CH5

Environmental Sustainability Management

5.1 Environmental and Energy Governance
5.2 Greenhouse Gas Management
5.3 Water Resource Management
5.4 Waste Management

Performance Highlights:

16.52%
reduction in Ennoconn's individual Scope 1+2 emissions compared to the base year

23.41%
reduction in energy consumption through air conditioning equipment optimization

26.85%
reduction in per capita water consumption compared to 2024

14.7%
green electricity ratio in Taiwan

62.2%
green electricity ratio in China

60.0%
green electricity ratio in Europe

Ennoconn Climate Change Transition Plan and Medium- and Long-term Blueprint

	Phased Results from 2021~2024	2025 Implementation Performance	2026 to 2030 Medium-term Plan	2031 to 2050 Long-term Plan
Climate Governance	1. Completed ISO 14064 greenhouse gas inventory 2. Completed TCFD risk and opportunity assessment 3. Set carbon reduction targets in line with SBT 4. Launched a greenhouse gas inventory plan for subsidiaries	1. Passed SBTi science-based target validation 2. Implemented a system linking senior executive remuneration with environmental performance	1. Achieve SBT medium-term targets: reduce Scope 1+2 emissions by 42% and Scope 3 emissions by 22.5% 2. Complete greenhouse gas inventories for all subsidiaries and increase the proportion of third-party verification	1. Invest in natural carbon sinks, carbon credits, and negative emission technologies 2. Strengthen carbon removal and offsetting capabilities
Energy Transition	1. Introduce the "Smart Energy Management System" to analyze equipment energy consumption 2. Invest in and establish the subsidiary Hua Ying Power	Replace high-energy-consuming equipment, prioritize procurement of products with energy-saving labels, and conduct regular inspections and maintenance to reduce equipment energy loss	1. Overseas subsidiaries use more than 60% green electricity and establish related energy storage facilities 2. Purchase of green power certificates	The Group uses 100% green power
Green Supply Chain	1. Introduction of green design and energy-saving product plan 2. Ennoconn (Suzhou) passed ISO 14067 3. Ennoconn (Taipei) passed ISO 20400	1. Formulate the "Green Product Design and Development Code" to incorporate the low-carbon concept into the front end of products 2. Optimize packaging, increase shipping volume per container, and reduce carbon emissions	Promote supply chain greenhouse gas inventory	Achieve the Group's net-zero carbon emissions target

The sustainability blueprint must be implemented through annual target management. In 2025, Ennoconn achieved its targets for all environmental indicators through equipment energy efficiency improvements, source waste reduction, and water resource management.

Indicator	Targets	2025 Performance and Achievement Status	Performance Analysis and Improvement Measures
GHG Emissions (Scope 1+2)	Reduce by 4.2% each year	Target achieved Reduced by 5.68%	The Company actively replaced equipment with energy-saving equipment. Compared to the 2021 base year, emissions decreased by 16.52%, achieving the SBT carbon reduction pathway.
Energy Management	Save 3% of electricity each year Save 10% of electricity by 2030 Reduce per capita electricity consumption by 1% in 2026	Target achieved Saved 3% of electricity	Benefiting from office space optimization and laboratory equipment utilization management, electricity consumption in 2025 decreased by 10% compared to 2021, achieving the 2030 medium-term target five years ahead of schedule.
Water Resource Management	2024 as the base year Reduce per capita water consumption by 3% in 2026	Target achieved Saved 26.85% of water	By installing water-saving valves and adjusting water pressure, the Company reduced per capita water consumption to 21.93 tons/person, a decrease of 26.85% compared to 2024.
Waste Management	Increase the recycling and reuse rate by 1% each year	Target achieved Recycling and reuse rate increased by 1.9%.	Through waste sorting and resource recycling, the Company controlled the total amount of waste at 2.470 metric tons, and per capita waste was also controlled at 0.012 metric tons/person. Recycled waste reached 0.537 metric tons per person, and the recycling rate reached 21.74%, showing significant waste reduction results.

5.1 Environmental and Energy Governance

Material Topic Impact Assessment and Management Approach

Competent Authority | General Affairs Section

Policies and Commitments	Impact Assessment	Management Actions and Performance Tracking	Stakeholder Engagement
	Positive impact	Prevention and mitigation	Stakeholders include
The Company implements the Ennoconn Environmental and Energy Policy, extends it to the overall supply chain, and fulfills its SBTi commitment targets and phased carbon reduction pathway.	Through the ISO 50001 energy management mechanism, the Company expands the application of its smart energy management system, proactively optimizes energy efficiency, controls operational cost risks arising from energy price fluctuations, and attracts international green capital and customer orders through sustainability awareness.	The Company refines the ISO 50001 Energy Management System and introduces equipment predictive maintenance mechanisms to reduce abnormal energy consumption. Externally, the Company strengthens the supplier management system (SCM), requires suppliers to provide certifications such as ISO 50001 and ISO 14001, enhances supplier engagement, and promotes greenhouse gas inventories across the supply chain to facilitate control of Scope 3 carbon emission impacts.	employees, shareholders/ investors, customers, supply chain partners
	Negative impact	Resources and actions	Internal grievance and communication
	If the Company fails to follow its carbon reduction pathway or if the supply chain fails to cooperate with green transformation, it may face the impact of increased operating costs due to carbon fees and the risk of losing orders from key customers.	1. Plan the Group's green power procurement 2. Prioritize the procurement of environmentally friendly and energy-saving products. 3. Introduce green design into product design 4. Purchase green bonds	ESG contact, and supplier conference

Targets

Item
Taiwan subsidiaries meet green electricity use targets, and the Company plans Group green electricity use and supply chain collaboration to achieve carbon reduction at scale.

