01

Basic Information

ENNOCONN

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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).
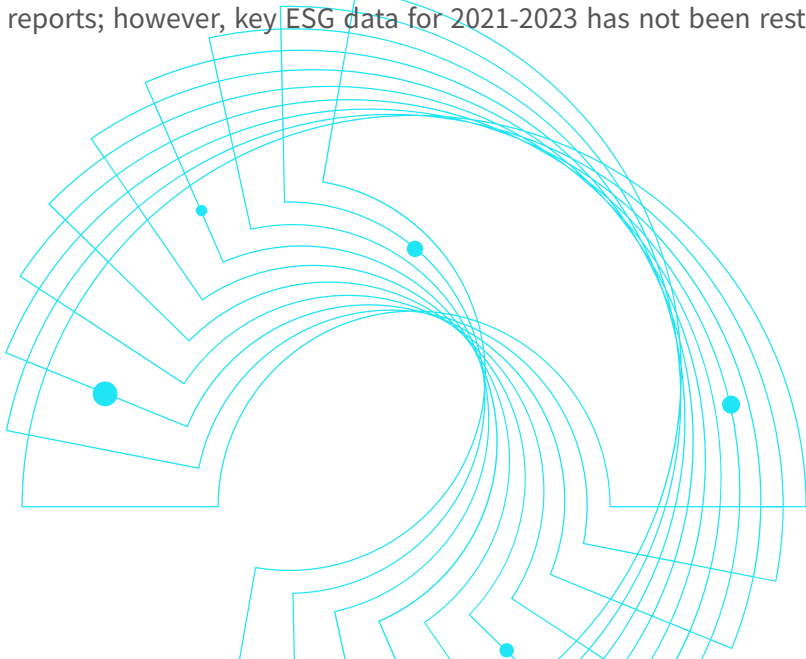
1.1.3 Boundary and Scope

The scope of information disclosed in this report covers Ennoconn and its 14 subsidiaries and sub-subsidiaries: AIS INC, Ennoconn Hungary Kft, Kontron AG, Marketech 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.

ENNOCONN

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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.
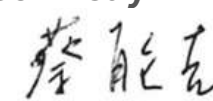
Looking ahead to 2025, Ennoconn is proactively responding to the evolving international landscape, including tariff changes, geopolitical shifts, and the emergence of new trade barriers. Ennoconn's countermeasures include: First, increasing investment in the United States, expanding its organizational 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

