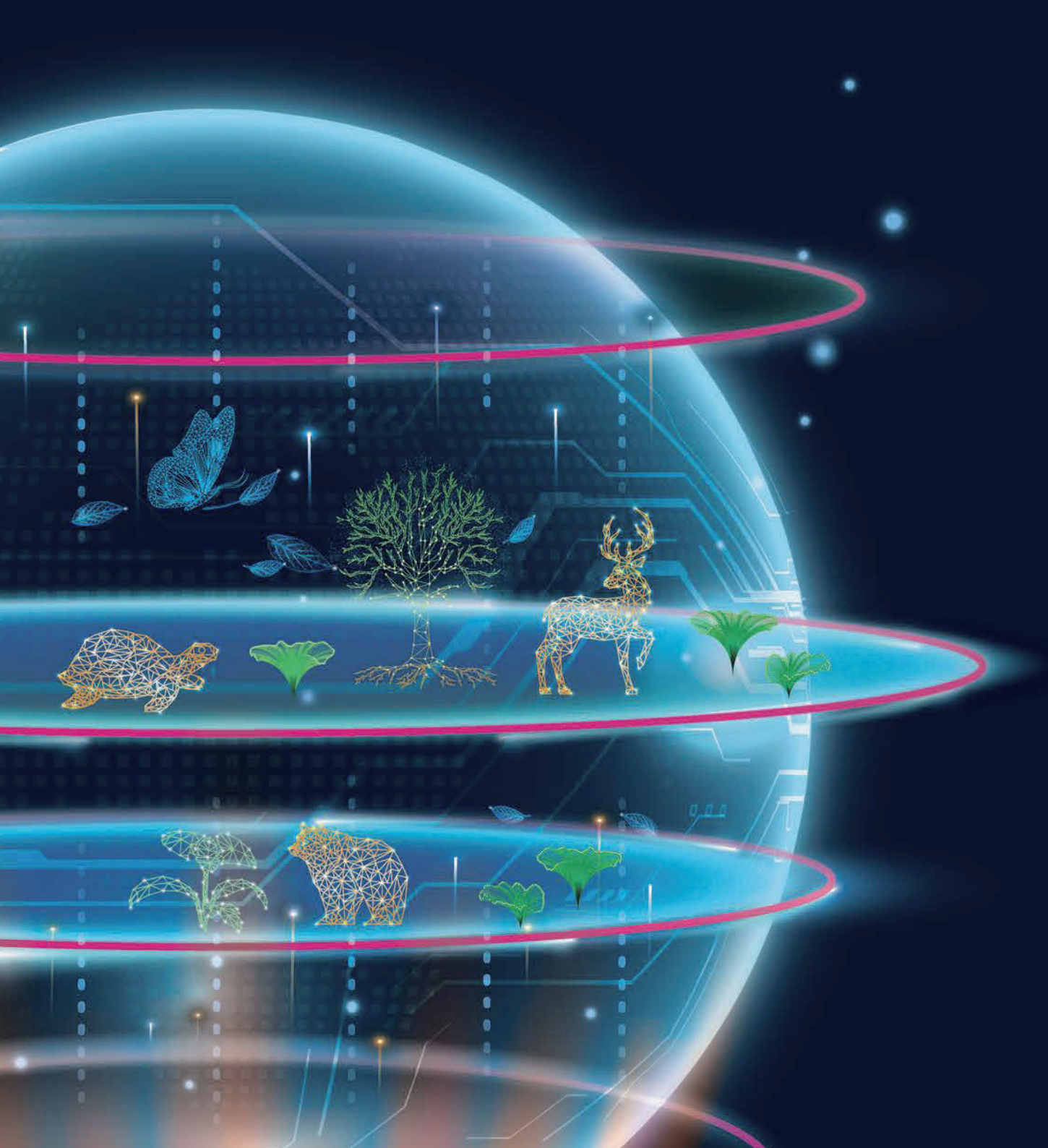

SUSTAINABILITY REPORT

2025

Innoconn

Solutions For Smart Future

Sustainability Stories: Implementing Nature-based Solutions to Open a New Chapter in Environmental Sustainability

In response to the challenges of climate change and biodiversity, Ennoconn implemented its first “Nature-based Solutions, NbS” initiative this year. The Company launched the “Riverbank Mangroves and Pollinator Pathways” project in the Tamsui River basin, using ecological beekeeping to promote the pollination and growth of Kandelia obovata mangroves and enhance the flood resilience of the basin. At the same time, Ennoconn participated in tree planting and afforestation activities in Datong Township, Yilan County, expanding buffer greenbelts and creating carbon sink benefits. In the future, Ennoconn hopes to continue protecting the environment through ecological restoration and carbon sink practices.

Ecological Beekeeping Project

The photo shows a training course held at a beekeeping farm during the initial stage of the project, with hands-on instruction provided by professionals.

Tree Planting and Afforestation Activity

The tree planting site is located near the Takou Creek watershed. The front of the photo shows newly planted seedlings from this year.

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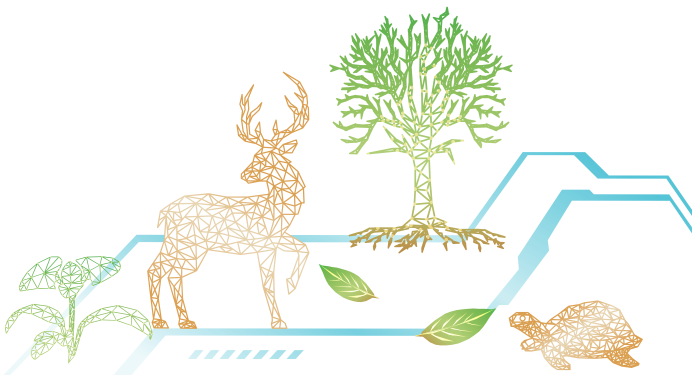


CH1

Introduction

1.1 About This Report

1.1.1 Reporting Period

This report is the fifth sustainability report issued by Ennoconn Corporation, hereinafter referred to as the "Company." It discloses the Company's performance, management approaches, and objectives in governance, products, supply chain, environment, and society for the period from January 1, 2025 to December 31, 2025. Where the disclosed content covers subsidiaries and sub-subsidiaries, they are collectively referred to as "Ennoconn Group." The Company publishes its sustainability report in Chinese and English on an annual basis and discloses the report on Ennoconn's official website and the Market Observation Post System.

Previous report publication date	Current report publication date	Next report expected publication date
August 2025	August 2026	August 2027

The reporting period of this report is consistent with the consolidated financial statements. To ensure the completeness and comparability of information disclosure, certain sections may include information before January 1, 2025 and after December 31, 2025, which is separately noted in the relevant sections.

1.1.2 Compliance Standards

This report makes reference to:

Global Sustainability Standards Board	GRI Standards
Sustainability Accounting Standards Board	TC-HW/Computer and Peripherals sector standards
Financial Stability Board	Taskforce on Climate-Related Financial Disclosures
UN Development Programme United Nations Environment Finance Initiative World Wildlife Fund Global Canopy	Taskforce on Nature-related Financial Disclosures

1.1.3 Boundary and Scope

The disclosure boundary of this report includes Ennoconn Corporation as a standalone entity and 13 subsidiaries and sub-subsidiaries: AIS INC, Ennoconn Hungary Kft, Kontron AG, Marketech International Corp., Goldtek Technology Co., Ltd., HighAim Technology Inc., Nanjing Asiatek Inc., POSLAB Technology Corp, Vecow Co., Ltd., Ennotech Vietnam, CASwell Inc., Dexatek Technology Ltd., and Ennoconn (Suzhou). All subsidiaries and sub-subsidiaries with more than 50% ownership have been included. In addition, due to changes in operating strategy, EnnoRise Corporation is excluded this year.

If the disclosure boundary of any chapter in this report differs from the description above, supplementary explanations will be provided in the relevant chapter or below the related data charts. The calculation basis for each type of statistical data in this report is as follows:

Financial Data	The economic income distribution table uses data from the consolidated financial statements audited and certified by certified public accountants. Unless otherwise specified, all financial data is presented in New Taiwan Dollars.
Environmental Data	Greenhouse gas emissions are based on data inventoried in accordance with ISO 14064-1:2018, primarily using data verified by an external third party. If self-inventoried data is used, it will be separately noted. Water resources and waste statistics are based on data reported by each operating site to the local competent authorities.
Social and Other Data	Social and other related data are compiled from self-reported statistics provided by each operating site.

1.1.4 Restatements of Information

The disclosure boundary for key ESG data in this report covers the Company and 13 key subsidiaries. Due to changes in operating strategy, EnnoRise Corporation is excluded this year; therefore, the boundary differs from that of the previous year. The disclosure boundary for 2022 and 2023 was the same, but differed from that for 2024 and 2025. Considering the completeness of historical data, consistency of statistical methodology, and verifiability of data, the Company has not restated the relevant ESG data for 2022 and 2023. Therefore, when comparing certain indicators across years, attention should be paid to the impact of differences in disclosure boundaries.

1.1.5 Internal Control

The Company prepares its 2025 sustainability report in accordance with the Preparation and Assurance Procedures for the Sustainability Report. The ESG Promotion Office is responsible for overall planning, cross-departmental communication, and content integration. The members of the six major groups under the Sustainable Development & Nominating Committee are responsible for providing the information required for the report and drafting the relevant content according to their respective duties. After the report is completed, it is first reviewed by the members of the six major groups, followed by a secondary review by the Chief Sustainability Officer. In accordance with the Sustainability Information Management Procedures, the report is incorporated into the internal control and internal audit mechanisms and finalized after approval by the Board of Directors.

1.1.6 External assurance/Verification

After this report is finalized upon approval by the Board of Directors, the ESG Promotion Office engages an external, independent third-party verification body to conduct verification procedures to enhance the reliability and credibility of the information disclosed in the report. This year, AFNOR ASIA LTD. was commissioned to perform Type 1 moderate assurance procedures in accordance with AA1000AS v3, AccountAbility 1000 Assurance Standard v3. For the related assurance methods, scope, and results, please refer to Appendix VI: Sustainability Report Verification Statement.

1.1.7 Contact Information

Contact Unit	Ennoconn Corporation Sustainable Development and Nominating Committee
Contact	ESG Promotion Office
Tel.	02-55908050
Email	esg@ennoconn.com
Company Website	https://www.ennoconn.com/tw/ennoconn-corporate-social-responsibility-esr/
Address	6F, No. 10, Jiankang Rd., Zhonghe Dist., New Taipei City

1.2 Message from the Management

As a result of the collective efforts of all employees, Ennoconn achieved consolidated net revenue of NT$142.3 billion in 2025, net income after tax attributable to the parent company of NT$3.21 billion, and earnings per share of NT$23.26.

In 2025, Ennoconn realigned its organization and deeply integrated AI, the Internet of Things, cloud, and other technologies to build a comprehensive smart solutions ecosystem featuring "software and hardware integration," "cloud and network integration," and "integrated solution technologies." The Company is committed to serving industrial and commercial customers around the world, with a focus on the following three new business segments:

1. Industrial Internet of Things	2. Smart Software and Solutions	3. Smart Factory and Facility Engineering
Including edge computing, cybersecurity communications, and industrial and embedded system integration.	Covering industrial software, machine learning, digital twins, and cloud-edge platform system integration.	Providing semiconductor equipment and facility systems, smart system integration, and high-tech materials and equipment.

Ennoconn is actively expanding its presence across diverse vertical applications, including smart retail, smart surveillance, smart home, information security, transportation, manufacturing, energy, healthcare, buildings, and industrial parks. By integrating hardware, software, and AI-driven services, the Company is actively advancing its ESaaS, Ennoconn Solution as a Service, program to meet customers' diverse needs.

Looking back on a year shaped by international trade, tariff changes, and industry transformation, revenue in 2025 declined slightly compared with the previous year. However, the Company implemented lean initiatives and organizational restructuring and remains cautiously optimistic that net income after tax and earnings per share will achieve strong year-on-year growth in 2026. The Company currently has an order backlog of more than NT$190 billion, reflecting a solid overall business foundation. Profitability is expected to maintain its growth momentum in 2026.

In 2026, Ennoconn Group will launch a new five-year plan, continue to strengthen its core businesses, and actively expand cooperation with international strategic partners. The Group has established sales and service locations in 73 countries worldwide and logistics service centers in 24 countries. Growth momentum will come from continued strong growth at Ennoconn as a standalone entity, the commencement of approximately NT$15 billion in orders from key customer NCRV, the Company's comprehensive deepening of edge AI application products, and its commitment to capturing global business opportunities in smart city and industrial park development. We remain optimistic in the face of challenges and will continue to optimize management to enhance the Company's operational performance.

Based on the original aspirations, the management team and all employees of Ennoconn continue to shoulder heavy responsibilities, remain prudent, embrace challenges, and achieve breakthroughs. We would like to express our sincere gratitude to all shareholders for their long-term support and encouragement of the Company. The management team and all employees will continue to uphold the mission and responsibilities entrusted to us by our shareholders as Ennoconn embarks on a new journey and opens a new chapter, striving to achieve stable profit growth throughout the year. At the same time, we will implement corporate governance, risk management, and sustainable development from the inside out; maximize value for the Company, shareholders, suppliers, partners, and other stakeholders; and create win-win outcomes for all parties as we move toward the promising Year of the Horse.

Chairman of Ennoconn Corporation

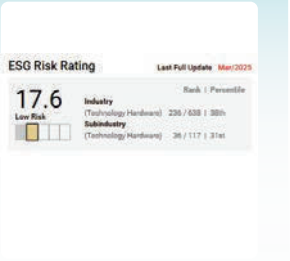
President of Ennoconn Corporation

1.3 Sustainability Performance

Comprehensive ESG
S&P Global CSA 65 points

Comprehensive ESG
MSCI ESG RATINGS BBB

Comprehensive ESG
SUSTAINALYTICS 17.6



Comprehensive ESG
TCSA Corporate Sustainability Report Silver Award

Environmental Protection
1.5°C Outstanding Performance Label

Social Welfare
TALENT, in Taiwan, Taiwan Talent Sustainability Action Alliance

Social Welfare
Ministry of Sports: iSports Enterprise Certification

Social Welfare
Health Promotion Administration, Ministry of Health and Welfare: Self-Assessment of Workplace Health Promotion Certification

Ennoconn Achieves Excellence in Corporate Governance in 2025

As a global leader in industrial computers and AIoT, Ennoconn consistently leads the industry in ESG performance. In the 12th Corporate Governance Evaluation, the Company ranked in the top 5%, the highest tier, marking the second time in the past three years that it has achieved this distinction from Taiwan's regulatory authorities. Ennoconn actively supports the government's net-zero and sustainability policies by participating in regulatory forums and briefings hosted by authorities. Through close public-private collaboration, the Company integrates the latest policy guidelines into internal operational standards while aligning with international disclosure frameworks to enhance the transparency of sustainability disclosure.

Ennoconn promotes diversity in corporate governance. Its Board members possess extensive industry, financial, and accounting expertise, with female directors accounting for over 40%, surpassing the industry average. To align the executive team with the Company's long-term corporate sustainability goals, Ennoconn links executive compensation to ESG performance. In early 2026, the Company once again commissioned the Taiwan Corporate Governance Association to conduct an external evaluation of the Board's performance in 2025, helping ensure that the Board maintains the effectiveness required to guide the Company's continued development.

On the environmental front, Ennoconn advanced its carbon reduction targets in 2025 through equipment optimization, water conservation, and renewable electricity procurement. The Company also launched its first Nature-based Solutions (NbS) initiative, featuring ecological restoration in the Tamsui River basin in Taipei, and tree planting programs in Datong Township, Yilan. Through these concrete actions, Ennoconn supports government policies while contributing to the UN Sustainable Development Goals (SDGs) and the goals of the Kunming-Montreal Global Biodiversity Framework. Across its supply chain, Ennoconn promotes ISO 20400 sustainable procurement, driving the green transition across the industry by requiring suppliers to sign sustainable procurement guidelines and hosting online supplier conferences.

In talent development, Ennoconn's employee turnover rate has declined steadily for five consecutive years, supported by a range of workplace enhancement measures. To enhance digital productivity, the Company fully implemented AI tools in 2025, significantly improving its Human Capital Return on Investment (HC ROI). Furthermore, Ennoconn continues to expand its social impact by actively supporting disadvantaged groups in local communities and participating in industry-academia collaboration programs. Through dedicated investments of human resources and capital, Ennoconn actively fosters shared prosperity and social well-being with its stakeholders.

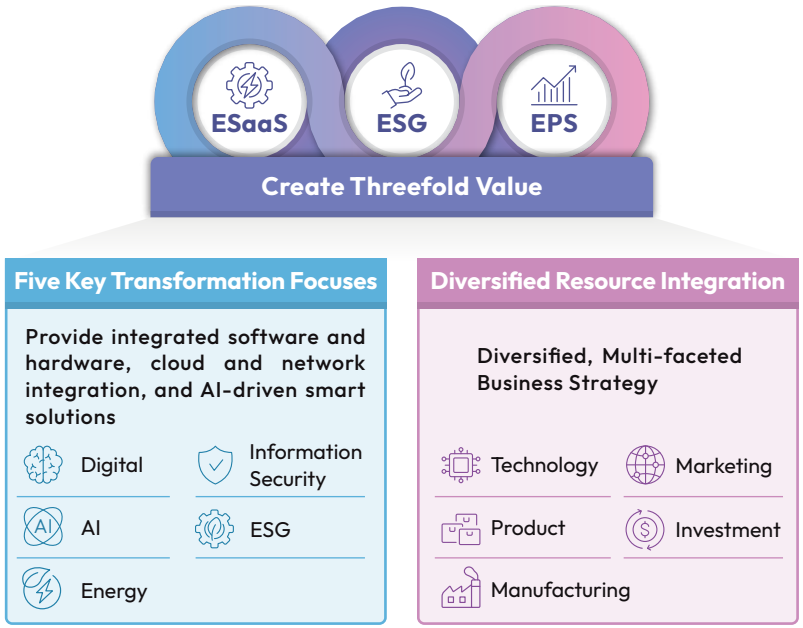
CH2

Sustainable Management Approach

2.1 Sustainability Strategy and Blueprint

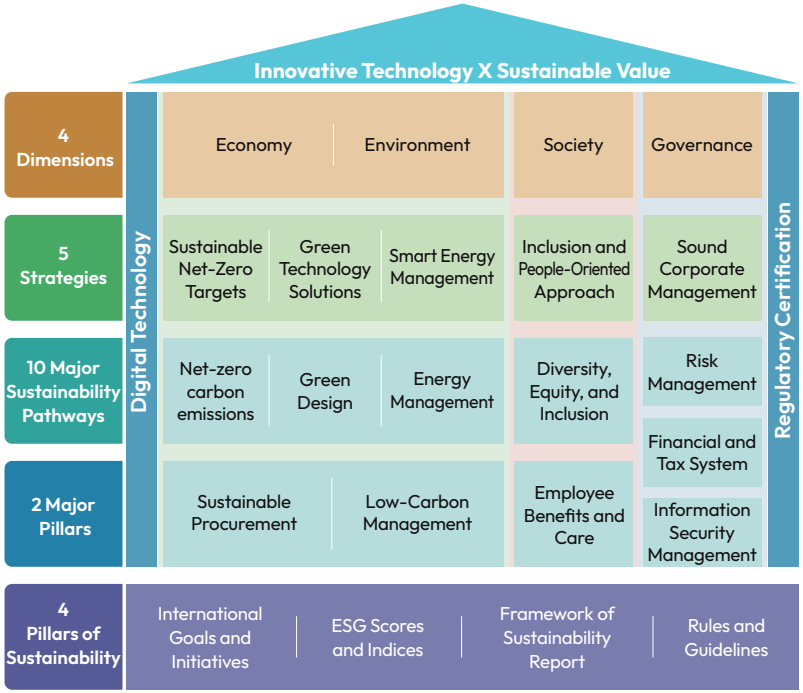
2.1.1 Sustainable Development Strategy

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.



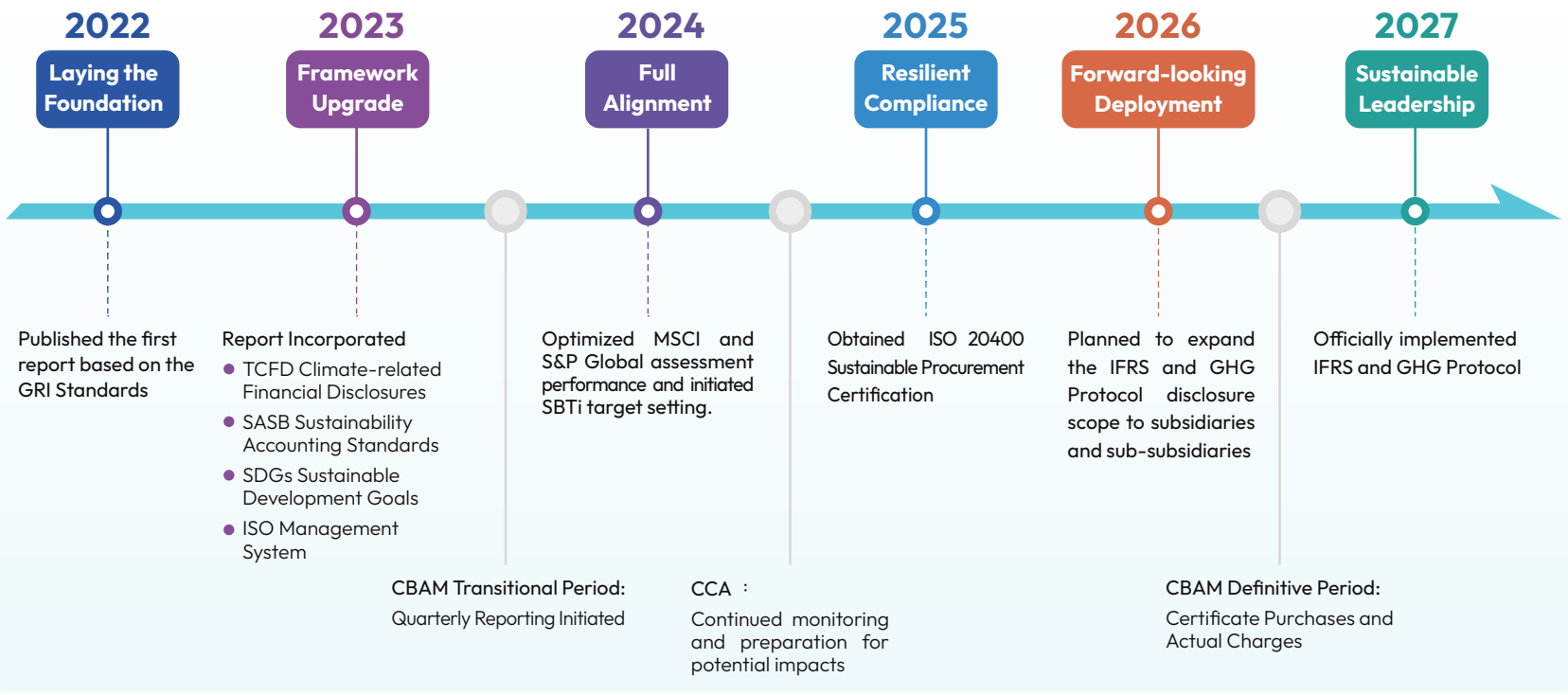
2.1.2 Sustainability Development Vision

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

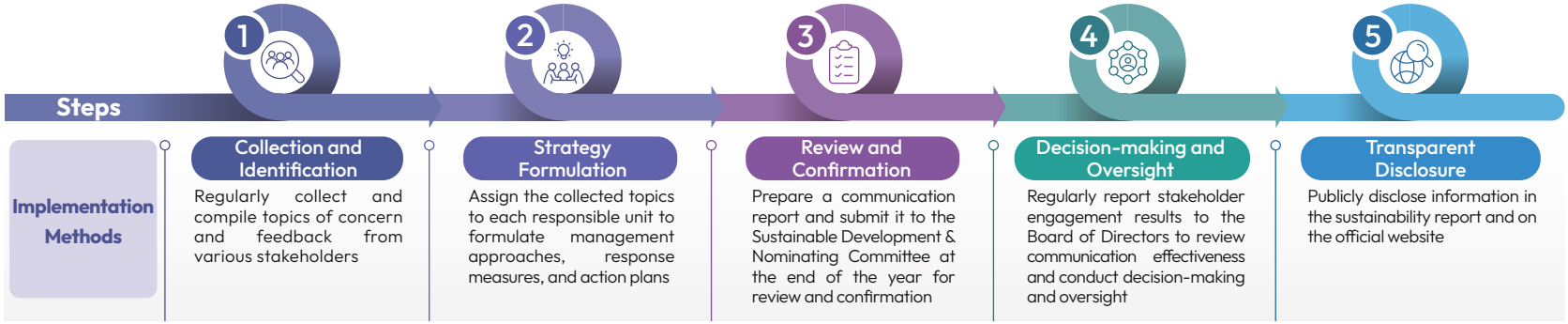
2.2.1 Identify Stakeholders

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



2025 Stakeholder Communication Status

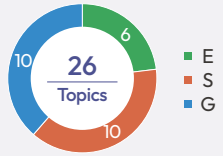
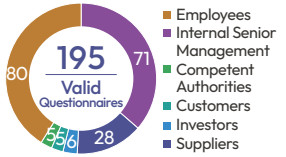
Stakeholders	Communication Channels and Frequency	Communication Results	Topics of Concern and Corresponding Sections	Responsible Unit
Employees Relationship Description Create a diverse, equal, and healthy work environment and grow together with employees	【Regularly】 1. Communicate the Company's business 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**

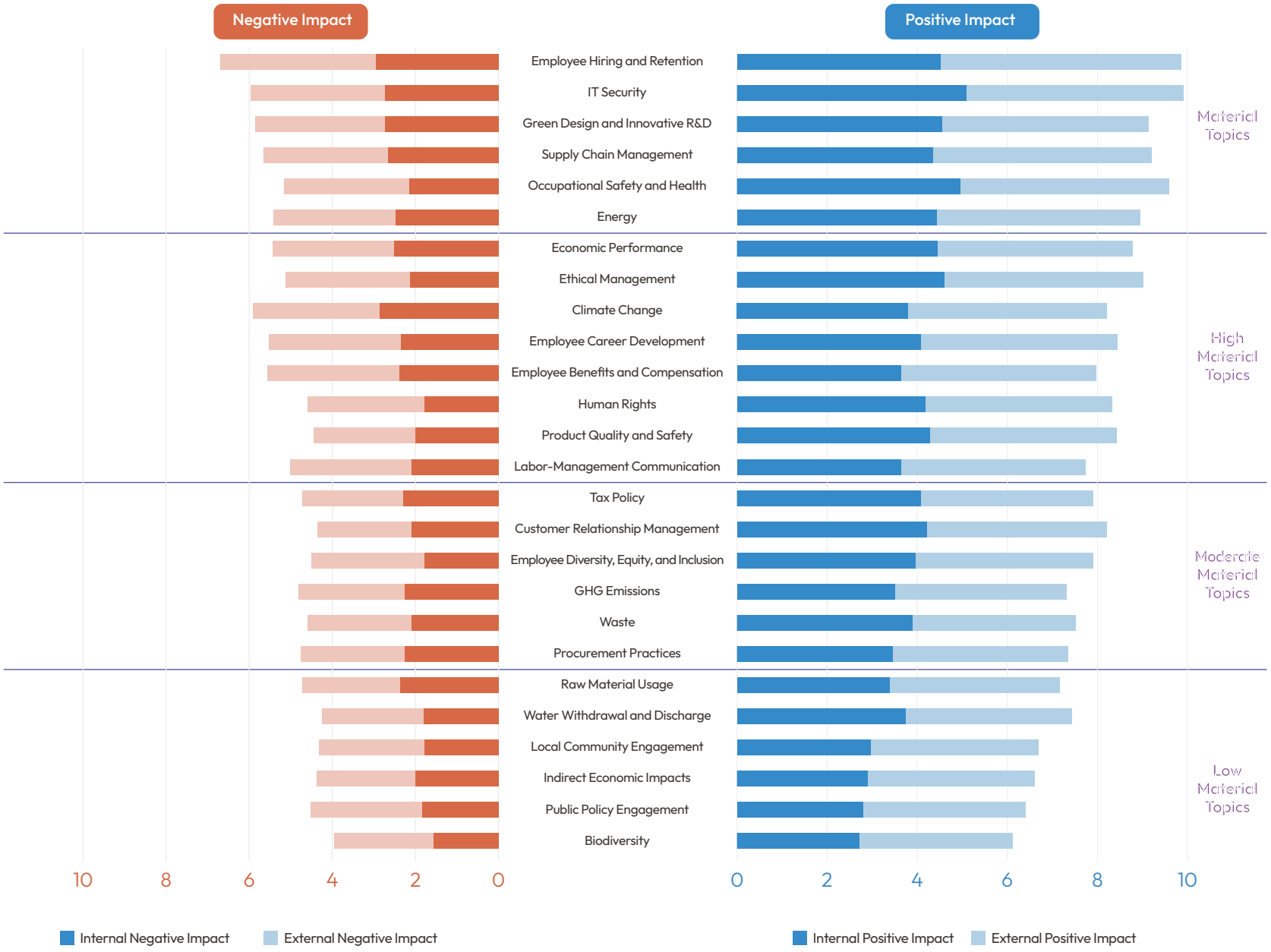
2.2.3 Material Topics Management

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

Material Topic Identification Diagram



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 201-2 GRI 401-1 GRI 401-2 GRI 401-3 GRI 402-1 GRI 405-1 GRI 405-2 GRI 406-1 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 403-3 GRI 403-4 GRI 403-5 GRI 403-6 GRI 403-8 GRI 403-9 GRI 403-10		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.

CH3

Sound Corporate Governance

Performance Highlights:

42.86% female directors

15% ESG weighting in senior executives' remuneration

100% ESG training for senior management

98points in international information security assessment

0cases major information security incidents

0cases information security breach incidents

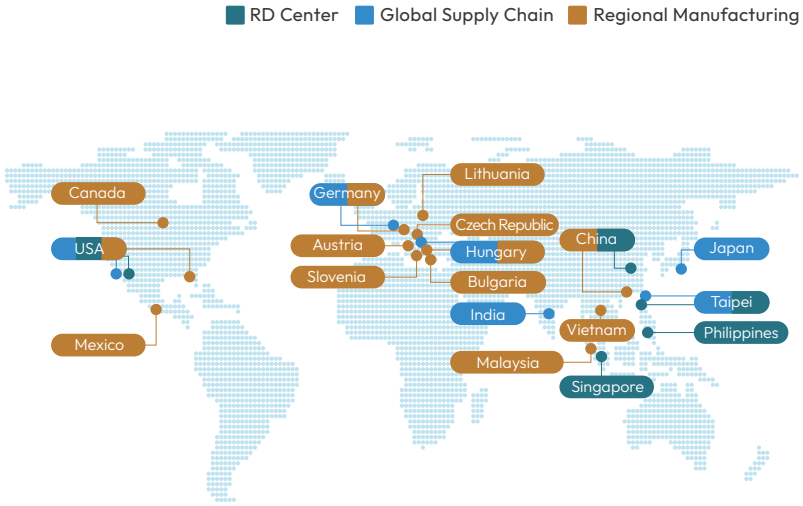
2hectares of Nature-based Solutions (NbS) project

3.1 Company Overview

3.1.1 About Ennoconn

Ennoconn Corporation (6414) was established in 1999 and is headquartered in Zhonghe District, New Taipei City. The Company was officially listed on the Taiwan Stock Exchange in 2014 and is a leading global provider of industrial computer solutions. With deep industry expertise, Ennoconn has built a global operational footprint across 73 locations. The Company has management and service centers in Asia, Europe, and the Americas, as well as three major production bases in Suzhou, Vietnam, and Hungary. By integrating advanced R&D and logistics systems, the Company provides timely and reliable services to customers worldwide. In response to the trend of digital transformation, Ennoconn is committed to AIoT cloud-edge integration, developing efficient and secure terminal interaction systems for the smart manufacturing, retail, and energy industries. In 2025, the Company recorded operating revenue of NT$1,458,864 thousand, leading industry innovation trends.

Ennoconn Global Operations



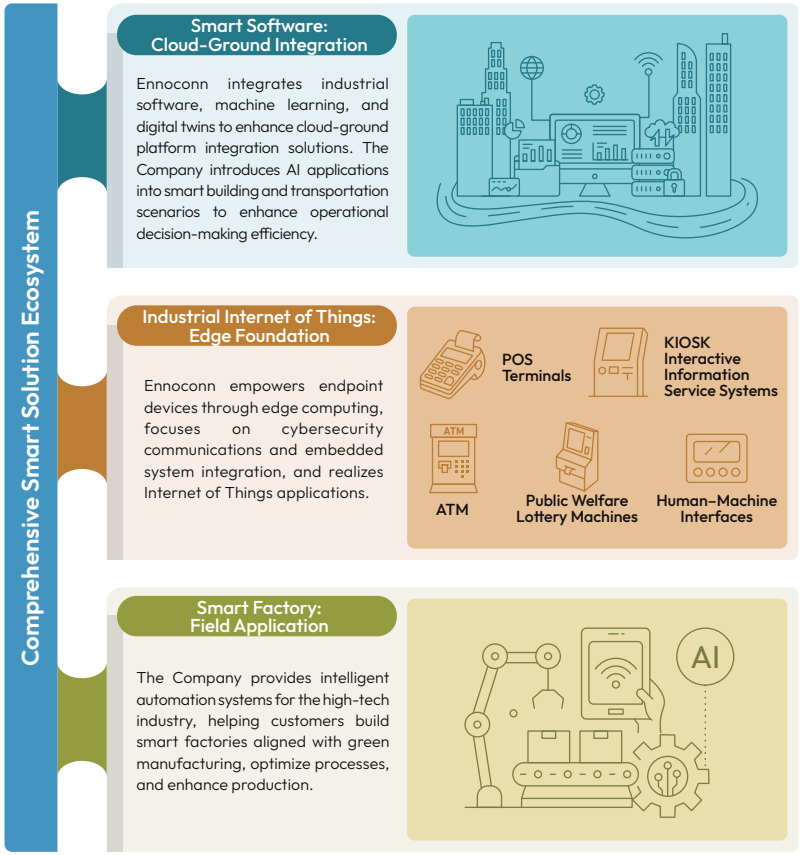
5 RD Centers

13 Manufacturing in 13 Countries

73 Sales Locations in 73 Countries

3.1.2 Business Structure

In response to the trends of digital transformation and sustainable development, Ennoconn has developed a comprehensive smart solution ecosystem. The Company categorizes its core competencies into three dimensions, extending from the underlying hardware architecture to advanced cloud applications. Through integrated services, the Company achieves a high level of automation, embeds energy management and digital twin technologies into its operating processes, and creates long-term sustainable value through "ESaaS (Ennoconn Solution as a Service)."



3.1.3 Participation in External Organizations

Ennoconn Group is committed to advancing industrial upgrading and sustainable transformation. The Group actively participates in trade associations and international organizations to stay informed of sustainability trends and regulatory developments in Taiwan and abroad. Ennoconn has established a management mechanism for trade association memberships and lobbying activities, which applies to certain operating sites of Ennoconn Group and its subsidiaries. The ESG Promotion Office is responsible for coordinating and overseeing these activities and reports regularly to the Chief Sustainability Officer, helping ensure that all engagements are aligned with the Company's climate goals and the objectives of the Paris Agreement.

Ennoconn actively implements energy conservation and carbon reduction measures and supports the temperature goals of the Paris Agreement, as well as the development of climate-related policies and regulations, including those relating to renewable energy, carbon credits, and carbon sinks. Before and during its participation in trade associations or lobbying activities, the Company evaluates whether the relevant positions and activities are aligned with its carbon reduction pathway and net-zero vision. The ESG Promotion Office has established a climate alignment review mechanism to regularly evaluate the positions and lobbying activities of the organizations in which the Company participates. If a misalignment with the Company's climate strategy and goals is identified, the Company will first engage with the organization to seek alignment. If no substantive improvement is made within one year, the Company will withdraw from the organization.

In 2025, Ennoconn Group participated in 19 associations and organizations, with total expenditures of NT$527,160. The list of participation is shown in the table below. Ennoconn Group did not engage in any direct lobbying activities in 2025. Following a comprehensive review, all trade associations with climate-related positions were confirmed to be aligned with the Company's climate goals. Accordingly, no misaligned associations were identified in 2025.

Industry and Technology

The Group actively participates in exchanges on forward-looking trends such as communications specifications, semiconductor supply chains, and smart manufacturing, driving digital transformation across the industry. At the same time, the Group closely monitors initiatives and regulatory developments in areas such as energy conservation for green facility systems and smart healthcare. Through participation in the development of industry standards, the Group promotes industrial innovation and sustainable shared prosperity.

Associations and organizations	Membership Status	Expenditures (NT$)
Peripheral Component Interconnect Special Interest Group (PCI-SIG)	Regular member	130,240
Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)	Regular member	100,000
Taiwan Electronic Equipment Industry Association (TEEIA)	Regular member	36,000
Taiwan Automation Intelligence and Robotics Association	Level 4 Group Member	30,000
Smart Industrial Computer and Internet of Things Association	Class B membership	30,000
Taiwan Intelligent Zero Carbon Building Alliance	Regular member	20,000
Taiwan Intelligent Building Association	Regular member	12,000
Taiwan Panel & Solution Association (TPSA)	Regular member	12,000
Taiwan Medical and Biotech Industry Association (TMBIA)	Regular member	12,000
Taiwan High-Tech Facility Association	Regular member	10,000
Taiwan Refrigeration and Air-Conditioning Engineering Association	Regular member	10,000
Allied Association for Science Park Industries	Regular member	10,000
Taipei Computer Association	Regular member	2,000
SMT Special Committee, Jiangsu Institute of Electronics	Regular member	920

Other categories

Through long-term local engagement, the Group promotes the development of the ICT industry and local economy. The Group focuses on engagement with local stakeholders and, through exchanges on business management and corporate governance practices, fulfills its local care and social responsibility as a corporate citizen.

Associations and organizations	Membership Status	Expenditures (NT$)
Taiwan Listed Companies Association	Regular member	70,000
The Institute of Internal Auditors – Chinese Taiwan	Regular member	20,000
Chinese Professional Management Association	Regular member	12,000
Little Giant Award Fellowship Association	Regular member	10,000
Kunshan Taiwan Business Association	Regular member	-

Expenditures on Trade Associations Participation over the Past Four Years

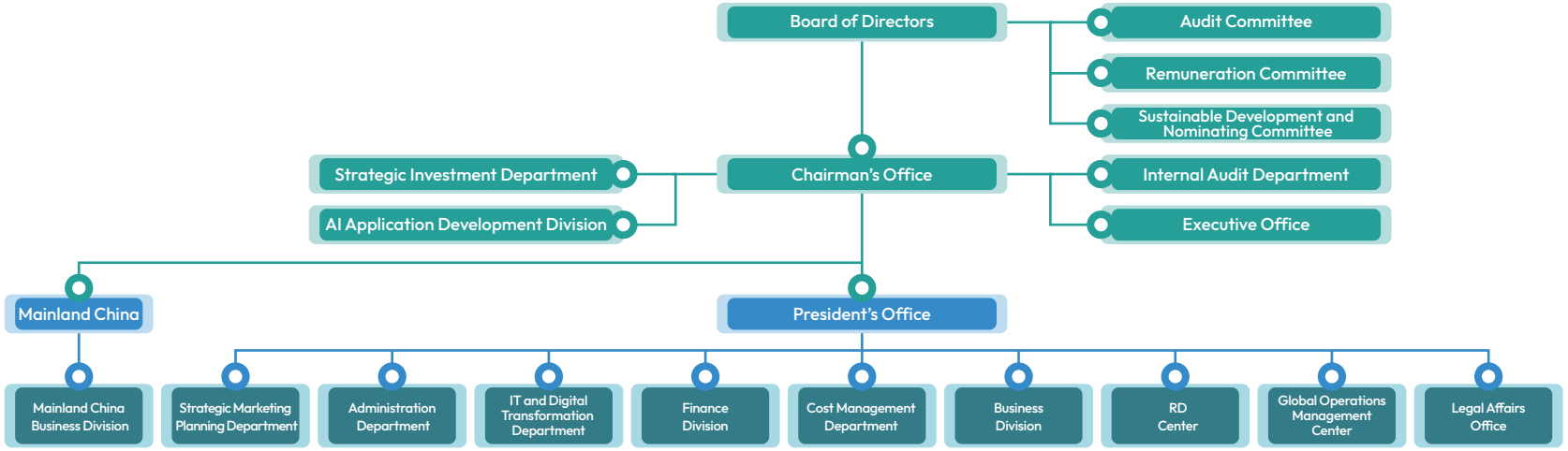
(Amount: NT$)

Summary of Expenditures	2022	2023	2024	2025
Lobbying, interest representation, or similar organizational activities	0	0	0	0
Local and regional activities of political organizations	0	0	0	0
Trade associations and other think tanks	0	171,500	94,000	527,160
Other organizations established due to referendum	0	0	0	0
Donations or other dues	0	0	0	0
Data coverage	0%	100%	100%	100%

3.2 Governance Structure

3.2.1 Board Structure

The Board of Directors is the Company's highest governance body and is responsible for business decision-making and long-term value creation. By regularly reviewing the implementation results of each functional committee, the Board ensures a transparent and well-functioning governance structure and safeguards the long-term interests of the Company, shareholders, and all stakeholders.



