net asset value and operating revenue. The findings are incorporated into future climate adaptation strategies to enhance the operational resilience of each facility.



1. Sea Level Rise and Flooding Risk

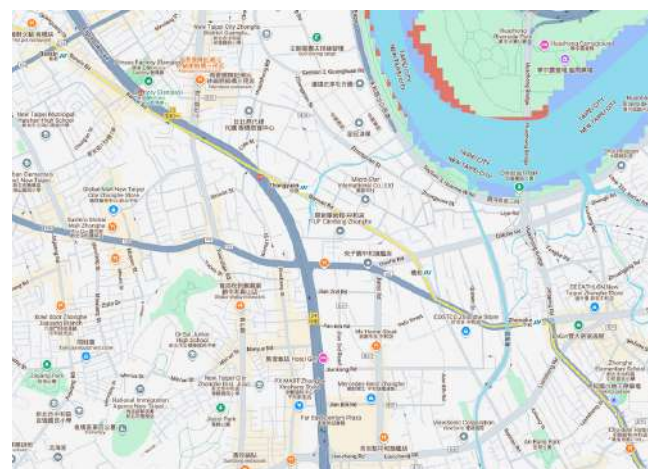
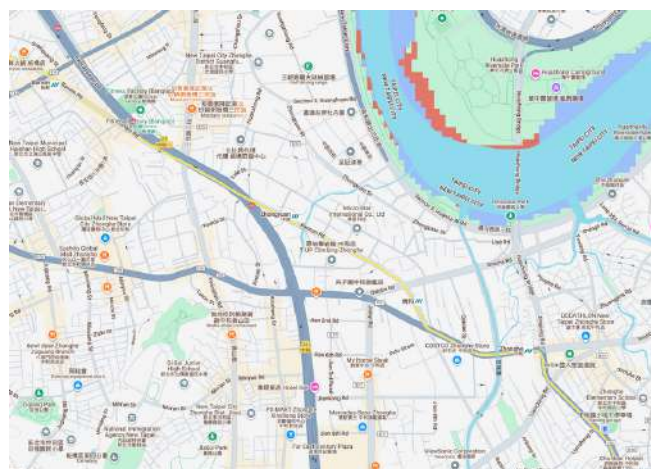
According to Section B.5.3 of the IPCC Sixth Assessment Report, it is certain that global mean sea level will continue to rise throughout the 21st century. By the end of this century, sea levels are estimated to rise between 0.32-0.62 meters under the low emissions scenario (SSP1-2.6), and between 0.63-1.01 meters under the very high emissions scenario (SSP5-8.5). Using the Climate Central sea level rise map, the Group's subsidiary Ennoconn (Suzhou) may be impacted first. Since Suzhou's low-lying terrain, combined with typhoons with heavy rainfall, and plum rains, increases its flood risk. If flooding leads to long-term operational disruptions and asset impairments, the Group will conduct regular flood disaster simulations at its locations to minimize potential losses and operational risks, enhance factory adaptation measures, and assess financial impacts.

(SSP1-2.6)

(SSP5-8.5)

Ennoconn (Taipei) (Low Flood Risk Area)

Ennoconn (Taipei) (Low Flood Risk Area)



Ennoconn (Suzhou) (High Flood Risk Area)

Ennoconn (Suzhou) (High Flood Risk Area)

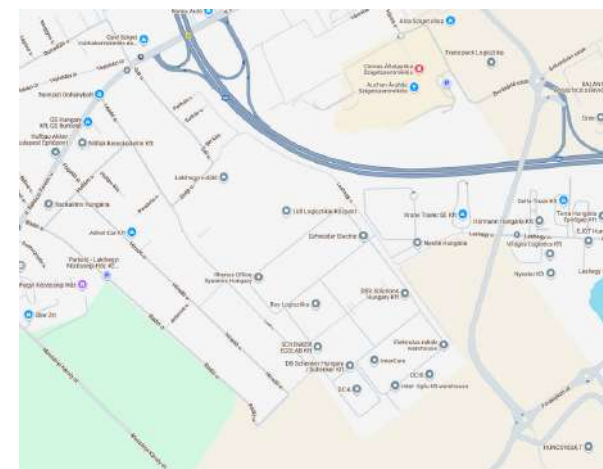


(SSP1-2.6)

(SSP5-8.5)

Ennoconn Hungary kft (Low Flood Risk Area)

Ennoconn Hungary kft (Low Flood Risk Area)



Ennotech Vietnam (Low Flood Risk Area)



Ennotech Vietnam (Low Flood Risk Area)



2. Drought Risk

Under the very high emissions scenario (SSP5-8.5), extreme heat or reduced rainfall may lead to droughts. The Group's headquarters and manufacturing factories are primarily located in regions with unstable rainfall patterns. These extreme climate conditions increased the likelihood of droughts, which not only increases the frequency of flooding but also affects water usage at production sites, affecting production schedules and operating revenue. To mitigate these risks, the Group will review water resource management at high-risk locations.

2.6.4 Climate-related Metrics and Targets

Category	Item	2022	2023	2024	2024 Targets	Achievement Status	Explanation for Not Meeting Targets
Energy Conservation and Carbon Reduction	Power Consumption (kWh)	687,457	695,910	767,146	1% annual per capita electricity savings	No	1.Total power consumption in the third quarter of 2024 increased compared to the same period in 2023, primarily due to intensive machine projects at Ennoconn and Vecow from July to September 2024, along with frequent reliability testing involving constant temperature and humidity machines in the laboratory. 2.The Administration Department plans to add energy-saving agents to the refrigerant of the 4th floor office air conditioning system in 2025 and track power consumption improvements.
	Fuel Consumption (Liters)	3,616	2,100	3,204	Gradual annual reduction	No	The increase in business trips is primarily due to the need to support and oversee production models and quality control at outsourced factories.
	Carbon Emissions (tCO2e)	364.9857	369.0805	351.4232	Gradual annual reduction of 4.2%		Target achieved.
Waste Management	Domestic Waste (Tonnes)	2.561	2.486	1.939	1% reduction in per capita waste by 2025		Target achieved.
Water Resource Management	Water Consumption (m3)	3,653	4,455	5,816	0.6% annual per capita water savings	No	This is primarily due to an increase in the number of employees and Ennoconn's emphasis on employee hygiene and health. Internal guidelines have reinforced the requirements for employees to wash their hands before starting work, leading to higher water consumption.

Note:
1. Carbon emissions: Scope 1 + Scope 2
2. "-": Indicates no recorded data

2.7 Information Security Policy and Privacy Management

"Everyone upholds cybersecurity, security for all" is a core principle of Ennoconn's information security policy. To strengthen information security management and ensure the confidentiality, integrity, and availability of critical information systems, Ennoconn has established relevant regulations and systems to govern employees' information security practices. Additionally, third-party reviews of relevant systems are conducted annually to respond to shifts in the external environment or operations, with timely adjustments made as needed. Ennoconn ensures security throughout its entire data processing and is committed to delivering safe, stable, and highly efficient information services to safeguard the privacy of customer and employee data.

Material Issues Impact Assessment and Management Approach

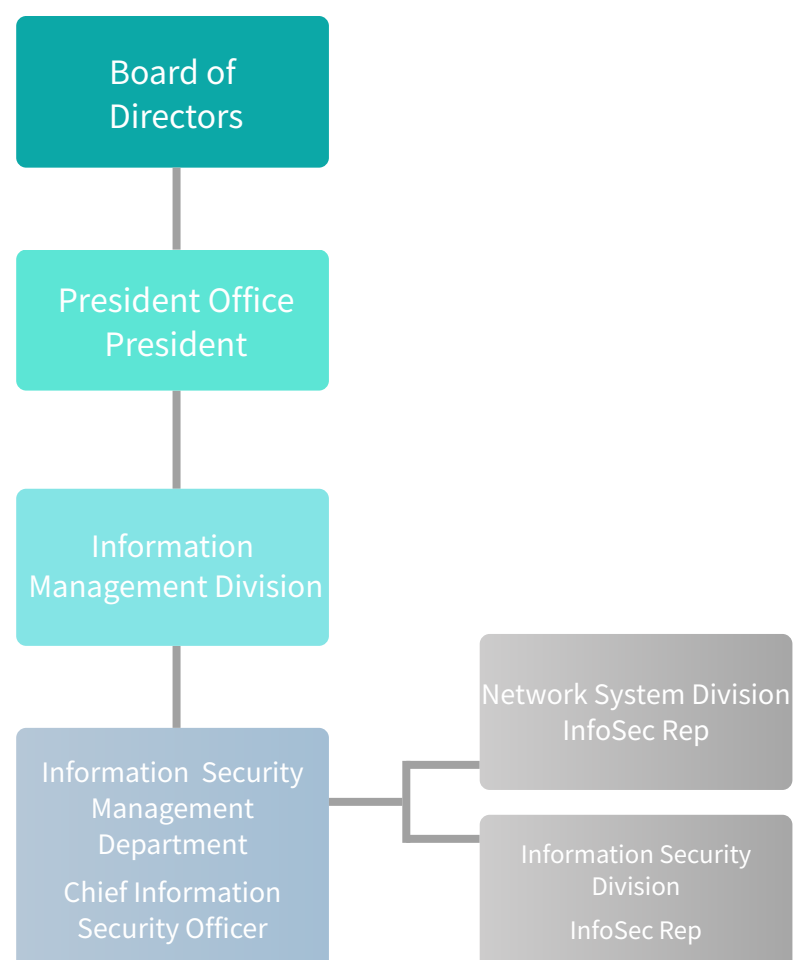
Aspect	Description
Impact Assessment	Positive: Robust information security measures and management protect the privacy and personal data of employees, customers, and suppliers, ensuring compliance with regulatory requirements to reduce legal, governance, and human rights risks. 1. Establishing information security facilities and management systems: Preventing data loss and system interruptions, reducing the risk of business disruption, and protecting the human rights of employees, customers, and suppliers. 2. Enhancing customer trust: Protecting against personal data breaches.
	Negative: Lack of information security measures and management may result in operational disruptions, customer data breaches, and risks of human rights and governance losses. 1. Operational disruption risk: Information security vulnerabilities may lead to system service interruptions, affecting the value chain impact on customers, employees, suppliers, and others. 2. Personal data breach damaging reputation: Poor information security management may lead to data breaches, harming corporate governance reputation and human rights, undermining customer trust and satisfaction, and, in severe cases, resulting in customer claims and regulatory penalties
Policies and commitments	Ennoconn is committed to fulfilling corporate social responsibility and pursuing sustainable operations. We actively cultivate a corporate culture of information security and relentlessly strengthen our information security management system. Based on this philosophy, we have established the following information security policies to fulfill our commitments: 1. Information asset protection: Establish information security policies and control standards to ensure the confidentiality, integrity, and availability of information assets. Including guidance on data access, network security, application security, and other aspects to ensure the Company's information assets are properly protected. 2. Risk management: Actively conduct information security risk assessments, identify potential threats and vulnerabilities, and seek best practices to reduce and control these risks, ensuring the data security of both the Company and customers. 3. Incident response: Develop comprehensive response plans to address information security incidents, including risk assessment, notification procedures, incident tracking, and recovery plans, ensuring rapid and effective action against potential security threats. 4. Continuous improvement of security environment: We are committed to fostering a secure information environment by continuously assessing emerging technologies and threats, updating information security policies, improving security operations, and regularly conducting security training and simulations to ensure readiness against evolving risks. 5. Employee training and education: We conduct regular training to enhance employees' awareness of information security, emphasizing each individual's role and responsibility. We are committed to building a security culture that involves participation from all employees.

Aspect	Description
Responsible unit	Information Security Administration Department
Management actions	Prevention & Mitigation: 1. Establish a information security team: Responsible for monitoring, responding to, and preventing information security incidents, ensuring the Company's information security operations. 2. Implement ISO 27001 information security management system: Develop, implement, monitor, and improve the information security management system, developing risk assessment mechanisms and preventive measures. 3. Establish effective emergency response plans: Ensure the Company can respond quickly and effectively when security incidents occur, thereby minimizing damage. 4. Deploy security equipment and tools: Configure security tools such as firewalls, intrusion detection systems, and vulnerability scanning, to strengthen system protection. 5. Establish backup and redundancy mechanisms: Regularly perform system and data backups to support recovery in case of disasters. 6. Implement information security audits: Regularly conduct security audits of systems to ensure compliance and strengthen protection.
	Impact Management: 1. Develop disaster recovery plans: Create disaster recovery plans to ensure information systems can rapidly recover following major incidents. 2. Establish incident monitoring and tracking mechanisms: Detect and respond to information security incidents to minimize damage. 3. Conduct regular disaster recovery drills: Perform routine drills to reduce confusion during incidents and ensure the Company can swiftly restore normal operations.
Action Tracking	Resources and Actions: 1. Develop information security policies and implementation procedures. 2. Establish internal information security organization. 3. Strengthen software and hardware architecture and ensure network usage security. 4. Conduct regular asset risk inventory, vulnerability scanning, and recovery plan drills. 5. Continuously implement system backup mechanisms. 6. Organize employee education and training to enhance information security risk awareness.
	Objective: Establish a comprehensive information security network to prevent data breaches, ensure business activities comply with relevant laws and regulations. In addition, the Company has successfully received the ISO 27001 Information Security Management System annual external certification in 2024.
	Were previous actions effective: Yes
	Lessons learned: Over the past year, the Company has continuously enhanced internal and external information security protection measures, including technical solutions and establishing information security system regulations. Ensure these measures effectively address evolving threats through regular review and revision. Through this process, we have gained a deep understanding of the continuous evolution of information security. We will continue to invest resources to address emerging challenges while maintaining relentless efforts on our existing information security foundation to ensure the Company's secure operations in the digital age.
Stakeholder Engagement	Stakeholders include: employees, customers, suppliers, and regulatory authorities. Stakeholder communication methods: 1. Internal: Regular annual information security committee meetings and irregular cross-departmental information security communication meetings. 2. External: Annual sustainability report disclosure.

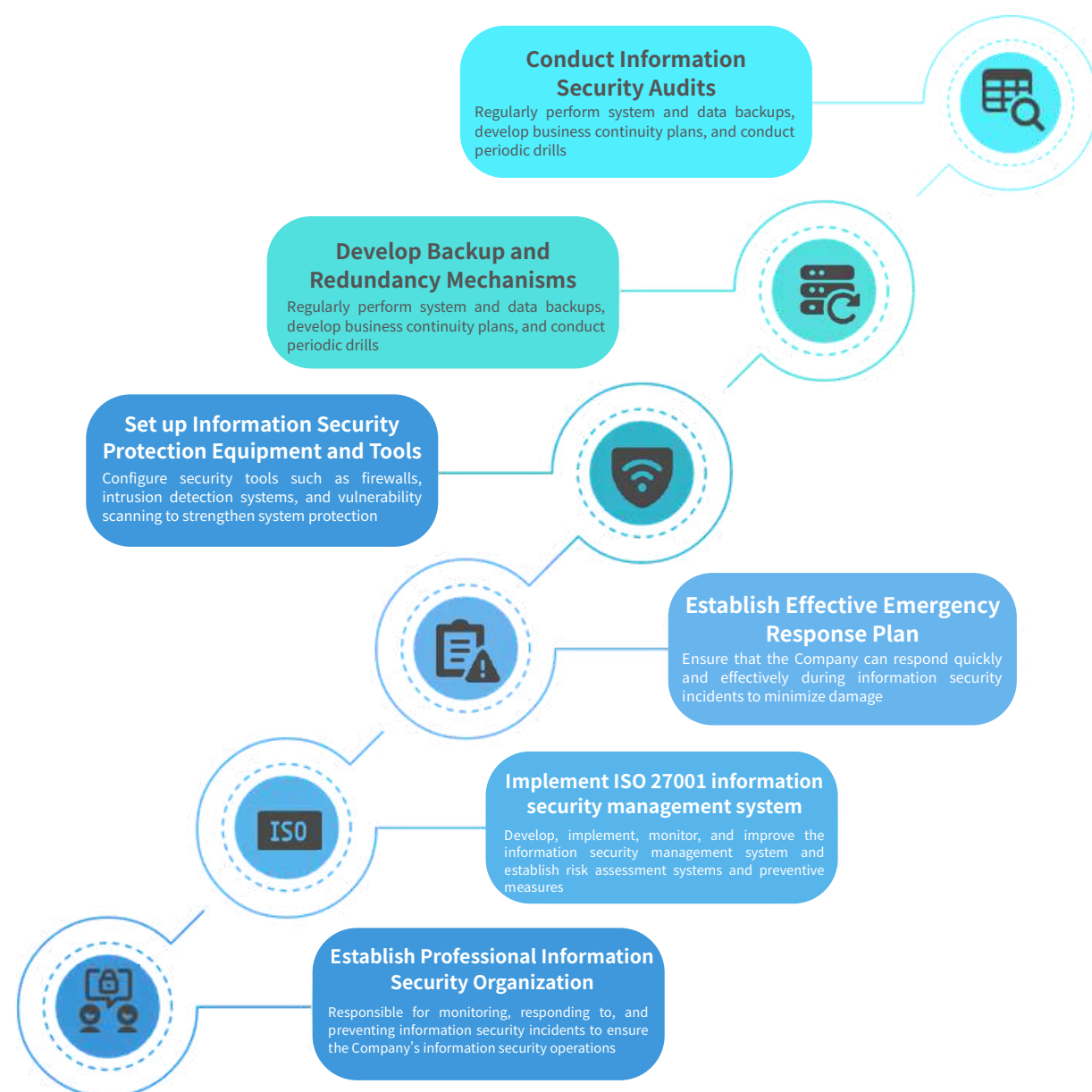
2.7.1 Information Security Risk Management Framework

To implement information security policies and ensure the confidentiality, integrity, and availability of information systems, Ennoconn follows the PDCA cycle for continuous information security management. We have identified the six major risks with significant operational impact, established information security risk management, and continuously improve risk mitigation measures. In 2023, we obtained ISO 27001 Information Security Management System certification and successfully passed the surveillance audit in April 2024. This demonstrates Ennoconn's active commitment to conducting information security risk assessments, identifying potential impacts and vulnerability scans, and seeking optimal improvement solutions to reduce and control these risks, thereby protecting the data security of the Company and its customers. In response to Foxconn headquarters' information security joint defense policy, we use an Information Security Scorecard to assess enterprise information exposure risks. Ennoconn Taipei scored 94 points and Ennoconn (Suzhou) scored 98 points, ranking in the top three. In the future, all group subsidiaries will adopt the information security joint defense policy for vulnerability reporting and incident response across the organization. On November 13, 2024, we reported the status of information and communication security risk management and security incidents to the Board of Directors. Through IPS and firewalls, we effectively prevent information security attacks and reduce their impact. There were no significant hazard events in 2024.

Information Security Organization



2.7.2 Information Security Management Prevention and Mitigation Measures



2.7.3 Information Security Education and Training

To strengthen Ennoconn's awareness and understanding of information security, the Education and Training Management Procedures have been established as the management basis.

Course Items	Training Content	2024 Promotion and Course Results
Internal Social Engineering Simulation and Information Security Awareness.	Conduct internal social engineering drills irregularly and enhance employees' awareness through announcement emails.	Internal information security awareness emails were sent three times to remind employees about the latest phishing techniques and precautions.
Information Security Training for New Employees.	Present common information security threats, ISO 27001 policies, information security objectives and policies, password principles and precautions, information security awareness.	A total of 35 information security training sessions were conducted for new employees, with 35 participants, totaling 17.5 hours.
Educational Training on Preventing Malicious Email Social Engineering.	Explain social engineering attack methods, share case studies, and describe protective measures.	Two information security training sessions were conducted for all employees, with 156 participants, totaling two hours.

2.7.4 Privacy Policy and Protection

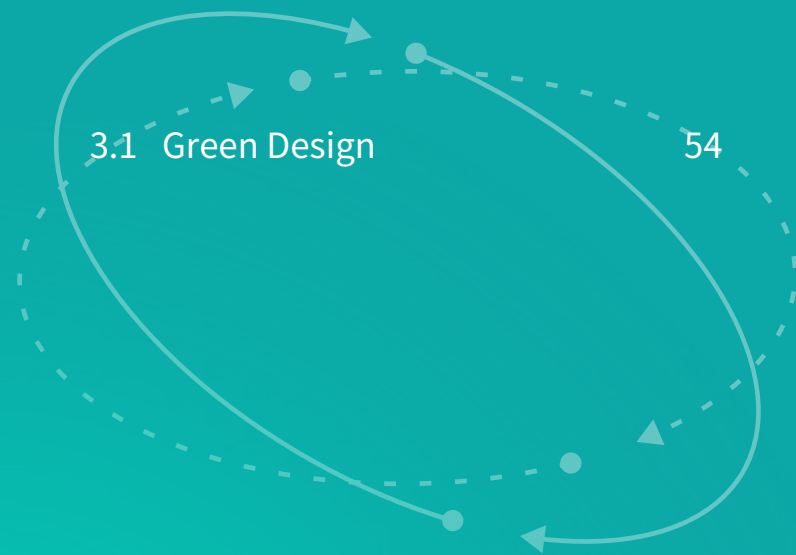
Ennoconn is committed to protecting the privacy and personal data of stakeholders. To comply with the Personal Data Protection Act and related regulations regarding the collection, processing, and utilization of personal data, to prevent infringement of personality rights, and to promote the reasonable use of personal data, the [Management Measures for Personal Data Protection](#) has been formulated and approved by the Board of Directors. To safeguard the personal data of employees, customers, suppliers, or users of the Company's related websites, clear provisions have been established to ensure that the collection, processing, or utilization respect the rights and interests of the data subjects, operate with integrity and zero tolerance without exceeding the scope of collection purposes, and maintain legitimate and reasonable relevance to the collection purposes. This policy is managed through the internal audit and control system, with an annual review of personal data risks and data loss complaints. In 2024, no complaints related to risks, data loss, leakage, or similar incidents were reported.

