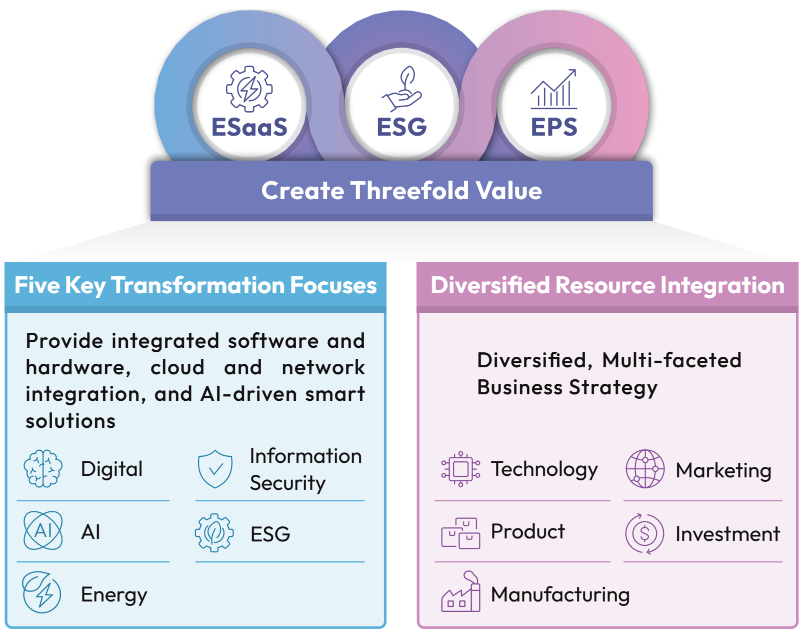
CH2 Sustainable Management Approach

2.1 Sustainability Strategy and Blueprint

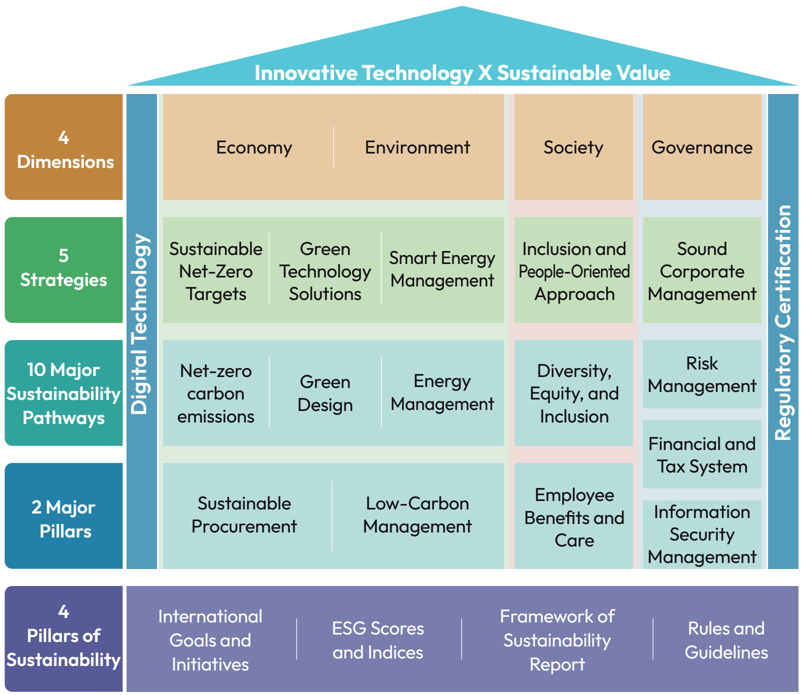
2.1.1 Sustainable Development Strategy

As an international industrial computer brand, Ennoconn is grounded in "integrity, mutual prosperity, and sustainable innovation" and is committed to enhancing corporate ESG performance and creating value. The Corporate Sustainable Development Policy approved by Ennoconn's Board of Directors serves as the highest guiding principles for sustainability. Guided by the four principles of "promoting corporate governance, developing a sustainable environment, preserving public welfare, and strengthening information disclosure," Ennoconn comprehensively fulfills its sustainability responsibilities. The Company adopts a business strategy that gives equal weight to profitability and sustainability, realizing shared benefits for shareholders, the environment, and society and creating win-win outcomes for all parties. Through the five key transformations of "digital, AI, energy, cybersecurity, and ESG," Ennoconn integrates resources in technology, manufacturing, and investment to help customers achieve low-carbon transformation, develop green innovation businesses, create the threefold value of "ESaaS + ESG + EPS," and fulfill its commitment to mutual prosperity between the Company and the environment.