5.1.1 Energy Management Measures

Ennoconn uses "improving energy efficiency" and "reducing energy consumption" as its core strategies. In 2025, the Company deepened the ISO 50001 Energy Management System and conducted inventories in accordance with the ISO 14064-1:2018 greenhouse gas inventory standard. In terms of data monitoring, the Company uses the EnerMaster energy monitoring and management system to collect data accurately in real time and conduct energy consumption analysis, thereby improving management efficiency. In terms of management mechanisms, the General Affairs Section regularly conducts energy audits and coordinates energy use across operating sites. It identifies major energy sources and opportunities to improve energy performance, develops short-, medium-, and long-term energy-saving improvement plans, and regularly supervises results to optimize energy strategies.

Phase 1 (until 2025)

Focus on improving energy efficiency, actively replacing high-energy-consuming equipment, and promoting electricity-saving improvement plans in three key areas: air conditioning systems, lighting equipment, and electricity use in information equipment rooms. Through regular inspections and equipment upgrades, the Company reduces energy loss from outdated equipment and prioritizes the procurement of products with environmental or energy-saving labels.

Phase 2 (until 2030)

Accelerate the energy transition process, purchase green electricity certificates, and establish related energy storage facilities. At the same time, the Company promotes greenhouse gas inventories across the supply chain, plans low-carbon transportation and logistics models, and extends carbon reduction benefits to the value chain level.

Phase 3 (until 2050)

Promote carbon capital transformation by investing in natural carbon sinks, carbon credits, and negative emission technologies to build carbon removal and offsetting capabilities and achieve the 2050 net-zero carbon emissions target.

5.1.2 Energy Conservation Measures

Ennoconn has set "reducing overall organizational electricity consumption by 3% each year" as its annual target and "reducing electricity consumption by 10% by 2030" as its long-term target. The Company also passes external ISO 50001 verification each year to ensure the operation of the management mechanism. Through internal awareness and education and training, the Company enhances employees' understanding of energy conservation and carbon reduction. An analysis of the reasons for the decline in electricity consumption in 2025 shows that, in addition to optimizing basic equipment such as air conditioning systems, "office space adjustments" and "laboratory equipment management" reduced electricity consumption to 640,932 kWh.

Energy-Saving Project Name	Note	Energy-Saving Rate
Air Conditioning Equipment Optimization	Replacement of old split air conditioning equipment in the server room	23.41%
Office Space Adjustment	Some employees relocated from the Jiankang Road plant to offices in the Far Eastern Science Park, reducing electricity consumption in the fourth quarter compared to the same period last year	12.92%
Laboratory Equipment Management	In response to product verification schedules, unnecessary energy loss during standby and operation was reduced. The utilization rate of high-energy-consuming constant temperature and humidity equipment in the laboratory decreased in the fourth quarter compared to the third quarter.	5%

5.1.3 Energy Use Statistics

Ennoconn Group promotes energy transition and energy management. The inventory scope covers major operating sites in Taiwan, China, Asia, Europe, and the Americas. In 2025, the Group's total non-renewable energy consumption was 196,199 GJ, and total renewable energy consumption was 124,369 GJ. This shows that overall energy use is still mainly from purchased electricity, and electricity management remains the core of the Group's energy conservation, carbon reduction, and energy transition efforts. In addition to promoting energy-saving measures, the Group also expands the introduction of renewable energy and green electricity deployment to reduce dependence on non-renewable energy and improve energy efficiency and operational resilience.

From the perspective of energy structure, the Group's non-renewable energy sources mainly include gasoline and purchased electricity, with purchased electricity being the most important energy consumption item at operating sites in all regions. Renewable energy mainly consists of solar energy, biomass energy, and locally procured green electricity. In 2025, the Group introduced renewable energy, such as self-generated and self-consumed solar energy, biomass energy, and hydropower, at certain sites, upgrading energy management from a single energy-saving measure to energy structure optimization and low-carbon transition deployment.

In addition to disclosing total energy consumption, Ennoconn also tracks energy intensity performance to review energy efficiency under revenue growth. In 2025, the group's annual revenue was NT$142,289,669 thousand, and the group's total energy intensity was 1.397 GJ per NT$1 million revenue. The Company will improve energy efficiency and reduce energy costs and operational risks through management of high-energy-consuming sites, equipment efficiency improvements, energy-saving projects, and the introduction of renewable energy.