[Management Measures for Personal Data Protection](#)



03

Products and Services



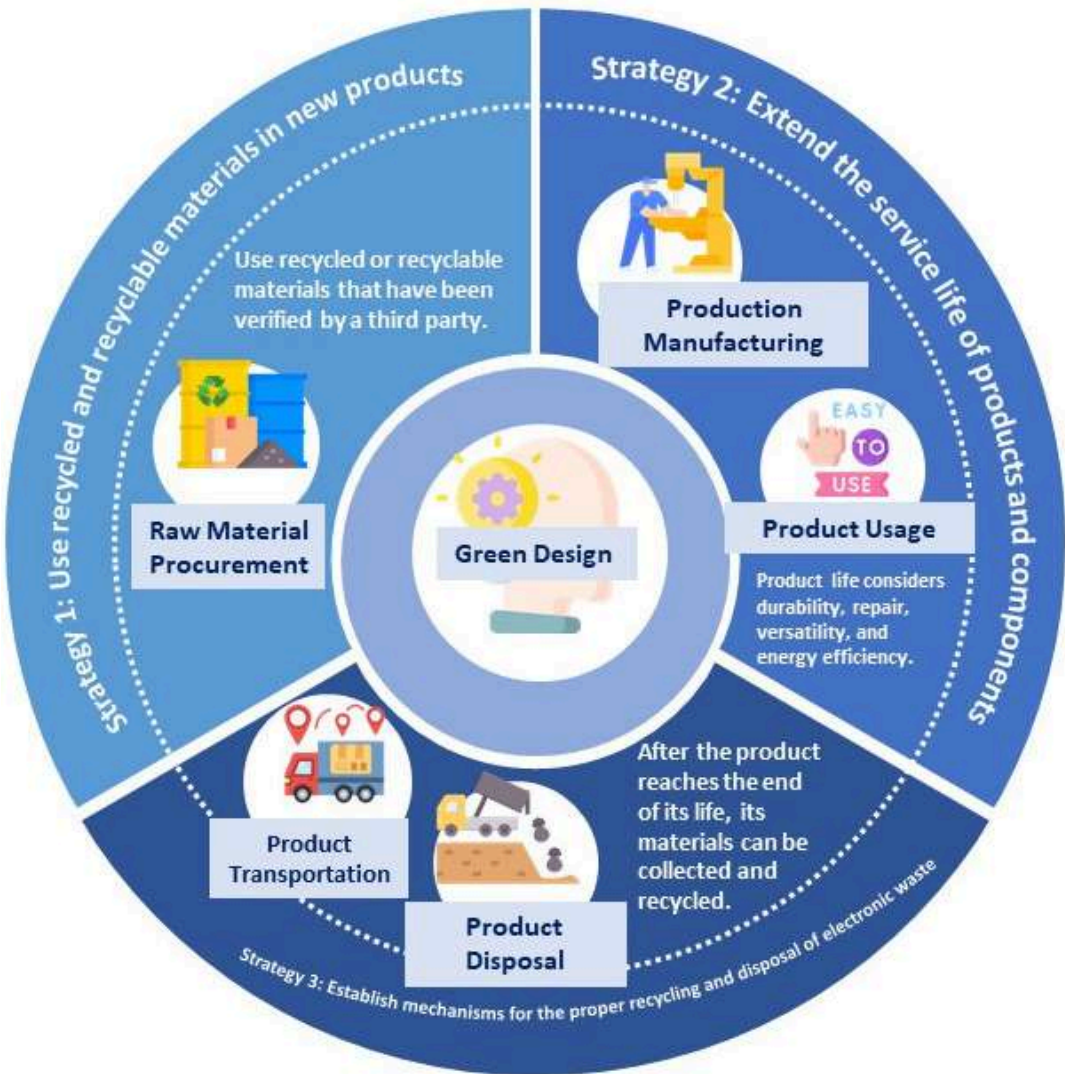
3.1 Green Design

Material Issues Impact Assessment and Management Approach

Impact Assessment	Positive: Growing customer concern about green product design, combined with In response to domestic and international carbon reduction and circular economy, drives the Company's investment in green product R&D and environmental protection. This also accelerates low-carbon transformation across supply chain and boosts the sustainable impact of the entire value chain.
	Negative: Failure to meet customers' green product requirements may reduce market competitiveness, affect investors' and shareholders' willingness to invest, and slow the Company's progress toward low-carbon transformation.
Policies and commitments	The Ennoconn Corportation Sustainable Procurement Guidelines and Ennoconn Sustainable Raw Materials Policy have been established, committing to lifecycle assessment covering product design, raw material usage, manufacturing, and packaging transportation. The Company is gradually setting carbon reduction targets to minimize environmental impact and maintains annual ISO 9001 quality management system certification.
Responsible unit	R&D Center and Global Operations Management Center
Management actions	Impact prevention & mitigation management: Actively formulate green product design principles and develop product models that have with environmental labels, comply with conflict mineral-free requirements, and meet international green regulations.
Action Tracking	Resources and actions: The President and Chief Sustainability Officer supervise KPI implementation.
	Target: Responsible units set KPIs to track achievement status.
	Were previous actions effective: Yes
	Lessons learned: Maintain or improve existing actions.
Stakeholder Engagement	Stakeholders include: customers, suppliers, and employees.
	Contact window: stakeholder concern communication channels.

3.1.1 Circular Economy and Green Design

Ennoconn promotes five major transformation strategies: digitalization, AI, energy, cybersecurity, and ESG. Product and service innovation is a vital opportunity for sustainable operations. By integrating software and hardware to add value, we enable customers to maximize the utilization of technological tools and provide tailored solutions. In line with the three major strategies for electronic product transformation to circular economy, as proposed by the World Economic Forum's Platform for Accelerating the Circular Economy, and Ennoconn has set its circular economy direction and targets. From the perspective of green design and development, we aim to shift from the traditional linear economy to a circular economy for electronic products, keeping products and raw materials within the electronic product circulation. This approach helps reduce carbon emissions, prevent excessive electronic waste entering landfills or incineration, and mitigates the risks of raw material shortages and supply chain disruptions.



Ennoconn prioritizes the concept of green design, considering the environmental and social impacts at each stage from a product lifecycle perspective. In the design stage, we enhance product resource utilization and low energy consumption to help customers achieve energy conservation and carbon reduction goals. We extend product durability using the 4R concept (Reduce, Recycle, Remanufacture and Reuse). In the raw material stage, we ensure materials comply with international green regulations such as REACH, RoHS, WEEE, PFOS, Halogen-Free, and conflict minerals requirements, reducing harmful substances and using raw materials with lower environmental, water, and energy impacts. Ennoconn is committed to continuously reducing greenhouse gas and wastewater emissions, waste, and chemicals through green manufacturing and services. From design and development, raw material procurement, production and manufacturing, product transportation, product use, to product disposal stages, we incorporate environmental and social impact factors to provide customers with the most sustainable products and services. Through the ISO 20400 Sustainable Procurement Guidelines training, R&D center and Sourcing employees are equipped with green product knowledge and understanding of the goals and impacts of sustainable raw materials.

Stages of Green Product Life Cycle Assessment (LCA)	Standards and Specifications	Actions
Design and Development	1.Ennoconn Sustainable Procurement Guidelines 2.Ennoconn Sustainable Raw Materials Policy 3.Outsourced Design Management Procedures 4.EU Restriction of Hazardous Substances (RoHS)	1.Streamlined Manufacturing Process. 2.Reduce Product Energy Consumption. 3.Extend Product Durability. 4.Component Circular Usage Design. 5.Increase the Ratio of Recycled Materials Used. 6.Conducting an assessment to prioritize raw materials.
Raw Material Procurement	1.Ennoconn Sustainable Procurement Guidelines 2.Ennoconn Sustainable Materials Policy 3.Biodiversity and No Deforestation Commitment 4.Conflict-Free Minerals Declaration 5.EU Chemicals (REACH)	1.Choice of raw materials or components that have a lower environmental footprint (e.g. select Low-Carbon, Low Environmental and social Impact, Low-Toxicity Materials. 2.Use Non-Conflict Mineral Materials and trace the origin of raw materials. 3.Hazardous Substance Management. 4.Prioritize the use and set target of recycled and renewable raw materials. 5.Prioritize the use and set target of third-party certified sustainable raw materials.
Production and Manufacturing	1.Incoming Material Inspection Standards 2.OEM Operations Management Procedures 3.Halogen-free	1.Improve Material (Component) Usage Efficiency. 2.Improve Manufacturing Process Efficiency. 3.Use Clean Energy (Green Energy) fpr Smart Manufacturing Production Lines.
Product Transportation	1.Packaging Material Incoming Inspection Instruction 2.Ennoconn Sustainable Procurement Guidelines	1.Reduce Product Packaging and Materials. 2.Adopt Biodegradable and Recyclable Packaging Materials. 3.Optimize Delivery Schedule and Routes with Low-Carbon Transportation.
Product Usage	1.Ennoconn Sustainable Procurement Guidelines	1.Component Circular Usage Design. 2.Reduce Energy Consumption and Carbon Emissions.
Product Disposal	1.Waste Electrical and Electronic Equipment Directive (WEEE)	1.End-of-Life Product Design (e.g. recycle, recovery, disposal and biodegradation).

3.1.2 Innovation and R&D Examples

Research and development form a vital foundation for the sustainable growth of the Ennoconn Group. In addition to continuously strengthening our presence in POS system markets and ATM market equipment, we also invest in certain resources in other markets, such as industrial control, fleet management, network communication security, medical care, and smart homes. Technology-related directions include wireless transmission (including 5G, GPS, WiFi, Bluetooth, etc.), handheld mobile devices, and RTOS-dedicated machines based on RISC or MCU. In the past, hardware development in highly specialized markets enabled shared benefits but has resulted in products lacking differentiation. To succeed in an increasingly competitive environment, R&D will shift toward more fundamental and specialized fields, such as 5G, AI, IoT, blockchain, and image computing, building higher competitive barriers. To safeguard Ennoconn's professional knowledge, strengthen quality and efficiency, preserve advanced technological achievement and leadership, enhance competitive advantages, the Board of Directors meeting approved the establishment of an intellectual property management organization on November 11, 2021 and formulated Intellectual Property Management policy that align with the Company's operational objectives, took effect following the Board's approval and announcement. Reports are regularly submitted to the Board of Directors annually in the fourth quarter, with the latest report submitted on November 13, 2024. Reports on implementation status include five major parts: patent management, trademark management, copyright management, trade secret protection, and human resources management. In 2024, Ennoconn and Ennoconn (Suzhou) accumulated a total of 11 valid patents on file, with R&D expenses increasing year by year. In 2024, compared to 2023, R&D investment increased by NT\$2.462 billion.

Year	Number of R&D Personnel	R&D Expenses (NT\$)	Number of Valid Patents on File
2021	54	7,397,394,000	7
2022	52	7,975,853,000	9
2023	47	9,123,481,000	11
2024	47	11,585,588,000	11

Ennoconn primarily implements three major green design strategies: 1. Innovative Modular Design: In certain new motherboard development projects for customers, Ennoconn adopts flexible and expandable structural designs that enable upgrades without replacing the entire unit. By replacing motherboards or universal modules through expandable solutions, this approach improves product adaptability, longevity, and scalability, reduces resource waste effectively, and supports environmental protection and sustainability goals. 2. Reduced Material Usage Design: While ensuring product reliability and performance, the thermal management mechanism of industrial control products developed is changed from fans to heat fins, which not only reduces material costs and assembly time but also maximizes efficiency with minimal cost while effectively reducing environmental burden during the supply chain manufacturing process; 3. Green Packaging Design: Ennoconn actively promotes eco-friendly packaging with core objectives of simplifying or recycling packaging, reducing shipping requirements, and improving logistics efficiency. For instance, in large gaming machine models, buffer packaging materials are optimized to serve both as protective packaging and shipping containers for mechanical components, significantly reducing packaging material use and waste while ensuring product safety. This initiative not only reduces resource waste and carbon footprint but also enhances transportation efficiency, achieving a triple-win outcome of environmental protection, waste reduction, and optimized logistics.

Successfully Developed Technologies or Products


Innovative Modular Design	<div>1.Developed smart meter HAN module with wireless meter reading technology that synchronizes with Taiwan Power Company data and automatically receives electricity consumption data to provide extended value-added services.</div> <div>2.Introduced a fanless compact industrial wide-voltage and high-performance AI BOX PC based on Intel Meteor Lake platform, providing diverse interfaces and built-in NPU computing units to deliver AI-related application computing power.</div> <div>3.Designed an affordable magnetic high-efficiency barcode scanner paired with dedicated POS terminal, featuring humanized structural design where the magnetic device can be placed on either side of the machine depending on usage scenarios, increasing flexibility in field equipment installation.</div> <div>4.Engineered proprietary failure prediction IC, providing standardized modular reference circuits, combined with cloud software-hardware integrated platform to provide monitoring data, recording and early warning capabilities, enhancing maintenance efficiency and offering subscription-based functional options.</div> <div>5.Collaborated with customers on the production and development of bar-style gaming machines, where the main system can be embedded and installed on the bar counter, improving main system space utilization.</div> <div>6.Designed a next-generation lottery machine system based on Intel Alder Lake-P platform, delivering a brand-new experience of lightweight, streamlined, and high-performance system integration.</div>
ESG Energy Conservation, Carbon Reduction, and Information Security	<div>1.Developed 56-channel smart electrical panel device to achieve cloud software-hardware integration, enabling multi-circuit monitoring to analyze power consumption by floor and formulate power-saving plans, thereby supporting energy conservation and carbon reduction goals.</div> <div>2.Established cybersecurity anti-hacking firmware and integrated related encryption mechanisms into IoT devices.</div>

Green packaging design: Examples of packaging reduction and eco-friendly solutions

Ennoconn actively procures products that promote environmental protection, or those that consume fewer environmental resources, emit less carbon, and cause less pollution throughout their manufacturing, usage, and disposal. We also encourage the use of circular economy, recycled materials in manufacturing processes or products.


Circular Reuse

>> Delivered motherboard products are packaged in reusable cardboard boxes




Reuse

>> Finished products use recycled and reusable cardboard boxes



Reduction

>> Use bubble bags to pack components and ship them together with cabinets to reduce the use of cardboard box packaging



3.1.3 Customer Satisfaction Survey

Ennoconn is dedicated to product development that meets all customer requirements through innovative services. The R&D Center prioritizes innovation and collaboration, formulating technologies and solutions that support environmental protection responsibilities. Green product design and supply chain management are key to driving the overall company's sustainable development. The Company has established management procedures and measures related to customer service to ensure professional service quality in all aspects. The Company also offers customers with various channels to submit suggestions or complaints. Upon receiving a case, the Company documents and tracks it, collaborate with relevant departments to discuss and analyze improvement methods, proposes preventive measures, and promptly communicates progress and solutions to the customer. No customer complaint incidents violating regulations and contractual requirements were occurred in 2024. Ennoconn places great importance on customer development and relationship management. The Smart Business Division conducts annual satisfaction questionnaire surveys with key customers, aiming for a target score above 80 points. The evaluation results and recommendations are compiled into tables and submitted to senior management for review. For areas with lower customer satisfaction scores, improvement plans are developed, written responses are provided to customers, and product and service quality are continuously enhanced to address customer needs. The 2024 customer satisfaction score of 84.6 points exceeded the target of 80 points.

Historical Customer Satisfaction	2021	2022	2023	2024
Score	80	82	81.7	<div>+1+ 84.6</div>

04

Sustainable Supply

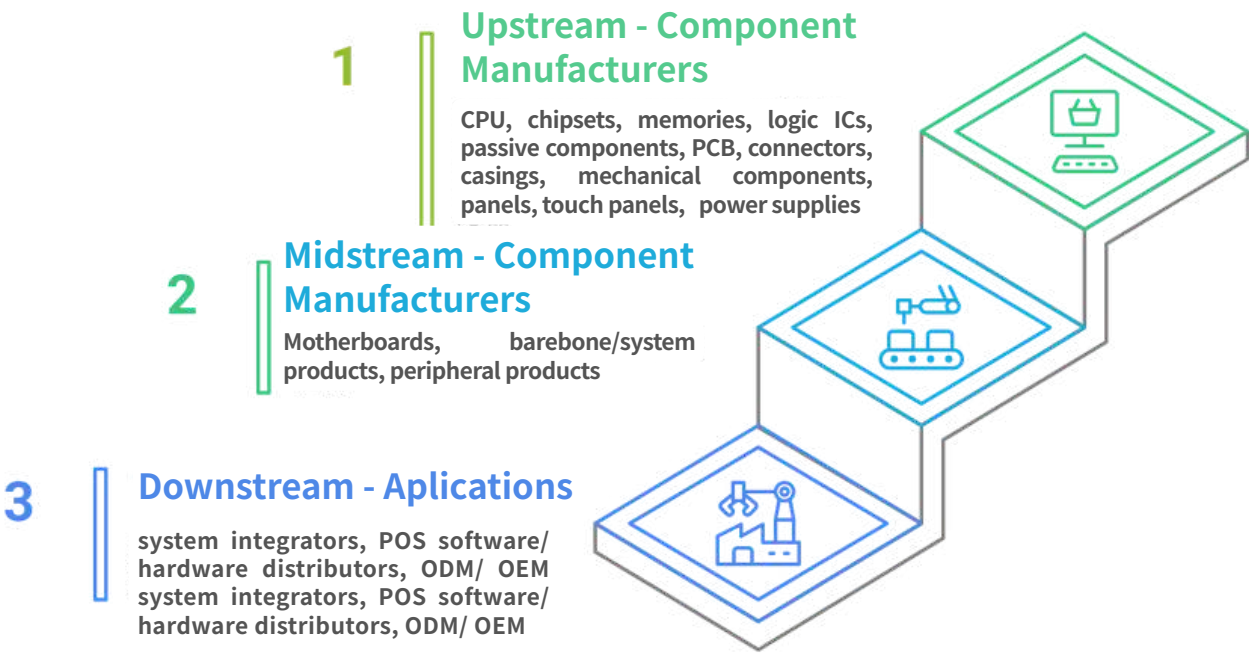


4.1 Industry Supply Chain

4.1.1 Industry Overview

Ennoconn's core business model centers on end-to-end production and manufacturing, using group-based Internet of Things solutions to build an international sustainable supply chain. Ennoconn concentrates on integrating resources from all parties to meet the diverse demands of the industrial end market, securing turnkey contracts for product design and manufacturing through localized manufacturing services. The primary process involves purchasing components from upstream component suppliers, having them assembled and manufactured by outsourced vendors or subsidiaries, and then delivering the finished products to customers. Due to the diversity of purchased products and the fact that each model contains tens of thousands of raw materials, it is crucial to ensure supplier stability and quality, understand their process capabilities, and conduct evaluations and grading in four key areas: Quality, Cost, Delivery, and Service (Q, C, D, S). Ennoconn Technology regularly evaluates suppliers and maintains ongoing communication with them. In 2024, the ISO 20400 sustainable procurement guidelines were integrated into supply chain management, aiming to enhance suppliers' sustainability awareness and foster long-term partnership with Ennoconn through supply chain management

Value Chain Overview



4.1.2 Supply Chain Structure

Ennoconn Technology's main supplier categories are divided into raw material suppliers, outsourced suppliers, transportation companies, and other vendors. Among these, raw material suppliers are further classified by nature into direct materials: raw materials, electronic components, and indirect materials such as packaging materials. Vendors supplying Ennoconn with direct and indirect materials are classified as tier-1 suppliers, totaling 251 companies. Customer-designated vendors are categorized as key suppliers, totaling 84 companies. Additionally, suppliers selected based on screening criteria including ESG risk issue levels, transaction volume, procurement amount, and strategic cooperation are called significant suppliers (including outsourced suppliers, transportation companies, and other vendors), totaling nine companies.

2024 Ennoconn Main Supplier Types	Tier-1 Suppliers	Key Suppliers	Significant Suppliers
Raw Material Suppliers	251	84	9
Outsourcing Suppliers	-	-	4
Transportation Suppliers	-	-	1
Other Suppliers	-	-	6

Note:

- 1. The six significant suppliers in the Other Suppliers category include office administrative suppliers and IT suppliers.
- 2. "-": Indicates no statistical data available.



