

ENE Technology Inc.

2025 Sustainability Report

ENE TECHNOLOGY INC.

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Message from Management

ENE Technology has long been dedicated to IC design for PC-related applications while closely monitoring industry trends and emerging opportunities. As AI technologies continue to move rapidly into real-world applications, demand for intelligent devices capable of interacting with the physical world is steadily increasing. Building on our established presence in the PC sector, we are gradually expanding into Physical AI applications, leveraging our core technological capabilities to create more diverse drivers of future growth.

In an era of rapid environmental and social change, we recognize that corporate responsibility extends beyond achieving business growth. It also requires us to consider how we can move forward together with our employees, customers, suppliers, shareholders, society, and the environment. Guided by our commitment to "Sustainable Development for a Better Planet," ENE Technology continues to advance environmental protection, social engagement, and corporate governance initiatives within the scope of our capabilities. We believe sustainability is not a distant ideal, but something built through every decision we make and every action we take in our daily operations.

As an IC design company whose operations are primarily office-based, our business model has a relatively limited environmental footprint. Nevertheless, we remain attentive to climate change and resource management. We continue to implement energy-saving practices, air-conditioning temperature controls, water conservation, resource recycling, and measures to reduce the use of disposable products in our daily operations. We also encourage employees to incorporate environmentally responsible practices into their everyday work. In 2025, we invited employees and their families to participate in a beach cleanup at Yongan Fishing Harbor. By walking along the shoreline and collecting waste firsthand, we gained a deeper appreciation of how closely marine litter and environmental protection are connected to each and every one of us.

Since 2023, our social engagement and sustainability initiatives have centered on three themes: supporting local agriculture, embracing local culture, and valuing children's education. Through meaningful acts of care and responsible economic activities, we seek to build stronger connections between corporate resources and local industries, culture, and communities. We continue to support local businesses and charitable organizations by purchasing locally produced specialty products and handmade goods created by disadvantaged groups. Through their participation in these initiatives, we also hope that our employees will develop a deeper appreciation and sense of gratitude for the land and society in which we live.

Children and young people are vital to the future of society. We firmly believe that education and sports can help them develop confidence, discipline, teamwork, and the courage to face challenges. Since 2024, ENE Technology has paid closer attention to the living and educational needs of children in rural schools. In 2025, we continued supporting the education of students in rural communities, hoping to provide children with relatively limited resources with greater learning support and opportunities to grow through concrete action.

ENE Technology also sponsors the girls' basketball team of Taipei Municipal Minzu Experimental Junior High School, which has delivered outstanding performances in the girls' Division I tournament of the Junior High School Basketball League (JHBL) in recent years. We are proud and encouraged to see these young athletes pursue excellence with courage and determination through

training and competition. We believe that supporting education and athletic development can help more children build strength and confidence as they grow, empowering them to embrace their own futures with courage.

In corporate governance, ENE Technology remains committed to ethical management, regulatory compliance, risk management, and information security. We approach operational challenges with prudence and accountability, recognizing that long-term business stability is built upon sound day-to-day management and responsible decision-making. Our Board of Directors also places great importance on the Company's long-term direction and supports sustainable growth through effective governance, risk oversight, and resource allocation. Going forward, we will continue strengthening our sustainability governance and internal management mechanisms to create lasting value for our shareholders, employees, customers, suppliers, and other stakeholders.

Sustainable development is a journey that requires long-term commitment and continuous improvement. Guided by integrity, prudence, and responsibility, ENE Technology will continue to approach every task with care while further integrating ESG principles into our daily operations and corporate development. We will respond to sustainability challenges through more concrete and sustained action, creating lasting value for our Company, society, and future generations.

Thank you for reading this report, learning about the efforts ENE Technology has made over the past year, and supporting us as we continue advancing our ESG and sustainability journey.



Chairman Ro Shih Hao Howard

About This Report

Reporting Principles

This is the third Sustainability Report published by ENE Technology Inc. (hereinafter referred to as "ENE Technology," "ENE," "the Company," or "we"). The Report has been prepared primarily in accordance with the GRI Standards 2021 issued by the Global Reporting Initiative (GRI) in 2021. It also follows the disclosure requirements for climate-related information applicable to listed companies and presents the Company's sustainability initiatives and performance.

Reporting Period

The data and information disclosed in this Report primarily cover the period from January 1 to December 31, 2025. To enhance the completeness and comparability of the information presented, certain disclosures include historical information from 2022, 2023, and 2024, as well as the most recent information available in 2026, to illustrate relevant trends and changes.

Reporting Boundaries and Scope of Data

The reporting scope primarily covers the Company's headquarters in Hsinchu Science Park, Taiwan, and its Taipei office. Going forward, ENE Technology will gradually incorporate material information relating to its affiliates and subsidiaries to demonstrate its sustainability impacts throughout the value chain.

Except for annual financial data, which are derived from financial statements audited by certified public accountants and presented in thousands of New Taiwan dollars, the information and statistical data disclosed in this Report were compiled through the Company's internal surveys and records. The relevant data are calculated based on internationally recognized indicators, local regulatory requirements, industry standards, or common industry practices. Where a quantitative indicator has a specific meaning or requires further clarification, an explanatory note is provided.

Publication Schedule

This is ENE Technology's third Sustainability Report. The Report is published annually and is available for viewing and download on the Company's website.

Current Report published: August 2026
Next Report scheduled for publication: August 2027

External Assurance

The Company has not commissioned an independent third party to provide assurance for this Report, primarily because its sustainability management systems and data collection processes are still being

developed. The ESG Committee will assess whether external assurance should be obtained and submit its recommendations to the Board of Directors for consideration and approval. As the Company's sustainability information and reporting practices mature, we will continue to evaluate the feasibility of engaging an independent third party to provide assurance.

Report Management Process

This Report was prepared in accordance with ENE Technology's Procedures for the Preparation and Assurance of Sustainability Reports, which govern all stages of report preparation, review, and publication. The Sustainability Executive Office coordinates the preparation process, while employees from the relevant departments are responsible for drafting the respective disclosures. Department heads review and confirm the information provided to ensure its accuracy and completeness.

The Report is subsequently reviewed and confirmed by the ESG Committee and submitted to the Board of Directors for approval before publication. The head of internal audit also reviews the internal control processes relating to the Report to ensure that ESG information is collected and disclosed in a fair and reliable manner.

Feedback

We sincerely welcome any comments or suggestions regarding this Report or ENE Technology's sustainable development initiatives.

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Chapter 1 Corporate Sustainability

1.1 About ENE

<table>
<tr><th>Item</th><th>Description</th></tr>
<tr><td>Material Topic</td><td>Economic Performance / Operating Performance</td></tr>
<tr><td>Policies, Commitments, and Significance</td><td>A comprehensive internal control system has been established to mitigate operational risks. The Company is managed by experienced professionals under the oversight of the Board of Directors and its functional committees to support stable growth. Regulatory developments in Taiwan and key markets are closely monitored, while applicable hazardous substance requirements are observed to enhance operational performance and create value for employees, shareholders, and society.</td></tr>
<tr><td>Responsible unit</td><td>The Board</td></tr>
<tr><td>Targets</td><td>
<table>
<tr><th>Time</th><th>Definition</th><th>Alignment with Strategic Planning</th></tr>
<tr><td>Short Term</td><td>< 2 years</td><td>1.Strengthen strategic partnerships: Continue to reinforce strategic cooperation with upstream and downstream supply-chain partners to maintain flexibility in production capacity allocation and optimize the cost structure.
2.Maximize customer value: Deepen relationships with existing customers and increase product penetration within each customer account.
3.Expand application areas: Actively develop applications for core products in emerging fields, such as industrial controls and smart home appliances, while diversifying the customer base to mitigate the risks arising from fluctuations in any single industry.
4.Accelerate the development of the UAV product portfolio: Expedite the technical validation and market promotion of UAV products and establish flagship customer success cases.</td></tr>
<tr><td>Mid Term</td><td>3~5 years</td><td>1. Advance core technologies and application innovation: Continue investing in the research and development of high-margin IC designs, extend the Company’s technological strengths into new applications, and provide customers with competitive, comprehensive solutions.
2. Build a strategic partnership ecosystem: Strengthen technological collaboration with leading domestic and international companies to ensure that product specifications remain aligned with prevailing global trends, while actively pursuing key positions in global supply chains outside China.</td></tr>
<tr><td>Long Term</td><td>>5 years</td><td>Enhance operational efficiency and sustainable development: Continuously advance organizational digitalization to improve management efficiency, implement talent development and ESG governance objectives, and strengthen the Company’s resilience in responding to market volatility.</td></tr>
</table>
</td></tr>
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Item	Description
Material Topic	Economic Performance / Operating Performance
Action Plans	(1) Business Strategy: Advancing the Core Business and Strategic Transformation in Parallel 1. Core IC business: Continued emphasis will be placed on the research, development, and application of embedded controllers for notebook computers. Existing customer relationships will be strengthened, while the customer base and applications for computer peripheral products will be further expanded. For consumer electronics, new products and niche applications will continue to be developed and promoted to broaden product applications and deepen cooperation with key customers. 2. Strategic transformation into the UAV sector: To support the Group's integrated long-term development plan, strategic investments were made in two UAV companies in December 2025. By integrating the Group's technological capabilities and logistical resources, complete UAV products will be launched under the ENE brand. This initiative marks ENE's formal entry into UAV systems and application solutions and is expected to create new momentum for future growth. (2) Business Objectives Rapid changes in the global political and economic environment, ongoing regional conflicts, and inflationary pressures have created various challenges for Taiwan's electronics industry, including production capacity constraints and rising costs of raw materials and components. Specification downgrades and price adjustments in the notebook computer market may also weaken global consumer demand. In light of current market conditions, full-year business objectives have been assessed prudently. Nevertheless, adjustments to the product portfolio and the development of the new UAV business are expected to improve overall profitability and support revenue growth over the medium to long term. (3) Key Production and Sales Policies Production is outsourced to professional wafer foundries and packaging and testing service providers. Supply-chain stability is maintained through diversified sourcing and long-term partnerships, while cost optimization efforts are continuously pursued. Products are marketed through direct sales and a distributor network. Customer relationships are strengthened through customized services and close collaboration. Production and sales activities are regularly coordinated, inventory levels are reviewed, and supply and demand allocation is adjusted as needed to mitigate operational risks and maintain business stability. Dedicated sales channels will also be established for ENE-branded UAV products, targeting both domestic and international markets.
2025 Performance	1. Annual operating targets were established based on business conditions, with performance reviewed monthly. Departmental performance indicators were also adopted to assess the results of individual departments. 2. Revenue of NT$628 million and a loss per share of NT$0.52 were recorded in 2025. Due to changes in market demand, annual performance fell short of initial expectations. 3. Despite operating performance being slightly below expectations, the financial structure remained sound, and overall operating fundamentals continued to improve.

Item	Description
Material Topic	Economic Performance / Operating Performance
Grievance Mechanisms	Operational and financial information is disclosed in a timely manner through ENE's corporate website and the Market Observation Post System. Shareholders' meetings and investor conferences are also held regularly. Business activities exposed to a relatively high risk of unethical conduct are periodically identified and assessed. Annual online training is provided to help employees understand the rules and requirements applicable to the performance of their duties. Under ENE's work rules, employees who violate ethical corporate management requirements may be dismissed or subject to legal action. Concerns and grievances may be reported through telephone hotlines, suggestion boxes, or email, and are handled by designated human resources and legal personnel.

1.1.1 Company Introduction

ENE Technology Inc. was established in 1998 as a professional integrated circuit design company. Guided by its commitment to “Superior Performance, Reliable Quality, and Responsive Service,” value-added IC products, technical support, and customized services are provided to customers. Long-term value is created together with customers, shareholders, employees, and supply chain partners through consistent product quality and responsive service.

Products and services are primarily focused on embedded controllers (ECs), computer peripheral controller ICs, and consumer electronics applications. EC products are mainly used in notebook computers and related end devices, where essential functions such as keyboard control, power management, system status monitoring, and peripheral interface control are performed. Through close collaboration with notebook computer brands, OEM/ODM manufacturers, and platform partners, chip design, firmware support, product validation, and mass-production implementation services are provided based on product specifications, system architecture, and customer schedules. These services are intended to improve product stability and development efficiency.

For computer peripheral and consumer electronics applications, MCU and controller IC solutions aligned with evolving market trends continue to be developed. Applications include computer peripherals, gaming equipment, consumer electronics, and other niche markets. Product offerings are continuously expanded in response to customer needs. Flexible and integrated application platforms are also provided through collaboration with system design companies, module manufacturers, technology partners, and supply chain vendors, allowing product development cycles to be shortened and product differentiation to be enhanced.

As a fabless IC design company, ENE is primarily engaged in product specification, circuit design, firmware development, application support, and customer service. Wafer fabrication, packaging, and testing are outsourced to specialized semiconductor supply chain partners. Product quality, delivery performance, and supply flexibility are maintained through long-term cooperation with wafer foundries, packaging and testing providers, and suppliers of related materials and services. Supply chain communication and risk management are also continuously strengthened in response to changing market demand, customer product cycles, and uncertainties across the global supply chain.

In line with the Group’s long-term development strategy, opportunities in emerging applications have been explored and the Company’s business scope has gradually been extended into the UAV market. Existing expertise in embedded control, system control, firmware integration, and semiconductor supply chain management is being applied as a foundation for the development of UAV systems and application solutions. A collaborative framework covering flight control, system integration, imaging and sensing, data transmission, and mission-specific applications is also being established through cooperation with UAV system manufacturers, flight-control technology providers, sensing and AI partners, and relevant semiconductor and system resources within the Group.

Notebook computers, computer peripherals, and consumer electronics remain the core markets served by ENE, and relationships with existing customers and supply chain partners continue to be strengthened. Over the medium to long term, UAV applications have been identified as a key area of strategic expansion, particularly in response to growing global demand for cybersecurity compliance, trusted supply chains, and UAVs designed for specialized missions. Accordingly, the scope of operations and services is gradually being expanded beyond IC products and controller applications to include system integration and technical collaboration for industrial inspection, security and surveillance, mapping, and other mission-specific applications.

Through this expansion, supply chain and business partnerships are being extended beyond wafer foundries, packaging and testing providers, OEM/ODM manufacturers, brand customers, and distributors to include system integrators, flight-control platform providers, AI sensing technology partners, communication module suppliers, and UAV application service providers. Under this collaborative model, upstream semiconductor manufacturing resources, downstream customer requirements, and external technical capabilities can be effectively integrated. Product development efficiency, supply stability, and responsiveness to market changes are thereby enhanced, providing a solid foundation for sustainable growth over the medium to long term.

ENE Technology Inc Basic Information (Note)	
Full Company Name	ENE Technology Inc.
Abbreviated Name	ENE
Date of Establishment	May 20, 1998
Industry	IC Design
Listing Market	Taiwan Stock Exchange (TWSE)
Listing Date	December 17, 2009
Stock Code	6243
Paid-in Capital	NT$452,688,410
Business Scope	IC design for computers, computer peripherals, and consumer electronics; IC design for
Chairperson	Ro Shih-Hao Howard
President	Vivian Hsu
Corporate	4F., No. 21, Lixing Rd., Hsinchu Science Park, Hsinchu City, Taiwan
Other Operating Location	9F., No. 66, Sanchong Rd., Nangang Dist., Taipei City, Taiwan **All of ENE's operating locations are in Taiwan. No operations are located overseas.**

Note: The information presented is current as of July 2026.

1.1.2 Operating and Financial Performance

In 2025, ENE recorded annual revenue of NT$627.985 million, representing a decrease of approximately 13% from the previous year, primarily due to adjustments to the product mix and lower selling prices for certain products. Of the direct economic value generated, approximately 86% was distributed to stakeholders, while the remainder was retained to support future operations.

■ 2025 Financial performance

(Unit: NT$ thousands)

Item	2025
Direct Economic Value Generated	$601,455
Operating revenue	627,985
Interest income	14,297
Other income	41
Other gains	(40,437)
Investment income	(431)
Direct Economic Value Distributed	$562,998
Operating costs	358,193
Employee salaries	149,103
Employee benefits	54,313
Payments to providers of capital	1,389
Payments to government	—
Economic Value Retained	$38,457

Note 1: The data presented in this table are derived from the Company's audited financial statements for 2025.

