CH8

Appendix

Appendix I GRI Content Index

Statement of Use	Ennoconn Corporation has reported ESG information for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.
Applicable GRI Sector Standards	The Company is a listed company in Taiwan's computer and peripheral equipment industry, for which no GRI Sector Standard is currently available.

General Disclosures

GRI Standards	Disclosure Items	Reported Sections	Page Number
GRI 2	2-1 Organizational details	3.1.1 About Ennoconn	22
	2-2 Entities included in the organization's sustainability reporting	1.1.3 Boundary and Scope	05
	2-3 Reporting period, frequency and contact point	1.1.1 Reporting Period 1.1.7 Contact Information	04 05
	2-4 Restatements of information	1.1.4 Restatements of Information	05
	2-5 External assurance	1.1.6 External assurance/ Verification	05
	2-6 Activities, value chain and other business relationships	4.3.1 Supply Chain Structure	72
	2-7 Employees	6.1.1 Global Talent Distribution	94
	2-8 Workers who are not employees	6.1.1 Global Talent Distribution	94
	2-9 Governance structure and composition	3.2.1 Board Structure 3.2.2 Functional Committees	24 29
	2-10 Nomination and selection of the highest governance body	3.2.1 Board Structure	24
	2-11 Chair of the highest governance body	3.2.1 Board Structure	24
	2-12 Role of the highest governance body in overseeing the management of impacts	2.2.3 Material Topics Management 2.2.4 Material Topic Impact Management	16 19
	2-13 Delegation of responsibility for managing impacts	2.2.3 Material Topics Management 2.2.4 Material Topic Impact Management	16 19
	2-14 Role of the highest governance body in sustainability reporting	2.2.3 Material Topics Management	16
	2-15 Conflicts of interest	3.2.1 Board Structure	24
	2-16 Communication of critical concerns	3.2.1 Board Structure	24
	2-17 Collective knowledge of the highest governance body	3.2.1 Board Structure	24

GRI Standards	Disclosure Items	Reported Sections	Page Number
GRI 2	2-18 Evaluation of the performance of the highest governance body	3.2.1 Board Structure	24
	2-19 Remuneration policies	3.2.1 Board Structure	24
	2-20 Process to determine remuneration	3.2.1 Board Structure	24
	2-21 Annual total compensation ratio	Confidentiality constraints	-
	2-22 Statement on sustainable development strategy	1.2 Message from the Management	06
	2-23 Policy commitments	3.4.2 Ethical Management and Anti-corruption 3.4.3 Human Rights Management and Due Diligence	34 36
	2-24 Embedding policy commitments	3.4.2 Ethical Management and Anti-corruption 3.4.3 Human Rights Management and Due Diligence	34 36
	2-25 Processes to remediate negative impacts	2.2.4 Material Topic Impact Management	19
	2-26 Mechanisms for seeking advice and raising concerns	3.4.2 Ethical Management and Anti-corruption 3.4.3 Human Rights Management and Due Diligence	34 36
	2-27 Compliance with laws and regulations	3.4.1 Compliance with laws and regulations	34
	2-28 Membership associations	3.1.3 Participation in External Organizations	23
	2-29 Approach to stakeholder engagement	Identify Stakeholders Stakeholder Communication	13 14
	2-30 Collective bargaining agreements	6.2.4 Employee Engagement Currently, there is no labor union or collective agreement.	98
GRI 3	3-1 Process to determine material topics	2.2.3 Material Topics Management	16
	3-2 List of material topics	2.2.4 Material Topic Impact Management	19

Material Topic Disclosures

2025 Material Topics	GRI Standards	Disclosure Items	Reported Sections	Page Number
Employee Hiring and Retention	GRI 3 Material Topics	3-3 Management of material topics	CH6 Co-creating Talent Value	92
	GRI 202: Market presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	6.3.3 Remuneration Structure	101
		202-2 Proportion of senior management hired from the local community	6.3.1 Talent Acquisition	99