Ennoconn

Basic **Information** | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report
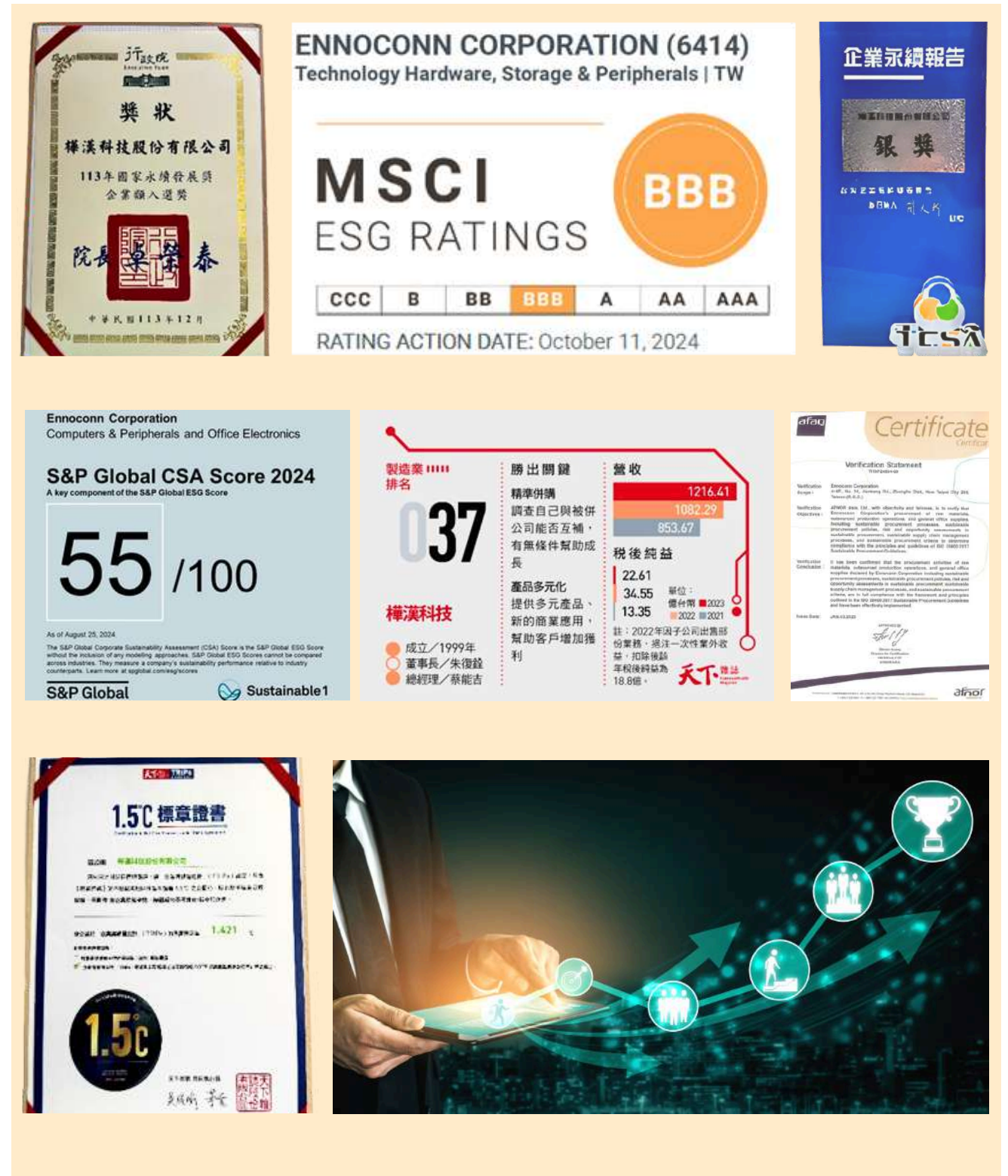
Ennoconn Supports Domestic Cultural Development

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.

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Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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.

ENNOCONN

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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.
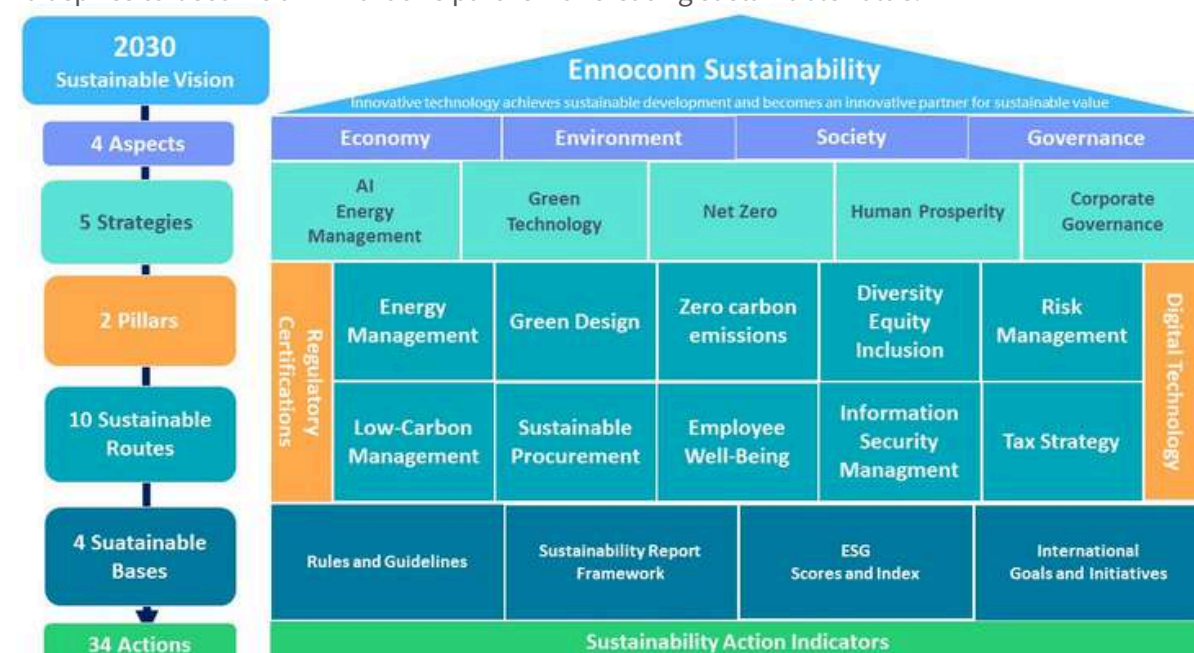
Two Major Pillars