1 Specialized Responsibilities and Functional Committees

The Board of Directors has established three functional committees, namely the Audit Committee, the Remuneration Committee, and the Sustainable Development and Nominating Committee. These committees conduct professional reviews of operational risk control, remuneration of senior executives, the quality of financial information, and key ESG performance indicators.

2 Structure and Operating Performance

The election of the Board of Directors (including independent directors) follows the candidate nomination system under the Guidelines for Nomination of Directors. All directors faithfully fulfill their fiduciary duties and focus on global strategic planning, financial performance oversight, and compliance risk management. They possess core competencies in operational judgment, financial analysis, crisis management, and international market insight. In addition, in accordance with the diversity policy set forth in Article 20 of the Corporate Governance Code of Practice , the Company refers to the industry framework of the Global Industry Classification Standard (GICS) as a basis for director selection. This ensures that Board members have backgrounds highly aligned with the Company's business scope and future development, possess complementary professional expertise, and adhere to the principle that directors concurrently serving as managerial officers shall not exceed one-third of the Board, thereby building a resilient decision-making team.

The current Board of Directors consists of seven directors, including 4 independent directors, with a term of three years. The Board has 3 female directors, accounting for 42.86% of all directors, outperforming the industry average and demonstrating the Group's commitment to promoting gender-equal governance. Ennoconn maintains a frequent and efficient communication mechanism and convenes Board meetings once every quarter to ensure that key proposals receive thorough discussion. In 2025, the Company convened 8 Board meetings, with an average attendance rate of 96%.

Disclosure of Ennoconn Board Member Information

Among the members of the current Board, 3 directors have more than 20 years of practical experience in the computer and peripherals industry, and four directors have more than 20 years of practical experience in accounting, finance, and banking, ensuring that the Board can guide the Company in responding to the impacts of industry transformation risks and other challenges.

Name	Basic Information						Global Industry Classification Standard (GICS) Industry Background and Experience					Professional abilities								
	Nationality	Gender	Concurrently an employee of the Company	Age			Years of service as an independent director	Industrial computer/EMS	Computers and peripheral equipment	Accounting and finance	Legal and risk control	Business administration	Risk control	Operational judgments	Crisis handling	Industrial knowledge	International market perspective	Leadership	Decision-making ability	Sustainability expertise
				Aged 51-55	Aged 56-60	Aged 61-65														
Steve Chu	ROC	Male	V			V		>20 years	V			V	V	V	V	V	V	V	V	V
Chuan-Wang Chang	ROC	Male			V				V			V		V	V	V	V	V	V	V
Guang-Yeu Fang	ROC	Male				V			V		V	V	V	V	V	V	V	V	V	
Hsin-I Chan	ROC	Female		V			3			V		V			V			V		V
Miao-Hsin Wen	ROC	Female				V	3			V			V				V		V	V
Shui-En Liu	ROC	Male				V	0.5			V			V			V				V
Chien-Hua Shao	ROC	Female				V	0.5			V		V		V	V	V		V	V	V
Statistics	**100%** domestic nationals	Male **57.1%** Female **42.9%**	Employees **14.3%** Non-employees **85.7%**	**14.3%**	**14.3%**	**71.4%**	-	-	**42.9%**	**57.1%**	**14.3%**	**71.4%**	**57.1%**	**57.1%**	**71.4%**	**71.4%**	**57.1%**	**71.4%**	**71.4%**	**85.7%**

Board Performance Evaluation

In accordance with the Company's Evaluation of Board of Directors, the Company has established a systematic evaluation mechanism to assess the operating effectiveness of the Board as a whole, individual directors, and functional committees through "annual internal self-evaluations" and "external professional evaluations." The evaluation results serve as a reference for future director candidate nominations and selections, and are reasonably linked to the remuneration of individual directors to ensure that operational effectiveness remains aligned with the Company's long-term strategic goals.

Evaluation Mechanism	Implementation Methods
Internal Evaluation	The Company distributes self-assessment questionnaires each year. Directors evaluate items including "company operations," "improving the quality of Board decision-making," "Board composition and structure," "director election and continuing education," and "internal control."
External Evaluation	Every three years, the Company engages an external professional institution to conduct the evaluation. The Company engaged the Taiwan Corporate Governance Association to conduct the external performance evaluations of the Board of Directors and functional committees in 2022 and 2025. The Association issued the latest Board Performance Evaluation Report on January 29, 2026, which has been uploaded to the Company's official website. The Company plans to conduct the next external evaluation in 2028 and will continue to introduce objective perspectives to enhance corporate governance.

The 2025 internal performance evaluation results showed that the Board of Directors and each committee operated effectively, with average scores exceeding the standards. The scores are shown in the table below, and the relevant results were reported to the Board of Directors on March 13, 2026.

Evaluation Item	Average Score
Performance of Individual Board Member	93.5
Overall Performance of the Board of Directors	99.1
Audit Committee Performance	93.0

Evaluation Item	Average Score
Remuneration Committee Performance	93.3
Sustainable Development and Nominating Committee Performance	92.1

Continuing Education and Professional Development of Directors

To enhance directors' ability to respond to global developments and technological transformation, Ennoconn arranges training courses for directors each year based on industry trends and operating strategies, ensuring that decision-makers stay informed of regulatory compliance and governance practices. In 2025, the seven directors completed a total of 48 training hours, with each director completing nearly seven hours on average, exceeding regulatory requirements. This year's training priorities reflected the Group's "AIoT cloud-ground integration" and "ESG sustainable transformation" strategies, enhancing directors' forward-looking insights into emerging technologies and climate change and demonstrating the Company's determination to align with international practices and implement sustainability. The Company will continue to plan courses related to "digital resilience" and "corporate sustainability."

Remuneration of Directors and Senior Management

In accordance with the "Compensation Committee Charter," the Company has established a competitive transparent remuneration framework that links individual incentives with the Company's long-term risks and shareholders' interests. The Remuneration Committee regularly reviews the performance targets of directors and senior managers, takes industry standards into consideration, and links the Company's overall financial performance with non-financial sustainability performance, ESG, to ensure that the management team's operations are aligned with the Company's long-term value. To strengthen the alignment of senior management remuneration with long-term performance and shareholder interests, the Company links the variable remuneration of the Chairman & CEO and the President & Chief Sustainability Officer to both short- and long-term business performance. Variable remuneration is assessed against corporate performance indicators approved in advance by the Remuneration Committee. Long-term performance incentives have a performance measurement period of up to three years and are determined based on the achievement of predetermined financial, customer-related, management, and sustainability performance indicators. The incentives are reviewed by the Remuneration Committee and submitted to the Board of Directors for approval before payment. Currently, no portion of short-term performance incentives is deferred through shares or stock options. Accordingly, the deferral ratio is 0%.

The Company's performance evaluation framework for its senior management team covers two tiers based on their respective roles and responsibilities: (1) the Chairman & CEO and the President & Chief Sustainability Officer; and (2) senior managers serving as ESG functional heads. For the top executive tier, variable compensation is assessed against corporate performance indicators approved in advance by the Remuneration Committee and is linked to both short- and long-term business performance. The performance indicators comprise financial indicators, weighted at 40%; customer indicators, weighted at 30%; management indicators, weighted at 15%; and sustainability development and learning indicators, weighted at 15%.

The financial indicators cover annual budget achievement, earnings quality, cash flow, cost control, and capital expenditure discipline, as well as financial return metrics such as Return on Equity (ROE) and Return on Invested Capital (ROIC). Relative financial performance is assessed with reference to the percentile ranking of Total Shareholder Return (TSR) among industry peers or comparable listed companies, as well as the Company's ROE and ROIC rankings relative to its peers. These indicators strengthen the alignment of senior management compensation with long-term shareholder value creation and market competitiveness.

Proportion of training hours by category

In 2025, the Chairman and President led the team in completing Scope 1 and 2 inventories and reduction pathway planning, and implemented coverage of sustainability and human rights clauses for key suppliers. For senior managers (ESG functional heads), the assessment focuses on the implementation and execution of sustainability strategies. In 2025, the Company achieved 100% ESG training coverage for senior management, with three hours per person, and established ESG risk and internal control processes. In 2026, the assessment focus for management will include reducing Scope 1 and 2 carbon emissions, by at least 1% each year, increasing the share of renewable electricity to at least 1%, implementing at least one low-carbon product design solution, and improving scores in international ESG questionnaire assessments, demonstrating the Company's determination to advance sustainability transformation.

Furthermore, the Company has established a remuneration adjustment mechanism. In the event of material violations of laws or regulations, fraud, or significant environmental or safety incidents, the Remuneration Committee may submit a proposal to the Board of Directors to reduce the relevant senior manager's compensation. If a senior manager engages in unlawful conduct or commits material negligence that results in reputational damage to the Company, the relevant remuneration may be recovered under the Company's clawback mechanism within three years after payment. This policy reflects the Company's commitment to sustainable management and business ethics and ensures that every senior executive shares responsibility with shareholders for the Company's long-term sustainable development.

Remuneration Indicators for the Chairman and CEO/President and Chief Sustainability Officer

Indicator Dimensions		Weight	2025	2026 Focus
Financial indicator		40%	Achieve the annual budget, improve profit quality and cash flow, and maintain cost control and capital expenditure discipline	Improve competitiveness relative to industry peers and comparable stocks (percentile/relative ranking); strengthen operational resilience (maintain profitability/cash flow under stress scenarios)
Customer Indicator		30%	Key customer retention and expansion, delivery quality, delivery rate, and customer complaints	Increase the revenue contribution of high value-added solutions (AI/information security/energy/smart manufacturing/smart retail)
Management Indicator		15%	Annual strategic milestones, major investment/M&A integration, and implementation of the risk management system	Cross-business group synergy and efficiency (process digitalization/internal control maturity); preventive achievement of major risk management targets (supply chain backup, information security patching, etc.)
Sustainability Development Indicators	Climate and Carbon Management (E)	2.5%	Complete Scope 1 and 2 inventories, the base year and reduction pathway, and climate risk/scenario analysis	Improve Scope 1 and 2 emissions intensity per unit of revenue by at least 1% compared to the base year; renewable electricity share at least 1%.
	Low-carbon Supply Chain and Responsible Procurement (E/S)	2.5%	Key supplier tiering, sustainability/human rights/occupational safety and health clause coverage (new contracts/renewals); achieve the target coverage for high-risk supplier self-assessments/audits	Achieve key supplier improvement plans; 100% closure rate within the period for major deficiencies (human rights/occupational safety and health/environmental safety)
	Green Products and Customer Value (E/G)	2.5%	Establish policies and guidelines for green products/materials and energy efficiency	Complete the implementation of at least 1 low-carbon design product/solution and incorporate customer needs/business applications.
	Governance and Compliance (G)	2.5%	Complete information security/privacy governance and drills; achieve 100% coverage of integrity management training	Major information security/corruption/major penalty incidents = 0; 100% closure rate within the period for major deficiencies
Learning Indicators		5%	ESG/climate/supply chain human rights/information security governance training for senior executives	Institutionalize ESG capabilities (data governance, internal audit, and CSA/MSCI/FTSE issues)

Senior Managers (ESG Functional Heads) Remuneration Indicator

Indicator Dimensions		Weight	2025	2026 Focus
Sustainability Development Indicators	Sustainable Procurement and Human Rights Due Diligence (S/G)	4%	Supplier tiering; 100% coverage of sustainable procurement/RBA/human rights clauses (new contracts/renewals); achieve the targets for high-risk supplier identification and self-assessments/audits	Achieve high-risk supplier improvement plans; major deficiencies (child labor/forced labor/major environmental safety/occupational safety cases) = 0 or 100% closure rate within the period
	Energy/Carbon Management and Renewable Energy (E)	3%	Inventory/data governance, energy hotspot analysis; renewable energy strategy (self-generation/power purchase/certificates) and roadmap	Improve electricity intensity by at least 1%; renewable electricity share at least 1%; achieve the target coverage for third-party verification (by scope/site).
	ESG Risk Management and Disclosure Quality (G)	3%	Establish ESG risk and internal control processes; calibrate disclosure consistency (materiality/boundaries/definitions)	100% submission rate for CSA/MSCI/FTSE questionnaires; reduce deficiency items/improve scores for internally mapped items.
Learning Indicators		5%	100% employee ESG training coverage; three training hours per person	100% employee ESG training coverage; improve employee satisfaction score by 2 points

Conflict of Interest Management and Recusal Mechanism

Ennoconn's Rules of Procedure for Board of Directors Meetings, and the organizational charters of the Audit Committee, Remuneration Committee, and Sustainable Development and Nominating Committee all expressly set forth conflict of interest recusal provisions. If a director has a personal interest, or an interest involving the director's spouse, blood relatives within the second degree of kinship, or any company under a controlling or subordinate relationship with the director, in any matter discussed at a meeting, the director shall proactively explain the key details of the interest at the Board meeting. If the matter may be detrimental to the Company's interests, the director may not participate in the discussion or voting, shall recuse himself or herself during the discussion and voting, and may not exercise voting rights on behalf of another director, thereby ensuring the objectivity and independence of the decision-making process. The names of relevant directors, descriptions of interests, and recusal status are all recorded in detail in the meeting minutes for review.

Board Accountability, Director Responsibilities, and Succession Planning

Ennoconn strengthens Board accountability through high Board meeting attendance, Board performance evaluations, conflict-of-interest recusal mechanisms, oversight by Board committees, and internal audit reporting mechanisms. In 2025, the Board held 8 meetings, with an average attendance rate of 96%. The Company conducts annual internal performance evaluations covering the Board as a whole, individual directors, and Board committees. Furthermore, the Company commissions an external professional institution to conduct an independent evaluation every three years, with the Taiwan Corporate Governance Association serving as the external evaluator. The results are reported to the Board and used as references for director nominations, remuneration, and corporate governance improvements. As of the end of 2025, each of the Company's 6 non-executive and independent directors held no more than 4 concurrent directorships or equivalent senior executive positions at other listed or over-the-counter companies. This demonstrates their capacity to devote sufficient time and attention to fulfilling their Board responsibilities.

To safeguard shareholder interests, amendments to the Company's Articles of Incorporation are handled in accordance with Article 277 of the Company Act. Any amendment to the Articles of Incorporation must be submitted to shareholders for approval and may not be made without a resolution of the shareholders' meeting. On May 29, 2025, the shareholders' meeting approved an amendment to the Articles of Incorporation. Ennoconn's directors owe fiduciary duties and duties of care to the Company, bearing legal liabilities under the Company Act, Securities and Exchange Act, and other relevant regulations. The Company's Articles of Incorporation, Rules of Procedure for Board of Directors Meetings, and Corporate Governance Principles contain no provisions that exempt, reduce, or limit directors' legal liabilities.

The Company maintains Directors and Officers (D&O) Liability Insurance as part of its governance and risk management. However, this insurance does not exempt or limit directors' fiduciary duties, duties of care, or other legal liabilities. Directors must disclose any personal or related-party interests in Board proposals that may conflict with the Company's interests, and must recuse themselves from discussions and voting.

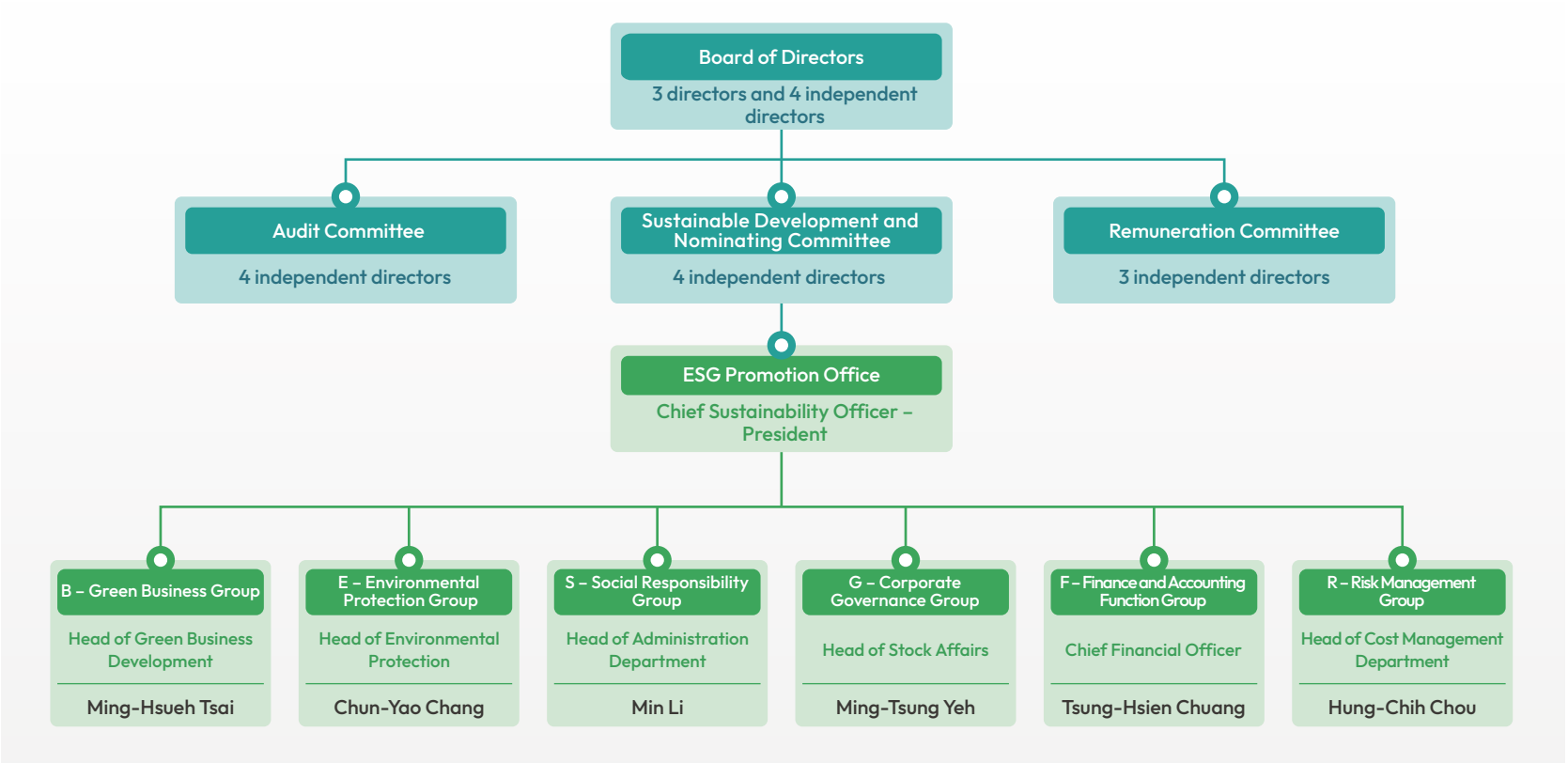
Ennoconn has established succession planning and delegation arrangements for senior management, covering both planned and unplanned departures of the Chairman, President, and key senior managers. Under the oversight of relevant committees and the Board, the Company regularly reviews the readiness of potential successors, their development plans, and anticipated succession timelines to ensure continuity in operations and strategy execution.

3.2.2 Functional Committees

The Board of Directors of Ennoconn has established three functional committees, namely the Audit Committee, the Remuneration Committee, and the Sustainable Development and Nominating Committee. In addition to exercising their powers independently in accordance with laws and regulations, each committee is accountable to the Board of Directors and regularly submits review results and proposals to the Board of Directors for reporting or resolution, thereby implementing a specialized division of responsibilities.

Sustainable Development and Nominating Committee

On May 29, 2025, Ennoconn's Board of Directors appointed independent directors Hsin-Yi Chan, Miao-Hsin Wen, Shui-En Liu, and Chien-Hua Shao as members of the 2nd term Sustainable Development and Nominating Committee. The Committee operates in accordance with the "Sustainable Development and Nominating Committee Charter" approved by the Board of Directors. Its core responsibilities include coordinating the management, resolution, and supervision of governance strategies for the Company's material ESG topics; reviewing policy implementation and the achievement rates of key targets; reviewing the qualifications of director candidates and the independence qualifications of independent directors; and reviewing the performance evaluations of the Board of Directors and functional committees, as well as director training plans. The Committee convenes at least two meetings each year and regularly reports implementation results to the Board of Directors to ensure that the Company's sustainability strategy is aligned with its operating direction.



Under the Committee, six major executive groups have been established according to functional responsibilities, namely the Green Business Group, Environmental Protection Group, Social Responsibility Group, Corporate Governance Group, Finance and Accounting Function Group, and Risk Management Group. The Chief Sustainability Officer supervises each group, and the heads of the responsible units are appointed as group leaders. The executive groups are responsible for identifying material ESG issues related to operations, formulating management strategies and targets, and preparing the annual sustainability report. The Chief Sustainability Officer regularly reviews each group's implementation performance and target achievement and reports to the Sustainable Development and Nominating Committee at least twice a year.

Organization	Main Responsibilities	Short-term (until 2028)	Medium and Long term (until 2050)
Green Business Group	■ Promote smart energy management ■ Develop green technology solutions	■ Improve the efficiency of the energy management platform ■ Increase R&D investment ■ Implement ISO 20400 Sustainable Procurement Guidance	
Environmental Protection Team	■ Promote the Company's environmental and energy policy ■ Introduce the Company's five major environmental protection policies	■ Renew third-party verification for ISO 14001, ISO 50001, and ISO 14064-1 each year ■ Biodiversity and carbon sink projects ■ Reduce energy consumption by 1% each year ■ Reduce Scope 1+2 carbon emissions by at least 1% each year	■ 60% renewable energy by 2030 ■ 100% renewable energy by 2040
Social Responsibility Group	■ Care for employee well-being and benefits ■ Support social well-being activities	■ Maintain the competitiveness of salary in the market ■ Provide English training for key talents ■ AI empowerment training program ■ Arrange courses and activities for work-life balance and health promotion ■ Raise awareness of preventing sexual harassment in the workplace ■ Introduce app services to take care of the physical and mental health of employees in real time ■ Implement the ISO 45001 management system ■ Introduce employee satisfaction surveys ■ Introduce human rights due diligence	■ Enhance talent recruitment and retention ■ Enhance global management capabilities and effectiveness ■ Support local culture ■ Promote industry-academia cooperation programs
Corporate Governance Group	■ Managing corporate governance affairs. ■ Holding Board meetings and functional committee meetings. ■ Maintaining information security.	■ Maintain top two-tier results in corporate governance/ESG evaluations ■ Convene Board meetings and functional committee meetings in accordance with laws and regulations, and convene the annual shareholders' meeting with video conferencing support ■ Complete the setup of three information security platforms	■ Improve corporate governance ■ Strengthen information disclosure ■ Protect information security
Finance and Accounting Functional Group	■ Review financial statements to ensure the accuracy and fairness of information ■ Formulate financial planning and oversee the implementation procedures for major financial and business activities	■ Identify and assess potential and material financial risk impacts, and enhance timely risk response capabilities ■ Properly manage fund flows with stakeholders to create economic value returns	
Risk Management Group	■ Review risk management policies and related guidelines ■ Implement tiered risk management, identify risk factors and trends, assess the degree of impact, and propose response measures	■ Assess corporate risks, formulate cross-departmental response measures, and oversee implementation status ■ In response to financial double materiality management, regularly review risk management processes and strengthen implementation effectiveness	

In 2025, the Sustainable Development and Nominating Committee convened two meetings, with an attendance rate of 100% for all members. A total of four material matters were submitted to the Board of Directors this year. The relevant communication matters and resolution results are shown in the table below.

Communication Matters	Date	Material Recommendations	Committee Resolution Results	Results of the Resolutions of the Board of Directors
Formulated the Sustainable Development and Nominating Committee Charter	2025.5.13	N/A	The Chairperson consulted the other attending members, who agreed to approve the proposal as presented.	Resolved by all attending directors.
Reviewed and approved the Company's 2024 Sustainability Report	2025.5.13	N/A	The Chairperson consulted the other attending members, who agreed to approve the proposal as presented.	Resolved by all attending directors.
Proposal for the 2026 ESG Work Implementation Targets	2025.11.13	N/A	The Chairperson consulted the other attending members, who agreed to approve the proposal as presented.	Resolved by all attending directors.
Proposal for the 2026 Greenhouse Gas Emissions Targets and Implementation Measures	2025.11.13	N/A	The Chairperson consulted the other attending members, who agreed to approve the proposal as presented.	Resolved by all attending directors.

Ennoconn's Board of Directors approved the Sustainability Information Management Procedures and established an internal control system for sustainability information preparation. The system covers processes such as the collection, recording, processing, preparation, reconciliation, approval, and publication of sustainability information. The Company has also incorporated sustainability information management into its internal control system and annual audit plan. The most recent audit was completed on December 31, 2025, to enhance the reliability of sustainability disclosures.

Data Quality Control	Each responsible unit provides reviewed data and implements authorization and list management to prevent unauthorized distribution. Personnel in charge handle the relevant matters in accordance with applicable laws and regulations, standards, and Company procedures, subject to review and approval by supervisors.
Materiality Judgment Principles	The materiality of the sustainability report follows the GRI 3 process, while the materiality of sustainability information in the annual report refers to the IFRS Sustainability Disclosure Standards.
Estimates or Assumptions and Change Management	For sustainability information involving estimates or assumptions, the Company retains the scenarios, data sources, scope of application, and basis of estimation. In the event of changes to the organizational structure, methodology, or systems, the Company assesses the reasonableness of such changes and maintains change records.
Information Control, Assurance, and Retention	The Company follows internal control requirements for electronic data processing to ensure information confidentiality and integrity. If third-party assurance or verification is conducted, the Company evaluates and approves the qualifications of the service provider in accordance with procurement requirements, and properly retains relevant data and working papers.

Remuneration Committee

Ennoconn has established the Remuneration Committee in accordance with the Compensation Committee Charter. The current Committee consists of three independent directors to ensure independence and objectivity in the decision-making process. The Committee regularly reviews the performance targets, remuneration policies, and structures for directors and managers. It also evaluates and makes recommendations on individual remuneration based on annual and long-term operating performance, and submits its review results to the Board of Directors for decision-making. In 2025, the Committee convened three meetings, with an attendance rate of 100% for all members. A total of five material matters were submitted to the Board of Directors this year. The relevant communication matters and resolution results are shown in the table below.

Communication Matters	Date	Material Recommendations	Committee Resolution Results	Results of the Resolutions of the Board of Directors
Proposal for 2024 Managerial Officers' Performance Bonuses	2025.1.15	N/A	All members of the committee agreed to pass the motion.	Except for individual directors who recused themselves in accordance with the law and did not participate in the discussion or voting, the proposal was approved by all attending directors.
Proposal for 2024 Total Amount of Remuneration of Directors and Remuneration of Employees	2025.3.28	N/A	All members of the committee agreed to pass the motion.	Approved as proposed by all directors.
Proposal for 2024 Distribution of Remuneration of Directors	2025.8.12	N/A	The motion was approved by all members of the committee, with the exception of individual members who recused themselves from the discussion and voting in accordance with the law.	The proposal was submitted to the Board of Directors. Aside from individual directors who recused themselves due to conflicts of interest in accordance with the law and did not participate in the discussion or voting, the proposal was approved by all directors present.
Proposal for 2024 Distribution of Remuneration of Employees to Managerial Officers	2025.8.12	N/A		
Proposal for 2025 Salary Adjustments for Managerial Officers	2025.8.12	N/A		

Audit Committee

Ennoconn has established the Audit Committee in accordance with the "Audit Committee Charter." The current Committee consists of all four independent directors as required by law. The Committee convenes regular meetings at least once every quarter and assists the Board of Directors in supervising the Company's accounting, audit, financial reporting processes, and internal control quality. In 2025, the Committee convened seven meetings, with an average attendance rate of 95.8%. The Company has established a separate communication mechanism between the independent directors, the internal audit officer, and the certifying CPAs. The relevant meetings are shown in the table below.

Meeting Format	Number of Meetings	Meeting Content
Internal Audit Communication Meeting	5 times	The independent directors and the internal audit officer held in-depth discussions on the implementation status and potential risks of the internal control system.
CPA Communication Meeting	3 times	The independent directors held meetings with the certifying CPAs. In addition to reporting on the results of financial report reviews or audits, the CPAs also provided updates on the latest regulatory changes and exchanged views with the independent directors.

3.3 Economic Performance

3.3.1 Economic Value

Ennoconn has established a systematic mechanism for annual budget management. In the fourth quarter of each year, the Company launches the budget preparation process for the following year, with each department preparing budgets for sales, production, procurement, and labor costs based on strategic goals. After consolidating the budgets, the cost management department prepares the projected statement of income, balance sheet, and statement of cash flows. After review by the President, the Chairman or a representative designated by the Chairman reports the budget preparation results at the first Board meeting of the following year, and the budget is approved by resolution of the Board of Directors to ensure that resource allocation is closely aligned with operating strategies. To ensure the achievement of targets, the Company conducts monthly performance reviews. The Finance Department consolidates the financial statements for the period, conducts variance analysis and comparisons among actual operating results, the annual budget, and prior-period conditions, and submits the results to the President for discussion, enabling timely adjustments to operating policies and improving decision-making accuracy. Ennoconn upholds the principle of information transparency. The Company discloses its quarterly and annual consolidated financial reports and standalone financial reports on the Company's official website and the Market Observation Post System in accordance with the statutory schedule for stakeholders to review. In 2025, Ennoconn's consolidated revenue reached NT$142.3 billion, a decrease of NT$4.1 billion from the previous year.

Unit: NT$ thousands

Group Financial Items	2022	2023	2024	2025
Operating revenue	108,228,533	121,640,976	146,383,720	142,289,669
Profit (loss) before tax	3,709,274	6,915,695	7,633,179	9,908,143
Net profit (loss) after tax	10,212,093	6,915,695	6,131,781	8,464,015
Earnings (losses) per share	32.62	19.01	20.03	23.26
Cash dividend (per share)	**12.75**	**11.41**	**12.2**	**14.0**

Note: The cash dividend for 2025 was approved by resolution of the Board of Directors on March 27, 2025 and submitted to the shareholders' meeting for acknowledgment.

Unit: NT$ thousands

Group Financial Details		2023	2024	2025
Direct economic value generated (A)		122,221,447	146,956,827	142,892,244
Economic value	Operating revenue	121,640,976	146,383,720	142,289,669
	Non-operating income	580,471	573,107	602,575
Economic value distributed (B)		117,012,674	143,599,994	140,499,776
Economic distribution	Operating cost	98,042,051	117,551,890	113,111,179
	Employee wages and benefits	16,392,426	22,483,335	23,595,549
	Interest expense	913,377	1,374,739	1,281,030
	Income tax paid	1,664,820	2,190,030	2,512,018
	Community investment	0	0	0
Economic value retained (A-B)		**5,208,773**	**3,356,833**	**2,392,468**

Notes:
1. Non-operating income includes interest, dividends, rental income, and share of profit or loss of investments accounted for using the equity method.
2. Employee wages and benefits include salaries, labor and health insurance expenses, pension contributions, and other employee benefit expenses.

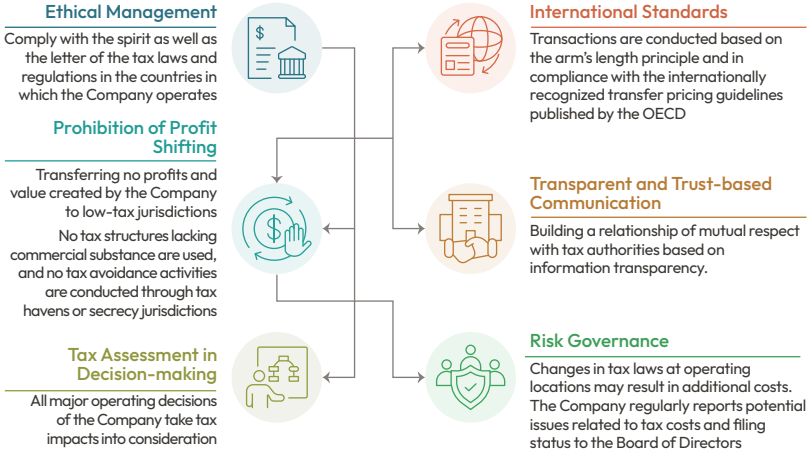
3.3.2 Tax Policy

Honest tax payment is the most direct economic contribution a company makes to local society. Ennoconn complies with the tax laws and regulations of all operating locations worldwide and refers to the tax guidelines of the Organization for Economic Cooperation and Development (OECD) to establish an open and transparent tax governance strategy. Ennoconn formulates different tax strategies for different countries and establishes reasonable pricing principles within the Group based on functions and risks assumed, ensuring that profits are reasonably retained in each tax jurisdiction. While fulfilling its corporate tax responsibilities, the Company manages tax audit risks to achieve the goals of stable operations and shared prosperity with local communities.

Governance Structure

Governance Level	Competent Authority	Core Responsibilities
Highest Decision-Making Level	Board of Directors	Approve the annual tax strategy and regularly review tax risk assessment reports.
Supervisory Unit	Internal Audit Department	Regularly review tax operations, internal control systems, and regulatory compliance each year to ensure that all locations complete tax filing and payment in accordance with local laws and regulations.
Implementing Units	Finance Division	■ Tax implementation: Led by the Chief Financial Officer, the Finance Department monitors changes in tax laws in each country, identifies potential tax risks, and implements appropriate measurement and control mechanisms. The Finance Department is responsible for daily tax administration and compliance reporting, and reviews strategies and risks from time to time. ■ Personnel training: The Company regularly arranges for employees to participate in professional training held by competent authorities or internally by the Company to enhance the professional knowledge of implementation personnel.

Six Principles of Tax Strategy

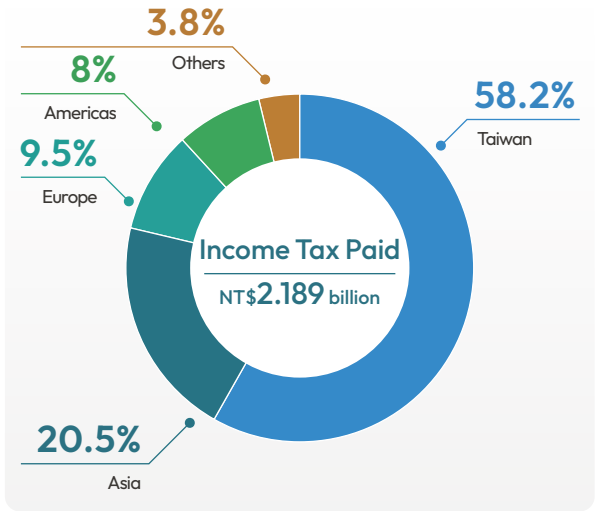


Tax Risk Management

Changes in tax laws and regulations directly affect the Company's effective tax rate and net income performance. Ennoconn regularly reviews tax laws and regulations in each country where it operates, proactively identifies potential risks, and reports them to the Board of Directors for discussion. For new operating activities or transactions, the Company conducts tax impact assessments in advance. In terms of risk assessment, the Company covers changes in tax costs such as import and export duties, value-added tax, and income tax, and confirms whether the tax-related activities of its global localized operations comply with local tax laws and regulations. In response to the above risks, the Company is committed to improving its internal control system, strengthening its tax agency system, and actively recruiting dedicated tax personnel. In 2025, the Chief Financial Officer reported the annual tax cost analysis, risk assessment, and response measures to the Board of Directors on November 13, ensuring that management fully understands the status of tax governance. In addition, Ennoconn values positive interaction with tax authorities and experts. In addition to regularly engaging external accounting firms to certify tax filings, the Company also actively participates in regulatory seminars held by competent authorities to assess in advance the potential impact of regulatory changes on the Company.

Country-by-Country Tax Report

Taiwan, as the Group's operating headquarters, is the region with the highest contribution to global income tax paid. As the Company continues to deepen its presence in each country, it complies with local regulatory procedures to ensure legality and transparency. The Company fully cooperates with audits or investigations by tax authorities in each jurisdiction, provides the required documents and explanations, and fulfills its tax obligations.



Unit: NT$ thousands

Country/ Region	Main Business	Number of Employees	Revenue	Profit Before Tax	Income Tax Payable	Income Tax Paid
Taiwan	Headquarters/R&D	1,966	47,671,142	4,026,354	435,276	1,274,064
Asia	Manufacturing/Sales	4,185	25,532,612	1,339,478	140,887	448,649
Europe	Manufacturing/Service	6,745	73,817,711	3,359,766	322,599	207,902
Americas	Manufacturing/Service	934	31,226,977	(367,437)	73,935	175,454
Others	-	47	4,879,007	(16,279)	(359)	82,484
Total	**-**	**13,877**	**183,127,449**	**8,341,882**	**972,338**	**2,188,553**

Notes: The differences between the data in this table and the financial statements are explained below

1. The "revenue" in this table includes operating revenue and non-operating income. Certain non-operating items are affected by the net presentation principle. For example, exchange gains and losses for the full year are included in this table only when presented as net gains. If they are net losses, they are not included. As a result, differences arise between this table and the financial statements.
2. The data in this table is converted directly into New Taiwan Dollars based on the original bookkeeping currency of each subsidiary. In contrast, the financial statements involve multiple currency conversions under the Group structure, and different exchange rate bases apply to each quarter. Therefore, exchange rate translation differences arise.

Effective Tax Rate Statistics of the Consolidated Financial Statements

Unit: NT$ thousands

Financial Items		2024	2025
Profit before tax		7,633,179	9,908,143
Income tax expense		1,609,821	1,514,420
Income tax paid		2,190,030	2,512,018
Book effective tax rate	Percentage	21.09%	15.28%
	Industry average	15.39%	15.39%
Cash effective tax rate	Percentage	28.69%	25.35%
	Industry average	15.09%	15.09%

Notes:
1.Book effective tax rate = income tax expense / profit before tax; cash effective tax rate = income tax paid / profit before tax.
2.The industry average refers to the average book effective tax rate and cash effective tax rate of the Technology Hardware & Equipment industry among the 20 industry groups under the Global Industry Classification Standard, based on the S&P Global CSA Handbook 2026.

Whistleblowing and Grievance Mechanism

For the grievance mechanism, please refer to the "Business Ethics Whistleblowing Mechanism" in Section 3.4.2 Ethical Management and Anti-corruption. As of the end of 2025, the Company had not experienced any unethical or illegal tax violations.

3.4 Responsible Business Conduct

3.4.1 Legal Compliance

Ennoconn's Legal Affairs Office establishes management processes and governance policies to improve the Company's legal protection framework. By tracking regulatory developments across global operating locations in real time, the Company monitors any changes in laws and regulations that may affect its operations, and implements compliance management and impact assessment. At the same time, together with the Internal Audit Department's implementation of the annual risk management plan, the risk assessment coverage rate across global operating locations reached 100%, minimizing compliance risks through the internal control system. For large-scale investment projects, the President assigns dedicated project teams to conduct specialized management and control fraud and unlawful conduct risks.