2025 Material Topics	GRI Standards	Disclosure Items	Reported Sections	Page Number
Employee Hiring and Retention	GRI 401: Employment	401-1 New employee hires and employee turnover	6.3.1 Talent Acquisition 6.3.2 Retention and Care	99 100
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.3.4 Benefits and Childcare Support	103
		401-3 Parental leave	6.3.4 Benefits and Childcare Support	103
	GRI 402: Labor/Management Relations	402-1 Minimum notice periods regarding operational change	6.3.2 Retention and Care	100
	GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	3.2.1 Board Structure 6.1.1 Global Talent Distribution	24 94
		405-2 Ratio of basic salary and remuneration of women to men	6.3.3 Remuneration Structure	101
	GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions	6.2.3 Prevention of Workplace Sexual Harassment	97
	GRI 409: Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.4.3 Human Rights Management and Due Diligence	36
IT Security	GRI 3 Material Topics	3-3 Management of material topics	3.5 Information Security	39
	GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.5.3 Privacy Policy and Protection	41
Green Design and Innovative R&D	GRI 3 Material Topics	3-3 Management of material topics	CH4 Green Operations and Innovation	60
	GRI 302: Energy	302-2 Energy consumption outside of the organization	4.1.1 Innovation and R&D	62
		302-5 Reductions in energy requirements of products and services	4.1.1 Innovation and R&D	62
Supply Chain Management	GRI 3 Material Topics	3-3 Management of material topics	4.3 Supply Chain Resilience	71
	GRI 204 Procurement Practices	204-1 Proportion of spending on local suppliers	4.3.1 Supply Chain Structure	72
	GRI 308 Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	4.3.4 Annual Audit and Assessment	77
		308-2 Negative environmental impacts in the supply chain and actions taken	4.3.4 Annual Audit and Assessment	77
	GRI 414 Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	4.3.4 Annual Audit and Assessment	77
		414-2 Negative social impacts in the supply chain and actions taken	4.3.4 Annual Audit and Assessment	77
Occupational Safety and Health	GRI 3 Material Topics	3-3 Management of material topics	6.5 Workplace Safety and Physical and Mental Health	110
	GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	6.5.1 Occupational health and safety management system	111
		403-3 Occupational health services	6.5.2 Work-Life Balance and Health Promotion	113
		403-4 Worker participation, consultation, and communication on occupational health and safety	6.5.1 Occupational health and safety management system	111
		403-5 Worker training on occupational health and safety	6.5.1 Occupational health and safety management system	111
		403-6 Promotion of worker health	6.5.2 Work-Life Balance and Health Promotion	113
		403-8 Workers covered by an occupational health and safety management system	6.5.1 Occupational health and safety management system	111
		403-9 Work-related injuries	6.5.3 Occupational Health, Absenteeism, and Occupational Injury Statistics	113
		403-10 Work-related ill health	6.5.3 Occupational Health, Absenteeism, and Occupational Injury Statistics	113
Energy	GRI 3 Material Topics	3-3 Management of material topics	5.1 Environmental and Energy Governance	82
	GRI 302: Energy	302-1 Energy consumption within the organization	5.1.3 Energy Use Statistics	83
		302-3 Energy intensity	5.1.3 Energy Use Statistics	83
		302-4 Reduction of energy consumption	5.1.2 Energy Conservation Measures	83

Voluntary Disclosure of GRI Indicators

Economic Performance

GRI Standards	Disclosure Items	Reported Sections	Page Number
GRI 203 Indirect Economic Impacts	203-1 Infrastructure investments and services supported	7.4 Industry-Academia Collaboration and Partnerships	120
GRI 203 Indirect Economic Impacts	203-2 Significant indirect economic impacts	7.4 Industry-Academia Collaboration and Partnerships	120

Aspect of Governance

GRI Standards	Disclosure Items	Reported Sections	Page Number
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	3.3.1 Economic Value	32
	201-2 Financial implications and other risks and opportunities due to climate change	3.7 Climate and Nature Risks, Opportunities, and Resilience Governance	49
GRI 205: Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	3.4.2 Ethical Management and Anti-corruption	34
	205-3 Confirmed incidents of corruption and actions taken	3.4.2 Ethical Management and Anti-corruption	34
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, antitrust, and monopoly practices	3.4.2 Ethical Management and Anti-corruption	34
GRI 207: Tax	207-1 Approach to tax	3.3.2 Tax Policy	32
	207-2 Tax governance, control, and risk management	3.3.2 Tax Policy	32
	207-4 Country-by-country reporting	3.3.2 Tax Policy	32

Aspect of Environment

GRI Standards	Disclosure Items	Reported Sections	Page Number
GRI 303: Water and Effluents	303-3 Water withdrawal	5.3.1 Ennoconn Group Water Resource Inventory	90
	303-4 Water discharge	5.3.1 Ennoconn Group Water Resource Inventory	90
	303-5 Water consumption	5.3.1 Ennoconn Group Water Resource Inventory	90

GRI Standards	Disclosure Items	Reported Sections	Page Number
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	5.2.1 Ennoconn Group GHG Inventory	86
	305-2 Energy indirect (Scope 2) GHG emissions	5.2.1 Ennoconn Group GHG Inventory	86
	305-3 Other indirect (Scope 3) GHG emissions	5.2.1 Ennoconn Group GHG Inventory	86
	305-4 GHG emissions intensity	5.2.1 Ennoconn Group GHG Inventory	86
	305-5 Reduction of GHG emissions	5.2.1 Ennoconn Group GHG Inventory	86
		5.2.2 Ennoconn Individual Greenhouse Gas Inventory	87
	305-6 Emissions of ozone-depleting substances (ODS)	5.2.3 Air Pollutant Inventory	89
GRI 306: Waste	306-3 Waste generated	5.4.2 Ennoconn Individual Waste Statistics	91
	306-4 Waste diverted from disposal	5.4.2 Ennoconn Individual Waste Statistics	91
	306-5 Waste directed to disposal	5.4.2 Ennoconn Individual Waste Statistics	91