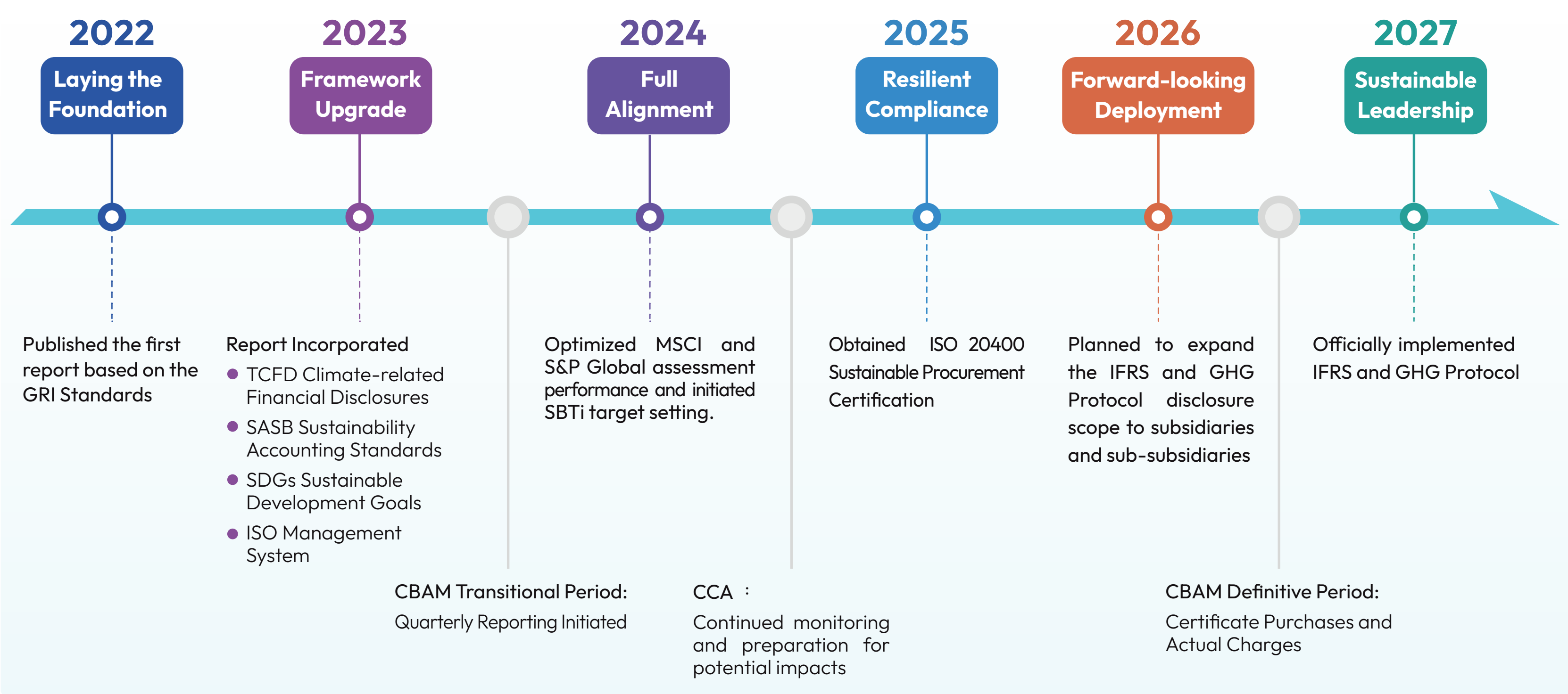
2.1.2 Sustainability Development Vision

To put the 2030 Sustainability Development Blueprint into practice, Ennoconn embraces "innovative technology" and "sustainable value" as its mission. With the "four pillars of sustainability" as its foundation, Ennoconn ensures that its information disclosure is aligned with international standards. Supported by the two major pillars of "Digital Technology" and "Regulatory Certification," Ennoconn's sustainability vision is built upon the four core dimensions of environment, economy, society, and governance. Under this framework, Ennoconn continues to deepen these four dimensions. First and second, in the environmental and economic dimensions, Ennoconn drives transformation through smart energy and green technologies, builds a green supply chain, and works toward its net-zero targets. Third, in the social dimension, Ennoconn implements a people-oriented approach to create an inclusive workplace and enhance employee well-being. Fourth, in the governance dimension, Ennoconn strengthens corporate management through risk control and information security. Through strategies and actions advanced step by step, Ennoconn creates sustainable value.



1 Four Pillars of Sustainability: Deepening ESG Disclosure and Aligning with International Standards

Amid the global ESG movement, information disclosure has evolved from a matter of compliance into a key indicator for measuring corporate resilience. Led by the Chief Sustainability Officer, Ennoconn promotes its blueprint in accordance with four major disclosure directions: "International Goals and Initiatives," "ESG Scores and Indices," "Framework of Sustainability Report," and "Rules and Guidelines." From laying the foundation in 2022 to upgrading the framework in 2023, Ennoconn introduced the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB), while also integrating the SDGs and ISO Management Systems to enhance information transparency. Over the past two years, Ennoconn has not only responded to the expectations of rating agencies such as MSCI and S&P Global and supported the Science Based Targets initiative (SBTi), but has also actively planned to introduce the International Financial Reporting Standards (IFRS) and the Greenhouse Gas Protocol (GHG Protocol), expanding the scope of ESG disclosure to subsidiaries included in the consolidated financial statements. In addition, in response to carbon tax barriers and international economic and trade risks, Ennoconn further deepened its application of ISO 20400 Sustainable Procurement Guidance in 2025, building on its existing ISO management foundation. This ensures that its supply chain complies with international standards and helps supplier partners jointly overcome green trade thresholds. Looking ahead to 2026, with the official implementation of the Carbon Border Adjustment Mechanism (CBAM) and the potential impact of the U.S. Clean Competition Act (CCA), Ennoconn has completed its forward-looking deployment, extending from internal compliance to shared prosperity across the industry and establishing its leadership in the green economy.