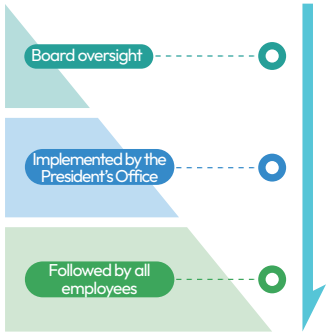
Ennoconn maintained a record of "0 cases" of violations of laws and regulations related to the environment, society, governance, products, and services. For the disclosure standard of regulatory compliance, the Company follows the definition of "material event" under the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities. Any single event with cumulative fines reaching NT$1 million or more is classified as a material violation, and the Company is committed to making full and accurate disclosures. In 2025, Ennoconn had no material compliance violations and no convictions related to bribery or corruption. Detailed information is shown in the table below.

Aspects	Violation Type	Monetary penalty (NT$)	Non-monetary penalties (number of cases)
Aspect of Governance	Bribery and corruption	0	0
	Competitive (trust) and monopoly practices	0	0
	Customer privacy	0	0
	Money laundering and insider trading	0	0
	Conflicts of interest	0	0
Aspect of Environment	Violations related to environmental regulations	0	0
Aspect of Society	Labor and human rights	0	0
	Discrimination and harassment	0	0

3.4.2 Ethical Management and Anti-corruption

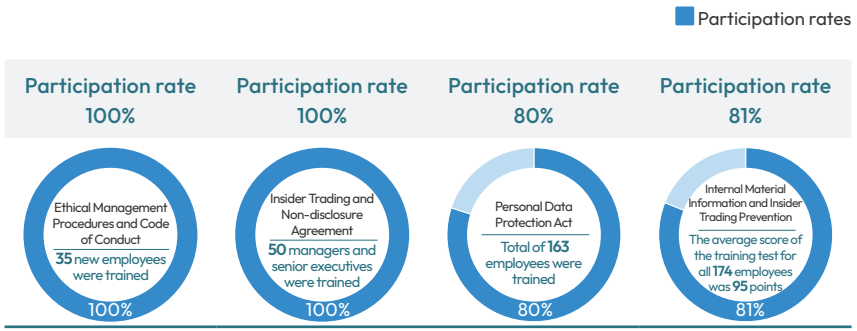
Policy Commitments and Governance Structure

The Board of Directors, as the highest governance body for ethical management, is responsible for approving regulations and supervising implementation. In accordance with relevant regulations for TWSE/TPEx listed companies, Ennoconn has established a top-down system of the Code of Ethical Conduct. For directors, managerial officers, and all employees, the Company has separately formulated and implemented the Procedures for Ethical Management and Conduct Principles, Code of Ethics and Insider Trading Rules. The above regulations expressly prohibit bribery, improper benefits, insider trading, and unfair competition, and require management to lead by example, avoid conflicts of interest, and maintain market order. In addition, the Company guides stakeholders in implementing its ethical management policy through multiple channels and extends these standards to its supply chain. Suppliers are required to cooperate with ESG self-assessments and due diligence processes. For details, please refer to Section 4.3 Supply Chain Resilience. Ennoconn promotes the concept of ethical management within the Company to its business partners and jointly creates a transparent and responsible business environment.



Education and Training

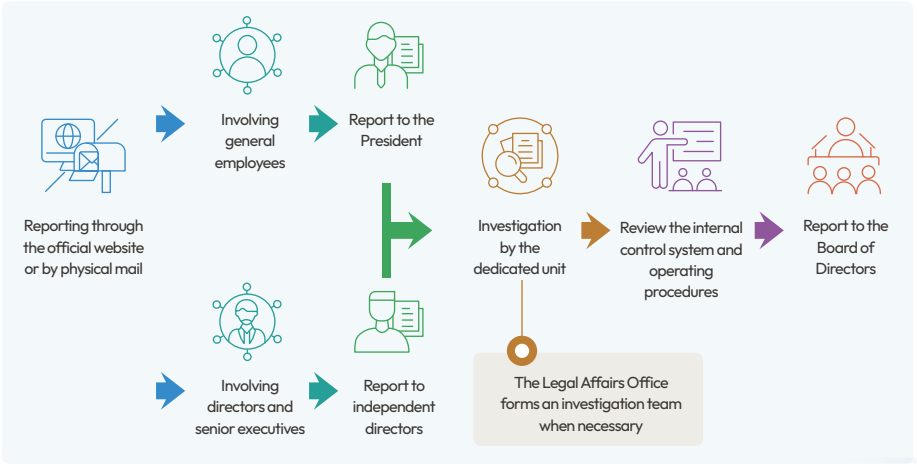
To ensure that the culture of integrity is deeply embedded in the Company, relevant policies are disclosed on the Company's intranet and official website. For new employees, the Company includes the "Integrity Principles and Anti-corruption Course" as a mandatory training item and requires 100% of new employees to sign the "Integrity and Intellectual Property Rights Agreement." In addition, the Company conducts at least one "Ethical Management and Insider Trading Prevention Training" session each year for directors, managerial officers, and all employees. Personnel participating in confidential projects are required to sign a non-disclosure agreement (NDA). The training courses cover the importance of ethical conduct, business partner evaluation, avoidance of unethical transactions, use of whistleblowing channels, procedures for handling reported cases, handling of material information, and prevention of insider trading. Relevant training materials are also available on the intranet at any time. In 2025, total training hours reached 334 person-hours.



Note: Participation rates are calculated based on the number of employees employed on the date of each training session.

Business Ethics Whistleblowing Mechanism

In accordance with Article 21 of the Procedures for Ethical Management and Conduct Principles, Ennoconn publicly discloses its Anti-Corruption and Anti-Bribery Policy on its official website and has established an integrated oversight and reporting mechanism. The mechanism covers integrity-related concerns, corruption and bribery, tax and human rights issues, potential risk alerts, and grievances. The Company has established a Business Ethics Whistleblowing Mechanism and a dedicated physical mailbox, providing accessible reporting and grievance channels for employees and external stakeholders. Reports may be submitted anonymously. Upon receipt of a report, the Company handles the case in accordance with the principles of fairness and independence. Depending on the nature of the case, the Administration Department or a cross-departmental team conducts the investigation and reports the case to the President or independent directors according to the case classification system to clarify the facts. Ennoconn also expressly commits to "zero retaliation." Its whistleblower protection measures safeguard the confidentiality of whistleblowers' identities and report details and protect whistleblowers from retaliation or other improper treatment. If a reported matter is verified to be true, the Company handles the matter in accordance with regulations, reviews the internal control system, and reports improvement measures to the Board of Directors.



In 2025, the Company did not receive any reports involving violations of ethical management, tax compliance, or human rights. Details are shown in the table below.

Violation Type	Quantity
Number of reports received	0 cases
Number of cases filed for investigation	0 cases
Confirmed violations	0 cases
Number of persons subject to disciplinary action	0 persons

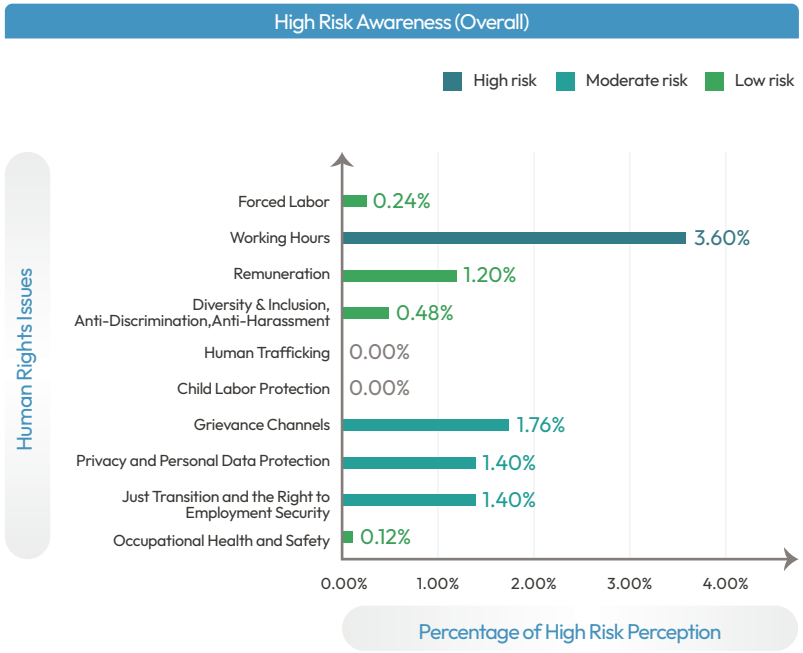
3.4.3 Human Rights Management and Due Diligence

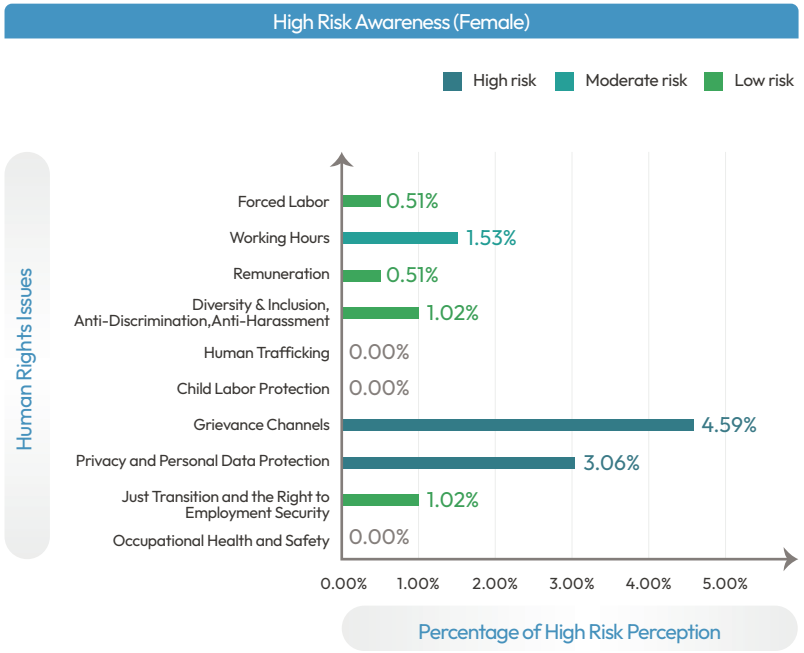
Human Rights Policy and Commitment

Ennoconn follows the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization Declaration on Fundamental Principles and Rights at Work, and has formulated the Ennoconn Human Rights Policy, which applies to the entire Group and its supply chain. The Company eliminates child labor, forced labor, and employment discrimination, and protects freedom of association and gender equality to create a diverse, inclusive, and friendly workplace. To implement human rights oversight, the Company has established confidential grievance channels managed by dedicated personnel and is committed to protecting whistleblowers from retaliation. In 2025, the Company had no records of human rights violations. In addition, to extend human rights standards to supply chain management, the Sustainable Procurement Guidelines expressly require suppliers to comply with the Responsible Business Alliance (RBA) standards and cooperate with regular audits to ensure implementation of the human rights policy. For details, please refer to Section 4.3 Supply Chain Resilience.

Human Rights Due Diligence

Ennoconn conducts an annual human rights risk identification and due diligence process. The scope of the 2025 "Ennoconn Human Rights Risk Identification and Due Diligence Report" covered 205 employees of the parent company, with the assessment conducted by 50 representatives from different functions at the section-manager level or above. In accordance with the United Nations Guiding Principles on Business and Human Rights, the Sustainable Development and Nominating Committee reviewed potential human rights impacts arising from the Company's operations, identified ten priority topics, and conducted a questionnaire survey. Based on the assessment results, four key human rights risks were identified: working hours, grievance channels, privacy and personal data protection, and just transition and the right to employment security. In 2025, Ennoconn focused on implementing remediation measures for these four key risks, with the Administration Department responsible for monitoring improvement progress. In 2027, the Company plans to expand the scope of the assessment to its supply chain and global operating sites to further strengthen labor relations and human rights governance.

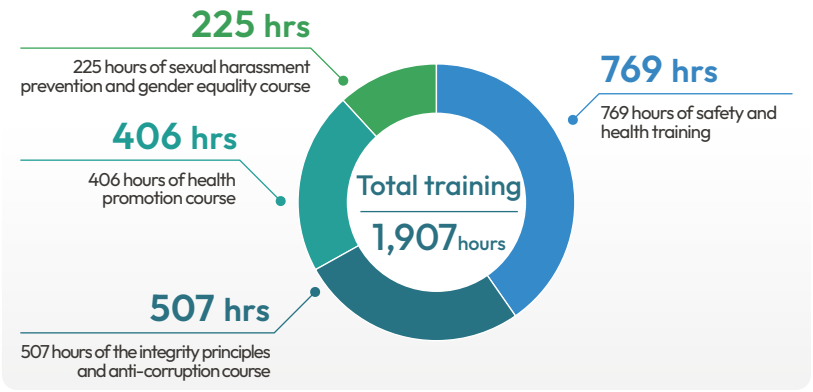




Risk Topic	Risk Scenario and Impact Description	Management Measures and Remedial Mechanisms	Certification and Policy
Working Hours	Project schedule pressures may result in employees working more than eight hours in a single day, potentially reducing the time available for family responsibilities and affecting work-life balance.	1. Working-hour monitoring: The Company complies with applicable labor laws and uses its attendance management system to ensure that monthly overtime hours remain within legal limits. 2. Reasonable compensation: Employees are provided with overtime pay in accordance with the law, as well as compensatory leave arrangements, and are encouraged to take adequate rest. 3. Workload assessment: The Company regularly reviews employee workloads across departments. Where abnormal working hours are identified, employees are provided with appropriate guidance and support. Excessive working hours are addressed at the source by optimizing workflows or increasing staffing levels where necessary.	Work Rules (Internal Document)
Grievance Channels	Employees may not be sufficiently familiar with the Company's existing grievance channels. They may also be concerned that disclosing their identity could result in unfair treatment, exclusion by supervisors, or unfavorable performance evaluations, creating a situation in which grievance channels are available but employees are reluctant to use them.	1. Enhanced communication and training: The Company increases awareness of its grievance channels through new employee orientation and the corporate intranet to ensure that employees understand how to access them. 2. Objective grievance handling: The Company provides cross-departmental and multi-level channels through which employees may raise concerns, including monthly meetings and the Employee Welfare Committee. The Administration Department receives and objectively investigates cases, corrects identified deficiencies, and provides appropriate support and responses 3. Commitment to non-retaliation: The Company protects the rights and privacy of complainants, respondents, and other reporting persons and ensures that individuals who submit complaints or reports are not subject to retaliation in any form.	Workplace Sexual Harassment Prevention Measures, Complaints and Punishment Measures, Unlawful infringement in the workplace prevention plan
Privacy and Personal Data Protection	External malicious actors may impersonate the Company's senior executives or government agencies and claim that a meeting is in progress, that an urgent business matter has arisen, or that an official fee remains unpaid. They may then send targeted phishing emails or text messages designed to create a sense of urgency and induce employees to transfer funds, disclose sensitive personal information, or click malicious shortened links.	1. Implementation of protection principles and immediate loss-prevention measures: The Company promotes three key information security principles: do not click unfamiliar links, do not provide sensitive information, and do not trust unverified requests for money. An immediate incident-reporting mechanism is also in place. 2. AI-enabled phishing protection and external sender labels: AI models filter 99.9% of malicious threats each day and help protect against zero-day phishing emails. Suspicious emails are subject to delayed delivery and in-depth scanning, while prominent warning labels are triggered by the system. If a high-risk link is clicked, access to the webpage is immediately blocked through integration with the "Safe Browsing" database. 3. Information security awareness training and simulation exercises: The Company regularly conducts anti-phishing simulations to strengthen employee vigilance and information security awareness.	ISO 27001, Privacy Protection Policy, Management Regulations for Personal Data Protection
Just Transition and the Right to Employment Security	As the Company introduces AI-enabled tools and advances its digital transformation, some employees may be unable to adapt their skills to technological changes in a timely manner. This may create concerns that technology will replace human labor and pose potential risks to employees' long-term career development.	1. Digital transformation project training: The Company launched the "AI Digital Transformation Project" and requires all employees to complete Google AI and Google Skills courses, ensuring that employees are equipped to use the latest technological tools. 2. Advanced seed-member development program: For selected core and high-potential seed members, the Company continues to plan and provide advanced courses, including A2-level training, to strengthen internal technical capabilities and support organizational transformation.	Artificial Intelligence Policy

Human Rights Education and Training

In addition to regularly inviting external experts to provide regulatory and case-based awareness sessions, Ennoconn has translated relevant human rights policies into English and posted them on its official website for employees of different nationalities and suppliers to review. Human rights issues are mandatory training for all employees. During new employee training, the Company introduces its human rights and sexual harassment prevention policies. The Company adjusts training content based on regulatory changes and stakeholder feedback. In 2025, the Company conducted a total of 87 human rights-related training sessions, with total training hours reaching 1,907, an increase of 501.5 hours from 2024, demonstrating the Company's commitment to creating an equal and inclusive workplace.



Training courses	Number of sessions	Number of participants
Safety and health training	28	237
Integrity principles and anti-corruption course	38	416
Health promotion courses	20	338
Sexual harassment prevention and gender equality course	1	150

Communication and Remedial Measures

For communication and remedial measures, please refer to the "Business Ethics Whistleblowing Mechanism" in Section 3.4.2 Ethical Management and Anti-corruption. As of the end of 2025, the Company had no human rights violations involving discrimination or harassment, employment of child labor, forced labor, or obstruction of freedom of association and collective bargaining.

3.5 Information Security

Material Topic Impact Assessment and Management Approach

Competent Authority | Information Security Management Department

Policies and Commitments	Impact Assessment	Management Actions and Performance Tracking	Stakeholder Engagement
With the goal of "zero data breaches," Ennoconn uses the ISO 27001 management system to formulate information security policies, risk control standards, and incident response mechanisms. The Company is committed to comprehensive asset protection, dynamically adjusts its protection strategies, and responds to emerging technology threats through regular simulation drills and employee training to safeguard the data security and digital integrity of the Company, customers, and partners.	**Positive impact** A comprehensive information security management system protects the personal data privacy of employees, customers, and suppliers, ensures compliance, and helps enhance customer trust and international competitive advantages. **Negative impact** If information security measures are inadequate, system vulnerabilities or data breaches may occur, leading to business interruptions, reputational damage, and human rights governance risks. Such impacts may affect the entire value chain, customer satisfaction, and expose the Company to legal penalties and customer claims.	**Risk prevention and mitigation** The dedicated information security team strengthens software and hardware protection through asset risk inventories, vulnerability analysis, intrusion detection tools, and firewalls. At the same time, the Company establishes backup and redundancy mechanisms, emergency response plans, and disaster recovery plans to ensure immediate response and rapid recovery capabilities in the event of an incident and minimize related damage. **Implementation and oversight mechanism** The Company responds to information security risks through real-time monitoring and tracking mechanisms, and conducts regular drills to strengthen resilience in responding to material incidents. Relevant management status and risk monitoring results are regularly reported to the Board of Directors.	**Internal channel** Annual Information Security Committee meeting, and irregular cross-departmental information security communication meeting. **External channel** The Company discloses information through the sustainability report each year.

Targets

Item	2025 Current Status	2026 Targets
Major information security incidents	0 cases	0 cases
Personal data breach incidents	0 cases	0 cases
ISO 27001	Completed transition to the 2022 version	Continue to pass verification/review
Information security training coverage rate	>80%	100%
Information security training for new employees	100% completion within 3 months of commencement	100% completion within 3 months of commencement
High-risk vulnerability remediation rate	100% of improvements completed	100% of improvements completed
Disaster recovery	Backup and testing	Annually
Board of Directors' Report	Annually	Annually
External information security rating	98 points	Maintain a Grade A or a score of 95 or higher

3.5.1 Organization Structure and Management System

Ennoconn has established a dedicated Information Security Management Department and assigned professional information security supervisors and personnel. Following the PDCA (Plan-Do-Check-Act) cycle, the Company has established rigorous inventory and improvement mechanisms for six major information security risks that are critical to operations, ensuring continuous optimization of the management system.

Information Security Organization Structure

Six Core Management Scopes

Core Aspects	Implementation Methods
Division of Information Security Responsibilities	1. A risk management team composed of first-level supervisors and relevant units is responsible for policy formulation and cross-departmental implementation. 2. The audit unit, together with relevant units, conducts information security audits and other related matters. Audit reports are provided to independent directors for review and submitted to the Audit Committee, which regularly oversees information security risks and the implementation of related strategies and management objectives.
Education, Training, and Awareness	1. Regularly promote the importance of maintaining IT system security to employees, raising awareness of IT security issues in all departments. 2. Announce and promote IT security-related information at any time to enhance employee IT security awareness.
Computer System Security Management	1. Use various software in accordance with regulations, which require the submission of a Software Installation Request Form and prohibit the use of unauthorized software. 2. Install antivirus software on computer systems and regularly perform virus scans and update virus definitions. 3. Regularly review system logs for various security items and track anomalies.
Outsourcing Operation Security	1. Request outsourced vendors or third parties to sign non-disclosure agreements (NDAs), requiring them to comply with the Company's information security policy and legal requirements. 2. Control the permissions for external units to access data, including rights and obligations, and breach handling methods in the contract.
System Access Control	1. Regularly back up computer and network system data and store data off site. 2. Control access to external private USB devices. 3. When personnel change positions or leave the company, the IT Department should be notified to cancel or change their system permissions. 4. Users are required to change passwords periodically according to regulations, with a password expiration period of 6 months.
Network Security Management	1. Install a network firewall and regularly review the firewall logs. 2. Confidential data should only be processed in an isolated network environment or networks with restricted external connections. 3. Implement account privilege control, and personnel must complete a Personal Network Access Application Form. 4. Clearly define the domain scope and the available network connection services.

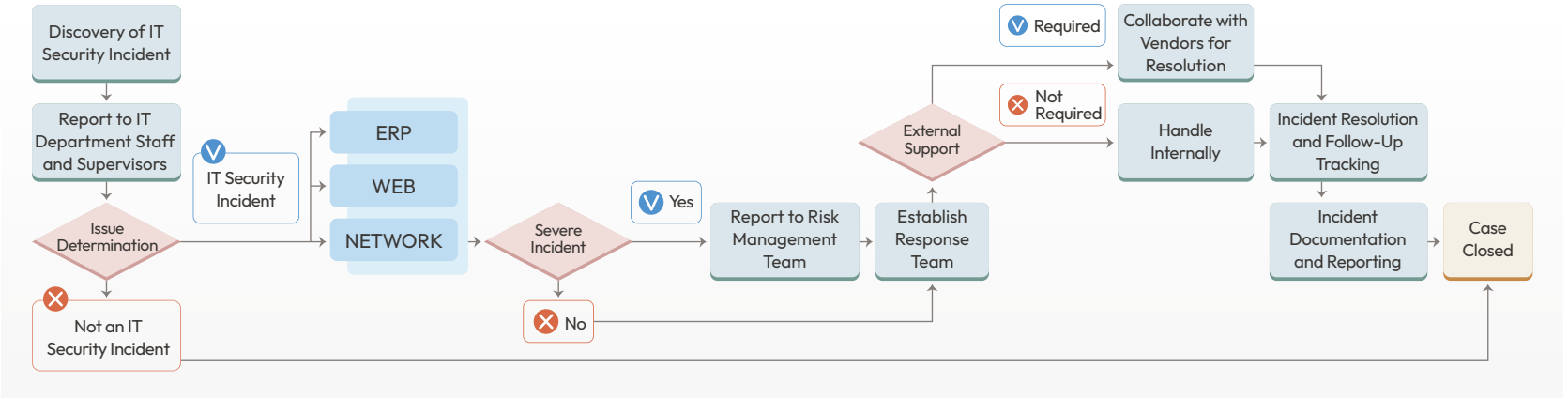
3.5.2 Information Security Risk Monitoring

In response to increasingly severe cyber threats, the Company has established response foundations and defense review mechanisms, continuously strengthened technical resilience, and ensured uninterrupted operations through a multi-layered protection network.

Monitoring Method	Description
Professional Information Security Team	Responsible for monitoring, responding to, and preventing information security incidents to ensure the stability of the Company's information security operations
ISO Information Security System	Maintain the ISO 27001 Information Security Management System and establish risk assessment systems and preventive measures
Emergency Response Plan	Formulate standard operating procedures to ensure immediate response when information security incidents occur and minimize damage
Information Security Protection Equipment	Deploy firewalls, intrusion detection systems, vulnerability scanning, and other tools to improve system protection at the technical level
Backup Mechanism	Regularly perform system and data backups, establish business continuity plans, and review operational status through regular training and inspection mechanisms
Information Security Review	Regularly conduct security reviews and audits to verify the effectiveness of protective measures and improve vulnerability protection

IT Security Incident Reporting SOP

When the monitoring system or personnel identify a potential information security incident, response measures are activated in accordance with standard operating procedures The information unit conducts issue resolution and risk control according to the incident level (Levels 1 to 3). By isolating affected systems and disabling non-essential functions, the Company suppresses the spread of threats. At the same time, the Company implements important data backups and boundary protection to prevent damage from spreading. Finally, the incident is recorded in the Information Security Incident Report Form to retain the handling method and ensure traceability. Through a systematic reporting chain, the Company ensures that management can obtain timely updates and minimize business impacts.



3.5.3 Privacy Policy and Protection

Ennoconn is committed to protecting the privacy rights of customers, suppliers, and employees. The Company complies with the Personal Data Protection Act and related regulations and has formulated the Management Regulations for Personal Data Protection. In accordance with the policy and regulations, the Company explains the reasonable purposes and scope of personal data use, protects stakeholders' data to ensure proper use, and ensures that collected information is not improperly used. The Company also requires suppliers, contractors, and other business partners to comply with this policy and work together to safeguard privacy and personal data. In 2025, Ennoconn did not use any collected personal data for secondary purposes.

Privacy Governance Structure and Division of Responsibilities

Sustainable Development and Nominating Committee
Convenes regular meetings to supervise compliance with privacy protection guidelines

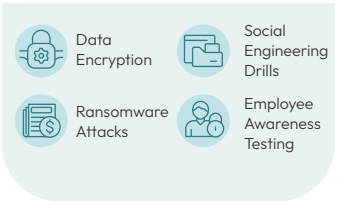
- **Information Security Department**
- **Legal Affairs Department**

The Information Security Department and Legal Affairs Department jointly implement personal data protection regulations and incident reporting and handling procedures.

Privacy Management Guidelines

Management Guidelines	Implementation Contents
Governance and Oversight Mechanism	Information security (including privacy and personal data protection) is one of the core dimensions of the Company's Enterprise Risk Management (ERM) framework. The Sustainable Development and Nominating Committee meets regularly to oversee risks related to personal data protection and information security, as well as the implementation of relevant management approaches and improvement measures. Through its internal audit and control systems, the audit unit conducts annual internal control audits of personal data protection processes to ensure compliance with applicable regulations and the Company's internal policies.
Protection of Data Subject Rights	The Company respects and protects the statutory rights of data subjects. Stakeholders may exercise their rights to access, correct, delete, and restrict the processing of personal data in accordance with regulations to ensure their autonomy over such data.
Personal Data Processing Principles	The Company clearly requires that personal data processing comply with the principle of integrity and not exceed the scope of the collection purpose. For special categories of personal data, the Company does not actively collect or process such data except under specific circumstances required by law or with the consent of the data subject.
Zero-tolerance Compliance Policy	Ennoconn adopts a - "zero-tolerance" - approach to personal data infringement. Any violation will trigger an investigation in accordance with the response process and be subject to strict discipline.

Privacy Response Process



Stage 1 Daily Protection and Drills

The Company continuously updates and implements rigorous information security measures across hardware and software facilities, personnel operations, and other aspects.

Stage 2 Zero-tolerance Incident Response

When an infringement incident occurs, the Information Security Department and Legal Affairs Department immediately initiate an investigation and notify relevant units.

Stage 3 Accountability and Improvement

Personnel who violate confidentiality obligations will be disciplined in accordance with internal regulations, and the Company will review and revise its privacy policy on a rolling basis.

3.5.4 Information Security Education and Training

Employees are the first line of defense for corporate information security. In 2025, the Company enhanced organizational response capabilities for all employees and new employees through diverse courses and practical drills.

Target Audience	Course Item	Training Content	2025 Awareness and Course Results
All employees	Information Security Awareness and Internal Social Engineering Drills	The Company promotes the latest phishing techniques to employees through email and conducts internal social engineering drills from time to time	A total of two information security awareness emails and two social engineering drills were conducted
	Training on Prevention of Malicious Email Social Engineering	Explained social engineering attack methods, shared case studies, and introduced protective measures to remind employees how to identify the latest fraud techniques	The one-hour course was attended by 125 employees, totaling 125 training hours.
	Mobile Device and Digital Application Protection	Explained security requirements for mobile devices accessing Company data, including passwords and data transmission security	The 0.5-hour course was attended by 168 employees, totaling 84 training hours.
	Integrity Principles and Anti-corruption Course	Promoted personal data processing principles, including that processing may not exceed the purpose of collection and that confidentiality obligations must be fulfilled	Course duration: 1 hour; a total of 163 employees participated; total training hours: 163 hours; participation rate reached 80%
New hires	Personal Data Protection Act	Explained the information security policy and common threats, ISO 27001, and password principles, and required employees to sign the Integrity and Intellectual Property Rights Agreement to enhance their awareness of information protection and compliance obligations	One training session was held, with 35 participants and a total of 8.75 training hours

3.5.5 Information Security Governance Performance

In 2025, through the implementation of risk assessments, external verification, and monitoring mechanisms, the Company achieved the goal of zero major information security incidents, safeguarded customer data, and maintained the stability of corporate operations. Relevant governance data and implementation results are summarized in the table below.

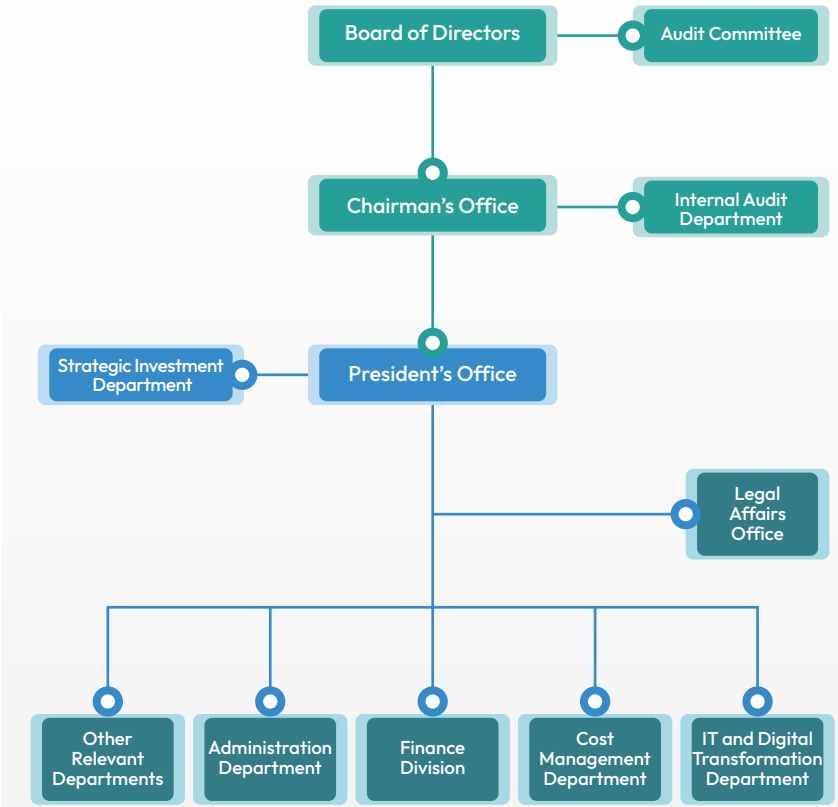
Aspects	Implementation Results
Zero Information Security Incidents	In 2025, the Company had no major information security incidents and no personal data breaches. Throughout the year, the Company blocked a large number of external automated scans and invalid connections. For abnormal behavior with potential risks, the Information Department initiated investigations and implemented six specific response measures, including four network scanning incidents, one phishing email blocking incident, and one external supplier risk response. All incidents were handled at the initial stage and caused no substantive impact. In addition to initiating investigations, the Information Department improved endpoint protection and antivirus mechanisms and enhanced employees' identification and response capabilities through information security awareness and social engineering drills.
External Verification	After obtaining ISO 27001 certification in 2023 and passing the review in 2024, the Company completed transition certification to ISO 27001:2022 in 2025, maintained the operation of its management system, regularly conducted risk assessments and vulnerability scanning, and implemented dynamic management.
Joint Defense Performance	Taipei and Ennoconn (Suzhou) achieved a score of 98 points in 2025 on SecurityScorecard, a third-party information security rating platform, maintaining excellent performance.
Governance Oversight	The information security management team regularly reports the current status of information and communications security management and risk monitoring results to the Board of Directors. On November 13, 2025, the team reported the "2025 Implementation Status of the Company's Information Security Risk Management" to the Board of Directors, implementing senior management oversight and participation.

3.6 Risk Management

3.6.1 Risk Management Policy and Organization Structure

Ennoconn implements the Procedures and Policies for Risk Management approved by the Board of Directors and follows the Risk Management Best-Practice Principles for TWSE/TPEx Listed Companies issued by the Financial Supervisory Commission. Based on existing operating policies, the Company defines four major risk categories, namely strategic, operational, financial, and other risks. Within its acceptable risk tolerance, the Company actively prevents potential losses and optimizes resource allocation. In 2025, the Company regularly reported the risk environment, management priorities, and response strategies to the Audit Committee, whose chair summarized and presented them to the Board of Directors to ensure close integration between senior governance and risk control.

Organizational Structure of Ennoconn's Risk Management



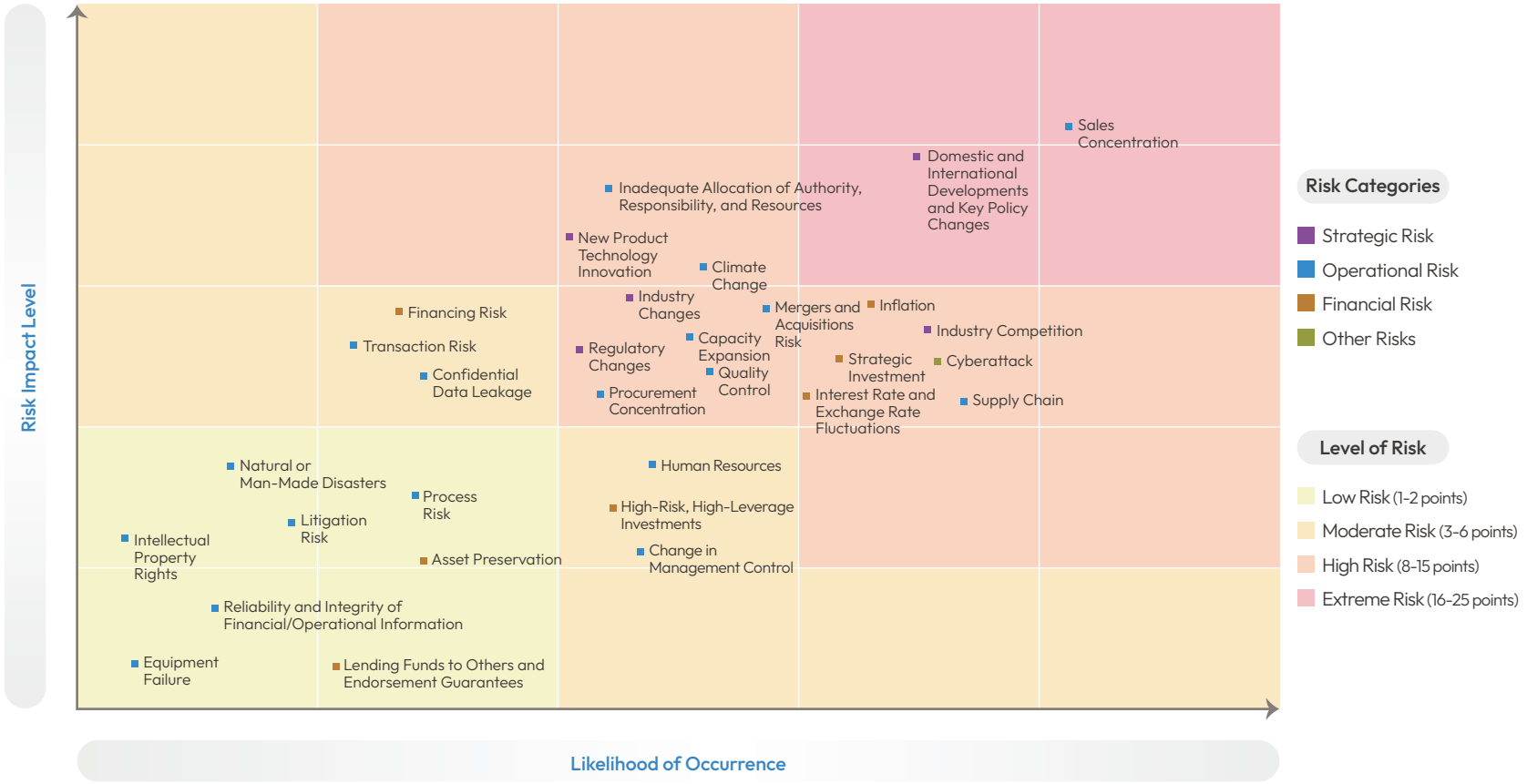
Competent Department	Risk-related matter
Board of Directors	As the Company's highest decision-making body for risk management, the Board of Directors bears ultimate responsibility for risk management. With the goal of legal compliance and promoting and implementing overall risk management, the Board understands the risks faced in operations and ensures the operation of the risk management mechanism.
Audit Committee	Composed of independent directors, the Audit Committee regularly reviews the implementation of risk management, internal controls, and internal audit results and submits summary reports to the Board of Directors.
Internal Audit Department	As an independent unit under the Board of Directors, the Internal Audit Department is responsible for internal monitoring and audit operations, and reviews various risk operating procedures to ensure the implementation of management actions.
Management Meeting	Convened by the President and comprising senior managers and representatives of relevant functional units, the Management Meeting serves as the executive-level second-line risk management oversight body. The Management Meeting reviews first-line risk management plans, oversees risk control standards and the implementation of risk control measures.
Finance Division	As the capital allocation unit independent of each functional unit, the Finance Department is responsible for handling Company-wide financial operations and providing short-, medium-, and long-term investment evaluation reports.
Functional Units	First-level supervisors bear first-line risk management responsibilities. They are responsible for identifying, analyzing, and monitoring potential risks within their respective business scope, and ensuring the implementation of control mechanisms and procedures.

3.6.2 Risk Identification and Response Measures

Ennoconn emphasizes a risk control culture with participation by all employees. In accordance with the Regulations Governing Establishment of Internal Control Systems and with reference to The Global Risks Report 2025, the Company has established defense mechanisms for four major risk categories. The Company conducts risk identification and assessment annually. In 2025, the Company used the product of "risk impact level" and "likelihood of occurrence" as the quantitative indicator and assessed 35 risk items. A total of two extremely high-risk issues and 15 high-risk issues were identified. Each functional unit analyzes the risks within its area of responsibility in terms of their characteristics, potential impact, and controllability. Based on the assessment results, the units establish quantitative or qualitative management criteria and define the corresponding risk appetite and risk tolerance thresholds. After the relevant risk list was reviewed and approved at the management meeting chaired by the President, it was submitted to the Board of Directors for approval on November 13, 2025 and formally incorporated into the annual internal audit plan.

Mechanism	Risk Detection	Risk Assessment	Reporting and Internal Control
Implementing Units	First-level supervisors of each functional unit	President and Management Meeting	Internal Audit Department and Board of Directors
Key Operating Focus	Implement first-line risk awareness and daily controls to ensure timely risk identification	Evaluate the feasibility of response actions and risk assessments	Arrange the annual internal audit plan based on the risk assessment results and submit it to the Board of Directors for review

2025 Risk Issues Matrix



Extreme Risk Issues

Risk Category	Risk Topic	Impact Aspect			Note	Countermeasures
		Environment	Society	Governance		
Strategic Risks	Domestic and International Developments and Key Policy Changes			V	Political and economic changes or policy shifts, such as tariffs, import/export restrictions, and subsidy policies, may affect operating costs and markets.	The Company has established an external environment monitoring mechanism, conducts dynamic scenario analysis for tariffs and trade policies, and flexibly adjusts its global production capacity allocation and sales strategies.
Operational Risks	Sales Concentration		V	V	High dependence on a limited number of major customers may pose risks. If these customers change their demand, terminate cooperation, or encounter financial difficulties, it will directly affect the Company's revenue and profitability.	The Company actively develops new markets and new customer groups to diversify operational risks, and establishes dedicated personnel maintenance mechanisms and risk early warning systems for core customers.