1.1.3 Association Participations

ENE actively participates in relevant domestic and international industry associations to facilitate information exchange and stay informed of the latest industry developments and trends. The associations in which ENE participated as a member in 2025 are listed below:

No.	Organization	Purpose or Objective	Membership Status
1	Hsinchu Science Park Bureau, National Science and Technology Council	To develop a high-quality, people-oriented environment for research and development, production, work, daily life, and recreation; attract high-tech talent and technologies; establish a foundation for high-tech industrial development; and extend this development model to the Central and Southern Taiwan Science Parks, thereby supporting	Member
2	The Allied Association for Science Park Industries	To represent and protect the common interests of member companies across Taiwan's science parks, address shared concerns, and promote cooperation among members. The Association also serves as a communication platform between the government and member companies, assists in communicating government policies, and undertakes matters entrusted by both parties. In addition, it supports community development in the northern, central, and southern science park regions by promoting local traditions and technological culture, assisting local governments, and maintaining positive relationships with local communities.	Member

1.2 Sustainability Framework

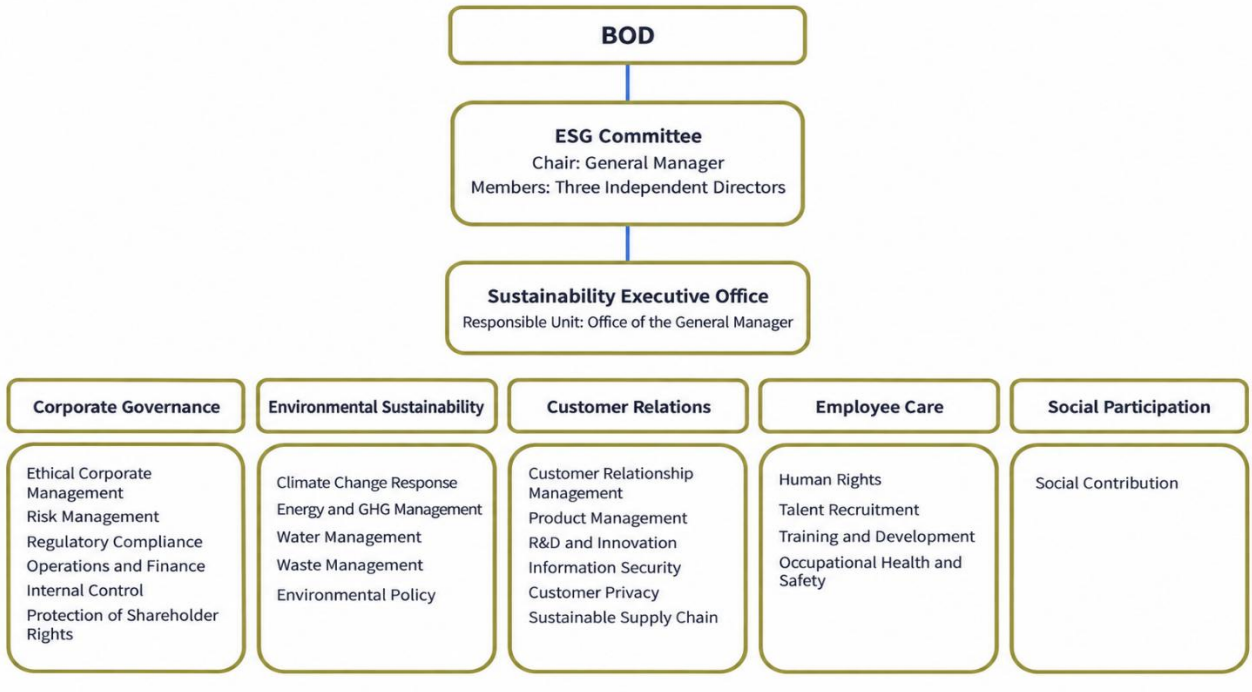
In February 2024, the ESG Committee was established in accordance with the Corporate Social Responsibility Best Practice Principles issued by the competent authorities and ENE's Corporate Governance Best Practice Principles. The Organizational Charter of the ESG Committee of ENE Technology Inc. was also adopted.

The General Manager serves as Chief Convener, while the Office of the General Manager acts as the Sustainability Executive Office and is responsible for coordinating and promoting sustainability initiatives. Five working groups have been established under the Committee, covering Corporate Governance, Environmental Sustainability, Customer Relations, Employee Care, and Social Engagement.

- The responsibilities of each level within the sustainability governance structure are described below:
  - Board of Directors: Serves as the highest decision-making body for sustainability matters.
  - ESG Committee: Regularly oversees the implementation of sustainability initiatives.
  - Sustainability Executive Office: Coordinates the implementation progress of the working groups and reports to the Board of Directors at least once a year.

Members of the ESG Committee and its working groups participate in sustainability-related training each year to remain informed of developments in corporate sustainability governance. The General Manager also serves as a member of the Committee and is directly involved in overseeing the development of sustainability governance. ENE reports to the Board of Directors on its sustainability strategies and the performance of related projects at least once a year.

- ESG Committee and Implementation Structure:



1.3 Material Topic Identification and Analysis

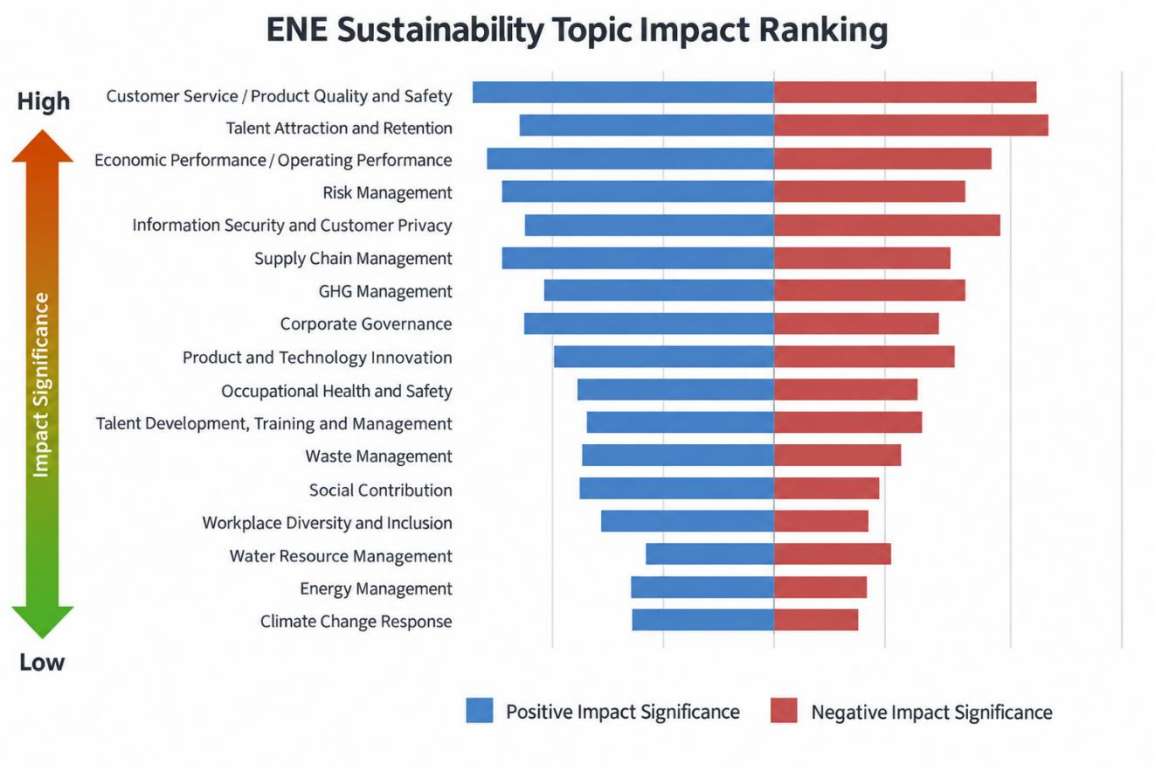
In 2023, ENE identified its key stakeholders based on its past experience and industry characteristics. The impacts of various sustainability topics were assessed in accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies and the GRI Universal Standards 2021. The assessment results not only serve as a basis for the management approaches presented in this Sustainability Report, but also enable ENE to review its current sustainability practices, advance the implementation of related policies, and create shared value for both the Company and society. As no significant changes occurred in ENE's operations or industry environment, the material topic assessment results from 2024 continued to be applied in 2025.

Material Topic Assessment Process

Phase	Step	Outcome	Description
Phase 1: Understand the Organization's Context	Identify sustainability topics	17 sustainability topics	Based on ENE's industry characteristics and internally identified areas of concern, relevant topics were reviewed with reference to the GRI Standards, domestic and international sustainability trends, industry benchmarks, and peer information. Topics commonly relevant to the industry were identified by cross-referencing these sources, resulting in a list of 17 sustainability topics.
Phase 2: Assess Actual and Potential Impacts	Assess impact significance Assess stakeholder concerns	10 valid internal questionnaires 89 valid external responses	• ENE recognizes that its activities may create both positive and negative impacts while contributing to sustainable development. Each sustainability topic is therefore evaluated on an ongoing basis to identify its positive and negative impacts. • Senior management at the division-head level and above assessed the 17 sustainability topics through a questionnaire. A total of 10 valid internal questionnaires were collected. • For each of the 17 sustainability topics, the degree and likelihood of positive and negative impacts on the economy, environment, and people, including human rights, were assessed. The degree of impact and likelihood of occurrence were multiplied and aggregated to determine the total impact score for each topic. • An online questionnaire was used to assess the level of concern among five stakeholder groups regarding the 17 sustainability topics. A total of 89 valid external responses were received.
Phase 3: Prioritize and Determine Material Topics	Determine material topics	7 material topics	• Based on the assessment results, impact significance and stakeholder concerns were used as the criteria for determining material topics. Topics ranked among the top eight under both assessments were selected as the material topics for the year.* • Following discussion by the ESG Committee, seven material topics were identified: Economic Performance, Risk Management, Greenhouse Gas Management, Customer Service/Product Quality and Safety, Information Security and Customer Privacy, Supply Chain Management, and Talent Attraction and Retention. • These material topics form the basis of this Sustainability Report, in which the corresponding management approaches and performance results are disclosed. * Although Greenhouse Gas Management was not ranked among the top eight under both assessments, it was designated as a material topic for the year by the ESG Committee in consideration of

			regulatory requirements concerning greenhouse gas disclosure and reduction.
Phase 4: Report and Disclose	Report and disclose information		Management systems and processes are established by the ESG Committee for the collection of information and preparation of the Sustainability Report. The information is reviewed by the ESG Executive Office to ensure that sustainability information and performance are accurately presented. The completed Report is reviewed by the ESG Committee and submitted to the Board of Directors for approval before being published by August 31 each year.

■ Impact Ranking of Sustainability Topic



■ Ranking of Stakeholder Concern Levels



■ List of Material Topics

Dimension	2025 Material Topic	Positive Significance for ENE	Potential Adverse Impacts if Not Properly Managed	Value chain impact				Disclosure Section	GRI Standards Index
				Internal	External				
				ENE	Suppliers	Customers	Share-holders & Investors		
Governance	Risk Management	The ongoing identification, assessment and management of operational risks enable the Company to respond promptly to changes in the external environment and industry landscape, regulatory requirements and internal operational risks. This helps reduce the impact of uncertainty on operations, maintain business stability, strengthen corporate governance and stakeholder confidence, and enhance the Company's corporate image.	If the Company's risk identification and management mechanisms fail to respond promptly to changes in the external environment, industry conditions, regulations, climate-related risks and cybersecurity threats, its operational stability, financial performance and stakeholder confidence may be adversely affected.	V	V	V	V	2.3 Risk Management	ENE-Specific Topic
Governance	Economic and Operational Performance	Sound economic and operational performance provides the foundation for the Company's sustainable growth. It enables ENE to maintain investment in R&D, product development, talent development and market expansion, while serving as an important basis for shareholders, investors and other stakeholders to assess the Company's business performance and future growth potential.	If the Company's operational performance falls short of expectations, confidence among shareholders and investors may be weakened. This could subsequently affect R&D investment, talent retention, supplier relationships and the Company's long-term competitiveness.	V	V	V	V	1.1 About ENE	GRI 201: Economic Performance

Dimension	2025 Material Topic	Positive Significance for ENE	Potential Adverse Impacts if Not Properly Managed	Value chain impact				Disclosure Section	GRI Standards Index
				Internal	External				
				ENE	Suppliers	Customers	Share-holders & Investors		
Environmental	Greenhouse Gas Management	Greenhouse gas inventories and emissions management enable ENE to understand the carbon emissions arising from its operations. This provides a foundation for energy conservation, emissions reduction, and climate risk management while demonstrating the Company's commitment to environmental protection, low-carbon operations, and sustainable development.	Without effective greenhouse gas inventories and management, ENE may be unable to assess the environmental impact of its operations in a timely manner. This could also limit its ability to respond to climate change, customers' low-carbon supply chain requirements, and evolving regulatory expectations.	V			V	3.2 Energy and Greenhouse Gas Management	GRI 305: Emissions

Dimension	2025 Material Topic	Positive Significance for ENE	Potential Adverse Impacts if Not Properly Managed	Value chain impact				Disclosure Section	GRI Standards Index
				Internal	External				
				ENE	Suppliers	Customers	Share-holders & Investors		
Social	Talent Attraction and Retention	Talent is a core asset supporting innovation, R&D, and long-term competitiveness. Effective recruitment, development, retention, and workplace practices help build professional capabilities, improve organizational stability and efficiency, and support continued innovation and sustainable growth.	Failure to attract, develop, and retain key talent may result in the loss of technical expertise and experience, weakening R&D capabilities, product innovation, project execution, and long-term competitiveness. Talent shortages may also adversely affect innovation, the supply chain, and broader industry development.	V			V	5.2 Talent Attraction and Retention	GRI 405: Diversity and Equal Opportunity

Dimension	2025 Material Topic	Positive Significance for ENE	Potential Adverse Impacts if Not Properly Managed	Value chain impact				Disclosure Section	GRI Standards Index
				Internal	External				
				ENE	Suppliers	Customers	Share-holders & Investors		
Product	Customer Service / Product Quality and Safety	Consistent product quality, reliable technical support, and responsive customer service enhance customer satisfaction and trust. They also strengthen long-term customer relationships and create opportunities to improve product competitiveness, brand reputation, and market expansion.	Product quality, reliability, or customer service that fails to meet customer expectations may reduce customer satisfaction and trust, potentially damaging ENE's reputation, customer relationships, and future business opportunities.	V		V	V	4.2 Customer Service / Product Quality and Safety	GRI 416: Customer Health and Safety
Product	Information Security and Customer Privacy	Effective information security and privacy controls protect R&D results, operational information, customer data, and personal data. They also reduce the risks of data breaches and operational disruption while strengthening the confidence of customers, business partners, and other stakeholders.	Inadequate information security management may result in the disclosure of confidential information, R&D data, customer information, or personal data. Potential consequences include operational disruption, harm to customers' interests, financial losses, reputational damage, and reduced stakeholder trust.	V	V	V	V	4.3 Information Security and Customer Privacy	GRI 418: Customer Privacy
Product	Supply Chain Management	Effective supply chain management enhances supplier performance, delivery reliability, and sustainability awareness. It supports smooth product development and delivery, strengthens supply chain resilience, and contributes to stable long-term operations and service quality.	Inadequate supply chain management may allow supplier-related issues involving delivery, quality, regulatory compliance, environmental management, or human rights to disrupt product development schedules and customer deliveries or damage ENE's reputation. Excessive reliance on individual suppliers may also weaken supply chain resilience and operational stability.	V	V			4.4 Sustainable Supply Chain	GRI 204: Procurement Practices GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment

1.4 Stakeholder Engagement and Communication

Based on past experience and industry characteristics, five key stakeholder groups have been identified: investors, employees, customers, suppliers, and the media. Transparent and effective communication channels have been established to better understand their concerns and support continuous improvement in meeting their expectations and needs.