2 Two Major Pillars: Technology Empowers Transformation and Compliance Builds Resilience

To put its sustainability blueprint into practice, Ennoconn has established "Digital Technology" and "Regulatory Certification" as its two major pillars. In 2025, Ennoconn fully introduced AI technologies to improve employee work efficiency, strengthen the organization's ability to respond to risks and capture market opportunities, and advance its sustainability development goals.

(1) Digital Technology

In terms of services, Ennoconn integrates the OpPredict equipment prediction system with Edge AI computing. Through anomaly alerts and status prediction, the Company helps customers optimize energy management and carbon reduction benefits, while implementing information security measures to safeguard data privacy. In terms of operations, to accelerate digital transformation, the Company partnered with Google Cloud to fully introduce Google Security Operations Enterprise Plus, SecOps, and Gemini Enterprise, driving its AI and information security strategies. Through SecOps, Ennoconn strengthens its corporate protection network and safeguards the security of core technologies such as industrial design, edge computing, Edge AI, and cloud integration. In addition, Ennoconn uses Gemini to promote business process automation and data integration, while also advancing its "AI Empowerment Training Program" to cultivate employees' human-machine collaboration skills, improve work efficiency and decision-making quality, and inject innovation momentum into the Company.

Strategy	Description	
Green Transformation	▪ Smart Energy Management System ▪ Greenhouse Gas Inventory Platform	▪ Product Carbon Footprint Platform ▪ Smart Energy Storage Platform ▪ Device Monitoring and Prediction System
Information Security Transformation	▪ SecOps ▪ Cyber security ▪ Application security	▪ Data security ▪ Authentication and Authorization Management ▪ Security Monitoring and Audit
AI Empowerment	▪ Gemini ▪ NotebookLM ▪ Google Workspace	

(2) Regulatory Certification

To strengthen corporate resilience, Ennoconn addresses three major global risks, namely supply chain, information security, and climate change, and establishes "Regulatory Certification" as a core pillar. Under the leadership of the Chief Sustainability Officer, each unit builds a protection network covering all aspects of ESG and implements risk control in its daily operations. Looking ahead to 2026, Ennoconn will introduce the GHG Protocol standards and extend the scope of environmental carbon management to subsidiaries, laying the technical foundation for the Group's sustainable governance.

Environmental Sustainability	ISO 14001 Environmental Management System ISO 14064-1 Organizational Greenhouse Gas Inventory ISO 50001 Energy Management System
Social Responsibility	ISO 45001 Occupational Safety and Health
Corporate Governance	ISO 9001 Quality Management System ISO 27001 Information Security Management System ISO 20400 Sustainable Procurement Guidance

Ennoconn Group actively promotes the introduction of standardized management systems across the Group. As of the end of 2025, the coverage rates of ISO 9001 Quality Management, ISO 45001 Occupational Safety and Health, ISO 14001 Environmental Management, and ISO 14064-1 Greenhouse Gas Inventory among the Group's key subsidiaries all exceeded 50%. Notably, ISO 14001 certification covered 98.7% of the Group's revenue, demonstrating that the vast majority of the Group's operations are supported by a well-established environmental management foundation. Going forward, Ennoconn will continue to expand the coverage of internationally recognized standards and certifications across its operations.

Ennoconn Group's ISO Management System Statistics		ISO 9001	ISO 45001	ISO 14001	ISO 50001	ISO 14064-1	ISO 27001
1.	Ennoconn Corporation	V	V	V	V	V	V
2.	AIS INC	V	-	-	-	V	-
3.	Ennoconn Hungary Kft	V	V	V	-	-	-
4.	Kontron AG	V	V	V		V	
5.	Ennoconn (Suzhou)	V	V	V	V	V	-
6.	Vecow	-	-	-	-	-	-
7.	Nanjing Asiatek Inc.	-	-	-	-	-	-
8.	HighAim	V	-	V	-	-	-
9.	Ennotech Vietnam	V	V	V	-	-	-
10.	POSLAB Technology Corp	V	-	-	-	-	-
11.	Dexatek Technology Ltd.	-	-	-	-	V	V
12.	Goldtek	V	V	V	-	V	-
13.	Marketech International Corp.	V	V	V	V	V	V
14.	CASwell	V	V	V	-	V	V
	Total	11	8	9	3	8	4
	Certification Coverage Ratio	79%	57%	64%	21%	57%	29%

Note: The certification coverage rate is calculated by dividing the number of companies that have obtained the certification by the total number of companies (14).

2.2 Stakeholder Engagement

2.2.1 Identify Stakeholders

The ESG Promotion Office identifies Ennoconn's stakeholders in accordance with the AA1000SES (2015) Stakeholder Engagement Standard. Based on the five dimensions of dependency, responsibility, urgency, influence, and diverse perspectives, Ennoconn systematically maps groups that interact closely with the Company. Following a reassessment this year, the key stakeholders in 2025 remained consistent with those of the previous year and were identified as five major groups: employees, customers, suppliers, competent authorities, and investors. Through systematic identification of the needs of all parties, Ennoconn converts the analysis results into the core basis for preparing this report.