High-Risk Issues

Risk Category	Risk Topic	Impact Aspect			Note	Countermeasures
		Environment	Society	Governance		
Strategic Risks	Industry Competition			V	Intense competition among industry peers may trigger price wars, shrink profit margins, or prompt competitors to launch more attractive products or services, potentially resulting in customer loss.	The Company increases R&D capacity to enhance product differentiation, and maintains competitive advantages and strengthens customer relationships through regular market surveys and customer satisfaction tracking.
	New Product Technology Innovation	V		V	Rapid development of new technologies or products may shift market demand, causing existing products or technologies to lose competitiveness.	The Company implements proposal preparation and product design reviews, conducts trial production and testing, and establishes an agile design change process to align with market trends.
	Industry Changes			V	Changes in industry structure or trends, such as a reduction in market size or demand shifting to other substitutes, may lead to revenue decline or increased operational pressure.	The Company invests in forward-looking technology research and diversifies the risks arising from changes in a single industry trend through strategic alliances or diversified operations.
	Regulatory Changes			V	Changes in government laws or regulations may affect compliance costs and operational processes, and could even lead to business disruptions or require strategic readjustments.	The Legal Affairs Office regularly tracks domestic and international legal changes and converts the latest regulatory requirements into internal operating rules to ensure a high level of compliance across all processes.
Operational Risks	Supply Chain	V		V	Raw material price fluctuations and shortages.	The Company implements procurement, production demand, and schedule control operations, estimates demand through material requirements planning, and establishes diversified supply sources and safety stock mechanisms.
	Procurement Concentration			V	Dependence on a single or limited number of suppliers can pose significant risks. If these suppliers encounter issues such as supply disruptions or price fluctuations, it may seriously affect production or the supply chain.	The Company implements a qualified supplier management mechanism and promotes strategic procurement to reduce dependence on a single source.
	Capacity Expansion			V	During capacity expansion, difficulties such as funding shortages, equipment installation delays, or insufficient market demand may arise, leading to resource waste or increased financial pressure.	The Company implements investment plan evaluation and budget preparation controls, and conducts equipment installation and verification according to the production schedule to ensure optimized resource allocation.
	Climate Change	V		V	Climate change may affect supply chain stability, product costs, or energy supply.	The Company promotes energy conservation, carbon reduction, and green production, and formulates emergency response and recovery plans for supply disruptions that may be caused by extreme weather events.
	Mergers and Acquisitions Risk			V	Risks may arise during the merger and acquisition process, such as poor cultural integration, failure to achieve synergies, and unresolved legal or financial issues, all of which could affect post-acquisition operational performance.	The Company implements rigorous acquisition and disposal of assets evaluation procedures, including due diligence, legal risk audits, and post-merger organizational integration and performance tracking management.
	Quality Control		V		Quality issues may cause product defects, returns, or recalls, resulting in increased costs and damage to customer relationships.	The Company implements quality control and product component labeling management to ensure shipment standards.
	Inadequate Allocation of Authority, Responsibility, and Resources		V	V	Risks may arise from unclear role definition or unreasonable resource allocation, potentially leading to poor decision-making, resource waste, low efficiency, and even affecting team collaboration and morale. If not adjusted and optimized in a timely manner, such risks may have negative impacts on the Company's overall performance and long-term development.	The Company implements job authorization and deputy arrangements, optimizes the division of responsibilities and budget management within the Information Department, and ensures the reasonableness of resource allocation through the salary and wage system and performance evaluations.
Financial Risk	Interest Rate and Exchange Rate Fluctuations			V	Fluctuations in interest rates or exchange rates may directly affect the Company's financing costs, overseas income, or import/export business, thereby increasing operational uncertainty.	The Finance Department regularly monitors financial market trends and adopts hedging strategies and fund allocation tools to minimize the impact of exchange rate fluctuations on the Company's profit and loss.
	Inflation			V	Inflation increases the Company's operating costs, such as raw materials and wages, compresses profit margins, and may lead to declining demand.	The Company improves efficiency through procurement contract cost locking and production process optimization, and adjusts product prices when appropriate to transfer part of the cost pressure.
	Strategic Investment			V	Inappropriate or unsuccessful strategic investments, such as expansions or entering new markets, may result in capital waste, asset losses, or hindered business development.	The Company implements subsidiary supervision and various investment review operations, and conducts regular performance evaluations and risk monitoring for short-, medium-, and long-term investment projects.
Other Risks	Cyberattacks			V	Malicious cyber attacks may involve threats such as data theft, ransomware, system paralysis, and phishing, resulting in data breaches, business interruptions, financial losses, and reputational damage.	The Company has established a dedicated information security team and protection equipment, implements the ISO 27001 management system, performs regular data backups and vulnerability scanning, and conducts social engineering drills.

Fostering a Risk Culture

Ennoconn bases its approach on the Board-approved Procedures and Policies for Risk Management. The Board serves as the highest risk-related decision-making body, overseeing the effectiveness of the overall risk management mechanism. The Audit Committee regularly reviews risk management implementation, internal controls, and audit results, reporting its findings to the Board. Meanwhile, the heads of functional units serve as first-line risk owners and are responsible for identifying, analyzing, and monitoring potential risks within their daily operations.

In 2025, the Company continued to conduct annual risk identification and assessment across four major dimensions: strategy, operations, finance, and other risks, integrating key identified risks into the annual internal audit plan. Through Board education, organization-wide risk training, product/service risk standards, performance evaluations, and financial incentive mechanisms, Ennoconn embeds its risk culture into governance oversight, daily operations, product innovation, and departmental management processes.

Director Education on Risk Management

Ennoconn arranges annual continuing education courses for directors based on industry trends, operational strategies, and risk governance needs. This training enhances the Board's oversight capabilities regarding global trends, technological transformation, regulatory compliance, ESG transition, cybersecurity, climate change, enterprise resilience, and risk governance.

In 2025, the Company's 7 directors completed a total of 48 hours of continuing education, averaging nearly 7 hours per director. This year's training prioritized alignment with the Group's "AIoT Cloud-to-Edge Integration" and "ESG Sustainable Transformation" strategies. This approach sharpened directors' forward-looking insights into emerging technologies and climate change, equipping the Board with timely, professional judgment for strategic oversight, technological evolution, climate risk, regulatory compliance, and corporate governance.

Organization-Wide Risk Management Training

Ennoconn drives organization-wide risk management training through a role- and scenario-based approach, integrating risk identification, reporting, prevention, and corrective action tracking into its employee development programs. In 2025, Ennoconn Group invested NT$ 2.89 million in training expenditures, delivering 167,000 total training hours with an average of 15.2 hours per employee. This comprehensive curriculum targeted core operational risks to strengthen employee awareness and crisis response capabilities.

1.Integrity & Compliance Training	2.Occupational Health & Safety (OHS) Training	3.Information Security Awareness & Defense Drills	4.Human Rights & Workplace Inclusion Training
Conducted professional ethics and anti-corruption courses for directors, managers, and all employees. This initiative included internal campaigns on preventing insider trading and adhering to the code of conduct, achieving a participation rate of 82.94% among the total workforce in Taiwan.	Implemented OHS education for both new hires and current employees, supplemented by regular fire response team drills and evacuation exercises, covering 81.82% of the total workforce in Taiwan.	Conducted malicious email social engineering simulation drills for all employees to reinforce corporate information security defense networks. The participation rate for new hires reached 100%.	Provided education on workplace sexual harassment prevention, gender equality, and relevant legal regulations to foster a diverse and inclusive working environment, achieving a participation rate of 80.43% among the total workforce in Taiwan.

Incorporating Risk Criteria into Product and Service Development

Ennoconn integrates risk management standards into its product and service development process—spanning product conception, design review, material selection, supplier management, pilot verification, mass-production launch, to end-of-life management—introducing risk identification and control mechanisms throughout. In accordance with the Ennoconn Green Product Design and Development Code, the Company introduces life-cycle thinking throughout product design and development, evaluating material sourcing, environmental compliance, and conflict mineral risks during the raw material procurement stage; assessing resource utilization, energy consumption, carbon emissions, product safety, quality stability, and cybersecurity risks during the design and manufacturing stage; considering energy efficiency, reliability, maintainability, and customer safety during the transportation and usage stage; and evaluating product disassembly, component reuse, waste treatment, and regulatory risks related to Extended Producer Responsibility (EPR) during the maintenance, recycling, and disposal stage. Through these mechanisms, Ennoconn embeds environmental, regulatory, quality, safety, and supply chain risks into product design decision-making and development management, mitigating product life-cycle risks while enhancing sustainability.

Linking Risk Management Metrics to Financial Incentives

Ennoconn links its annual risk identification results with its performance management system. Through probationary period evaluations, annual performance reviews, agile performance appraisals, and team performance assessments, corporate operational goals are cascaded into departmental and individual targets. Annual performance appraisals evaluate four major dimensions—finance, customer, process, and growth—combining self-assessments, direct supervisor initial reviews, and responsible executive secondary reviews to serve as the basis for promotions, salary adjustments, bonuses, and training development.

For directors and senior managers, the Remuneration Committee regularly reviews performance targets, remuneration policies, and frameworks to link individual remuneration with long-term corporate risks and shareholder interests, aligning overall financial performance with non-financial sustainability outcomes.

The management indicators within the remuneration metrics for senior management include annual strategic milestones, major investments and M&A integration, and implementation of risk management systems. The Company's 2026 priorities also include preventive targets for material risks such as cross-business-group synergy and efficiency, internal control maturity, supply chain redundancy, and information security vulnerability remediation. Through director remuneration, variable remuneration for senior managers, employee performance evaluations, and cross-departmental project rewards, Ennoconn extends risk management from governance oversight to organizational behavior, ensuring that its risk culture is aligned with long-term value creation, sustainable development, and operational resilience.

3.7 Climate and Nature Risks, Opportunities, and Resilience Governance

According to the "Global Risks Report 2025" released by the World Economic Forum (WEF), "biodiversity loss and ecosystem collapse" has been ranked among the top three global risks over the next decade, second only to "extreme weather events" in terms of severity. As Ennoconn's supply chain spans the globe, its operations are closely connected to natural capital. If the Company overlooks these risks, it may face financial impacts such as supply chain disruptions, business interruptions, and obstacles to financing.

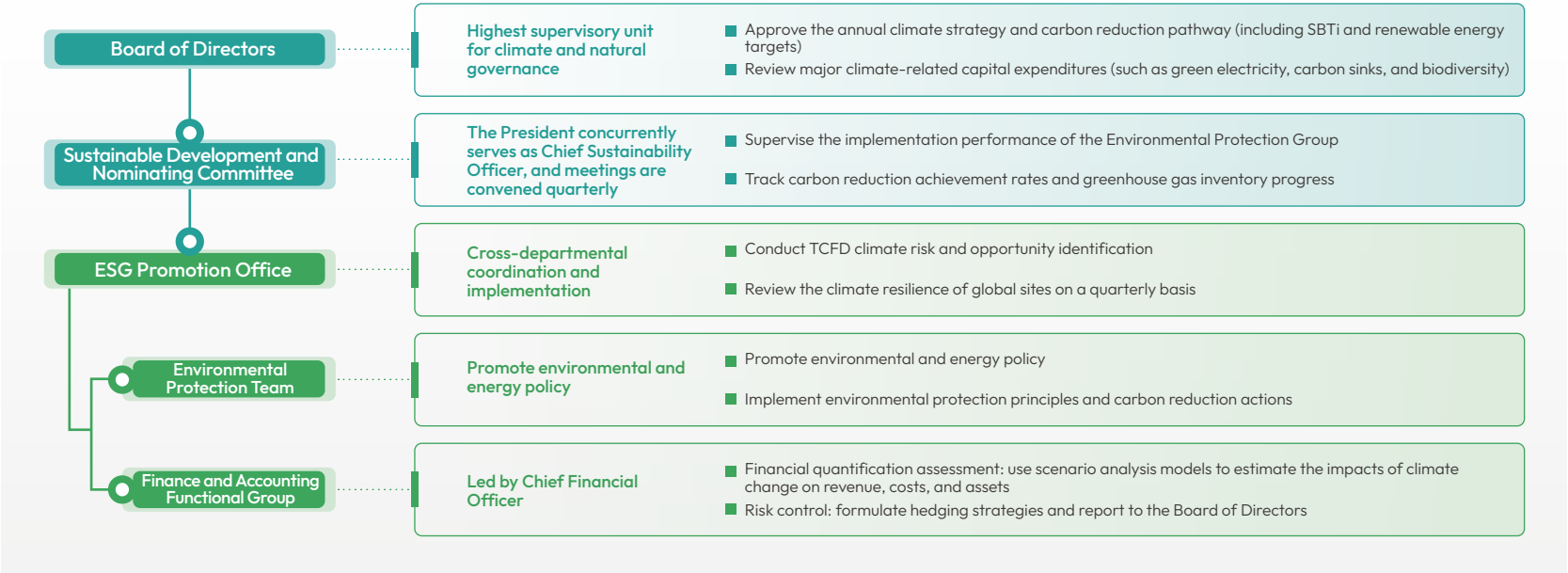
This year, the Company plans to introduce the IFRS S2 climate-related disclosure standards under the International Financial Reporting Standards and the TNFD LEAP framework in advance, and conduct quantitative stress testing by combining the World Wide Fund for Nature (WWF) water risk analysis tools with 2024 financial report data. The assessment shows that if the Company overlooks physical climate risks and transition risks such as carbon pricing, it may face significant potential financial impacts. To respond to the threat that climate and nature risks pose to financial performance, the Company has elevated "climate resilience" and "biodiversity" to the Board decision-making level. It has also launched the "Riverbank Mangroves" restoration project at its Taiwan headquarters, responding to risks through Nature-based Solutions (NbS) and demonstrating Ennoconn's commitment to the environment.

Aspects	Metric	Management Actions and Performance
Governance	Board Oversight	1. The Board of Directors approves the annual climate strategy and carbon reduction pathway, and reviews major climate-related capital expenditures. 2. In 2025, the Board approved the budget for the Tamsui River biodiversity project.
	Management Role	1. The Sustainable Development and Nominating Committee is supervised by the President, who concurrently serves as the Chief Sustainability Officer, to oversee carbon reduction progress. 2. The Chief Financial Officer leads risk quantification and incorporates it into financial report reviews. 3. Climate indicators are incorporated into the performance evaluations and remuneration linkage of senior managers, with a weighting of 3%.
Strategy	Scenario Analysis	The Company adopts the IEA NZE 2050 scenario for transition risks, the IPCC SSP5-8.5 scenario for physical risks, and the WWF pessimistic water resource scenario for nature risks to conduct stress testing.
	Short-, Medium-, and Long-term Risks and Opportunities	1. The Company identified the two transition risks with the greatest impact, carbon pricing and goodwill, one physical risk, flooding, and one opportunity, renewable energy. 2. For the Taipei and Suzhou sites, the Company analyzes their dependence on freshwater resources and potential environmental impacts. 3. The Company integrates green energy procurement through Ennoconn Group.
Risk Management	Identification and Assessment	1. The Company incorporates climate risks into the enterprise-wide ERM framework and introduces the TNFD LEAP framework to deepen nature risk assessment. 2. The Company prepares a matrix based on "impact level" and "probability of occurrence" to identify high-risk items.
	Management and Adaptation Actions	1. For high-risk sites, the Company promotes the "Riverbank Mangroves" Nature-based Solutions project to enhance flood resilience. 2. For transition risks, the Company implements an internal carbon pricing (ICP) mechanism and green supply chain management.
Indicators and targets	Scope of GHG	1. Scope 1 and 2 greenhouse gas emissions in 2025 were 331.45 tCO_2e (✓ target achieved, a 5.68% annual reduction) 2. SBTi targets: reduce Scope 1+2 emissions by 42% from the base year by 2030 and achieve net-zero emissions by 2050.
	Other Climate and Nature Indicators	1. Water resources: per capita water savings reached 26.85% in 2025 (✓ target achieved) 2. Waste: the recycling and reuse rate increased by 1.9% in 2025 (✓ target achieved) 3. Renewable energy: 100% of Taiwan subsidiaries will use renewable energy by 2030.

3.7.1 Governance Structure and Policy Commitments

Governance Structure

Ennoconn's Board of Directors leads the climate and nature governance structure to ensure the implementation of risk management strategies. To strengthen management accountability, climate indicators, such as the carbon reduction achievement rate and green electricity usage rate, are incorporated into the performance evaluations and remuneration linkage of senior managers, with a weighting of 2.5% to 3%. In addition, the Board of Directors regularly reviews climate-related capital expenditures. In 2025, it approved the budget for the biodiversity project in the Tamsui River basin in Taiwan, demonstrating the Board's substantive oversight and support for nature risk governance.



Biodiversity and No Deforestation Commitment

Ennoconn Technology is committed to protecting natural capital and has issued the "Ennoconn Technology Biodiversity and No-Deforestation Commitment," establishing the following three governance principles:

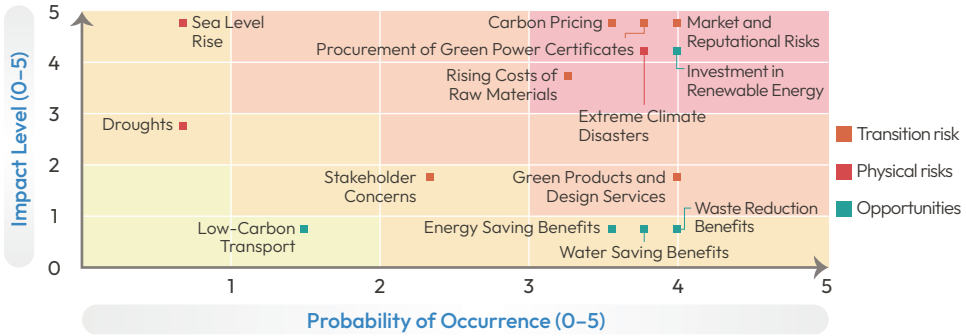
1.Avoidance and mitigation	2.Value chain management	3.Ecological restoration and compensation
The Company commits to avoiding IUCN Category I-IV protected areas and World Heritage Sites when selecting sites for new or expanded plants, and strives to achieve zero pollution emissions during operations.	The Company requires tier-one suppliers to sign the no deforestation commitment, ensures that wooden pallets, packaging materials, and cartons come from sustainably managed forests, such as FSC-certified forests, and inventories water resource risks in the supply chain.	In areas where impacts cannot be fully avoided, the Company creates positive environmental impacts by investing in local ecological restoration projects.

3.7.2 Scenarios and Financial Impact Analysis

Climate and Nature Risk Identification

In 2025, the ESG Promotion Office continued the existing risk identification mechanism from 2024 and convened first-level supervisors of business units and key functional departments, such as finance, procurement, and business management, to review the climate issues with the greatest financial impact on the Company. Through cross-analysis of "likelihood of occurrence" and "impact level," the Company redefined the two transition risks, carbon pricing, and market and reputational risks, one physical risk, extreme climate disasters, and one climate opportunity, investment in renewable energy, that pose the greatest challenges to Ennoconn's operational resilience, serving as the basis for subsequent financial impact assessment.

2025 Climate Change Risks and Opportunities Matrix



Financial Impact Assessment Table for Major Climate Risks and Opportunities

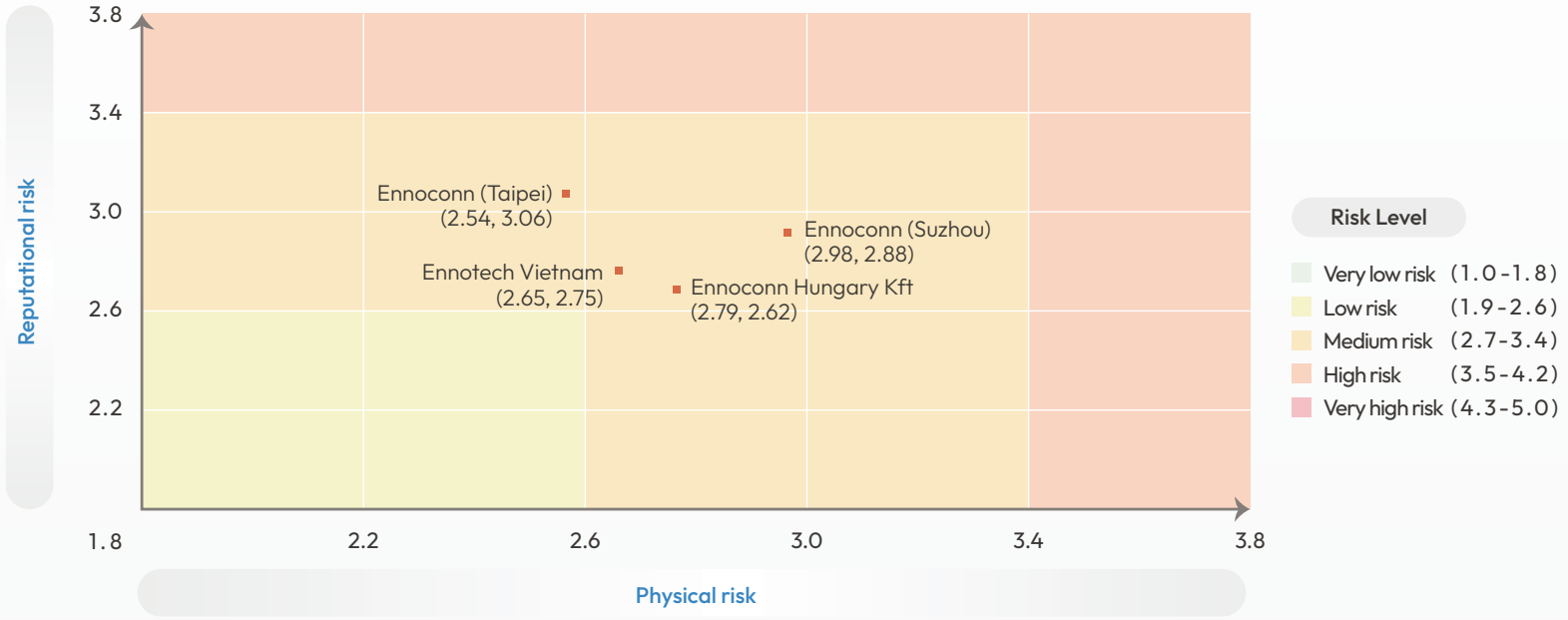
Category	Sub-Category	Risk/ Opportunity Items	Note	Financial Impact Level	Probability of Occurrence	Scope of Impact			Management Approach
						Upstream or Supply Chain	Direct Company Operations	Downstream or Use Phase	
Transition risk	Regulation and Legal Risk	*Carbon Pricing (Carbon Fees/ CBAM)	The introduction of Taiwan's carbon fees and the implementation of the EU CBAM may directly increase operating costs and green tariff costs for product exports if carbon prices rise in the future	High	Short-term	V	V	V	1. Conduct internal carbon pricing (ICP) trial calculations 2. Accelerate ISO 14064 inventories and reductions at the Suzhou and Vietnam plants 3. Introduce a life cycle assessment (LCA) system to respond to EU reporting requirements
	Technology Risk	Green Products and Design Services	In response to increasing demand from customers and suppliers for green products	Medium	Short-term	V	V	V	1. Introduce ISO 20400 Sustainable Procurement Guidance 2. Establish Green Product Design and Development Code
	Regulation and Legal Risk	Procurement of Green Power Certificates	In response to competent authority requirements and in line with the Company's energy conservation and carbon reduction pathway	High	Short-term	V	V	V	Purchase green electricity certificates at the Group level and expand the scope of green electricity use
	Market Risk	*Market and Reputational Risks	If failure to comply with the EU CSDDD or material ecological controversies cause European customers to shift orders, the Company may incur revenue losses	High	Long-term	V	V	V	1. Establish a Group sustainability governance system and incorporate due diligence into Company policies and risk management processes 2. Inventory potential risk points within the Company and the supply chain, such as child labor, forced labor, and environmental pollution 3. Implement Ennoconn's climate transition plan to ensure that its operating model is aligned with the 1.5°C target of the Paris Agreement.

Category	Sub-Category	Risk/ Opportunity Items	Note	Financial Impact Level	Probability of Occurrence	Scope of Impact			Management Approach
						Upstream or Supply Chain	Direct Company Operations	Downstream or Use Phase	
Transition risk	Market Risk	Rising Costs of Raw Materials	Geopolitical and pandemic-related risks may increase freight expenses	High	Short-term	V	V		1. Require 100% of suppliers to pass audits 2. Implement localized production and manufacturing strategies
	Reputational Risk	Stakeholder Concerns	Declines in the Company's sustainability disclosures and assessment performance may affect investors' evaluation of the Company, investment weighting, and market capitalization	Medium	Medium-term	V	V	V	Engage with stakeholders to explain Ennoconn's ESG goals, plans, actions, and quarterly progress toward annual targets, and ensure consistency in external disclosures
Physical risk	Acute Physical Risk	* Extreme Climate Disasters (Typhoons/ Floods)	Taiwan and Suzhou are located in high-risk areas for heavy rainfall. If a once-in-a-century flood causes plant shutdowns, the Company may face financial impacts such as asset damage and revenue interruption	High	Long-term	V	V	V	1. Nature-based Solutions (NbS): promote the "Riverbank Mangroves" project to enhance flood resilience in the basin 2. Business Continuity Plan (BCP): regularly conduct compound disaster response drills and diversify production bases
		Droughts	Water outages or shortages may cause machinery to overheat and shut down	Medium	Long-term		V		Improve water use efficiency and plan the use of reclaimed water to reduce operating costs
	Chronic Physical Risk	Sea Level Rise	Flooding in low-lying areas may cause permanent business shutdowns	High	Long-term	V	V	V	In the short term, refer to flood risk response measures. In the medium and long term, plan new office locations and prioritize areas with low flood risk
Opportunity	Resource Efficiency	Energy Saving Benefits	Implement energy-saving policies to reduce electricity expenses; improve product efficiency and create energy-saving benefits for customers	Low	Short-term		V		1. Reduce electricity consumption by 3% each year 2. Introduce green design principles into at least two new product designs each year
		Water Saving Benefits	Promote water-saving policies to reduce water expenses	Low	Short-term		V		Set a 2026 target of reducing per capita water consumption by 3%, with two-stage management to improve water use efficiency
		Waste Reduction Benefits	Implement the Company's waste recycling policy to reduce costs	Low	Short-term		V		Set a 2025 target for reducing per capita waste by 1%
		Low-Carbon Transport	Electric vehicles are used to bring down carbon emission costs	Low	Medium-term		V		Reduce unnecessary employee field work and business trips
	Energy Source	* Investment in Renewable Energy	Invest in green electricity projects and green bonds to reduce carbon costs and create a stable long-term investment income	High	Short-term		V		1. Ennoconn Group integrates green energy procurement 2. Invest NT$10 million in Taiwan Cooperative Bank green bonds

Notes:
1. Probability of occurrence: short term 1–3 years, medium term 3–5 years, long term 6–10 years
2. Financial impact level: low (NT$1 million to NT$3 million), medium (NT$10 million to NT$100 million), high (over NT$100 million)
3. *: Redefined 2024 climate risks and opportunities

To understand the potential threats of climate and natural capital, Ennoconn introduced the WWF Biodiversity Risk Filter (BRF) tool to quantify and score water resource risks at four major sites worldwide. The analysis results show that the Company's supply chain in Asia generally faces the challenges of "extremely high pollution pressure" and "high physical climate risk." These results serve as an important basis for subsequent adaptation strategies.

Global Site Physical Risk Matrix



Risk	Ennoconn (Taipei)	Ennoconn (Suzhou)	Ennotech Vietnam	Ennoconn Hungary Kft	Analysis
Pollution Pressure	4.25	4.58	4.58	4.42	All sites are located in densely populated and industrially intensive areas, where environmental carrying capacity is saturated. Any emissions may cause significant impacts.
Typhoons	4.0	4.0	4.0	2.5	The supply chain in Asia is highly exposed to typhoon paths and must strengthen disaster prevention resilience.
Water Shortage	2.8	3.2	3.1	2.6	Suzhou and Vietnam face competition for industrial water use and may face water shortage risks in the future.

Notes: 1.0~1.8: Very low risk; 1.8-2.6: Low risk; 2.6~3.4: Moderate risk; 3.4-4.2: High risk; 4.2-5.0: Very high risk

The WWF tool also assessed the "reputational risk" faced by each site. This indicator reflects the risk of public opinion pressure, legal proceedings, or investor divestment that a company may face if an environmental controversy occurs locally. The results show that Ennoconn's Taipei headquarters ranks highest among all global sites in reputational risk, mainly due to the following reasons:

(1) Ecological proximity sensitivity

As the site is close to the Tamsui River basin, under Taiwan's high level of social attention, any pollution incident involving the basin, including indirect impacts, is highly likely to be amplified and scrutinized by the media, causing irreversible damage to the brand image. The WWF score of 3.5 points for "protected area proximity" provides clear evidence of this.

(2) High stakeholder expectations

Ennoconn Taipei is a TWSE/TPEx listed company in Taiwan, and the Financial Supervisory Commission, institutional investors, and environmental groups impose ESG disclosure standards that are among the highest in the world.

Site	Key Driving Factors	Reputational risk
Ennoconn (Taipei)	Protected Area Proximity and Media Oversight Intensity	3.06
Ennoconn (Suzhou)	Supply Chain Labor and Environmental Regulations	2.88
Ennotech Vietnam	Land Use Change Controversies	2.75
Ennoconn Hungary Kft	Strict EU Regulations (EUDR)	2.62

Notes: 1~1.8: Very low risk; 1.8-2.6: Low risk; 2.6–3.4: Moderate risk; 3.4-4.2: High risk; 4.2-5.0: Very high risk

Scenario Analysis

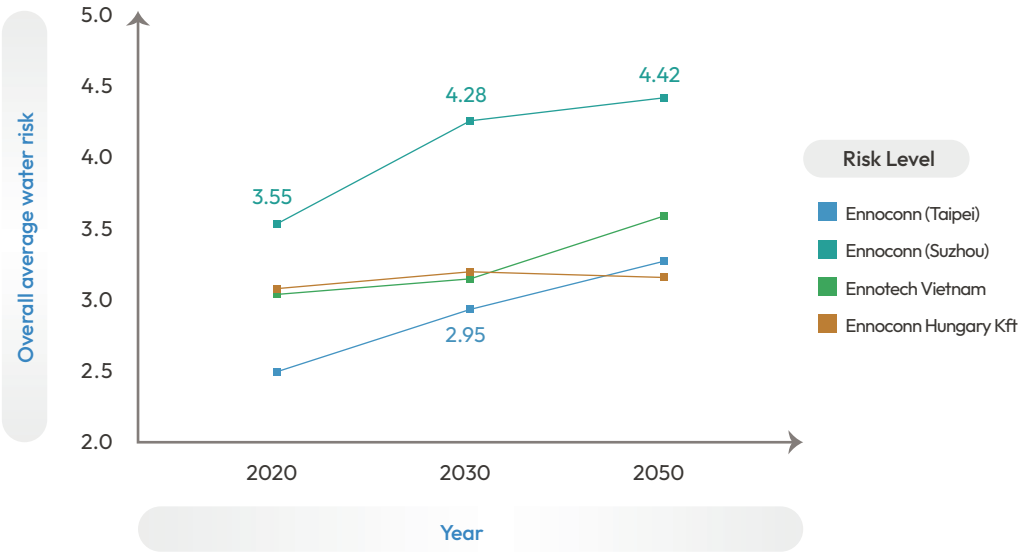
To quantify the potential financial impacts of climate change on Ennoconn, the Company conducts scenario analysis for "transition risks" and "physical risks" in accordance with TCFD and IFRS S2 requirements. Using standard scenario data published by the International Energy Agency (IEA) and the United Nations IPCC, together with the WWF Water Risk Filter tool, the Company analyzed the following two extreme scenarios this year to examine its resilience under the most severe conditions:

Analysis Dimension	Selected Scenario	Key Parameter Settings
Transition risk	IEA Net Zero 2050 (NZE) Net-zero Emissions Scenario	1. Carbon price trend: carbon prices in advanced economies are expected to rise in the future, significantly increasing operating costs. 2. Regulatory control: the EU Carbon Border Adjustment Mechanism (CBAM) is fully implemented, and Scope 3 supply chain emissions are included in mandatory disclosures. 3. Energy structure: renewable energy accounts for more than 60% of the global electricity structure, and customers require the supply chain to increase green electricity usage.
	Reference Source : IEA World Energy Outlook (2023)	
Physical risk	IPCC SSP5-8.5 (very high emissions scenario)	1. Temperature rise projection: the global average temperature is projected to rise by approximately 4.4°C by 2100, representing the most severe climate scenario. 2. Sea level rise: the projected rise reaches 0.8 to 1.0 meters, and low-lying coastal areas, such as Suzhou and parts of Bac Ninh in Vietnam, face flooding threats. 3. Extreme climate: the frequency of heavy rainfall and typhoon intensity in East Asia are projected to increase by 30%, raising the risk of operational interruptions.
	Reference Source: IPCC AR6 (Sixth Assessment Report)	

Water Resource Risk Scenario Analysis

The Company conducted a 2030 water resource risk stress test for its global core sites, using the "pessimistic scenario" and assuming that global climate governance fails to meet expectations, to examine the Company's operational resilience under the most severe conditions.

2020-2050 Group Site Water Risk Trend Analysis



Ennoconn (Taipei) (Flood Crisis)

The "flood" indicator for Taiwan headquarters is projected to rise to 2.95, high risk. Upon further breakdown of the sub-indicators, the single flood indicator may even reach 4.7 points in 2030. This confirms the necessity of the Company's launch of the "Riverbank Mangroves" flood prevention project along the Tamsui River. Through Nature-based Solutions (NbS), the project enhances basin resilience and serves as a key investment in protecting the Company's assets.

Ennoconn (Suzhou) (Water Shortage Crisis)

Under the pessimistic scenario, the Suzhou plant's "water scarcity" indicator in 2030 will surge from high risk to 4.28, very high risk, indicating that the lower Yangtze River region will face severe competition for industrial water use. This has driven the Company's decision to accelerate the introduction of process water recycling systems.

Ennotech Vietnam (Compound Risks)

The Red River basin faces flooding and water quality challenges, requiring strengthened drainage facility standards in the supply chain.

To respond to the aforementioned physical climate risks, the Company has formulated adaptation action plans for high-risk sites, encompassing measures such as process water recycling, water efficiency enhancement, flood defense facility reinforcement, nature-based solutions implementation, and the optimization of supply chain drainage facility standards. Relevant adaptation measures will be rolled out in phases based on the risk level of each site, with the deployment of adaptation measures at major high-risk sites to be completed within 5 years to enhance operational resilience and mitigate the potential impacts of physical climate risks on operations and assets.

This assessment covers the Company's global core operational sites, with the existing sites evaluated accounting for approximately 17% of the Company's consolidated revenue. Physical climate risk assessments will also be incorporated into the investment evaluation process for new sites, major plant expansion projects, and new capital investments. The assessment results will serve as a basis for site selection, design, and operational resilience planning.

Financial Impact Scenario Assessment

To assess the financial impacts of climate and nature risks on the Company's operations, Ennoconn uses the TCFD (climate) and TNFD (nature) frameworks for scenario analysis to simulate potential financial losses that the Company may face under extreme climate or stringent green regulatory scenarios. The analysis shows that if Ennoconn does not respond to relevant risks early, it may face material financial impairment, which could affect annual profitability and indicates the threat of climate and nature risks to financial performance.

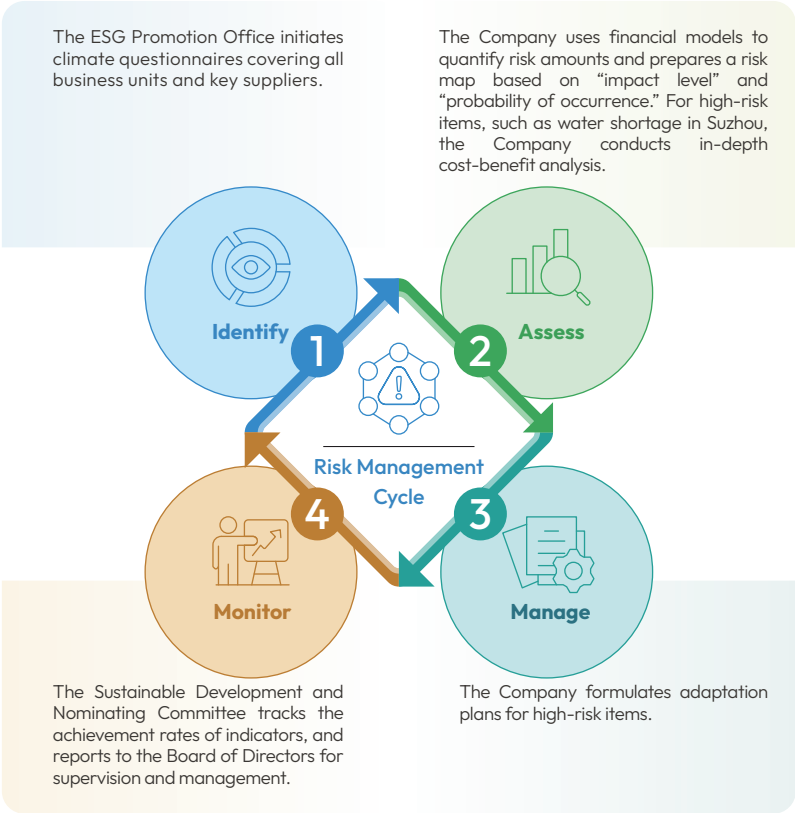
Risk Dimension	Risk Nature	Scenario Assumption	Potential Financial Impact Analysis
Asset Risk	Physical risk	Extreme climate disaster loss and operational interruption: Taiwan and China plants are located in high typhoon risk areas. If a once-in-a-century flood occurs, assets may be damaged.	1. Minor damage: property losses from partial asset damage together with operational interruption. 2. Severe disaster losses: significant financial impacts caused by extensive asset damage and long-term shutdown.
Operational Transformation Risk	Transition risk	Environmental cost increase: Operating costs increase due to the introduction of carbon fees, increases in industrial water prices, and rising waste compliance costs.	1. Slight cost increase: tightening environmental regulations lead to a slight increase in environmental costs. 2. Significant cost increase: various compliance and pricing mechanisms cause a significant increase in operating costs.
Goodwill and Market Risks	Transition risk	Customer order loss: If the Company fails to comply with the EU CSDDD or is involved in material ecological controversies, European customers may shift orders, resulting in revenue losses.	1. Minor impact: Minor revenue impact caused by partial order loss. 2. Serious impact: Significant revenue impact caused by key customers.

3.7.3 Climate Risk Management, Adaptation and Transition

Ennoconn integrates climate risk management into its Enterprise Risk Management (ERM) framework to ensure that climate issues are not addressed in isolation, but are reviewed together with market, credit, and operational risks. At the same time, to ensure that nature risk assessments are science-based and internationally comparable, the Company combined the "risk management cycle" with the "LEAP methodology" this year to formulate adaptation and transition strategies.