Aspect of Society

GRI Standards	Disclosure Items	Reported Sections	Page Number
GRI 404: Training and Education	404-1 Average hours of training per year per employee	6.4.1 Talent Development Strategy	105
	404-2 Programs for upgrading employee skills and transition assistance programs	6.4.1 Talent Development Strategy	105
	404-3 Percentage of employees receiving regular performance and career development reviews	6.4.2 Performance Management and Communication	109

Appendix II SASB Standards Index

Statement of Use	ESG information for the period from January 1 to December 31, 2025 has been reported in accordance with the SASB Standards.
SASB Industry	TC-HW

<table>
<tr><th>SASB Indicator Code</th><th>Disclosure Topic</th><th>Disclosure Items</th><th>Nature</th><th>Note</th><th>Section</th><th>Page Number</th></tr>
<tr><td>TC-HW-230a.1</td><td>Product Safety</td><td>Description of the approach to identifying and addressing product data security risks</td><td>Description and Analysis</td><td>The connected chips used by the Company are equipped with root-of-trust encryption and secure boot mechanisms. The hardware encryption methods embedded in the various products designed by the Company comply with applicable standards and regulations for customer applications.</td><td>4.1 Green Design</td><td>62</td></tr>
<tr><td>TC-HW-330a.1</td><td>Employee Diversity and Inclusion</td><td>Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees</td><td>Quantification</td><td>Please refer to the content of “6.2.2 Diversity Indicator” for details.</td><td>6.2.2 Diversity Indicator</td><td>96</td></tr>
<tr><td>TC-HW-410a.1</td><td rowspan="5">Product Lifecycle Management</td><td>Percentage of revenue from products that contain IEC 62474 declarable substances</td><td>Quantification</td><td>Ennoconn is engaged in assembly operations, and its management focuses on control at the source of the supply chain. For the Company’s key component display suppliers, the percentage of revenue from products that contain IEC 62474 declarable substances was 100%.</td><td></td><td></td></tr>
<tr><td>TC-HW-410a.2</td><td>Percentage of revenue from products that meet EPEAT registration or equivalent requirements</td><td>Quantification</td><td>0%</td><td>-</td><td></td></tr>
<tr><td>TC-HW-410a.3</td><td>Percentage of revenue from products that meet ENERGY STAR® program standards</td><td>Quantification</td><td>0%</td><td>-</td><td></td></tr>
<tr><td rowspan="2">TC-HW-410a.4</td><td>Weight of end-of-life products and e-waste recovered</td><td>Quantification</td><td>Not applicable to the B2B business model</td><td>-</td><td></td></tr>
<tr><td>Percentage of end-of-life products and e-waste recovered</td><td>Quantification</td><td>Not applicable to the B2B business model</td><td>-</td><td></td></tr>
<tr><td>TC-HW-430a.1</td><td>Supply Chain Management</td><td>Percentage of (1) Ennoconn facilities and (2) First-tier supplier facilities audited under the RBA Validated Assessment Program (VAP) or equivalent process, by (a) all facilities and (b) high-risk facilities</td><td>Quantification</td><td><table><tr><th>Number of First-tier suppliers</th><th>Passed the same level of audit</th><th>High-risk suppliers</th></tr><tr><td>268</td><td>100%</td><td>2.6%</td></tr></table></td><td>4.3.1 Supply Chain Structure
4.3.4 Annual Audit and Assessment</td><td>72
77</td></tr>
<tr><td>TC-HW-430a.2</td><td>Supply Chain Management</td><td>(1) Average non-conformity rate of audited suppliers with the RBA Validated Assessment Program (VAP) or equivalent process
(2) Associated corrective action rate, by audit findings of (a) priority non-conformances and (b) other non-conformances</td><td>Quantification</td><td>0%; no non-conformities were identified</td><td>4.3.4 Annual Audit and Assessment</td><td>77</td></tr>
<tr><td>TC-HW-440a.1</td><td>Materials Sourcing</td><td>Description of risk management associated with the use of critical raw materials</td><td>Description and Analysis</td><td>Ennoconn conducts due diligence each year using the Conflict Minerals Reporting Template and requires suppliers to comply with international human rights standards, ethical norms, and the Responsible Business Alliance Code of Conduct to manage risks associated with critical raw materials.</td><td>4.3.4 Annual Audit and Assessment</td><td>77</td></tr>
<tr><td>TC-HW-000.A</td><td>Industry Activities</td><td>Production volume by product category</td><td>Quantification</td><td>Unit: NT$ thousands<table><tr><th></th><th>Net Operating Revenue</th><th>Production volume</th><th>Weight (%)</th></tr><tr><td>Sales of industrial computer hardware and software</td><td>142,289,669</td><td>1,317,548</td><td>100%</td></tr><tr><td>After-sales services</td><td>-</td><td>-</td><td>0%</td></tr><tr><td>Total</td><td>142,289,669</td><td>1,317,548</td><td>100%</td></tr></table>Note: As the Company does not directly own manufacturing plants, and its products are diverse and consist of customer-designated materials, plant engineering projects are customized based on customer needs and are independent in nature. Therefore, production volume cannot be calculated, and operating revenue is used for this item.</td><td>3.3.1 Economic Value</td><td>32</td></tr>
<tr><td>TC-HW-000.B</td><td>Industry Activities</td><td>Area of manufacturing facilities</td><td>Quantification</td><td>The total floor area of production sites was 773,200 square feet.</td><td>-</td><td></td></tr>
<tr><td>TC-HW-000.C</td><td>Industry Activities</td><td>Percentage of production from owned facilities</td><td>Quantification</td><td>100% of products were produced in our own facilities.</td><td>-</td><td></td></tr>
</table>