2.2.2 Stakeholder Communication

Ennoconn gathers feedback through diverse communication channels to ensure that stakeholders can express their opinions at any time. This enables the Company to understand their key concerns and formulate corresponding response strategies and solutions.

Ennoconn Stakeholder Communication Mechanisms and Management Procedures

Steps	1 Collection and Identification	2 Strategy Formulation	3 Review and Confirmation	4 Decision-making and Oversight	5 Transparent Disclosure
Implementation Methods	Regularly collect and compile topics of concern and feedback from various stakeholders	Assign the collected topics to each responsible unit to formulate management approaches, response measures, and action plans	Prepare a communication report and submit it to the Sustainable Development & Nominating Committee at the end of the year for review and confirmation	Regularly report stakeholder engagement results to the Board of Directors to review communication effectiveness and conduct decision-making and oversight	Publicly disclose information in the sustainability report and on the official website

2025 Stakeholder Communication Status

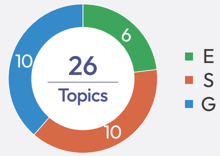
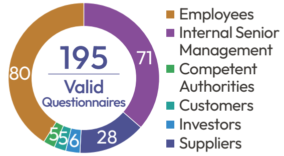
Stakeholders	Communication Channels and Frequency	Communication Results	Topics of Concern and Corresponding Sections	Responsible Unit
Employees Relationship Description Create a diverse, equal, and healthy work environment and grow together with employees	【Regularly】 1. Communicate the Company's business direction and various policies through the monthly employee meeting. 2. Conduct daily management meeting for cross-departmental communication and coordination. 3. Discuss policies related to various welfare issues through quarterly labor–management and Welfare Committee meetings. 【Ad Hoc】 1. Learn knowledge and skills through training courses	1. Monthly employee meeting: In 2025, a special sharing session on "AI Applications and Digital Transformation" was added. 2. Workplace health services: The occupational health nurse provides on-site consultation twice per month, and the occupational physician provides on-site consultation twice per year. 3. Satisfaction surveys: Conducted once every year as a basis for improving the workplace environment. Interviews and the employee feedback mailbox are also used as regular communication channels. 4. Professional training: In 2025, the Company rolled out the AI Enablement Training Program across the organization.	Remuneration and Benefits 6.3 Learning and Development 6.4 Diversity and Inclusion 6.2 Occupational Safety 6.5	Administration Department Employee Welfare Committee
Customers Relationship Description Global localized ESaaS services to help customers achieve low-carbon transformation	【Regularly】 1. Annual customer satisfaction survey 2. Project conference calls 3. Customer-led quarterly business review (QBR) 【Ad Hoc】 1. Customer visits and audits	1. Customer satisfaction survey activities: The Business and Operation Division conducts customer satisfaction surveys each quarter and participates in customer-led QBR activities to report on the overall progress of each project and the outlook for future cooperation. A total of three QBR activities were conducted this year. There were 23 irregular domestic and overseas customer visits and audits. 2. Conference calls: The Business and Operation Division holds regular and ad hoc weekly conference calls with customer contacts across departments, as well as biweekly communication meetings with customer management to maintain strong customer relationships. A total of 505 conference calls were held this year.	Product and Service Quality 4.1, 4.2 Product Price Competitiveness Delivery Time Customer Relationship 4.1.2 Customer Privacy Protection 3.5.3	Business and Operation Division