Risk Management Cycle

The "nature risks" identified through the LEAP framework are combined with the "climate risks" under the TCFD framework and incorporated into the Group's risk management cycle for unified control:



LEAP Framework Risk Identification

For nature-related risks, the Company conducts inventory based on the four steps of Locate, Evaluate, Assess, and Prepare. The analysis shows that although the Company does not directly use biological resources, its operations remain highly dependent on watershed ecosystem stability. The detailed assessment results are shown in the table below:

Locate	The Company overlays the geographic coordinates of its four major core operating sites worldwide, Taipei, Suzhou, Vietnam, and Hungary, with global biodiversity databases, such as IBAT and WDPA, for spatial analysis. The identification results show that Ennoconn's own operating sites are all located within legal industrial or commercial zones and do not overlap with "strict nature reserves." However, Ennoconn Taipei is located within the same watershed system as the "Tamsui River Mangrove Nature Reserve," while the Suzhou plant is located in the Taihu Lake basin, which has an extremely high environmental load. This means that the Company's operating sites "indirectly impact" areas of high ecological value.
Evaluate	Assess the Company's operational dependencies on natural capital and identify the drivers of potential impacts on biodiversity: 1. Overuse of resources: If water consumption exceeds the natural replenishment rate, it may cause groundwater levels to decline and land subsidence, further damaging wetland ecosystem functions. 2. Land use change: The construction of new plants and industrial park development may cause fragmentation of native habitats and block species migration corridors. 3. Pollution discharge: If process wastewater discharge changes the characteristics of receiving waters, it will affect the survival of aquatic organisms in the watershed.
Assess	Convert the above dependencies and impacts into corporate risk assessment: 1. Physical risks: Climate change increases the frequency of extreme rainfall and droughts, which may cause plant flooding, asset damage, or process water shortages, operational interruption, thereby increasing insurance costs and revenue losses. 2. Transition risk: With the implementation of the EU Deforestation Regulation (EUDR) and the Corporate Sustainability Due Diligence Directive (CSDDD), failure to prove that the supply chain does not involve ecological damage may result in the risk that products cannot enter the EU market. 3. Reputational risk: If an environmental pollution incident occurs, in addition to substantial fines, it may also lead to a decline in ESG ratings and affect institutional investors' willingness to hold shares.
Prepare	Based on the risk assessment results, Ennoconn has established tiered management strategies: for Suzhou and Vietnam, two areas with high pollution risk, the Company implements emission standards that exceed regulatory requirements. For Taipei and Hungary, two sites near ecologically sensitive areas, the Company promotes biodiversity restoration projects.

3.7.4 Nature-based Solutions and Practices

In 2026, Ennoconn launched the "Riverbank Mangroves, Honey Path Coexistence" project to respond to the "extremely high reputational" and "proximity to protected areas" risks faced by its Taipei headquarters. This project adopts the "Nature-based Solutions (NbS)" advocated by the IUCN and is located around the "Tamsui River Mangrove Nature Reserve (Kanchin Village)," the world's highest-latitude pure Kandelia obovata mangrove forest. This area plays a critical role in flood control, carbon sequestration, and biological habitats in the watershed. The project is guided by the Forestry and Nature Conservation Agency, Ministry of Agriculture, to ensure ecological conservation compliance and professionalism. It also works with the Kanchinlin Community Development Association and Mu Feng Farm to introduce professional beekeeping techniques and community sites. The project adopts implementation strategies of "ecosystem restoration" and "technology empowerment":

1 Ecosystem restoration

Standard beehives are installed in forests around the reserve, using the efficient pollination characteristics of bees to increase the pollination and fruiting rates of Kandelia obovata and surrounding vegetation, thereby increasing the growth density of mangrove communities. Healthy and dense mangroves serve as natural breakwaters, buffering storm surge impacts caused by extreme weather and indirectly protecting urban safety within the watershed, responding to the typhoon risk identified in the WWF assessment.

2 Technology empowerment

Leveraging Ennoconn's AI audiovisual integration technology, the Company dispatches a team to film the mangrove ecosystem and beekeeping process and produce high-quality environmental education animations. The project transforms complex biodiversity knowledge into easy-to-understand visual teaching materials for use by the community and three nearby elementary schools, helping environmental education take root from an early age.

Expected Benefits

Ecological Aspect

2 Hectares of Mangrove Pollination

Pollination services cover approximately 2 hectares of mangrove buffer zones, maintaining biodiversity in the Tamsui River estuary wetland.

Economic Performance

Local Specialty "Kandelia obovata Honey"

The project produces "Kandelia obovata Honey" with local terroir characteristics, creating understory economic benefits for the community and serving as Ennoconn corporate gifts, putting green procurement into practice.

Aspect of Society

Enhance Environmental Literacy for 500+people

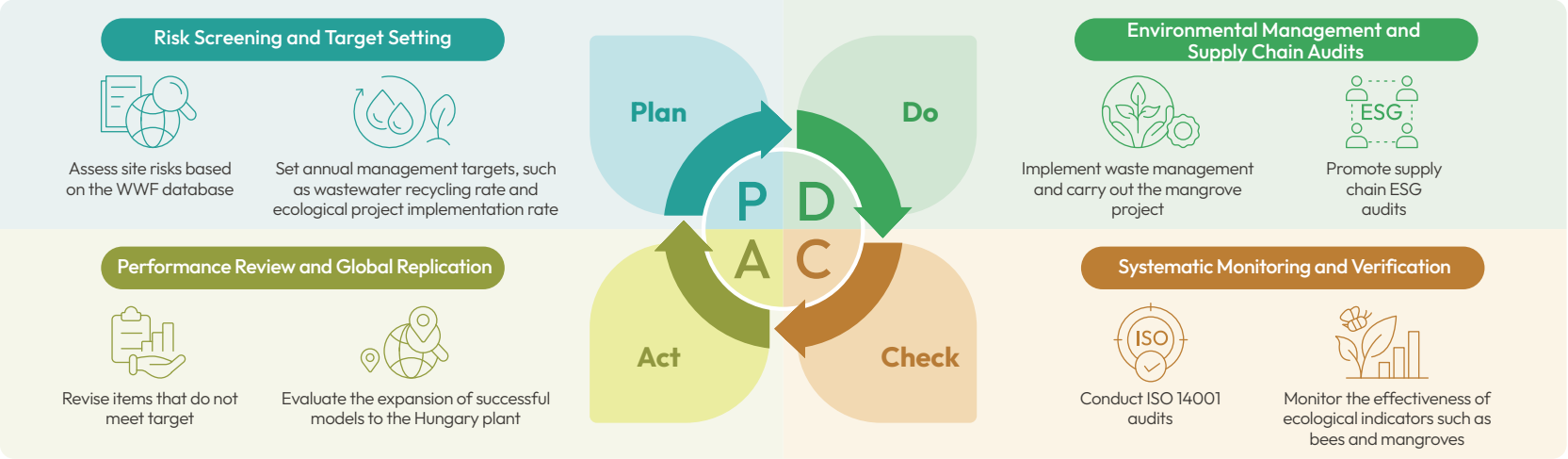
The Company expects to hold one corporate volunteer honey harvesting experience and ecological tour to enhance the environmental literacy of more than 50 employees. At the same time, the project plans to play educational videos on bee restoration at three elementary schools, inspiring the environmental protection awareness of 500 students.

Contributions to the United Nations Sustainable Development Goals (SDGs) and the Kunming-Montreal Global Biodiversity Framework (GBF)

International Standard Framework	Order		Corresponding Goals and Contributions
United Nations Sustainable Development Goals (SDGs)	Key Objectives	SDG 15 Life on Land	Through ecological beekeeping practices around the mangroves, the project provides pollination functions for mangroves, strengthens the terrestrial ecosystem of the estuary, and achieves the goal of halting biodiversity loss.
	Secondary Objectives	SDG 12 Responsible Consumption and Production	Promoting locally produced Kandelia obovata Honey supports environmentally friendly production models and demonstrates the Company's emphasis on sustainable production and consumption.
		SDG 8 Decent Work and Economic Growth	Creating the possibility of combining local employment and economic development with the reserve, achieving a sustainable employment and economic model.
Kunming-Montreal Global Biodiversity Framework (GBF)	Key Objectives	Target 15 corporate responsibility	Through corporate-named beehives and guided tour activities, the Company implements ecological beekeeping and mangrove habitat protection. While practicing resource co-management and species conservation, the Company enhances supply chain sustainability and demonstrates its commitment to ecological issues.
	Secondary Objectives	Target 9 Sustainable Use of Wild Species	Through the development of Kandelia obovata honey sources and ecological beekeeping, the project promotes bee restoration and activates the pollination system. Under the premise of habitat protection and avoiding overharvesting, it realizes the sustainable use of wild species, combines local revitalization, and demonstrates a model of coexistence between people and nature.
		Target 11 Enhance Ecosystem Service Functions	By using bee pollination efficiency and biological interactions, the project enhances the economic and resource value of mangroves. Combined with education and public participation, it promotes joint ecological maintenance by the community and the Company, realizing the sustainable goal of shared prosperity between production and conservation.

"Kandelia obovata Honey" from the Tamsui River estuary is Ennoconn's sweet return to nature and proof of its response to high reputational risk and progress toward sustainability. Ennoconn commits to deepening its practice of the Taskforce on Nature-related Financial Disclosures (TNFD), with the goal of advancing from "reducing negative impacts" to "creating positive impacts" by 2030. The Company will also evaluate joining the Science Based Targets Network (SBTN) to set science-based reduction targets for freshwater use and land use.

To ensure the implementation of its biodiversity management strategies, Ennoconn has established the following PDCA management cycle.



3.7.5 Climate-related Indicators and Vision

Ennoconn refers to the TCFD requirements for climate mitigation and adaptation, as well as the TNFD guidance on nature-positive actions and risk management, to set the following strategic indicators and long-term targets to track the management effectiveness of climate- and nature-related risks. In 2025, all key resilience indicators successfully achieved their annual targets. For detailed annual performance data on greenhouse gases, energy, water resources, and waste, please refer to Chapter 5 Environmental Sustainability Governance.

Aspect	Metric	2030 Targets	2025 Performance
Climate Mitigation	SBTi Science-based Carbon Reduction	Reduce Scope 1+2 emissions by 42%	Followed the SBTi pathway and achieved the annual carbon reduction target through equipment replacement and energy conservation
	Renewable Energy Use Rate	100% use of green electricity by Taiwan subsidiaries	Accelerated green electricity certificate procurement and project site development
Climate Adaptation	Supply Chain Resilience	100% of tier-one suppliers complete carbon inventories	Extended climate risk assessment to tier-one suppliers
Nature-positive	Biodiversity Impact	"Zero" deforestation at operating sites	Committed to avoiding IUCN protected areas for new plants and introduced the LEAP framework for assessment
	Nature-based Solutions (NbS)	Replicate ecological projects and flood prevention models to overseas sites	Launched the mangrove project along the Tamsui River to enhance watershed flood resilience and biodiversity

CH4

Green Operations and Innovation

4.1 Green Design
4.2 Product Sustainability Management
4.3 Supply Chain Resilience

Performance Highlights:

NT$10.8billion	509	↓50%	↓60,000pieces	85%
R&D expenses	valid patents	reduction in standby power consumption for new models	reduction in Styrofoam packaging materials	recycled pulp ratio in cartons

Material Topic Impact Assessment and Management Approach

Competent Authority | RD Center, Procurement Department, and Global Operations Management Center

Policies and Commitments	Impact Assessment	Management Actions and Performance Tracking	Stakeholder Engagement
	Positive impact	**Risk prevention and mitigation**	**Data Collection**
To ensure that green design concepts are implemented institutionally and that operations and products comply with international green regulations and sustainability trends, the Company has formulated core guiding documents, including the "Green Product Design and Development Code," the "Ennoconn Sustainable Procurement Guidelines," and the "Ennoconn Sustainable Raw Material Policy," and incorporated environmental factors into the standard processes for product design, raw material selection, and procurement decisions.	By introducing life cycle thinking, the Company develops competitive products, reduces resource consumption and carbon emissions, mitigates supply chain risks arising from raw material shortages, and further enhances brand value.	The Company conducts R&D and design in accordance with green design principles to ensure that products meet environmentally friendly requirements, conflict-free mineral requirements, and international green regulations.	Understand customers' key concerns regarding green design and incorporate them into product R&D and design processes.
	Negative impact	**Implementation and oversight mechanism**	**Contact Point**
	Failure to promote green design may cause products to fail to comply with international regulations, resulting in market restrictions or fines, and increasing negative impacts on the environment and society.	To ensure policy implementation and improvement, the Company is certified under the ISO 9001 Quality Management System each year. Responsible units jointly set key performance indicators (KPIs), and the President and Chief Sustainability Officer regularly review implementation performance to ensure sustainability actions are effectively implemented.	Establish dedicated contact points and communication channels to respond to stakeholder concerns regarding green design issues.

Targets

Item	2025 Status	2026 Goals
Introduction of Green Design	Introduced into development	Incorporate green design principles into at least two new products
Energy-saving Design	Standby power consumption of new models decreased by approximately 50%	Promote energy-saving optimization for new products, with at least one energy-saving improvement project each year
Modularization/Easy Disassembly	Design principles have been introduced	Evaluate and incorporate modular or easy-to-disassemble design into 100% of newly developed models
Green Revenue Disclosure	Green revenue classification for industrial control IoT has been disclosed	Complete optimization of the 2026 green revenue statistics and disclosure mechanism

Ennoconn adopts a "top-down" management strategy to enhance the internal influence of sustainable procurement. After discussions between the Administration Department and the ESG unit, international key issues such as carbon emissions management, biodiversity, and the no deforestation commitment have been included as management priorities for first-level supervisors of the five major executive units. These priorities are linked to quantitative targets and performance incentive mechanisms (KPIs), with detailed tasks cascaded downward to encourage all employees to implement sustainability actions.

Promotion Item	New product development Design considerations Green design principles	Creative Sustainable Packaging Project	Sustainable Procurement Advocacy for Key Suppliers	Increase Green Procurement for Offices	Sustainable Development Training Seminar
Corresponding Theme	1. Sustainable Procurement 2. Green Design 3. Hazardous substance control 4. Carbon Management and Disclosure	1. Sustainable Procurement 2. Green Design 3. Carbon Management and Disclosure	Sustainable Procurement	1. Sustainable Procurement 2. Biodiversity 3. No Deforestation Commitment	Enhance employees' awareness of sustainability issues
2025 Performance Highlights	1. Changes were made to the standby function after shutdown for new chips and new complete-machine models, reducing standby power consumption by approximately 50% 2. Packaging materials were adjusted by replacing Styrofoam with molded paper materials	1. Two partner manufacturers directly deliver finished product packaging to the nearest airport or port, reducing unnecessary transportation 2. Paper labels attached to parts were replaced with laser engraving, reducing waste and resource consumption	Initiatives by 10 suppliers	Promoted "low-carbon business travel" and increased green procurement for services	Two seminars were held in Q4: 1. CSA ESG assessment score and gap analysis 2. Introduction to the green procurement scope
2026 Targets	Incorporate green design principles into two new product designs	Add sustainability clauses to outsourcing contracts	Initiatives by 12 suppliers	Continue to promote "low-carbon business travel"	Hold at least two awareness sessions or seminars on ESG issues, including but not limited to sustainable supply chain or sustainable procurement
Implementing Units	RD Center	Outsourcing Management Division	Procurement Department	All employees	ESG Promotion Office

4.1 Green Design

4.1.1 Innovation and R&D

Ennoconn promotes sustainability management throughout the entire product life cycle. From source R&D and design, through the optimization of use-phase efficiency, to end-of-life disposal, the Company introduces systematic assessment mechanisms to address the shortcomings of the traditional linear economy. The strategies are as follows:

1 Source Design and R&D Innovation

Ennoconn regards green design as a core strategy and integrates environmentally friendly thinking from the R&D stage. In addition to deepening its development of POS systems and ATM equipment, the Company allocates resources to key technologies such as 5G, AI, and IoT. Through wireless communications, handheld device applications, and high-entry-barrier designs based on RISC/MCU architectures, the Company further advances system integration. By developing low-energy-consumption and high-efficiency products, the Company improves energy use efficiency, extends product life, and lays the foundation for subsequent resource circulation.

2 End-of-life Management and Resource Circulation

For end-of-life product management, Ennoconn adopts the Material Flow Accounting (MFA) method to ensure compliance with the EU WEEE Directive (2012/19/EU) , with the assessment scope covering 100% of the Company's products. The Company assesses the "Recyclability and Recovery Rates" (3R) of its products. Through precise analysis of material composition and easy-disassembly design, the Company ensures that products achieve the intended recycling targets.

3 Circular Economy Transition

Through the above integrated management from design to disposal, Ennoconn minimizes the impact of resource consumption, reduces landfill waste, and actively promotes the transformation of its operating model from the traditional "take-make-dispose" model to a circular economy system. Relevant compliance statements and performance are publicly disclosed in the sustainability report, reducing regulatory compliance risks and responding to strong demand from investors and the market for sustainable products.

Three Major Green Design Strategies

To internalize sustainability concepts into product development decisions and transform them into product value, Ennoconn implements the following three major green design strategies through institutionalized processes and cross-departmental collaboration:

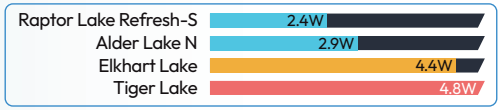
Optimize energy efficiency

Improve equipment energy efficiency and stability, and extend service life.

Given that the equipment developed by the Company, such as ATMs, POS systems, and gaming machines, often needs to operate for long periods or around the clock, the Company optimizes heat dissipation structures, reduces operating temperatures, and develops energy-saving technologies to reduce energy consumption and slow component aging, thereby extending product life. Through the introduction of new-generation high-efficiency chips and the optimization of power management logic, standby power consumption after shutdown in new models has decreased significantly by approximately 50%. This reduction lowers hidden energy consumption and the operational carbon footprint during long-term customer-side operations, while also improving equipment stability and service continuity.

Comparison of equipment shutdown standby power consumption

(Lower values indicate better energy-saving performance)



Modularization and Easy Disassembly

Easy to maintain, upgrade, and recycle, reducing electronic waste at the source.

Modularization and easy-disassembly principles are introduced at the product design stage. Through separable and expandable structural design, the Company improves convenience during repair, upgrades, reuse, and recycling. When customers upgrade systems, they only need to replace the motherboard or general modules, without replacing the entire machine. This extends product life and market adaptability, also helps safely separate hazardous substances during recycling, and reduces resource waste and electronic waste at the source.

Green Material Selection and Low-pollution Processes

Prioritize environmentally friendly materials and processes to reduce wastewater and chemical use.

For the selection of mechanical materials, the Company gives priority to hot-dip galvanized steel sheets (SGCC) and electrogalvanized steel sheets (SECC). Their excellent rust and corrosion resistance eliminates the need for highly polluting electroplating and traditional liquid spray painting processes, reducing wastewater and chemical use. If product appearance coloring is required, the Company gives priority to low-pollution powder coating processes. For product patterns and labeling, the Company has also fully replaced traditional screen printing with labels to reduce the environmental impact of surface treatment processes.

R&D Investment Trend

Recent data trends show a sustained high level of R&D expenses and continuous growth in the number of active patents, demonstrating Ennoconn's progress toward a highly efficient R&D model. The Company focuses resources on high-value technological innovation and creates strong R&D results.

Year	Number of R&D personnel	R&D expenses (NT$)	Number of active patents
2021	54	7,397,394,000	7
2022	52	7,975,853,000	9
2023	47	9,123,481,000	11
2024	47	11,585,588,000	11
2025	3,567	10,839,354,000	509

Note: 2025 R&D personnel and patent data were collected and consolidated by the Group.

2025 Key R&D and Technology Results

1.	Developed peripheral I/O control boards related to self-checkout machines, achieving overall application integration for self-checkout systems
2.	Launched a new-style lottery vending machine, demonstrating new electromechanical integration applications
3.	Designed a next-generation gaming control computer host using the Intel Bartlett Lake new platform to improve performance and AI computing power
4.	Used the Intel Alder Lake platform for modular design and won an Italian project
5.	Used the MediaTek ARM processor platform to provide Android POS and Kiosk project applications, developed peripheral device APIs, and established related hardware-software integration
6.	Developed a USB device information security module, paired with the ESaaS cloud hardware-software integration platform, providing Windows/Linux related software and early warning functions to strengthen cybersecurity when devices are connected to the internet
7.	Developed a next-generation image optical recognition lottery host with AI computing power
8.	Developed a smart meter Route B remote key setting function
9.	Developed the OpPredict failure prediction Android API

The Company's "green products" comply with two major mandatory EU standards. First, products must fully comply with the EU RoHS Directive and REACH Regulation to ensure that embedded systems and motherboards do not contain restricted toxic substances such as lead, mercury, and cadmium. Second, products comply with the EU WEEE Directive and feature easy-to-disassemble metal housings and modular designs to maximize resource recycling and reduce waste. "Green revenue" only includes revenue from physical products with compliance reports. In 2025, this refers to the revenue of the "Industrial IoT Business Group," totaling NT$68.49 billion and accounting for 48.1% of total revenue. It excludes the service-oriented business units of the "Smart Software and Solutions Business Group" (NT$22.23 billion) and the "Smart Factory and Facility Business Group" (NT$51.57 billion). For details, please refer to the 2025 financial report. Looking ahead, Ennoconn will continue to target green revenue accounting for more than 45% of its annual revenue.

To achieve this goal, Ennoconn actively allocates capital expenditures and operational resources to strengthen its green product development capabilities and supporting operations. In terms of R&D resource allocation, the Company integrates sustainable design principles into the product development process to continuously expand its sustainable product portfolio; regarding infrastructure, by optimizing manufacturing and testing equipment at its production sites, the Company ensures that both product manufacturing and assembly processes meet applicable sustainability requirements. In talent cultivation, regular training programs on green design are provided to R&D units. Furthermore, the Company offers sales incentive measures for sales personnel regarding sustainable products, incorporating performance in driving green revenue into the incentive mechanism to comprehensively drive the corporate growth of green revenue.

Historical Green Revenue Statistics Table

Unit: NT$100 million

Year	Industrial Control IoT Business Group	Total Revenue	Green Revenue Percentage
2022	192.1	1082.3	17.75%
2023	198.9	1216.4	16.35%
2024	676.5	1463.8	46.2%
2025	684.9	1422.9	48.1%

Note: The 2022 and 2023 Industrial Control IoT Business Group data refers to the production, sales, and after-sales services of motherboards and network communication equipment.

4.1.2 Quality and Customer Satisfaction

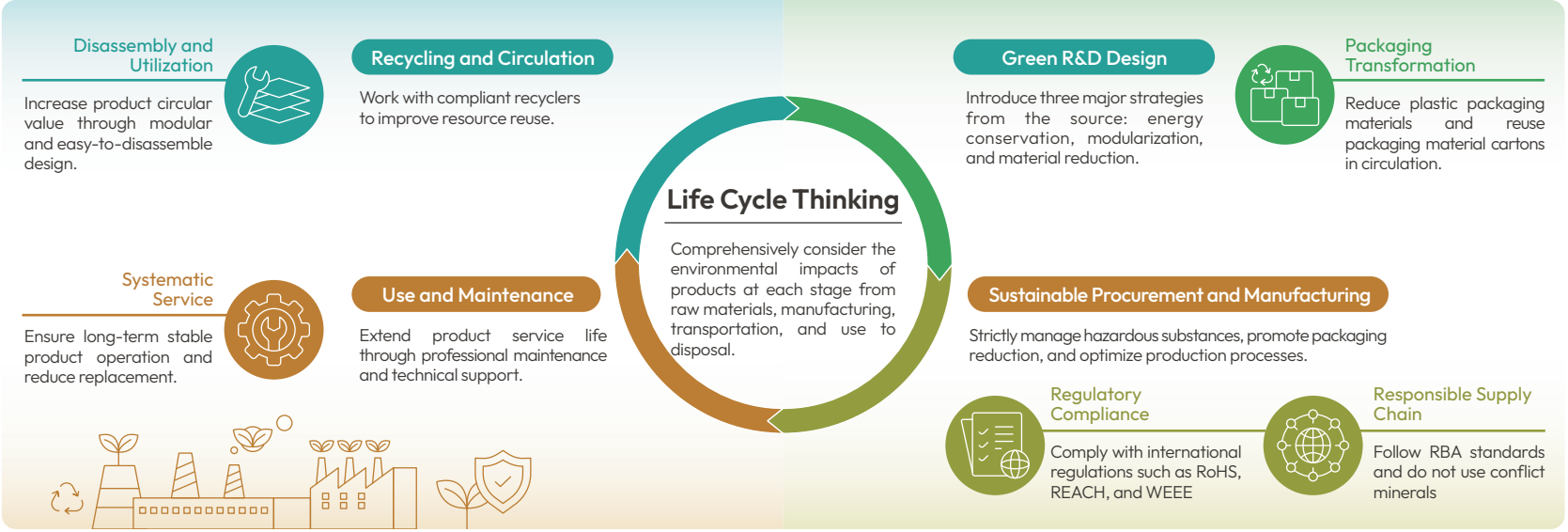
Stable, high-quality products and services are key to building long-term customer trust. Ennoconn has established a comprehensive customer service and feedback mechanism. Suggestions and complaints are accepted through multiple channels, including a dedicated email address (rma@ennoconn.com), a telephone contact window (886-2-5590-8050 ext. 1830, 1952), as well as real-time communication and face-to-face dialogues provided by the sales and customer service teams. Upon receiving a customer complaint, the customer service team will promptly confirm with the customer that the case has been accepted, and a dedicated window will explain the case handling procedure and the expected processing timeline. All customer suggestions and complaint cases are logged and tracked according to established procedures, with relevant units conducting root cause analysis and planning corrective measures. Customer feedback and complaint analysis results are systematically integrated into quality improvement and product optimization mechanisms, serving as an important reference for product development. Ennoconn has obtained ISO 9001 Quality Management System certification, establishing a compliant and transparent customer complaint process in accordance with international standards.

The Company conducts regular annual satisfaction surveys for key customers. In 2025, it collected five satisfaction surveys, with a survey score of 84.9 points, exceeding the target of 80 points. No customer complaints occurred throughout the year. The above results reflect the effectiveness of customer service quality management and show customer recognition of green products and sustainability actions. Ennoconn will continue to focus on customer value and embed sustainability management more deeply into every stage of the product life cycle.

Customer Satisfaction	2021	2022	2023	2024	2025
Score	80	82	81.7	84.6	84.9
Data Coverage	75%	75%	75%	100%	100%

4.2 Product Sustainability Management

Ennoconn implements sustainability concepts throughout procurement, production, and packaging, and extends them to end-of-life product management to establish an environmentally responsible value chain.

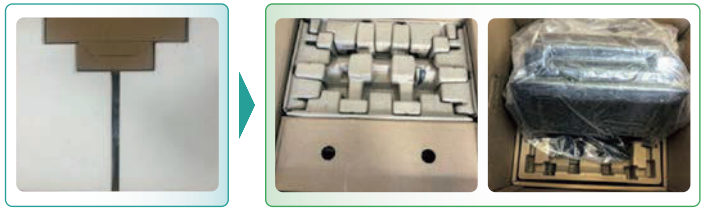


4.2.1 Packaging Materials and Transportation Optimization

Ennoconn actively promotes “green packaging transformation,” with core strategies focused on simplifying or recycling and reusing packaging materials and reducing shipping demand. Starting with large models, the Company ensures that packaging also provides shipment protection. While ensuring product safety, the Company improves transportation efficiency and reduces resource waste.

1 Source plastic reduction and packaging material optimization

Under the premise of maintaining packaging structural strength and transportation safety, the Company minimizes the use of plastic packaging materials. For production and logistics, the Company has upgraded cushioning materials from traditional Styrofoam to environmentally friendly molded paper materials, improving the recyclability and biodegradability of packaging materials. For the full year, the Company reduced the use of Styrofoam by 60,000 pieces, reducing the environmental burden of end-of-life waste. In addition, the Company gives priority to cartons containing recycled materials. The recycled pulp ratio has increased to 85%, promoting a green supply chain through concrete actions.



2 Circular logistics and material reuse

Establish recycling and reuse mechanisms to extend resource life.

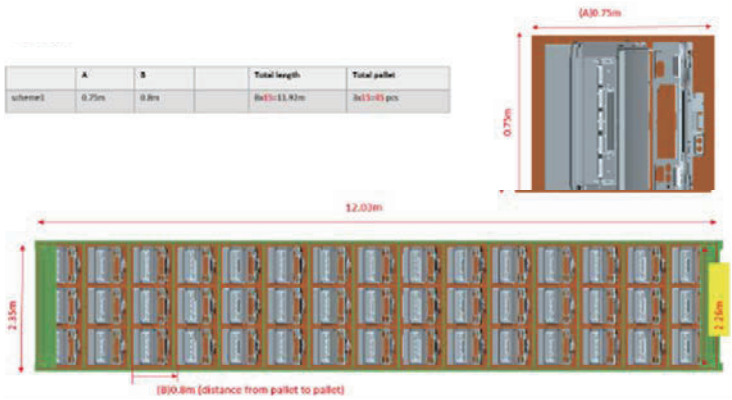
Pallet management	The Company promotes a pallet circulation system and increases the number of pallet uses through damage repair, reducing consumption of raw wood materials.	Logistics auxiliary materials	The Company gives priority to reusable straps and cushioning materials, and promotes material circulation among plants and departments to reduce waste generation.	Cardboard recycling	For cartons moving back and forth within plants and between suppliers, the Company sets recycling standards, reuses them whenever possible, and ensures that cartons meeting scrapping standards enter compliant recycling channels.

3 Transportation efficiency improvement

In logistics, the Company redesigned packaging structures and optimized stacking configurations, successfully improving container space utilization. The loading capacity per container increased from 45 units to 48 units, improving transportation efficiency by 6.7%. This is expected to reduce the transportation carbon footprint per unit of product and put the commitment to low-carbon logistics into practice.

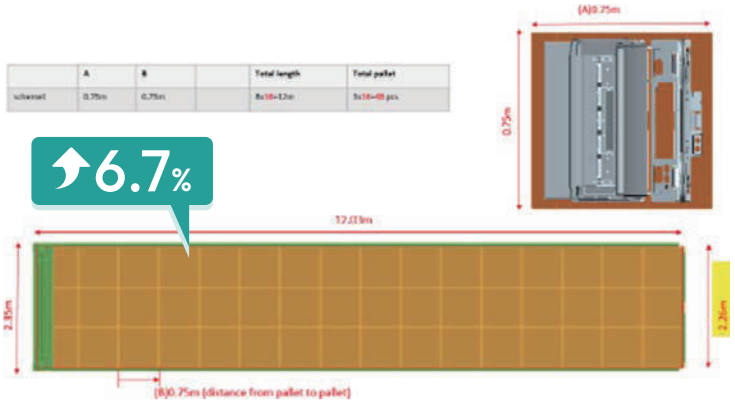
Before optimization Loading capacity of 45 units

40-foot Sea Container
45 EGM



After optimization Loading capacity of 48 units

40-foot Sea Container
48 EGM



4.2.2 Hazardous Substance Control

1 Management Mechanism

For hazardous substance process management, Ennoconn adopts a data management mechanism. Through the Product Data Management (PDM) system and the Systems, Applications, and Products in Data Processing (SAP) system, the Company conducts document archiving and part number control to ensure that materials comply with international regulations. The Company plans to introduce a Supplier Relationship Management (SRM) system in the future. Through automated tracking and an early warning mechanism for the validity of environmental certificates, the system will proactively notify suppliers to update their information in response to rapidly changing regulations. The digital system will resolve blind spots in manual tracking and ensure that the green compliance status of the supply chain remains up to date.

PDM Environmental Document Library

Centrally archive all suppliers' environmental certification documents and establish the data foundation

SAP Compliance Data Center

Integrate key compliance data to ensure that all procured materials comply with international regulations

SRM Smart Collaboration Platform
(to be introduced in the future)

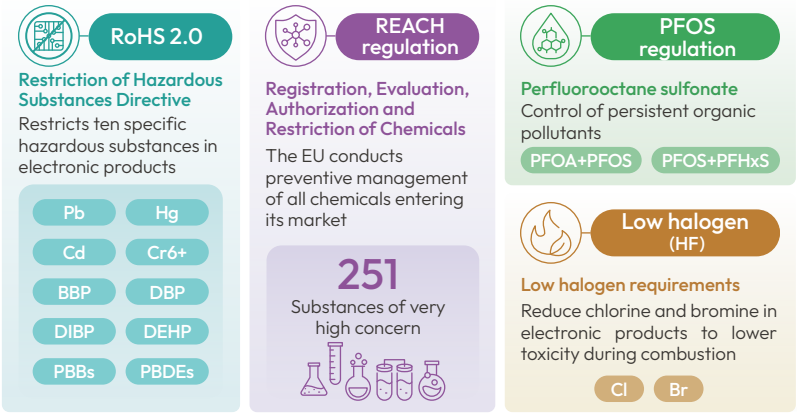
Establish automated tracking and early warning mechanisms to enable suppliers to update information independently and proactively manage risks

Ennoconn executes chemical risk assessments and control banding management in accordance with the "Procedures for Classification Management of Chemicals," initially identifying whether chemicals pose health hazards based on CNS 15030 and relevant regulatory requirements, and further confirming whether they fall under specific chemical substances, organic solvents, lead, dust, or other hazardous substances required to be managed by law. For chemicals with permissible exposure limits or those requiring workplace environmental monitoring by law, the Company conducts workplace environmental monitoring according to regulations and performs exposure banding based on the monitoring results and permissible concentrations; for chemicals without explicit permissible exposure limits or those requiring further evaluation, Chemical Control Banding (CCB) is conducted based on their hazard characteristics, usage amounts, dispersion levels, and operational exposure conditions to determine risk levels and select corresponding management methods. The Company implements Level 1 to Level 3 management measures based on risk levels and conducts regular re-evaluations; when chemical types, operational procedures, or manufacturing process conditions change, re-evaluations and banding adjustments are also performed either prior to the change or within three months after the change to mitigate the potential risks of chemicals to employee health and the working environment.

2 Compliance Commitment and Performance

Ennoconn complies with and exceeds international standards. The Company establishes internal control standards for chemicals of high concern, demonstrating its long-term commitment to green design and regulatory compliance. The Company has formulated the following policies:

(1) 100% international compliance	Comply with international environmental regulations such as the EU RoHS Directive, REACH Regulation, and PFOS requirements, Ennoconn ensures that 100% of its products meet hazardous substance-free requirements in 2025, consistently maintaining an annual record of zero violations.
(2) Clear phase-out schedule	Establish a hazardous substance phase-out mechanism and commit to completing the comprehensive substitution and phase-out of high-risk substances in stages by 2035, increasing the use rate of low-halogen materials in major products to 90%.
(3) Digital source control	Use digital management systems to monitor the substance composition of more than 10,000 part numbers in the supply chain in real time and block prohibited substances from the design source.
(4) Green R&D investment	Commit to allocating dedicated budgets to promote the "Non-toxic Substitution Program," prioritizing the development of environmentally friendly material technologies that contain no high-risk chemicals, are low-halogen, and are easy to recycle.
(5) Industry collaboration	Actively cooperate with industry associations and upstream and downstream partners to jointly develop environmentally friendly material solutions that meet industrial computer-grade durability requirements and are non-hazardous.
(6) Transparent disclosure	Regularly and transparently present the progress of substance substitution and compliance performance in the sustainability report, subject to stakeholder oversight.



4.2.3 Maintenance and Recycling Services

At the end of the product life cycle, Ennoconn focuses on two major aspects: "extended use" and "compliant recycling." Through repair and technical support mechanisms, the Company improves product durability and extends service life. At the same time, during the product retirement stage, the Company has established comprehensive recycling and end-of-life management processes. Working with compliant third-party recycling service providers, the Company ensures that products are properly disassembled and disposed of in accordance with regulations, thereby reducing environmental risks arising from improper disposal or illegal treatment.

1 Professional maintenance and technical support

Kontron's electronic components have approximately 80–95% repairability, with only a small number of coated or packaged components unable to be repaired. In addition, Kontron Transportation provides professional and systematic repair, maintenance, and technical support for railway-related hardware and software applications, ensuring stable long-term operation of facilities and maximizing product use value.

2 Compliant recycling and end-of-life disposal

All recycling service providers working with the Company must pass environmental verification or comply with approvals from local governments. All retired products and production waste are disassembled, sorted, and recycled through compliant channels. Kontron products contain approximately 4.05% recyclable materials. Among them, the lead-acid battery recycling system is the most mature, with a recycling rate of up to 95%. Product packaging materials mainly use highly recyclable materials such as glass, aluminum, and cardboard, with recycled materials accounting for 30.76%, realizing product circulation and reuse.

3 Implementation of electronic waste management through the RMA mechanism

To manage the environmental impact at the end of the product life cycle, the Company uses its global RMA (Return Merchandise Authorization) system as the core channel for reverse logistics. Following the spirit of the EU WEEE Directive (2012/19/EU), the Company has established a "warranty eligibility review and diversion mechanism," with the following procedures:

Warranty eligibility review and scope definition

All RMA applications must undergo warranty validity verification. The Company focuses resources on managing products within the warranty period to ensure that products within the management scope receive the most complete handling.

Repair and lifespan extension

For products that meet warranty eligibility, the Company upholds the principle of "full-responsibility repair" and is committed to troubleshooting failures and restoring full product functionality. This aims to maximize product service life, ensure that products can return to the market or customer side for continued operation, and reduce resource waste from full-machine scrapping at the source.

Component disassembly and recycling

Defective components (e.g. damaged motherboards, mechanical parts) replaced during the repair process are considered electronic waste. The Company sorts and disassembles such waste and sends it to qualified recyclers for resource recovery, ensuring zero landfill of hazardous substances and implementing closed-loop management.

Performance indicator	Definition	Statistics for 2025
A. Total weight of products included in RMA processing	Total weight of scrapped or retired products received through RMA channels.	10.56 metric tons
B. Weight of products reused after lifespan extension	Weight of products/parts re-entering the market or internal use after repair and refurbishment.	10.56 metric tons
C. Weight of materials recycled	Weight of materials that cannot be repaired and are sent to legal recyclers for material recycling after disassembly.	0 metric tons
D. Weight of waste disposal/landfill	Weight of waste that cannot be recycled and ultimately enters incineration or landfill.	0 metric tons
Usage rate after lifespan extension	B/A x 100%	100%
Material recovery rate	C/A x 100%	0%
Circular diversion rate	[(B + C) / A] × 100%	100%

Notes:
1. In 2025, a total of 2,112 products were processed through the RMA system. As all products were within the warranty period, they were repaired and returned to customers for continued use.
2. Data Calculation Methodology: Since the actual weight of each RMA product could not be obtained, the Company referred to the UNU-KEYS classification system of United Nations University (UNU). The average weight reference value for 0302 (desktop computers) is approximately 6.0 kg to 10.0 kg, and the average weight reference value for 0303 (notebook computers) is approximately 2.0 kg to 2.5 kg. Since industrial computers (IPCs) have material characteristics similar to desktop computers, such as metal housings and durable components, but are generally more compact, the Company adopted 5.0 kg as a conservative basis. Therefore, 2,112 units × 5 kg = 10.56 metric tons.

4 Increasing Collection Volumes and Customer Engagement

The Company continuously optimizes its RMA and end-of-life product collection processes. Through customer service windows, maintenance service notifications, and end-of-life product handling guidelines, the Company explains product maintenance, returns, recycling, and compliant disposal methods to customers, thereby raising customer awareness of WEEE recycling and reuse. Looking ahead, the Company will progressively expand the tracking scope of end-of-life products and maintenance-replaced components, aiming to increase the reuse/recycling ratio of returned RMA products and consistently enhance the effectiveness of e-waste recycling management.

4.3 Supply Chain Resilience

Material Topic Impact Assessment and Management Approach

Competent Authority | Outsourcing Management Division, Operations Management Division

Policies and Commitments	Impact Assessment	Management Actions and Performance Tracking	Stakeholder Engagement
	Positive impact	**Risk prevention and mitigation**	**Diverse engagement channels**
Through the formulation of the "Ennoconn Sustainable Procurement Guidelines," "Ennoconn Supplier Code of Conduct," "Supplier Evaluation Management Program," "Subcontractor Selection and Evaluation Management Procedure," and "Supplier ESG Self-Assessment Survey Form," the Company institutionalizes management and continuously optimizes its mechanisms.	Through localized manufacturing, off-site production backup, and supplier tier management mechanisms, the Company enhances supply stability and reduces operational interruption risks, creating operational resilience, delivery stability, and long-term economic value.	Through a systematic supplier management system (SCM), the Company follows ISO 20400 Sustainable Procurement Guidance and the Responsible Business Alliance (RBA) Code of Conduct. At the beginning of the cooperation, the Company requires suppliers to commit to complying with relevant standard and mandates that 100% of suppliers sign the Supplier Code of Conduct. The Company has established a dedicated supplier management department, with the Chief Sustainability Officer (CSO) overseeing the implementation of the supplier ESG management system and reporting regularly to the Board of Directors. The Company also regularly reviews its procurement practices to ensure they do not conflict with the Supplier Code of Conduct and ESG requirements.	Understand customers' key concerns regarding green design and incorporate them into product R&D and design processes.
	Negative impact	**Implementation and oversight mechanism**	**Setting customer complaint channels**
	Improper supplier management may involve environmental, human rights, and other risks, or supply interruptions caused by market volatility or geopolitical factors, affecting product delivery and customer trust.	The Company executes annual supplier audit plans, performance evaluations, and improvement tracking mechanisms based on risk levels, requiring suppliers to provide third-party certifications (such as ISO 9001, ISO 14001, etc.), and incorporates ESG performance into supplier selection, evaluation, and contract award considerations, prioritizing suppliers with superior ESG performance. If non-compliance items are detected, the Company will require suppliers to submit corrective action plans and complete remediation within a specified timeframe; for suppliers failing to meet the minimum ESG requirements within the current year, the Company may suspend cooperation, reduce procurement allocations, or disqualify them as suppliers. Furthermore, the Company regularly conducts supply chain ESG management training for procurement personnel to reinforce their roles and responsibilities within the supplier ESG management system.	The Company provides stakeholder grievance and feedback mechanisms to ensure that relevant issues are accepted, tracked, and improved in a timely manner.