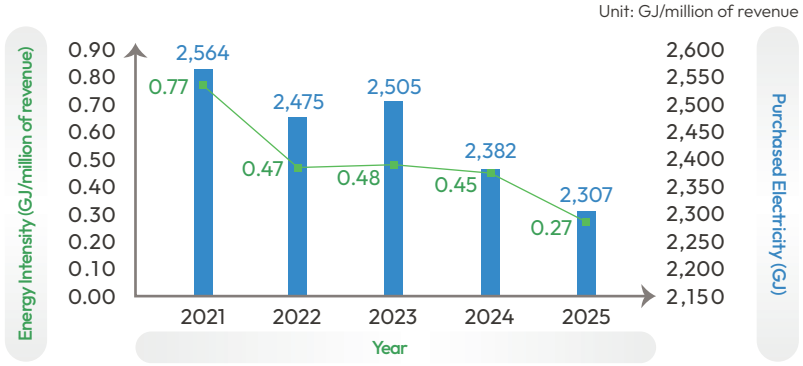
Ennoconn Group Energy Use Statistics			Taiwan	China	Asia	Europe	Americas
Non-Renewable Energy	Energy Consumption (by Unit)	Gasoline (L)	193,063	3,760	0	1,291,480	0
		Gasoline (GJ)	6,102	129	0	44,155	0
		Diesel (L)	12,898	-	-	-	-
		Diesel (GJ)	466	-	-	-	-
		Purchased Electricity (kWh)	21,020,107	3,262,977	1,142,460	14,880,596	55,763
		Purchased Electricity (GJ)	75,672	11,747	4,113	53,570	201
		Self-Generated Electricity (kWh)	-	12,239	-	-	-
		Self-Generated Electricity (GJ)	-	44	-	-	-
	Total Energy Consumption (GJ)						196,199
	Energy Intensity	Gasoline (GJ/NT$1 million revenue)	0.241	0.010	0	8.018	0
		Diesel (GJ/NT$1 million revenue)	0.018	-	-	-	-
		Purchased Electricity (GJ/NT$1 million revenue)	2.983	0.936	178.587	1.020	-
		Self-Generated Electricity (GJ/NT$1 million revenue)	-	0.004	-	-	-
	Total Energy Intensity (GJ/NT$1 million revenue)						1.379
Renewable Energy	Energy Consumption	Solar Energy (kWh)	3,293,655	334,038	-	817,600	-
		Solar Energy (GJ)	11,860	1,203	-	2,943	-
		Biomass Energy (kWh)	-	684,729	-	-	-
		Biomass Energy (GJ)	-	2,465	-	-	-
		Purchased Green Electricity (kWh)	-	4,374,092	-	20,149,100	-
		Purchased Green Electricity (GJ)	-	15,747	-	72,537	-
		Purchased Renewable Energy (kWh)	-	-	-	4,893,000	-
		Purchased Renewable Energy (GJ)	-	-	-	17,615	-
	Total Energy Consumption (GJ)						124,369
	Green Electricity Use Ratio (%)		Marketech (14.7%)	Ennoconn (Suzhou) (91.6%), HighAim (20.8%)	-	Kontron (60.0%)	-

Notes:
1. Taiwan: Ennoconn, Goldtek, Marketech, CASwell
2. China region: Ennoconn (Suzhou), Nanjing Asiatek, HighAim
3. Asia: Ennotech Vietnam
4. Europe: Ennoconn Hungary Kft, Kontron AG
5. Americas Region: AIS INC
6. The conversion factors are calculated based on a gasoline heating value of 0.0326 GJ/liter (0.0315 GJ/liter for Marketech; 0.0342 GJ/liter for Nanjing Asiatek; 0.0340 GJ/liter for Ennoconn Hungary Kft); diesel at 0.0361 GJ/liter; and electricity at 0.0036 GJ/kWh.
7. Energy intensity = energy consumption/group annual revenue (NT$142,289,669 thousand)
8. Purchased renewable energy includes purchased renewable thermal energy, steam, and cooling
9. Green electricity use ratio = solar energy of the unit + (biomass energy) + (purchased green electricity)/(purchased electricity of the unit + (self-generated electricity) + solar energy + (biomass energy) + (purchased green electricity))
10. The Americas have no revenue data, and therefore energy intensity for the region was not calculated
11. "-": Not available
12. Except for Taiwan, the above data are self-inventory data

Energy Intensity

In 2025, Ennoconn's purchased electricity was 640,932 kWh, a decrease from 661,794 kWh in 2024, showing initial results from the Company's energy-saving management efforts. The energy consumption converted from purchased electricity was 2,307.36 GJ. In energy efficiency management, Ennoconn uses energy intensity as an important indicator to review operational efficiency. In 2025, energy intensity was 0.2707 GJ per NT$1 million revenue, a decrease of 39.4% compared to 2024. Through electricity management, equipment optimization, and operational efficiency improvements, Ennoconn reduced energy consumption per unit of revenue. The Company will continue to track annual changes in energy intensity as a basis for evaluating the results of energy-saving initiatives and improving energy management.

Ennoconn Energy Use



Ennoconn Energy Use Statistics

Year	Purchased Electricity (kWh)	Purchased Electricity (GJ)	Energy Intensity (GJ/million of revenue)
2021	712,160	2,563.78	0.7669
2022	687,457	2,474.85	0.4665
2023	659,931	2,505.35	0.483
2024	661,794	2,382.46	0.4466
2025	640,932	2307.36	0.2707

Notes:
1. 1 kWh = 0.0036 GJ
2. Since disaggregated data was not available for 2021, the annual electricity consumption of Vecow was included; all other years exclude Vecow
3. 2025 Ennoconn individual revenue: NT$8,522,399 thousand

Green Electricity Deployment

Ennoconn Group promotes the introduction of renewable energy and green electricity deployment, and regards them as important strategies for implementing energy transition and advancing the carbon reduction pathway. Building on its investment in and establishment of the green energy subsidiary "Hua Ying Power" in 2024, the Group continued to advance the establishment and operational planning of its green electricity trading platform in 2025, building capabilities for Group green electricity resource integration and management. In the future, through systematic mechanisms, the Group will coordinate energy generation, energy storage, energy procurement, and wheeling solutions to help Ennoconn and its Taiwan subsidiaries establish a stable green electricity procurement and allocation model, and improve the foundation of the Group's energy resilience and low-carbon transition.