4.2 Supply Chain Management

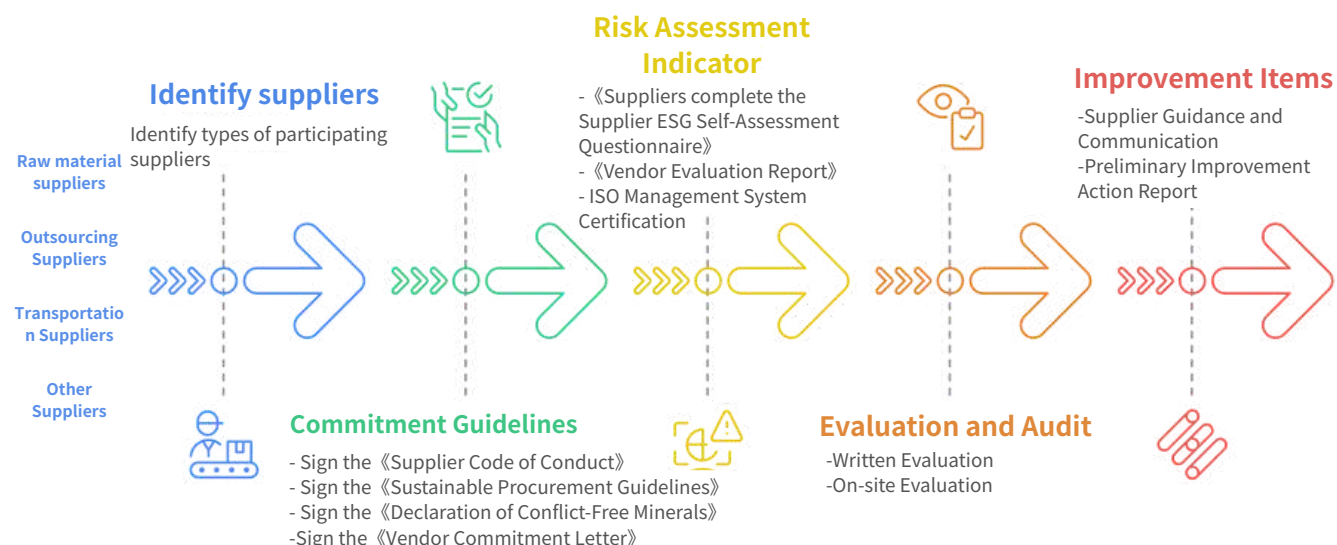
Material Issues Impact Assessment and Management Approach

Impact Assessment	Positive: Integrating sustainability thinking into supply chain management policies, strengthening relationships between upstream and downstream value chains, and partnering with suppliers to minimize impacts on economy, environment, and human rights, thereby enhancing trust and satisfaction among employees, customers, and suppliers.				
	Negative: Failure to assess the likelihood and harmful impacts of supply chain sustainability risks will result in human rights (social) and environmental impacts, affect governance and potentially lead to supply chain disruption crises, and in severe cases may even face penalties or litigation.				
Policies and commitments	To effectively implement supply chain management, Ennoconn has established the Ennoconn Corporation Sustainable Procurement Guidelines, Supplier Code of Conduct, Supplier Evaluation Management Program, Outsourcing Contractor Management Regulations, and ESG Self-Assessment Survey Form.				
Responsible unit	Outsourcing Management Division, Logistics Operation Center, Purchasing Department				
Management actions	Prevention & Mitigation: 1. Suppliers must agree to the Supplier Code of Conduct and Ennoconn Corporaytion Sustainable Procurement Guidelines and understand the standards they are required to follow. 2. Conduct quarterly supplier evaluations, requiring suppliers with failing scores to improve within a specified timeframe, with an annual target of 100% compliance rate.				
	Impact Management: The Company seeks to establish a comprehensive supplier management system (SCM) that requires suppliers to commit to reducing environmental pollution, occupational safety and health, and labor human rights impacts at the time of contract signing. This approach aims to enhance the positive ESG impact across the overall supply chain. Suppliers are also required to provide various certificates, such as: ISO 50001, ISO 14001, ISO 9001 to evaluate their compliance with the Company's supplier system.				
Action Tracking	Resources and Actions: Participate in domestic and international ESG evaluations and respond to customer ESG questionnaires, updating the Company's supply chain policy based on external consultant opinions to ensure alignment with both domestic and international regulatory and guidelines.				
	Objectives:				
	Audit Results	2022	2023	2024	Achievement Status
	SCM Audit Compliance	99.13%	100.00%	100.00%	Yes
	ESG Audit Compliance	94.32%	100.00%	100.00%	Yes
Were previous actions effective: Yes					
Lessons learned: Maintain or improve existing actions.					
Stakeholder Engagement	Stakeholders include: suppliers, contractors, and customers. 1. Annual sustainability reports publicly disclose supply chain management performance 2. Conduct supplier conference Customer complaint channels: stakeholder concern communication channels.				

4.2.1 Supply Chain Management Policy

Ennoconn, as a key partners in the global industrial computer supply chain, places great emphasis on related ESG issues. To effectively implement sustainable supply chain indicators, targets, and management mechanisms, Ennoconn has established three major policies: [Supplier Code of Conduct](#), Ennoconn Corportaion [Sustainable Procurement Guidelines](#) and [ESG Self-Assessment Survey Form](#). Through commitments, initiatives, and regular audits, we collaborate with suppliers to create shared value in environmental, social, and governance aspects. Ennoconn adopts the Sustainable Procurement Guidelines (ISO 20400) as the fundamental policy for sustainable supply chain management, evaluating suppliers' legal compliance, environmental protection, product quality, and ESG capabilities. We also reference the Responsible Business Alliance Code of Conduct (RBA) performance in labor and human rights, environmental protection, occupational health and safety, business ethics, and management systems. To enhance suppliers' sustainability awareness, we have set a goal of 100% signing of the Ennoconn Corporation Sustainable Procurement Guidelines and regularly implement an audit system to assess suppliers' sustainability risks. The organizational structure for sustainable supply chain management belongs to the Green Business Group under the Sustainable Development Committee, with the President and Chief Sustainability Officer regularly supervising sustainable supply chain performance to demonstrate the Company's strong commitment to sustainable business operations.

Supplier Management Process



Supplier Risk Identification and Management

In recent years, factors such as the pandemic, geopolitics, US-China trade war, inflation, Russia-Ukraine war, and Israel-Palestine conflict have disrupted the traditional business model that focused on efficiency and low costs. The potential risks of shortages and supply chain disruptions pose significant potential losses, highlighting the importance of supply chain risk management for sustainable business operations. Supply chain risks can be categorized into internal and external risks. External risks are primarily related to the Company's upstream and downstream partners, markets, or environment; while internal risks are related to the Company's internal operational models. Ennoconn remains committed to ensuring uninterrupted operations by developing measures through relevant departments to address supply chain risks. Internally, the Company manages demand, supply, and inventory effectively. Externally, it reviews and confirms stock status and the capabilities of logistics providers (land, sea and air), while ensuring suppliers can deliver on schedule. Furthermore, Ennoconn has implemented a geographically distributed backup production strategy, known as glocal production, aims to commit to localized production and strengthen continuous production capacity competitiveness. This approach integrates group and local resources to diversify operational risks, enhance production capacity, and establish regional manufacturing integration centers.

Supplier Risk Management Process

The supplier risk management process consists of four stages: identification, recognition, target setting, and guidance. Through these steps, Ennoconn gains clearer insight into the distribution of risk materiality and suppliers' response measures to sustainability issues. By aligning on shared sustainability goals with suppliers, Ennoconn aims to build a more comprehensive sustainable supply chain IoT network.



Risk Assessment Dimensions

Supply chain risk is one of the key factors in the successful implementation of sustainable supply chains. Ennoconn conducts risk factor assessments across economic (governance), environmental, and social aspects for selected raw material suppliers, outsourcing partners, transportation providers, and other vendors, incorporating them as key targets for evaluation and management in sustainability risk audits.

Economic (Governance)	Environmental	Social
1. Quality, Cost, Delivery, Service, Management Systems, and Technical Capabilities 2. Regulatory Compliance 3. Business Ethics and Integrity Management 4. Green Innovation Design 5. Production Backup Plan 6. Geopolitical Risk 7. Market and Industry Risk 8. Product-Specific Risk	1. Environmental Management System 2. Carbon Dioxide Emissions 3. Waste Management 4. Air Pollution Management 5. Water Resource Management 6. Renewable Energy Use 7. Chemical Substance Emissions	1. Human Rights 2. Occupational Health and Safety 3. Labor Working Hours 4. Forced Labor 5. Responsible Minerals

4.2.2 Supply Chain Assessment and Audit

To strengthen sustainable supply chain management, Ennoconn assigns joint responsibility for supplier evaluation and management operations to three major departments: Quality Control Section, Purchasing Department, R&D Center. New raw material suppliers are required to complete and submit the Supplier Evaluation Report, ESG Self-Assessment Survey Form, Conflict Minerals Declaration, and Supplier Commitment Letter prior to their first transaction. The three departments conduct a written evaluation of suppliers based on the Supplier Evaluation Report and Supplier ESG Self-Assessment Survey Form. Evaluation results are classified into four grades: A, B, C and D. These results are submitted to quality assurance supervisors for review to determine the need for an on-site evaluation. Suppliers provide relevant ISO certifications (including: ISO 9001, ISO 14001, ISO 14064-1, ISO 50001, ISO 45001, IATF 16949, QC 080000, RBA, ISO 20400) may be exempted from on-site evaluation. On-site evaluations are conducted by an evaluation team assigned by the Procurement, Quality Assurance, R&D, and Production departments. The team evaluates suppliers across multiple aspects, including quality assurance systems, technical standards, manufacturing capabilities, machinery and equipment, business management, environmental safety measures, and ESG issue management. Only suppliers who receive a grade of C or above, have declared non-use of conflict minerals, and have completed corrective measures may be selected as Ennoconn's new supplier list. Suppliers receiving a grade D or lower, or those using conflict minerals, will not be included in qualified supplier list and may only be eligible to join the new supplier ranks after at least one year. The evaluation grading system is detailed in the table below:

Supplier On-site Evaluation Grading	Total Score	Notes
Grade A	90 points (inclusive) and above	Excellent supplier.
Grade B	80 points (inclusive) and above	Listed as qualified supplier.
Grade C	70 points (inclusive) and above	In the Supplier Evaluation Report and ESG Self-Assessment Survey Form, any non-compliance items must be addressed by the supplier, including a declaration of no use of conflict minerals and completion of relevant corrective measures before being listed as a qualified supplier.
Grade D	69 points (inclusive) and below	Unqualified suppliers must wait one year before reapplying.

Furthermore, the evaluation of existing qualified raw material suppliers is categorized into regular and irregular audits. In the fourth quarter of each year, the Purchasing Department convenes meetings with Quality Control Section, Purchasing Department, R&D Center. To define the Annual Supplier Audit Plan and conduct regular audits once a year to ensure that suppliers maintain their supply capacity and service quality. Irregular audits of suppliers may be conducted under the following three circumstances: If main raw material suppliers fail incoming inspection for three consecutive batches; if the manufacturing process has three consecutive batches with unqualified yield rates due to supplier responsibility; if new suppliers of main raw materials have not obtained quality certification systems such as ISO; or under other necessary circumstances. The audit is conducted through on-site evaluation or document-based evaluation using the Supplier Evaluation Form and ESG Self-Assessment Survey Form. For any recommendations and non-compliance items identified during audits, Ennoconn's Quality Control Section issues corrective reports to the suppliers. Suppliers are required to submit their final response reports within ten working days. Failure to respond within the specified timeframe may result in Ennoconn terminating the cooperative relationship.

Suppliers	Classification	2024	
		Number of suppliers	Proportion
New suppliers	Grade A	0	0%
	Grade B	13	93%
	Grade C	1	7%
	Grade D	0	0%
Subtotal		14	100%
Existing qualified suppliers	Grade A	73	31%
	Grade B	161	68.20%
	Grade C	2	0.80%
	Grade D	0	0%
Subtotal		236	100%

Note:

1. New suppliers: Suppliers newly added in 2024.

2. Existing qualified suppliers: Suppliers who maintained transactions and qualifications before 2024.

Finally, quarterly delivery assessments are conducted for qualified suppliers. The Purchasing Department initiates the assessment process, with Quality Control Section, Purchasing Department, R&D Center, scoring suppliers using the supplier evaluation system (SCM) assessment criteria (quality, delivery, cost, technology). The results are then submitted to the Purchasing Department for consolidation to assess each supplier's score and grade. Suppliers who receive a Grade A (90 points and above) are eligible for increased procurement volume. Suppliers who receive a Grade B (80-89 points) are considered qualified. A Grade C (70-79 points and below) is deemed unqualified and requires the submission of corrective action plans. A Grade D (69 points and below) results in cancellation of qualified supplier status. The historical overview of SCM assessments is as follows:

Suppliers	SCM Assessment Content	Item	2021	2022	2023	2024
Existing qualified suppliers	Quality (35%) Delivery (20%) Cost (25%) Technology (20%)	Number of suppliers	250	229	227	250
		Number of qualified suppliers	245	227	227	247
		Qualification Ratio	95.52%	99.13%	100.00%	99%

4.2.3 Supplier Environmental and Social Assessment

Ennoconn's supplier requirements extend beyond general management principles. In addition to basic standards in quality, delivery, cost and technology, suppliers are required to complete a supplier ESG self-assessment questionnaire (self-assessment questionnaire) prior to the cooperation. This questionnaire assesses whether suppliers have implemented actions related to human rights, social responsibility, and environmental protection, while also allowing them to understand Ennoconn's requirements across various ESG aspects. Three major departments review the self-assessment survey form and ESG risks. Suppliers fail to comply with the indicators must make improvements within the specified timeframe and meet the established standards. Failure to make corrections by the deadline will result in terminating the cooperation. Ennoconn requires suppliers not to procure and use conflict minerals, and to comply with RBA Code requirements to ensure that gold, cobalt, tin, tantalum, tungsten and other minerals used in products are not from minerals mined under armed conflict and human rights violations. This policy is a mandatory requirement for both supplier procurement and product design. In 2024, Ennoconn surveyed nine key raw material suppliers, all of whom confirmed that they do not use conflict minerals, achieving a 100% response rate. Additionally, social impact assessments were conducted on nine raw material suppliers, all of whom have obtained ISO 45001 occupational health and safety management system certification, achieving 100% coverage rate, reflecting suppliers' commitment to and support for providing products or components with lower human rights impact. To further enhance the environmental sustainability performance across the entire supply chain, in 2024, Ennoconn conducted self-assessment questionnaire surveys on nine key raw material suppliers regarding their environmental policies and impact actions, such as suppliers' ISO 14064-1, ISO 50001, ISO 14001 and other indicators, achieving a 100% certification rate, reflecting the supply chain's management awareness of climate change issues.

4.2.4 Implementation of Sustainable Procurement

In 2024, through the establishment of the Ennoconn Corporation Sustainable Procurement Guidelines, Ennoconn committed to prioritizing the procurement of products and services with low environmental impact. This includes, but is not limited to, those with low energy consumption, low pollution, use of recycled raw materials, and recyclability. The definition is also adapted to align with regulations of the location of business operations, such as the 51 items recognized by Taiwan's Ministry of Environment that meet environmental label standards. To ensure timely and continuous supply of raw material, while reducing environmental burden, Ennoconn minimizes raw material transportation costs, risks, and environmental pollution caused by raw materials during transportation. Therefore, Ennoconn promotes and implements local procurement principles, aiming to gradually increase the amount and proportion of local procurement suppliers each year to achieve responsible green procurement. In 2024, Ennoconn joined the Ministry of Environment's Green Office initiative to strengthen advocacy efforts and encourage employees to prioritize products with environmental labels, with the goal of gradually increasing the ratio of green procurement each year and promoting green lifestyle practices. In 2024, Ennoconn invested NT\$1,935,606 in the procurement of OA office supplies, home appliances, and information products, with local procurement amount growing 208% compared to 2023.

Green Procurement (Unit: NT\$)	2023	2024
Green Procurement Amount	628,461	1,935,606

4.2.5 Supplier Response to ESG Initiatives

In March 2024, Ennoconn received a customer request to implement the ISO 20400 Sustainable Procurement Guidelines and obtained third-party verification by the end of December of the same year. To comply with the standards of the sustainable procurement guidelines, Ennoconn formulated the Ennoconn Corporation Sustainable Procurement Guidelines and optimized the ESG Self-Assessment Survey Form, incorporating ESG risk assessment into the Supplier Evaluation Management Program to meet customer expectations. Additionally, based on the Supplier Responsibility Report first published by Foxconn Group in 2024, Ennoconn's ESG unit benchmarked Foxconn's best practices in supply chain management and produced ESG initiative promotional videos. On October 23, 2024, Ennoconn held an online supplier conference, inviting suppliers and procurement colleagues to view the promotional videos. This not only enhanced suppliers' understanding of Ennoconn's ESG supply chain management but also promoted three key joint initiatives through questionnaires: energy conservation and carbon reduction, waste reduction, and safety design. Ultimately, eight suppliers provided feedback, with 75% supporting energy conservation and carbon reduction actions, 75% endorsing waste reduction actions, and 62.5% responding to safety design actions, all exceeding the 50% target goal. Additionally, 75% of suppliers (referring to invited suppliers, not core suppliers) proactively obtained ISO 14001 environmental management system certification and implemented waste reduction measures in their daily operations or production processes. This reflects suppliers' commitment to Ennoconn's sustainable procurement principles and cooperation with ESG supply chain management policies to achieve sustainable, mutual prosperity throughout the supply chain.

In 2025, to maintain or improve sustainable procurement performance goals, the Administration Department and ESG unit will collaborate to enhance the sustainable procurement efforts through a top-down approach, encouraging more employees to participate in this initiative. To this end, Ennoconn will align with the three major initiatives for suppliers (energy conservation and carbon reduction, waste reduction, and safety design) and reinforce compliance with international sustainability issues and initiatives, such as carbon emission management, biodiversity, and no-deforestation commitments. These serve as core pillars for first-level management across the five major execution units to develop detailed work plans and allocate corresponding performance incentive mechanisms, fostering a strong sustainable procurement culture within Ennoconn. Therefore, in 2025, Ennoconn will continue to promote the sustainable KPI performance across the five major execution departments, adjusting quantitative targets and linking them with core pillars. The summary table is as follows:

2024 Target	2025 Target	Execution Unit	Corresponding Core Pillar
Hold at least two sustainable development training sessions and seminars annually (with unlimited themes)	At least two sustainable development training sessions and seminars annually (ESG targets & ESG achievements)	ESG Promotion Office	Enhance employee awareness of sustainability issues
Select eight major suppliers and jointly advocate for sustainable procurement	Select ten major suppliers and jointly advocate for sustainable procurement	Purchasing Department	Three Major Joint Action Initiatives
Develop two new products per year with green design principles consideration	Develop two new products per year with green design principles consideration	R&D Center	Three Major Joint Action Initiatives
Creative sustainability outsourcing projects: two projects/year	Creative sustainability outsourcing projects: three projects/year	Outsourcing Management Division	Three Major Joint Action Initiatives
Increase procurement of green office supplies, purchase three items per year	Increase procurement of green office supplies, purchase three items per year	General Affairs Section	Three Major Joint Action Initiatives Biodiversity No Deforestation Commitment

In addition, supplier engagement plays a important role in the sustainable supply chain. In 2025, Ennoconn plans to hold a physical supplier conference grounded in the spirit of mutual benefit and inclusion to facilitate two-way communication. ESG high-performing suppliers will be invited to share their sustainable actions and practices, promoting awareness of the value chain, inspire suppliers to support and join Ennoconn's ranks, collectively advancing corporate social responsibility and environmental sustainability.

4.3 Responsible Minerals Management

4.3.1 Responsible Minerals Procurement Policy

Ennoconn requires its production and manufacturing partners, as well as suppliers, to fulfill social and environmental responsibilities and adhere to principles of practice international justice. By continuously improving its ethical, environmental, and social performance, Ennoconn demonstrates a strong commitment to good governance to its stakeholders. Through annual due diligence via the Conflict Minerals Reporting Template (CMRT), we require suppliers to avoid purchasing or using conflict minerals that directly or indirectly contribute to human rights violations or breaches of national or international law. Ennoconn is committed to rejecting conflict minerals originating from the Democratic Republic of Congo and its neighboring countries and regions, as well as products manufactured using such minerals.

05

Environmental Protection



Ennoconn Sustainable Development Committee was established and approved by the Board of Directors in 2022, setting the 2030 sustainability vision. The Green Business Group and Environmental Protection Group under its jurisdiction jointly promote three major strategies: smart energy management, green technology solutions, and sustainable net zero goals, and specifically implement environmental protection management policies:

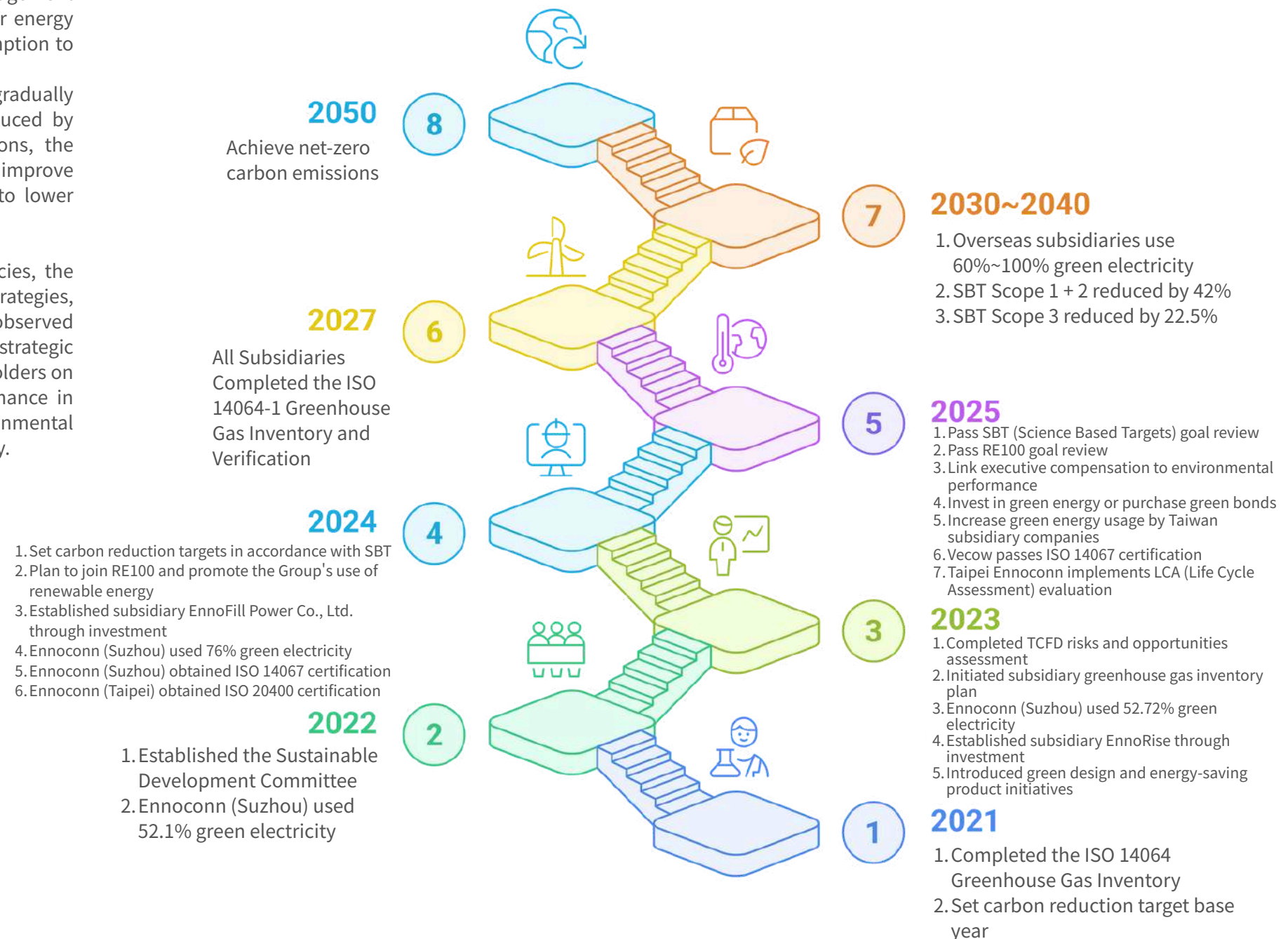
1. Smart Energy Management: Reduce organizational energy consumption and improve energy efficiency by introducing subsidiary Ennowell's Smart Energy Management System (EMS) to support the ISO 50001 energy management system, monitor energy usage in real-time, collect energy data and analyze equipment energy consumption to achieve effective management control.
2. Sustainable Net Zero Goals: To reduce Scope 1 emissions, Ennoconn is gradually phasing out outdated company vehicles. Scope 2 emissions are being reduced by adding energy-saving fluid to chilled water systems. For Scope 3 emissions, the Company is reducing packaging materials and recycling reusable packaging to improve product transportation efficiency, adjusting product distribution schedules to lower transportation carbon emissions, and increasing the use of renewable energy.