Stakeholders	Communication Channels and Frequency	Communication Results	Topics of Concern and Corresponding Sections	Responsible Unit
Suppliers Relationship Description Establish sustainable partnerships and promote a resilient, low-carbon supply chain	【Regularly】 1. Supplier evaluation: Identify targets through the qualified supplier evaluation process and conduct written or on-site evaluations of suppliers 【Ad Hoc】 1. New supplier evaluation: Includes the Supplier ESG Self-Assessment Form and Vendor Evaluation Report 2. Communication meetings: Supplier conferences may be convened as needed, or industry information may be released for exchanges with suppliers, including inviting suppliers to visit the Company, visiting suppliers, and holding conference calls 3. Supplier reporting procedures: Refer to the Procedures for Ethical Management and Conduct Principles, the Company's reporting system, and the Vendor Commitment Letter, not applicable to outsourced contractors	1. New supplier evaluation: Written or on-site evaluations were conducted, with a total of 17 suppliers evaluated this year 2. Regular supplier evaluation: Quarterly evaluation reviews and guidance were conducted, with a total of 229 suppliers evaluated this year 3. Project and design change audits: For products involving design changes or DFM discussions, unplanned supplier audits were conducted. A total of eight manufacturing audits were conducted this year 4. Key supplier meetings: Large-scale technical exchange and supply meetings were held once per week with each of the three major suppliers. Each of the three major suppliers attended 38 meetings this year. Key component seminars were also held quarterly with major suppliers to understand market trends and technical analysis, with a total of 38 sessions held this year 5. QBR meetings: QBR meetings were held quarterly to understand each supplier's B/B ratio. A total of 229 supplier QBR meetings were held this year to ensure quotation competitiveness	Ennoconn Sustainable Procurement Guidelines 4.3.5 Compliance with Laws and ESG Regulations 3.4	Operations Management Division Procurement Department
Competent authorities Relationship Description Proactively comply with laws and regulations and maintain transparent and effective two-way communication	【Ad Hoc】 Competent authorities notify the Company of relevant regulations to be followed and policies requiring cooperation through official letters, emails, and telephone calls.	1. Official letters and emails: In 2025, Ennoconn received 119 official letters from competent authorities, including the Securities and Futures Bureau of the Financial Supervisory Commission, the Taiwan Stock Exchange, and the National Taxation Bureau, as well as 108 emails from the Taiwan Stock Exchange. The Company also maintained irregular telephone contact with competent authorities to understand various matters that it should comply with and implement in accordance with laws and regulations.	Corporate Governance 3.2 Sustainable Development 2.1 Internal Audit and Internal Control 3.6 Operating Status 3.3	Finance Division Legal Affairs Office Internal Audit Department ESG Promotion Office
Investors Relationship Description The Company's investors and shareholders should have fair access to material corporate information. Upholding the principle of integrity, the Company safeguards shareholders' rights and interests.	【Regularly】 1. Issue news releases, announce monthly revenue, and disclose quarterly financial status 2. Hold investor conferences or online investor conferences 3. Convene the annual shareholders' meeting and publish the annual report 4. Set up stock affairs and investor relations contact points for communication 【Ad Hoc】 1. Release real-time material information 2. Host visits by domestic and foreign institutional investors and analysts 3. Participate in domestic and overseas forums and roadshows	1. Investor mailbox: The investor mailbox received a total of 46 emails in 2025 2. Investor conferences and seminars: The Company held three investor conferences and 18 institutional investor industry seminars in 2025 3. Research reports: Foreign and domestic institutional investors issued a total of 27 research reports in 2025 4. Media exposure: The Company issued 35 press releases and achieved a total of 411 media exposures in 2025 (including newspapers/magazines/Internet/TV)	Corporate Governance 3.2 Sustainable Development Strategy 2.1 Risk Management Implementation 3.6 Shareholder Engagement Operating Performance 3.3	Investor Relations and Stock Affairs Section

2.2.3 Material Topics Management

The Company conducts and reviews its materiality assessment annually, taking into account its sustainability performance and stakeholder feedback to identify and refine its material topics. The analysis of stakeholder engagement results and the effectiveness of material topic management for 2025 was approved by the Chief Sustainability Officer and submitted to the Board of Directors for approval. The analysis results also serve as the basis for sustainability management in 2026 and are integrated into the Enterprise Risk Management (ERM) process. They are used as inputs for annual risk identification, risk prioritization, risk management measures, and internal audit planning. For further details, please refer to Section 3.6 Risk Management. This process demonstrates the highest level of governance's commitment to sustainability.

Material Topics Identification Process

Process	Implementation Methods	2025 Performance Highlights	
Identify Stakeholders	In accordance with the AA1000 SES (2015) Stakeholder Engagement Standard, the Company defines its key stakeholders for the year based on five dimensions: dependency, responsibility, urgency, influence, and diverse perspectives.	Five Major Groups	Maintained Five Major Groups 1. Employees 2. Customers 3. Suppliers 4. Competent authorities 5. Investors
Gather Sustainability Topics	1. International standards: Reference is made to the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), the S&P Global Corporate Sustainability Assessment (S&P Global CSA), and the United Nations Sustainable Development Goals (SDGs). 2. Comprehensive assessment: Industry regulations, peer benchmarks, expert consultants, and stakeholder perspectives are included.	26 Topics	A total of 26 topics were identified, and their direct or indirect impacts on stakeholders were analyzed to define the most significant positive and negative impacts. 
Assess Impact Level	In accordance with the principle of double materiality, the Company used an online questionnaire to evaluate its impacts on the environment, society, and stakeholders (impact materiality), as well as the potential impacts of sustainability topics on its operations and financial performance (financial materiality). A scale ranging from 0 to 5 was used for the quantitative assessment.	195 Valid Questionnaires	The target was 125 responses. A total of 229 responses were collected, and after invalid questionnaires were excluded, 195 valid questionnaires remained, providing sufficient representation. 
Screen Material Topics	1. Internal assessment: Calculate the average positive and negative impact scores for each topic based on internal questionnaires. 2. External assessment: Adopt a stratified statistical approach by first calculating the average score for each stakeholder group, and then averaging these scores to ensure balanced weighting of views from all parties. 3. Overall ranking: Sum the internal and external positive and negative scores.	Weight Adjustment	The ESG Promotion Office and the consultant team conducted a comprehensive analysis of the material topic assessment results and adjusted the weights with reference to material topics from previous years and peer trends.
Confirm Material Topics	1. The six topics with the highest scores are selected as material topics and submitted to the Sustainable Development and Nominating Committee and the Board of Directors for approval. 2. The Company establishes short-, medium-, and long-term goals, KPIs, and management approaches for each topic in accordance with the GRI Standards, and obtains external third-party verification to ensure the quality of disclosure.	Six Material Topics	Same Topics as 2024: 1. Employee Hiring and Retention 2. IT Security 3. Green Design and Innovative Research and Development (Renamed) 4. Supply Chain Management 5. Energy New Added Topics: 6. Occupational Safety and Health