Stakeholder	Topics of Concern	Communication Methods and Frequency	Communication Channels
Investors	Risk Management Economic Performance / Operating Performance Product and Technology Innovation Information Security and Customer Privacy Talent Attraction and Retention Climate Change Response Waste Management Water Resource Management	Market Observation Post System: Monthly Chinese- and English-language investor conferences / Quarterly financial reports: Quarterly Board and functional committee meetings: Quarterly Shareholders' meeting: Annually Annual report: Annually Corporate Sustainability section: As needed Material information announcements / Press releases / Investor conferences / Corporate website: As needed	Contact: Spokesperson Tel: +886-3-666-2888, Ext. 3217 Email: investor@ene.com.tw
Employee	Talent Attraction and Retention Workplace Diversity and Inclusion Occupational Health and Safety Economic Performance / Operating Performance Customer Service / Product Quality and Safety Information Security and Customer Privacy Waste Management	Employee Welfare Committee: Quarterly Labor-management meetings: Quarterly Employee suggestion mailbox: As needed Employee surveys: As needed Employee training and awareness sessions: Regularly / As needed	Contact: HR Department Tel: +886-3-666-2888 Email: HR@ene.com.tw
Customers	Corporate Governance Supply Chain Management Risk Management Customer Service / Product Quality and Safety Product and Technology Innovation Information Security and Customer Privacy	Customer service hotline / Website message board / Customer feedback mailbox: Real-time In-person visits / Telephone / Email: As needed Customer satisfaction surveys: As needed Corporate Sustainability section: As needed	Contact: Sales Division Tel:(02)8913-1669 https://www.ene.com.tw/chinese/contact/contact.php
Suppliers	Supply Chain Management Risk Management Economic Performance / Operating Performance Customer Service / Product Quality and Safety Product and Technology Innovation Information Security and Customer Privacy	In-person visits / Telephone / Email: As needed Corporate Sustainability section: As needed Supplier meetings: As needed	Contact: Supply chain Management Division Tel: (03) 666-2888 https://www.ene.com.tw/chinese/contact/contact.php

Stakeholder	Topics of Concern	Communication Methods and Frequency	Communication Channels
Media	Economic Performance / Operating Performance Customer Service / Product Quality and Safety Product and Technology Innovation Information Security and Customer Privacy Corporate Governance Energy Management Greenhouse Gas Management	Telephone hotline / Email: Real-time Press conferences / Media interviews / Press releases: As needed Corporate Sustainability section: As needed	Contact: Spokesperson Tel: +886-3-666-2888, Ext. 3217 Email: investor@ene.com.tw

Chapter 2 Corporate Operation

2.1 Corporate Governance

2.1.1 Corporate Structure and BOD Composition

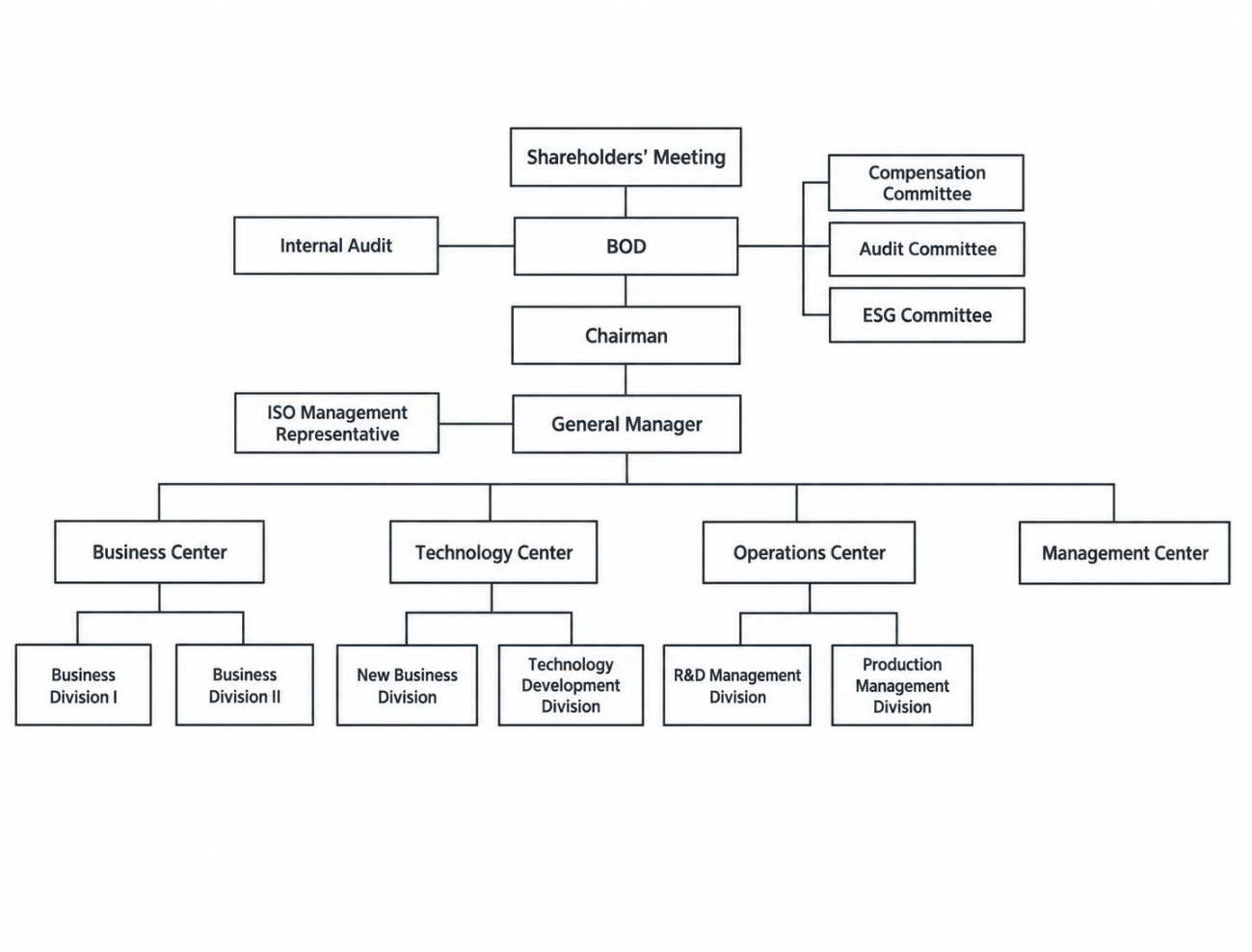
In accordance with Article 20 of the *Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies*, a board diversity policy has been established to strengthen corporate governance, enhance the functions of the Board, and improve its composition. Appropriate diversity criteria are determined based on ENE's business model and operational needs. Through a diverse recruitment approach, directors with different professional backgrounds, expertise, and industry experience are appointed to strengthen corporate governance and enhance operational effectiveness.

All directors are nominated and elected through the candidate nomination system in accordance with ENE's Articles of Incorporation and Article 192-1 of the Company Act. In 2025, the Board consisted of seven directors, including four non-independent directors and three independent directors, ranging in age from 31 to 80. Board members are selected on merit, with consideration given to diversity in gender, age, nationality, culture, and professional background, including expertise in finance and accounting, industry operations, and technology. Each director brings extensive industry experience, allowing a broad range of perspectives and expertise to be considered when business strategies are formulated. Two members of the current Board are women, representing approximately 28% of all directors and demonstrating further progress in the implementation of the board diversity policy.

Directors are encouraged to pursue continuing education to strengthen their professional knowledge and competencies, remain informed of current industry and regulatory developments, apply the latest management strategies, and broaden their corporate governance perspectives. Through training courses, seminars, and forums attended during the year, their awareness of and responsiveness to changes in the broader market environment were further enhanced. The directors' attendance rate at Board meetings in 2025 was 95.24%.

ENE is committed to ethical corporate management. To prevent conflicts of interest, recusal requirements are clearly stipulated in the "Rules of Procedure for Board of Directors Meetings". A director who has an interest in an agenda item, either personally or through the legal entity represented by the director, must disclose the material details of such interest at the relevant Board meeting. The director must also recuse themselves from the discussion and voting and may not exercise voting rights on behalf of another director.

An organizational restructuring was also undertaken, with the new organizational structure taking effect on May 1, 2026, as shown below:



■ Directors' Continuing Education in 2025

To strengthen the functions of the BOD and enhance the quality of corporate governance, continued professional development for directors is highly valued. Directors are encouraged to attend training courses relevant to their duties and ENE's operational needs, including corporate governance, regulatory compliance, finance and accounting, risk management, sustainable development, information security, and industry trends. Such training enables directors to remain informed of the latest regulatory and market developments while enhancing the quality of decision-making and the effectiveness of oversight.

In 2025, continuing education for all directors was undertaken in accordance with applicable requirements. Details of the courses attended are provided in the "Continuing Education Undertaken by Directors" section of ENE's 2025 Annual Report.

Board Composition and Directors' Backgrounds (The Company elected its 10th-term Board of Directors on April 15, 2025.)

Position	Director	Gender	Age	Election Date	Term	Education and Professional Experience	Other Key Positions
Chairperson	Alcor Micro, Corp.	Institutional director					
	Institutional representative: Ro Shih-Hao Howard	Male	31-40	2025.4.15	3	University of California, Riverside SBI & Capital 22 Mizuho Securities Asia Ltd Sales Manager and President, Egis Technology Inc.	At ENE: None At other companies: Director, Egis Technology Inc.; Director, Precise Biometrics AB; Representative Director, Alcor Micro, Corp.; Representative Director, KeyASIC Inc.; Representative Director and President, Canqin Technology Co., Ltd.
Director	Alcor Micro, Corp.	Institutional Director					
	Institutional Director Representative:Ling-Chun Tsai	Female	61-70	2025.4.15	3	Department of Accounting, Chinese Culture University Assistant Vice President, Polaris Securities Co., Ltd. Special Assistant, Holy Stone Enterprise Co., Ltd.	At ENE: None At other companies: Vice Chairperson and Chief Executive Officer, Alcor Micro, Corp.; Representative Chairperson, Qunfeng Investment Co., Ltd.; Representative Vice Chairperson, VASUBI Technology Inc.; Representative Director, AlgolTek, Inc.; Representative Director, Hongzhan Venture Capital Co., Ltd.; Representative Director, Poshun IX Venture Capital Co., Ltd.; Representative Director, Poshun IX Phase II Venture Capital Co., Ltd.; Representative Director, KooData Inc.; Director, Alcor Micro Technology, Inc. and Alcor Micro Technology (HK) Ltd.; Representative Supervisor, Hwa-Chi Venture Capital Corp.; Independent Director and member of the Audit Committee and Remuneration Committee, Taiwan GlycoNet Co., Ltd.
Director	Alcor Micro, Corp.	Institutional Director					
	Institutional Director Representative:Vivian Hsu	Female	41-50	2025.4.15	3	Master's degree, Graduate Institute of Industrial Engineering, National Taiwan University Vice President, Alcor Micro, Corp. Vice President, Operations Center, Egis Technology Inc.	At ENE: Chief Executive Officer At other companies: Representative Director, HY Technology Co., Ltd.

Position	Director	Gender	Age	Election Date	Term	Education and Professional Experience	Other Key Positions
Director	ASUSTeK Computer Inc.	Institutional Director					
	Institutional Director Representative:Chin-Chih Wu	Male	71-80	2025.4.15	3	Ph.D. in Materials Science, University of Southern California President, ALi Corporation Chief Technology Officer, ASUSTeK Computer Inc.	At ENE: None At other companies: Representative Supervisor, AsTaiwank Electronics Technology (Suzhou) Co., Ltd., Askey Computer Corp. and Shinewave International Co., Ltd.; Representative Director, Guangyuan Investment Co., Ltd., Gaia Motors Corp., Askey Electronics (Suzhou) Co., Ltd. and uPI Semiconductor (Shenzhen) Co., Ltd.
Independent Director	Chih-Ming Wu	Male	61-70	2025.4.15	3	Master of Engineering, University of Michigan Chairperson, Shine Optoelectronics Technology Co., Ltd. Chairperson, Cathay Securities Corporation Chairperson, Jardine Fleming Investment Consulting Deputy General Manager, Yung Chang Securities Assistant Vice President, KGI Securities Chief Executive Officer, Shine Hung Hsing Investment Consulting Co., Ltd.	At ENE: Member of the Audit Committee and Remuneration Committee At other companies: Director, BigObject Inc.; Chairperson, Concord E-commerce Co., Ltd., Xiezuo Technology Co., Ltd. and Walnut Computing Co., Ltd.; Representative Director, Taiwan Lung Meng Advanced Composite Materials Co., Ltd.; Independent Director, Alcor Micro, Corp. and VASUBI Technology Inc.
Independent Director	Kuo-Yang Shih (Note)	Male	71-80	2025.4.15	3	Master's degree, Graduate Institute of Computer Science and Information Engineering, Tamkang University General Manager, Northern Information Business Division, Synnex Technology International Corporation General Manager, Taiwan Branch, Dell Computer Co., Ltd. General Manager, Sales and Marketing Business Group, Taiwan Branch, Compaq Computer Co., Ltd. General Manager, Kaiwen Computer Co., Ltd.	At ENE: Member of the Audit Committee and Remuneration Committee At other companies: Independent Director, Prolific Technology Inc.

Position	Director	Gender	Age	Election Date	Term	Education and Professional Experience	Other Key Positions
Independent Director	Bo-Yung Chen	Male	61-70	2025.4.15	3	MBA, University of Pittsburgh, U.S.A. Chairperson, Carnival Industrial Corporation Vice Chairperson, Tai Yuen Textile Co., Ltd. Executive Vice President and Chief Financial Officer, Chunghwa Telecom Co., Ltd.	At ENE: Member of the Audit Committee and Remuneration Committee At other companies: Chairperson, Juyeshangtong Co., Ltd. and Fengtai Capital Co., Ltd.; Director, Kunyitech Co., Ltd.; Independent Director, Alcor Micro, Corp.

Note: Due to personal plans, Kuo-Yang Shih resigned as an independent director of ENE and from his positions on the relevant functional committees on June 24, 2026.

2.1.2 Functional Committee

To strengthen corporate governance and support effective deliberation and appropriate conflict-of-interest recusal for material proposals submitted to the Board of Directors (BOD), the Audit Committee, Remuneration Committee, and ESG Committee have been established to enhance the functions of the BOD. The functions and composition of each functional committee in 2025 are described below.

Audit Committee:

Purpose: The Audit Committee assists the BOD in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls.
Composition: The Audit Committee consists of three independent directors, one of whom serves as the convener. At least one member possesses accounting or financial expertise.

Key responsibilities:

1. Ensuring the accuracy and fair presentation of the Company's financial statements.
2. Overseeing the appointment and dismissal of the certifying CPAs, as well as their independence and performance.
3. Overseeing the effective implementation of the Company's internal control system.
4. Ensuring compliance with applicable laws and regulations.
5. Monitoring existing and potential risks faced by the Company.

Meeting frequency: 6 meetings were held in 2025.

Committee members and attendance:

Committee	Name	Attendance
Independent director	Chih-Ming Wu	100%
Independent director	Kuo-Yang Shih (Note)	100%
Independent director	Bo-Yung Chen	100%

Note: Due to personal plans, Kuo-Yang Shih resigned as an independent director of ENE and from his positions on the relevant functional committees on June 24, 2026.

For details of the proposals reviewed by the Audit Committee, please refer to the "Audit Committee" section of ENE's 2025 Annual Report.

Remuneration Committee

Purpose: The Remuneration Committee assists the BOD in overseeing the performance evaluation of directors and managerial officers and in formulating the Company's overall remuneration policies. Its duties are performed with the due care of a prudent administrator to ensure that remuneration arrangements are fair, reasonable, and aligned with performance. Recommendations made by the Committee are submitted to the BOD for deliberation to promote transparency and fairness in the remuneration system.

Composition: The Remuneration Committee consists of three independent directors.

Key Responsibilities

1. Regularly reviewing the Remuneration Committee Charter and proposing amendments to ensure alignment with the Company's needs and the latest applicable requirements.
2. Establishing and periodically reviewing performance evaluation criteria for directors and managerial officers, including annual and long-term performance objectives, as well as the corresponding remuneration policies, systems, standards, and structures. The relevant performance evaluation criteria are disclosed in the Annual Report.
3. Periodically evaluating the achievement of performance objectives by directors and managerial officers and determining the components and amounts of their individual remuneration based on the evaluation results.