Targets

Item	Audit outcome	2023	2024	2025	Target achieved
Supplier SCM and ESG audits	Passing the SCM audit	100%	99%	97.39%	V
	Passing the ESG audit	100%	100%	100%	V
ISO 20400 promotion	Audits are conducted every two years. The most recent audit was completed in 2024, and the next audit is planned for 2026.				

Sustainable Supply Chain Risk Management Framework

Impact Assessment	Structure Analysis	Risk Identification	Tiered Management	Engagement Actions
Assess positive and negative impacts of the supply chain	Understand the supply network spanning 21 countries across 4 continents and classify suppliers based on strategic importance	Identify and assess risk factors from the three major aspects of economy, environment, and society.	Manage suppliers by tier through regular audits	Introduce ISO 20400 Sustainable Procurement Guidance and promote sustainability targets through supplier conferences and other methods

4.3.1 Supply Chain Structure

Ennoconn's supply network spans four continents and connects its supply system through partners in 21 countries.

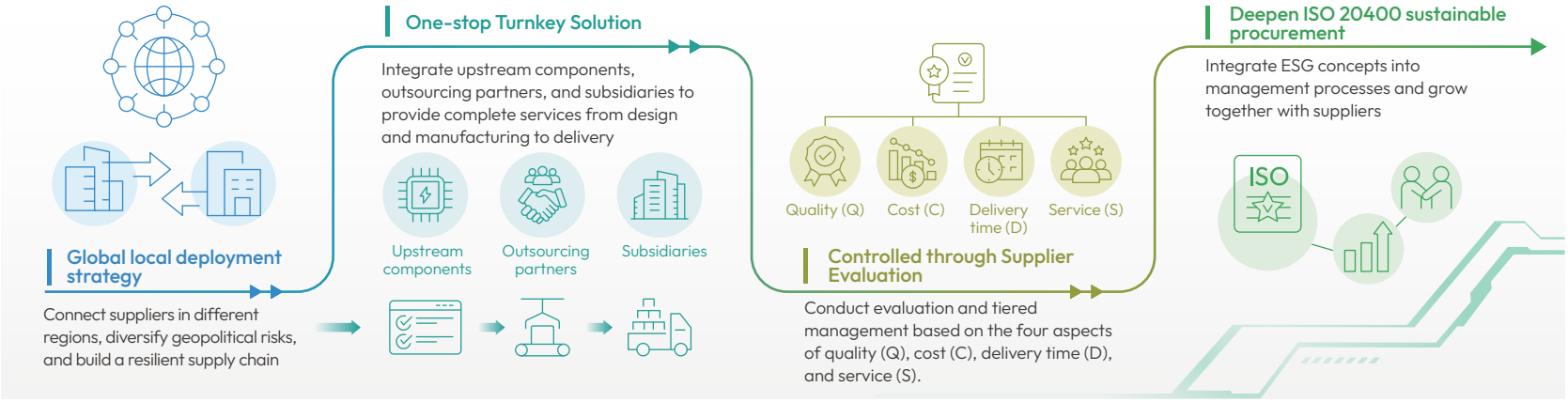
Upstream Component manufacturers
Component supply
Provide key electronic components such as CPUs, chipsets, PCBs, memory, mechanical parts, and power supplies

Midstream Industrial computer manufacturers
Product assembly
Integrate upstream components into motherboards, barebone systems, and peripheral products

Downstream End applications
System integration
The market is supplied by system integrators, POS hardware and software distributors, and ODM/OEM providers

1 Industry Overview

To respond to rapid market changes, Ennoconn integrates resources through turnkey manufacturing and localized deployment to provide turnkey solutions. The Company also combines quality, cost, delivery, and service (QCDS) evaluation mechanisms to further implement the spirit of ISO 20400 Sustainable Procurement Guidance and ensure a stable and efficient supply chain.



2 Supplier Types

Ennoconn's main supplier types include raw material suppliers, outsourcing manufacturers, transportation providers, and other vendors. Suppliers are further screened based on whether they are customer-designated and related strategic risks. "Key suppliers" and "significant suppliers" are prioritized for management.

First-tier suppliers	Suppliers that directly provide raw materials, electronic components, and packaging materials.
Key suppliers	Suppliers designated by customers.
Significant suppliers	Suppliers identified based on transaction amount, strategic importance, and high ESG risk.

In 2025, the total number of suppliers was 362. The statistics by nature are shown in the table below.

Supplier Type	First-Tier Suppliers	Key Suppliers	Significant Suppliers
Raw Material Supplier	268	84	10
Outsourcing Manufacturer	-	-	4
Transportation Provider	-	-	1
Other Vendor	-	-	0

Notes: 1. "Other Vendor" includes office general affairs vendors and information vendors
2. "-": Indicates no statistical data is available

3 Local Procurement Promotion

Local procurement refers to procurement from suppliers in the same country as the location of major product manufacturing sites. By increasing the local procurement ratio, Ennoconn helps shorten supply chain distance, reduce transportation carbon emissions, promote regional economies, and improve the ability to respond to unexpected events. In response to recent tariff and geopolitical risks, Ennoconn plans to shift its manufacturing strategy to Vietnam, and the local procurement ratio is still under investigation. For certain items for which local procurement cannot yet be implemented due to geographic conditions, industrial structure, or supply feasibility, the Company will evaluate alternatives in the future.

4.3.2 Risk Identification and Assessment

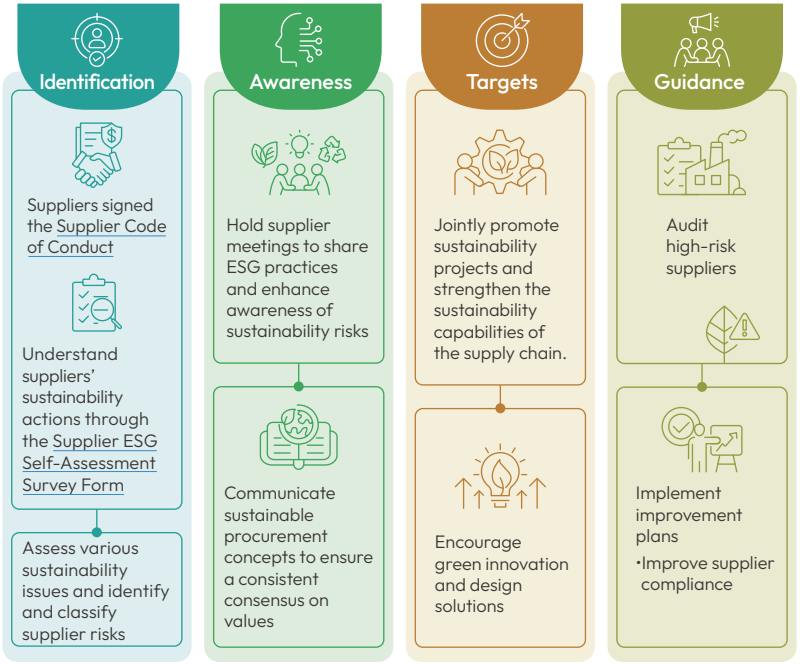
1 Risk Management Strategy

Amid high uncertainty in the global environment, geopolitical tensions, restructuring of international trade structures, inflationary pressure, frequent regional conflicts, and volatility in logistics and raw material markets have all increased the risks of supply disruptions and delivery uncertainty. Supply chains no longer focus solely on efficiency and cost, but are shifting toward stable and resilient operating models. Supply chain risk management has also become a key issue in maintaining operational continuity. Ennoconn promotes an off-site production backup strategy and implements a "global deployment, local production" operating model. The Company integrates manufacturing resources across regions, diversifies operational concentration risks, improves flexibility in production capacity allocation, and develops local manufacturing integration centers with regional support functions. In addition, the Company categorizes supply chain risks into internal and external risks, and systematically implements risk management measures through cross-departmental collaboration to ensure uninterrupted operations.

Nature	Risk Description	Countermeasures
Internal Risks	Changes in the operating model and demand fluctuations may affect inventory allocation and production scheduling, further affecting resource use efficiency and delivery stability.	Optimize demand forecasting, supply planning, and inventory management mechanisms to improve resource allocation efficiency and operational flexibility.
External Risks	Upstream and downstream suppliers, market environment, logistics systems, and regional political and regulatory changes may affect the stability of raw material and finished product supply.	Regularly inventory raw materials and stock status, and assess the carrying capacity of logistics service providers under different transportation modes, including land, sea, and air transport, to confirm supplier delivery stability and contract performance capabilities.

2 Risk Identification Process

Ennoconn has established a systematic supplier risk identification and assessment process. Following the four stages of "Identification, Awareness, Targets, and Guidance," the Company understands the materiality distribution of various risks in the supply chain and the management status and response measures of suppliers on various issues.



3 Evaluation Mechanism

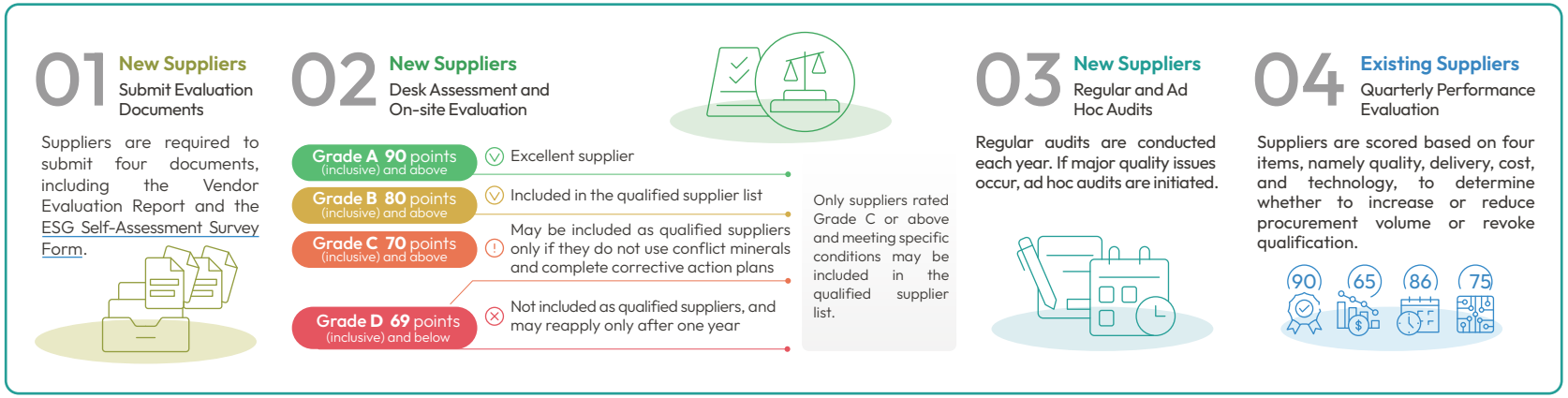
Based on supply chain structure and operating characteristics, Ennoconn assesses risk factors from the three major aspects of economic (governance), environmental, and social, and incorporates the assessment results into the sustainable supply chain risk audit mechanism as key targets for assessment and management to reduce potential operational risks.

Economy (Governance)	Environment	Society
Quality, cost, delivery, service (QCDS), management systems, technical capabilities, regulatory compliance, business ethics, integrity management, green innovative design, production backup plans, geopolitical risks, market and industry risks, product-specific risks, information security management	Environmental management systems, carbon dioxide emissions, energy management, water resources and waste management, air pollution management, hazardous substance management	Human rights protection, occupational safety and health, labor conditions, forced labor prevention, responsible minerals management

4.3.3 Classification and Management Mechanism

To ensure that suppliers comply with the Company's sustainability requirements, Ennoconn conducts regular and ad hoc environmental and social audits on new suppliers and existing qualified suppliers based on their risk levels, using the results as a management tool for sustainable supply chain risk control and improvement.

1 Supplier Evaluation Process



2 Audit Status and Evaluation Operations

Supplier audits are conducted by an evaluation team composed of three major units, namely Procurement, Quality Assurance, and RD. The team is jointly responsible for evaluation management operations to ensure the quality of supplier selection and management.

New Supplier Evaluation

Before the first transaction, new raw material suppliers must complete and submit the Vendor Evaluation Report, Supplier ESG Self-Assessment Survey Form, Conflict-Free Minerals Declaration, Vendor Commitment Letter, and other documents. The three major units conduct desk assessment based on the Vendor Evaluation Report and the Supplier ESG Self-Assessment Survey Form, classifying suppliers into four grades: Grade A, Grade B, Grade C, and Grade D. After review by the Quality Assurance supervisor, the Company determines whether to conduct an on-site evaluation. If a supplier can provide relevant ISO certifications, including ISO 9001, ISO 14001, ISO 14064-1, ISO 50001, ISO 45001, IATF 16949, QC 080000, RBA, or ISO 20400, the on-site evaluation may be waived to improve management efficiency.

On-site evaluations are conducted by an evaluation team composed of Procurement, Quality Assurance, R&D, and Production units. The team conducts a comprehensive assessment of the supplier's quality management system, technical level, manufacturing capability, equipment status, business management, environmental and safety measures, and ESG issue management. Only suppliers rated Grade C or above who declare no use of conflict minerals and complete corrective actions may be included in the qualified supplier list. Suppliers rated Grade D or below, or those involving conflict minerals, will not be included and may reapply for evaluation only after at least one year.

Classification Management of Existing Qualified Suppliers (SCM)

Ennoconn adopts regular and ad hoc audit mechanisms for qualified suppliers. In the fourth quarter of each year, a cross-departmental team jointly formulates the Annual Supplier Audit Plan and conducts on-site or written evaluations of suppliers in three major aspects, namely quality, process technology, and sustainability management, to ensure that partners meet Ennoconn's quality and sustainability standards. In addition, the Company has established a dynamic risk early warning mechanism for real-time risk control. If continuous abnormalities in incoming material inspections, continuous failure to meet process yield requirements, or a lack of quality management system certification, such as ISO, among new suppliers occurs, the Company will immediately initiate an ad hoc audit. Audits are conducted through on-site or written evaluations using the Supplier Evaluation Form and Supplier ESG Self-Assessment Survey Form. For audit deficiencies, the Quality Assurance Department requires suppliers to propose improvement measures within 10 working days after receiving the corrective action report. If a supplier fails to improve within the required period or demonstrates poor cooperation, the Company will reassess the partnership to ensure supply chain stability.

Classification	New Supplier		Existing Qualified Supplier	
	Number of Companies	Proportion	Number of Companies	Proportion
Grade A	13	87%	105	39%
Grade B	2	13%	156	58%
Grade C	0	0%	7	3%
Grade D	0	0%	0	0%
Total	15	100%	268	100%

Notes:
1. New suppliers: Suppliers newly added in 2025.
2. Existing qualified suppliers: Suppliers that maintained transactions and qualification before 2025.

Regarding the 7 suppliers graded as "Class C" in this year's audit, the Company initiated supplier-specific corrective action and improvement plans. Following interviews, root cause review, and supplier guidance, it was confirmed that the quality and delivery schedules of these 7 suppliers meet the required standards, with their primary constraints stemming from challenges related to payment terms and cash flow liquidity. In response to these challenges, the Company renegotiated payment mechanisms with these supply partners, easing their financial pressure through supportive measures such as flexibly adjusting payment cycles and optimizing financial settlement terms, thereby ensuring that the suppliers continue to deliver compliant services to the Company.

4.3.4 Annual Audit and Assessment

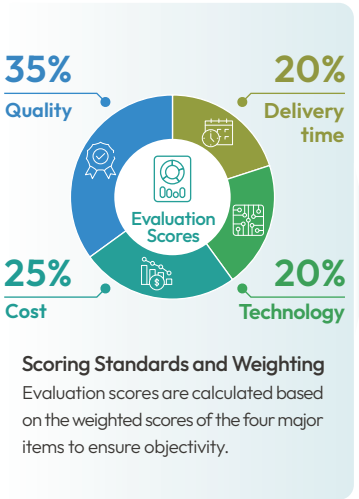
1 Audit Results

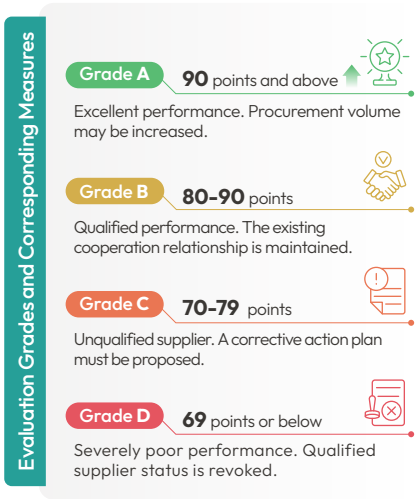
In 2025, the Company conducted audits of 14 new suppliers, all through written reviews, and found no non-conformities. In addition, the Company helped suppliers improve their environmental and social management capabilities through communication, education and training, and guidance mechanisms.

Audit Item	Number of Audits	Non-Conformity Rate
Environmental Management	9	0%
Occupational Safety and Health	14	0%
Labor Conditions and Human Rights	14	0%
Management System	14	0%

2 Annual Evaluation

Ennoconn has established a delivery performance evaluation mechanism for qualified suppliers. Each quarter, the Procurement unit leads the process together with the Quality Assurance and R&D units. Suppliers are scored through the Supplier Evaluation System (SCM) based on four major criteria. The results are then submitted to the Procurement unit for consolidation and used to calculate each supplier's quarterly evaluation score and grade. The evaluation item weights and corresponding measures by grade are shown in the figure below.





Historical SCM Evaluation Overview	Number of Qualified Suppliers	Number of Suppliers	Percentage of the Qualified
2021	245	250	95.52%
2022	227	229	99.13%
2023	227	227	100%
2024	247	250	99%
2025	261	268	97.39%

Note: Improvement plans have been initiated for the 7 Grade C suppliers.

3 Environmental and Social Assessment

In addition to basic standards such as quality, delivery, cost, and technology, Ennoconn requires suppliers to complete the Supplier ESG Self-Assessment Survey Form, hereinafter referred to as the "Self-Assessment Questionnaire," before cooperation begins. The questionnaire inventories suppliers' implementation status in human rights protection, social responsibility, and environmental protection, and also helps suppliers understand Ennoconn's ESG requirements. After suppliers complete the Self-Assessment Questionnaire, the three major departments review the responses and potential risks. If any item fails to meet the relevant indicators, the supplier must complete improvements within the specified period and meet the established standards. Suppliers that fail to make improvements within the deadline will not be engaged for cooperation. In 2025, Ennoconn identified 10 significant raw material suppliers and conducted surveys from the two aspects of environment and society. All suppliers surveyed had obtained relevant ISO management system certifications and supported environmentally friendly and socially responsible actions.

Environmental and Social Assessment	2024	2025
Significant Raw Material Suppliers Screened Based on Environmental (Social) Criteria	9	10
Screening Ratio	100%	100%
Number of Suppliers That Underwent Environmental (Social) Impact Assessments	9	10
Number of Suppliers Identified as Having Negative Impacts	0	0
Number and Percentage of Suppliers That Completed Improvements	0 (0%)	0 (0%)
Number and Percentage of Suppliers Whose Contracts Were Terminated	0 (0%)	0 (0%)
Identification	1. Environmental aspect: All have obtained ISO 14064-1, ISO 50001, and ISO 14001 certifications. 2. Social aspect: All have passed ISO 45001 Occupational Health and Safety Management System certification and have committed to and supported the provision of products or components with lower human rights impacts.	

Note: Significant suppliers are identified based on transaction amount, strategic importance, and high ESG risk.

4 Responsible Minerals

Ennoconn is committed to ensuring that the minerals used in its products do not come from mines associated with armed conflict or human rights violations and refuses to use conflict minerals from the Democratic Republic of the Congo and surrounding high-risk areas. These requirements have been included as necessary conditions for supplier cooperation, requiring suppliers to comply with international human rights standards, ethical norms, and the Responsible Business Alliance (RBA) Code of Conduct. The Company conducts due diligence each year through the Conflict Minerals Reporting Template (CMRT). In 2025, the Company completed surveys of 10 key suppliers. All of them complied with responsible procurement principles, and no use of high-risk conflict minerals was identified. In 2025, the percentage of Ennoconn's total revenue derived from products containing minerals sourced from conflict-affected and high-risk areas was 0%.

4.3.5 Sustainability Engagement and Result

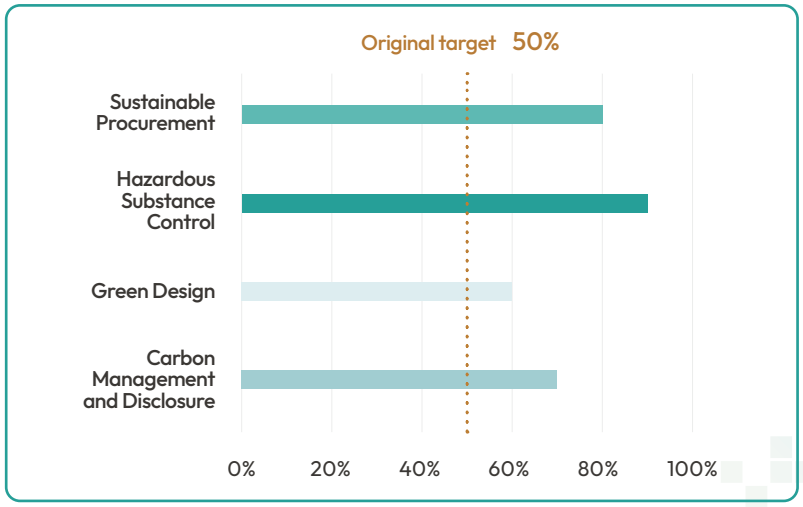
1 Align with International Standards

To respond to customer expectations and align with international standards, Ennoconn launched the ISO 20400 Sustainable Procurement Guidance implementation project in March 2024 and successfully obtained third-party verification at the end of December of the same year. In 2025, the Company continued to use ISO 20400 as its core guideline and referred to the Responsible Business Alliance (RBA) Code of Conduct to establish assessment criteria covering core issues such as labor and human rights, environmental protection, occupational safety and health, business ethics, and management systems. The Company commits to incorporating environmental and social considerations into procurement decisions and gives priority to products and services with low environmental impact, high resource efficiency, and sustainable management capabilities. To ensure the implementation of the guidelines, the Company continued to optimize the "Ennoconn Sustainable Procurement Guidelines" and the "Supplier ESG Self-Assessment Survey Form." In 2025, a total of 38 suppliers completed signing, achieving a 100% completion rate, which laid an important foundation for supply chain governance.

2 Supplier Engagement

To enhance suppliers' understanding of and participation in sustainability issues, Ennoconn promotes sustainability initiatives through communication mechanisms such as supplier conferences, online awareness sessions, and questionnaire feedback. On December 30, 2025, the Company held the "Online Supplier ESG Initiative Awareness Conference," inviting 10 key suppliers to focus on four core issues: "sustainable procurement," "hazardous substance control," "green design," and "carbon management and disclosure." Questionnaire feedback showed that suppliers have moved from commitment to action, with response rates for all four indicators exceeding the original target of 50%. The response rates for "sustainable procurement" and "hazardous substance control" exceeded 80%. For "green design," more than half of the suppliers have already implemented the concept in their operations. For "carbon management and disclosure," 60% of partners have obtained ISO 14064 organizational greenhouse gas inventory certification. In addition, the ISO 14001 Environmental Management System certification rate among key suppliers reached 90%, showing that the supply chain has established a sustainability foundation. The Company will call on more partners to jointly fulfill their environmental commitments. To assist significant suppliers in enhancing their ESG management capabilities, Ennoconn invited the aforementioned 10 Significant Suppliers to participate in the Annual Supplier Conference and conducted supplier training sessions. The curriculum covered critical topics such as greenhouse gas (GHG) management, energy and resource management, environmental protection, and social responsibility, thereby assisting suppliers in understanding the Company's sustainable supply chain requirements and reinforcing their capabilities to respond to customer and regulatory mandates.

Supplier Response Rate

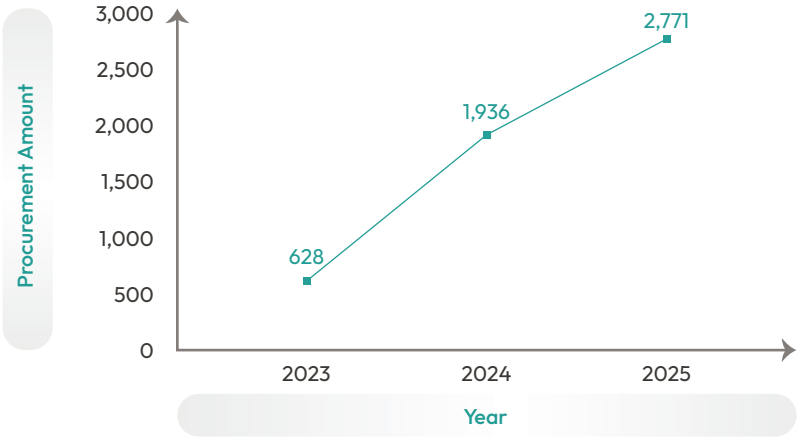


3 Green Procurement

Under the guidance of ISO 20400, sustainable procurement principles have been extended from the production side to the administrative side. In 2025, the Company held green procurement education and training for the first time, encouraging employees to prioritize office supplies with environmental labels, advocating "low-carbon business travel," promoting employees' priority use of high-speed rail services with carbon reduction labels, and selecting environmentally friendly restaurants and hotels with environmental labels for business meetings. Through these actions, the Company strives to reduce its carbon footprint, support a green local economy, internalize green procurement as an everyday habit among employees, and build a green corporate culture. In 2025, Ennoconn's green procurement amount reached NT$2,770,558, an increase of 43% compared to 2024, demonstrating the Company's determination to turn sustainability concepts into action.

Green Procurement Amount

Unit: NT$ thousands



CH5

Environmental Sustainability 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.

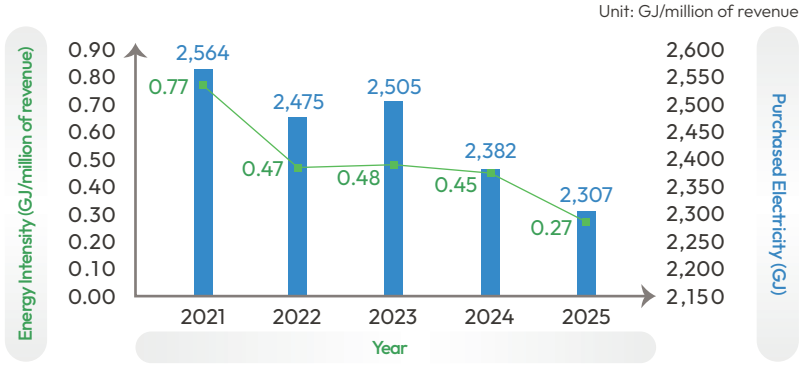
Ennoconn Group Energy Use Statistics			Taiwan	China	Asia	Europe	Americas
Non-Renewable Energy	Energy Consumption (by Unit)	Gasoline (L)	193,063	3,760	0	1,291,480	0
		Gasoline (GJ)	6,102	129	0	44,155	0
		Diesel (L)	12,898	-	-	-	-
		Diesel (GJ)	466	-	-	-	-
		Purchased Electricity (kWh)	21,020,107	3,262,977	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

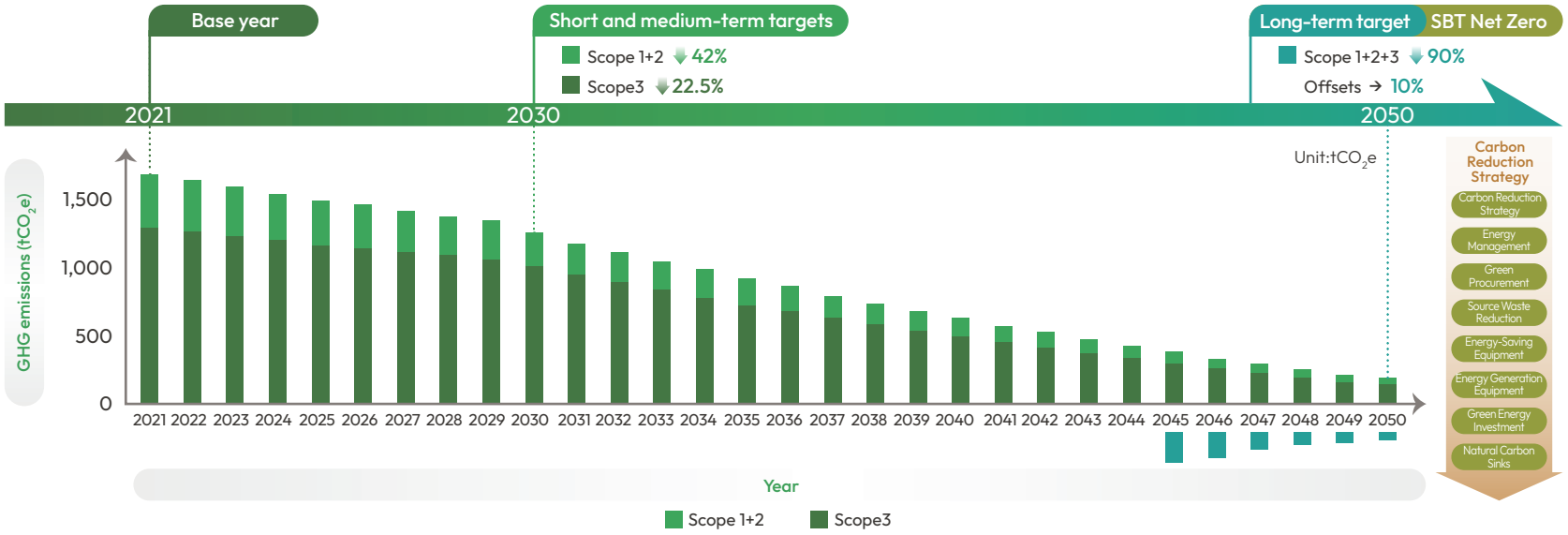
Notes:
1. 2021 scope boundary: Ennoconn, Marketech (excluding Scope 3), Goldtek, and Ennoconn Hungary Kft (excluding Scope 1 and Scope 3)
2. 2022 scope boundary: Ennoconn, Marketech (excluding Scope 3), CASwell (excluding Scope 3), Goldtek, Ennoconn (Suzhou), Vecow, and Kontron AG
3. 2023 scope boundary: 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

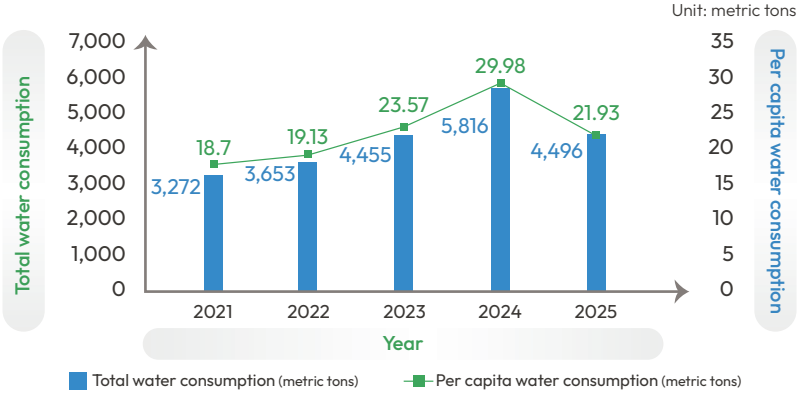
5.3.2 Ennoconn Individual Water Resource Management

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

CH6

Co-creating Talent Value

Performance Highlights:

4.22 times
average salary of non-managerial employees compared to the statutory minimum wage

NT$2.89 million
invested by the Group in education and training

↑100%
introduction of AI tools to improve efficiency

↓9.29%
turnover rate, continuing to decline

NT$2 million
in health examination subsidies

Material Topic Impact Assessment and Management Approach

Competent Authority | Administration Department

Policies and Commitments	Impact Assessment	Management Actions and Performance Tracking	Stakeholder Engagement
Upholding the business philosophy of creating a workplace that satisfies employees and attracts talent, Ennoconn builds a diverse, inclusive, and competitive work environment, provides a remuneration structure that exceeds industry and regulatory standards, and remains committed to gender equality to ensure that employees are not treated differently because of gender, age, race, or religion. At the same time, through "digital empowerment" and "flexible benefits" policies, the Company supports employees in realizing their self-worth, achieving career development and work-life balance, and fostering labor-management relations built on mutual trust and shared prosperity.	**Positive impact** High-quality talent retention strategies can improve employee satisfaction and cohesion, accumulate key technical capital, such as AI talent, and further translate into the Company's innovation momentum and long-term competitive advantages. **Negative impact** Without a comprehensive development mechanism or remuneration incentives, the Company may face the loss of key talent, higher recruitment costs, and potential impacts on business operations and digital transformation due to talent gaps.	**Competitive remuneration and benefits** 1. In 2025, the average salary of non-managerial employees was 4.22 times the statutory minimum wage. 2. The Company provides group insurance that exceeds regulatory requirements, health examination subsidies ranging from NT$10,000 to NT$60,000, massage services by visually impaired therapists, a flexible working hours system, and holds Family Day events to strengthen employee connections. 3. The Company supports maternity protection and parental leave. In 2025, the reinstatement rate for female employees after parental leave reached 85%. **Resources and actions** 1. The Company has established a four-stage ladder-based development blueprint, from new employee rotation to senior manager development, to ensure a continuous talent pipeline. 2. The Company promotes a three-stage AI training program, introduces Gemini and NotebookLM tools, and trains seed members in each department to improve digital productivity. **Two-way dialogue performance management** 1. Through daily and quarterly agile performance dialogues and evaluations, the Company helps employees promptly remove execution barriers.	**Communication channels** labor-management meetings, performance interviews, employee suggestion box, and Employee Welfare Committee.

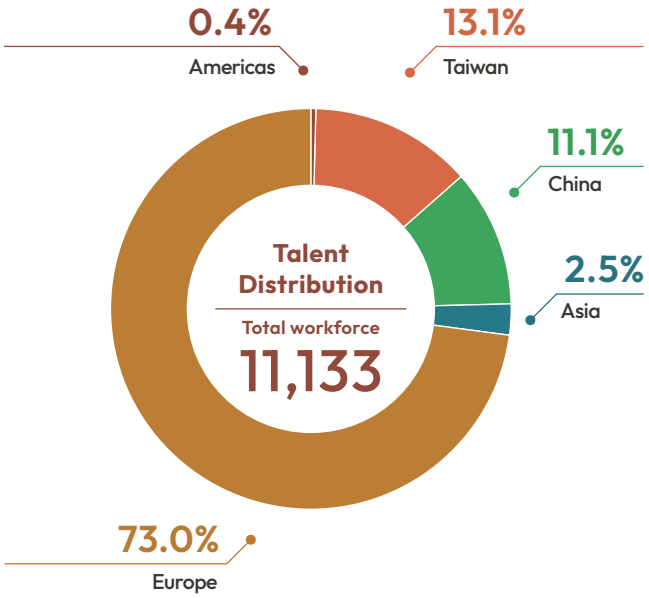
Targets

Item	2025 Current Status	2026 Targets
Talent retention	Ennoconn's individual turnover rate was 9.29%	Maintain the annual turnover rate below 12%
Employee experience	Satisfaction survey mechanism established	Employee satisfaction score of 80 points or above
Digital transformation	Complete basic AI empowerment by 2025	Completed the training of 31 AI seed members
Family-friendly workplace	Reinstatement rate for female employees after parental leave was 85%	Maintain the reinstatement rate for female employees after parental leave or improve it compared to the previous period

6.1 Human Capital Value Strategy

6.1.1 Global Talent Distribution

Ennoconn Group has built an international team with both global and local perspectives, with a total of 11,133 employees across three continents. Europe accounted for the largest share, demonstrating the Group's achievements in deepening its presence in international markets. Through its strategy of "global operations and local management," the Group actively recruits outstanding local talent to stay close to market needs and promote multicultural integration.



Talent Distribution	Taiwan	China	Asia	Europe	Americas
Total workforce	1,458	1,235	275	8,126	39

Note: This table does not include Dexatek.

In its employment strategy, the Group maintains "full-time employees" as its primary employment model and minimizes the use of part-time and dispatched personnel. In 2025, full-time employees accounted for 91.6%, demonstrating the Group's commitment to employee rights and job security.

Unit: Persons

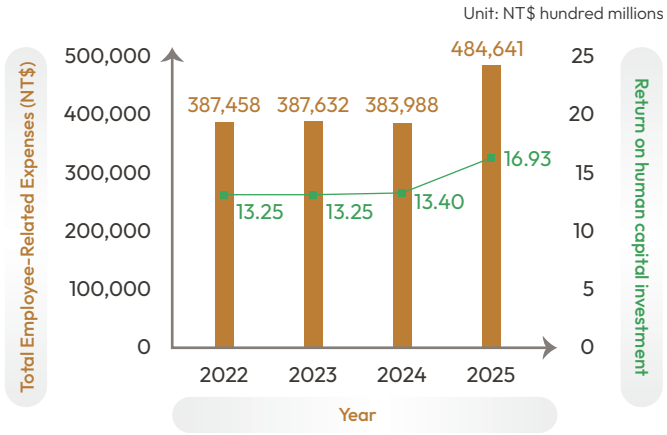
Group Employee Statistics	Taiwan		China		Asia		Europe		Americas	
Employment model	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Full-time employee	942	486	513	411	116	159	4,695	2,850	21	5
Part-time employee	5	25	2	0	0	0	189	83	1	0
Dispatched personnel	0	0	172	137	0	0	155	154	7	5
Gender ratio	65.0%	35.0%	55.6%	44.4%	42.2%	57.8%	62.0%	38.0%	74.4%	25.6%

Notes:
1. This table does not include Dexatek
2. Full-time employees: employees whose labor contracts are indefinite-term contracts.
3. Part-time employees: employees whose weekly working hours do not meet the local statutory definition of weekly working hours for full-time employees.
4. Dispatched personnel: non-Ennoconn Group employees and employees without guaranteed working hours.

6.1.2 Return on Human Capital Investment

Human capital is key to driving long-term corporate profitability. Ennoconn tracks human capital return on investment (HC ROI) to measure organizational workforce efficiency. In 2025, despite an increase in total employee-related expenses to NT$485 million, HC ROI rose from 13.40 to 16.93. The Company's talent strategy not only attracts talent through remuneration and benefits that exceed market levels, but also actively promotes digital transformation across the Group by introducing AI tools to optimize workflows and increase output per employee. The Company replaces the traditional cost-control approach with a mindset of investing in talent to create returns, and shares the benefits of profitability with every employee.

Human Capital Investment



Unit: NT$ thousands

Human Capital Investment Statistics	2022	2023	2024	2025
Total operating revenue (NT$) (A)	5,304,930	5,186,633	5,334,540	8,522,399
Total operating expenses (NT$) (B)	556,883	438,679	572,995	802,060
Total employee-related expenses (NT$) (C)	387,458	387,632	383,988	484,641
Return on human capital investment (A-(B-C))/ C	**13.25**	**13.25**	**13.40**	**16.93**
Total number of employees	**198**	**189**	**194**	**205**

Notes: 1. Total operating revenue, total operating expenses, and total employee-related expenses are sourced from Ennoconn's annual report.
2. Total employee-related expenses include salaries, labor and health insurance expenses, pension contributions, and welfare expenses.
3. The total number of employees covers Ennoconn as an individual entity.