Appendix III Climate-related Information for Listed Companies

<table>
<tr><th>Item</th><th>Description</th><th>Implementation Status</th><th>Related Chapter</th><th>Page Number</th></tr>
<tr><td>1</td><td>Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.</td><td>V Implemented</td><td>3.7.1 Governance Structure and Policy Commitments</td><td>50</td></tr>
<tr><td>2</td><td>Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</td><td>V Implemented</td><td>3.7.1 Governance Structure and Policy Commitments</td><td>50</td></tr>
<tr><td>3</td><td>Describe the financial impact of extreme weather events and transformative actions.</td><td>V Implemented</td><td>3.7.2 Scenarios and Financial Impact Analysis</td><td>51</td></tr>
<tr><td>4</td><td>Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</td><td>V Implemented</td><td>3.7.3 Climate Risk Management, Adaptation and Transition</td><td>57</td></tr>
<tr><td>5</td><td>If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</td><td>V Implemented</td><td>3.7.2 Scenarios and Financial Impact Analysis</td><td>51</td></tr>
<tr><td>6</td><td>If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks</td><td>V Implemented</td><td>3.7.4 Nature-based Solutions and Practices</td><td>58</td></tr>
<tr><td>7</td><td>If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</td><td>V Implemented</td><td>3.7.2 Scenarios and Financial Impact Analysis</td><td>51</td></tr>
<tr><td>8</td><td>If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</td><td>V Implemented</td><td>5.2.2 Ennoconn Individual Greenhouse Gas Inventory</td><td>87</td></tr>
<tr><td>9-1-1</td><td>Greenhouse gas inventory information for the most recent two years.</td><td colspan="3">Greenhouse gas data coverage: Ennoconn sites on floors 3 to 6
<table>
<tr><th>GHG emission</th><th>2024</th><th>2025</th></tr>
<tr><td>Scope 1</td><td>24.4948</td><td>27.6469</td></tr>
<tr><td>Scope 2</td><td>326.9263</td><td>303.8017</td></tr>
<tr><td>Scope 3</td><td>3726.0954</td><td>6,283.8802</td></tr>
<tr><td>Scope 1+2 intensity</td><td>0.0659</td><td>0.0389</td></tr>
<tr><td>Scope 3 intensity</td><td>0.6985</td><td>0.7373</td></tr>
</table></td></tr>
<tr><td>9-1-2</td><td>Greenhouse gas assurance information for the most recent two years.</td><td colspan="3">Ennoconn completed ISO 14064-1 greenhouse gas inventories for five consecutive years from 2021 to 2025, with verification conducted each year by third-party organizations, Bureau Veritas Certification Taiwan Co., Ltd. (BV) and DNV Business Assurance Co., Ltd. (DNV). Scope 1 and Scope 2 greenhouse gas emissions obtained a "reasonable assurance" level, while Scope 3 emissions obtained a "limited assurance" level. The current inventory scope includes self-inventory disclosures for certain important listed and TPEx listed subsidiaries and major operating sites. The Company expects to complete ISO 14064-1 inventories and third-party verification for consolidated subsidiaries in the annual report by 2027 in accordance with the requirements of the Sustainable Development Roadmap for TWSE and TPEx Listed Companies.</td></tr>
<tr><td>9-2</td><td>Greenhouse gas reduction targets, strategies, and specific action plans.</td><td colspan="3">In 2025, Ennoconn's individual total Scope 1+2 greenhouse gas emissions were 331.45 tons CO2e, a decrease of 16.5% compared to the 2021 base year. As the Company mainly operates in an office-based model, most emissions came from Scope 2 electricity emissions, accounting for 92%. To achieve its reduction targets, the Company analyzes energy consumption through the energy management system and optimizes air conditioning and laboratory equipment. In addition, the Company implements green procurement and selects equipment with an eco-label. To align with international trends, Ennoconn's Sustainable Development and Nominating Committee has set a target to reduce carbon emissions by 42% by 2030 compared to the 2021 base year. In addition, the Company plans to purchase renewable energy certificates, with an expected renewable energy use ratio of 60% by 2030 and 100% by 2040, while also providing resources to support subsidiaries in jointly achieving the Group's carbon reduction targets.</td></tr>
</table>

Appendix IV IFRS S2 Climate-related Disclosure Comparison Table

This table is compiled based on the information disclosed in the 2025 Sustainability Report. The reporting entity is Ennoconn Corporation. Where information relates to Ennoconn Group, subsidiaries, the supply chain or the value chain, the disclosure boundaries and notes set out in the relevant sections, figures and tables of the 2025 Sustainability Report shall apply.