To implement the aforementioned environmental protection management policies, the environmental policy was revised in 2024 to include resource management strategies, collectively forming the Environmental Energy Policy. This policy is to be jointly observed with subsidiaries, employees, customers, shareholders, investors, and other strategic partners. Ennoconn continues to educate and engage internal and external stakeholders on related issues, ensuring they understand the Ennoconn's progress and performance in environmental management. Additionally, we obtain ISO 14001 environmental management system certification annually to promote environmental sustainability.



Environmental Performance History and Goal Planning

Ennoconn Climate Change Transformation Plan



5.1 Environmental and Energy Governance

Material Issues Impact Assessment and Management Approach

Impact Assessment	Positive: Implement ISO 50001 energy management, using intelligent Energy Management System (EMS) to monitor and improve organizational energy efficiency. Through energy data analysis and equipment energy consumption status, proactively prevent cost impacts from energy price volatility risks and reduce environmental impacts such as carbon emissions.
	Negative: If energy management is not effectively carried out, resulting in poor energy efficiency, it may increase the Company's operational costs for carbon fees and electricity bills, and cause negative environmental impacts, indirectly affecting the willingness of shareholders and investors to cooperate.
Policies and Commitments	1. Revision of Ennoconn Environmental and Energy Policy. 2. Planning to respond to international initiatives RE100 and SBTi.
Responsible Unit	General Affairs Section
Management Actions	Prevention & Mitigation: Implement Energy Management System ISO 50001
Action Tracking	Resources and Actions: 1. Invest in resources and funds to establish a green electricity trading platform. 2. Internal promotion for prioritizing the purchase of environmental label energy-saving products. 3. Purchase sustainable development bonds
	Target: Taiwan subsidiaries prioritize the use of green electricity to achieve goals.
	Were previous actions effective: Yes.
	Lessons Learned: Maintain or improve existing actions.
Stakeholder Engagement	Stakeholders include: employees, shareholders/investors, customers Internal grievance: ESG contact window (ESG Promotion Office)

5.1.1 Energy Management

Energy shortages, global warming and climate change are becoming increasingly severe. As a result, energy management and the energy transition have become key priorities in international energy policy. A company's energy choice and consumption are closely linked to cost, working environment, and safety. Improving energy utilization efficiency and reducing consumption not only lower operational costs but also contribute to mitigating the impact of climate change. To effectively improve energy utilization efficiency, Ennoconn has adopted the ISO 50001 Energy Management System standard and conducts energy resource inventory in accordance with the ISO 14064-1:2018 greenhouse gas inventory standard. Energy consumption is monitored through on-site meters with direct measurement of various energy sources. The General Affairs Section is responsible for consolidating energy usage across all operational sites, identifying major energy types at each location, and developing energy-saving improvement plans and short, medium, and long-term targets. The energy policy implementation is reviewed annually, with timely adjustments made to energy plans to ensure energy-saving goals are met. Ennoconn passes ISO 50001 external verification annually and strengthens the promotion of energy-saving policies by organizing related activities and educational training courses to enhance employees' awareness of energy conservation and carbon reduction.

5.1.2 Energy Consumption

In 2024, Ennoconn Group's total non-renewable energy consumption was 257,517.5062 gigajoules (GJ), with a non-renewable energy intensity of 1.759 (GJ/million NT\$ revenue). Energy consumption is dominated by purchased electricity, accounting for approximately 98% of total energy consumption. Therefore, in energy-saving and carbon reduction planning, the Group requires its subsidiaries to prioritize the use of renewable energy. Currently, the majority of solar energy usage takes place at Ennoconn (Suzhou) in China, which uses 4,066,786 kWh (76%) of green electricity, representing a growth of 23.28 percentage points compared to 2023. HighAim has also installed solar panels to self-generate 52,444 kWh (2%) of green electricity. In Taiwan, Marketech International Corp. uses 34,558,226 kWh (64%) of green electricity. In Europe, Kontron AG also uses 11,154 kWh of green electricity within the organization, responding to the Group's priority initiative of energy-saving, carbon reduction, and green electricity adoption.



2024 Ennoconn Group Energy Usage Statistics			Taiwan	China	Asia	Europe	Americas
Non-renewable Energy	Energy Consumption (by Unit)	Gasoline (L)	169,517	21,975	-	-	-
		Gasoline (GJ)	5,526.25	716.38	-	-	-
		Purchased Electricity (kWh)	21,179,034	4,343,811	950,621	43,264,782	60,329
		Purchased Electricity (GJ)	76,244.52	15,637.72	3,422.24	155,753.63	217.18
	Total Energy Consumption (GJ)		257,517.51				
	Energy Intensity	Gasoline (GJ/Million Revenue)	0.038	0.005	-	-	-
		Purchased Electricity (GJ/Million Revenue)	0.521	0.107	0.023	1.064	0.001
	Total Energy Intensity (GJ/Million Revenue)		1.759				
Renewable Energy	Energy Consumption	Solar Energy (kWh)	34,558,226	4,119,230	0	11,154	0
		Solar Energy (GJ)	124,409.61	14,829.23	0	40.15	0
	Total Energy Consumption (GJ)		139,278.99				
	Green Energy Usage Ratio (%)	Marketch International Corp. (64%)	Ennoconn (Suzhou) (76%) HighAim (2%)	0	KontronAG (0.026%)	0	0

Note :

1.Taiwan: Ennoconn, EnnoRise, Dexate., Goldtek, Marketch, Vecow, CASwell, Poslab.

2.China: Nanjing Asiatek, Ennoconn (Suzhou), HighAim, but Nanjing Asiatek had no statistical data for this year.

3.Asia: Ennotech Vietnam

4.Europe: Ennoconn Hungary kft, Kontron AG

5.Americas: AIS INC

6.Energy Intensity = Energy Consumption / Group Annual Revenue (NT\$146,383,720,000).

7."-": No statistical data.

8.Green Energy Usage Ratio = Solar Energy of the Unit / (Solar Energy of the Unit + Purchased Electricity)

9.Conversion factors are calculated based on gasoline heating value of 0.0326 GJ/liter and electricity of 0.0036 GJ/kWh.

10.All data, except for those from Taiwan, are based on self-assessments.

In 2024, Ennoconn's purchased electricity increased compared to 2023, but energy intensity decreased. This was primarily due to busier projects in Ennoconn's laboratory during the summer of 2024, where constant temperature and humidity equipment continued reliability testing and operated actively. In the future, the Administration Department will continue to add energy-saving agents to air conditioning refrigerants at locations with high electricity consumption and monitor electricity consumption improvement. In response to global ESG energy conservation and carbon reduction, carbon neutrality by 2050, and the RE100 green electricity trend, Ennoconn Group is advancing the development of a green electricity trading platform and actively sourcing green energy. This approach helps the Group expand its green energy and green electricity related business opportunities, delivering a comprehensive net-zero carbon emission energy solution service for the Ennoconn Group that integrates energy generation, energy storage, energy conservation, and green electricity. Therefore, in July 2024, the Group invested NT\$5 million to establish EnnoFill Power Co., Ltd., a subsidiary focused on the green energy industry. This move aims to accelerate the efficient integration of renewable energy across the Group, achieve energy conservation and carbon reduction goals ahead of schedule, and drive the Group's energy transformation and sustainable development. Through EnnoFill Power's green electricity trading platform, users can directly purchase green electricity and improve energy usage transparency. Currently, the plan prioritizes deployment within Ennoconn and Group subsidiaries to achieve the overall RE100 goal for the Taiwan region.

Ennoconn Energy Usage Statistics for the Past Four Years	2021	2022	2023	2024
Purchased Electricity (kWh)	712,160	687,457	659,931	661,794
Purchased Electricity (GJ)	2,563.78	2,474.85	2,505.35	2,382.46
Energy Intensity (GJ/Million Revenue)	0.7669	0.4665	0.483	0.4466

- Note
- 1. 1 kWh = 0.0036 GJ.
 - 2. Data for 2021 includes Vecow's annual electricity consumption as separate data was not available; excluded in all other years.
 - 3. 2024 Ennoconn individual revenue: NT\$5,334,540,000.

5.1.3 Energy Conservation Measures

Ennoconn's main energy consumption sources are machinery and equipment, such as: server rooms, chilled water systems and split air conditioning units. Based on the ISO 50001 Energy Management System (EMS), Ennoconn has set a target to reduce chilled water system electricity consumption by 3%. Therefore, the Ennoconn's priority reduction opportunities are adding energy-saving agents and replacing equipment with eco-labeled air conditioning systems. The organization's overall target is to reduce consumption by 1% annually, with a goal to reduce electricity consumption by 10% by 2030.

Energy-saving Project	Description	Energy Saving Rate
Air Conditioning System Chilled Water Units (Adding Energy-saving Agents)	Use chilled water unit refrigerant additives to remove carbon deposits, contaminants, and stagnant oil films, improving chilled water unit operating efficiency.	10.09% (Target Achieved)
Split Air Conditioning Units (Replacing Low-efficiency Units)	Replace and use air conditioning equipment with environmental protection labels.	2-4% (Estimated)

5.2 Carbon Emission Monitoring

5.2.1 Greenhouse Gas Inventory

The 2024 carbon inventory organizational boundary is defined as Ennoconn Group including 14 consolidated subsidiaries: Vecow, Ennoconn (Suzhou), Ennoconn Hungary kft, Ennotech Vietnam, Nanjing Asiatek, HighAim, Poslab, EnnoRise, Dexatek, Goldtek, CASwell, Marketech, AIS INC and Kontron AG. The reporting boundary includes Scope 1 (direct emissions), Scope 2 (energy indirect emissions), and Scope 3 (other indirect emissions), identifying the main potential sources of greenhouse gas emissions within the reporting boundary, with greenhouse gas types including seven types of greenhouse gases. Ennoconn adopts the emission factor method for calculation, multiplying activity data by emission factors and Global Warming Potential (GWP values), converting them into carbon dioxide equivalents (CO2e), with metric tons of carbon dioxide equivalent (tCO2e) as the unit. The emission factors are sourced from the latest Greenhouse Gas Emission Factor Management Table (version 6.0.4) announced by the Ministry of Environment, Executive Yuan, and the GWP adopts the values from the IPCC announced GWP values (IPCC Sixth Assessment Report). Please refer to the following statistical table for details.

In 2024, Ennoconn Group's total greenhouse gas emissions amounted to 6,416,189.3708 tCO2e. Using million total revenue as the intensity conversion unit, the emission intensity was 43.8313 tCO2e per million NT dollars of operating revenue, representing an increase compared to 2023. The rise was primarily due to the inclusion of seven newly disclosed subsidiaries within the scope, the transportation distance and frequency of upstream and downstream materials and products to overseas manufacturing facilities increased, leading to increased emissions. This report was presented to the Board of Directors on March 14, 2025, with the Chairman instructed the sustainability units of overseas subsidiaries to develop carbon reduction plans and targets to support Ennoconn Group's climate supervision and governance.

Ennoconn Group Greenhouse Gas Emissions Over the Past Four Years (Unit: tCO2e)	2021	2022	2023	2024
Scope 1	106.3622	3,658.0428	5,059.6127	5,363.2552
Proportion (%)	1.6%	11.5%	10%	0.1%
Scope 2	4,985.9863	15,847.2846	31,131.3595	32,227.7813
Proportion (%)	76.1%	49.9%	61.0%	0.5%
Scope 3	1,461.1063	12,275.1747	15,078.9586	6,378,598.3343
Proportion (%)	22.3%	38.6%	29.0%	99.4%
Total Emissions (Scope 1 + Scope 2 + Scope 3)	6,553.4548	31,780.5021	51,269.9308	6,416,189.3708
Emission Intensity (tCO2e/Million NT Dollars Revenue)	0.0768	0.2936	0.4215	43.8313

- Note:
- 2021 scope boundary: Ennoconn, Marketch (excluding Scope 3), Goldtek, Ennoconn Hungary kft (excluding Scope 1 and Scope 3).
 - 2022 scope boundary: Ennoconn, Marketch (excluding Scope 3), CASwell (excluding Scope 3), Goldtek, Ennoconn (Suzhou), Vecow, Kontron AG.
 - 2023 scope boundary: Ennoconn, Marketch, CASwell, Goldtek, Ennoconn (Suzhou), Ennoconn Hungary kft (excluding Scope 3), Vecow, Kontron AG.
 - 2024 scope boundary: Ennoconn, Marketch, CASwell, Goldtek, Ennoconn (Suzhou), Ennoconn Hungary kft, Kontron AG, AIS INC, EnnoRise, Dexatek, Poslab Technology.
 - "-" indicates no statistical data available
 - Only the data for Ennoconn, Ennoconn (Suzhou), and AIS INC in 2024 have undergone external verification; all other data are results of self-assessment

Since 2021, Ennoconn has conducted annual greenhouse gas inventories, following the ISO 14064-1:2018 greenhouse gas inventory standard to regularly assess and manage organizational greenhouse gas emissions. The reporting boundary covers Category 1 (direct greenhouse gas emissions), Category 2 (indirect emissions from purchased electricity), Category 3 (indirect emissions from transportation and distribution), Category 4 (indirect emissions from products and services used by the organization), Category 5 (indirect emissions from the use of the organization's products). The total emissions in 2024 (Scope 1 + Scope 2 + Scope 3) were 4,077.5165 CO2e. The carbon reduction baseline year for Scope 1 and Scope 2 is 2021. From the carbon reduction baseline year to 2024, greenhouse gas emissions have decreased by 11.5%; however, Scope 3 emissions increased by 32%. The main reason is the longer transportation distance of materials and products to outsourced processing facilities, which resulted in higher emissions. To strengthen carbon management, the Group has aligned with the Science Based Targets initiative (SBTi) for 2030 and set short-term Scope 3 (2025-2030) emission targets to reduce carbon emissions by 3.75% annually.

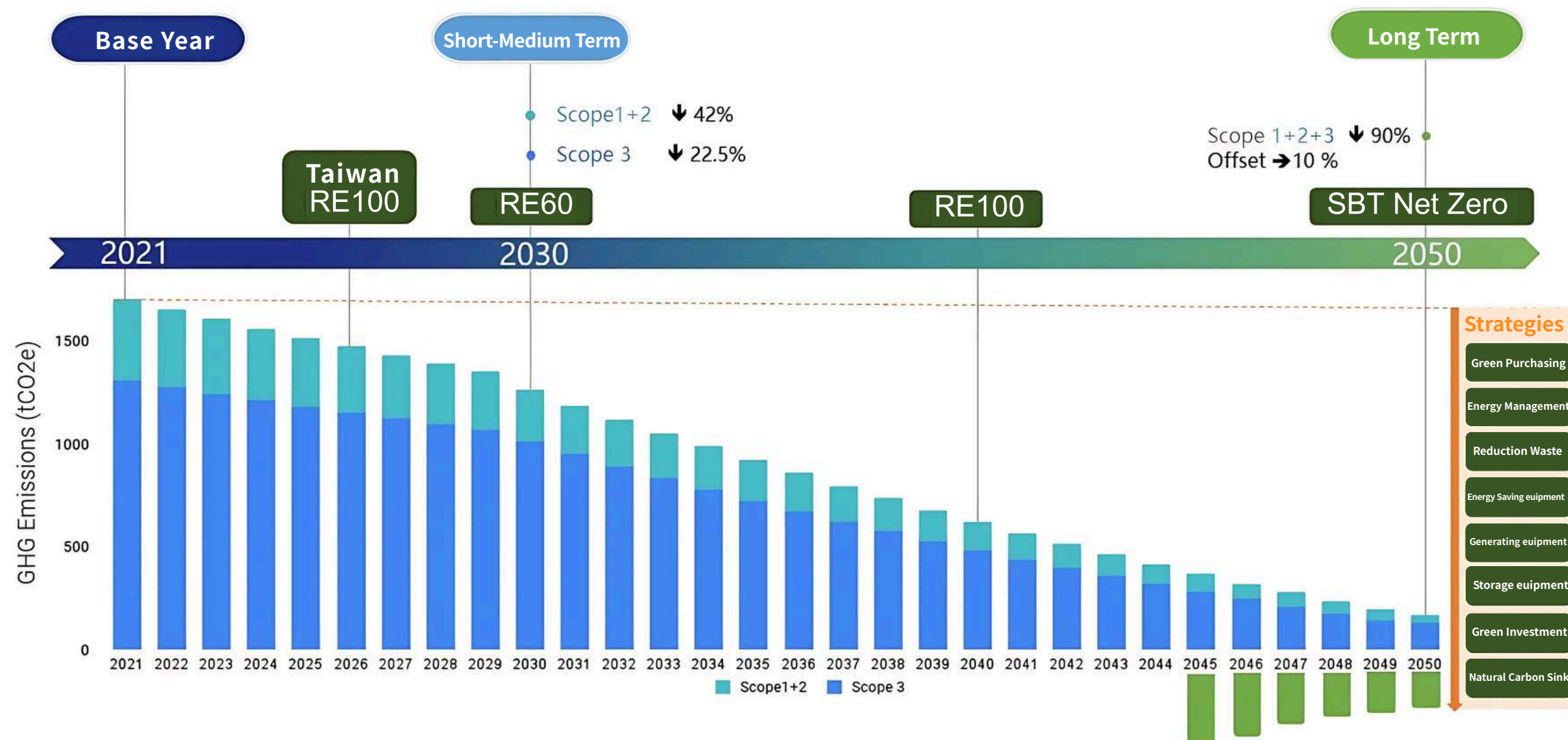
2024 Ennoconn Greenhouse Gas Emissions Analysis Table (Unit: tCO2e)

Scope 1	Category 1	Direct greenhouse gas emissions	24.4948
Scope 2	Category 2	Indirect greenhouse gas emissions from imported energy	326.9263
Scope 3	Category 3	Upstream transportation and distribution + Downstream transportation and distribution	3,581.7729
	Category 4	Purchased goods and services	66.3278
	Category 5	Downstream leased assets	77.9947
Total emissions (Scope 1 + Scope 2 + Scope 3)			4,077.5165

- Notes
- The aforementioned data has been externally verified by DNV GL Business Assurance Co., Ltd. (DNV).

5.2.2 Greenhouse Gas Reduction

In 2024, Ennoconn conducted scenario analysis based on temperature increase limited to within 2°C (2DS), aligned with SBT (Science-Based Targets) short, medium, and long-term emission reduction goals, re-planned the carbon reduction roadmap and passed the review. Ennoconn actively promotes carbon reduction strategies while seeking climate transition opportunities. The main directions include energy management, green procurement, waste reduction at source, green energy investment, construction of energy generation, energy storage, energy-saving equipment and natural carbon sinks. ISO14064-1 verification must be obtained annually, and the annual verification status and results are reported to the Board of Directors for supervision. Ennoconn began conducting greenhouse gas emission inventories in 2021 and designated that year as the baseline. The Company has set a target to reduce emission intensity by 42% by 2030 compared to the baseline year and regularly monitors progress. As of 2024, combined Scope 1 and Scope 2 emissions have been decreased by 11.48%.



5.2.3 Air Pollutant Inventory

Ennoconn does not use equipment that emits ozone-depleting substances (ODS) in its factory processes or R&D Center. Additionally, all air conditioning systems have been upgraded to use environmentally friendly refrigerants. Therefore, the Company has no ODS emissions. Ennoconn focuses on the effectiveness of air pollution prevention and air quality in the work environment. Although there are no volatile organic compounds (VOCs) generated by manufacturing factories, pollutants still exist in indoor office environments, including: suspended particulates, tobacco smoke, volatile and semi-volatile organic substances, formaldehyde, combustion gases, carbon dioxide, ozone, microorganisms, radon gas and other forms. Among these, carbon dioxide is commonly used as an indicator for air quality in general locations. According to Article 2 of the Standards of Permissible Exposure Limits at Job Site, the allowable concentration of carbon dioxide is 5,000ppm. Concentration exceeding this level may cause employees to experience breathing difficulties or loss of consciousness. Article 12, Paragraph 1 of the Occupational Safety and Health Act of the Ministry of Labor stipulates that employers have the responsibility and obligation to provide employees with a clean workplace. In addition to regular disinfection, the Company monitors carbon dioxide concentrations every six months. Third-party monitoring reports were conducted on March 7, 2024, and September 12, 2024, and the carbon dioxide concentration monitoring results were all below 5,000ppm, complying with regulations and reducing the risk of poor working environment for employees.

5.3 Water Resource Management

5.3.1 Water Resource Management

Ennoconn is not a high water-consuming industry, as water usage primarily for employees' daily needs and is mainly sourced from tap water. Therefore, water conservation efforts focus on equipment maintenance or mitigation, while also considering environmental hygiene and infectious disease prevention. Measures include installing touchless water-saving valves on faucets and conducting water pressure testing adjustments without affecting employees' water usage. Additionally, to reduce the impact of domestic wastewater on the sewage system, in line with the Company's green procurement policy, cleaning supplies and hand soap with environmental labels and ingredients that have lower environmental impact on water basins are purchased. Regarding water risk assessment, Ennoconn is not located in a high-water stress area. However, to address climate change risks impacting Taiwan's unstable water conditions, which may cause drought or flooding crises, Ennoconn monitors water consumption annually. Using 2024 as the baseline year, the goal is to reduce per capita water consumption by 3% by 2026. While ensuring employees' normal water usage is not compromised, the Company prioritized environmental hygiene and infectious disease prevention to gradually reduce water consumption. Plans are also underway to develop water recycling facilities or wastewater reuse programs.