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	Marketech 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**
ISO 14001	Environmental Management	**Corporate ESG Information Disclosure**		Smart Energy Management System
ISO 50001	Energy Management	Adoption of GRI, SASB, and TCFD		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**	**CCA**	Authentication and Authorization Management
ISO 27001	Information Security System	Starting October 1, 2023, importers must declare the carbon emissions of imported products	Implementation after three readings by U.S. Congress in 2024	Security Monitoring and Audit
ISO 20400	Sustainable Procurement – Guidance(2024 Q4)	Carbon tax and carbon trading will be implemented beginning January 1, 2026		

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.
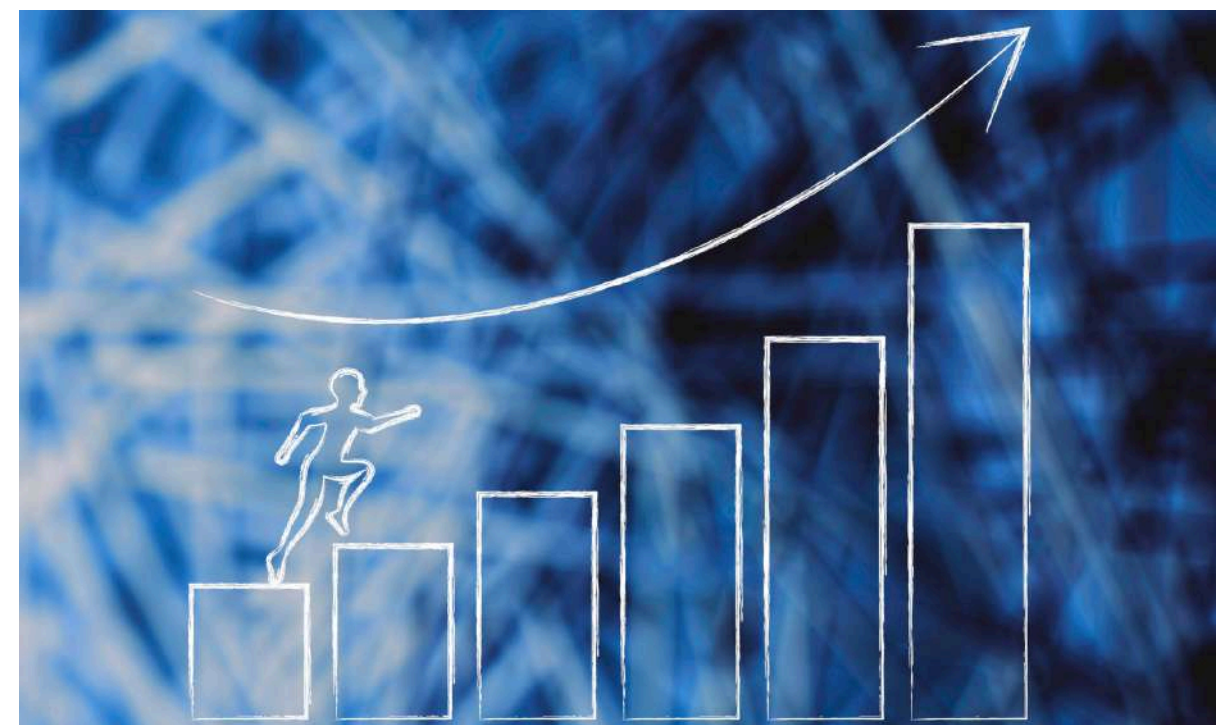
1.3.2 Stakeholder Communication