Aspect	IFRS S2 Climate-related Disclosure		Company Measures
Governance	A	The role of the governance body in overseeing climate-related risks and opportunities	The Board of Directors is the highest oversight body for climate- and nature-related risks and opportunities. It is responsible for overseeing the Company's climate strategy, decarbonization pathway, material climate-related issues and progress toward sustainability objectives. The Sustainable Development and Nominating Committee is established under the Board to coordinate, resolve on, and oversee governance strategies for the Company's material ESG topics, review policy implementation and the achievement rates of key targets, and report implementation results to the Board at least twice a year.
	B	The role of management in governing climate-related risks and opportunities	Under the Sustainable Development and Nominating Committee, six implementation groups have been established: Green Business, Environmental Protection, Social Responsibility, Corporate Governance, Finance and Accounting Functions, and Risk Management. The Chief Sustainability Officer serves as the supervising member, and the heads of responsible units serve as group leaders. Each group is responsible for identifying ESG topics related to operations, formulating management strategies and targets, tracking implementation performance and preparing the Sustainability Report. The report also discloses that climate-related indicators, such as decarbonization achievement rate and renewable electricity usage rate, are incorporated into senior executive performance evaluations and remuneration to strengthen management accountability for climate governance.
Strategy	A	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	The Company evaluates climate-related risks and opportunities over short-, medium- and long-term horizons. Based on the identification of climate and nature-related risks, this table summarizes the issues disclosed in the Sustainability Report that present the greatest challenges to operational resilience or have relatively higher financial impact. These include: (1) transition risk: carbon pricing, including Taiwan's carbon fee and the EU Carbon Border Adjustment Mechanism (CBAM); (2) transition risk: market and reputational risks, including the EU Corporate Sustainability Due Diligence Directive (CSDDD), the EU Deforestation Regulation (EUDR) and increasing customer sustainability requirements; (3) physical risk: extreme climate events, including floods, heavy rainfall, drought and operational interruption; and (4) climate opportunity: investment in renewable energy, including renewable electricity projects, green bonds and group-level green energy procurement.
	B	Information about the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	1. Carbon pricing risk: Taiwan's carbon fee and the EU CBAM are expected to increase operating costs and export costs. Product carbon footprints, supply chain carbon data and decarbonization performance will become important conditions for customer procurement and export compliance. 2. Market and reputational risk: The EU CSDDD, EUDR and increasing customer sustainability requirements will make supply chain due diligence, low-carbon products, renewable electricity use and nature-related risk management key priorities in value chain management. Failure to meet customer and regulatory requirements may affect customer relationships, order stability and the Company's reputation. 3. Extreme climate event risk: Extreme rainfall, flooding and drought may affect operating sites, supplier production and logistics delivery, and may increase risks related to business interruption, equipment maintenance, insurance and supply chain delays. 4. Renewable energy investment opportunity: Renewable energy procurement and related investments can help reduce future carbon costs, respond to customer requirements for low-carbon supply chains and renewable energy use, and strengthen the Company's low-carbon competitiveness.
	C	Information about the effects of climate-related risks and opportunities on the entity's strategy and decision-making	1. Carbon pricing risk: The Company has introduced internal carbon pricing as a planning tool. It is applied to the evaluation of energy conservation and carbon reduction projects, renewable energy procurement and major investment proposals. The Company also continues to promote ISO 14064 greenhouse gas inventories, product carbon footprint management and life cycle assessment-related management practices. 2. Market and reputational risk: Through its sustainability governance structure, supply chain management, Sustainable Procurement Guidelines, Biodiversity and No-Deforestation Commitment, and nature-related risk management, the Company responds to regulatory, customer and stakeholder requirements for low-carbon transition and nature conservation. 3. Extreme climate event risk: The Company incorporates extreme climate and nature-related risks into its operational resilience assessments and reduces the impact of physical risks on operations and the value chain through water resource management, nature-based solutions, afforestation and watershed resilience initiatives. 4. Renewable energy investment opportunity: The Company plans to purchase Renewable Energy Certificates (RECs), with a target of using 60% renewable energy by 2030 and 100% renewable energy by 2040, and supports subsidiaries in jointly achieving the Group's decarbonization targets.