Ennoconn plans a two-phase water resource management approach. Phase 1 (~2025) source reduction policy to strengthen water conservation: Install water-saving valves on faucets in restrooms on floors three to six, and reduce water pressure in pantries, which is expected to reduce per capita water consumption by 1~2%. Phase 2 (~2026) recycled water reuse policy to strengthen water resource management: Recycle excess clean drinking water discharged from water dispensers for environmental cleaning purposes, which can reduce tap water usage and is expected to reduce per capita water consumption by 1%. The Administration Department serves as the highest supervisory and guidance unit, coordinating internal communication and advocacy channels to facilitate the achievement of the 2026 target. In 2024, Ennoconn's water consumption reached 5,816 tonnes, an increase of 1,361 tonnes compared to 2023, representing a growth of 30.6%. The rise was primarily attributed to an increase in the number of employees, and Ennoconn's heightened focus on employee hygiene and health. Internal guidance encouraging employees to wash their hands upon entering the office also contributed to increased water consumption.

Year	Water Consumption (Tonnes)	Number of Employees	Per Capita Water Consumption (Tonnes/Person)
2021	3,272	175	18.7
2022	3,653	191	19.13
2023	4,455	189	23.57
2024	5,816	194	29.98

Note :
1. Employee count is calculated based on the number of employees on duty as of December 31 of the respective year.



In 2024, Ennoconn Group's total water withdrawal was 178,275 tonnes, total water discharge was 131,417 tonnes, and total water consumption was 46,858 tonnes.

2024 Group Water Withdrawal Statistics Table Unit: Tonnes	2024				
	Taiwan	China	Asia	Europe	Americas
Surface Water	0	24,321	0	0	-
Groundwater	0	0	0	58,718	-
Tap Water	89,804	1,434	3,998	0	-
Total Water Withdrawal	89,804	25,755	3,998	58,718	-
Water Discharge	54,418	15,002	3,279	58,718	-
Water Consumption	35,386	10,753	719	0	-

Note:

1. Taiwan Region: Ennoconn, EnnoRise, Dexatek, Goldtek, Marketch, Vecow, CASwell, Poslab, but Goldtek and Poslab do not have statistical data.
2. China: Nanjing Asiatek, Ennoconn (Suzhou), HighAim.
3. Asia: Ennotech Vietnam.
4. Europe: Ennoconn Hungary kft.
5. Americas: AIS INC
6. "-": No statistical data
7. Surface water: Water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers and streams
8. Groundwater: Water that is stored underground and can be extracted from geological formations
9. Tap water: Municipal water suppliers or wastewater treatment plants, public or private facilities, and other organizations involved in providing, transporting, treating, disposing of or using water and discharge water
10. Water consumption = Total water withdrawal - Water discharge

5.4 Waste Management

5.4.1 Waste Collection and Disposal

In 2024, Ennoconn Group generated a total of 5,437.75 tonnes of waste, of which 91.3 tonnes were hazardous industrial waste, accounting for approximately 2%; and 5,536.78 tonnes were non-hazardous industrial waste, accounting for 98%. Ennoconn Group is committed to reducing waste at the source and maximizing the resource value of existing waste. In compliance with local regulations and available technologies, Ennotech Vietman manages general waste from pure processing factories through recycling, reuse and other recovery methods as much as possible, aiming to achieve 100% circular recycling and optimizing the use of waste resources. In Taiwan and China, circular recycling rates also exceed 50%.

2024 Ennoconn Group Waste Statistics		Taiwan	China	Asia	Europe	Americas
Category	Disposal Method					
General Industrial Waste	Recycling and reuse	292.40	276.28	190.33	1,258.68	-
	Incineration treatment	173.57	86.70	0	2792.69	-
	Landfill Disposal	0	0	0	466.14	-
	Subtotal	465.97	362.98	0	4,517.51	-
Hazardous Industrial Waste	Recycling and reuse	0	0	0	32.86	-
	Incineration treatment	0.02	11.6	0	17.77	-
	Landfill Disposal	3.22	0	0	25.84	-
	Subtotal	3.24	0	0	76.47	-
Total Waste Volume		469.21	374.58	190.33	4,593.97	-
Total Reuse Volume		292.40	276.28	190.33	1,294.54	-
Circular Reuse Volume		62%	74%	100%	28%	-

Note:

1. Taiwan: Ennoconn, EnnoRise, Dexatek, Goldtek, Marketch, Vecow, CASwell, Poslab, but excluding Goldtek and Poslab.
2. China: Nanjing Asiatek, Ennoconn (Suzhou), HighAim, but excluding Nanjing Asiatek.
3. Asia: Ennotech Vietnam.
4. Europe: Ennoconn Hungary kft, Kontron AG
5. Americas: AIS INC
6. Total Waste = General Industrial Waste Subtotal + Hazardous Industrial Waste Subtotal
7. Total Reuse = General Industrial Waste Recovery and Reuse + Hazardous Industrial Waste Recovery and Reuse
8. Circular Reuse Rate = Total Reuse / Total Waste x 100%
9. "-": Indicates no recorded data

Ennoconn Waste Management

Ennoconn operates as an office-based business, which generates relatively less waste compared to other industries, with most waste being non-hazardous household garbage. However, to prevent public pollution, reduce environmental impact, and implement environmental protection concepts and waste management, Ennoconn has established and promoted the Waste Management Measures for all employees to follow. In 2022, Ennoconn obtained ISO 14001 Environmental Management System certification and undergoes annual third-party verification. Ennoconn manages non-hazardous household waste through unified collection and disposal by the building management committee. Through employee education and policy promotion, Ennoconn implemented non-hazardous waste recycling classification measures in 2024. General waste totaling 1.939 tonnes and recyclable waste totaling 0.526 tonnes, reflecting a total reduction of 0.021 tonnes compared to 2023 and achieving a circular reuse rate of 7%. Ennoconn has set a goal for 2025 to reduce per capita waste by 1% and promote an increase of 1% in circular reuse rate. With the Administration Department as the highest supervisory unit, Ennoconn monitors employees' implementation of resource recycling classification measures to achieve the 2025 goals.

Non-hazardous waste (household waste)	2023	2024
Recycling and reuse	-	0.526
Incineration treatment	2.486	1.939
Total non-hazardous waste (tonnes)	2.486	2.465
Circular reuse rate (%)	-	7%
Number of Employees	189	194
Per capita waste amount (tonnes/person)	0.013	0.013

Note:

1. Circular reuse rate = Recycling and reuse / Total non-hazardous waste.
2. Number of employees is calculated based on the number of staff employed as of December 31 of the current year.
3. Per capita waste = Total non-hazardous waste / Number of employees.
4. "-": Indicates no data record



06

Employee Care



6.1 Human Capital

Material Issues Impact Assessment and Management Approach

Impact Assessment	Positive: Providing employees with a diverse workplace and ensuring equal human rights to make sure no one experiences salary disparities due to gender, age, race, religion, or political stance. Establishing talent policies helps reduce risks such as recruitment and training costs, enhances employee satisfaction, and strengthens labor relations.
	Negative: High turnover rates and low employee satisfaction will affect employee rights, morale, and work efficiency, generating additional training, recruitment, and time costs, which could seriously lead to risks including reputation damage, litigation, and loss of investor confidence.
Policies and Commitments	<p>Ennoconn's business philosophy: Bringing joy to those close by and attracting people from afar; creating benefits for employees, building wealth for shareholders, adding value to the enterprise, and contributing happiness to society.</p> <ol style="list-style-type: none"> 1. Remuneration ratio above legal requirements. 2. A total of four regular labor-management meetings were held in 2024, providing employees with two-way communication channels. 3. Employee Welfare Committee offers various welfare systems and club subsidies. 4. Organizing monthly meetings and family days. 5. Gradually increasing the ratio of performance evaluations year by year. 6. Fostering a healthy workplace with 0 occupational accidents, 0 discrimination, and 0 harassment.
Responsible Unit	Administration Department
Management Actions	<p>Prevention & Mitigation:</p> <ol style="list-style-type: none"> 1. Uphold labor rights policies and commitments, review performance through annual management meetings, and have HR units handle related grievance cases. 2. In accordance with the five major commitments of the Company's Occupational Safety and Health Policy, we are committed to providing employees with a healthy and safe workplace, implementing the ISO 45001 occupational safety and health management system, and following PDCA management to achieve management objectives. 3. The Company takes a comprehensive approach to employee well-being by cultivating a culture that supports work-life balance. It continuously holds mind-body balance workshops, strengthens training for international talent development, organizes online language courses, and enhances language skills, all aimed at retaining and developing talent..
Action Tracking	Resources and Actions: Invest more resources and funding to establish employer branding and recruit outstanding talent.
	Goal: Reduce turnover rate to 12% and maintain a healthy workplace with 0 occupational accidents.
	Were previous actions effective: Yes.
	Lessons learned: Maintain or improve existing actions.
Stakeholder Engagement	Stakeholders include: Employees. Internal grievance: Human Resources Department internal mailbox.

6.1.1 Human Resource Management

Ennoconn regards its employees as the Company's most valuable asset. Therefore, our human resource management procedures, remuneration mechanisms, and work regulations are grounded in the labor laws of the regions where we operate. We regularly review the latest regulatory requirements to safeguard employees' fundamental labor rights, strictly prohibiting child labor, discrimination, workplace sexual harassment, forced labor, and other violations. We have established independent grievance channels to provide a safe, equal, and open working environment. Ennoconn emphasizes education, experience, professional skills, integrity, and enthusiasm in hiring, and complies with legal requirements to employ people with disabilities, protecting their work rights. Employees at the same job level (function) receive equal benefits, salary standards, and access to education and training systems, regardless of gender, age, nationality, or other factors. Performance evaluations are conducted regularly each year and serve as the basis for retention, promotion, salary adjustments, or bonus distribution.

Ennoconn Human Capital Return on Investment Statistics	2021	2022	2023	2024
Total Operating Revenue (NT\$)	3,343,018,000	5,304,930,000	5,186,633,000	5,334,540,000
Total Operating Expenses (NT\$)	308,123,000	556,883,000	438,679,000	572,995,000
Total Employee-Related Expenses (NT\$)	239,064,000	387,458,000	387,632,000	383,988,000
Human Capital Return on Investment (HC ROI)	13.69	13.25	13.25	13.4
Total Number of Employees	183	198	189	194

- Note:
- 1. Total Operating Revenue, Total Operating Expenses, and Total Employee-Related Expenses are sourced from Ennoconn's annual report.
 - 2. Total Employee-Related Expenses include salaries, labor and health insurance, retirement benefits, and welfare expenses.
 - 3. Total Number of Employees covers the scope of Ennoconn as an individual entity.
 - 4. Human Capital Return on Investment = [Total Operating Revenue - (Total Operating Expenses - Total Employee-Related Expenses)] / Total Employee-Related Expenses.

DEI Diversity, Equity & Inclusion

Ennoconn responded for the first time to the Talent, in Taiwan, Taiwan Talent Sustainability Action Alliance initiative, meeting the six major indicators of sustainable talent spirit, and will continue to respond in 2025.

Indicator	Significance	Related Performance Measures
Significance and Value	Establish an inspiring mission and vision that give meaning and value to work.	The Chairman conveyed the Group's values and principles through monthly meetings and internal network announcements. In 2024, a total of 12 monthly meetings were held with 2,280 total participants. Additionally, internal network announcements reached 190 viewers, effectively communicating the Company's cultures and values.
Diversity and Inclusion	Make talent structure more diverse, equal, and inclusive.	Create an equal workplace by prohibiting all forms of inequality in recruitment, hiring, and promotion. In 2024, 37 of the Company's 194 employees were aged 50 and above, accounting for 19.07% of the total workforce. The Company regularly reviews the ratio of its employees by age, gender, and other demographics.
Remuneration and Incentives	Establish a diverse, reasonable, and competitive remuneration system.	Ennoconn shares profits with employees to attract, retain, develop, and motivate outstanding talent. In 2024, the average monthly salary for non-managerial employees was NT\$120,727. To recognize senior employees' long-term commitment, awards and retention bonuses are presented to employees with ten, 15, 20, and 25 years of service during public events such as the Group's year-end banquet and spring celebration.
Physical and Mental Health	Comprehensively measure employee well-being and develop diverse policies that exceed regulatory requirements.	Balance work and life through health checkups, health and safety seminars, and flexible working hours. In 2024, more than NT\$1.8 million was invested in health checkup expenses; 14 health and safety courses were conducted, with 419 participants and a total of 749.5 training hours.
Training and Development	Support colleagues in fully leveraging their strengths and potential, enabling agile responses to market demands, and enhance corporate resilience.	Offer professional courses tailored to employees' functions and levels, implement annual education and training plans, and provide non-annual planned courses based on company development and job requirements. In 2024, 188 courses were offered with a training investment of NT\$298,556, compared to 136 courses and total training costs of NT\$162,443 in 2023, representing an increase of NT\$136,113 in investment, demonstrating Ennoconn's commitment to employee training.
Communication and Experience	Promote effective communication and establish a team culture of trust and respect.	Through employee communication and grievance channels, Ennoconn actively optimizes the work environment by establishing dedicated phone lines and email addresses, physical employee suggestion boxes, and quarterly labor-management meetings to promote labor-management communication and exchange of opinions.



6.1.2 Talent Recruitment

In 2024, the Ennoconn Group had a total of 11,329 employees, including 11,326 full-time and 3 part-time employees. The regional distribution was: Taiwan 1,617 employees (14.3%), China 920 (8.1%), Asia 153 (1.4%), Europe 8,615 (76.0%), and Americas 24 (0.2%). The gender distribution was 6,971 male employees and 4,358 female employees, with male employees accounting for 62% of total employees and female employees accounting for 38% of total employees. Additionally, demonstrating care for underprivileged individuals and in compliance with legal requirements, Ennoconn employs 1 full-time visually impaired massage therapist. The Company does not use contracted dispatch or outsourced employees.

Employee Classification (Unit: Number of People, %)	Taiwan		China		Asia		Europe		Americas	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Full-time employees	1,042	572	524	396	63	90	5,324	3,291	16	8
Part-time employees	2	1	0	0	0	0	0	0	0	0
Dispatched employees	0	0	0	0	0	0	0	0	0	0
Total number of people	1,617		920		153		8,615		24	
Employee gender ratio	65%	35%	57%	43%	41%	59%	62%	38%	67%	33%
Proportion of employees by region	14.30%		8.1%		1.4%		76.0%		0.2%	

- Note:
- 1.Full-time employees: Those with indefinite-term employment contracts (permanent contracts).
 - 2.Part-time employees: Employees whose weekly working hours do not meet the local legal definition of full-time employees' weekly working hours.
 - 3.Dispatched employees: Refers to employees who are not Ennoconn Group employees and without guaranteed working hours.

Employee Diversity

Ennoconn Group supports employee diversity policies, upholds human rights and employment rights, and provides equal employment opportunities regardless of genders and ages. This aligns with the international initiatives of SDG Goal 8 Decent Work and Economic Growth and SDG 10 Reduced Inequalities. In 2024, female made up 23% of managers and 20% of senior managers, with Ennotech Vietnam having 100% female middle managers. Additionally, employees aged 50 and above account for 16%, while employees aged 31-50 make up the majority, accounting for 63% of the total workforce. And 16 people with disabilities are employed in accordance with the law.

When recruiting non-national and overseas employees, Ennoconn Group also complies with relevant domestic and international regulations. The Group carefully evaluates potential risks such as immigration and visa regulations, and assists in effectively managing various work-related regulations and rights including visas, work permits, and residential relocation. It also cooperates with local organizational units to understand local living information, helping employees quickly adapt to their new environment and ensuring a supporting workplace. To implement employee diversity indicators, overseas employees make up 86% of the total workforce. Most domestic employees are based in Taiwan and managed centrally. Since this is the first time conducting a diversity survey, the data has not yet been fully implemented. Only some subsidiaries that have already implemented the survey are disclosed. Future disclosure will adhere to the principle of comprehensive disclosure. Please refer to the notes in the table below for the scope of disclosure for this year.



2024 Ennoconn Group Total Employee Status by Diversity Indicators (Unit: Persons)		Taiwan		China		Asia		Europe		Americas	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Job Level	Senior Supervisor	103	27	10	2	0	0	179	44	4	0
	Middle Supervisor	128	35	51	10	0	2	644	223	0	0
	Entry-Level Employees	813	511	463	384	63	88	4,501	3,024	12	8
Age	30 years old and under	105	97	145	96	32	47	73	67	3	0
	31 to 50 years old (inclusive)	599	361	349	299	31	42	176	148	5	7
	51 years old and above	259	69	30	1	0	1	57	81	8	1
Function	Business Unit	594	307	176	111	60	82	-	-	-	-
	Support Unit	116	143	21	28	3	8	-	-	-	-
	STEM	225	54	15	2	0	0	-	-	-	-
Nationality	Domestic	1,038	327	0	0	0	0	0	0	0	0
	Foreign	6	33	524	396	63	90	5,324	3,291	16	8
Physical and Mental Disability Status		14	2	0	0	0	0	0	0	0	0

- Note:
1. Business units: refers to employees in production and sales units.
 2. STEM capabilities: refers broadly to science and engineering talent, indicating employees whose positions are related to science, technology, engineering, and mathematics. For Ennoconn, this refers to employees in R&D units.
 3. Support units: refers to employees in human resources, finance, and management units.
 4. The "age distribution indicators" in the above table do not include Goldtek and Kontron AG.
 5. The "functional classification indicators" in the above table do not include EnnoRise, Goldtek, Poslab, Ennoconn (Suzhou), Nanjing Asiatek , Ennoconn Hungary kft, Kontron AG, and AIS INC.
 6. "-": indicates no survey data available.

2024 Ennoconn Group's Total Employee by Diversity Indicators (Unit: %)		Taiwan		China		Asia		Europe		Americas	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Job Level	Senior Supervisor	79%	21%	83%	17%	0%	0%	80%	20%	100%	0%
	Middle Supervisor	79%	21%	84%	16%	0%	100%	74%	26%	0%	0%
	Entry-Level Employees	61%	39%	55%	45%	42%	58%	60%	40%	60%	40%
Age	30 years old and under	52%	48%	60%	40%	52%	48%	52%	48%	100%	0%
	31 to 50 years old (inclusive)	62%	38%	54%	46%	42%	58%	54%	46%	42%	58%
	50 years old and above	79%	21%	97%	3%	0%	100%	41%	59%	89%	11%
Function	Business Unit	66%	34%	61%	39%	42%	58%	-	-	-	-
	Support Unit	45%	55%	43%	57%	27%	73%	-	-	-	-
	STEM	81%	19%	88%	12%	0%	0%	-	-	-	-
Nationality	Domestic	98%		0%		0%		0%		0%	
	Foreign	2%		100%		100%		100%		100%	
Physical and Mental Disability Status		1%		0%		0%		0%		0%	

- Note:
1. The percentages in the above table are calculated based on personnel of the same job level and type, for example: the male-to-female ratio of grassroots personnel in Taiwan = number of male and female grassroots personnel in Taiwan / total number of grassroots personnel in Taiwan.
 2. Business units: refers to employees in production and sales units.
 3. STEM capabilities: refers broadly to science and engineering talent, indicating employees whose positions are related to science, technology, engineering, and mathematics. For the Company, this refers to employees in research and development units.
 4. Support units: refers to employees in human resources, finance, and management units.
 5. The "age distribution indicators" in the above table do not include Goldtek and Kontron AG.
 6. The "functional classification indicators" in the above table do not include EnnoRise, Goldtek, PoslabTechnology, Ennoconn (Suzhou), Nanjing Asiatek Inc., Ennoconn (Hungary), Kontron AG, and AISINC.
 7. "-": indicates no survey data available.

Percentage of female employees and female supervisors at Ennoconn	2024	2030 Target
Percentage of Female Employees	41.80%	41.90%
Percentage of Female Supervisors	22.50%	22.60%
Percentage of Female Middle Supervisors	33.30%	33.40%
Percentage of Female Senior Supervisors	6.30%	5.30%
Percentage of Female Supervisors in Business Units	5.30%	5.40%
Percentage of Female Employees in STEM	17.00%	17.10%

Note:

1. Percentage of Female Employees: the proportion of female employees in the total number of employees.
2. Percentage of Female Supervisors: the percentage of female supervisors (including senior and middle supervisors) in senior and middle management positions.
3. Percentage of Female Middle Supervisors: the percentage of female middle supervisors in middle management positions.
4. Percentage of Female Senior Supervisors: the percentage of female semior supervisors in senior management positions.
5. Percentage of Female Supervisors in Business Units: the percentage of female supervisors in the total number of employees in production and sales units.
6. Percentage of Female employees in STEM: the percentage of female employees in the total number of R&D units.

Additionally, in response to the talent localization policy, 57.2% of Ennoconn's middle-to-senior level management (grade 9 and above) and frontline employees (grade 8 and below) are locally hired (primarily holding household registration in New Taipei City). Specifically, location rates are 37.5% for middle -to-senior level management and 62.3% for frontline employees. All employees are full-time (permanent) employees, with no non-employee workers or employees without guaranteed hours, such as part-time and temporary workers.

2024 Ennoconn Employee Localization Indicator Statistics	
Number of middle-to-senior level management	40
Number of entry-level employees	154
Total Number of Employees	194
Number of middleto-senior level management who are local residents	15
Total number of frontline employees who are local residents	96
Proportion of middle-to-senior level management who are local residents	37.50%
Proportion of frontline employees who are local residents	62.30%

Note:

1. Localization indicator: based on statistics of household registration in New Taipei City.
2. Proportion = middle-to-senior level management (or frontline employees) / Number of people in that category.

Staff Turnover

Ennoconn Group has a comprehensive recruitment system and is committed to the shared growth and development of both employees and the Company. Each year, we recruit new hires and actively engage in industry-government-academia initiatives. We seize opportunities to communicate with young professionals, convey our business philosophy, and offer diverse career development opportunities to attract top talent to join us. Internally, we offer professional training resources aligned with job requirements or promotion needs, nurture potential talent for advancement, and create a platform for all employees to showcase their expertise. In 2024, a total of 625 new employees were recruited, including 315 males and 310 females.