6.2 Diversity, Inclusion, and Workplace Equality

6.2.1 Talent Sustainability Commitment

In 2025, Ennoconn continued to support the "Talent, in Taiwan" Talent Sustainability Action Alliance, using the six indicators as key measures for reviewing organizational health. Building on its promotion of remuneration incentives, diversity, and inclusion, the Company deepens a culture of diversity, equity, and inclusion (DEI), builds comprehensive well-being, and uses performance tracking and commitment targets to create a meaningful and competitive career platform for every Ennoconn employee.

Metric	Meaning	2025 Performance and Action Commitments
Meaning and Value	Ensure that employees understand how their work contributes to and supports the Company's vision.	The Chairman communicates the Group's core values through monthly meetings and the Company intranet to build consensus and help employees understand the connection between their work and the Company's vision. A total of 12 monthly meetings were held this year, with a total of 2,472 participants.
Diversity and Inclusion	Build an unbiased and inclusive workplace where diverse perspectives drive innovation.	The Company promotes an unbiased and gender-equal work environment, prohibits any form of differential treatment in recruitment, employment, and promotion, and builds a diverse and inclusive workplace. In 2025, employees aged 50 and above accounted for 26.8%, and female employees accounted for 41.5%.
Rewards and Incentives	Establish a fair and competitive remuneration system.	The Company provides a market-competitive remuneration system and closely links individual performance with organizational value through a profit-sharing mechanism. This year, the average annual salary of non-managerial employees reached NT$1,449 thousand. The Group also publicly recognized senior employees at major Group events by presenting trophies and retention bonuses in recognition of their long-term contributions.
Physical and Mental Health	Promote comprehensive well-being and support employees' physical and mental balance.	The Company promotes a "zero occupational accidents" prevention program and holds health and safety courses, with 338 participants and a total of 406 training hours. At the same time, the Company invested more than NT$2 million in employee health examinations and introduced the Employee Assistance Program (EAP) to support employees' mental health.
Training and Growth	Help talent master key future competencies and achieve both personal and corporate growth.	The Company provides systematic career development paths. This year, it offered 187 professional courses and invested NT$613,315 in training expenses. In addition, the Company launched the "AI Enablement Program" this year, with 186 participants, and trained seed members in each department to help employees use digital tools to improve working-hour efficiency and focus on high-value work.
Communication and Experience	Establish a labor-management partnership based on trust and respect.	Labor-management meetings are held quarterly, with four meetings held this year. Through smooth and diverse grievance channels, the Company ensures that employees' opinions are heard and addressed. In addition, the Company conducts satisfaction surveys each year and tracks improvement results, putting an open and transparent communication culture into practice.

6.2.2 Diversity Indicator

Diverse Workforce Structure

To ensure the implementation of diversity and inclusion policies, Ennoconn Group regularly inventories its global operating sites and uses cross-analysis to understand its organizational profile, which serves as the basis for adjusting talent recruitment and development strategies. For cross-border talent management, the Group complies with local immigration and labor regulations and provides comprehensive support for visas, residency arrangements, and daily-life adaptation, enabling international talent to work without concerns.

Group Workforce Structure Statistics			Job Grade			Age			Competency			Nationality		Disability status
			Senior management	Middle management	Non-management personnel	Under age 30	Aged 31-50	Aged 51 and older	Profit-seeking entity	Back-office units	STEM	Domestic nationality	Foreign nationals	
Taiwan	Male	Headcount	85	181	681	89	563	295	566	128	184	942	5	9
		Proportion	81%	78%	61%	50%	62%	78%	66%	47%	84%	66%	15%	82%
	Women	Headcount	20	52	439	88	340	83	289	146	34	482	29	2
		Proportion	19%	22%	39%	50%	38%	22%	34%	53%	16%	34%	85%	18%
China	Male	Headcount	21	77	415	130	351	32	349	78	86	506	7	0
		Proportion	88%	68%	53%	59%	52%	94%	59%	40%	62%	55%	78%	0%
	Women	Headcount	3	36	372	91	318	2	241	117	53	409	2	0
		Proportion	13%	32%	47%	41%	48%	6%	41%	60%	38%	45%	22%	0%
Asia	Male	Headcount	3	8	105	50	63	3	74	34	8	108	8	0
		Proportion	100%	36%	42%	41%	43%	75%	42%	40%	57%	41%	89%	0%
	Women	Headcount	0	14	145	73	85	1	101	52	6	158	1	0
		Proportion	0%	64%	58%	59%	57%	25%	58%	60%	43%	59%	11%	0%
Europe	Male	Headcount	12	7	176	33	118	44	44	151	0	193	2	0
		Proportion	80%	58%	48%	56%	52%	41%	29%	63%	0%	50%	100%	0%
	Women	Headcount	3	5	188	26	107	63	106	90	0	196	0	0
		Proportion	20%	42%	52%	44%	48%	59%	71%	37%	0%	50%	0%	0%

Notes:
1. This table does not include Dexatek, Kontron AG, and AIS INC.
2. The "function classification indicators" in this table exclude Goldtek and Poslab.
3. The percentages in this table are calculated based on personnel at the same job level and of the same type. For example, the gender ratio of entry-level personnel in Taiwan = the number of male and female entry-level personnel in Taiwan / the total number of entry-level personnel in Taiwan.
4. Profit-generating units: employees in production and sales units.
5. STEM functions: generally refers to science and engineering talent, meaning employees whose duties are related to science, technology, engineering, and mathematics. For the Company, this refers to employees in R&D units.
6. Logistics unit: employees in human resources, finance, and administration units.
7. "—": Indicates no survey data is available

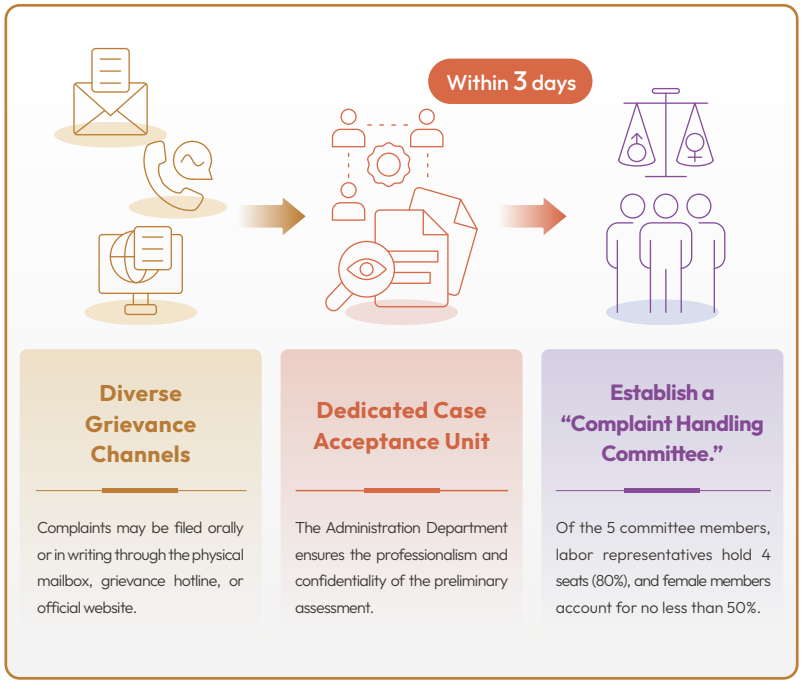
Ennoconn is committed to creating an equal and inclusive workplace. The Company expressly prohibits the employment of child labor, forced labor, and human trafficking, and strictly forbids any employment discrimination or workplace harassment based on race, gender, age, religion, or political affiliation, ensuring that every employee can contribute their strengths in a safe and respectful environment. On this basis, the Company actively supports employee diversity policies, echoing the United Nations Sustainable Development Goals SDG 8 "Decent Work and Economic Growth" and SDG 10 "Reduced Inequalities." In terms of gender equality, female managers accounted for 22.5% in 2025. Among them, the proportion of female managers in profit-generating units rose sharply from 5.3% to 22.2%. The proportions of female senior managers and female STEM employees also increased, achieving the 2030 targets ahead of schedule. However, for female middle managers, the actual number remained stable, and the decrease in proportion was mainly due to the expansion of the organization's headcount. For this item that did not meet the target, the Company will prioritize the cultivation and promotion of female talent into middle management to ensure that the gender ratio meets the expected target.

Statistics on Female Employees as a Percentage of Total Employees at Ennoconn	2024	2025	Trend	2030 Targets
Percentage of female employees	41.8%	41.5%	↓	41.9%
Percentage of female managers	22.5%	22.5%	-	22.6%
Percentage of female middle managers	33.3%	30.8%	↓	33.4%
Percentage of female senior managers	6.3%	6.7%	↑	6.4%
Percentage of female managers in profit-generating units	5.3%	22.2%	↑	5.4%
Percentage of female STEM employees	17.0%	18.8%	↑	17.1%

Notes:
1. The 2030 target was set in 2024.
2. Percentage of female employees: the proportion of female workers in the total employees.
3. Percentage of female managers: the proportion of female managers (including senior and middle-level managers) in senior and middle management positions.
4. Percentage of female middle managers: the proportion of female middle managers in middle management positions
5. Percentage of female senior managers: the proportion of female senior managers in senior management positions
6. Percentage of female managers in profit-generating units: the proportion of female managers in the total number of employees in production and sales units
7. Percentage of female STEM employees: the proportion of female employees in R&D units

6.2.3 Prevention of Workplace Sexual Harassment

Ennoconn has formulated the "Workplace Sexual Harassment Prevention Measures, Complaints and Punishment Measures" in accordance with the Gender Equality in Employment Act and Ministry of Labor regulations. The regulations apply to all employees and job applicants, and the Company adopts a "zero-tolerance" approach toward any form of workplace sexual harassment and discrimination. To ensure that the grievance mechanism is fair, transparent, and responsive, the Company has established multiple grievance channels, with the Administration Department dedicated to accepting cases, ensuring that the privacy of the parties involved is protected from the initial assessment stage. Once a complaint is received, the Company will initiate an independent investigation procedure within three days and form a "Complaint Handling Committee." To ensure the objectivity of deliberations, the Committee adopts a high-standard structure: among the five members, labor representatives hold four seats, accounting for 80%, and female members account for no less than one half, ensuring that employee perspectives and gender equality viewpoints are fully incorporated into the investigation process. Through its systems and awareness efforts, Ennoconn maintained a record of "0 occurrences and 0 complaints" in 2025, demonstrating the results of all employees' joint efforts to maintain a friendly workplace.



6.2.4 Employee Engagement

Labor–management Meetings and Communication

Ennoconn upholds the spirit of international human rights conventions and is committed to safeguarding employees' rights to "freedom of association" and "collective bargaining." The Company respects employees' willingness to organize or join labor unions in accordance with local laws and regulations, and guarantees that employees will not be subject to any form of retaliation or discrimination for participating in such activities. As no labor union has been established and no collective agreement has been signed, the Company has established "labor–management meetings" as a communication platform in accordance with the law and has also built diverse dialogue channels to ensure that employees' voices are heard. The three major mechanisms are as follows:

Regular labor–management meetings

Labor and management representatives jointly attend the meetings to discuss employee rights and benefits. Management representatives respond in good faith to reach consensus and reduce the risk of conflict over issues. In 2025, a total of four labor–management meetings were held to improve the working environment and optimize the welfare system.

Diverse communication and grievance channels

Employees may express their opinions through cross-departmental channels, such as monthly employee meetings, daily supervisor meetings, and Employee Welfare Committee meetings. They may also file complaints or submit suggestions by email or through the dedicated section on the official website. All feedback is collected and handled by the Administration Department to ensure that opinions are valued and addressed.

Protection of freedom of association

Employees have the right to establish employee clubs and participate in Employee Welfare Committee activities. By participating in Company affairs, employees help create a harmonious workplace environment.

Percentage of Employees Covered by Independent Trade Union Representation or Collective Bargaining Agreements Over the Past Four Years

	2022	2023	2024	2025
Percentage of Employees Covered by Independent Trade Union Representation or Collective Bargaining Agreements (%)	0%	0%	0%	0%

Note: As of the end of each year, Ennoconn (standalone entity) has not established an independent trade union, nor has it entered into any collective bargaining agreements; consequently, the percentage of employees covered by independent trade union representation or collective bargaining agreements is 0%. Nevertheless, the Company still establishes labor-management councils and diversified communication and grievance mechanisms in a ccordance with the law to safeguard employees' freedom of association and their rights to labor-management communication.

Employee Satisfaction Survey

Ennoconn conducts an employee satisfaction survey annually. In 2025, the Company continued the survey and refined its format, engaging an external professional consulting team to support its implementation. Through the objective perspective and professional analytical tools of the third-party consultant, the survey incorporated quantitative indicators aligned with the S&P Global Corporate Sustainability Assessment (CSA) framework. It tracked four core dimensions: Job Satisfaction, Purpose, Happiness, and Stress. The assessment covered a broad range of topics, including sustainability management, job content, the work environment, workplace stress, career development, compensation and benefits, self-actualization, sense of belonging, and quality of life, enabling the Company to better understand employees' genuine views and experiences.

The survey covered Ennoconn employees who had joined the Company before September 30, 2025 and were still employed at the time of the survey. Special factors were excluded to ensure sample representativeness. In terms of survey design, the 6 point scale used last year was simplified to a 5 point scale, and the total number of questions was reduced from 60 to 30 to improve response quality. The survey targets were expanded from employees with more than two years of service to those with more than three months of service, the overall response rate was 65.76%. The updated and streamlined questionnaire format significantly increased the valid response to 95.04%, allowing the Company to more accurately understand employees' genuine feedback.

In 2025, the Company set a target score of 80 points. The overall survey achieved an average score of 3.7 points on a 5-point scale, equivalent to 73.95 points on a 100-point scale. As the survey population and statistical methodology were updated, the results were not directly comparable with those of the previous year. Going forward, the Company will continue to apply the 2025 calculation methodology to facilitate consistent year-on-year data tracking and evaluation. Based on the survey findings, the Administration Department will formulate improvement measures and follow-up actions and monitor their effectiveness, ensuring that each survey is translated into tangible actions that enhance employee support and workplace experience. Looking ahead, the Company aims for 75% of employees to report a high level of engagement in 2026 and will work together with all employees to create a fulfilling, inclusive, and sustainable workplace.

6.3 Talent Attraction and Retention

6.3.1 Talent Acquisition

Ennoconn Group's New Employee Recruitment Status

Ennoconn Group actively expands its industry, government, and academia network, communicates corporate values and career vision, and attracts new-generation professionals to join the Group. By optimizing the internal promotion mechanism and providing abundant professional training resources, the Group encourages internal talent to pursue vertical promotions or horizontal rotations. In 2025, the Group recruited a total of 439 new partners, including 225 men (51.3%) and 214 women (48.7%), demonstrating the Group's results in gender-equal recruitment.

Unit: Persons

New Employee Statistics	Taiwan		China		Asia		Europe		Americas	
	Male	Women	Male	Women	Male	Women	Male	Women	Male	Women
Under age 30	30	40	16	11	20	31	7	2	4	1
Aged 31-50	75	51	26	21	22	37	2	10	5	0
Aged 51 and older	12	5	1	1	0	0	0	3	5	1
Total number of new employees	213		76		110		24		16	
Gender ratio of new employees	12%	19%	6%	6%	36%	43%	3%	4%	48%	20%

Notes:
1. Taiwan: Ennoconn, Goldtek, Marketech, Vecow, CASwell, and Poslab, excluding Dexatek.
2. China: Ennoconn (Suzhou), Nanjing Asiatek, and HighAim.
3. Asia: Ennotech Vietnam.
4. Europe: Ennoconn Hungary Kft, excluding Kontron AG.
5. Americas: AIS INC
6. Gender ratio of new employees = number of male or female new employees / total number of employees still employed as of December 31 of the reporting year, excluding employees on parental leave.
7. New employees refer to employees who joined the Company from 2025/1/1 to 2025/12/31.

Local Talent Employment and Development of Ennoconn as an Individual Entity

While promoting its global talent deployment, Ennoconn also values local talent development and attracts talent that meets the Company's needs through local recruitment and competitive remuneration. The Company's operating headquarters is located in New Taipei City. Therefore, registered household location in New Taipei City is used as the basis for local employment statistics. Local employment statistics for new employees in 2025 show that there were 2 locally employed middle and senior managers and 1 non-locally employed middle and senior manager, with a local employment ratio of 67%. There were 10 locally employed entry-level employees and 17 non-locally employed entry-level employees, with a local employment ratio of 37%. Compared to 2024, the local employment ratio of middle and senior managers increased from 50% to 67%, while the local employment ratio of entry-level employees decreased from 55% to 37%. The Company will continue to improve local recruitment and talent development measures and increase the local employment ratio to support local talent development.

Unit: Persons

Category	2024			2025		
	Local new hires	Non-local new hires	Local employment ratio	Local new hires	Non-local new hires	Local employment ratio
Middle and senior managers	2	2	50%	2	1	67%
Non-management employees	17	14	55%	10	17	37%

Notes:
1. Localization indicator: calculated based on registered household location in New Taipei City
2. Local employment ratio = number of local new employees in the category / total number of new employees in the category × 100%

Ennoconn Internal Recruitment

In addition to actively recruiting external and local talent, Ennoconn also values the career development and retention of its existing employees. The Company provides smooth internal transfer and promotion channels to activate internal talent while controlling talent acquisition costs. In 2025, the average recruitment cost per full-time employee was maintained at NT$46,413. In terms of internal recruitment results, 2025 statistics show that internal mobility mainly involved employees aged 31–50, and entry-level employees were the main recruitment targets.

Unit: Persons

Ennoconn Internal Recruitment Statistics		Male	Female
Age	Under age 30	8	4
	Aged 31-50	12	13
	Aged 50 and older	2	1
Job Grade	Senior management	2	0
	Middle management	5	3
	Non-management employees	15	15
Nationality	Taiwan	22	18
	Foreign nationals	0	0
Number of Internal Recruits		**22**	**18**
Number of External New Employees		**20**	**10**
Internal Recruitment Percentage		**52.38%**	**64.29%**

1. Internal recruitment is defined as employees who completed cross-departmental rotation, functional rotation, or promotion before 2025/12/31.
2. Internal recruitment percentage = internally recruited male (female) employees / (internally recruited + externally recruited male (female) new employees).

6.3.2 Retention and Care

Ennoconn Group complies with the Labor Standards Act and all relevant regulations at each operating location. For material operational changes, such as organizational adjustments, changes in manpower needs, or circumstances requiring termination of labor contracts, the Group provides transition period protection, gives advance notice to employees in accordance with laws based on years of service, and pays severance to ensure that employees' livelihood rights are protected during career transitions. In 2025, the statistical scope was expanded to include subsidiaries, with a total turnover rate of 11.4% and a voluntary turnover rate of 10.0%. The turnover rates across operating regions are as follows:

Ennoconn Group Turnover Rate

Turnover Rate Statistics	Taiwan	China	Asia	Europe	Americas
Total Employee Turnover Rate	11.8%	8.2%	26.1%	6.4%	25.0%
Total Employee Voluntary Turnover Rate	11.7%	6.7%	21.0%	5.3%	19.2%

Notes:
1. Taiwan: Ennoconn and Marketech, excluding Dexatek, Goldtek, Vecow, CASwell, and Poslab.
2. China region: Ennoconn (Suzhou), excluding Nanjing Asiatek and HighAim
3. Asia: Ennotech Vietnam
4. Europe: Ennoconn Hungary Kft, excluding Kontron AG
5. Americas Region: AIS INC
6. Total employee voluntary turnover rate = total number of voluntary departures in the reporting year / (total number of departures in the reporting year + number of employees still employed as of 12/31 of the reporting year).

Analysis of Resigned Employees of Ennoconn Group

Further analysis of the Group's employee turnover demographics shows that the main turnover group was concentrated in the 31–50 age range.

Unit: Persons

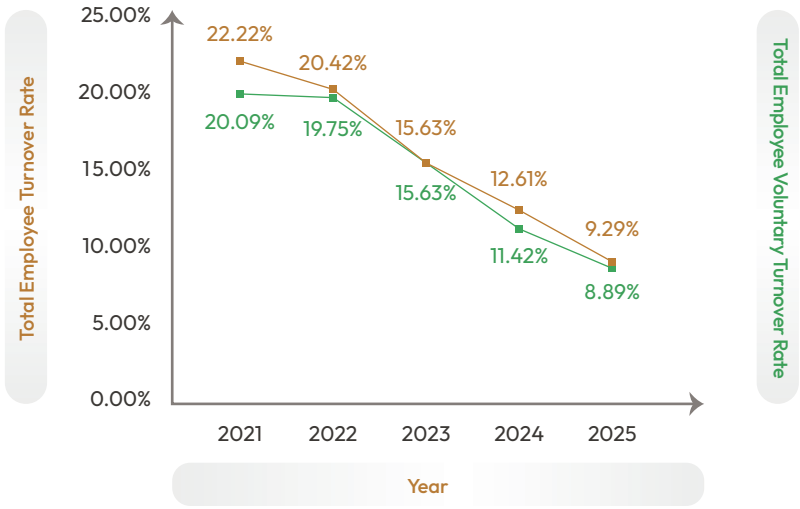
Statistics of Resigned Employees	Taiwan		China		Asia		Europe		Americas	
	Male	Women	Male	Women	Male	Women	Male	Women	Male	Women
Under age 30	29	25	15	16	26	19	6	10	1	0
Aged 31-50	79	61	28	15	24	28	6	14	4	4
Aged 51 and older	35	8	2	0	0	0	3	7	3	1
Total workforce	**143**	**94**	**45**	**31**	**50**	**47**	**15**	**31**	**8**	**5**
Gender Ratio of Resigned Employees	**14%**	**17%**	**9%**	**7%**	**30%**	**23%**	**4%**	**8%**	**22%**	**33%**

Notes:
1. Taiwan: Ennoconn, Marketech, Vecow, and CASwell, excluding Dexatek, Goldtek, and Poslab.
2. China region: Ennoconn (Suzhou), excluding Nanjing Asiatek and HighAim
3. Asia: Ennotech Vietnam
4. Europe: Ennoconn Hungary Kft, excluding Kontron AG
5. Americas Region: AIS INC
6. Gender ratio of departing employees = number of male or female departing employees in the reporting year / (total number of departing employees in the reporting year + number of employees still employed as of December 31 of the reporting year).

Ennoconn Turnover Rate

Ennoconn values employee careers and organizational stability, and regards turnover data as an important channel for listening to employees. Benefiting from various optimization measures in recent years, the turnover rate has shown a steady decline for five consecutive years. In 2025, the turnover rate was controlled at 9.29%, below the target of 12%, indicating stable operations as an individual entity.

Unit: %



Notes:
1. Total employee turnover rate = total number of employees leaving in the reporting year / (total number of employees leaving in the reporting year + number of employees still employed as of 12/31 of the reporting year).
2. Definition of voluntary employee turnover: employees who voluntarily leave the organization during the reporting year, such as resignation, retirement, or early retirement.
3. Voluntary turnover rates from 2021 to 2024 were recalculated.

In response to the challenge of talent mobility, the Administration Department continues to monitor market salary trends to maintain remuneration competitiveness, and helps employees see internal development opportunities through evaluation and promotion mechanisms. At the same time, the Company encourages unit supervisors to engage in in-depth dialogue with employees, respond to employee needs early, reduce hidden talent mobility costs, and create a workplace with a strong sense of belonging.

6.3.3 Remuneration Structure

Ennoconn values fairness and market competitiveness in employee remuneration. Salaries are determined based on job responsibilities, professional capabilities, performance, and market remuneration levels, with no differential treatment based on gender. Ennoconn regularly reviews gender remuneration ratios. In 2025, the "average annual salary" of "full-time employees who are not in managerial positions" reached NT$1,449 thousand, and the "median" reached NT$1,291 thousand, representing increases of 0.05% and 2.77%, respectively, from the previous year. The ratio of average salary to the statutory minimum wage reached 4.22 times, ensuring a level above the local "living wage" at the operating site and safeguarding a high quality of life for employees and their families. Detailed salary information for "full-time employees who are not in managerial positions" is also available on the Taiwan Stock Exchange's Market Observation Post System.

Salary Information of Full-time Employees Who Are Not in Managerial Positions

Unit: NT$ thousand

Remuneration Statistics	2022	2023	2024	2025
Number of non-managerial employees	153	172	171	187
Average annual salary	1,287	1,347	1,449	1,449
Median annual salary	1,163	1,136	1,256	1,291

1. Non-managerial employees: the annual average number of full-time employees who have served for more than six months, excluding Company managerial officers.
2. Average salary and median salary: salaries of Company managerial officers are excluded.
3. Average monthly salary = annual salary of all employees who have served for more than six months, excluding Company managerial officers / average number of employees; average number of employees = all employees who have served for more than six months, excluding Company managerial officers.
4. The information in this table is the data uploaded after assurance by the CPA.

Entry-level Employee Salaries by Gender, Local Minimum Wage, and Ratios

	2024		2025	
	Male	Female	Male	Female
Ratio	1.14	1	1.27	1

Notes:
1. Minimum monthly salary of entry-level employees: the minimum salary of male and female entry-level employees still employed as of 12/31 of the reporting year.
2. Local minimum wage: the statutory minimum wage defined by Taiwan's Ministry of Labor.

Explanation of Gender Remuneration Structure

Ennoconn follows the principle of equal pay for equal work. Remuneration is determined based on a comprehensive assessment of employees' education and experience, professional capabilities, job responsibilities, performance, and market salary levels. Under the same job conditions and performance basis, the Company does not provide differential treatment based on gender, race, religion, or other status.

The gender differences shown in the 2025 remuneration data are mainly related to the distribution of different genders across job families, job levels, and remuneration structures. Overall, male employees account for a higher proportion of R&D and engineering technology job families, where market salary levels are relatively higher, while female employees are more often found in administrative and management support job families. This affects the overall average basic salary and remuneration performance.

At the senior management level, the ratio of female-to-male basic salary was 0.85, while the ratio of "basic salary + bonus" was 0.34. This difference was mainly because senior management remuneration includes variable remuneration items such as project bonuses, which are easily affected by annual project assignments, performance results, incentive mechanisms, and payment timing. In addition, the sample size of female senior managers was relatively small, making the average more susceptible to fluctuations in individual remuneration structures. Therefore, the ratio for the year is more likely to reflect differences in remuneration composition and sample structure in a specific year, and does not necessarily indicate systemic gender-based differential treatment in remuneration.

The Company regularly reviews gender remuneration equity indicators at each job level, and enhances women's development opportunities in technical and management positions through diversity and inclusion, female talent development, core position experience, and management succession planning, thereby promoting a balanced talent structure and remuneration performance.

Female-to-Male Difference Ratios in Basic Salary and Remuneration

Job Level Classification	Remuneration Item	Male	Women
Senior management	Base salary	1	0.85
	Base Salary + Bonus	1	0.34
Middle management	Base salary	1	0.96
	Base Salary + Bonus	1	0.96
Non-management employees	Base salary	1	0.80
	Base Salary + Bonus	1	0.78

Notes:
1. Remuneration = basic salary + bonus
2. The ratio is calculated using the male average as the baseline value of 1.
3. In 2025, there were 31 male and 9 female senior managers.
4. Senior management remuneration includes variable remuneration items such as project bonuses. The annual average may fluctuate due to sample size and bonus payment conditions.

Female to Male Ratios of Average and Median Annual Salary

Item	Male	Female
Average Annual Salary	1	0.74
Median Annual Salary	1	0.70

Note: The ratio is calculated using the male average value as the baseline of 1

6.3.4 Benefits and Childcare Support

Comprehensive care for well-being is key to strengthening employee cohesion. Ennoconn has established the Employee Welfare Committee, and appropriates welfare funds each year in accordance with laws. From physical health and mental stress to family life, the Company provides the following five categories of benefits that exceed regulatory requirements.

1 Group insurance and health examination subsidies

The Company's insurance and health examination system exceeds industry and regulatory standards. In addition to labor and health insurance required by law, the Company provides free group insurance, covering life insurance, accident insurance, medical insurance, cancer insurance, and occupational accident insurance, and extends coverage to employees' dependents. In addition, the Company provides annual health examination subsidies ranging from NT$10,000 to NT$60,000 according to job level to safeguard employees' physical and mental health.

2 Employee assistance and diverse allowances

The Company values employees' physical and mental health and overall well-being, and has established diverse employee support measures to help employees respond to various challenges at work and in life. For issues related to law, family, finance, and mental stress, the Company provides free and confidential professional consultation channels to improve the employee support system and stress management mechanism. The Company also supports employees' needs at different life stages through benefits such as birthday gift vouchers, wedding/childbirth/funeral allowances, and club subsidies. To promote a healthy workplace, the Company has also set up rest and exercise spaces, and provides free coffee, afternoon tea, massage services, and diverse stress relief facilities to create a friendly, healthy, and supportive work environment. In 2025, the Company received the "Sports Enterprise Certification" from the Ministry of Sports. Please refer to " Section 7.3 Cultural Literacy" for details.

3 Flexible working model

Respecting employees' autonomy over their time, the Company implements a flexible working hours system. Employees may arrange their work and personal time flexibly without going through cumbersome leave procedures, helping them achieve the best balance between career advancement and family care. In addition, to enhance work flexibility, the Administration Department is planning to introduce a remote work policy, allowing employees to choose their work location based on job characteristics.

4 Ennoconn Group Family Day

"Family" is the strongest support behind employees' hard work. In 2025, Ennoconn held a large-scale Group Family Day and invited employees and their families to participate, attracting 1,804 employees and family members. Through parent-child interactions and group activities, the Company strengthened emotional connections among employees and put its commitment to a family-friendly workplace into practice.

5 Childcare-friendly Workplace

A family support system is key to implementing gender equality. Through leave systems and maternal health protection measures that exceed regulatory requirements, the Company ensures that employees do not need to choose between work and family during important life stages such as pregnancy, childbirth, and childcare, and can continue their career development with peace of mind. From facilities to institutional support, the Company is committed to eliminating potential hazards in the workplace and adopts high-standard protection measures:

Leave and benefits	The Company provides leave systems that exceed regulatory requirements, including eight weeks of maternity leave, one week of paternity leave, and one day of paid family care leave, which exceeds legal requirements. It also provides fully paid prenatal examination leave, paternity leave, paternity prenatal examination leave, parental leave, and childbirth gifts to support employees in fulfilling their parental responsibilities.
Maternal health protection plan	In accordance with the Occupational Safety and Health Act and the Regulations Governing Implementation of Maternal Health Protection for Female Workers, the Company has formulated the "Maternal Protection Plan." The plan conducts health hazard assessments and job adjustments for pregnant and breastfeeding women, and ensures the health of mothers and fetuses through classification management.
Friendly facilities	The office has a comfortable breastfeeding and lactation room equipped with refrigerators, freezers, and other facilities to support breastfeeding and female employees' return to the workplace.
Childcare measures	To help reduce employees' childcare pressure, the Company has signed special agreements with two legally registered kindergartens to provide childcare and preferential services for employees' children.
Marriage and Childbirth Subsidies	The Company offers a marriage and childbirth subsidy program, which includes employee benefits such as marriage allowances, childbirth allowances, and children's educational scholarships. Employees may apply for a fixed subsidy in accordance with company regulations upon getting married or having a child. There is no limit on the number of births eligible for the childbirth allowance. Furthermore, through the provision of children's educational scholarships, we help alleviate the financial burden of family education expenses, supporting our employees in successfully balancing family care with their career development.

In 2025, a total of 33 employees of Ennoconn Group applied for parental leave. The reinstatement rate reached 86%, and the retention rate reached 71%, demonstrating that Ennoconn enables employees to smoothly return to their original career paths after completing important family responsibilities at different life stages.

Parental Leave Statistics	Male	Women	Total
Number of employees eligible for parental leave in the year (A)	121	98	219
Number of employees who actually applied for parental leave in the year (B)	8	25	33
Parental leave application rate (%) (B/A)	7%	26%	15%
Number of employees due to be reinstated from parental leave in the year (C)	9	27	36
Number of employees actually reinstated from parental leave in the year (D)	8	23	31
Reinstatement rate (%) (D/C)	89%	85%	86%
Number of employees actually reinstated from parental leave in the previous year (E)	7	17	24
Number of employees who remained employed for 12 months after reinstatement from parental leave in the previous year (F)	7	10	17
Retention rate (%) (=F/E)	100%	59%	71%

Note: This table does not include Dexatek, Poslab, Nanjing Asiatek, HighAim, Kontron AG, and AIS INC.

Pension System

Ennoconn provides employees with stable retirement protection and has established a pension system in accordance with the Labor Standards Act and the Labor Pension Act. For employees covered by the new labor pension system, in addition to the Company's monthly contribution of 6% of wages to their individual pension accounts at the Bureau of Labor Insurance in accordance with the law, employees may also flexibly choose their personal voluntary contribution ratio, ranging from 0% to 6%. For employees with years of service under the old labor pension system, the Company makes full monthly contributions to the pension reserve account based on actuarial results, and supervises and manages the account in accordance with laws to ensure that pension funds are used exclusively for their intended purpose and to protect employees' rights and interests.

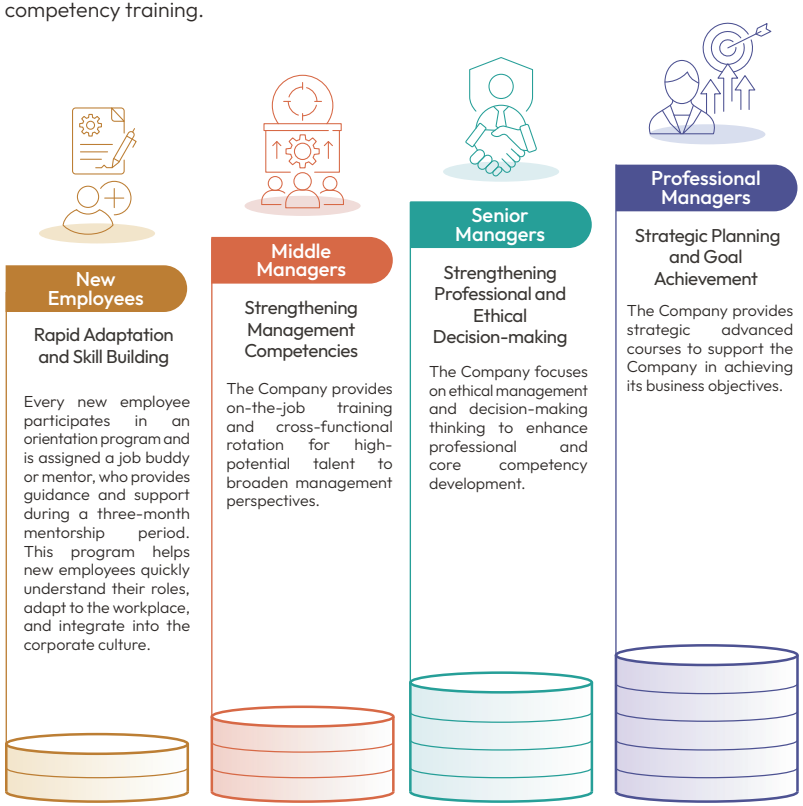
In addition to statutory retirement protection, Ennoconn actively helps employees accumulate long-term wealth and secure their financial planning after retirement. The Company is actively planning an employee stock ownership trust program. Through incentive contributions by the Company, employees are encouraged to regularly invest a fixed amount and hold Company shares for the long term, sharing the results of corporate operations. In addition, the Administration Department plans to launch the Comprehensive Retirement Planning Lecture Series and Employee Stock Ownership Application Briefing. Guided by external professional lecturers, the program will help employees understand the compound benefits of stock ownership trusts in retirement allocation. Through institutional support and knowledge acquisition, the Company hopes to help employees achieve financial freedom and enjoy a secure retirement.

6.4 Talent Development

6.4.1 Talent Development Strategy

Employee Development Plan

Ennoconn is committed to ensuring that all employees, including part-time or dispatched personnel, can receive systematic training and guidance through the Employee Development Plan to enhance their job skills. The training system covers professional and general training, integrating internal instructors and external consultants to help employees solve practical problems and achieve their work goals. The Company has planned a four-stage development blueprint to ensure that employees receive corresponding resource support at each stage. Through the development plan, the Company has improved employee satisfaction and retention. The turnover rate decreased from 22.22% in 2021 to 9.29% in 2025, demonstrating the effectiveness of competency training.



Leadership Development Programs

To strengthen managers' strategic planning and execution capabilities, Ennoconn supports middle and senior managers in formulating performance targets, demonstrating leadership, and inspiring the organization, thereby ensuring the Company maintains resilience and leadership momentum in a fast-changing and competitive global market to achieve the corporate vision and goals.

Middle Managers

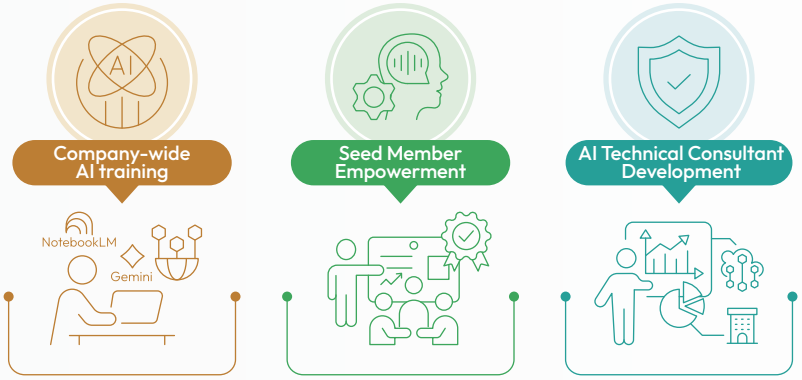
Ennoconn attaches great importance to development of the leadership capabilities of middle managers. Through the Middle Manager Development Program, the Company focuses on growth in dimensions such as strategic planning, leadership, and management skills. Utilizing in-person and online courses, the program elevates the business perspectives and expands the managerial mindset of middle managers across various departments. In 2025, 10 training sessions were conducted for 48 mid-level managers.

Senior Managers

To develop key members of senior management, Ennoconn implements the Senior Executive Development Program, focusing on the individual development plans (IDP) and group development of senior leadership talents. In addition to participating in practical project planning aligned with the Ennoconn development model, executives enhance their business horizons and strategic thinking through key management meetings and key project meetings. Relevant leadership courses and external consultant team workshops are also arranged. In 2025, 15 sessions were conducted for 18 senior managers to bolster their leadership and change management capabilities.

Digital Empowerment and AI Transformation

At the end of December 2025, Ennoconn introduced AI tools company-wide. Through in-person courses and hands-on practice, the Company ensures that every employee masters efficient collaboration skills and builds a common AI work language and practical capabilities. In 2026, the Company plans to select 31 "seed members" from various departments and ensure technology transfer through intensive interactive exercises. After completing training, they will serve as digital transformation coaches within their departments, identify pain points in operating processes, and introduce AI solutions. The Company expects to improve operating efficiency by 85% and allocate human capital to higher-value strategic work. The Company also facilitates cross-functional learning networks through regular case-sharing sessions, practical knowledge exchanges, and cross-functional discussions. These activities encourage employees to learn from and with colleagues outside their day-to-day roles, gain exposure to different professional perspectives, and continuously enhance their AI application capabilities and career development potential. To encourage employee participation, outstanding performers will receive project bonuses and may be promoted to AI Technical Consultants. The Company expects these experts to combine their professional fields, such as data analysis, project management, and cloud strategy, with AI technologies, leading business innovation across the Group while achieving personal career development.



Master AI tools and establish a common working language for the entire company.

Cultivate the mindset and leadership skills required for AI integration into business operations, and prepare for professional certification.

Combine AI capabilities with individual professional expertise to become experts in business innovation.

Cultural Education

The Company provides employees with cross-cultural communication and multicultural education courses to help them understand differences in communication styles and tone, word choice, workplace interactions, and cultural practices. These courses are intended to reduce potential misunderstandings in cross-border collaboration. The Company also organized cultural exchange activities at its operations in India, where employees shared local festival traditions and customs. These activities enhanced employees' understanding of diverse cultural backgrounds, practices, and perspectives and promoted mutual respect and inclusion.