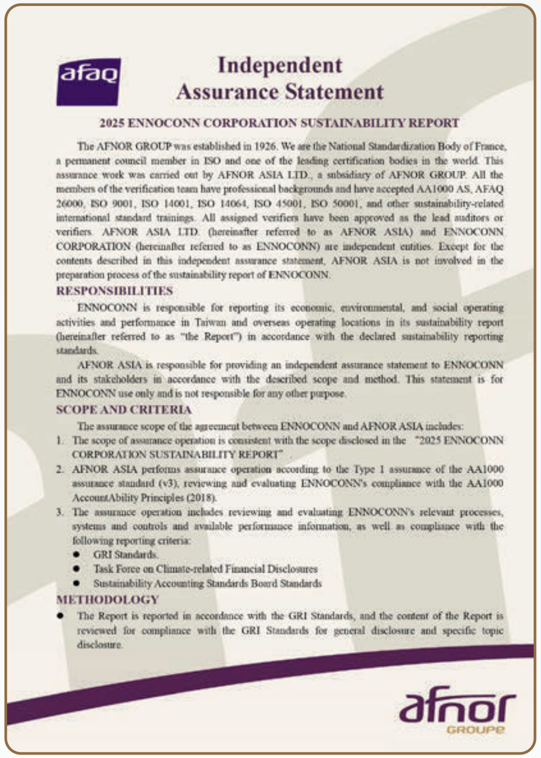
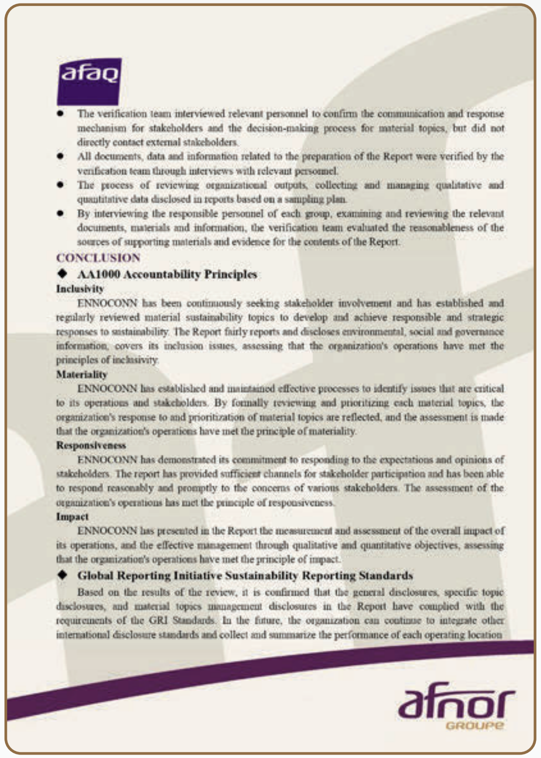
Aspect	IFRS S2 Climate-related Disclosure		Company Measures
Strategy	D	The effects of climate-related risks and opportunities on the entity's current and anticipated financial position, financial performance and cash flows	Climate-related risks and opportunities may affect the Company's financial position, financial performance and cash flows. The Company classifies financial impact into low, medium and high levels: low impact ranges from NTD 1 million to NTD 3 million; medium impact ranges from NTD 10 million to NTD 100 million; and high impact exceeds NTD 100 million. 1. Short-term impact: Carbon fees, CBAM, procurement of Renewable Energy Certificates (RECs), greenhouse gas inventories and the establishment of climate management systems may increase operating costs and management expenses. 2. Medium-term impact: In response to customer and regulatory requirements, the Company will continue to invest resources in greenhouse gas inventories, product carbon footprints, supply chain carbon data collection, green product design and renewable energy procurement. Although these actions may increase operating and management costs, they help maintain customer orders and export competitiveness. 3. Long-term impact: Failure to meet low-carbon supply chain requirements, EU regulations or customer sustainability requirements may affect customer relationships and revenue stability. Conversely, renewable energy use, energy efficiency improvement, nature-based solutions and low-carbon product design can reduce future carbon costs and enhance the Company's long-term climate resilience.
	E	Climate-related scenario analysis and assessment of climate resilience	In accordance with the principles of TCFD and IFRS S2, the Company conducts scenario analysis for transition risks and physical risks and adopts international scenario tools, including IEA, IPCC and the WWF Water Risk Filter. 1. Transition risk scenario: IEA Net Zero 2050. The Company evaluates the impact of carbon pricing, CBAM, disclosure of supply chain Scope 3 emissions and customer renewable energy requirements on operating costs, export compliance and supply chain management. It strengthens transition resilience through SBTi-based decarbonization targets, internal carbon pricing, greenhouse gas inventories, renewable energy planning and supply chain carbon management. 2. Physical risk scenario: IPCC SSP5-8.5 very high emissions scenario. The Company evaluates the potential impacts of extreme rainfall, flooding, drought and high temperatures on business interruption, equipment damage, supply chain delays and increased insurance costs, and enhances climate adaptation capacity through risk assessments of operating sites, water conservation management and nature-based solutions. 3. Nature risk scenario: The Company uses natural-related risk tools, including the WWF Water Risk Filter and Biodiversity Risk Filter, and adopts the TNFD LEAP approach to deepen nature-related risk management.
Risk Management	Processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process		The Company integrates climate and nature-related risks into its overall risk management process. The ESG Promotion Office convenes first-level supervisors of business units and key functional departments, including finance, procurement and business management, to conduct matrix-based analysis based on risk likelihood and impact severity, and to identify and prioritize material climate-related risks and opportunities. The risk assessment process includes: (1) collecting trends in domestic and international regulations, customer requirements, energy policies, carbon pricing, extreme weather events