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:
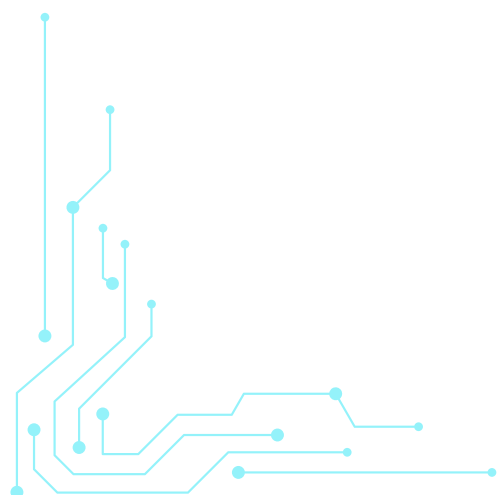
Ennoconn Stakeholder Communication Mechanisms and Management Procedures

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

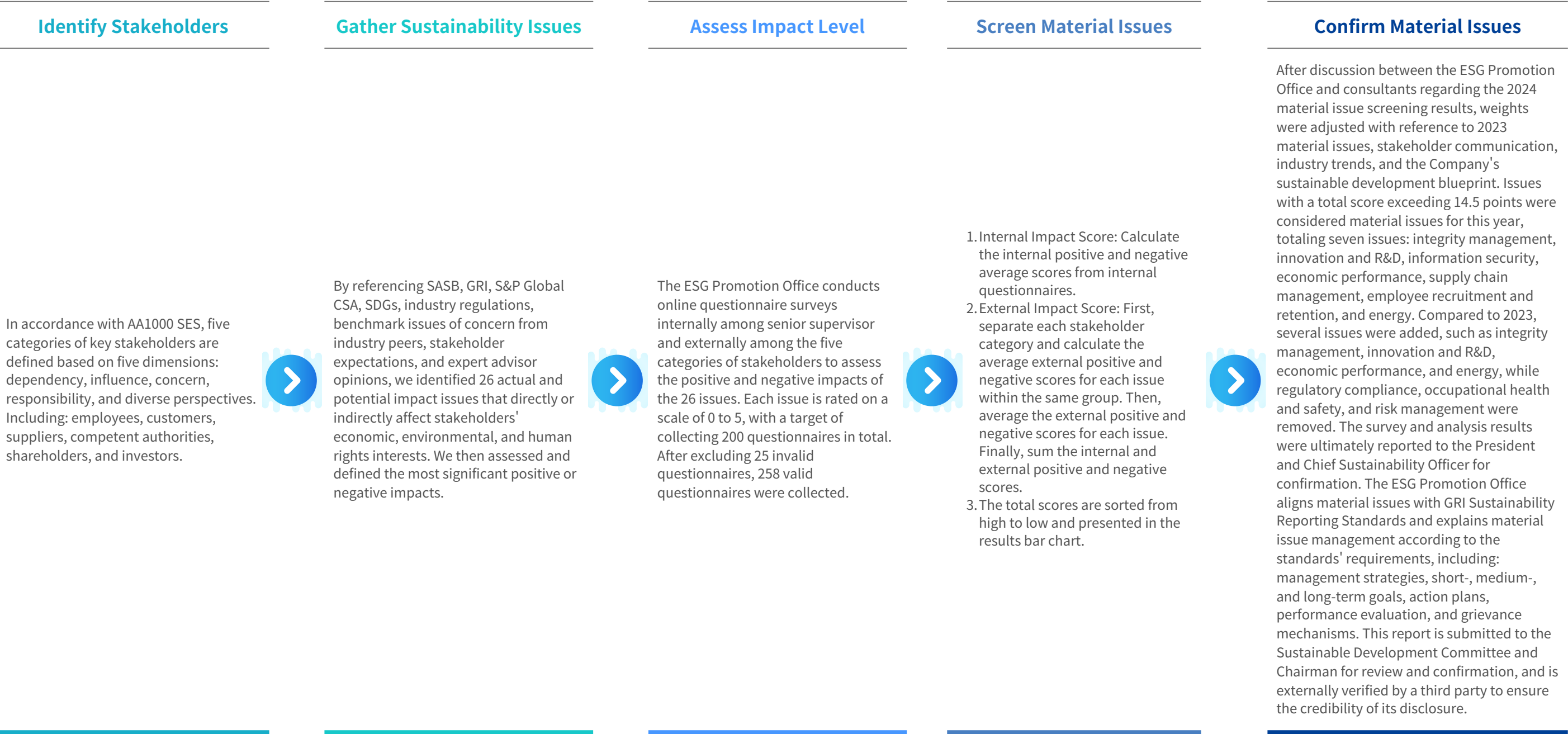| Stakeholders	Relationship Description	Communication Channels	Communication Frequency	Key Issues of Concern	Responsible Unit	Communication Results	Issue Corresponding Sections
Employees	Employees are the cornerstone of sustainable development. We are committed to fostering a diverse, equal, and healthy 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