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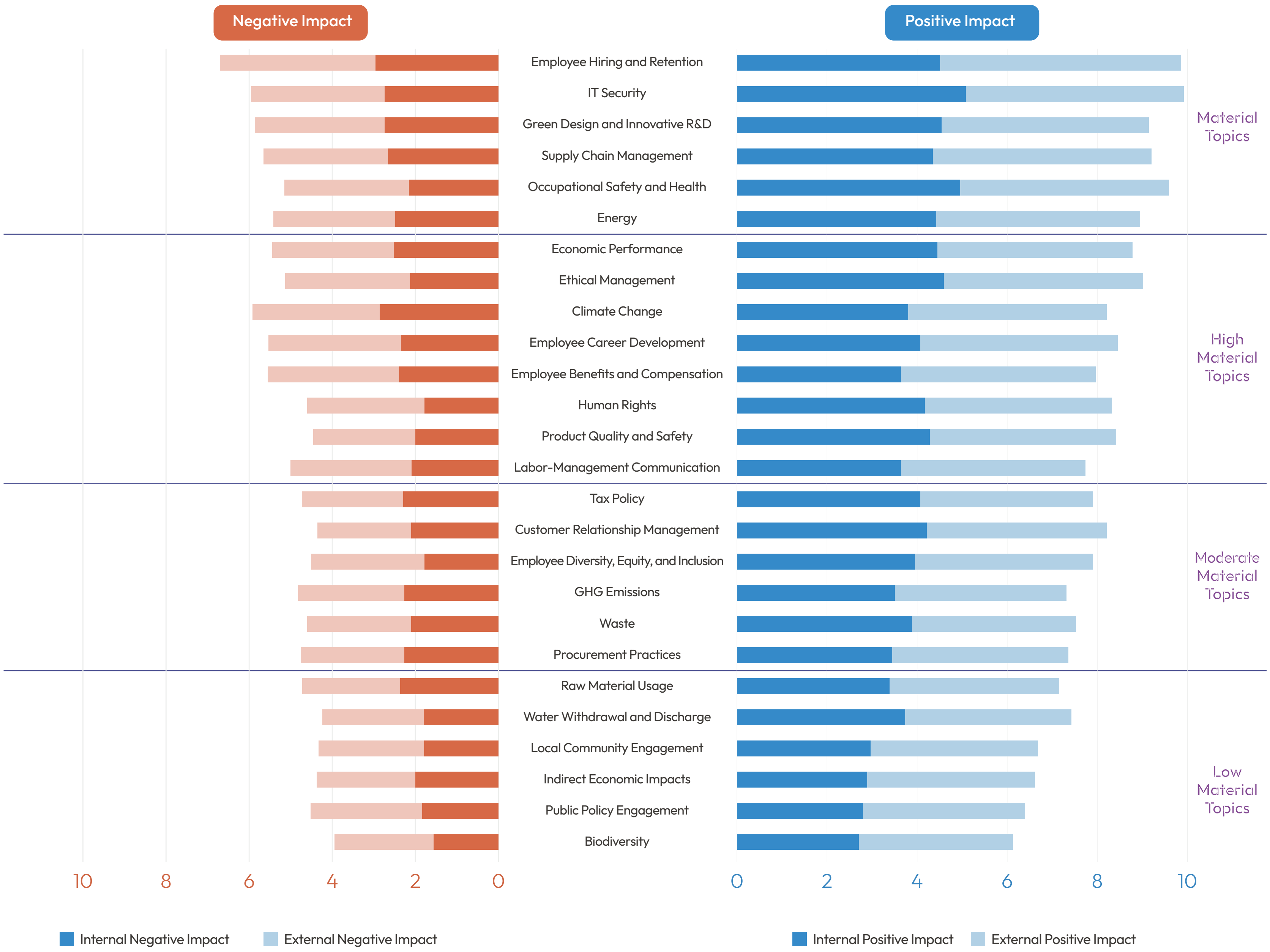
Material Topic Identification Diagram