Meeting Frequency: 5 Remuneration Committee meetings were held in 2025.

Remuneration Committee Composition and Attendance:

Title	Name	Attendance Rate
Independent Director	Kuo-Yang Shih (Note)	100%
Independent Director	Chih-Ming Wu	100%
Independent Director	Bo-Yung Chen	100%

Note: Due to personal plans, Kuo-Yang Shih resigned as an independent director of ENE and from his positions on the relevant functional committees on June 24, 2026.

For details of the proposals reviewed by the Remuneration Committee, please refer to the "Remuneration Committee" section of ENE's 2025 Annual Report.

ESG Committee

Purpose: The ESG Committee assists the BOD in advancing corporate social responsibility and strengthening corporate governance to support sustainable business development.

Composition: The ESG Committee consists of one senior executive and three independent directors.

Key Responsibilities

1. Establishing corporate social responsibility and sustainable development directions and objectives, and formulating the related management plans.
2. Promoting and implementing initiatives related to ethical corporate management and risk management.
3. Monitoring, reviewing, and revising the implementation and performance of corporate sustainability initiatives.
4. Handling other matters assigned to the Committee by resolution of the BOD.

Meeting Frequency

The ESG Committee meets at least once a year. One meeting was held in 2025.

The members of the second-term ESG Committee were appointed in April 2025:

ESG Committee Member	Name	Professional Background	ESG Expertise and Competencies
General Manager	Vivian Hsu	Currently serving as General Manager of ENE, with experience in operational and administrative resource planning and capabilities in business management, operational judgment, crisis management, and product planning.	Familiar with BOD operations, corporate governance requirements, ethical corporate management, regulatory compliance, and internal controls; capable of formulating sustainability policies and annual plans, managing material topics, and monitoring KPIs; knowledgeable about employee rights, occupational health and safety, human rights policies, gender equality, talent development, and stakeholder communication; experienced in supplier codes of conduct, responsible procurement, supplier risk assessment, and supply chain ESG management; and familiar with information security governance, personal data protection, product quality, customer rights, and regulatory requirements relating to products and services.
Independent Director	Chih-Ming Wu	Currently serving as Chairman of eBizServe Inc. and eBizServe Technology Corp. Formerly served as Chairman of Cathay Securities Corporation and JF Securities Investment Consulting Co., Ltd. Possesses experience in engineering and academia, business, legal affairs, finance, and accounting.	Familiar with BOD operations, corporate governance requirements, ethical corporate management, regulatory compliance, and internal controls; knowledgeable about sustainability reports, sustainability information disclosed in annual reports, and the GRI, SASB, TCFD, and ISSB disclosure frameworks; capable of formulating sustainability policies and annual plans, managing material topics, and monitoring KPIs; knowledgeable about greenhouse gas inventories, energy conservation and carbon reduction, climate risks, water resources, waste management, and circular economy practices; and experienced in supplier codes of conduct, responsible procurement, supplier risk assessment, and supply chain ESG management.
Independent Director	Bo-Yung Chen	Formerly served as Vice General Manager of Citibank Taiwan Limited, Senior Vice General Manager of Silicon Integrated Systems Corp., Chief Operating Officer and Chief Financial Officer of Ralink Technology Corporation, and Executive Vice General Manager and Chief Financial Officer of Chunghwa Telecom Co., Ltd. Possesses extensive practical experience in finance, accounting and analysis, operational judgment, business management, crisis management, leadership and decision-making, and corporate governance.	Familiar with BOD operations, corporate governance requirements, ethical corporate management, regulatory compliance, and internal controls; capable of formulating sustainability policies and annual plans, managing material topics, and monitoring KPIs; knowledgeable about greenhouse gas inventories, energy conservation and carbon reduction, climate risks, water resources, waste management, and circular economy practices; and experienced in supplier codes of conduct, responsible procurement, supplier risk assessment, and supply chain ESG management.

Independent Director	Kuo-Yang Shih (Note)	Formerly served as General Manager of Dell Taiwan, General Manager of the Sales and Marketing Business Group at Compaq Computer Taiwan Branch, and General Manager of Key Win Computer Co., Ltd. Possesses extensive experience in the computer and information technology industry, with expertise in industry operations and marketing.	Familiar with BOD operations, corporate governance requirements, ethical corporate management, regulatory compliance, and internal controls; knowledgeable about sustainability reports, sustainability information disclosed in annual reports, and the GRI, SASB, TCFD, and ISSB disclosure frameworks; capable of formulating sustainability policies and annual plans, managing material topics, and monitoring KPIs; experienced in supplier codes of conduct, responsible procurement, supplier risk assessment, and supply chain ESG management; familiar with information security governance, personal data protection, product quality, customer rights, and regulatory requirements relating to products and services; and knowledgeable about the IC design industry, research and development innovation, outsourced manufacturing models, supply chain collaboration, and emerging application development.

Note: For personal reasons, Kuo-Yang Shih resigned from his position as an independent director of ENE and his roles on the relevant functional committees, effective June 24, 2026.

Implementation Status of the ESG Committee in 2025:

The ESG Committee convened a meeting on July 30, 2025, at which the implementation status of sustainability-related matters was reported:

Committee Member	Name	Attendance Rate
General Manager (Convener)	Vivian Hsu	100%
Independent Director	Chih-Ming Wu	100%
Independent Director (Note)	Kuo-Yang Shih	100%
Independent Director	Bo-Yung Chen	100%

Note: For personal reasons, Kuo-Yang Shih resigned from his position as an independent director of ENE and his roles on the relevant functional committees, effective June 24, 2026.

Summary of Matters Discussed

- Reviewed the 2024 Sustainability Report and submitted it to the BOD for approval.
- Reviewed the material topics and issues of concern to stakeholders.

- Monitored environmental management and greenhouse gas inventory results.
- Reviewed initiatives relating to human rights, talent development, talent attraction and retention, and occupational health and safety.

Continuing Education Undertaken by ESG Committee Members in 2025

Title	Name	Date	Organizer	Course Title	Training Hours
General Manager	Vivian Hsu	October 3, 2025	Securities and Futures Institute	2025 Insider Trading Prevention Seminar	3
General Manager	Vivian Hsu	October 16, 2025	Financial Supervisory Commission	15th Taipei Corporate Governance Forum	6
General Manager	Vivian Hsu	November 13, 2025	Securities and Futures Institute	Directors, Supervisors, and Corporate Governance Officers Program – Shareholders' Meetings, Management Control, and Equity Strategies	3
Independent Director	Chih-Ming Wu	February 21, 2025	Chinese Corporate Operating and Sustainable Development Association	Taiwan's Sustainable Development Policies and Securities Regulations	3
Independent Director	Chih-Ming Wu	July 25, 2025	Securities and Futures Institute	2025 Legal Compliance Seminar on Insider Shareholding Transactions	3
Independent Director	Chih-Ming Wu	August 14, 2025	Financial Law and Crime Prevention Center	2025 Corporate Governance Practices Workshop, Session 3 – ESG and Sustainable Finance Trends and Practical Applications	3
Independent Director	Kuo-Yang Shih (Note)	July 25, 2025	Securities and Futures Institute	2025 Legal Compliance Seminar on Insider Shareholding Transactions	3
Independent Director	Kuo-Yang Shih (Note)	July 8, 2025	Taiwan Corporate Governance Association	Contract Risk Management amid the Impact of Trump's 2025 "Reciprocal Tariffs"	3
Independent Director	Bo-Yung Chen	July 25, 2025	Securities and Futures Institute	2025 Legal Compliance Seminar on Insider Shareholding Transactions	3
Independent Director	Bo-Yung Chen	August 21, 2025	Chung-Hua Institution for Economic Research	Global Geopolitical and Economic Megatrends and the Opportunities, Challenges, and Responses for Taiwan's Industries	3
Independent Director	Bo-Yung Chen	September 30, 2025	Chung-Hua Institution for Economic Research	Taiwan's Energy Policy and New Energy Development	3

Note: For personal reasons, Kuo-Yang Shih resigned from his position as an independent director of ENE and his roles on the relevant functional committees, effective June 24, 2026.

2.1.3 Performance Evaluations

Evaluations are conducted through internal self-assessments by the BOD, individual directors, and functional committees. The evaluation results of individual directors are also used as a reference for future director selection. Article 3 of the Measures further provides that an external independent professional institution or a team of external experts and scholars may be engaged to conduct the evaluation when necessary.

For details of the evaluation criteria, methods, and results for the BOD, functional committees, and individual directors, please refer to page 25 of ENE's 2025 Annual Report. The 2025 self-assessment results indicated that the BOD and its functional committees operated effectively. These results will serve as a basis for continuous improvement and further enhancement of BOD effectiveness.

2.1.4 Remuneration Policy

Performance evaluations and remuneration decisions for directors and managerial officers are made with reference to prevailing industry practices. Consideration is given to each individual's responsibilities, time commitment, achievement of targets, performance in other positions, and remuneration paid for comparable positions at ENE in recent years. The relationship between individual performance, operating results, and future risks is also assessed, together with the achievement of short- and long-term business objectives and ENE's financial position.

The Remuneration Committee regularly reviews the performance evaluation criteria, annual and long-term performance targets, and remuneration policies, systems, standards, and structure for directors and managerial officers. Individual remuneration is determined based on the achievement of performance targets. Each year, the review and evaluation results are reported to the BOD after approval by more than half of all Committee members. This process supports reasonable performance evaluation and remuneration decisions, protects ENE's interests, and promotes regular review and transparency in remuneration management.

For details of directors' remuneration and payment criteria for 2025, please refer to pages 17–18 of ENE's 2025 Annual Report. For senior management remuneration and remuneration bands, please refer to pages 19–20.

2.1.5 Sustainability Governance

The BOD serves as ENE's highest governance body. In addition to conducting business in accordance with applicable laws and regulations, the Articles of Incorporation, and resolutions adopted at shareholders' meetings, matters including annual and semi-annual financial reports, assessments of internal control effectiveness, the appointment and dismissal of CPAs, the appointment and removal of managerial officers, and strategic plans must be approved by the BOD. Regular and special BOD meetings are held several times each year. Matters relating to the

economic, environmental, and social aspects of corporate governance may be assigned by the Chairperson through the appropriate levels of management or delegated directly to the responsible units.

To advance sustainable development and implement related policies, the ESG Committee was established in 2024, with the General Manager serving as Convener. The Office of the General Manager serves as the Committee's secretariat and is responsible for coordinating and promoting sustainability initiatives. Five working groups have been established under the Committee: Corporate Governance, Environmental Sustainability, Customer Relations, Employee Care, and Social Engagement. Representatives are appointed by the relevant departments, bringing together members with diverse backgrounds, expertise, and experience. Sustainability performance and progress will be reported to the BOD on a regular basis.

Sustainability-related Matters Reported to and Approved by the BOD in 2025

Date and Meeting	BOD Agenda Item
July 30, 2025 4th Meeting of the 10th BOD	Approval of the 2024 Sustainability Report

2.2 Ethics and Integrity

2.2.1 Anti-corruption Communication and Training

To implement ethical conduct and ethical corporate management practices throughout the organization and support the sound development of its corporate culture, ENE has established the *Code of Ethical Conduct for Directors*. The *Ethical Corporate Management Best Practice Principles* were also approved by the BOD in November 2014, providing employees with clear standards and guidance on ethics and integrity.

Under the *Ethical Corporate Management Best Practice Principles*, the Office of the General Manager serves as the responsible unit and designates appropriate personnel to report the following matters to the BOD regularly, at least once a year:

1. Integrating integrity and ethical values into business strategies and establishing preventive measures in accordance with applicable laws and internal systems.
2. Periodically analyzing and assessing the risks of unethical conduct within the scope of business operations, formulating prevention programs accordingly, and establishing relevant standard operating procedures and codes of conduct.
3. Coordinating and implementing internal communication and training on ethical corporate management policies.
4. Establishing a whistleblowing system and ensuring its effective operation.
5. Assisting the BOD and management in reviewing and assessing whether the preventive measures established for ethical corporate management are operating effectively, and periodically evaluating compliance with relevant business processes and preparing reports on the results.
6. Preparing and properly retaining documented information relating to ethical corporate management policies, compliance statements, implementation commitments, and implementation status.

An anti-corruption assessment was completed in 2025, and no incidents of corruption were identified. No reports or legal proceedings involving violations of ethical corporate management requirements were received during the year.

ENE actively communicates the importance of anti-corruption to its employees and suppliers. In 2025, internal courses on anti-corruption and ethical corporate management were provided to all categories of employees, achieving 100% employee coverage. Anti-corruption communication also covered 80% of suppliers. Related communication and awareness activities will continue to be conducted for ENE personnel and suppliers to further strengthen anti-corruption awareness.

■ **Internal Anti-corruption Communication Coverage**

Personnel Category	Number Receiving Anti-corruption Communication	Total Number in Category	Communication Coverage
BOD	7	7	100.0%
Management	28	28	100.0%
General Employees	51	51	100.0%
Total	86	86	100.0%

■ **Anti-corruption Communication Coverage among Business Partners Engaged during the Year**

Business Partner	Number Receiving Anti-corruption Communication	Total Number in Category	Communication Coverage
Suppliers	4	5	80.0%
Total	4	5	80.0%

To ensure that all employees understand anti-corruption requirements and apply them in their daily work, anti-corruption training is provided annually to all employees and directors. In 2025, 100% of employees and directors completed the training, representing a total of 86 participants and demonstrating the effectiveness of the annual anti-corruption communication.

■ **Anti-corruption Training Coverage among Internal Personnel**

Personnel Category	Number Completing Anti-corruption Training	Total Number in Category	Training Coverage
BOD	7	7	100.0%
Management	28	28	100.0%
General Employees	51	51	100.0%
Total	86	86	100.0%

2.2.2 Ethical Corporate Management Policy

Before establishing business relationships with suppliers, customers, or other business partners, appropriate assessment mechanisms are applied in accordance with ENE's *Ethical Corporate Management Best Practice Principles*, as approved by the BOD in November 2014, and the Company's actual operational needs.

1. Before a business relationship is established, the prospective business partner is assessed for legality, ethical business practices, and any previous involvement in unethical conduct. This process is intended to ensure that business dealings are fair, transparent, and free from the solicitation, offering, or acceptance of bribes.

2. When assessing the ethical business practices of suppliers, customers, and other business partners, the following factors are considered:
   a. The country of incorporation, place of operation, organizational structure, business policies, and location of payment.
   b. Whether the business operates in an industry with a relatively high risk of bribery.
   c. Its long-term business performance and reputation.
   d. Feedback from its business partners.
   e. Any previous involvement in unethical conduct, such as bribery or illegal political contributions.

3. When a contract is entered into, ENE's commitment to conducting business with integrity is communicated to the business partner. Personnel of either party must not offer, accept, promise, or solicit bribes, improper commissions, percentage-based payments, brokerage fees, gratuities, kickbacks, gifts, entertainment, or other improper benefits. If either party violates these requirements, the other party may terminate or rescind the contract and seek compensation from the breaching party. If either party becomes aware of a violation by the other party's personnel, the other party must be notified immediately, and relevant evidence and assistance with the investigation must be provided.

4. Business transactions with parties known to engage in unethical conduct are avoided.

5. Ethical business requirements are expressly included in contracts:
   a. Both parties are required to conduct business with integrity and bear the applicable legal liability for any violation.
   b. If either party engages in unethical conduct during business activities, the other party may terminate or rescind the contract at any time without conditions.
   c. Clear and reasonable payment terms are established, including the place and method of payment, in compliance with applicable tax laws and regulations.

2.2.3 Whistleblowing System and Whistleblower Protection Mechanism

To implement ethical corporate management and strengthen corporate governance, ENE has established internal and external whistleblowing channels. Employees, suppliers, customers, and other stakeholders are encouraged to report unethical conduct, legal or regulatory violations, fraud, corruption, conflicts of interest, and other misconduct. A reporting hotline and email address are published on the corporate website, and stakeholder communication channels are available for both internal and external parties to submit feedback or grievances.