In 2025, Ennoconn Group's total renewable energy consumption was 124,369 GJ, accounting for 38.8% of the Group's total energy consumption of 320,568 GJ. Specifically, solar energy consumption in the Taiwan region totaled 3,293,655 kWh (11,860 GJ). In the China region, solar energy consumption was 334,038 kWh (1,203 GJ) and biomass energy consumption was 684,729 kWh (2,465 GJ), and purchased electricity was 4,374,092 kWh (15,747 GJ). The Europe region reported solar energy consumption of 817,600 kWh (2,943 GJ), purchased green electricity of 20,149,100 kWh (72,537 GJ), and purchased renewable energy of 4,893,000 kWh (17,615 GJ). These figures demonstrate that the Group's domestic and overseas locations have established a foundation for diversified renewable energy use.

In terms of green electricity introduction results, certain sites achieved initial results in 2025. Among them, Marketech's green electricity use ratio was 14.7%, Ennoconn (Suzhou)'s was 91.6%, HighAim's was 20.8%, and Kontron's was 60.0%, showing that Ennoconn Group's promotion of green electricity has gradually moved from strategic planning to on-site operations, forming a regional promotion model according to local energy policies, market mechanisms, and electricity use characteristics.

Given that purchased electricity remains the Group's primary source of energy, Ennoconn Group will prioritize sites with high electricity consumption when assessing the feasibility of adopting renewable energy and the potential to replace conventional electricity with renewable electricity. These initiatives will be implemented in conjunction with energy conservation measures. The Company incorporates energy efficiency considerations into design and procurement assessments for new construction, renovations, equipment replacement, and the optimization of operating systems. Priority is given to high-efficiency equipment, smart energy management systems, and energy-saving control technologies to improve energy-use efficiency and reduce Scope 2 emissions. Looking ahead, the Group will expand its procurement of renewable electricity, advance local on-site renewable energy generation and self-consumption projects, and strengthen cross-regional energy management mechanisms. It will also establish an annual monitoring and management framework for renewable electricity use and related performance, thereby advancing toward its low-carbon operations goals.

5.2 Greenhouse Gas Management

5.2.1 Ennoconn Group GHG Inventory

In 2025, Ennoconn Group continued the 2024 inventory boundary, covering consolidated subsidiaries and disclosing Scope 1, Scope 2, and Scope 3 data. The inventory for this year identified the major greenhouse gas emission sources within the boundary, covering seven types of greenhouse gases. The calculation basis adopts the emission factor method, using the Greenhouse Gas Emission Factors announced by the Ministry of Environment on February 5, 2024, and the GWP values from the IPCC Sixth Assessment Report for conversion. Historical inventory results are shown in the statistical table below. In 2025, Ennoconn Group's total greenhouse gas emissions were 7.876 million tCO_2e. Scope 1+2 emissions intensity was 0.2481 tCO_2e per NT$1 million operating revenue, and Scope 3 emissions intensity was 55.1031 tCO_2e per NT$1 million operating revenue.

Unit: tCO_2e

Ennoconn Group GHG Emissions	2021	2022	2023	2024	2025
Scope 1	106.3622	3,658.0428	5,059.6127	5,363.2552	7,780.0038
Percentage (%)	1.60%	11.50%	10%	0.10%	0.10%
Scope 2	4,985.9863	15,847.2846	31,131.3595	32,227.7813	27,526.8812
Percentage (%)	76.10%	49.90%	61%	0.50%	0.35%
Scope 3	1,461.1063	12,275.1747	15,078.9586	6,378,598.3343	7,840,595.7061
Percentage (%)	22.30%	38.60%	29%	99.40%	99.55%
Total emissions (Scope 1+2+3)	6,553.4548	31,780.5021	51,269.9308	6,416,189.3708	7,875,902.5911
Scope 1 + 2 emissions intensity (tCO_2e / NT$ million)	0.0597	0.1802	0.2975	0.2568	0.2481
Scope 3 emissions intensity (tCO_2e / NT$ million revenue)	0.0171	0.1134	0.1240	43.5745	55.1031