2024 Ennoconn Group New Employee Count and Ratio	Taiwan		China		Asia		Europe		Americas	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
30 years old and under	30	41	57	39	32	46	12	14	0	0
31 to 50 years old (inclusive)	49	47	52	36	30	40	17	19	2	4
50 years old and above	12	6	3	0	0	1	0	1	5	0
Total	185		187		149		93		11	
Gender Ratio of New Employees	6%	6%	12%	8%	41%	57%	7%	8%	29%	17%

Note:

1. Taiwan subsidiaries: Ennoconn, Ennorise, Dexatek, Marketch, Vecow, CASwell, Poslab but excluding Goldtek.
2. China subsidiaries: Ennoconn (Suzhou), Nanjing Asiatek, HighAim.
3. Asia subsidiaries: Ennoctech Vietnam.
4. Europe subsidiaries: Ennoconn Hungary kft, but excluding Kontron AG.
5. Americas subsidiaries: AIS INC.
6. Gender ratio of new employees = Number of male/female new employees / Total number of employees still employed as of December 31 of the reporting year, excluding employees on parental leave.
7. New employees refer to employees who joined between January 1 and December 31, 2024.

The Ennoconn Group respects employees' career transition choices. Exit survey indicates that turnover is highest among employees aged 31 to 50, who are often in a career exploration phase. The Administration Department continuously benchmarks salary market trends against the Group's compensation and benefits policies and maintains close communication with unit supervisors regarding job requirements. This collaborative approach aims to optimize recruitment, training, utilization, and retention systems, thereby reducing hidden costs such as those associated with personnel replacement and training. In 2024, the Ennoconn Group conducted its first joint exit survey with Ennoconn and Ennoconn Hungary kft, covering a total of 241 departing employees, including four retirees from Hungary. Going forward, the survey will gradually extend to other subsidiaries to better understand the reasons behind employee departures and to improve recruitment and retention strategies across the Group. Additionally, Ennoconn's layoff notice period complies with legal regulations. When the company encounters major operational changes, such as organizational restructuring, workforce adjustments, force majeure factors, or when employees are deemed unsuitable, it must notify employees in advance according to the notice period stipulated in the Labor Standards Act and provide severance pay.

- 1.3 months to less than 1 year of employment: 10 days in advance.
- 2.1 year to less than 3 years of employment: 20 days in advance.
- 3.3 years or more of employment: 30 days in advance.

2024 Ennoconn and Ennoconn Hungary kft Employee Turnover Numbers and Ratio	Ennoconn Corporation		Ennoconn Hungary kft	
	Male	Female	Male	Female
30 years old and under	7	3	68	23
31 to 50 years old (inclusive)	7	7	52	40
50 years old and above	3	2	22	7
Total Number of Departing Employees	29		212	
Gender Ratio of Departing Employees	8%	5%	17%	9%

Note:

- 1.This report only covers the survey and disclosure of Ennoconn, Marketch, and Ennoconn Hungary kft, the survey scope will be expanded to report by region.
- 2.Ennoconn Hungary kft's departure numbers include retired employees but exclude employees under specific conditions (such as parental leave).
- 3.Gender Ratio of Departing Employees = Number of male and female employees who departed in the reporting year / (Total number of departing employees in the reporting year + Number of employees still employed as of December 31 of the reporting year).

6.1.3 Employee Grievances and Communication

Although Ennoconn has not yet established a labor union or entered into collective agreements, it has legally set up a Labor-Management Committee and achieved coordination of labor-management relations and promotion of labor-management cooperation through labor-management meetings, thereby enhancing communication between labor and management within the enterprise to achieve mutually beneficial outcomes for both parties. Employees can express their opinions through multiple channels, such as monthly employee meetings, daily supervisor meetings, and employee welfare committee meetings. Through cross-departmental communication, coordination, opportunities for employees to voice concerns, and even grievance channels such as email or official website to raise various issues, representatives from the Administration Department will collect relevant information for handling. Ennoconn guarantees employees' freedom of association, allowing them to form clubs and participate in activities organized by the employee welfare committee, which applies to all employees and operating locations. Labor representatives can express their opinions in labor-management meetings, and management representatives also respond in good faith to foster consensus and minimize conflicts.Regular labor-management meetings are held with the goal of establishing a diversified, open, safe, and healthy workplace. In 2024, a total of four labor-management meetings were convened. Ennoconn values employee feedback and, through interaction between labor and management, improves the work environment and enhances the welfare system.

Workplace Sexual Harassment Prevention

Ennoconn strictly prohibits employees from being subjected to inappropriate harassment and discrimination. To prevent sexual harassment incidents in the workplace, Ennoconn enhances employees' awareness of workplace sexual harassment and related laws through human rights training and advocacy. In accordance with the Gender Equality in Employment Act and the Ministry of Labor's Amendments to the Regulations for Establishing Measures on Prevention of Sexual Harassment in the Workplace, Ennoconn has developed the Regulations for Establishing Measures on Prevention of Sexual Harassment in the Workplace, Appeal and Punishment Regulation. This regulation applies to all employees and job applicants and establishes complaint channels via hotline and official website. The Administration Department is specifically responsible for handling sexual harassment complaints and shall form a five-member complaint handling committee within three days of receiving a complaint to conduct investigation and deliberation. The committee includes one management representative and four labor representatives, with at least half of the members being female. Sexual harassment complaints may be submitted verbally or in writing. In 2024, no sexual harassment incidents or complaints were reported.

Employee Satisfaction Survey

Employee satisfaction is a key indicator of the Company's continuous improvement. Transparent communication, both across and within organizational levels, as well as trust, and understanding are equally important. To better capture employees' voices and perspectives, the Administration Department conducted its first satisfaction survey in 2024. With support from an impartial third-party organization, the survey was conducted for the first time among all employees of the Parent Company, achieving a 75% effective response rate. The survey focused on three key areas: Employee Engagement, Employee Satisfaction, Employee Wellbeing, and four aspects: job satisfaction, job purpose, happiness and stress. The overall employee satisfaction score was 81.8. The results were reported to the President and shared with first-level supervisors of relevant units to develop improvement measures and corresponding actions, continuously monitoring effectiveness and enhancing employee service quality. Ennoconn plans these surveys every three years moving forward.

6.2 Remuneration and Benefits

6.2.1 Equal and Competitive Remuneration

Ennoconn places great emphasis on talent retention and development, and is committed to offering competitive remuneration and comprehensive employee benefits. Salary standards are established in accordance with local regulations, industry market rates, and local living standards, and will never be affected by conditions such as gender, race, language, religion, age, political affiliation, or marital status in determining employees' remuneration. In this equal and inclusive workplace, male and female start with equal salaries. However, final remuneration (basic salary plus remuneration) varies based on years of service, experience, or position allowances. The Company's employee remuneration package includes basic salary, meal allowances, various bonuses or subsidies. Annual salary adjustments are made based on business performance, or bonuses are awarded according to employee performance to motivate staff and encourage talent to grow together with the Company. Ennoconn discloses salary information for full-time employees not holding managerial positions in compliance with laws and regulations. In 2024, there were 171 full-time employees not holding managerial positions, with an average salary and median salary of NT\$1,448.7 thousand and NT\$1,256.4 thousand, respectively, representing growth of 8% and 11% compared to 2023. Detailed salary information for full-time employees not holding managerial positions can also be accessed through the Taiwan Stock Exchange's Market Observation Post System.

Historical Ratio of Average Non-Manual Salary to Statutory Minimum Starting Salary Unit: Persons/NT\$	2021	2022	2023	2024
Number of Non-Manual Employees	152	153	172	171
Average Monthly Salary	93,128	107,232	112,281	120,727
Median Monthly Salary	87,033	96,909	94,700	104,705
Statutory Minimum Wage	24,000	25,250	26,400	27,470
Ratio of Average Salary to Statutory Minimum Wage	3.88	4.25	4.25	4.39

- Note:
- 1. Non-Manual Employees: Annual average number of full-time employees with more than 6 months of service, excluding Managerial Officers.
 - 2. Average Salary, Median Salary: Excluding Managerial Officers' salaries.
 - 3. Average Monthly Salary = (All employees with more than 6 months of service - managerial officers) annual salary / average headcount / 12 months; Average headcount = (All employees with more than 6 months of service - managerial officers) / 12 months.
 - 4. The above information is based on data verified and uploaded by certified public accountants.

Ennoconn's Minimum Salary and Ratio by Gender for the Past 2 Years	2023		2024	
	Male	Female	Male	Female
Minimum Monthly Salary	31,000	26,400	32,600	27,470
Ratio	1.17	1	1.19	1

- Note:
- 1. Minimum Monthly Salary: The lowest salary of male and female employees still employed as of December 31 of the reporting year.
 - 2. Ratio: Male minimum salary (or female minimum salary) / Female minimum monthly salary.

Ennoconn's Average Monthly (Annual) Salary, Gender Pay Ratio by Job Level Over the Past Two Years (Unit: NT\$)	2023				2024			
	Average Monthly Salary		Average Annual Salary		Average Monthly Salary		Average Annual Salary	
	Male	Female	Male	Female	Male	Female	Male	Female
Entry-level Employees	68,881	57,738	945,178	804,342	70,738	58,796	1,043,208	876,830
Ratio	1.19	1	1.18	1	1.2	1	1.19	1
Mid-to-Senior Management	142,210	132,800	5,125,475	2,517,425	153,468	134,900	5,930,668	2,894,850
Ratio	1.07	1	2.04	1	1.14	1	2.05	1

- Notes:
- 1. Average Monthly Salary: Total monthly salary of employees still employed as of December 31 of the reporting year / Number of employees still employed as of December 31 of the reporting year
 - 2. Average Annual Salary: Total remuneration (total income payments + voluntary labor pension contributions) of all employees in the reporting year / Total number of employees in the reporting year

6.2.2 Comprehensive Welfare Measures

Ennoconn's Employee Welfare Committee uses the employee welfare funds allocated by the Company each year to plan and provide high-quality benefits and activities for colleagues, including: birthday vouchers, marriage allowances, maternity allowances, funeral allowances, club subsidies, birthday parties, family days, holiday gifts, and ESG activities. Additionally, we offer health examination subsidies ranging from NT\$10,000 to NT\$60,000 depending on job level, along with superior group insurance plans that exceed industry standards. Beyond the mandatory labor and health insurance, employees enjoy comprehensive insurance systems including free group insurance coverage, such as life insurance, accident insurance, medical insurance, cancer insurance, and occupational accident insurance. We also provide preferential insurance plans for employees' dependents, ensuring comprehensive protection for both employees and their families. Ennoconn offers free coffee, afternoon tea events, massage services by visually impaired therapists, massage machines, pool tables, basketball machines, and treadmills, providing employees with comfortable spaces to relax and recharge, helping them stay motivated and energized at work. Additionally, Ennoconn emphasizes work-life balance by providing flexible working hours without requiring a leave application, enabling employees to properly arrange their work and personal time.

In 2024, Group Family Day event had a total of 860 participants including employees and their family members.



ESG Health Promotion and Energy Conservation Carbon Reduction Activity: Online walking sports event, with a total of 91 employee participants, collectively reducing 1.083 tonnes of carbon dioxide.



6.2.3 Family-Friendly Workplace

Ennoconn is dedicated to fostering a gender-friendly workplace and upholding gender equality as a fundamental human rights. The remuneration and promotion opportunities for female employees are determined based on educational background, experience, expertise, seniority, and performance, without any gender-based discrimination. We provide colleagues with full-pay prenatal examination leave, paternity leave, accompanying prenatal examination leave, parental leave, and birth allowances. We also strictly prohibit workplace sexual harassment incidents, providing employees safe workplace. Furthermore, to continuously protect maternal workers, we have established the Maternal Health Protection Plan for Female Workers based on the Occupational Safety and Health Act and the Regulations Governing the Implementation of Maternal Health Protection for Female Workers. For female workers exposed to maternal health risks, we implement hazard assessment, control measures, and tiered management of maternal health protection to safeguard the health of both mothers and fetuses. Additionally, our office provides a comfortable nursing and breast-pumping room equipped with facilities such as refrigerators and freezers, allowing breastfeeding employees to work without concerns. In 2024, the return-to-work rate for Ennoconn Group employees applying for parental leave was 83%, with all employees returning to the company after their parental leave ended.

2024 Ennoconn Group Parental Leave Personnel Statistics Table	2024		
	Male	Female	Total
Number of people eligible for parental leave in the current year (A)	249	218	467
Number of people who actually applied for parental leave in the current year (B)	3	18	21
Number of people scheduled to return from parental leave in the current year (C)	2	4	6
Number of people who actually returned from parental leave in the current year (D)	1	4	5
Number of people who actually returned from parental leave in the previous year (E)	-	-	-
Number of employees who returned from parental leave in the previous year and remained employed for 12 months after returning (F)	-	-	-
Parental leave application rate (%) (= B/A)	1%	8%	4%
Return-to-work rate (%) (= D/C)	50%	100%	83%
Retention rate (%) (= F/E)	-	-	-

Note:

1. "-" indicates no statistical data.
2. Since the retention rate requires disclosure of cross-year information to have complete statistical data, Ennoconn will strengthen the establishment of information collection channels in the future to present relevant data

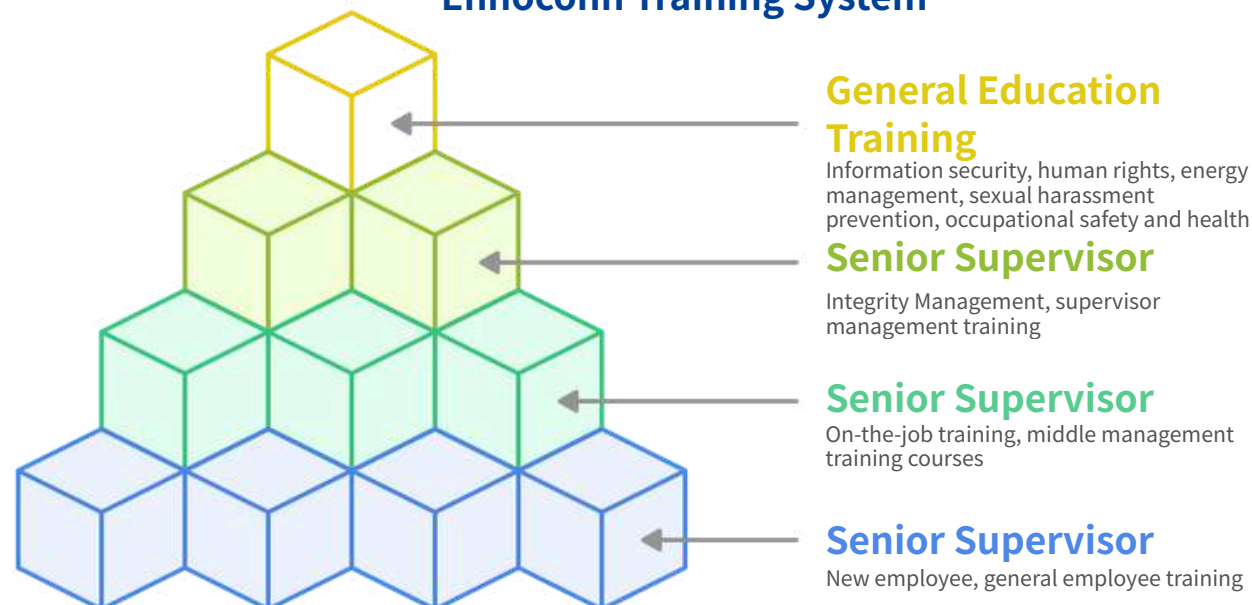
6.3 Diverse Development

6.3.1 Employee Development Programs

Career Development and Competency Cultivation

Ennoconn promises that all employees (including part-time or dispatched employees) will be provided with systematic professional training, cultivation and guidance, and formulates the “Employee Development Program” to enhance employees' work skills. Ennoconn's training system is divided into professional training and general training, with internal lecturers or external consultants forming a coaching team to guide employees in solving work problems and setting work goals; a senior employee mentor system to help new employees adapt to their work and exchange experiences; and training programs arranged according to the different levels of employees, including new employee training and general employee training for entry-level employees and leadership development programs for middle-level supervisors. The middle-level supervisor training includes a leadership development program to train their functional expertise and middle-level supervisor management leadership training; the senior supervisor training includes integrity management training and supervisor management training. In addition, in response to the company's digital transformation, all employees plan to introduce digital tools and technologies based on the business needs of each department, and utilize AI to enhance work efficiency and productivity to support the company's goal of digital transformation. Since the introduction of the Employee Development Program in 2022, the employee turnover rate of Ennoconn has been decreasing year by year, from 20.42% in 2022 to 13.00% in 2024, which shows the success of the program. In the future, Ennoconn will introduce the online learning platforms to plan more diversified training courses to strengthen the competitiveness and professionalism of its employees.

Ennoconn Training System



Ennoconn Career Development and Competency Training Pathways

In terms of career development, we provide employees with job rotation, overseas assignment opportunities, and advancement pathways to management and even professional manager positions. We offer appropriate resources to enhance employees' professional skills and knowledge for executing company tasks, while simultaneously achieving career development and personal goals.

Senior management development

Supervisors focus on professional and core competency development

Professional manager development

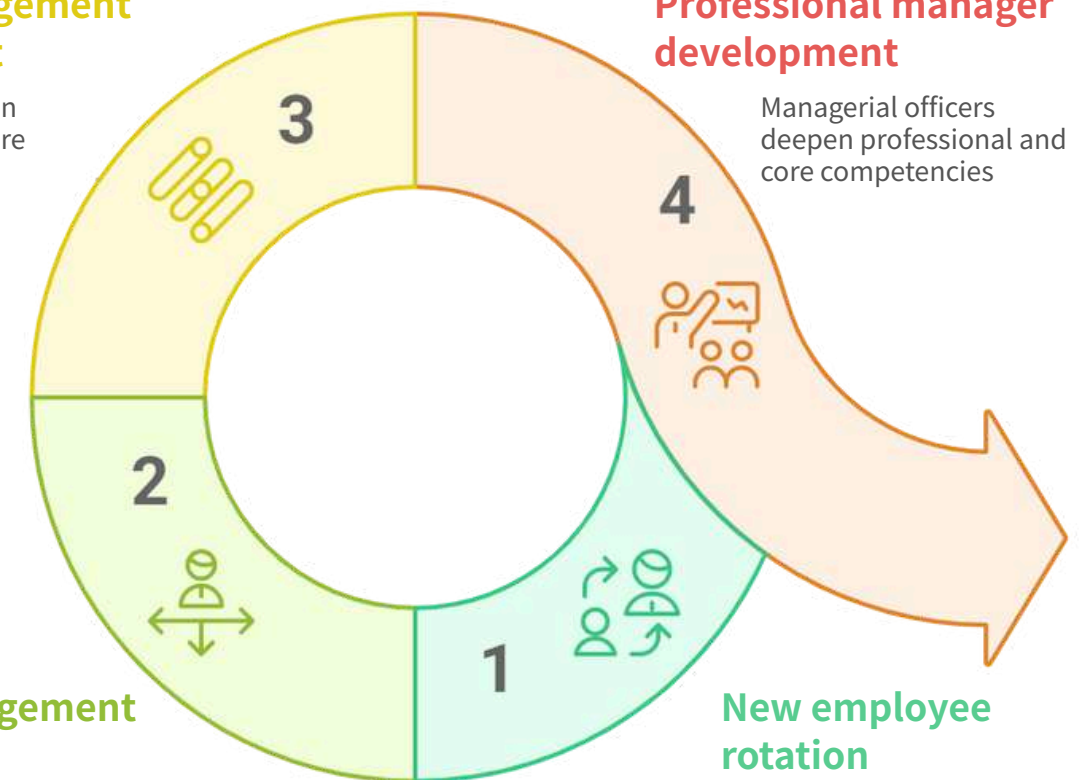
Managerial officers deepen professional and core competencies

Middle management rotation

Supervisors participate in job rotation to expand skills

New employee rotation

Employees participate in overseas rotation to gain experience



2024 Key Employee Development Programs

Item	Content	Target	Ratio of Employees Participated
Senior Management Work Exchange Meeting	In 2024, senior management were invited each morning to exchange and share insights on departmental operations, enhancing cross-unit brainstorming, driving positive business development. Additionally, the Chairman regularly hosted meetings every Tuesday to boost team morale	First-level supervisors from all units	Participating management account for 12.17% of all employees in Taiwan
Training on Ethical Management and Insider Trading Prevention	In 2024, physical and online Ethical Management and Anti-Corruption Series Courses were conducted for Directors, Managerial Officers, and all employees, with systems and codes also promoted through the internal network	Directors, Managerial Officers, and all employees	Participating employees account for 94% of all employees in Taiwan
Occupational Safety and Health Training	Occupational safety and health training and self-defense fire brigade escape drills were conducted for new hires and all employees	New hires and all employees	Participating employees account for 100% of all employees in Taiwan
Information Security Awareness Training	In 2024, malicious email social engineering drills were conducted for all employees to promote information security awareness	New hires and all employees	Participating employees account for 100% of all employees in Taiwan
Human Rights Awareness Courses	In 2024, all employees received training on workplace sexual harassment prevention and related regulations	New hires and all employees	Participating employees account for 100% of all employees in Taiwan
ISO 20400 Sustainable Procurement Guidelines	In 2024, first-level management and implementation units from various departments received training to enhance their sustainable supply chain management awareness.	First-level management and related implementation unit employees from various departments	The participation rate of first-level management and relevant departmental personnel is 100%

2024 Ennoconn Group Training Overview

Ennoconn Group aligns internal or external resources with employees' expected development goals to comprehensively plan education and training programs. In 2024, a total of 154,084.35 training hours were provided, averaging 13.6 training hours per person, with an investment of NT\$3,917,926, demonstrating its determination to actively cultivate specialized talents. The Group's manufacturing facility, Ennoconn (Suzhou), invested more training resources to raise employees' ESG awareness and strengthen occupational safety and health policy training and processes, with an average of 66.68 training hours per person.

