

Appendix



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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
	2-21 Annual Total Compensation Ratio	Confidentiality	-
	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
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	
		Percentage of gender and diversity group representation for (2) Non-management level	Quantitative			Male	Female	Male	Female
		Percentage of gender and diversity group representation for (3) all other employees	Quantitative		Management level	31	9	0	0
					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 <table><tr><th rowspan="2">Product items</th><th>Year</th><th colspan="2">2024</th></tr><tr><th></th><th>Net operating revenue</th><th>Proportion (%)</th></tr><tr><td>Industrial computer hardware and software sales</td><td></td><td>146,383,720</td><td>100.00%</td></tr><tr><td>After-sales service</td><td></td><td>-</td><td>0.00%</td></tr><tr><td>Total</td><td></td><td>146,383,720</td><td>100.00%</td></tr></table> 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.	Product items	Year	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%
Product items	Year	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%																				
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.			
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. 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.			

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
Business Assurance Director
Taipei, Taiwan
20 May, 2025
www.sgs.com