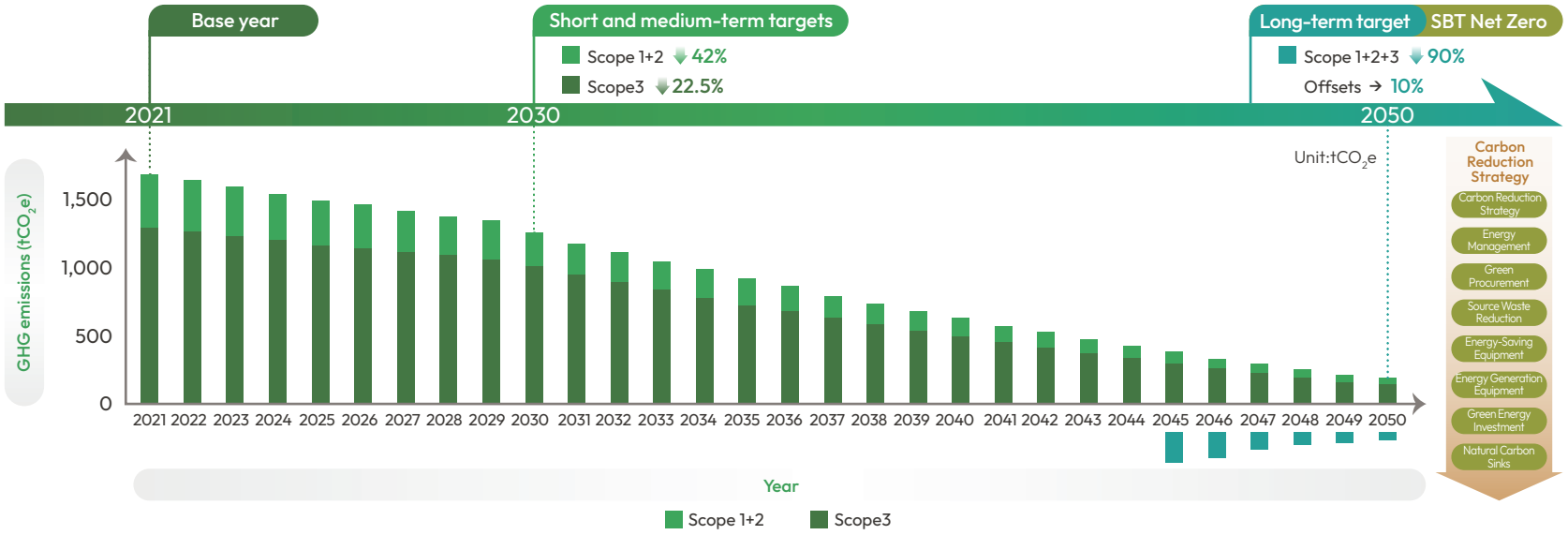
Notes:
1. 2021 scope boundary: Ennoconn, Marketech (excluding Scope 3), Goldtek, and Ennoconn Hungary Kft (excluding Scope 1 and Scope 3)
2. 2022 scope boundary: Ennoconn, Marketech (excluding Scope 3), CASwell (excluding Scope 3), Goldtek, Ennoconn (Suzhou), Vecow, and Kontron AG
3. 2023 scope boundary: Ennoconn, Marketech, CASwell, Goldtek, Ennoconn (Suzhou), Ennoconn Hungary Kft (excluding Scope 3), Vecow, and Kontron AG
4. 2024 scope boundary: Ennoconn, Marketech, CASwell, Goldtek, Ennoconn (Suzhou), Ennoconn Hungary Kft, Kontron AG, AIS INC, EnnoRise, Dexatek, and Poslab
5. 2025 scope boundary: Ennoconn, Dexatek, CASwell, Vecow, Marketech, Poslab, HighAim (excluding Scope 2 and Scope 3), Ennoconn (Suzhou), Ennoconn Hungary Kft, and Kontron AG
6. "–" No statistical data available
7. Only data for Ennoconn, Ennoconn (Suzhou), and AIS INC in 2024, and Ennoconn, CASwell, Marketech, and Ennoconn (Suzhou) in 2025, have been externally verified; all other data are self-inventory results

Scope 2 Emissions		2021	2022	2023	2024	2025
Location-based	Emissions	4,985.9863	15,847.2846	31,131.3595	32,227.7813	27,526.8812
	Coverage	28.6%	50%	57.1%	71.4%	71.4%
Market-based	Emissions	-	-	29,382.7157	29,688.8618	25,115.4222
	Coverage	-	-	57.1%	71.4%	71.4%

Notes:
1. 2021 scope boundary: Ennoconn, Marketech, Goldtek, and Ennoconn Hungary Kft
2. 2022 scope boundary: Ennoconn, Marketech, CASwell, Goldtek, Ennoconn (Suzhou), Vecow, and Kontron AG
3. 2023 scope boundary: Ennoconn, Marketech, CASwell, Goldtek, Ennoconn (Suzhou), Ennoconn Hungary Kft, Vecow, and Kontron AG
4. 2024 scope boundary: Ennoconn, Marketech, CASwell, Goldtek, Ennoconn (Suzhou), Ennoconn Hungary Kft, Kontron AG, AIS INC, Dexatek, and Poslab
5. 2025 scope boundary: Ennoconn, Dexatek, CASwell, Vecow, Marketech, Poslab, Ennoconn (Suzhou), Ennoconn Hungary Kft, and Kontron AG
6. "-" No statistical data available
7. Only data for Ennoconn, Ennoconn (Suzhou), and AIS INC in 2024, and Ennoconn, CASwell, Marketech, and Ennoconn (Suzhou) in 2025, have been externally verified; all other data are self-inventory results

5.2.2 Ennoconn Individual Greenhouse Gas Inventory

Since 2021, Ennoconn has conducted annual greenhouse gas inventories in accordance with ISO 14064-1:2018, using it as the baseline year for carbon reduction. To ensure that carbon reduction planning is science-based and aligned with the Paris Agreement goal of limiting global temperature warming to 1.5°C, the Company completed the setting of short-, medium-, and long-term carbon reduction targets in 2024 in accordance with Science Based Targets (SBT). The targets passed review, and the Company committed to reducing Scope 1 and Scope 2 emissions by 42% from the base year by 2030, moving toward the 2050 net-zero emissions target.



In 2025, Ennoconn's total greenhouse gas emissions (Scope 1, 2, and 3) were 6,615.3288 tCO_2e. The relevant data obtained a third-party verification statement from DNV in March 2026, and the verification results will be reported to the Board of Directors for oversight. The overall emissions structure shows that Scope 3 is the Company's main source of greenhouse gas emissions. As the Group's operating scale expands and its global supply chain footprint grows, value chain management has become an important issue for Ennoconn in promoting climate governance and sustainable development.