Identify Stakeholders

In accordance with AA1000 SES, five categories of key stakeholders are defined based on five dimensions: dependency, influence, concern, responsibility, and diverse perspectives. Including: employees, customers, suppliers, competent authorities, shareholders, and investors.

Gather Sustainability Issues

By referencing SASB, GRI, S&P Global CSA, SDGs, industry regulations, benchmark issues of concern from industry peers, stakeholder expectations, and expert advisor opinions, we identified 26 actual and potential impact issues that directly or indirectly affect stakeholders' economic, environmental, and human rights interests. We then assessed and defined the most significant positive or negative impacts.

Assess Impact Level

The ESG Promotion Office conducts online questionnaire surveys internally among senior supervisor and externally among the five categories of stakeholders to assess the positive and negative impacts of the 26 issues. Each issue is rated on a scale of 0 to 5, with a target of collecting 200 questionnaires in total. After excluding 25 invalid questionnaires, 258 valid questionnaires were collected.

Screen Material Issues

1. Internal Impact Score: Calculate the internal positive and negative average scores from internal questionnaires.
2. External Impact Score: First, separate each stakeholder category and calculate the average external positive and negative scores for each issue within the same group. Then, average the external positive and negative scores for each issue. Finally, sum the internal and external positive and negative scores.
3. The total scores are sorted from high to low and presented in the results bar chart.

Confirm Material Issues

After discussion between the ESG Promotion Office and consultants regarding the 2024 material issue screening results, weights were adjusted with reference to 2023 material issues, stakeholder communication, industry trends, and the Company's sustainable development blueprint. Issues with a total score exceeding 14.5 points were considered material issues for this year, totaling seven issues: integrity management, innovation and R&D, information security, economic performance, supply chain management, employee recruitment and retention, and energy. Compared to 2023, several issues were added, such as integrity management, innovation and R&D, economic performance, and energy, while regulatory compliance, occupational health and safety, and risk management were removed. The survey and analysis results were ultimately reported to the President and Chief Sustainability Officer for confirmation. The ESG Promotion Office aligns material issues with GRI Sustainability Reporting Standards and explains material issue management according to the standards' requirements, including: management strategies, short-, medium-, and long-term goals, action plans, performance evaluation, and grievance mechanisms. This report is submitted to the Sustainable Development Committee and Chairman for review and confirmation, and is externally verified by a third party to ensure the credibility of its disclosure.