When submitting a report, the whistleblower is required to provide contact information, sufficient information to identify the subject of the report, and specific supporting evidence to facilitate verification. Reports are handled by the responsible unit and escalated according to the nature of the matter and the persons involved. Cases involving general employees are reported to the relevant department head, while cases involving directors or managerial officers are reported to the independent directors to ensure an independent and impartial process. Where an allegation is substantiated, appropriate measures may be taken depending on the severity of the matter, including disciplinary action, corrective measures, legal proceedings, or claims for damages. Material violations are disclosed and reported in accordance with applicable laws and regulations.

The identity of the whistleblower, the content of the report, and all investigation materials are kept confidential. Good-faith whistleblowers and individuals who cooperate with an investigation are protected against dismissal, demotion, salary reduction, adverse performance evaluations, retaliation, or other improper treatment arising from their report or assistance.

Written or electronic records of all reports, investigation procedures, findings, and subsequent corrective measures are retained for at least five years. For substantiated cases, the responsible unit reports the handling process and corrective results to the BOD and the Audit Committee to support the continued strengthening of ethical corporate management and risk management mechanisms.

No whistleblowing reports were received in 2025.

Item	2023	2024	2025
Number of whistleblowing reports received	0	0	0
Number of substantiated violations of ethical corporate management requirements	0	0	0

2.3 Risk Management

Item	Description
Material Topic	Risk Management
Policies, Commitments, and Significance	Risk identification and management form the foundation of business continuity. In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies, appropriate internal control systems and operating procedures have been established with consideration given to changes in the internal and external environment, the business model, and potential operational risks. Self-assessments are conducted by each department to control risk factors, establish appropriate response measures, and mitigate the impact of unexpected events on operations, thereby supporting sustainable business development.
Responsible Unit	BOD
Short-, Medium-, and Long-Term Targets	1. Internal control compliance audit results are reported by the internal audit unit to the BOD and Audit Committee quarterly, with no material deficiencies identified. 2. A corporate governance evaluation self-assessment is conducted annually, with the results reviewed for continuous improvement. 3. Implementation of an information security management system compliant with ISO/IEC 27001:2022. 4. No information security incidents involving data leakage during the year. 5. No material violations of laws or regulations during the year. 6. No property losses caused by climate-related risks at any operating location during the year.
Action Plans	1. An Information Security Task Force has been established under the Corporate Sustainability Task Force to coordinate information security policies and management matters. 2. A risk management policy is established and implemented, together with plans covering information security, climate change, and digital transformation, to reduce operational risks. 3. A cross-functional climate task force has been established to monitor the implementation of climate actions and related management strategies. 4. To comply with the requirements of the Financial Supervisory Commission and applicable domestic laws and regulations, risk lists are prepared for relevant business activities. Internal control systems are regularly reviewed and revised, and annual self-assessments are conducted to strengthen self-monitoring and mitigate the impact of unexpected risks on operations.

Item	Description
Material Topic	Risk Management
2025 Performance	1. All departments complied with ENE's internal control systems. No material irregularities were identified through internal audits during the year, indicating that the internal control systems were effectively designed and implemented. 2. Applicable personal data protection laws and regulations were observed, and measures were implemented to protect personal data held by ENE. The collection, processing, and use of personal data were conducted in compliance with regulatory requirements, and all new employees were required to sign a personal data consent form. 3. Independent directors with expertise in finance, accounting, and law were appointed to participate in BOD deliberations. Their professional expertise strengthened the highest governance body's ability to manage financial, social, and other related risks.
Grievance Mechanisms	1. An internal audit system has been established, and independent directors have been appointed to ensure the effective operation of internal controls and reporting mechanisms. 2. Relevant departments are assigned responsibility for managing the corresponding risks to mitigate their potential impact on operations.

2.3.1 Risk Management Framework and Responsibilities

To strengthen corporate governance and risk management capabilities, risks are assessed and managed through a tiered management structure supported by internal policies and procedures. This approach enables ENE to respond to a rapidly changing external environment, minimize potential risk impacts, identify future development opportunities, and advance its sustainability vision.

■ ENE's Risk Management Framework and Responsibilities

Responsible party	Responsibilities
BOD	Ensures that material risks are identified, determines the strategic direction for managing such risks, and ensures effective risk control and appropriate resource allocation.
Senior Management	Implements the risk management policies established by the BOD, coordinates cross-functional risk management activities, and monitors each unit's progress toward its risk management objectives.
Internal Audit	Audits day-to-day risk management activities.
Other Departments	Consolidate relevant risk information and carry out day-to-day risk management activities.

2.3.2 Key Risks and Response Strategies

Each year, the risk assessment unit reviews industry risk trends and holds regular risk management meetings with relevant departments. Potential operational risks are identified from different perspectives, classified, and assessed alongside existing response strategies and current management practices. This process is intended to ensure that all identified risks remain within acceptable levels and do not result in material financial, reputational, or production impacts.

In 2025, the potential impact of each risk on operations was reassessed based on the previous year's risk identification results, taking into account ENE's operational characteristics, industry trends, regulatory requirements, and actual circumstances. Financial risk, climate change risk, human resources risk, and information security risk—all identified in 2024—remained significant to ENE's operations and sustainable development in 2025. These four areas therefore continued to be designated as key operational risks and were monitored and managed through the relevant control measures.

2025 Key Risks and Corresponding Mitigation Strategies

ESG Dimension	Governance	Environmental	Social	Governance
Risk Category	Financial Risk	Climate Change Risk	Human Resources Risk	Information Security Risk
Risk Factors	Foreign exchange risk, credit risk, and other financial risks.	Carbon taxes and fees arising from greenhouse gas emissions controls, as well as business interruptions or losses caused by extreme weather events.	Employee retention, employee development, and the workplace environment.	Cyberattacks targeting sensitive Company or customer information, potentially resulting in ransomware incidents or data breaches.
Risk Management Policies and Procedures	The Finance Department works closely with operating units to identify, assess, and manage financial risks, ensuring that such risks are appropriately mitigated and controlled.	The ESG Committee continues to assess the latest information on the effects of climate change on the broader economy and regulatory environment. Relevant risk management policies and procedures will be further enhanced in response to evolving conditions.	To ensure compliance with applicable requirements regarding employee safety, compensation, benefits, and the workplace environment—and to mitigate human resources-related risks—the following policies have been established: 1.Talent development: Employee learning and growth are supported through on-the-job instruction, training programs, and mentoring. 2. Training plans and budgets: An annual training budget is allocated to strengthen employees' professional and leadership capabilities. Employees are also encouraged to participate in external professional development programs.	An information security management framework and emergency incident reporting procedures have been established through the implementation of ISO 27001.
Risk Mitigation Strategies	1. Foreign exchange risk: ENE's foreign exchange exposure primarily arises from fluctuations in the value of its U.S. dollar-denominated assets. As exports account for the majority of sales, exchange rate movements may have a material impact on operating	ENE may be directly or indirectly affected by global greenhouse gas emissions controls and carbon pricing measures, which could influence its operating strategies, procurement practices, and product design. To address climate-related challenges, communication with customers will be strengthened during the product design	1.Talent development: Employee learning and growth are supported through on-the-job instruction, training programs, and mentoring. 2. Training: An annual training budget is allocated to strengthen employees' professional and leadership capabilities. Employees are also encouraged to	1. Information security incident management: A structured incident classification system has been established, with clearly defined severity levels. 2. Annual information security training: Information security training is provided annually, and phishing simulations are conducted for all employees to strengthen

ESG Dimension	Governance	Environmental	Social	Governance
Risk Category	Financial Risk	Climate Change Risk	Human Resources Risk	Information Security Risk
	results. Key currency trends and international developments are therefore closely monitored. In addition to natural hedging through offsetting foreign currency receipts and payments, foreign currency positions are adjusted as appropriate, and forward exchange contracts may be used to reduce exposure. 2. Credit risk: Sales are primarily made to reputable domestic and overseas customers and are managed under established credit approval procedures. No material credit risk has been identified. Before payment and delivery terms are agreed with a new customer, its creditworthiness is assessed based on its financial position, transaction history, and other relevant factors.	stage, while the use of low-carbon and environmentally friendly materials will be gradually expanded.	participate in external professional development programs. 3. Employee subsidies and incentives: Certification allowances and incentive programs have been established to encourage employees to enhance their professional capabilities and strengthen their competitiveness within the industry.	their ability to identify and respond to potential threats. 3.Access control for confidential documents: Tiered access controls have been established for confidential Company and customer documents, ensuring that access is restricted to appropriately authorized personnel.

2.4 Regulatory Compliance

ENE Technology regards regulatory compliance as a cornerstone of ethical business practices, corporate governance, and sustainable operations. Relevant laws and regulations are continuously monitored through internal policies, clearly defined responsibilities, employee awareness programs, and internal control systems. All employees are required to comply with applicable regulatory requirements and internal policies in the course of their duties.

Reporting and stakeholder communication channels have also been established for internal and external parties to report suspected violations of laws, ethical corporate management policies, or other misconduct. Substantiated cases are addressed in accordance with applicable requirements, and the relevant internal controls and operating procedures are reviewed to reduce the risk of recurrence.

In 2025, ENE was not subject to any material penalties imposed by regulatory authorities for violations of economic, environmental, social, or corporate governance laws and regulations. No incidents of non-compliance were identified in relation to the health and safety of products and services, product and service information, or marketing communications, including advertising, promotional activities, and sponsorships. Going forward, regulatory awareness and internal management mechanisms will continue to be strengthened to ensure that all business activities are conducted lawfully, responsibly, and with integrity, thereby supporting sound operations and sustainable development.

Chapter 3 Environmental Sustainability

3.1 Climate change response

3.1.1 Environmental Management and Climate Governance

Environmental management

ENE Technology is committed to environmental protection and sustainable development, with environmental management incorporated into its day-to-day operations. As ENE primarily engages in IC design, R&D, and office-based activities, all production and manufacturing processes are outsourced to professional supply chain partners. Its operations therefore do not involve company-owned manufacturing facilities, significant process emissions, or large-scale extraction of natural resources, resulting in relatively limited direct impacts on the environment and ecosystems. Nevertheless, environmental issues such as climate change, energy consumption, water management, waste reduction, recycling, green procurement, and biodiversity continue to be addressed through internal management, employee awareness initiatives, and supply chain collaboration.

Energy conservation, air-conditioning temperature controls, water-saving measures, paper reduction, waste sorting and recycling, and reduced use of disposable products are implemented across ENE's offices. Employees are also encouraged to adopt environmentally responsible practices. Biodiversity and ecosystem conservation are likewise taken into consideration. As ENE's operating locations are situated mainly in developed office or commercial areas, no operations or development activities are conducted in areas of significant biodiversity, protected areas, or areas of high ecological value. Direct impacts on natural habitats are therefore limited. Going forward, environmental management mechanisms will continue to be strengthened through energy conservation, carbon reduction, efficient resource use, waste reduction, green procurement, and supply chain environmental management, thereby improving resource efficiency and reducing impacts on the natural environment and ecosystems.

Environmental and HSF Policy

In support of sustainable operations and development, and in recognition of its responsibility to protect the environment, ENE has established the following Environmental and Hazardous Substance Free (HSF) Policy:

- Comply with environmental regulations and customer requirements.
- Reduce pollution and contribute to a better living environment.
- Honor our commitments, pursue continuous improvement, and achieve sustainable development.

ENE is committed to the following:

1. Supporting government environmental policies and complying with applicable laws and regulations.
2. Regularly assessing corporate governance risks to address risks and opportunities arising from changes in the external environment.

3. Fulfilling its corporate social responsibilities and maintaining its corporate image and reputation.
4. Conducting an annual greenhouse gas inventory and continuously implementing measures to reduce greenhouse gas emissions.
5. Reviewing environmental, health and safety, and energy performance annually to ensure that relevant objectives and targets are achieved.
6. Communicating the importance of environmental protection to employees and encouraging them to apply these principles in their daily lives.
7. Maintaining ongoing communication with stakeholders to understand their expectations and keep them informed of ENE's environmental policies and performance.

Implementation of the Environmental Policy in 2025

ENE continued to implement its Environmental and HSF Policy across daily operations, office management, and supply chain collaboration. Annual greenhouse gas inventories have been conducted in accordance with ISO 14064-1 since 2022, with the Taipei office added to the inventory boundary in 2024. This allows emissions from each operating location to be monitored on an ongoing basis.

Office energy-saving measures were also implemented, including the display of energy conservation reminders, replacement of refrigerators and water dispensers with products carrying Taiwan's Grade 1 Energy Efficiency Label, and the planned phased replacement of existing lighting with LED fixtures. Waste and water management were also key areas of policy implementation. Further details are provided in the relevant sections of this report. No penalties for violations of environmental laws or regulations were imposed on ENE in 2025.

Climate Governance

As the effects of global climate change continue to intensify, extreme rainfall, droughts, heatwaves, and pressures associated with the energy transition have become significant challenges to corporate resilience and long-term competitiveness. Although the 30th United Nations Climate Change Conference (COP30) did not include a roadmap for phasing out fossil fuels in its final decisions, reflecting persistent divisions over the global energy transition, progress continued to be made in areas such as climate adaptation finance, accelerated emissions reduction, and a just transition. These developments indicate that corporate climate action can no longer be limited to regulatory compliance; climate-related risks must also be incorporated into governance, strategy, and operational management.

International sustainability disclosure standards are also evolving rapidly. IFRS S1, General Requirements for Disclosure of Sustainability-related Financial Information, and IFRS S2, Climate-related Disclosures, became effective in 2024. The focus of disclosure is gradually shifting from general sustainability initiatives toward risks and opportunities that may affect an entity's financial position, financial performance, cash flows, and cost of capital. According to EY, greater attention will need to be given to greenhouse gas inventories, cross-functional data integration, scenario analysis, internal controls, and readiness for external assurance. The consistency and reliability of sustainability and financial information will also need to be progressively strengthened.

As an IC design company, ENE outsources most of its manufacturing activities, while its own operations primarily consist of office-based and R&D activities. Direct emissions and energy consumption are therefore relatively limited. Nevertheless, climate change may affect operations and competitiveness through energy costs, regulatory requirements, supply chain management, customer sustainability expectations, and market transition trends. Climate governance has therefore been incorporated into ENE's sustainability management framework. Climate-related risks and opportunities continue to be identified by the responsible units, while mechanisms for data collection, risk assessment, and management monitoring are being progressively established to strengthen ENE's ability to respond to changes in the external environment.

In 2025, the potential impacts of climate change on ENE's operations continued to be assessed in accordance with the four pillars of the TCFD framework: governance, strategy, risk management, and metrics and targets. Greenhouse gas inventories, energy management, climate risk identification, and internal information integration were also progressively strengthened in line with developments in domestic and international sustainability disclosure requirements. Going forward, the quality of climate-related disclosures will continue to be improved. Low-carbon operations, energy efficiency, and supply chain engagement will also be advanced in a manner appropriate to ENE's scale and industry characteristics, thereby strengthening its climate resilience and long-term competitiveness.

Climate Governance Roles and Responsibilities

BOD

The BOD is ENE's highest governing body for climate-related matters. It is responsible for setting and approving the strategic direction of climate initiatives and overseeing their overall implementation. Climate commitments and targets are also reviewed and approved by the BOD. Emerging climate-related risks and opportunities are discussed as needed, and group-wide strategies are developed to address key climate risks and support sustainable operations.

ESG Committee

The ESG Committee was established in 2024 to strengthen the identification and management of climate-related risks and opportunities. Reports on sustainability strategies and project performance, including key climate-related risks and opportunities and the results of relevant initiatives, are presented to the BOD at least once a year.

The ESG Committee monitors stakeholder expectations and emerging trends related to climate issues. Relevant departments are convened to assess and manage climate risks, while proposed strategies, targets, and action plans are submitted to management for review and confirmation.