In terms of our own operations, Scope 1 emissions in 2025 were 27.6469 tCO_2e, and Scope 2 emissions were 303.8017 tCO_2e, totaling 331.4486 tCO_2e, a decrease of 16.52% compared to the 2021 base year. Scope 1 + 2 emissions intensity in 2025 was 0.0389, a decrease of 0.027 compared to 2024. Furthermore, perfluorocarbon (PFC) emissions were 0 in 2025. The carbon reduction progress is in line with the established targets and reduction pathway, and the Company has demonstrated carbon reduction results in energy management, equipment optimization, and operational efficiency improvement.

In the value chain, Scope 3 emissions in 2025 were 6,283.8802 tCO_2e, accounting for approximately 95% of total emissions and representing Ennoconn's main source of carbon emissions. Within Scope 3, upstream transportation and distribution and downstream transportation and distribution were the largest emission hotspots. Affected by the expansion of the Group's operating footprint, the increase in outsourced processing sites, and the globalization of the supply chain in recent years, the cross-border transportation distance and frequency of raw materials, semi-finished products, and finished products have increased, resulting in Scope 3 emissions in 2025 increasing by 122.56% compared to 2021. This result shows that the environmental risks faced by Ennoconn have extended from internal energy and carbon inventories to supply chain logistics carbon emissions, differences in supplier carbon management capabilities, and the transportation interruptions and supply resilience challenges that climate change may cause.

To control the increase in Scope 3 emissions, Ennoconn has set short-term reduction targets in accordance with SBTi requirements and will promote Scope 3 management mechanisms from 2025 to 2030, working toward reducing carbon emissions by 3.75% each year. In 2025, the Company improved transportation efficiency by 6.7% by redesigning product packaging structure and optimizing logistics loading space. In the future, the Company will focus on high-emission categories and promote logistics model optimization, packaging material reduction, supplier carbon data collection, and low-carbon collaboration, expanding value chain carbon reduction results while balancing operational growth and environmental sustainability. (See Section 4.2.1 Packaging Materials and Transportation Optimization for details).

To implement its climate transition plan, Ennoconn will allocate resources based on its decarbonization pathway, with equipment replacement for energy saving, energy management system optimization, renewable energy integration, green power procurement, and supply chain carbon reduction management as its key investment areas. The Company expects to invest over NT$3.5 million over the next five years, annually reviewing capital allocation, project execution progress, and carbon reduction effectiveness each year to ensure that investment planning aligns with transition targets.

Ennoconn also attaches great importance to stakeholder engagement during the transition process, collecting external expectations and internal execution feedback through supplier communication, employee training, subsidiary collaboration, and engagement with industry organizations to serve as references for adjusting transition plans and driving carbon reduction actions. Regarding the potential social impacts brought by the transition, the Company will assess potential impacts on employee competencies, supplier costs and technical capabilities, as well as local communities, and will mitigate negative impacts during the transition process through employee retraining, supplier support and capacity building, technology sharing, and sustainability initiatives to support a just and orderly low-carbon transition.

In terms of carbon reduction strategies, Ennoconn will prioritize operational improvements, energy efficiency enhancements, and the use of renewable energy to reduce emissions. For residual emissions that cannot be fully eliminated, the Company will carefully assess the use of carbon credits and gradually explore investments in permanent carbon removal solutions to support the achievement of the Company's long-term net-zero target.

Ennoconn GHG Emissions Statistics

Unit: tCO_2e

GHG Emissions	2024	2025
Scope 1	24.4948	27.6469
Scope 2	326.9263	303.8017
Scope 3	3,726.0954	6283.8802
Total emissions (Scope 1+2+3)	**4,077.5165**	**6,615.3288**
Scope 1 + 2 emissions intensity (tCO_2e / NT$ million)	**0.0659**	**0.0389**
Scope 3 emissions intensity (tCO_2e / NT$ million revenue)	**0.6985**	**0.7373**

Note: 2025 Ennoconn individual revenue: NT$8,522,399 thousand

Unit: tCO_2e

Scope 3	ISO Category	Assurance Scope Description	Ennoconn Emissions
C3	Category 4	Fuel- and Energy-Related Activities	73.3932
C4	Category 3	Upstream Transportation and Distribution	663.7807
C9	Category 3	Downstream Transportation and Distribution	5484.1497
C13	Category 5	Downstream Leased Assets	62.5566

Note: "Scope 3" refers to Categories 1–15 of the GHG Protocol; "ISO Category" maps to Categories 3–6 of the ISO 14064-1:2018 standard

Facing greenhouse gas emissions associated with Group operational growth, Ennoconn actively invests in carbon sink deployment and responds to government climate adaptation policies by promoting Nature-based Solutions (NbS) through public-private collaboration. This year, employees went to Datong Township, Yilan County, to participate in the “Plant Trees to Protect the Earth, Water Conservation for a Forest Life” event organized by the Agency of Rural Development and Soil and Water Conservation, Ministry of Agriculture. This initiative expects to plant 1,000 new saplings, including species such as Cleyera japonica, Elaeocarpus sylvestris, Bischofia javanica, Liquidambar formosana, Cyclobalanopsis glauca, Fraxinus griffithii, Styrax formosanus, and Ardisia squamulosa, optimizing the growth environment through sapling transplantation to expand the buffer greenbelt of Dagou Creek in Yilan by 0.5 hectares, achieving a carbon sink benefit of 18.6 metric tons. In the future, Ennoconn will advance its carbon reduction actions across three dimensions: operational reduction, supply chain collaboration, and natural carbon sinks, while simultaneously echoing the policy directions of "Forest 1-1: Implementing new afforestation and reforestation on national, public, and private lands to increase forest coverage area and carbon sink capacity" and "Forest 1-2: Integrating watershed management engineering with diverse collaborations to expand tree planting areas" within Taiwan's "2050 Net-Zero Transition Natural Carbon Sink Key Strategy Action Plan."