and natural capital; (2) identifying physical risks, transition risks and climate opportunities; (3) prioritizing risks and opportunities based on financial impact and time horizon; (4) developing management approaches for high-risk items; and (5) tracking implementation progress by the Sustainable Development and Nominating Committee, the Chief Sustainability Officer and the six implementation groups. The Company has also adopted the TNFD LEAP approach, using the four steps of Locate, Evaluate, Assess and Prepare to examine nature-related sensitivity at operating sites, water stress, supply chain dependencies on nature and impacts on nature, thereby further strengthening climate and nature-related risk management.
Metrics and Targets	A	Information relevant to cross-industry metric categories (climate-related metrics)	The Company conducts greenhouse gas inventories annually in accordance with ISO 14064-1:2018 and primarily uses data verified by an external third party as the basis for disclosure. In 2025, Ennoconn Corporation's Scope 1 emissions were 27.6469 tCO_2e and Scope 2 emissions were 303.8017 tCO_2e. Total Scope 1 and Scope 2 emissions were 331.4486 tCO_2e, representing a 5.68% decrease from 2024 and a 16.52% reduction from the 2021 base year. The Company will continue to track Scope 1, Scope 2 and value-chain-related Scope 3 emissions as the basis for climate risk management and decarbonization target tracking. The Company also incorporates climate-related indicators into senior executive performance evaluation and remuneration, including decarbonization target achievement and renewable electricity usage rate, with a weighting of approximately 2.5% to 3%. The Company has also introduced internal carbon pricing as a planning tool, incorporating carbon costs into the evaluation of energy conservation and carbon reduction projects, renewable energy, low-carbon products and major investment proposals.
	B	Information on industry-based metrics	The Company refers to the SASB TC-HW / Computers & Peripherals industry standard and discloses the SASB index and industry-specific sustainability metrics in the appendices of the Sustainability Report. Major climate-related industry-based metrics include energy management, product life cycle management, product energy efficiency, material recovery and reuse, supply chain environmental management and greenhouse gas management. Through the ISO 50001 energy management system, the EnerMaster energy monitoring system, green design, product recyclability and recovery rate assessments, supplier carbon management and green procurement, the Company tracks low-carbon transition performance relevant to its industry characteristics.
	C	Information about climate-related targets set for climate-related risks or opportunities	The Company's targets have been validated by the Science Based Targets initiative (SBTi). Using 2021 as the base year for Scope 1 and Scope 2 emissions, the Company commits to reducing absolute Scope 1 and Scope 2 greenhouse gas emissions by 42% by 2030 and moving toward the goal of net-zero emissions by 2050. Other climate- and nature-related targets include: (1) planning to purchase Renewable Energy Certificates (RECs), with a target of using 60% renewable energy by 2030 and 100% renewable energy by 2040, while supporting subsidiaries in jointly achieving the Group's decarbonization targets; (2) reducing water consumption per capita by 3% in 2026 compared with the 2024 base year; (3) reducing waste per capita by 1% and increasing the recycling and reuse rate by 1% in 2025; and (4) expanding natural carbon sinks and watershed resilience through nature-based solutions and the afforestation initiative along Dagou River in Yilan.