Ennoconn

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report
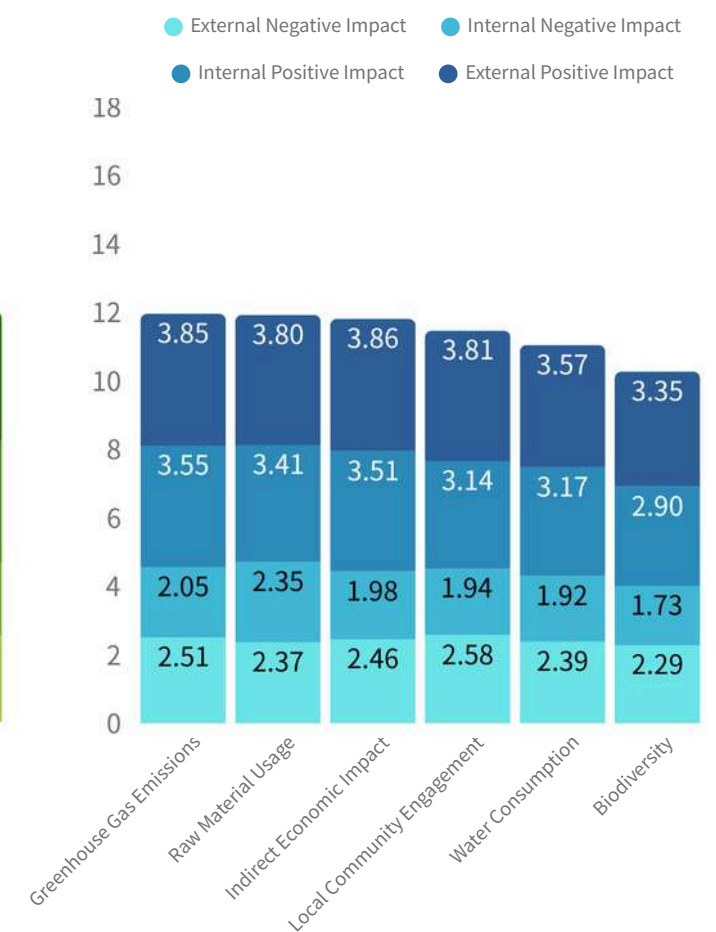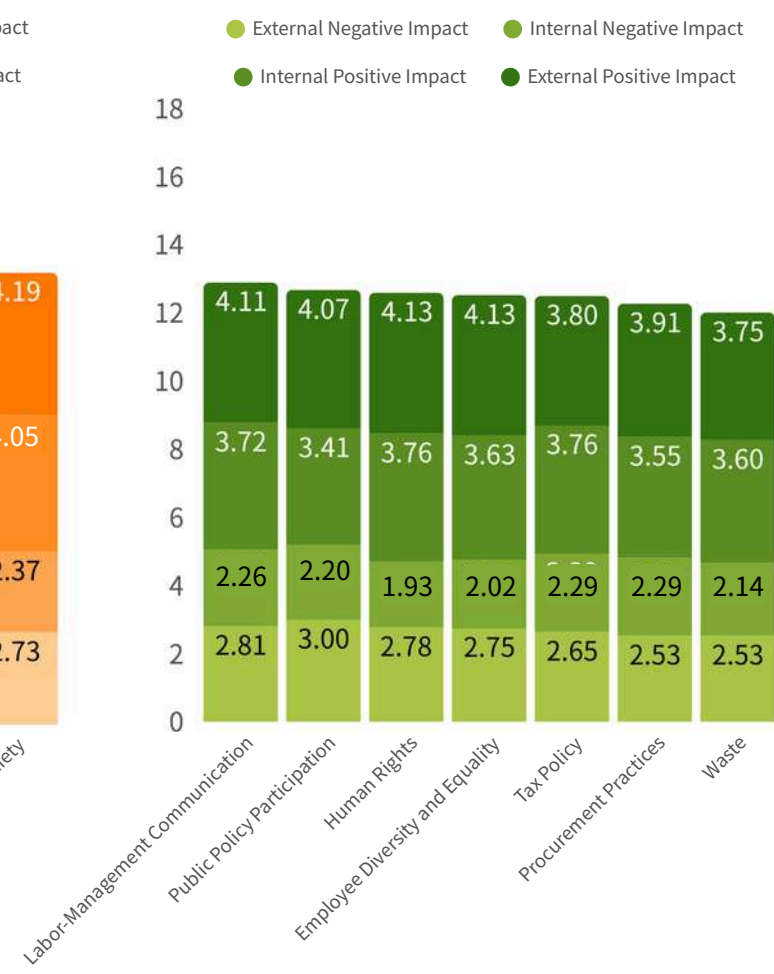