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Practicing Social Inclusion

Appendix

Level of Impact		Material Topics	ESG Aspect	Changes Compared to 2024	Impact on Ennoconn
Material Topics	1.	Employee Hiring and Retention	S	↑	The Company implements a people-oriented approach and creates a diverse, inclusive, and equitable workplace. Through sound talent retention policies and career development, the Company attracts key talent and strengthens team competitiveness.
	2.	IT Security	G	↑	The Company establishes rigorous information security joint defense and personal data protection mechanisms to ensure operational resilience and compliance, and to reinforce customer trust in the Company's digital assets.
	3.	Green Design and Innovative Research and Development (Renamed)	G	↓	The Company introduces concepts such as energy conservation, modularization, and packaging optimization at the R&D stage, using innovative technology to respond to climate change and regulatory trends.
	4.	Supply Chain Management	G	↑	The Company regards suppliers as sustainability partners and promotes consistent ESG management to reduce operational risks. The Company works with upstream and downstream partners to build a low-carbon and resilient supply chain.
	5.	Occupational Safety and Health	S	↑	The Company upholds its commitment to "safety first," implements ISO management systems, and builds a resilient workplace with zero accidents and sound physical and mental well-being.
	6.	Energy	E	↑	The Company responds to international net-zero initiatives and establishes clear energy conservation and carbon reduction pathways. By improving energy efficiency, the Company meets the high standards of the global supply chain.
High Material Topics	7.	Economic Performance	G	↓	The Company focuses on smart industrial control and ESaaS transformation, actively expands into European, American, and emerging markets, and creates long-term value for shareholders and stakeholders through stable financial growth.
	8.	Ethical Management	G	↓	Integrity is the cornerstone of the Company. Ennoconn rigorously implements its commitment to integrity and the Supplier Code of Conduct, eliminates corruption risks, and protects the rights and interests of stakeholders.
	9.	Climate Change	E	↑	The Company follows the TCFD framework to identify climate-related risks and opportunities, establishes science-based carbon reduction pathways, strengthens climate resilience, and moves toward its net-zero targets.
	10.	Employee Career Development	S	↓	The Company combines its digital transformation strategy with diverse training and AI enablement courses to enhance employees' professional competencies and achieve mutual prosperity for both employees and the Company.
	11.	Employee Benefits and Compensation	S	↓	The Company provides competitive remuneration and benefits as well as comprehensive care, implements diversity, equity, and inclusion, and attracts and retains outstanding talent.
	12.	Human Rights	S	↑	The Company complies with international human rights conventions and labor standards, implements human rights due diligence, and eliminates all forms of discrimination and forced labor.
	13.	Product Quality and Safety	G	-	The Company strictly adheres to international quality standards and establishes a quality assurance mechanism covering design through service to ensure product safety and customer satisfaction.
Moderate Material Topics	14.	Labor-Management Communication	S	-	The Company establishes transparent and accessible dialogue mechanisms to promote trust and cooperation between labor and management and create a harmonious and mutually beneficial workplace atmosphere.
	15.	Tax Policy	G	↑	The Company enhances transparency in global tax governance, strictly complies with tax laws and regulations at each operating site, fulfills its tax obligations, and manages tax risks.
	16.	Customer Relationship Management	S	↓	Through regular satisfaction surveys, the Company responds to customer needs and serves as a long-term trusted partner for customers.
	17.	Employee Diversity, Equity, and Inclusion	S	-	The Company implements diversity, equity, and inclusion (DEI) policies, ensures merit-based recruitment and promotion, and creates a friendly workplace free from bias.
	18.	GHG Emissions	E	↓	The Company implements Scope 1, 2, and 3 carbon inventories and establishes reduction pathways in accordance with international standards to reduce the carbon footprint of its operations.
	19.	Waste	E	↑	The Company implements source reduction and sorting management and promotes resource recycling to reduce the environmental burden of operational waste.
Low Material Topics	20.	Procurement Practices	G	↓	The Company promotes sustainable procurement policies, gives priority to environmentally friendly and low-carbon suppliers and products, and expands procurement influence to drive value chain transformation.
	21.	Raw Material Usage	G	↑	In response to the circular economy, the Company gives priority to low-carbon, renewable, and environmentally certified raw materials to reduce the environmental footprint of its products.
	22.	Water Withdrawal and Discharge	E	↑	Although Ennoconn is not in a water-intensive industry, the Company continues to monitor operational water consumption data and promote water conservation measures to address water risks arising from climate change.
	23.	Local Community Engagement	S	↑	The Company uses smart technologies to support charitable and educational activities and gives back to local communities through innovative technology.
	24.	Indirect Economic Impacts	G	↓	Through industry chain collaboration and digital enablement, the Company drives the growth of upstream and downstream partners and expands its positive impact on the overall economy and society.
	25.	Public Policy Engagement	S	↓	The Company actively participates in industry associations and policy dialogues, leverages its influence as a corporate citizen, and promotes an environment conducive to the sustainable development of the industry.
	26.	Biodiversity	E	-	The Company commits to ensuring that its operations do not damage the ecological environment. The Company works with communities to implement biodiversity projects and put coexistence with nature into practice.