Sustainability Executive Office

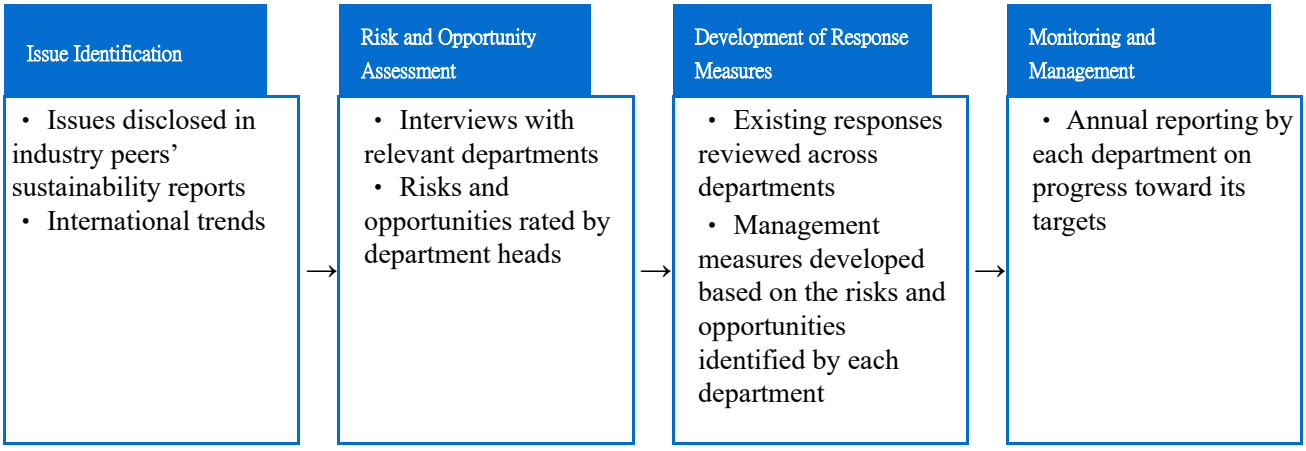
The Sustainability Executive Office is responsible for implementing ENE's sustainability initiatives. Its responsibilities include planning and executing annual sustainability programs; collecting and consolidating environmental, social, and governance information; monitoring progress toward sustainability targets and action plans; and coordinating greenhouse gas inventories, energy and resource management, employee care, supply chain management, and corporate governance initiatives across departments.

Implementation results are regularly reported to the ESG Committee. The Office is also responsible for preparing the Sustainability Report and coordinating stakeholder engagement, with the aim of continuously strengthening sustainability governance and the quality of ESG disclosures.

3.1.2 Climate Risk Management

To identify key climate-related risks and opportunities, the Sustainability Executive Office annually reviews the sustainability reports of industry peers and coordinates working groups in assessing ENE's climate-related responses. Relevant departments are interviewed to evaluate the potential impact and likelihood of each issue, based on which ENE's key climate-related risks and opportunities for the year are identified.

Progress made by each working group is reported to the ESG Committee at least once a year. Climate-related matters are then reviewed by the ESG Committee, with recommendations submitted to the BOD for approval and incorporation into corporate strategy.

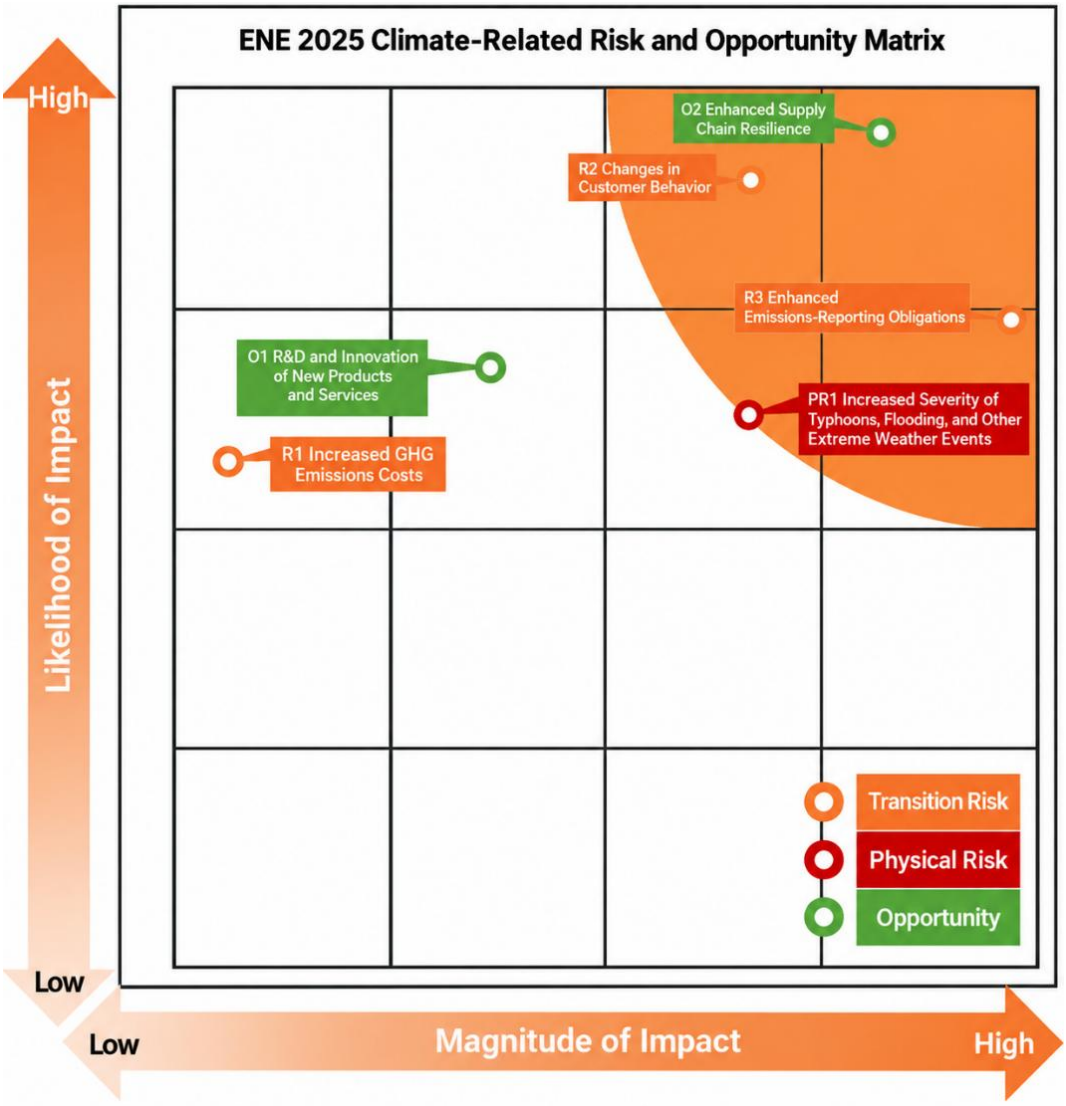


3.1.3 Climate Change Strategy

To develop its key climate strategy, ENE first identifies the most significant climate-related risks and opportunities for the year. In 2025, existing climate-related issues were reviewed with reference to the climate-related disclosure requirements for listed companies, industry peers' sustainability reports, and international trends.

Following the review, the four key risks and opportunities identified in 2024 remained applicable: two transition risks, one physical risk, and one climate-related opportunity. The following assessment presents the anticipated timeframe and current status of each issue, together with the corresponding future strategy.

■ **Climate-Related Risk and Opportunity Assessment Matrix**



Transition Risk			Physical Risk			Opportunity		
Policy and Legal	R1	Increased pricing of GHG emission	Acute	PR1	Increased severity of extreme weather events, such as typhoons and floods	Products and Services	O1	R&D and innovation in new products and services
Market	R2	Changes in customer behavior				Resilience	O2	Enhanced supply chain resilience
Policy and Legal	R3	Enhanced emissions-reporting obligations						

Financial Impacts of Climate Change

Climate change may affect ENE's financial performance through fluctuations in energy prices, carbon fees and carbon management regulations, supply chain disruptions, increasingly stringent customer requirements for low-carbon products, and higher operating costs or reduced efficiency resulting from extreme weather events.

Although ENE's office-based operations generate relatively limited direct emissions, climate risk management will continue to be strengthened. Quantitative assessment methods are expected to be introduced on a trial basis in 2027 to progressively evaluate the potential impacts of climate-related risks and opportunities on revenue, costs, capital expenditures, and operational resilience. The results will support future management decisions and sustainability disclosures.

■ Key Climate-Related Risks and Opportunities and Corresponding Strategies

Category	Issue	Time Horizon	Current Climate-Related Risk or Opportunity	Strategies and Management Measures
Transition Risk	Changes in customer behavior	Medium term (3–5 years)	In recent years, customers have placed greater emphasis on suppliers' environmental performance in response to growing climate concerns. Environmental performance and related risks are increasingly required to be disclosed, assessed, and managed as a condition of doing business. These requirements extend beyond ENE's own environmental management to that of its suppliers. Additional personnel and management systems may therefore be required, potentially increasing operating costs.	• Continue monitoring how the supply chain responds to climate risks and incorporate climate-related factors into day-to-day operational management. • Disclose and manage environmental risks in accordance with customer requirements. • Select environmentally responsible business partners and provide products that comply with applicable industry regulations and standards.
Transition Risk	Enhanced emissions-reporting obligations	Medium term (3–5 years)	Regulatory authorities require ENE to complete greenhouse gas inventories and obtain assurance within specified timeframes, establish emissions-reduction targets, and continue implementing the relevant measures. Compliance with these requirements may increase staffing needs and operating costs.	Conduct greenhouse gas inventories in accordance with ISO 14064-1 and continue implementing emissions-reduction and improvement measures. To support effective data consolidation and timely corrective action, an ongoing data collection mechanism is expected to be established by the responsible teams.
Physical Risk	Increased severity of extreme weather events, such as typhoons and floods	Medium term (3–5 years)	• The increasing frequency of extreme weather and abnormal climate events may directly or indirectly affect business continuity and operational efficiency, potentially impacting revenue and profitability. • Power or water outages and heavy rainfall caused by extreme weather may disrupt the operations of ENE or its suppliers, resulting in delivery delays and reduced customer confidence.	• Install uninterruptible power supplies and backup cooling systems for critical operating servers. • Implement remote work arrangements to reduce potential disruptions. • Establish internal disaster communication mechanisms and emergency response procedures. • Maintain appropriate disaster insurance coverage.
Opportunity	Enhanced supply chain resilience	Medium term (3–5 years)	Close collaboration with supply chain partners is maintained to support sustainable production management and build a resilient supply chain, thereby reducing the risk of non-compliance with environmental regulations and business interruptions caused by extreme weather events.	• Conduct annual supplier assessments through on-site or documentary audits and monitor corrective actions. • Explore the geographic diversification of supply chain production locations.

Time Horizon Definitions: Short term: within three years; medium term: three to five years; long term: more than five years.

3.1.4 Indicators and Targets

Climate change has attracted significant international attention, with net-zero emissions by 2050 becoming a common global objective. To address climate-related threats, ENE began conducting annual greenhouse gas inventories in accordance with ISO 14064-1 in 2022 and has since implemented energy-saving measures each year. In 2025, office equipment such as refrigerators and water dispensers was replaced with products carrying Taiwan's Grade 1 Energy Efficiency Label. Energy conservation notices and reminders were also displayed throughout the office. Climate-related financial disclosures were made in the same year. ENE is committed to following Taiwan's Sustainable Development Roadmap and Sustainable Development Action Plan, complying with applicable environmental regulations, reducing resource waste, and implementing recycling and reuse practices. Greenhouse gas reduction targets, strategies, and specific action plans will also be established, with the relevant assurance procedures carried out according to the following schedule:

Target Type		Target Description
Short-Term Targets	Next two years	**Greenhouse Gas Management** 1. Require office equipment purchases to carry an energy efficiency label. 2. Obtain third-party verification of greenhouse gas inventories to further align with international standards. **Sustainable Supply Chain** 1. Continue requiring key suppliers to undergo RBA assessments. 2. Conduct conflict minerals due diligence on suppliers. 3. Continue requiring suppliers to sign the RBA Compliance Commitment. 4. Require suppliers to sign declarations confirming that conflict minerals are not used.
Medium- to Long-Term Targets	>3 years	**Greenhouse Gas Management** Reduce Category 1 and Category 2 greenhouse gas emissions by at least 2% by 2030 from the 2024 baseline. **Sustainable Supply Chain** 1. Assess whether suppliers have adopted ESG management practices and completed greenhouse gas inventories or verification in accordance with ISO 14064 or the GHG Protocol. 2. Begin collecting suppliers' greenhouse gas inventory data and emissions-reduction results. 3. Continue planning for local procurement to reduce associated costs and greenhouse gas emissions.

3.2 Energy and Greenhouse Gas Management

<table>
<tr><th>Item</th><th>Description</th></tr>
<tr><td>Material Topic</td><td>Greenhouse Gas Management</td></tr>
<tr><td>Policy, Commitment, and Significance</td><td>Energy management is closely linked to greenhouse gas emissions, a major contributor to global warming. Recognizing the importance of energy and carbon management, ENE is committed to conducting annual greenhouse gas inventories at all operating locations in accordance with ISO 14064-1.</td></tr>
<tr><td>Responsible Units</td><td>All operating locations and the ESG Committee</td></tr>
<tr><td>Short-, Medium-, and Long-Term Targets</td><td>
<table>
<tr><th></th><th>Definition</th><th>Link to Strategic Planning and Decision-Making</th></tr>
<tr><td>short</td><td>< 2 years</td><td>1. Require office equipment purchases to carry an energy efficiency label.2. Obtain third-party verification of the greenhouse gas inventory in 2027 to align with international standards.</td></tr>
<tr><td>mid</td><td>2~5 years</td><td>Reduce Category 1 and Category 2 greenhouse gas emissions by 2% by 2030.</td></tr>
<tr><td>long</td><td>>5 years</td><td>Continue reducing Category 1 and Category 2 greenhouse gas emissions and gradually increase the use of renewable energy in support of long-term low-carbon operations.</td></tr>
</table>
</td></tr>
<tr><td>Action Plan</td><td>Implement annual greenhouse gas inventories across all operating locations.</td></tr>
<tr><td>2025 Performance</td><td>1. Completed an organizational greenhouse gas inventory in accordance with ISO 14064-1.
2. Replaced 60% of the lighting fixtures in the office areas of the Hsinchu headquarters with energy-efficient LED fixtures.</td></tr>
<tr><td>Grievance Mechanism</td><td>ENE is committed to conducting annual greenhouse gas inventories to accurately monitor its emissions and to continuously implementing emissions-reduction and improvement measures. Stakeholders may contact ENE through its corporate website or by telephone. Corporate website—Contact Us</td></tr>
</table>

3.2.1 Energy Management

In recent years, global climate risks have continued to intensify. The year 2024 was the warmest on record and the first calendar year in which the global average temperature clearly exceeded the pre-industrial level by 1.5°C. Although 2025 was slightly cooler than 2024, it remained among the warmest years on record, demonstrating that extreme climate conditions have become a systemic risk that businesses must manage over the long term. From COP29 to COP30, discussions continued on climate finance, the energy transition, and mechanisms for accelerating emissions reduction. However, significant differences remained over a roadmap for phasing out fossil fuels and specific emissions-reduction commitments, creating continued uncertainty in the global transition toward a low-carbon economy.

ENE's primary business activities consist of IC design and sales, while manufacturing is outsourced to external supply chain partners. Energy consumption is therefore primarily attributable to purchased electricity used at the Hsinchu headquarters and Taipei office. Although ENE is not an energy-intensive business, extreme weather events, energy price fluctuations, carbon management requirements,

customer expectations for supply chain decarbonization, and increasingly stringent sustainability disclosure standards may still affect operating costs, supply chain stability, customer relationships, and disclosure quality. Improving energy efficiency and reducing office electricity consumption therefore remain key priorities in minimizing the environmental impacts of operations.

ENE will continue to monitor international climate policies, IFRS S1 and IFRS S2 sustainability disclosure standards, domestic greenhouse gas inventory and verification schedules, and major customers' supply chain carbon management requirements. Greenhouse gas inventories, supplier engagement, energy conservation, and climate risk disclosures will also be progressively strengthened to enhance operational resilience amid climate change and the transition to a low-carbon economy.

To strengthen internal energy and greenhouse gas management, ENE's operating headquarters completed its first inventory of Category 1, Category 2, and other indirect greenhouse gas emissions in accordance with ISO 14064-1 in 2022. Routine internal audits and greenhouse gas inventory management procedures were subsequently established. As the Taipei office was added to the inventory boundary in 2024, bringing all operating locations within the scope of the inventory, 2024 has been designated as the baseline year. Third-party verification is expected to be obtained by 2028 to improve the quality and reliability of greenhouse gas emissions data.