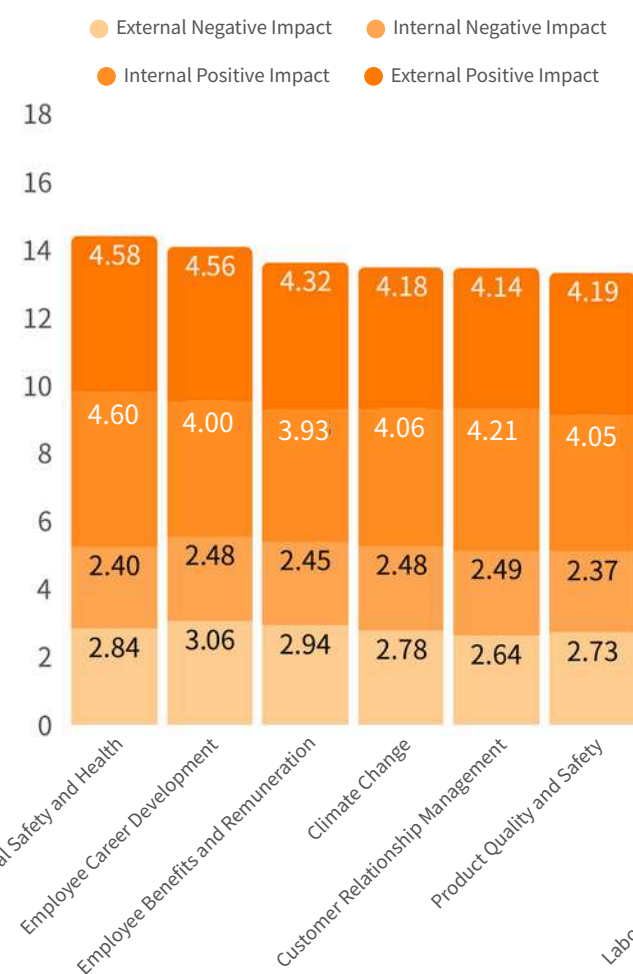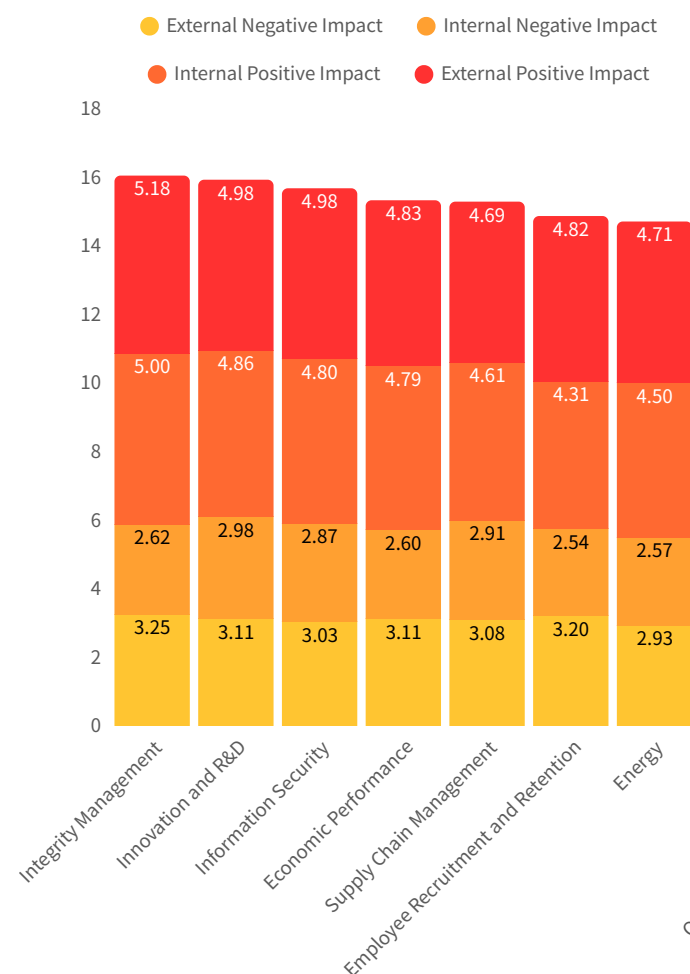
Material Issues Identification Map