2024 Education and Training Hours and Costs	Taiwan	China	Asia	Europe	Americas
Total Training Hours	101,688	61,349	1,796	73,001	66
Total Number of Employees	1,617	920	153	8,615	24
Average Hours per Person	62.89	66.68	11.74	8.47	2.25
Total Training Costs (NT\$ dollars)	338,256	167,920	3,125,000	286,750	0
Average Cost per Person (NT\$ dollars)	714	305	20,425	476	0

1. Data coverage period: January 1 to December 31, 2024.
2. Average Hours per Person = Total Training Hours / Total Number of Active Employees by Region at Year-end.
3. The boundary companies included in the calculation of total training hours include: Ennoconn, EnnoRise, Goldtek, Marketch, CASwell, Ennoconn (Suzhou), Nanjing Asiatek, HighAim, Ennotech Vietnam, Ennoconn Hungary kft, AIS INC.
4. The boundary companies included in the calculation of total training costs include: Ennoconn, CASwell, Ennotech Vietnam, Ennoconn Hungary kft.
5. The Company will strengthen the disclosure channels and items for subsidiary training hours and costs to present data completeness.



2024 Ennoconn Group Education and Training Data Analysis: By Gender, Job Level, Function, and Training Type

2024 Education and Training Hours (Unit: Hours)		Taiwan		China		Asia		Europe		Americas	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
		Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours	Total Training Hours	Average Training Hours
Job Level	Senior Supervisor	776.5	18.94	151.5	21.64	10	1	17	8.5	0	0
	Middle Supervisor	743.5	16.52	572	27.24	181	3.55	1	0.1	0	0
	Entry-Level Employees	3,538.80	12.24	2,984.95	11.99	55,854	120.63	5,286	13.77	1,624	25.78
Function	Business Unit	982.3	8.47	1,736.95	10.16	46	0.26	0	0	1,481	24.68
	Support Unit	920	14.38	1,105.00	17.54	165	7.86	30	1.07	143	47.67
	STEM	2,800.5	13.21	780.5	14.73	8	0.53	0	0	0	0
Training Type	Internal Training	4,307.3	8.6	3,257.45	9.1	54,085	103.22	4,666	11.78	124	1.97
	External Training	745.5	1.49	442	1.23	1,960	3.74	630	1.59	1,500	23.81

Note:

1. Job level data excludes Marketch, Dexatek and Vecow.

2. Competency data excludes EnnoRise, Goldtek, Poslab, Ennoconn (Suzhou), Nanjing Asiatek, Ennoconn Hungary kft, Kontron AG, and AIS INC.

6.3.2 Performance Evaluation

Ennoconn sets departmental and individual goals across four major dimensions: financial, customer, process, and growth. The Company regularly monitors progress through mechanisms such as annual performance evaluations and probationary period assessments. By using clear, quantitative, and attainable standards, we gain a thorough understanding of employee work performance and can promptly identify any obstacles, fostering effective communication between labor and management. Additionally, unit supervisors can timely match resources and provide guidance and assistance to help employees improve their work performance and achieve performance goals.

Performance Evaluation Items	Target	Description	Frequency
Probationary Period Evaluation	New Employees	1. After completing their 3-month probationary period, both the new employees and their supervisors conduct mutual evaluations using the New Employee Feedback and Evaluation Form. This process helps supervisors assess the employee's fit for the role and allows supervisors and HR to offer timely support and set future work goals and policies. 2. Suitable personnel are given formal employment, while unsuitable personnel are subject to "extended probation" or "termination of probation" to implement the probationary period evaluation system.	3 months after employment
Annual Performance Evaluation	Employees who joined before September 30 of the previous year	1. Using the four key dimensions of finance, customer, process, and growth as indicators, we develop 360 degree objectives that flow from operations to departments and to individuals, applying a comprehensive point-line-surface approach, establishing a results-oriented evaluation system that promotes team achievement of performance goals and enhances both employee professional capabilities and company operational growth. 2. In addition to employees being able to conduct self-evaluations and supervisor evaluations through the performance evaluation system, HR can also conduct multi-dimensional evaluation surveys. These incorporate feedback from colleagues, subordinates, or employees from other departments on three key areas regarding the evaluated employee: execution capability, behavioral values, and personal development, serving as reference for direct (evaluating) supervisors.	Once per year
Agile Performance Evaluation	All employees	1. Agile Performance Evaluation is one of the key focuses of performance management. Through daily supervisor meetings, the President and first-level supervisors engage in two-way communication to provide feedback on the process of achieving work objectives across departments and resolving objective obstacles or issues. 2. The Administration Department compiles the performance achievement status of each department once per quarter and submits to the President during supervisor meetings, enabling the President to understand the work progress of each department. Through ongoing communication and feedback, we coordinate resource utilization to enhance goal achievement efficiency.	Daily Supervisor Meetings Quarterly Performance Status Reports by Administration Department
Team Performance Evaluation	All employees	For major company issues or large client project plans, such as ISO management system projects, ESG projects, and sustainable supply chain projects, project teams are formed based on functional units. Team members not only have individual objectives but also set team goals, with corresponding rewards provided.	Once per year

Performance Evaluation Statistics

The purpose of performance management is to improve the performance of individuals, departments, and teams through quantified goal setting, communication and guidance, learning and development, year-end performance, and bonus linkage. Except for employees who joined during the year or took unpaid leave, the annual performance status of Ennoconn Group full-time employees in 2024 is detailed in the table below:

Annual Performance Evaluation Statistics Table		2024			
		Male	Male percentage	Female	Female percentage
Job Level	Senior Supervisor	26	35%	3	19%
	Middle Supervisor	46	41%	15	41%
	Entry-Level Employees	429	35%	354	32%
Total Number of People Evaluated		2,912			
Percentage of Total Number of People Evaluated		26%			

Note:

1. Male Percentage = Number of People Evaluated by Job Level / Total Number of People by Job Level for the Year (The denominator and numerator of this formula do not include Marketch and Kontron AG, as they do not have job level statistics).

2. Female Percentage = Number of People Evaluated by Job Level / Total Number of People by Job Level for the Year (The denominator and numerator of this formula do not include Marketch and Kontron AG, as they do not have job level statistics).

3. Percentage of Total Number of People Evaluated = Total Number of People Evaluated / Total Number of People for the Year (The denominator and numerator of this formula include Marketch and Kontron AG).

6.4 Workplace Safety

6.4.1 Occupational Health and Safety Management

Ennoconn complies with international conventions and relevant regulations of the Occupational Safety and Health Act. To ensure workplace safety and employee health, we have established a comprehensive occupational safety and health management system aimed at preventing hazards, occupational injuries, and diseases. The Company also formulated the Occupational Safety and Health Policy, which built on five major commitments: compliance with laws and regulations, risk management, safety assurance, health promotion, and continuous improvement. Ennoconn is committed to providing a healthy and safe working environment and have set the goal of zero occupational accidents. According to Articles 2 and 10 of the Occupational Safety and Health Management Measures, the Company is a Category 3 business and is not required to establish an Occupational Safety and Health Committee.

Ennoconn attaches significant importance to employee occupational safety and health issues. Through the Administration Department's mandate to the Occupational Safety Promotion Team, we regularly discuss occupational safety and health-related issues through Labor-Management Meetings to ensure the operational effectiveness of the occupational safety and health management system. The Occupational Safety Promotion Team is responsible for planning, coordinating, promoting, supervising, and auditing the implementation of the ISO 45001 system. Through procedural document control, regular tracking management, hazard identification and risk assessment, we follow the PDCA approach to achieve management objectives. On November 4, 2024, we successfully passed the first regular surveillance audit for the Occupational Safety and Health Management System ISO 45001:2018. The system covers both Ennoconn employees and non-employees. Ennoconn has established a labor safety hotline and employee suggestion box to offer colleagues with consultation and assistance on workplace physical and mental health issues. The Occupational Safety Promotion Team gathers occupational safety and health-related regulations and requirements from competent authorities and communicates them through internal announcements to ensure employees stay informed and comply accordingly.

Occupational Safety Training

Occupational safety and health education, training, and advocacy form the foundation for raising safety and health awareness among employees and contractors. All Ennoconn employees must complete general occupational safety education training every three years, with the next training scheduled for the end of 2025. New hires receive general safety and health orientation upon joining the Company. In addition, tailored knowledge and skills training are provided based on different departmental work patterns and environments to both employees and external workers, aiming to enhance safety awareness and prevent accidents.

Category	Course Content	Training Target	Total Training Hours/Sessions
General Safety and Health Education Training	Overview of occupational safety and health regulations, occupational safety and health concepts and work safety rules, automatic inspections before, during, and after operations, standard operating procedures, emergency response handling, fire prevention and first aid knowledge and drills, other safety and health knowledge related to worker operations	New Employees	108 Hours/36 Sessions
Emergency Response Education Training	Self-Defense Fire Organization Training (Fire Extinguishing, Fire Evacuation, First Aid)	Fire Organization Members	8 Hours/2 Sessions

Occupational Health Services and Health Promotion

The Occupational Safety Promotion Team evaluates factors that may pose significant risks to employees based on the work environment and nature of work. The laboratory conducts safety and health management according to the Automatic Safety and Health Inspection Management Procedures, Procedures for Classification Management of Chemicals, Organic Solvent Use Management Procedures, and Work Environment Monitoring Management Procedures, mitigating the identified relatively high risks through automatic inspections and chemical classification management. The laboratory primarily uses organic solvents containing isopropanol as chemical substances. Hazard control equipment is installed in compliance with regulations, and work environment monitoring is conducted twice annually. Results show that the levels of harmful substance dispersion are below the permissible exposure concentration standards.

Ennoconn develops four major plans based on Articles 6, 30, and 31 of the Occupational Safety and Health Act, the Regulations Governing the Implementation of Maternal Health Protection for Female Workers, and Articles 324-1, 324-2, and 324-3 of the Regulations for the Occupational Safety and Health Equipment and Measures, based on the Company's work environment characteristics and forms: the Workplace Maternal Health Protection Plan, the Prevention Plan for Unlawful Infringement in the Performance of Duties, and the Prevention Plan for Diseases Triggered by Abnormal Workload. Based on these four major plans, hazard identification for employee health is conducted, and contracted medical personnel are employed to provide on-site services. Health classification management is carried out based on identification results, with service plans executed according to risk levels. Physicians provide services twice a year, while occupational health nurses offer support twice a month. Annual health examinations and subsidies are provided to employees depending on their job levels. Abnormality classification management is conducted based on examination results, providing employees with personal health guidance and strengthening disease-related health education promotion, follow-up tracking, and other health management measures, such as the H2U Health Bank app, which helps employees continuously record health activities. In 2024, 162 employees were eligible for health examinations. As of December 31, 2024 (with the examination deadline ending on February 28, 2024), 122 employees had completed their health checks, achieving a completion rate of 75%. Health subsidies amounted to over NT\$1.8 million. Additionally, the Employee Welfare Committee organized walking and carbon reduction activities to promote environmental protection and health care knowledge, encouraging employees to develop exercise habits and improve their physical and mental well-being.

6.4.2 Occupational Injuries and Diseases

Ennoconn's employee occupational injury risks primarily stem from abnormal workloads and ergonomic hazards. Special plans have been established including the Ergonomic Hazard Prevention Plan, Prevention of Diseases Triggered by Abnormal Workloads, and Occupational Safety and Health Work Guidelines to ensure effective operation of hazard risk identification and risk assessment. After daily work-related hazard risks are assessed and confirmed as high-risk items by occupational safety personnel and occupational health nurses, occupational safety and health target programs are established and relevant departments are required to implement them accordingly, with occupational safety personnel tracking their effectiveness. In 2024, the total actual working hours experienced by all employees in the Ennoconn Group reached 37,562,258.86 hours, maintaining a record of zero occupational accidents and zero casualties. No employees experienced deaths due to occupational injuries, serious occupational injuries, or recordable occupational injury incidents. There were also no deaths caused by occupational diseases or cases identified as occupational diseases under the Regulations for Implementing Labor Occupational Accident Insurance Occupational Disease Appraisal.

Ennoconn Employee Absenteeism Statistics	2024 年
Total Working Person-Days	48,963
Lost Hours Due to Official Leave and Injury Leave Absenteeism	241
Lost Hours Due to Sick Leave Absenteeism	3,531
Total Lost Days Due to Absenteeism	471.5
Absenteeism Rate	0.96%

Note:
1. Total Absenteeism Days = (Official Leave + Injury Leave + Sick Leave) / 8hr = (213.5+27.5+3531) / 8 = 471.5.
2. (Total Lost Days Due to Absenteeism / Total Working Person-Days) x 100%.

Ennoconn Group Occupational Injury and Disease Statistics Table

Statistical Items (Unit)	2024	<div>Note:</div> <div>1.Occupational Injury Fatality Rate = Occupational Injury Deaths (Cases) / Total Working Hours × 1,000,000.</div> <div>2.Severe occupational injury refers to work-related injuries that cause employees to be unable, or have difficulty, recovering to their pre-injury health status within six months, excluding fatalities.</div> <div>3.Severe Occupational Injury Rate = Severe Occupational Injury Cases (Cases) / Total Working Hours × 1,000,000.</div> <div>4.Recordable incident cases refer to all occupational injury incidents that occurred during the year, including severe work-related injuries and injury fatalities.</div> <div>5.Recordable Incident Rate = Recordable Occupational Injury Cases (Cases) / Total Working Hours × 1,000,000.</div> <div>6.Occupational Disease Incidence Rate = Number of Occupational Disease Cases / Total Working Hours × 1,000,000.</div>
Total Working Hours (Hours)	37,562,258.86	
Occupational Injury Fatalities (Cases)	0	
Occupational Injury Fatality Rate	0%	
Severe Occupational Injury Cases (Cases)	0	
Severe Occupational Injury Rate	0%	
Recordable Incident Cases (Cases)	0	
Recordable Incident Rate	0%	
Occupational Disease Cases (Cases)	0	
Occupational Disease Incidence Rate	0%	

Ennoconn Group Employee Historical Occupational Injury Incident Analysis (Unit: Number of Cases)

Incident Type	2024	
	Recordable Incidents	Occupational Disease
Physical Hazards	0	0
Chemical Hazards	0	0
Biological Hazards	0	0
Ergonomic Hazards	0	0
Psychosocial Hazards	0	0
Total	0	0

Ennoconn Group Occupational Injury Category Statistics Table

Unit: Person, %	2024	
	Number of Injuries	Proportion of Injuries
Fall	0	0
Collision	0	0
Cut/Laceration	0	0
Contusion	0	0
Other	0	0

Note:
1. Proportion of Injuries = Number of Injuries / Number of Full-time Employees at Year-end
2.Work injury categories are determined primarily based on local regulations



Social Prosperity



7.1 Social Well-being

7.1.1 Industry-Academia Collaboration

In response to domestic and international carbon reduction trends and sustainable awareness of environmental protection, Ennoconn leverages smart technology and innovative techniques to integrate sustainable development goals, sponsoring NT\$10 million to jointly establish the Ennoconn - NYCU ESG Net Zero Transformation and Innovation Research Center with National Yang Ming Chiao Tung University. Through mutual cooperation, with AIoT and net zero as the core, we conduct in-depth research on computing power, algorithms, and data applications. Committed to driving digital, cybersecurity, and ESG transformation strategies, we provide high-performance AI to support domestic and international enterprises in implementing actions across diverse ESG dimensions, while promoting smart city development and achieving net carbon emission goals.

Women Power in Technology



1. Encouraging more women to explore the technology industry and join the tech sector to exert women's influence.
2. Advocating for gender equality in technology, establishing a friendly work environment, diverse positions, and inclusive team morale.
3. Promoting group campus recruitment and internship program operations to realize the concept of employment upon graduation.

Ennoconn Academy

1. Strengthening ESG knowledge among internal group employees and building professional teams.
2. Organizing ESG series special lectures, recruiting experts from industry, government and academia to plan practice-oriented courses as ESG training for internal employees of Ennoconn Group.

We invite Professor Lin, Chih-Chieh from the College of Technology Law at National Yang Ming Chiao Tung University to deliver an online course on Workplace Equality, Sexual Harassment Prevention, and Diversity & Inclusion Training. This program enhanced group employees' understanding of sexual harassment prevention, gender equality, and the practical implementation of diversity and inclusion principles, fostering a safe workplace free from harassment and discrimination. A total of 225 employees participated in this lecture.



ESG Innovation Accelerator



1. Identifying high-potential startup teams and providing industry-academia entrepreneurship fund resources provided by Ennoconn Group.
2. Developing bidirectional strategic cooperation through joint development, supply chain resource integration, substantial business collaboration, and international market expansion to establish a long-term mentoring and partnerships.
3. In 2024, successfully matched 13 net-zero carbon reduction AIoT startups to join the Ennoconn Smart Platform Integration Solution ESaaS ecosystem alliance. By combining both parties' core technologies and vertically and horizontally integrating software and hardware, this collaboration expanded domestic and international markets, marking a new milestone in Taiwan's industry-startup alliance cooperation.

7.1.2 Sustainable Public Welfare

1. Care for Underprivileged Groups

In cooperation with the safe vegetables and fruits activities of Taiwan Waiting Child Welfare Association, Ennoconn donated NT\$20,965 with assistance from the **Taiwan Waiting Child Welfare Association**, 35 boxes of vegetables and fruits were purchased for Datong Children's Home in Zhonghe District, New Taipei City. The fruits were carefully selected from Taiwan's environmentally-friendly small farmers, with pesticide residue levels below government standards, and are delivered weekly. This is expected to provide 700 days worth of vegetable and fruit for each child aged 0-3 year old and 437 days' worth for each child aged 3-16 year old, ensuring that disadvantaged children and youth in the institution have ample resources to grow up healthy, happy and secure.



2. Little Hands Love Music Sign Language Storytelling Concert

Ennoconn collaborated with the **National Taiwan Library**, **hearing-impaired groups**, and the **Music Time Orchestra**, inviting **hearing-impaired teacher Chen Zhirong**, **sign language interpreter teacher Xiao Kuangyu**, and **simultaneous transcription teacher Peng Renyi** to serve as storytellers in sign language format. Together with **violin teacher Zhang Zhen** and **viola teacher Yang Jingting**, they performed the parent-child picture book, The Best Tree, through an artistic salon format combining Christmas music, sign language, and dance. Using the symbolism of the Christmas tree, parent-child education conveyed the concept of the Norway spruce's Sustainable Seeds, emphasizing biodiversity and forest conservation. The event promoted inclusion, mutual benefit, and environmental awareness, advanced sign language culture and musical literacy, and supported the United Nations 2030 Agenda for Sustainable Development principle of "Leaving no one behind", aims to create a world without class disparities and where all minorities can participate in planning. Ennoconn sponsored Christmas gifts of environmental-themed picture books and tree coasters from the National Taiwan Library for 40 children, with a total of 82 people participated in this event.



3. Community Care

In cooperation with the Syin-Lu Social Welfare Foundation, Ennoconn donated NT\$10,000 to the **New Taipei City Ai-Zhong Service Center** for the purchase of daily necessities. The Ai-Zhong Service Center offers life reconstruction services and life skills training for individuals aged 15 and above with mild to moderate physical and mental disabilities. Such as food, clothing, housing, and transportation, as well as culinary skills development and basic cleaning abilities. Through training across various areas and access to necessary facilities, individuals with physical and mental disabilities are equipped with the skills needed to reintegrate into society.



4. Supporting local arts and cultural activities

In response to the growth of the sustainable economy, **Ennoconn has continued to support domestic arts and cultural organizations and directors of national films**, with a total investment of NT\$140,747 and 265 people attending stage plays, comedies and movies.

Stage play - Tuesdays with Morrie



Comedies - Dear Governor Bao



Musicals - A-Nee-Gu Gets into Trouble Again!



Domestic films - Intimate Encounter



5. Responding to SDGs



“Shoes for Life - Second-hand Shoe Donation Activity”

Disadvantaged rural residents in East Africa are infected by sand fleas, which can be life-threatening in severe cases, with currently over 1 million infected individuals. Through medical care, shoes, and health education, the risk of infection or death can be effectively reduced. Ennoconn demonstrates its commitment to human rights, life, and humanitarian aid by fulfilling its international corporate social responsibility. In 2024, Ennoconn collected 58 pairs of gently used shoes from employees and donated them to **Step30 International Ministries**, which organized and shipped the shoes to Africa to support communities in need.



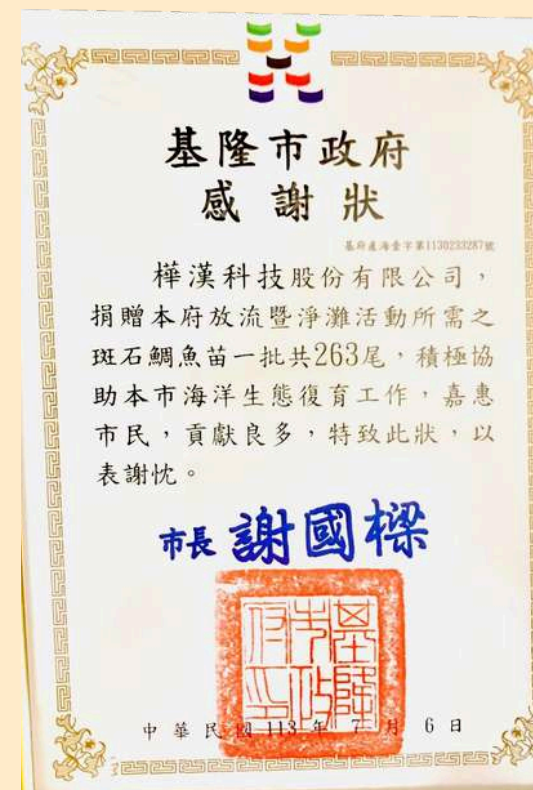
“Low-Carbon Healthy Living - Vegetarian Food Activity”

In September 2024, to promote low-carbon healthy living, Ennoconn **designated Wednesdays as vegetarian days**. The Administration Department carefully selected fresh vegetarian food vendors offering low-oil, low-sodium, low-sugar, and high-fiber options. By the end of 2024, a total of 107 people responded with orders, and the Wednesday Vegetarian Day initiative will continue to be promoted in 2025.