Key Training and Performance

In addition to training on ethical management, information security protection, and human rights, the training courses in 2025 focused on digital transformation and sustainable development. All employees participated in AI tool application training, while the Company also enhanced the ESG professional competencies of key units and all employees.

Item	Description	Target Audience	Implementation Results
AI Tool Application Training	Generative AI tools were introduced company-wide. Through hands-on practice, the Company helped employees master efficient collaboration skills and establish a common digital work language across the Company.	All employees	Participating employees accounted for 87.2% of all employees in Taiwan.
Sustainability Development Course Series	In-depth training was provided on key ESG issues, covering improvements in international assessments, GRI Standards and sustainability report preparation practices, and green procurement.	First-level supervisors, relevant implementing units, and all employees	Participation rate of relevant employees reached 100%.
Senior Management Strategy Exchange Meetings	Senior managers conduct cross-unit exchanges and brainstorming on departmental business on a daily basis. In addition, meetings chaired by the Chairman are held every Tuesday to focus on business development strategies and boost team morale.	First-level supervisors of each unit	Participation rate of first-level supervisors of each unit reached 100%.
Ethical Management and Legal Compliance Training	The Company held the Ethical Management and Anti-corruption Course Series for directors, managerial officers, and all employees, and promoted insider trading prevention and the Code of Ethics through the internal website.	Directors, managers, and all employees	The participation rate among employees in Taiwan was 82.94%
Occupational Safety and Health Training	The Company provides occupational safety and health education and training for new and all employees, and regularly holds self-defense fire brigade and evacuation drills to ensure workplace safety.	New hires and the total workforce	The participation rate among employees in Taiwan was 81.82%
Information Security Awareness and Defense Drills	The Company conducted malicious email social engineering prevention drills for all employees to enhance information security awareness and implement the corporate information security protection network.	New hires and the total workforce	Participation rate of new employees reached 100%
Human Rights Training and Workplace Friendliness Awareness	The Company provides training for all employees on workplace sexual harassment prevention, gender equality, and relevant laws and regulations to create a diverse and inclusive workplace.	New hires and the total workforce	The participation rate among employees in Taiwan was 80.43%

2025 Group Training Investment

Ennoconn Group actively invests resources to match internal and external training opportunities. In 2025, the Group enhanced disclosure of training hours and expenses for subsidiaries. Total Group training expenses reached NT$2.89 million, total annual training hours reached 167,000 hours, and average training hours per employee were 15.2 hours.

Training Statistics	Taiwan	China	Asia	Europe
Total Training Hours	22,342	54,665	6,232	83,889
Total number of employees	1,422	1,203	275	8,126
Average hours per employee	15.71	45.44	22.66	10.32
Total training expenses (NT$)	2,669,668	136,450	88,338	977
Average expense per employee (NT$)	2,208	161	321	1.5

Notes:
1. The total training hours did not include Dexatek, Poslab, Nanjing Asiatek, and AIS INC.
2. The total training expenses did not include Dexatek, Goldtek, Vecow, Poslab, Nanjing Asiatek, HighAim, Kontron AG, and AIS INC.
3. The data scope covers January 1, 2025 to December 31, 2025
4. Average hours per employee = total training hours/total number of employees in service in the region at year end

Ennoconn uses cross-analysis to review learning results across different groups and adjust talent development strategies accordingly. The 2025 data show two major characteristics:

1 Managers lead the learning culture

At the Taiwan headquarters, average training hours for male and female senior managers reached 22.3 and 27.9 hours, respectively, which were higher than those of middle managers and entry-level employees. This demonstrates that the management team not only serves as decision-makers but also continues to learn and improve, fostering a culture of learning throughout the Company.

2 Focus on STEM functions

The Company invested substantial resources in in-depth training for R&D and engineering technology job families. Taking Taiwan as an example, total training hours for STEM functions reached 5,614 hours, ensuring that technical talent keeps up with the latest technology trends and remains competitive.

Group Training Statistics			Job Grade			Competency			Training Type	
			Senior management	Middle management	Non-management personnel	Profit-seeking entity	Back-office units	STEM	Internal training	External training
Taiwan	Male	Total Training Hours	1,871	1,387	9,924	6,109	2,396	4,590	8,845	4,339
		Average Training Hours	22.3	7.8	15.0	11.2	21.4	28.5	9.6	4.7
	Women	Total Training Hours	531	1,342	7,287	5,247	2,859	1,024	6,522	2,638
		Average Training Hours	27.9	26.3	17.0	18.2	19.6	30.1	13.1	5.3
China	Male	Total Training Hours	1,538	5,349	21,953	25,154	3,678	6,026	26,180	2,660
		Average Training Hours	76.9	75.3	54.6	73.3	50.4	78.3	53.1	5.4
	Women	Total Training Hours	102	3,075	22,648	20,007	5,818	5,202	22,497	3,328
		Average Training Hours	51.0	93.2	62.2	84.4	53.4	98.2	56.4	8.3
Asia	Male	Total Training Hours	36	192	1,840	1,298	468	302	1,568	500
		Average Training Hours	12.0	24.0	17.5	17.5	13.8	37.8	13.5	4.3
	Women	Total Training Hours	0	336	3,828	2,879	1,031	254	3,140	1,024
		Average Training Hours	0	24.0	26.4	28.5	19.8	42.3	19.7	6.4
Europe	Male	Total Training Hours	8	16	952	0	976	0	216	760
		Average Training Hours	0.7	2.3	5.4	0	6.5	0	1.1	3.9
	Women	Total Training Hours	8	0	800	48	760	0	0	808
		Average Training Hours	2.7	0	4.3	0.5	8.4	0	0	4.1

Notes:
1. This table does not include Dexatek, Poslab, Nanjing Asiatek, Kontron AG, and AIS INC.
2. The function data did not include Goldtek

6.4.2 Performance Management and Communication

Ennoconn sets goals based on four major dimensions: finance, customers, processes, and growth, ensuring that individual goals are aligned with Company strategies. The Company has established a diverse and agile performance feedback mechanism. Through high-frequency daily and quarterly dialogues, the Company promptly identifies obstacles to execution and enables supervisors to allocate resources and provide support.

Performance Management Item	Applicable Targets	Implementation Content and Purpose	Implementation Frequency
New Employee Probation Completion Evaluation	New hires	1. **Two-way communication:** After three months of employment, new employees complete the New Employee Feedback and Evaluation Form and meet with their supervisors to ensure that both sides share a consistent understanding of job responsibilities and cultural adaptation. 2. **Employment evaluation:** For suitable employees, the Company proceeds with formal appointment and jointly sets work objectives (KPIs) for the next stage. For employees who need further improvement, the Company extends or terminates the probation period and provides guidance when appropriate.	After three months of employment
Annual Performance Evaluation	Employees who joined before September 30 of the previous year	1. **Four-dimension evaluation:** Based on the four indicators of finance, customers, processes, and growth, the Company breaks down operating objectives into individual objectives to ensure strategy implementation. 2. **Multidimensional evaluation:** Employee performance is reviewed from multiple perspectives through self-evaluation, initial evaluation by direct supervisors, and secondary evaluation by responsible manager. A comprehensive evaluation is conducted across three dimensions: execution, values-based behaviors, and personal development potential, and incorporates feedback from project team members or employees from other departments. By combining quantitative indicators and qualitative observations, the Company establishes fair and impartial performance results as an objective basis for employee promotion and salary adjustments.	Annually
Agile Performance Evaluation	All employees	1. **Daily operational alignment:** Through daily supervisor morning meetings, the President and first-level supervisors conduct two-way communication, quickly provide feedback on departmental goal progress, and remove execution barriers. 2. **Quarterly goal calibration:** The Administration Department consolidates the performance achievement status of each department every quarter and reports it at supervisor meetings. Through communication and feedback, the Company coordinates resource utilization and improves goal achievement rates.	Daily supervisor meetings and quarterly performance status reports by the Administration Department
Team Performance Evaluation	All employees	1. **Cross-departmental collaboration:** For major issues or large customer projects, such as the introduction of ISO management systems or ESG projects, the Company breaks down departmental barriers and forms project teams. In addition to individual goals, team members are also responsible for team goals. Corresponding rewards are provided based on project results to deepen teamwork.	Annually

Performance Evaluation Statistics

Ennoconn is committed to increasing performance evaluation coverage to ensure that employees' contributions are evaluated and recognized through feedback. In 2025, the number of employees covered by Group performance evaluations accounted for 81%. Statistics are compiled by job level and gender to review the balance of talent development and serve as a basis for optimizing the evaluation mechanism and allocating training resources.

Performance Evaluation Statistics		Male		Women	
		Headcount	Proportion	Headcount	Proportion
Job Grade	Senior management	92	88%	21	91%
	Middle management	222	88%	80	93%
	Non-management personnel	817	81%	593	77%
Total number of employees evaluated		1,825			
Percentage of total employees evaluated		81%			

Notes:
1. This table does not include Dexatek, Ennotech Vietnam, Ennoconn Hungary Kft, Kontron AG, and AIS INC.
2. Male percentage = number of evaluated employees at each job level / number of employees at each job level in the year.
3. Female percentage = number of evaluated employees at each job level / number of employees at each job level in the year.
4. Percentage of total employees evaluated = total number of employees evaluated / total number of employees in the year.

6.5 Workplace Safety and Physical and Mental Health

Material Topic Impact Assessment and Management Approach

Competent Authority | Administration Department

Policies and Commitments	Impact Assessment	Management Actions and Performance Tracking	Stakeholder Engagement
	Positive impact	**Systematic Management and Certification**	**Communication channels**
Following the ISO 45001 Occupational Health and Safety Management System framework, the Company has formulated the "Occupational Safety and Health Policy" and fulfills five major commitments: "legal compliance, risk management, safety protection, health promotion, and continuous improvement," providing employees with a healthy and safe work environment. The Company establishes a protective network for potential risks such as ergonomic hazards and maternal health protection, and communicates regularly with labor representatives through the Occupational Safety Promotion Team to realize the workplace vision of "zero occupational accidents."	A safe workplace environment can improve employees' physical and mental health and job satisfaction, reduce absenteeism, and enhance corporate resilience and employer brand image.	The Company maintains the ISO 45001 Occupational Health and Safety Management System and operates it under the PDCA model. It passed the audit in 2024, and the next audit is scheduled for Q4 2026.	labor-management meetings, where occupational safety issues are discussed regularly, occupational safety hotline, employee suggestion box, and internal announcements.
	Negative impact	**Risk Identification and Health Protection**	
	If occupational accidents occur or potential health risks are overlooked, employees may suffer physical and mental harm. The Company may also face operational interruptions, legal proceedings and associated compensation, damage to its corporate reputation, increased overall operating costs, and heightened regulatory risks.	1. The Company implements four major health protection plans: ergonomic hazard prevention, maternal health protection, prevention of diseases caused by abnormal workload, and prevention of unlawful infringement in the workplace. 2. The Company implements tiered management for chemical and environmental monitoring for laboratories to ensure that exposure concentrations remain below permissible standards. 3. The Company provides healthcare that exceeds regulatory requirements, including annual health examinations, physician on-site services twice a year, and nurse on-site services twice a month.	
		Education, Training, and Awareness Enhancement	
		The Company implements classified training. New employees complete general safety and health education and training, all employees receive retraining once every three years, and emergency response training is provided for fire brigade members.	

Targets

Item	
Ennoconn as an individual entity maintains a record of "zero occupational accidents"	0 major occupational accidents and 0 occupational disease incidence rate.
Health management coverage rate	The coverage rate was 83% in 2025, and the Company will increase the employee health examination rate in the future.
All-employee awareness	Ensure that the completion rate of statutory occupational safety and health education and training reaches 100%.

6.5.1 Occupational health and safety management system

Ennoconn adheres to international conventions and the Occupational Safety and Health Management Regulations. In 2025, the Company continued to uphold the five major commitments set out in its Occupational Safety and Health Policy to create a healthy and safe working environment. In accordance with regulations, the Company is classified as a Type III business and is not required to establish an Occupational Safety and Health Committee. Nevertheless, the Administration Department is responsible for the Occupational Safety Promotion Team, which focuses on relevant issues and discusses occupational safety and health matters through labor–management meetings to ensure that the management mechanism delivers substantive results.

The Occupational Safety Promotion Team is responsible for planning, promoting, and auditing the ISO 45001 system, and implements PDCA cycle management. Following the first surveillance audit passed in 2024, the Company maintained system operation and compliance this year to ensure that the scope of occupational safety and health management fully covers all employees and non-employee workers. In addition, the Company has established accessible occupational safety hotlines and employee suggestion boxes to provide consultations and assistance for physical and mental health. The Occupational Safety Promotion Team actively monitors the latest occupational safety regulations and competent authority requirements and provides timely awareness through regular internal announcements to ensure that all employees understand and implement them.

Occupational Safety Training

New employees are required to receive occupational safety training immediately upon joining the Company to ensure that they have the necessary safety awareness. All employees receive corresponding knowledge and skills training based on different operating environments and job characteristics. In accordance with regulatory requirements, Ennoconn requires all employees to undergo general occupational safety education and training once every three years. The most recent training was held at the end of 2025, promoting disaster prevention concepts to prevent accidents.

Category	Course Content	Training Participants in 2025	Total Training Hours/Sessions
Safety and Health Training for New Employees	Covers an overview of occupational safety and health laws and regulations, occupational safety and health work rules, standard operating procedures (SOPs), automatic inspection mechanisms, emergency response handling, and basic knowledge of fire safety and first aid.	31 new employees Participation rate 100%	93 hours/31 sessions
Regular Safety and Health Training for All Employees	Explains potential workplace hazards, updates employees on the latest occupational safety regulations, and strengthens disaster prevention awareness and self-protection capabilities.	200 employees Participation rate 80%	480 hours/session
Emergency Response Education and Training	Conducts self-defense fire brigade training, including practical fire extinguishing operations, fire evacuation drills, and first aid skills training.	46 fire brigade members Participation rate 100%	368 hours/2 sessions

Working Environment Monitoring Management

For the laboratory operating environment and job characteristics, the Occupational Safety Promotion Team follows the Safety and Health Automatic Inspection Management Procedures, Chemical Classification Management Procedures, Organic Solvent Use Management Procedures, and Working Environment Monitoring Management Procedures. Through automatic inspections and risk classification mechanisms, the Team evaluates potential risk factors and reduces workplace risks. For organic solvents containing isopropyl alcohol that are mainly used in the laboratory, the Company has installed hazard control equipment in accordance with regulations and conducts workplace environment monitoring twice a year. Previous monitoring results show that the dispersion levels of hazardous substances were far below the permissible exposure limits set by regulations, ensuring that employees can apply their expertise in a safe environment.

Procurement Management

With reference to the ISO 45001 occupational health and safety management framework, Ennoconn incorporates occupational health and safety requirements into its "Supplier Code of Conduct" and requires suppliers to provide a written commitment to comply with the relevant requirements. This helps ensure that suppliers implement appropriate occupational health and safety management standards throughout their operations, manufacturing activities, and service delivery, thereby reducing occupational health and safety risks across the supply chain and continuously strengthening responsible procurement and sustainable supply chain management.

Internal Audit Procedures

In accordance with the ISO 45001 occupational health and safety management system framework, Ennoconn conducts annual hazard identification and risk assessments to ensure workplace safety for employees. The Company reviews and controls potential occupational health and safety risks arising from the office environment.

In 2025, the Company trained and certified three ISO 45001 internal auditors to conduct on-site audits of the implementation of occupational health and safety management within the audited units. If any nonconformities or opportunities for improvement are identified during an audit, corresponding corrective and preventive actions are developed and tracked through the internal management system to ensure their effective implementation.

No nonconformities were identified during the 2025 internal audits. Ennoconn will continue to identify potential risks and management gaps at an early stage through its internal audit system, thereby enhancing office safety and strengthening the effectiveness of its occupational health and safety management.

6.5.2 Work-Life Balance and Health Promotion

Four Major Health Protection Plans

To implement the Occupational Safety and Health Act and the Regulations Governing Implementation of Maternal Health Protection for Female Workers, Ennoconn promotes the Human-induced Hazard Prevention Plan, Maternal Protection Plan, Unlawful Infringement in the Workplace Prevention Plan, and Abnormal Workload Prevention Plan based on the Company's operating characteristics. Based on these four major plans, the Company conducts employee health hazard identification and risk classification management, and engages contracted medical and nursing personnel to provide on-site services. Through regular on-site services by physicians twice a year and occupational health nurses twice a month, the Company provides individual health guidance and follow-up.

Health Management and Mental Resilience

Ennoconn promotes "preventive medicine" and "health digitalization," provides health examinations and subsidies that exceed regulatory requirements according to job level, and conducts classification management, follow-up examinations, and health education guidance for employees with abnormal examination results. The Company promotes the "H2U Pano APP" to help employees digitally record their personal health history. In 2025, a total of 164 employees were eligible for health examinations. As of December 31, 2025, with the actual health examination period ending on February 28, 2026, 136 employees had completed health examinations, representing a completion rate of 83%, an increase of 8% compared to 2024. The Company invested more than NT$2 million in health subsidies this year. In addition, the Company places great importance on employees' psychological resilience. In addition to incorporating mental health into occupational safety risk management, the Company held the "Work and Life Balance Seminar" in 2025 to help employees master stress adjustment skills.

6.5.3 Occupational Health, Absenteeism, and Occupational Injury Statistics

Ennoconn identified "abnormal workload" and "ergonomic hazards" as the main occupational health risk factors, and established relevant prevention, monitoring, and improvement mechanisms in accordance with the " Human-induced Hazard Prevention Plan," "Abnormal Workload Prevention Plan" and "Occupational Safety and Health Work Rules." The Company has formed a professional team composed of occupational safety personnel and occupational health nurses to conduct risk identification, dynamic assessment, and improvement for high-risk operations, thereby reducing the risks of occupational injuries, diseases, and absenteeism.

Absenteeism Statistics for Employees of the Parent Company as an Individual Entity

In 2025, the total working days of employees were 49,493 person-days. Lost hours due to occupational injury leave were 1,035 hours, and lost hours due to sick leave were 3,766.5 hours. Total lost days due to absenteeism was 600, and the annual absenteeism rate was 1.21%. Through workplace health management, hazard prevention, and workload control measures, the Company improves employee health protection and safety performance.

Ennoconn Employee Absenteeism Statistics	2025
Total employee working days	49,493
Lost hours due to occupational injury leave	1,035
Lost hours due to sick leave	3,766.5
Total lost days due to absenteeism	600
Absenteeism rate	1.21%

Notes:
1. Total absenteeism days = (occupational injury leave + sick leave) / 8 hours
2. (total lost days due to absenteeism / total working days) x 100%

Group Occupational Safety and Health Performance

Employee safety and health are among the Company's most important commitments. The Company promotes occupational safety and health management, and has established occupational accident care, healthcare, and return-to-work support mechanisms. If an employee unfortunately suffers an occupational accident, the Company will promptly provide healthcare, recovery follow-up, medical subsidies, and paid occupational injury and sick leave to protect the employee's financial security during recovery and help the employee recover with peace of mind and return to work smoothly.

The Company implements an occupational accident reporting mechanism, and cases are registered in the Ministry of Labor system in accordance with laws. In 2025, the Group's subsidiaries had a total of 4 physical hazard incidents, including 3 fall incidents and 1 traffic collision injury. The Parent Company as an individual entity maintained a performance record of 0 occupational accidents and 0 occupational diseases. For incidents that have occurred, the Company also requires subsidiaries to conduct incident cause analysis, risk review, and improvement and prevention measures to enhance workplace safety management and reduce the risk of occupational accidents.

Ennoconn Group Occupational Safety and Health Statistics	2025 Data
Total working hours (hours)	3,340,199
Number of occupational injury fatalities	0
Occupational injury fatality rate	-
Number of severe occupational injuries	0
Severe occupational injury rate	-
Number of recordable incidents	4
Recordable incident rate	1.2
Number of occupational disease cases	0
Occupational disease rate	-

1. This table includes Ennoconn, Goldtek, Marketech, Vecow, CASwell, Poslab, Ennoconn (Suzhou), Nanjing Asiatek, HighAim, and Ennotech Vietnam, but excludes Dexatek, Ennoconn Hungary Kft, Kontron AG, and AIS.
   Occupational injury fatality rate = number of occupational injury fatalities × 1,000,000 / total hours worked
2. Severe occupational injuries refer to occupational injuries from which employees cannot or are unlikely to recover to their pre-injury health status within 6 months, excluding fatalities.
3. Severe occupational injury rate = number of severe occupational injuries × 1,000,000 / total hours worked
4. Number of recordable incidents refers to all occupational injury incidents that occurred during the year, including severe occupational injuries and occupational injury fatalities.
5. Recordable incident rate = number of recordable occupational injury incidents × 1,000,000 / total hours worked
6. Occupational disease rate = number of occupational disease cases × 1,000,000 / total hours worked

Incident Hazard Type and Analysis

In 2025, the Group had a total of 4 recordable incidents within the disclosure scope, all of which were physical hazards. No recordable incidents caused by chemical, biological, ergonomic, or psychosocial hazards occurred, and no occupational disease cases were reported. By incident type, the main incidents were 3 falls and 1 collision. For these incidents, the Company completed incident reporting, cause analysis, formulation of corrective and preventive measures, and improvement tracking, and incorporated relevant experience into education and training and operation management to reduce the risk of similar incidents recurring.

Group statistics on hazard factors for occupational accidents and occupational diseases

Hazard type	Recordable accidents	Occupational diseases
Physical hazards	4	0
Chemical hazards	0	0
Biological hazards	0	0
Ergonomic hazards	0	0
Psychosocial hazards	0	0
Total	0	0

Group analysis of occupational injury incident types

Incident type	Number of injured persons	Percentage of injured persons
Fall	3	<0.001
Collision	1	<0.001
Cut and laceration	0	0
Contusion	0	0
Others	0	0

Notes:
1. Percentage of injured persons = number of injured persons / number of full-time employees at year end.
2. Occupational injury categories are determined primarily in accordance with the regulations of the local competent authorities.

CH7

Practicing Social Inclusion

Performance Highlights:

16 SDGs indicators responded to

NT$320 million in charitable donation

2,300 people participated in social engagement

Upholding the philosophy of "taking from society and giving back to society," Ennoconn is committed to giving back to society while pursuing corporate growth. Each year, the Company actively organizes various social welfare and environmental protection activities, integrating the Sustainable Development Goals (SDGs) into its corporate operations. Through employee participation and cross-sector collaboration, the Company transforms sustainability awareness into substantive impact.

7.1 Care for Disadvantaged Groups

1 Dragon Boat Festival Gift Donation for Disadvantaged Community Members

Aligned with SDGs

Ennoconn called on employees to form a volunteer team and worked with Zhongyuan Village, Zhonghe District, New Taipei City, the district office, and local vendors during the Dragon Boat Festival to care for disadvantaged groups in the community. Four volunteer representatives delivered 63 rice dumpling gift boxes, bringing warmth to 108 eligible recipients. The total investment was NT$27,252.

2 "Storytelling in Mother Tongue with Picture Books" Sign Language Storytelling Activity

Aligned with SDGs

Ennoconn worked with the National Taiwan Library to organize the "Storytelling in Mother Tongue with Picture Books" series, creating an inclusive learning space for parent-child families in Zhonghe District and sponsoring 112 Taiwanese-language picture books. To continue this care, after the event, these books were donated to hospitals as early intervention teaching materials to accompany children with developmental delays as they grow. A total of 308 people participated in the activity, with an investment of NT$47,734.

3 Toy Story x Step30 Used Shoes Saving Lives Campaign

Aligned with SDGs

During Thanksgiving in November, Ennoconn invited employees to support the "Toy Story x Step30 Used Shoes Saving Lives" campaign, encouraging employees and Zhonghe residents to bring used shoes and toys from home to the Company for donation and exchange, allowing unwanted items to create value and help people in need. In 2025, a total of 92 pairs of donated shoes were collected and donated to Step30 International Ministries. A total of 95 toys were collected through the Toy Story initiative and donated to the Taiwan Toy Library Association.

4 Ennoconn x Fountain of Wisdom Theatre, Stage Performances at Rural Schools

Aligned with SDGs

Ennoconn worked with Fountain of Wisdom Theatre to deepen rural education, using stage performances to convey anti-drug awareness and promote a positive attitude toward unexpected events in life. On October 29, 2025, "Anti-drug Traveler Across Time and Space" was held at Luodong Junior High School, with approximately 400 teachers and students participating. On December 11, 2025, "Pandora's Hope" was performed at Zhongcheng Elementary School in Yuli, Hualien, with approximately 330 teachers and students participating.

7.2 Environmental Sustainability Actions

1 Low-carbon Vegetarian Meal Boxes

Aligned with SDGs

The Company promotes every Wednesday as "Low-carbon Living Day," encouraging employees to choose vegetarian lunch boxes, protecting employee health through dietary changes and contributing to the environment. In 2025, a total of 188 employees responded and ordered meals, with an amount of NT$16,340.

2 Walk Together, Every Step Counts for Trees

Aligned with SDGs

Through a walking competition, the Company connected employee health with environmental sustainability and promoted workplace wellness. The activity attracted 92 employees, who accumulated a total of 80,936,656 steps. The Company invested NT$16,044 in this activity and planted six trees at Qieding Wetland in November 2025, putting its commitment to environmental protection into practice.

3 Spring Parent-Child Beach Cleanup

Aligned with SDGs

The Company invited employees and their families to participate in the Spring Parent-child Beach Cleanup organized by the New Taipei City Environmental Protection Department at Niucheliao Beach in Sanzhi District, taking concrete action to protect the coastline environment. A total of 40 employees participated in the activity, turning their care for the Earth into action while promoting parent-child interaction. Together, they cleaned and maintained the coastline environment, removing 490 kg of waste and 100 kg of recyclables. The total investment was NT$32,119.

4 Daytime Forest Six-legged Journey

Aligned with SDGs

The Company organized a parent-child environmental education activity, guiding employees through professional courses to learn about insect diversity and friendly capture methods, thereby increasing respect and care for the natural environment. A total of 38 members participated in this activity. A follow-up drawing competition was held after the activity, attracting 90 employees. The total investment was NT$19,374.

5 Give Circle “422 Earth Day Carbon Neutrality Challenge”

Aligned with SDGs

In response to Earth Day, the Company invited all employees to participate in the “Carbon Neutrality Challenge” launched by Give Circle. Through resource matching on the Give Circle platform, employees donated idle items to people in need. By “sharing instead of buying,” the activity promoted the environmental benefits of material circulation and reuse, reducing carbon emissions by 598 kg.

6 Donating E-invoices to Save Forests

Aligned with SDGs

In 2025, the Company supported the invoice donation fundraising campaign of the Nature Conservation and Environmental Information Foundation, encouraging employees to support environmental protection through e-invoice donations. By entering the charity code, employees supported donations without time or location restrictions. By supporting paperless policies, they reduced paper consumption and forest logging, jointly contributing to actions that protect Taiwan’s natural habitats.

7.3 Cultural Literacy

1 Film Appreciation, "Intimate Encounter"

Aligned with SDGs

The Company actively supports Taiwan's arts and cultural industry. Through self-organized arts and cultural promotion activities, it reserved a theater and invited 162 employees to watch "Intimate Encounter," a film produced by local directors and actors. In addition, the Company also supports diverse local performing arts such as stage plays and crosstalk, fulfilling its care and commitment to local artistic creation. The total investment in this activity was NT$47,280.

2 Book Fair and Author Lecture

Aligned with SDGs

The Company worked with Book Republic Publishing Group to hold a two-day book fair and author lecture inside the Company, encouraging employees to enter the world of books outside work and experience the power of knowledge through reading. This activity attracted 47 employees, with an investment of NT$5,000.

3 Mindful Dining Moments, AI Food Culture Smart Manufacturing Exhibition

Aligned with SDGs

Ennoconn promotes Taiwan's food culture and Indigenous performing arts. Together with Wowprime Group and the Indigenous Dance Troupe of New Taipei Municipal Zhangshu Elementary School, the Company combined Amis blessing rituals and traditional dances with Wowprime Group's "Eat Well" exhibition to jointly promote food culture and educational exchange activities. This major event brought together approximately 200 experts from industry, government, academia, and research, and attracted hundreds of visitors. The event received strong public attention, with 54 media reports, and total investment exceeded NT$3 million.

4 Awarded the "Sports Enterprise Certification" by the Ministry of Sports

Aligned with SDGs

Ennoconn values the physical, mental, and spiritual health of every employee. This Sports Enterprise Certification reflects a series of concrete actions, including organizing diverse sports and health promotion activities, regularly holding work–life balance courses such as boxing, super slow jogging, and interval training, and hosting health lectures and psychological stress relief sessions to enhance employee health awareness. The Company also holds online health challenges, allowing employees to stay healthy without location limits, accumulate steps anytime and anywhere, and reduce carbon emissions. It is also committed to supporting local sports development, such as Taiwan baseball. In 2025, the Company put this commitment into practice by combining Family Day with attending a baseball game to show support for the sport. The Company also offers a rich club life, providing diverse sports clubs from ball sports to yoga, allowing every employee to find their own interests and exercise.

7.4 Industry–Academia Collaboration and Partnerships

1 Women in Technology

Aligned with SDGs

The Company actively promotes the "Women in Technology" program, encouraging women to learn about and join the technology industry and exert women's influence. By advocating gender equality in technology, the Company builds a friendly work environment, provides diverse positions, and shapes inclusive team morale. In addition, the Company continues to promote the Group's campus recruitment and internship programs, helping students transition into the workplace and implementing the education and talent development philosophy of employment upon graduation.

2 Internship Program and Industry–Academia Talent Development

Aligned with SDGs

Ennoconn integrates resources and works with National Yang Ming Chiao Tung University, combining AIoT and ESG to promote a co-created sustainable transformation ecosystem in the three major areas of startup value creation, industry–academia collaboration, and talent development. In terms of industry–academia collaboration, the Company held the Niche x Ennoconn Group Joint Recruitment Fair, with 25 students participating. Among them, 80% expressed interest in internship and full-time openings, and 1 student joined the Company as an intern. The Company also jointly established the "Ennoconn Elite Admission Program" with St. John's University to recruit outstanding talent and put the philosophy of "employment upon enrollment and entrepreneurship upon graduation" into practice. During the summer, 3 students participated in internships and learned about factory operations. In addition, the Company actively promotes the Ennoconn Internship Program and has recruited several students from National Taipei University of Technology, National Taiwan Ocean University, and National Chung Hsing University to join the program. Through practical training and exchange, the Company aims to narrow the gap between learning and application.


3 Ennoconn Academy

Aligned with SDGs

To strengthen employees' ESG knowledge and build professional teams, Ennoconn Group specially organized an ESG thematic lecture series, inviting experts from industry, government, and academia to plan practice-oriented courses as part of the internal training program. The Company invited Professor Chih-Chieh Lin of the School of Law, National Yang Ming Chiao Tung University, to deliver the online course "Workplace Equality, Sexual Harassment Prevention, and Diversity and Inclusion Training." The course aimed to enhance employees' practice of sexual harassment prevention, gender equality, diversity, and inclusion, and to jointly create a safe workplace with zero harassment and zero discrimination. A total of 150 employees participated enthusiastically. In addition, the Company invited Mr. Kuan-Cheng Huang to deliver the "Green Supply Chain Course." Each department appointed representatives to gain practical understanding of green supply chain concepts, with 22 employees participating.


4 Car Viewing and Test Drive Experience

Aligned with SDGs

Through cross-sector collaboration, the Company invited BMW Taipei Yide to hold a thematic lecture and car viewing experience, guiding employees to learn about smart vehicle technology. The Company also worked with Taitien Group to display the latest micro electric vehicle and electric-assisted bicycle technologies, and provided test drives and interactive exchanges for multiple vehicle models on site, with 75 employees participating. This activity promoted technical communication among industries and enabled the Company and its partners to jointly explore smart mobility and low-carbon transportation.

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
	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 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

SASB Indicator Code	Disclosure Topic	Disclosure Items	Nature	Note	Section	Page Number
TC-HW-230a.1	Product Safety	Description of the approach to identifying and addressing product data security risks	Description and Analysis	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.	4.1 Green Design	62
TC-HW-330a.1	Employee Diversity and Inclusion	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantification	Please refer to the content of "6.2.2 Diversity Indicator" for details.	6.2.2 Diversity Indicator	96
TC-HW-410a.1	Product Lifecycle Management	Percentage of revenue from products that contain IEC 62474 declarable substances	Quantification	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%.		
TC-HW-410a.2		Percentage of revenue from products that meet EPEAT registration or equivalent requirements	Quantification	0%	-	
TC-HW-410a.3		Percentage of revenue from products that meet ENERGY STAR® program standards	Quantification	0%	-	
TC-HW-410a.4		Weight of end-of-life products and e-waste recovered	Quantification	Not applicable to the B2B business model	-	
		Percentage of end-of-life products and e-waste recovered	Quantification	Not applicable to the B2B business model	-	
TC-HW-430a.1	Supply Chain Management	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	Quantification	Number of First-tier suppliers: 268; Passed the same level of audit: 100%; High-risk suppliers: 2.6%	4.3.1 Supply Chain Structure 4.3.4 Annual Audit and Assessment	72 77
TC-HW-430a.2	Supply Chain Management	(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	Quantification	0%; no non-conformities were identified	4.3.4 Annual Audit and Assessment	77
TC-HW-440a.1	Materials Sourcing	Description of risk management associated with the use of critical raw materials	Description and Analysis	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.	4.3.4 Annual Audit and Assessment	77
TC-HW-000.A	Industry Activities	Production volume by product category	Quantification	Unit: NT$ thousands Sales of industrial computer hardware and software: Net Operating Revenue 142,289,669; Production volume 1,317,548; Weight (%) 100% After-sales services: Net Operating Revenue -; Production volume -; Weight (%) 0% Total: Net Operating Revenue 142,289,669; Production volume 1,317,548; Weight (%) 100% 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.	3.3.1 Economic Value	32
TC-HW-000.B	Industry Activities	Area of manufacturing facilities	Quantification	The total floor area of production sites was 773,200 square feet.	-	
TC-HW-000.C	Industry Activities	Percentage of production from owned facilities	Quantification	100% of products were produced in our own facilities.	-	

Appendix III Climate-related Information for Listed Companies

Item	Description	Implementation Status	Related Chapter	Page Number
1	Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	Implemented	3.7.1 Governance Structure and Policy Commitments	50
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Implemented	3.7.1 Governance Structure and Policy Commitments	50
3	Describe the financial impact of extreme weather events and transformative actions.	Implemented	3.7.2 Scenarios and Financial Impact Analysis	51
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Implemented	3.7.3 Climate Risk Management, Adaptation and Transition	57
5	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.	Implemented	3.7.2 Scenarios and Financial Impact Analysis	51
6	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	Implemented	3.7.4 Nature-based Solutions and Practices	58
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Implemented	3.7.2 Scenarios and Financial Impact Analysis	51
8	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.	Implemented	5.2.2 Ennoconn Individual Greenhouse Gas Inventory	87
9-1-1	Greenhouse gas inventory information for the most recent two years.	Greenhouse gas data coverage: Ennoconn sites on floors 3 to 6		

GHG emission	2024	2025
Scope 1	24.4948	27.6469
Scope 2	326.9263	303.8017
Scope 3	3726.0954	6,283.8802
Scope 1+2 intensity	0.0659	0.0389
Scope 3 intensity	0.6985	0.7373

9-1-2	Greenhouse gas assurance information for the most recent two years.	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.
9-2	Greenhouse gas reduction targets, strategies, and specific action plans.	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.

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.

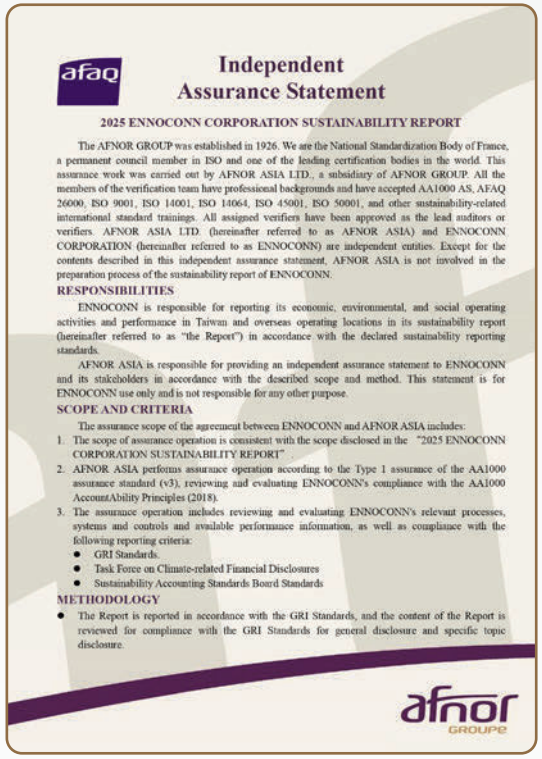
Aspect		IFRS S2 Climate-related Disclosure	Company Measures
Strategy	D	The effects of climate-related risks and opportunities on the entity's current and anticipated financial position, financial performance and cash flows	Climate-related risks and opportunities may affect the Company's financial position, 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.

No.	Metric	Type of indicator	Annual disclosure status	Unit	Section	Page Number
1	Total energy consumption, percentage of purchased electricity, and renewable energy use ratio	Quantification	Total energy consumption: 320,568 GJ; percentage of purchased electricity: 72.87%; renewable energy use ratio: 38.80%.	Gigajoule (GJ), percentage (%)	5.1.3 Energy Use Statistics	83
2	Total water withdrawal and total water consumption	Quantification	Total water withdrawal: 241.353 thousand cubic meters; total water consumption: 42.785 thousand cubic meters.	Thousand cubic meters (1,000 m³).	5.3 Ennoconn Group Water Resource Inventory	90
3	Weight of hazardous waste generated and percentage recycled	Quantification	34.7 metric tons of hazardous waste, with a recycling rate of 35.45%.	Metric tons, percentage (%)	5.4.1 Ennoconn Group Waste Statistics	91
4	Description of occupational accident categories, number of persons, and rate	Quantification	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.	Quantity, percentage (%)	6.5.3 Occupational Health, Absenteeism, and Occupational Injury Statistics	113
5	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).	Quantification	The Company has no product waste or electronic waste.	Metric tons, percentage (%)	-	
6	Description of risk management related to the use of critical materials	Qualitative	N/A	N/A	-	
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantification	No litigation occurred	Reporting currency	3.4.1 Legal Compliance	34
8	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantification	<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.	NT$ thousand	3.3.1 Economic Value	32

Appendix VI Sustainability Report Verification Statement



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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.

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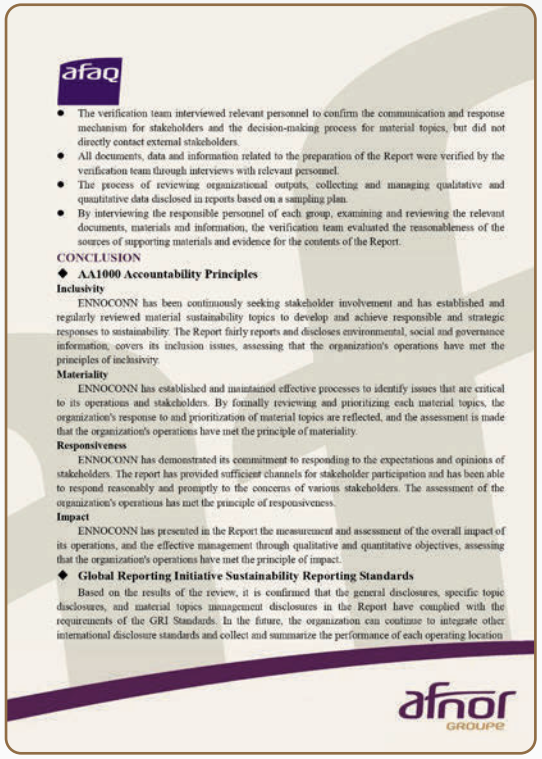

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- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data 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

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through its internal management systems 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).

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SUSTAINABILITY REPORT 2025