Material Issues Identification Diagram

Material Issues

Legend: External Negative Impact, Internal Negative Impact, Internal Positive Impact, External Positive Impact

Issue	External Positive	Internal Positive	Internal Negative	External Negative
Integrity Management	5.18	5.00	2.62	3.25
Innovation and R&D	4.98	4.86	2.98	3.11
Information Security	4.98	4.80	2.87	3.03
Economic Performance	4.83	4.79	2.60	3.11
Supply Chain Management	4.69	4.61	2.91	3.08
Employee Recruitment and Retention	4.82	4.31	2.54	3.20
Energy	4.71	4.50	2.57	2.93

High-priority issues

Issue	A	B	C	D
Occupational Safety and Health	4.58	4.60	2.40	2.84
Employee Career Development	4.56	4.00	2.48	3.06
Employee Benefits and Remuneration	4.32	3.93	2.45	2.94
Climate Change	4.18	4.06	2.48	2.78
Customer Relationship Management	4.14	4.21	2.49	2.64
Product Quality and Safety	4.19	4.05	2.37	2.73

Medium-priority issues

Issue	A	B	C	D
Labor-Management Communication	4.11	3.72	2.26	2.81
Public Policy Participation	4.07	3.41	2.20	3.00
Human Rights	4.13	3.76	1.93	2.78
Employee Diversity and Equality	4.13	3.63	2.02	2.75
Tax Policy	3.80	3.76	2.29	2.65
Procurement Practices	3.91	3.55	2.29	2.53
Waste	3.75	3.60	2.14	2.53

Low-priority issues

Issue	A	B	C	D
Greenhouse Gas Emissions	3.85	3.55	2.05	2.51
Raw Material Usage	3.80	3.41	2.35	2.37
Indirect Economic Impact	3.86	3.51	1.98	2.46
Local Community Engagement	3.81	3.14	1.94	2.58
Water Consumption	3.57	3.17	1.92	2.39
Biodiversity	3.35	2.90	1.73	2.29

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.

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Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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.

ENNOCONN

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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.

Ennoconn

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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.

Ennoconn

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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.

Ennoconn

Basic Information | Corporate Governance | Products and Services | Sustainable Supply | Environmental Protection | Employee Care | Social Prosperity | Appendix | 2024 Sustainability Report

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.