5.2.3 Air pollutant Inventory

Ozone-depleting Substances (ODS) and VOCs

Neither Ennoconn’s plant processes nor R&D units use equipment that generates ozone-depleting substances (ODS), and all air conditioning equipment in the plant areas has fully adopted environmentally friendly refrigerants. Therefore, the Company maintains zero ODS emissions. In addition, the Company does not have volatile organic compounds (VOCs) emissions issues common to traditional manufacturing plants.

Air quality and Carbon Dioxide Monitoring

Although the Company has no industrial air pollution, Ennoconn still places great importance on the air quality of employees’ working environment. For potential pollutants that may exist in indoor office environments, such as suspended particles, volatile and semi-volatile organic compounds, formaldehyde, carbon dioxide, ozone, and microorganisms, the Company adopts strict control mechanisms. Carbon dioxide (CO_2) is the main air quality indicator for general indoor workplaces. According to Article 2 of the Standards for Permissible Exposure Limits of Labor Workplaces, the permissible concentration of carbon dioxide is 5,000 ppm. Long-term exposure to high carbon dioxide concentrations can easily cause employee fatigue, reduced concentration, or respiratory discomfort. To implement the requirements of Article 12, Paragraph 1 of the Occupational Safety and Health Act, which stipulates that employers are responsible for providing a clean workplace, the Company conducts regular disinfection and monitors indoor carbon dioxide concentration once every six months. In 2025, the Company engaged a third-party professional organization to conduct air quality and carbon dioxide concentration testing on March 7 and September 2. The monitoring reports for this year showed that carbon dioxide concentrations across all areas remained steadily below the permissible standard of 5,000 ppm, not only complying with regulations but also reducing the risk of employees working in poor environments.

5.3 Water Resource Management

5.3.1 Ennoconn Group Water Resource Inventory

Ennoconn Group, including major domestic and overseas operating sites, continued to conduct water resource inventories. This year, the Group's total water withdrawal was 241.353 megaliters, total water discharge was 198.568 megaliters, and total water consumption was 42.785 megaliters. In terms of water use, water consumption in Taiwan was higher than in other regions, mainly due to air conditioning equipment and daily operational consumption. In Europe, water is not required for the production process, and all water withdrawn at the plants is discharged into the sewer system. Therefore, water consumption in Europe was 0.

Ennoconn Group Water Resource Statistics

Unit: Megaliters

Water Resource	Taiwan	China	Asia	Europe	Americas
Surface water	0	0	0	0	-
Groundwater	0	0	0	0	-
Tap water	84.114	32.897	6.194	119.983	-
Total water withdrawal	**84.114**	**32.897**	**6.194**	**119.983**	**-**
Water discharge	**49.144**	**25.082**	**4.955**	**119.983**	**-**
Water consumption	**34.970**	**7.815**	**1.239**	**0**	**-**

Notes:
1. Taiwan: Ennoconn, Marketech, and CASwell
2. China region: Ennoconn (Suzhou), Nanjing Asiatek, HighAim
3. Asia: Ennotech Vietnam
4. Europe: Ennoconn Hungary Kft, Kontron AG
5. Americas Region: AIS INC
6. "-": Not available
7. Surface water: water naturally occurring on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, swamps, ponds, lakes, rivers, and streams
8. Groundwater: Water held underground that can be withdrawn from geological formations
9. Tap water: water supplied by municipal water suppliers or wastewater treatment plants, public or private facilities, and other organizations involved in the provision, transport, treatment, discharge, or use of water and effluent
10. Water consumption = total water withdrawal - water discharge

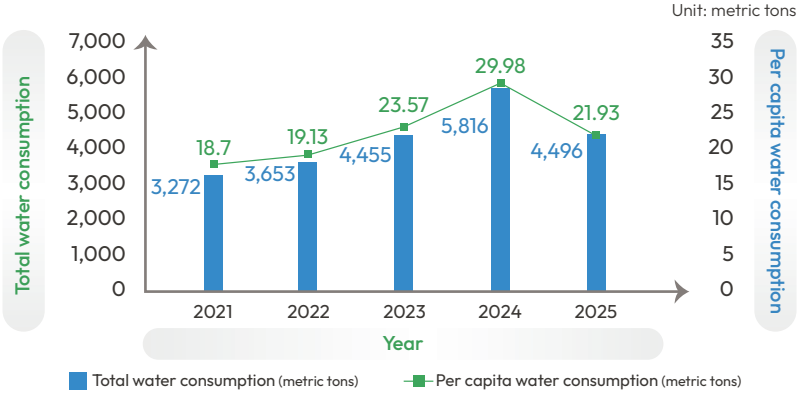
5.3.2 Ennoconn Individual Water Resource Management

Ennoconn as an individual entity operates in an office-based model and does not belong to a high-water-consuming industry. Daily water use is for employees' domestic use, and all water is sourced from the local tap water system. For water resource risk assessment, Ennoconn's Taipei headquarters is not located in an area with high water stress. However, as global climate change intensifies, the risk of unstable water conditions continues to increase. To manage water resources, the Administration Department serves as the highest supervisory and guidance unit. Using 2024 as the base year, the Company has set a target to "reduce per capita water consumption by 3% in 2026." In 2025, Ennoconn's individual total water use was 4,496 metric tons, and per capita water consumption was 21.93 metric tons/person, a decrease of 26.85% compared to 2024.