Appendix V Industry-specific Sustainability Indicators

Table 1-9, disclosure of sustainability disclosure indicators for the computer and peripheral equipment industry.

<table>
<tr><th>No.</th><th>Metric</th><th>Type of indicator</th><th>Annual disclosure status</th><th>Unit</th><th>Section</th><th>Page Number</th></tr>
<tr><td>1</td><td>Total energy consumption, percentage of purchased electricity, and renewable energy use ratio</td><td>Quantification</td><td>Total energy consumption: 320,568 GJ; percentage of purchased electricity: 72.87%; renewable energy use ratio: 38.80%.</td><td>Gigajoule (GJ), percentage (%)</td><td>5.1.3 Energy Use Statistics</td><td>83</td></tr>
<tr><td>2</td><td>Total water withdrawal and total water consumption</td><td>Quantification</td><td>Total water withdrawal: 241.353 thousand cubic meters; total water consumption: 42.785 thousand cubic meters.</td><td>Thousand cubic meters (1,000 m^3).</td><td>5.3 Ennoconn Group Water Resource Inventory</td><td>90</td></tr>
<tr><td>3</td><td>Weight of hazardous waste generated and percentage recycled</td><td>Quantification</td><td>34.7 metric tons of hazardous waste, with a recycling rate of 35.45%.</td><td>Metric tons, percentage (%)</td><td>5.4.1 Ennoconn Group Waste Statistics</td><td>91</td></tr>
<tr><td>4</td><td>Description of occupational accident categories, number of persons, and rate</td><td>Quantification</td><td>There were 4 occupational accidents involving 4 persons. The incident types were physical hazards such as falls or collisions. The number of persons involved in occupational accidents accounted for 0.036% of total employees.</td><td>Quantity, percentage (%)</td><td>6.5.3 Occupational Health, Absenteeism, and Occupational Injury Statistics</td><td>113</td></tr>
<tr><td>5</td><td>Product lifecycle management disclosure: including the weight of end-of-life products and e-waste and the percentage recycled (Note 1: Includes the sale of scraps or other recycling treatment, with relevant explanations to be provided).</td><td>Quantification</td><td>The Company has no product waste or electronic waste.</td><td>Metric tons, percentage (%)</td><td>-</td><td></td></tr>
<tr><td>6</td><td>Description of risk management related to the use of critical materials</td><td>Qualitative</td><td>N/A</td><td>N/A</td><td>-</td><td></td></tr>
<tr><td>7</td><td>Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations</td><td>Quantification</td><td>No litigation occurred</td><td>Reporting currency</td><td>3.4.1 Legal Compliance</td><td>34</td></tr>
<tr><td>8</td><td>Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations</td><td>Quantification</td><td><table>
<tr><th>Product Categories</th><th>Net Operating Revenue</th><th>Production volume</th><th>Weight (%)</th></tr>
<tr><td>Sales of industrial computer hardware and software</td><td>142,289,669</td><td>1,317,548</td><td>100%</td></tr>
<tr><td>After-sales services</td><td>-</td><td>-</td><td>0%</td></tr>
<tr><td>Total</td><td>142,289,669</td><td>1,317,548</td><td>100%</td></tr>
</table>
As the Company does not directly own manufacturing plants, and its products are diverse and consist of customer-designated materials, plant engineering projects are customized based on customer needs and are independent in nature. Therefore, production volume cannot be calculated, and operating revenue is used for this item.</td><td>NT$ thousand</td><td>3.3.1 Economic Value</td><td>32</td></tr>
</table>

Appendix VI Sustainability Report Verification Statement


Independent Assurance Statement

2025 ENNOCONN CORPORATION SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and ENNOCONN CORPORATION (hereinafter referred to as ENNOCONN) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of ENNOCONN.

RESPONSIBILITIES

ENNOCONN is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and overseas operating locations in its sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to ENNOCONN and its stakeholders in accordance with the described scope and method. This statement is for ENNOCONN use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between ENNOCONN and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the "2025 ENNOCONN CORPORATION SUSTAINABILITY REPORT".
2. AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating ENNOCONN's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating ENNOCONN's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
   - GRI Standards.
   - Task Force on Climate-related Financial Disclosures
   - Sustainability Accounting Standards Board Standards

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ **AA1000 Accountability Principles**

Inclusivity

ENNOCONN has been continuously seeking stakeholder involvement and has established and regularly reviewed material sustainability topics to develop and achieve responsible and strategic responses to sustainability. The Report fairly reports and discloses environmental, social and governance information, covers its inclusion issues, assessing that the organization's operations have met the principles of inclusivity.

Materiality

ENNOCONN has established and maintained effective processes to identify issues that are critical to its operations and stakeholders. By formally reviewing and prioritizing each material topics, the organization's response to and prioritization of material topics are reflected, and the assessment is made that the organization's operations have met the principle of materiality.

Responsiveness

ENNOCONN has demonstrated its commitment to responding to the expectations and opinions of stakeholders. The report has provided sufficient channels for stakeholder participation and has been able to respond reasonably and promptly to the concerns of various stakeholders. The assessment of the organization's operations has met the principle of responsiveness.

Impact

ENNOCONN has presented in the Report the measurement and assessment of the overall impact of its operations, and the effective management through qualitative and quantitative objectives, assessing that the organization's operations have met the principle of impact.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to integrate other international disclosure standards and collect and summarize the performance of each operating location through its internal management system in order to provide sustainability information to stakeholders.

◆ **Task Force on Climate-related Financial Disclosures**

Based on the results of the review, the Report has revealed the impact of climate change on the company's operations, as well as measures to respond to risks and opportunities. In the future, the organization can monitor and update the climate scenario to reveal its strategies, objectives, management outcomes, and potential financial impacts in response to a constantly changing external environment.

◆ **Sustainability Accounting Standards Board Standards**

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB standards. In the future, the organization can continue to collect, monitor, and disclose information through its internal management system in accordance with the requirements of the indicators, so as to provide information users with the ability to judge operational performance.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by ENNOCONN and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization.

In our opinion, the information and data presented in the Report by ENNOCONN provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in ENNOCONN in 2025 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR :

AA1000
Licensed Report
000-84/V3-F8SAL

Dr. August Tsai
The Director for Certification and Assessment
May.26.2026
Verification team: Wen Yi Yen (Lead Verifier), Ai-Hou Fu (Verifier), Jheng-Hao Jhan (Verifier).