2.2.4 Material Topics Impact Management

2025 List of material topics

Material Topics	GRI Topic	Boundary of Impact on the Value Chain			Management Actions and Results	Related Chapter
		Upstream (Suppliers)	Ennoconn Operations	Downstream (Customers)		
Employee Hiring and Retention	GRI 201-1 GRI 402-1 GRI 201-2 GRI 405-1 GRI 401-1 GRI 405-2 GRI 401-2 GRI 406-1 GRI 401-3 GRI 409-1		V		1. Ennoconn cooperated with National Yang Ming Chiao Tung University to deepen industry–academia collaboration and recruit international R&D talent 2. The Company promoted the AI talent development program and combined it with diverse competency training to enhance the value of internal talent	6.1 Human Capital Value Strategy 6.2 Diversity, Inclusion, and Workplace Equality 6.3 Talent Attraction and Retention 6.4 Talent Development
IT Security	GRI 418-1	V	V	V	1. The Company implemented the ISO 27001 Information Security Management System 2. The Company strengthened network and endpoint protection (including VPN, EDR, and internal network lateral control) 3. The Company established automated information security monitoring and regular vulnerability testing 4. The Company maintained "0 information security incidents and 0 personal data breaches"	3.5 Information Security
Green Design and Innovative R&D	GRI 302-2 GRI 302-5	V	V	V	1. The Company implemented the Green Product Design and Development Code to promote product energy conservation, packaging optimization, and low-carbon logistics 2. The Company expanded R&D investment, focusing on cross-domain integration in smart manufacturing, cloud, and the Internet of Things 3. The Group maintained approximately 509 valid patents and sustained its patent competitiveness	4.1 Green Design 4.2 Product Sustainability Management
Supply Chain Management	GRI 204-1 GRI 308-1 GRI 308-2 GRI 414-1 GRI 414-2	V			1. The Company implemented the Supplier Code of Conduct and the ISO 20400 Sustainable Procurement Guidance, and carried out standardized supplier classification management. 2. The Company promoted localized procurement and dynamic risk early warning to reduce geopolitical and supply chain disruption risks. 3. Ennoconn held a supplier conference to advocate joint ESG action, with a total of 10 suppliers participating in 2025. 4. All major suppliers signed the Sustainable Procurement Guidelines and used no conflict minerals, and Ennoconn maintained zero deficiencies in ESG audits.	4.3 Supply Chain Resilience
Occupational Safety and Health	GRI 403-1 GRI 403-8 GRI 403-3 GRI 403-9 GRI 403-4 GRI 403-10 GRI 403-5 GRI 403-6		V		1. The Company implemented the ISO 45001 Occupational Safety and Health Management System and PDCA management, and regularly discussed occupational safety and health topics at labor–management meetings 2. The Company implemented the "Four Major Health Protection Programs" and optimized workplace health through on-site medical services 3. The Company conducted working environment monitoring twice a year and implemented chemical classification management 4. The Company invested more than NT$2 million in health examination subsidies, while Ennoconn Corporation as a standalone entity maintained zero occupational accidents and zero occupational diseases	6.5 Workplace Safety and Physical and Mental Health
Energy	GRI 302-1 GRI 302-3 GRI 302-4	V	V	V	1. The Company implemented the Environmental and Energy Policy and the ISO 50001 Energy Management System standard, and introduced an Energy Management System (EMS) to monitor and optimize energy efficiency. 2. The Company responded to the SBTi science-based reduction targets, planned green electricity deployment, and promoted the Group's energy transformation 3. The Company invested in green bonds to support environmentally friendly projects	5.1 Environmental and Energy Governance

Note: "Information Security," "Green Design and Innovative R&D," "Supply Chain Management," and "Occupational Safety and Health" disclose data for Ennoconn Corporation as a standalone entity only; "Energy" and "Employee Recruitment and Retention" partially disclose data from Group subsidiaries.

2.2.5 Material Topics for External Stakeholders

Ennoconn adopts impact valuation thinking to assess its impacts on external society and the environment from an inside-out perspective. For the material issues identified in 2025, the Company analyzed their potential costs and benefits for external stakeholders. This year, the Company selected "Information Security" and "Supply Chain Management" as the focus of assessment. By defining output indicators and impact indicators, the Company translated its operating activities into actual social value and risk control results. The assessment extends from operations to products, services, and both the upstream and downstream segments of the supply chain. The Company incorporates externalities into decision-making to maximize positive impacts and mitigate negative ones through concrete actions.

The assessment results are detailed in the table below:

Material Topics for External Stakeholders	IT Security		Supply Chain Management	
Cause of the Impact	Operations, products/services, and supply chain		Operations, products/services, and supply chain	
Business Activity Coverage	More than 50% of business activities		More than 50% of business activities	
External Stakeholders/Impact Areas Evaluated	Society, customers		Society, environment	
Description of Relevance to External Stakeholder Issues	**Positive impact:** Through information security measures and management mechanisms, the Company protects the privacy and personal data of employees, customers, and suppliers, ensures regulatory compliance, and reduces risks related to legal matters, governance, and human rights. **Negative impact:** A lack of comprehensive information security measures and management may lead to operational disruptions, customer data breaches, and risks of human rights impairment and corporate governance deficiencies.		**Positive impact:** The Company integrates sustainability thinking into its supply chain management policies and strengthens cooperation with upstream and downstream partners across the value chain. Through supplier collaboration, the Company minimizes negative impacts on the economy, environment, and human rights, thereby enhancing the trust and satisfaction of employees, customers, and suppliers. **Negative impact:** Failure to assess the likelihood and severity of supply chain sustainability risks may lead to human rights, social, and environmental impacts, affect corporate governance effectiveness, and even trigger supply chain disruptions. In serious cases, the Company may face administrative penalties or legal proceedings.	
Output Metric	0 cases	number of data breach incidents	100%	percentage of new suppliers signing the Sustainable Procurement Guidelines
Impact Valuation Method	Impact assessment item: Social costs caused/avoided. Impact assessment output indicator: Social cost caused by data leakage.		Impact assessment item: Losses or gains in social and environmental value. Impact assessment output indicator: Environmental and social costs avoided due to negative supply chain incidents.	
Impact Metric	0 US dollars (USD)	Description of values: No data breach incidents occurred this year, 0 cases; therefore, the external negative cost to society was USD 0.	0 cases	Value description: Through the implementation of sustainable management, no major labor, human rights, or environmental pollution incidents occurred in the supply chain this year, successfully avoiding negative impacts on the external environment and society.