Electricity and other energy consumption data from all operating locations are collected and consolidated by the Administration unit. Energy consumption, the implementation of energy-saving measures, and progress toward annual targets are regularly reviewed by the ESG Committee, with the results used to adjust subsequent energy management measures. For energy consumption data and the use of renewable energy, please refer to Section 3.2.2, "Overview of Energy Consumption." Energy reduction targets, energy-saving measures, and annual performance are presented in Section 3.2.4, "Energy Reduction Targets and Energy-Saving Measures."

3.2.2 Energy Usage Overview

In 2025, ENE's total energy consumption amounted to 1,317.82 GJ, covering the Hsinchu headquarters and Taipei office. As ENE is primarily engaged in IC design, purchased electricity used in office operations accounted for approximately 99% of total energy consumption, while gasoline used by company vehicles accounted for the remaining 1%. Energy intensity was 2.09 GJ per NT$ million in revenue, an increase of 19.4% from the previous year, mainly because the expanded office space at the Taipei location was included in the calculation boundary in 2025.

ENE recognizes the importance of climate change and low-carbon operations. To progressively reduce operational carbon emissions, the feasibility of procuring renewable energy—including green electricity and other low-carbon energy solutions—will continue to be assessed. These efforts are intended to increase the proportion of renewable energy used, reduce Scope 2 greenhouse gas emissions, and support ENE's energy conservation, carbon reduction, and sustainable operations objectives.

■ Annual Electricity Consumption

The data cover the Hsinchu headquarters and Taipei office:

Electricity Consumption (kWh)	2023	2024	2025
Grid electricity—non-renewable (A)	260,216.00	347,397.00	362,775.00
Renewable energy (B)	0	0	0
Renewable energy usage rate (B/(A+B))x100%	0%	0%	0%

Note: Renewable energy includes electricity generated for self-consumption and electricity purchased under corporate power purchase agreements (PPAs) for which Taiwan Renewable Energy Certificates (T-RECs) have been obtained. No renewable energy was used by ENE in 2025.

■ Other Energy Consumption

The data cover the Hsinchu headquarters and Taipei office:

Other Energy Consumption	2023	2024	2025
Gasoline for company vehicles (liters)(A)	570.00	375.00	363
Renewable fuel (liters)(B)	0	0	0
Renewable fuel usage rate (B/(A+B))x100%	0%	0%	0%

Note: The heating values used were 7,609 kcal/L for gasoline and 860 kcal/kWh for electricity. The conversion factors were based on the Energy Product Heating Value Table issued by the Energy Administration, Ministry of Economic Affairs, and the heating values for automotive gasoline and diesel announced by the Ministry of Environment on February 13, 2025.

■ Total Energy Consumption and Energy Intensity

The data cover the Hsinchu headquarters and Taipei office:

	2023	2024	2025
Total energy consumption (GJ)	955.61	1,262.86	1,317.82
Energy intensity (GJ per NT$ million in revenue)	1.38	1.75	2.09

Note: Energy intensity = total energy consumption (GJ) ÷ annual revenue (NT$ million).

3.2.3 Greenhouse Gas Management

In 2025, ENE completed its greenhouse gas inventory in accordance with ISO 14064-1. The baseline year was revised to 2024 following the inclusion of the Taipei office within the inventory boundary. Total greenhouse gas emissions amounted to 373.689 tCO_2e in 2025. Category 1 direct emissions accounted for 1.44% of the total and arose primarily from gasoline used by company vehicles and refrigerants used in air-conditioning systems, refrigerators, and constant-temperature and humidity equipment. Category 2 emissions accounted for 46.02% and were primarily attributable to electricity consumed in office operations.

Combined Category 1 and Category 2 emissions remained broadly stable compared with the 2024 baseline year, increasing by only 0.16%, reflecting consistent energy management performance. However, emissions intensity reached 0.28 tCO_2e per NT$ million in revenue, an increase of 15.21% from the previous year. This was mainly attributable to a 13.06% decrease in revenue, from NT$721.22 million in the baseline year to NT$627 million in 2025. As office operations require a relatively fixed level of electricity for lighting, air-conditioning, and other essential facilities, energy consumption does not decline proportionately with revenue. Consequently, while total emissions remained nearly unchanged, the reduction in revenue resulted in a higher emissions intensity.

Greenhouse Gas	CO_2	CH_4	N_2O	$HFCs$	$PFCs$	SF_6	NF_3	Total
2025	0.7985	0.008	0.0252	4.5549	0	0	0	5.3866

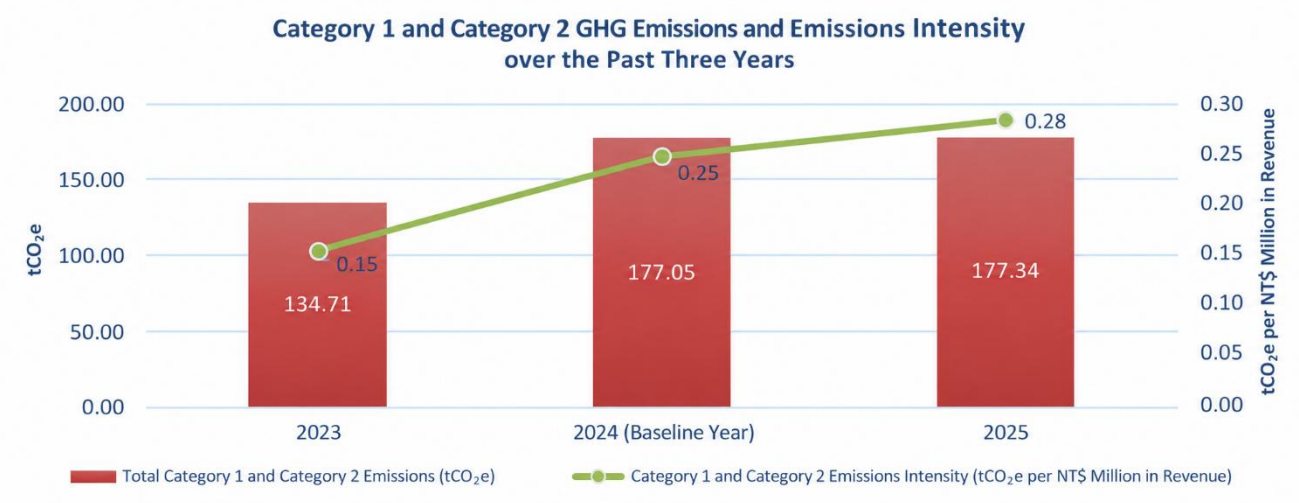
Note 1: Global warming potential (GWP) values were based on the IPCC Sixth Assessment Report.
Note 2: Emissions from purchased electricity were calculated using the 2024 electricity emission factor of 0.474 $kgCO_2e/kWh$ announced by the Energy Administration, Ministry of Economic Affairs.

■ Category 1 and Category 2 GHG Emissions and Emissions Intensity over the Past Three Years

Year	2023		2024		2025	
Unit	tonCO2e	%	tonCO2e	%	tonCO2e	%
Category 1	5.90	4%	5.44	4%	5.39	3.04%
Category 2	128.81	96 %	171.611	96 %	171.96	96.96%
Total Category 1 and Category 2 emissions	134.71	100 %	177.05	100 %	177.34	100%
Category 1 and Category 2 emissions intensity (tCO_2e per NT$ million in revenue)	0.15	-	0.25	-	0.28	-

Note 1: The inventory boundary covers the Hsinchu headquarters and Taipei office.

Note 2: Greenhouse gas emission factors were sourced from Version 6.0.4 of the Greenhouse Gas Emission Factor Management Table published by the Ministry of Environment and the Product Carbon Footprint Information Platform.
Note 3: The inventory was prepared in accordance with ISO 14064-1.
Note 4: The inventory covers seven greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).
Note 5: The operational control approach was adopted for the greenhouse gas inventory.
Note 6: Emissions intensity = total Category 1 and Category 2 emissions (tCO_2e) ÷ annual revenue (NT$ million).

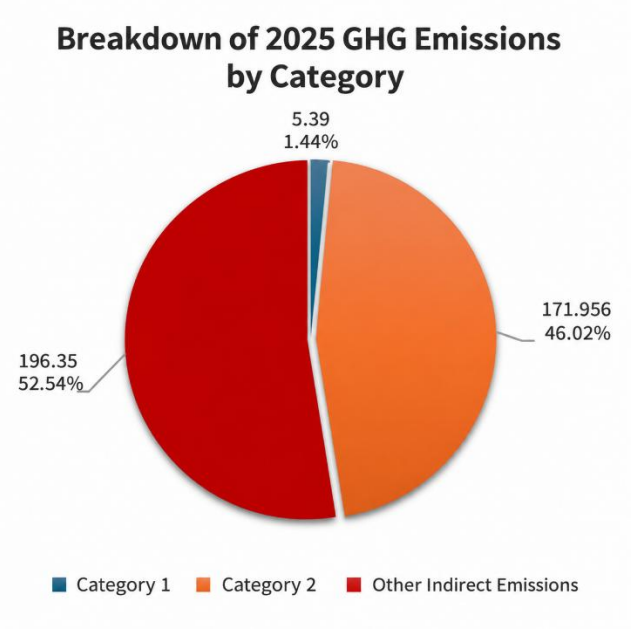


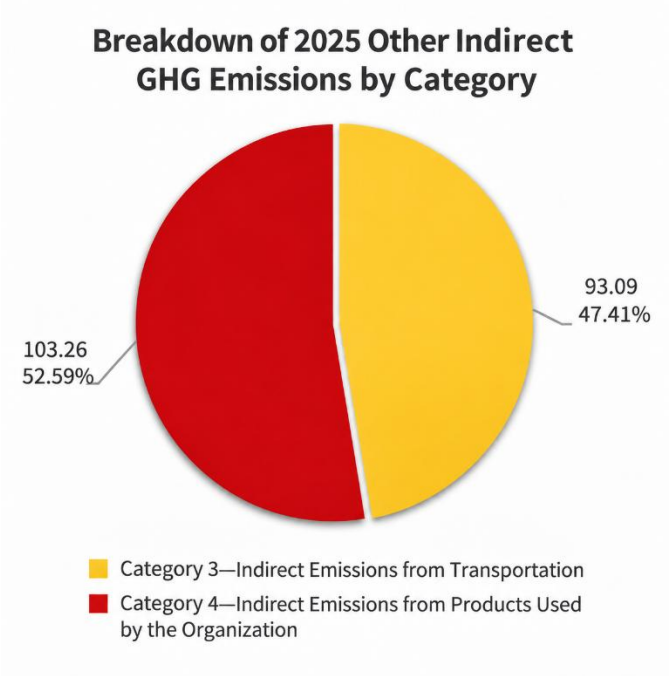
Other Indirect GHG Emissions over the Past Three Years

Year	2023		2024		2025	
Unit	tonCO2e	%	tonCO2e	%	tonCO2e	%
Category 3—Indirect emissions from transportation	36.02	27.46 %	104.46	53.09%	93.09	47.41%
Category 4—Indirect emissions from products used by the organization	95.12	72.54 %	92.31	46.91%	103.26	52.59%
Category 5—Indirect emissions associated with the use of the organization's products	—	— %	—	— %	—	— %
Category 6—Other indirect emissions	—	— %	—	— %	—	— %
Total Scope 3 emissions	131.14	100.00 %	196.77	100.00 %	196.35	100%

Note 1: ENE began inventorying other indirect greenhouse gas emissions in 2022. Following an adjustment to the inventory category boundaries, the greenhouse gas inventory baseline year was reset to 2024. The emission factors used were primarily sourced from the latest greenhouse gas emission factor database and relevant official statistics published by the Ministry of Environment.

Note 2: The inventory of other indirect emissions covers upstream and downstream transportation and distribution within the value chain, employee commuting, the disposal of solid waste, and other associated greenhouse gas emissions.





3.2.4 Energy Reduction Targets and Energy-Saving Measures

Energy used in ENE's operations consists primarily of purchased electricity consumed at the Hsinchu headquarters and Taipei office. Improving office energy efficiency and reducing electricity consumption have therefore been identified as key energy management priorities. Energy consumption and greenhouse gas emissions are being reduced through electricity-use monitoring, procurement of energy-efficient equipment, equipment efficiency improvements, and employee awareness initiatives.

Energy Reduction Targets

The Taipei office has been fully included within the energy data boundary since 2024. As the operating locations and scope of energy data had become stable by 2025, that year was designated as the baseline year for energy and electricity management. Combined electricity consumption at the Hsinchu headquarters and Taipei office totaled 362,775 kWh in 2025.
A separate target has been established to reduce Category 1 and Category 2 greenhouse gas emissions by at least 2% from the 2024 baseline by 2030, thereby aligning energy management with ENE's emissions-reduction objectives.
Purchased electricity is the primary source of ENE's Scope 2 greenhouse gas emissions. However, total emissions are also affected by factors such as the electricity emission factor, Category 1 emissions, and renewable energy use. Energy consumption and greenhouse gas reduction targets have therefore been established separately, with progress toward each target monitored independently.

Management Item	Baseline Year and Value	Target Year	Quantitative Target
Annual electricity consumption	2025: 362,775 kWh	2026	Reduce electricity consumption by at least 1% from the baseline year to no more than 359,147 kWh.
Medium-term electricity consumption	2025: 362,775 kWh	2030	Reduce electricity consumption by at least 3% from the baseline year to no more than 351,892 kWh.
Category 1 and Category 2 greenhouse gas emissions	2024: 177.05 tCO_2e	2030	Reduce emissions by at least 2% from the baseline year.
LED lighting replacement rate	Approximately 60% completed in 2025	2026	Complete the replacement of all existing office lighting fixtures.
Procurement of energy-efficient equipment	Applicable office equipment	Ongoing	Give priority to products with a Grade 1 energy efficiency rating or an Energy Label when purchasing new or replacement equipment.

Energy-Saving Initiatives

1. The following measures are being implemented to achieve ENE's energy reduction targets:
2. Existing office lighting fixtures are being progressively replaced with energy-efficient LED fixtures, with full replacement targeted for completion in 2026.

3. When applicable office equipment is purchased or replaced, priority is given to products with a Grade 1 energy efficiency rating or an Energy Label.
4. Air-conditioning temperatures are properly managed, while unnecessary lighting, air-conditioning, and office equipment are switched off when not in use.
5. Electricity consumption data from each operating location are regularly collected and monitored to identify changes in energy use and the causes of any unusual increases.
6. Office energy-saving awareness initiatives are conducted on an ongoing basis to strengthen employees' awareness of energy efficiency and electricity conservation.
7. The costs and feasibility of purchasing green electricity, renewable energy certificates, and other low-carbon energy solutions are being evaluated as potential measures for reducing Category 2 greenhouse gas emissions.

2025 Implementation and Progress Assessment

In 2025, office energy-saving measures continued to be implemented. Approximately 60% of the existing lighting fixtures at the Hsinchu headquarters were replaced with LED fixtures. Energy efficiency ratings and Energy Labels were also incorporated into the evaluation of office equipment purchases and replacements.

Energy-saving notices and internal communications were used to remind employees to switch off unnecessary lighting, air-conditioning, and equipment. Electricity and other energy consumption data from both the Hsinchu headquarters and Taipei office were also collected and consolidated.

2025 Management Measure	Implementation Status	Progress Assessment
LED lighting replacement	Approximately 60% of the existing lighting fixtures at the Hsinchu headquarters were replaced.	Progressing as planned, with full replacement expected in 2026.
Procurement of energy-efficient equipment	Energy efficiency ratings and Energy Labels were incorporated into the evaluation of office equipment purchases and replacements.	Ongoing
Office electricity management	Energy-saving notices were displayed, and employees were reminded to switch off unnecessary lighting, air-conditioning, and equipment.	Ongoing
Energy data monitoring	Electricity and other energy consumption data from the Hsinchu headquarters and Taipei office were collected and consolidated.	Completed
Renewable energy assessment	Cost and procurement information for green electricity and renewable energy certificates was collected.	Under ongoing evaluation

Electricity consumption totaled 362,775 kWh in 2025, an increase of 15,378 kWh, or approximately 4.43%, from 347,397 kWh in 2024. The increase was mainly attributable to the expansion of the Taipei office and the broader energy data boundary.