“Keelung City Government - Fish Release and Beach Cleanup Activity”

Ennoconn is committed to **marine conservation** and participated in the native fish fry release and beach cleanup joint activity organized by Keelung City Government and National Taipei University of Technology. Ennoconn donated NT\$10,000 to purchase 263 native parrotfish fry. Fish fry release is one of the most direct and effective methods for marine restoration. Nearly 9,000 fish fry were released in the waters around Keelung Islet. Through this activity, Ennoconn fulfilled its biodiversity commitment, raised employees' environmental awareness, and promoted the importance of marine issues.



“Together to Save the Forests - 1717930 Receipt Donation Drive”

Ennoconn places great importance on environmental protection and education. In 2024, Ennoconn supported the receipt donation box fundraising activity organized by the **Taiwan Environmental Information Association** and encouraged employees to contribute to environmental protection by choosing electronic receipt donations. By entering a charity code, employees can participate anytime and anywhere, supporting paperless policies, reducing paper consumption and deforestation, and contributing to habitat conservation efforts.



Appendix



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3	Enhanced Disclosure of Sustainability Indicators	98
4	Climate-related Information	99
5	Sustainability Report Verification Statement	101

1. GRI Standards Index

- 1.Statement of use: Ennoconn Corporation has referenced GRI Standards in reporting ESG information for the period from January 1 to December 31, 2024.
- 2.Applicable GRI Sector Standards: The Company operates in Taiwan listed computer and peripheral equipment industry, which currently has no GRI Sector Standards.

1. General Disclosures

GRI Standards	Disclosure Item	Disclosure Section	Page Number
GRI 2	2-1 Organizational Details	2.1.1 Basic Information	23
	2-2 Entities Included in the Organization's Sustainability Reporting	1.1.3 Boundary and Scope	3
	2-3 Reporting period, frequency and contact point	1.1.1 Reporting Period	3
		1.1.7 Contact Information	4
	2-4 Restatements of Information	1.1.4 Restatements of Information	3
	2-5 External Assurance	1.1.6 External Assurance	4
	2-6 Activities, value chain and other business relationships	4.1.2 Supply Chain Structure	58
	2-7 Employees	6.1.2 Talent Recruitment	77
	2-8 Workers who are not employees	6.1.2 Talent Recruitment	77
	2-9 Governance structure and composition	2.2.1 Governance Framework	25
		2.2.2 Functional Committee	28
	2-10 Nomination and Selection of the Highest Governance Body	2.2.1 Governance Framework	25
	2-11 Chair of the Highest Governance Body	2.2.1 Governance Framework	25
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impact	1.4.1 Material Issues Assessment Process	14
		1.4.2 Material Issues Impact Management	20
	2-13 Delegation of Responsibility for Managing Impacts	1.4.1 Material Issues Assessment Process	14
		1.4.2 Material Issues Impact Management	20

GRI Standards	Disclosure Item	Disclosure Section	Page Number
GRI 2	2-14 Role of the Highest Governance Body in Sustainability Reporting	1.4.1 Material Issues Assessment Process	14
	2-15 Conflicts of Interest	2.2.1 Governance Framework	25
	2-16 Communication of Critical Concerns	2.2.1 Governance Framework	25
	2-17 Collective Knowledge of the Highest Governance Body	2.2.1 Governance Framework	25
	2-18 Performance Evaluation of the Highest Governance Body	2.2.1 Governance Framework	25
	2-19 Remuneration Policies	2.2.1 Governance Framework	25
	2-20 Process to determine remuneration	2.2.1 Governance Framework	25
	2-22 Statement on Sustainable Development Strategy	1.2.1 Message from the Management	5
	2-23 Policy Commitments	2.4.1 Integrity Management	34
		2.4.2 Human Rights Policy	35
	2-24 Embedding Policy Commitments	2.4.1 Integrity Management	34
		2.4.2 Human Rights Policy	35
	2-25 Processes to Remediate Negative Impacts	1.4.2 Material Issues Impact Management	20
	2-26 Mechanisms for Seeking Advice and Raising Concerns	2.4.1 Integrity Management	34
		2.4.2 Human Rights Policy	35
	2-27 Compliance with Laws and Regulations	2.4.3 Regulatory Compliance	37
	2-28 Membership Associations	2.1.1 Basic Information	23
	2-29 Approach to Stakeholder Engagement	1.3.1 Stakeholder identification	12
		1.3.2 Stakeholder Communication	12
	2-30 Collective Bargaining Agreements	Currently no unions and collective agreements	80
GRI 3	3-1 Process to Determine Material Topics	1.4.1 Material Issues Assessment Process	14
	3-2 List of Material Topics	1.4.2 Material Issues Impact Management	20

2. Material Topic Disclosure Items

2024 Material Issues	GRI Standards	Disclosure Item	Disclosure Section	Page Number
Integrity Management	GRI 3 Material Topics	3-3 Management of Material Topics	2.4 Responsible Business Practices	33
	GRI 205 Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	2.4.1 Integrity Management	34
		205-3 Confirmed incidents of corruption and actions taken	2.4.1 Integrity Management	34
	GRI 206 Anti-competitive behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.4.1 Integrity Management	34
Innovation and R&D	GRI 3 Material Topics	3-3 Management of Material Topics	3.1 Green Design	54
	GRI 306 Waste	306-2 Management of significant waste-related impacts	3.1.1 Circular Economy and Green Design	54
			3.1.2 Innovation and R&D Examples	55
Information Security	GRI 3 Material Topics	3-3 Management of Material Topics	2.7 Information Security Policy and Privacy Management	50
	GRI 418 Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.7.4 Privacy Policy and Protection	52
Economic Performance	GRI 3 Material Topics	3-3 Management of Material Topics	2.3 Economic performance	31
	GRI 201 Economic performance	201-1 Direct economic value generated and distributed	2.3.1 Economic Value	31
		201-2 Financial implications and other risks and opportunities due to climate change	2.6.3 Climate Risk Scenario Analysis	47
	GRI 207 Tax	207-1 Approach to Tax	2.3.2 Tax policy	32
		207-2 Tax governance, control, and risk management	2.3.2 Tax policy	32
		207-3 Stakeholder Engagement and Management of Concerns Related to tax	2.3.2 Tax policy	32
Supply Chain Management	GRI 3 Material Topics	3-3 Management of Material Topics	4.2 Supply Chain Management	59
	GRI 204 Procurement Practices	204-1 Proportion of Spending on Local Suppliers	4.2.4 Implementation of Sustainable Procurement	62
	GRI 308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	4.2.1 Supply Chain Management Policy	60
		308-2 Negative social impacts in the supply chain and actions taken	4.2.2 Supply Chain Assessment and Audit	61

2024 Material Issues	GRI Standards	Disclosure Item	Disclosure Section	Page Number
Supply Chain Management	GRI 308 Supplier Environmental Assessment	308-2 Negative social impacts in the supply chain and actions taken	4.2.3 Supplier Environmental and Social Assessment	62
	GRI 414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	4.2.1 Supply Chain Management Policy	60
		414-2 Negative social impacts in the supply chain and actions taken	4.2.2 Supply Chain Assessment and Audit	61
		414-2 Negative social impacts in the supply chain and actions taken	4.2.3 Supplier Environmental and Social Assessment	62
Employee Recruitment and Retention	GRI 3 Material Topics	3-3 Management of Material Topics	6.1 Human Capital	75
	GRI 202 Market presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	6.2.1 Equal and Competitive Remuneration	81
		202-2 Proportion of senior management hired from the local community	6.1.2 Talent Recruitment	77
	GRI 401 Employment	401-1 New employee hires and employee turnover	6.1.2 Talent Recruitment	77
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.2.2 Comprehensive Welfare Measures	82
		401-3 Parental leave	6.2.3 Family-Friendly Workplace	82
	GRI 402 Labor/Management Relations	402-1 Minimum notice periods regarding operational changes	6.1.1 Human Resource Management	76
	GRI 405 Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	2.2.1 Governance Framework	25
		405-1 Diversity of governance bodies and employees	6.1.2 Talent Recruitment	77
		405-2 Ratio of basic salary and remuneration of women to men	6.2.1 Equal and Competitive Remuneration	81
Energy	GRI 3 Material Topics	3-3 Management of Material Topics	5.1 Environmental and Energy Governance	66
		302-1 Energy consumption within the organization	5.1.2 Energy Consumption	66
		302-3 Energy intensity	5.1.2 Energy Consumption	66
		302-4 Reduction of energy consumption	5.1.3 Energy Conservation Measures	68

3. Voluntary Disclosure of GRI Indicators

3.1 Economic Aspects

GRI Standards	Disclosure Item	Disclosure Section	Page Number
GRI 203 Indirect Economic Impacts	203-1 Infrastructure investments and services supported	7.1.1 Industry-Academia Collaboration	89
GRI 203 Indirect Economic Impacts	203-2 Significant indirect economic impacts	7.1.1 Industry-Academia Collaboration	89

3.2 Environmental Aspects

GRI Standards	Disclosure Item	Disclosure Section	Page Number
GRI 303 Water and Effluents	303-3 Water withdrawal	5.3.1 Water Resource Management	71
	303-4 Water discharge	5.3.1 Water Resource Management	71
	303-5 Water consumption	5.3.1 Water Resource Management	71
GRI 305 Emissions	305-1 Direct (Scope 1) GHG emissions	5.2.1 Greenhouse Gas Inventory	68
	305-2 Energy indirect (Scope 2) GHG emissions	5.2.1 Greenhouse Gas Inventory	68
	305-3 Other indirect (Scope 3) GHG emissions	5.2.1 Greenhouse Gas Inventory	68
	305-4 GHG emissions intensity	5.2.1 Greenhouse Gas Inventory	68
	305-5 Reduction of GHG emissions	5.2.2 Greenhouse Gas Reduction	70
	305-6 Emissions of ozone-depleting substances (ODS)	5.2.3 Air Pollutant Inventory	71
GRI 306 Waste	306-3 Waste generated	5.4.1 Waste Collection and Disposal	72
	306-4 Waste diverted from disposal	5.4.1 Waste Collection and Disposal	72
	306-5 Waste directed to disposal	5.4.1 Waste Collection and Disposal	72

3.3 Social Aspects

GRI Standards	Disclosure Item	Disclosure Section	Page Number
GRI 403 Occupational Health and Safety	403-1 Occupational health and safety management system	6.4.1 Occupational Health and Safety Management	86
	403-3 Occupational health services	6.4.1 Occupational Health and Safety Management	86
	403-4 Worker participation, consultation and communication on occupational health and safety	6.4.1 Occupational Health and Safety Management	86
	403-5 Worker training on occupational health and safety	6.3.1 Training and Development	83
	403-5 Worker training on occupational health and safety	6.4.1 Occupational Health and Safety Management	86
	403-6 Promotion of worker health	6.4.1 Occupational Health and Safety Management	86
	403-8 Workers covered by an occupational health and safety management system	6.4.1 Occupational Health and Safety Management	86
	403-9 Work-related injuries	6.4.2 Occupational Injuries and Diseases	87
	403-10 Work-related ill health	6.4.2 Occupational Injuries and Diseases	87
	403-10 Work-related ill health	6.4.2 Occupational Injuries and Diseases	87
GRI 404 Training and Education	404-1 Average hours of training per year per employee	6.3.1 Training and Development	83
	404-2 Programs for upgrading employee skills and transition assistance programs	6.3.1 Training and Development	83
	404-3 Percentage of employees receiving regular performance and career development reviews	6.3.2 Performance Evaluation	85

2. SASB Standards Index

Statement of Use: ESG information for the period from January 1, 2024 to December 31, 2024 has been reported in accordance with SASB Standards

SASB Industry: TC-HW

SASB Code	Topic	Metric	Category	Description					
TC-HW-230a.1	Product Safety	Description of approach to identifying and addressing data ssecurity risks in products	Description and Analysis	Annual certification through ISO9001 quality management system, please refer to Section 3.1 Green Design					
TC-HW-330a.1	Employee Diversity and Inclusion	Percentage of gender and diversity group representation for (1) Management level	Quantitative		2024	Taiwanese		Foreigner	
		Management level	Male			Female	Male	Female	
			Non-management level		82	72	0	0	
			All employees		113	81	0	0	
TC-HW-410a.1	Product Lifecycle Management	Percentage of product by revenue that contain IEC 62474 declarable substances	Quantitative		0%				
		TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Quantitative	0%				
		TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Quantitative	0%				
		TC-HW-410a.4	Weight of end-of-life products and e-waste recovered	Quantitative	Not applicable for B2B business model.				
			Percentage of end-of-life products and e-waste recycled	Quantitative					
TC-HW-430a.1	Supply Chain Management	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	Quantitative		2024 年				
					Number of tier 1 suppliers		251人		
					Passed equivalent audit		100%		
					High-risk suppliers		0%		

SASB Code	Topic	Metric	Category	Description		
TC-HW-430a.2	Supply Chain Management	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 nonconformances and (b) other nonconformances	Quantitative	0% No non-conformance found		
TC-HW-440a.1	Material Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	Supply chain risk is a critical factors influencing the successful implementation of sustainable supply chains. Ennoconn conducts risk factor assessments in economic (governance), environmental, and social dimensions for screened categories of raw material suppliers, outsourcing vendors, transportation providers, and other suppliers, and incorporates them as key assessment and management targets in sustainable risk audits.		
TC-HW-000.A	Industry activities	Number of units produced by product category	Quantitative	Unit: NT\$ thousands		
				Product items	2024	
					Net operating revenue	Proportion (%)
				Industrial computer hardware and software sales	146,383,720	100.00%
				After-sales service	-	0.00%
				Total	146,383,720	100.00%
				Note: As the Company does not have direct manufacturing facilities, and its products are diverse and customer-specified components, with plant engineering projects customized according to specific requirements, each having its independence, it is not possible to calculate their production volume. Therefore, this item is calculated based on operating revenue.		
TC-HW-000.B	Industry activities	Area of manufacturing facilities	Quantitative	Outsourced manufacturing has no factory facility area		
TC-HW-000.C	Industry activities	Percentage of production from owned facilities	Quantitative	Outsourced manufacturing has no owned equipment		

3. Enhanced Disclosure of Sustainability Indicators

Number	Indicator	Indicator Type	Disclosure Section	Unit														
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	5.1.2 Energy Consumption	Gigajoules (GJ), Percentage (%)														
2	Total water withdrawal and water consumption	Quantitative	5.3.1 Water Resource Management	Thousand cubic meters (m³)														
3	Weight of hazardous waste generated and recycling percentage	Quantitative	5.4.1 Waste Collection and Disposal	Tonnes (t), Percentage (%)														
4	Description of occupational injury categories, number of people, and rates	Quantitative	6.4.2 Occupational Injuries and Diseases	Rate (%), Quantity														
5	Disclosure of product lifecycle management: including the weight of scrapped products and electronic waste and the percentage of recycling (Note 1: Including the sale of scraps or other recycling treatments, relevant explanations should be provided)	Quantitative	The Company has no products and electronic waste	Tonnes (t), Percentage (%)														
6	Description of risk management related to the use of critical materials	Qualitative	Not applicable	Not applicable														
7	Total monetary losses due to legal proceedings related to anti-competitive behavior regulations	Quantitative	No litigation incidents occurred	Reporting currency														
8	Production volume of major products by product category	Qualitative	<table><tr><th rowspan="2">Year Product items</th><th colspan="2">2024</th></tr><tr><th>Net operating revenue</th><th>Proportion (%)</th></tr><tr><td>Industrial computer hardware and software sales</td><td>146,383,720</td><td>100.00%</td></tr><tr><td>After-sales service</td><td>-</td><td>0.00%</td></tr><tr><td>Total</td><td>146,383,720</td><td>100.00%</td></tr></table>	Year Product items	2024		Net operating revenue	Proportion (%)	Industrial computer hardware and software sales	146,383,720	100.00%	After-sales service	-	0.00%	Total	146,383,720	100.00%	As the Company does not have direct manufacturing facilities, and its products are diverse and customer-specified components, with plant engineering projects customized according to specific requirements, each having its independence, it is not possible to calculate their production volume. Therefore, this item is calculated based on operating revenue.
Year Product items	2024																	
	Net operating revenue	Proportion (%)																
Industrial computer hardware and software sales	146,383,720	100.00%																
After-sales service	-	0.00%																
Total	146,383,720	100.00%																

4. Climate-related Information

Item	Implementation	Disclosure Section
1. Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.	Already implemented	2.6.1 Climate Governance
2. Describe how the identified climate risks and opportunities affect the enterprise's business, strategy, and finances (short-term, medium-term, long-term).	Already implemented	2.6.1 Climate Governance
3. Describe the financial impact of extreme climate events and transition actions.	To be optimized	2.6.3 Climate Risk Scenario Analysis
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	To be optimized	2.6.2 Climate Risk Identification and Opportunity Assessment
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and significant financial impacts involved should be explained.	To be optimized	2.6.3 Climate Risk Scenario Analysis
6. If there is a transition plan for managing climate-related risks, describe the content of that plan, and the indicators and targets used to identify and manage physical risks and transition risks.	To be implemented	-
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.	To be implemented	-
8. If climate-related targets have been set, information should be provided regarding the activities covered, greenhouse gas emission scopes, planning timeline, and annual progress achieved. If carbon offsets or renewable energy certificates (RECs) are used to meet related targets, the source and quantity of carbon reduction credits offset or the quantity of renewable energy certificates (RECs) should be explained.	To be implemented	-
9. Greenhouse gas inventory and verification status, reduction targets, strategies, and specific action plans (to be filled separately in 9-1 and 9-2).	Already implemented	Refer to the table below

9-1 Greenhouse gas Inventory and Verification Status of the Company for the Most Recent two Years			
9-1-1 Greenhouse Gas Inventory Information			
Describe the greenhouse gas emissions for the most recent two years (tonnes CO2e), intensity (tonnes CO2e per million dollars), and data coverage scope.			
Data coverage scope: Ennoconn sites on floors 3-6		2023	2024
	Scope 1	25.2906	24.4948
	Scope 2	343.7899	326.9263
	Scope 3	2813.3288	3726.0954
	Intensity	0.6136	0.7644
9-1-2 Greenhouse Gas Assurance Information			
Describe the assurance situation for the most recent two years, including assurance scope, assurance institution, assurance standards, and assurance opinion.			
Ennoconn has completed ISO 14064-1 greenhouse gas inventory for four consecutive years from 2021 to 2024 and has undergone annual third-party verification by Bureau Veritas Taiwan Co., Ltd. (BV) and DNV GL Business Assurance Co., Ltd. (DNV) for the Company's greenhouse gas emissions each year (including 2023 and 2024). Currently, only some important listed subsidiary companies and major operational sites conduct self-inventory disclosure. By 2027, in accordance with the requirements of the Sustainability Development Roadmap for Listed Companies, consolidated subsidiary companies in the annual report will complete ISO 14064-1 inventory and third-party verification.			
9-2 Greenhouse Gas Reduction Targets, Strategies and Specific Action Plans			
Describe the greenhouse gas reduction baseline year and its data, reduction targets, strategies and specific action plans, and the achievement of reduction targets.			
<p>In 2024, Ennoconn's individual Scope 1 and Scope 2 greenhouse gas emissions totaled 351.42 tonnes 2e, primarily from Scope 2 electricity emissions, accounting for 93% of emissions. Since Ennoconn primarily operates office facilities, the emission sources mainly come from indirect greenhouse gases. Major reduction measures include comprehensive replacement of office lighting with LED fixtures, and parallel operation of four centralized chiller units on the third, fourth, fifth, and sixth floors to save energy and electricity, resulting in an 11.5% reduction in Scope 1 and Scope 2 carbon emissions compared to the 2021 baseline year. To continuously align with international reduction trends, Ennoconn's Sustainable Development Committee has established a 2030 sustainability vision, setting short-term targets to reduce total carbon emissions by 30% compared to the 2021 baseline year by 2025, medium-term reduction of 50%, and long-term reduction of 100%, achieving the goal of net-zero carbon emissions.</p> <p>Specific reduction measures are implemented across three major aspects: equipment, systems, and operations. Through green procurement projects and Energy Management System (EMS), the Company inventories high energy-consuming outdated equipment and acquires replacement infrastructure equipment with government-designated environmental labels. To address long-term climate change risks and opportunities, the Company plans to purchase renewable energy certificates, invest in the development of green energy trading platforms, and join RE100 (100% Renewable Energy Initiative). The targets are to achieve use 60% renewable energy by 2030 and reach 100% renewable energy consumption by 2040. Combined with energy storage, energy generation, and charging station equipment, the company aims to achieve zero emissions for Scope 1 and Scope 2 at office locations and provide resource support to subsidiaries to jointly achieve the group's carbon reduction goals.</p>			

5. Sustainability Report Verification Statement

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ENNOCONN CORPORATION'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE
SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by ENNOCONN CORPORATION (hereinafter referred to as Ennoconn) to conduct an independent assurance of the Sustainability Report for 2024. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/03/26 to 2025/04/25. The boundary of this report includes Ennoconn Corporation and part of its subsidiaries as disclosed in Ennoconn's Sustainability Report of 2024. The boundary is not the same as Ennoconn's consolidated financial statements. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT
This Assurance Statement is provided with the intention of informing all ENNOCONN CORPORATION's Stakeholders.

RESPONSIBILITIES
The information in the ENNOCONN CORPORATION's Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of ENNOCONN CORPORATION. Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP,2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA
The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded. The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

ASSURANCE METHODOLOGY
The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS
Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and oversea energy-related and GHG-related data have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE
The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from ENNOCONN CORPORATION, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS
ASSURANCE OPINION
On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY
ENNOCONN CORPORATION has demonstrated a commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, ENNOCONN CORPORATION may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY
ENNOCONN CORPORATION has established a processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS
Thereportincludescoverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT ENNOCONN CORPORATION has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

ADHERENCE TO GRI
The report, ENNOCONN CORPORATION's Sustainability Report of 2024, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to ENNOCONN CORPORATION's contributions to sustainability development. For future reporting, it is recommended ENNOCONN CORPORATION to improve its processes of assessing impacts on the economy, environment, and people as well as the achievement of management goals. Moreover, it is suggested ENNOCONN CORPORATION to provide more details about the scope of data and management mechanisms for its subsidiaries.

Signed:
For and on behalf of SGS Taiwan Ltd.


Stephen Pao
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Taipei, Taiwan
20 May, 2025
www.sgs.com