In terms of water resource reduction, Ennoconn regularly conducts water use assessments to identify improvement opportunities for enhancing water efficiency and equipment optimization. In terms of infrastructure, the Company has installed sensor or touch water-saving valves, and conducted water pressure testing and adjustment without affecting employee water use to reduce unnecessary water loss. Regarding water quality management, the Company's wastewater consists mainly of domestic sewage generated by employees and water used for cleaning. In line with the green procurement policy, the Company prioritizes the procurement of cleaning supplies with environmental labels or lower impact on water bodies to reduce impacts on the aquatic environment. The Company also enhances employees' awareness of water conservation and water stewardship through internal advocacy and employee training sessions. In 2026, the Company plans to introduce a water recycling program to collect clean surplus water discharged from drinking water dispensers for environmental cleaning, which is expected to further reduce per capita water consumption by 1%.

Ennoconn Water Consumption

Unit: metric tons



Note: Number of employees, calculated based on the number of employees in service at year end on December 31: 175 in 2021, 191 in 2022, 189 in 2023, 194 in 2024, and 205 in 2025

5.4 Waste Management

5.4.1 Ennoconn Group Waste Statistics

The total amount of waste generated by the Ennoconn Group in 2025 was 5,417.1 metric tons. Among this, non-hazardous industrial waste was 5,382.4 metric tons, accounting for 99.4%, and hazardous industrial waste was 34.7 metric tons, accounting for 0.6%. With efforts from production sites around the world, the recycling and reuse rate in each region exceeded 60%, and Ennotech Vietnam continued to maintain a 100% recycling and reuse performance. In addition, the total amount of waste in Europe was relatively high, mainly because the sources of waste in the region included production process waste and discontinued scrap materials.

Unit: metric tons

Group Waste Statistics						
Category	Disposal Method	Taiwan	China	Asia	Europe	Americas
General Industrial Waste	Recycling	455.4	236.0	25.7	2,943.8	-
	Incineration treatment	203.6	78.0	0	345.9	-
	Landfilling	0	0	0	1,094.1	-
	Subtotal	658.9	314.0	25.7	4,383.8	-
Hazardous Industrial Waste	Recycling	0	12.3	0	0	-
	Incineration treatment	0	4.3	0	15.1	-
	Landfilling	3.0	0	0	0	-
	Subtotal	3.0	16.6	0	15.1	-
Total waste		**661.9**	**330.6**	**25.7**	**4,398.9**	**-**
Total reuse		**455.4**	**248.3**	**25.7**	**2,943.8**	**-**
Recycling and reuse rate		**69%**	**75%**	**100%**	**67%**	**-**

Notes:
1. Taiwan: Ennoconn, Goldtek, Marketech, CASwell
2. China: Ennoconn (Suzhou) and HighAim
3. Asia: Ennotech Vietnam
4. Europe: Ennoconn Hungary Kft, Kontron AG
5. Americas Region: AIS INC
6. Total waste = Subtotal of general industrial waste + Subtotal of hazardous industrial waste
7. Total reuse = recycling and reuse of general industrial waste + recycling and reuse of hazardous industrial waste
8. Recycling and reuse rate = total reuse / total waste x 100%
9. "-": Indicates no recorded data

5.4.2 Ennoconn Individual Waste Statistics

Ennoconn's operations are predominantly office-based and therefore generate less waste than those of traditional manufacturing companies. The Company regularly conducts waste inventories and analyses to identify opportunities to improve its waste performance. Its primary waste stream consists of non-hazardous general waste. To reduce the environmental impact of operations, the Company has formulated the "Waste Management Measures" and provides the "Waste Management Procedures" for all employees to follow. Since 2022, the Company has obtained ISO 14001 Environmental Management System certification and passed third-party review each year to ensure the effectiveness of its management mechanism.

Domestic waste at the Taiwan headquarters is subject to recycling and sorting under the supervision of the Administration Department, and is collected and transported by the building management committee. To manage general waste, the Company reduces waste generation and enhances the circular reuse rate through measures such as waste sorting, resource recycling, reducing the use of single-use items, and green procurement. In 2025, the Company's total non-hazardous waste was 2.470 metric tons, a slight increase of only 0.005 metric tons compared to 2024. Recycled waste reached 0.537 metric tons, the recycling and reuse rate reached 21.74%, and per capita waste was also controlled at 0.012 metric tons/person. To further improve waste reduction results, the Company has set annual targets of "reducing per capita waste by 1%" and "increasing the recycling and reuse rate by 1%." Through education and training as well as policy awareness, the Company will enhance employees' awareness of source reduction and recycling classification.

Non-hazardous waste (domestic waste)	2024	2025
Recycling	0.526	0.537
Incineration treatment	1.939	1.933
Total non-hazardous waste (tons)	**2.465**	**2.470**
Recycling and reuse rate (%)	**21.34%**	**21.74%**
Number of employees	**194**	**205**
Per capita waste (tons/person)	**0.0100**	**0.0094**

Notes:
1. Recycling and reuse rate = recycling and reuse / total non-hazardous waste
2. Number of employees is calculated based on the number of employees in service on December 31 of the year
3. Per capita waste = amount of incinerated waste / number of employees