As the scale of operations and data boundaries differed between the two years, the change in electricity consumption should not be used as a direct year-on-year measure of energy-saving performance. Accordingly, 2025 has been designated as the baseline year for future energy management. Beginning in 2026, annual electricity consumption, implementation progress, and target achievement will be regularly monitored using consistent organizational and operational boundaries.

If material changes in organizational boundaries or operating scale arise from new operating locations, additional office space, changes in employee numbers, or increased equipment requirements, electricity consumption per employee or per unit of office floor area will also be monitored. Any adjustment to the energy management baseline year or related targets will be assessed based on the principles of consistency and comparability.

3.3 Circular Economy Policy and Waste Management

1. Circular Economy Policy

ENE Technology is a professional IC design company whose principal activities include product R&D, IC design, technical support, sales, and operational management. Product manufacturing is outsourced to professional wafer foundries and packaging and testing service providers. Given the characteristics of the IC design industry, ENE's circular economy initiatives focus on product design, resource efficiency, waste reduction in office operations, and supply chain environmental management. These efforts are intended to progressively reduce environmental impacts arising from operations and throughout the product life cycle.

In product design, emphasis is placed on low power consumption, high integration, and compliance with environmental regulations. Products are managed in accordance with international environmental requirements such as RoHS and REACH to reduce the risk associated with hazardous substances and improve the energy efficiency of end products. Within daily operations, electronic documentation, paper conservation, waste sorting and recycling, and the reuse of office supplies are implemented to reduce waste at the source and improve resource efficiency.

As no large-scale manufacturing facilities are operated by ENE, manufacturing-related environmental impacts occur primarily within the outsourced supply chain. Through ongoing supplier engagement, assessments, and collaboration, the waste reduction, recycling, energy conservation, carbon reduction, and regulatory compliance practices of wafer foundries and packaging and testing service providers will continue to be monitored. Circular economy and environmental management practices across the supply chain will also be progressively strengthened to support sustainable operations and the development of environmentally responsible products.

2. Waste Management Policy

To support the sustainable use of resources and ensure proper waste treatment, waste management is addressed through three areas: recycling, incineration with energy recovery, and proper waste disposal. All waste is managed in accordance with Taiwan's Waste Disposal Act and other applicable requirements.

As the production and manufacturing of ENE's IC products are outsourced, no hazardous chemicals, toxic substances, or electronics manufacturing waste are generated through its own operations. Waste is derived primarily from office activities and consists of general industrial waste, including paper, food waste, general household waste, and recyclable materials.

Waste is first separated by employees into general waste and recyclable materials at designated collection areas. It is then collected by the building management and transported by licensed waste management contractors to incineration facilities, ensuring compliance with applicable regulatory requirements. Employees are also periodically reminded of proper waste sorting, source reduction, and

electronic work practices to reduce the use of paper and office consumables. Since 2024, the Taipei office has been included within the waste management and disclosure boundary to improve the completeness of environmental information.

With 2025 designated as the baseline year and ENE's operating model taken into consideration, a target has been established to reduce general industrial waste by 1% from the baseline by 2030. Paperless operations and the reuse of paper and envelopes will continue to be encouraged in support of this target.

Waste Generated in 2025

Operating Locations (2025)	Waste Category	Waste Generated (Metric Tons)	Treatment Method
Hsinchu headquarters and Taipei office	General industrial waste, including paper, food waste, general household waste, and recyclable materials	26.42	Incineration
	Hazardous industrial waste	0	Collection by licensed contractors for recycling
	Total waste generated	26.42	
	Waste intensity (metric tons per NT$ million in revenue)	0.042	

Note 1: ENE's offices are leased, and general waste is handled by the respective building management committees. As actual waste data are not available, total general industrial waste was estimated based on the average daily per capita waste generation published by the Ministry of Environment and ENE's average number of employees.
Note 2: According to the Ministry of Environment, average daily general waste generation in 2025 was 1.3806 kg per person.
Note 3: Waste intensity = total waste generated (metric tons) ÷ annual revenue (NT$ million).

3.4 Water Resource Management

3.4.1 Water Risk Assessment

As the impacts of climate change intensify, global rainfall patterns are becoming increasingly extreme and uneven. Heavy rainfall, droughts, floods, and regional water shortages are increasing in both frequency and severity, making a stable water supply an important consideration for operational resilience and supply chain management. For the semiconductor and electronics industries, water-related risks may affect not only employees and on-site operations but also upstream wafer fabrication, packaging and testing, and other supply chain activities, potentially increasing the risk of supply disruptions and operational interruptions.

Taiwan has also been affected by extreme weather and uneven rainfall distribution in recent years, resulting in greater uncertainty during dry seasons. According to information published by the Water Resources Agency, Ministry of Economic Affairs, the Hsinchu area was placed under a yellow alert for reduced-pressure water supply in early 2026 due to persistently low rainfall in western Taiwan. Following seasonal rainfall, storage levels at the Baoshan and Second Baoshan Reservoirs recovered, and Hsinchu returned to a green water-status alert. However, rainfall for the following quarter was still forecast to be normal to below normal, indicating that changes in water availability and water allocation risks require ongoing attention.

ENE is an IC design company whose principal operating locations are offices in Hsinchu and Taipei. All manufacturing activities are outsourced to professional suppliers. Water is therefore used primarily for employee needs, cleaning, and general domestic purposes, with no water-intensive manufacturing processes conducted directly by ENE. Its direct dependence on water resources is consequently limited.

In 2025, the water risk management approach adopted in the previous year was continued. The World Resources Institute’s Aqueduct Water Risk Atlas was used to assess water stress and water-related risks at each operating location. The results indicated that none of ENE’s principal operating locations were situated in areas of high water stress. Risks arising from water shortages or water restrictions are therefore considered relatively low for its direct operations.

Despite its limited direct water consumption and withdrawal risks, water management remains an integral part of ENE’s climate and operational risk management. Water-status alerts across Taiwan, reservoir storage levels, government water restrictions and reduced-pressure supply measures, and the stability of water resources in areas where suppliers operate will continue to be monitored.

Changes in water stress at each operating location will be assessed annually, with the assessment boundary adjusted as appropriate to reflect changes in operating scale or location. Water conservation awareness, equipment maintenance, and office water management will also be implemented to reduce unnecessary consumption and minimize potential impacts on local communities, the environment, and ecosystems. Water management and operational resilience among key outsourced

manufacturing partners will likewise be monitored to reduce the potential effects of extreme weather and regional water shortages on product delivery and operational stability.

Water Withdrawal Sources and Discharge Destinations by Operating Location

Operating Location	Primary Water Source	Water Supplier	Treatment before Discharge	Final Discharge Destination	Water Stress
Hsinchu	Third-party water	Taiwan Water Corporation, Third Branch Office	Untreated	Hsinchu Science Park Wastewater Treatment Plant	Low–Medium (10–20%)
Taipei	Third-party water	Taipei Water Department	Untreated	Neihu Sewage Treatment Plant	Low–Medium (10–20%)

3.4.2 Water Conservation Policy and Performance

ENE is an IC design company whose principal operating locations are offices in Hsinchu and Taipei, while all manufacturing activities are outsourced to professional suppliers. Water is used primarily for employee needs, cleaning, and other general domestic purposes, with no water-intensive manufacturing processes conducted directly by ENE.

Although direct water consumption and withdrawal risks are relatively limited, water management has been incorporated into ENE's environmental and operational risk management. Employee awareness is strengthened through training and water conservation reminders displayed in pantries and restrooms. Water-consuming equipment is also regularly maintained, and water consumption is monitored to improve efficiency and reduce the potential environmental impacts of operations.

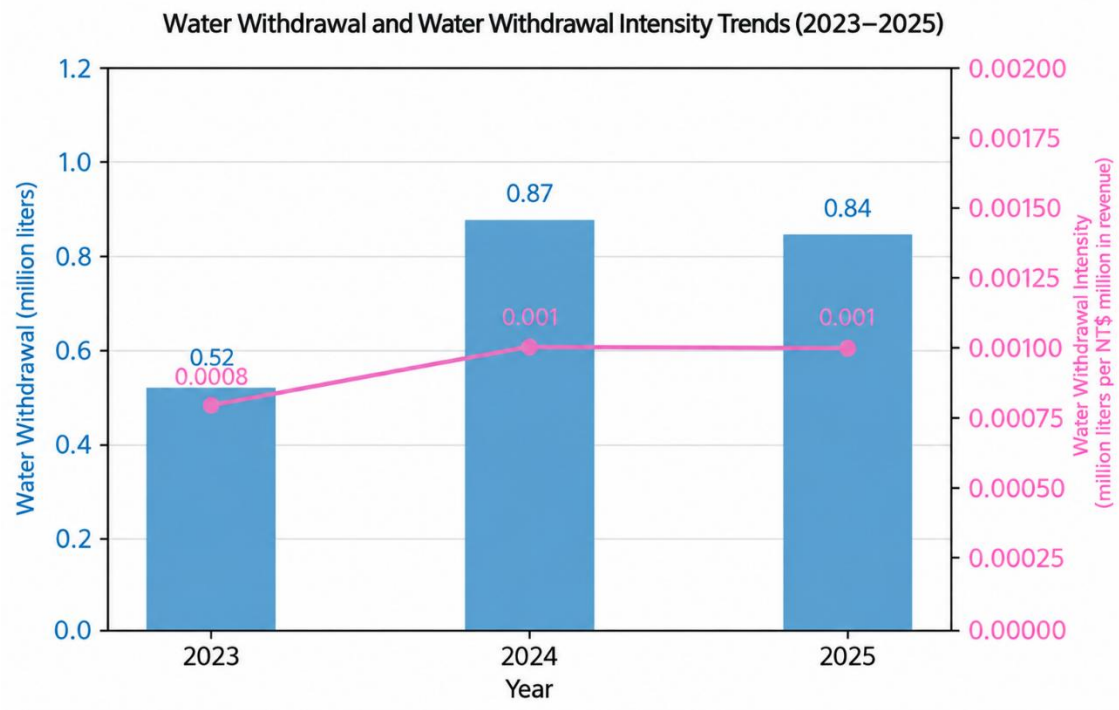
To strengthen water conservation management, 2025 has been designated as the baseline year. ENE aims to reduce per capita water consumption by 0.1% from the baseline in 2026 and by 1% from the 2025 level by 2030. If the scale of operations or number of employees increases, per capita water consumption will remain the primary management indicator to ensure that operational growth does not distort performance measurement.

In 2025, no operational interruptions were caused by water shortages, water restrictions, or disruptions to the water supply at any major operating location. No penalties were imposed by regulatory authorities for violations of environmental regulations relating to water use or wastewater discharge.

Water withdrawn at all operating locations is supplied by third-party water utilities. Total water withdrawal amounted to 842 cubic meters in 2025, equivalent to approximately 0.84 million liters and representing a decrease of 3.4% from the previous year.

Water Indicator	Water Source / Discharge Destination	2023	2024	2025
Water withdrawal (million liters)	Water supplied by water utilities, municipal systems, or wastewater treatment facilities	0.52	0.87	0.84
Water discharge (million liters)	Discharged to wastewater treatment facilities	0.42	0.70	0.67
Water consumption (million liters)		0.11	0.10	0.17
Water withdrawal intensity (million liters per NT$ million in revenue)		0.0008	0.001	0.001

Note 1: Water used at the Hsinchu and Taipei offices is for general domestic purposes. As wastewater is discharged into municipal sewer systems and is not separately metered, water withdrawal was estimated using the following formula:
Total building water consumption × (ENE's leased floor area ÷ total building floor area)
Note 2: As no flow meters are installed at ENE's operating locations, water discharge was estimated as 80% of water withdrawal. This assumption was based on the 2021 wastewater treatment plant design guidance issued by the Construction and Planning Agency, Ministry of the Interior.
Note 3: Water withdrawal intensity = water withdrawal (million liters) ÷ annual revenue (NT$ million).



3.5 Biodiversity Policy and Commitments

ENE is primarily engaged in IC design, R&D, and office-based operations. As no company-owned manufacturing facilities, major land development, or large-scale use of natural resources are involved, direct impacts on natural habitats and ecosystems are relatively limited. Nevertheless, biodiversity protection has been incorporated into environmental sustainability management. Applicable laws and regulations governing environmental protection, ecological conservation, and natural resource management are followed, while potential impacts on the natural environment and ecosystems are reduced through operational management, efficient resource use, supply chain collaboration, and greater employee environmental awareness.

When establishing or modifying operating locations, planning major business activities, or assessing procurement and supply chain partnerships, consideration will be given to whether environmentally protected areas, key biodiversity areas, forest reserves, water source protection areas, or other areas of high ecological value may be affected. Appropriate measures will be taken to avoid, mitigate, or reduce significant adverse impacts on natural habitats and biodiversity.

Energy conservation, carbon reduction, water conservation, recycling, waste reduction, green procurement, and supply chain environmental management will also continue to be implemented. Employee awareness of biodiversity and environmental protection will be strengthened through internal communications and training.

Initiatives and Performance in 2025

Based on ENE’s IC design and R&D business model and the location of its operations within existing office and science park areas, a preliminary review determined that no operating activities involved development within environmentally protected areas, key biodiversity areas, or areas of high ecological value. No destruction of natural habitats, displacement of species, or significant adverse impacts on ecosystems arose from ENE’s operations.

To reduce indirect impacts on the natural environment, office-based measures—including electricity conservation, air-conditioning temperature controls, water-saving initiatives, paper reduction, waste sorting and recycling, reduced use of disposable products, and waste reduction—will continue to be implemented. Employees are also encouraged to adopt environmentally responsible practices.

Environmental protection and regulatory compliance are incorporated into supply chain management considerations, and suppliers and business partners are encouraged to comply with relevant requirements. These efforts are intended to reduce potential impacts on the natural environment and biodiversity across the value chain. Going forward, biodiversity-related risks and opportunities will continue to be reviewed, and the feasibility of participating in tree planting, habitat protection, and other nature conservation initiatives will be assessed.

3.6 Nature-Based Carbon Sink Strategy

As a small IC design company, ENE's operations consist primarily of R&D, office activities, and outsourced production management. No forests, farmland, wetlands, or marine restoration sites are owned or managed by ENE. Given its industry characteristics and available resources, efforts relating to natural carbon sinks will focus on supporting professional restoration projects, green procurement, employee participation, and prudent disclosure.

With reference to Taiwan's 2050 Net-Zero Transition Key Strategy Action Plan for Natural Carbon Sinks, potential actions will be assessed across its three principal areas: forests, soil, and oceans, including wetlands. These may include planting native tree species, ecological afforestation, using domestically sourced timber and bamboo, procuring products from environmentally friendly agriculture, and supporting the conservation of coastal, wetland, and blue-carbon ecosystems.

If specific projects are launched, information on participating organizations, resources invested, methods of participation, and implementation results will be progressively disclosed to strengthen ENE's management of natural carbon sinks and biodiversity.

Implementation Progress and Performance in 2025

As of the date of this report, no formal natural carbon sink project had been implemented. Accordingly, no quantifiable data on natural carbon sinks, carbon removals, or related performance were available for 2025.

Given ENE's current scale and industry characteristics, priority will be given to assessing feasible, low-impact forms of participation. Once a specific project is launched, relevant information will be progressively disclosed to establish a basis for monitoring the implementation and effectiveness of the natural carbon sink strategy in subsequent years.

3.7 Carbon Pricing

To prepare for Taiwan's carbon fee system and strengthen climate-related financial risk management, ENE began assessing and planning an internal carbon pricing (ICP) mechanism in 2026, although no formal mechanism has yet been implemented.

During the planning stage, the general carbon fee rate of NT$300 per metric ton of CO_2e under the Ministry of Environment's carbon fee system will be used as a reference for developing an internal carbon cost calculation mechanism. The gradual incorporation of carbon costs into decisions concerning investment projects, equipment replacement, energy efficiency improvements, and energy management will also be assessed to strengthen financial evaluations and climate risk assessments.

In 2027, calculation standards appropriate to ENE's operating model are expected to be progressively established. Scope 1 and Scope 2 greenhouse gas emissions will initially serve as the primary calculation boundary. Internal carbon pricing is intended to support the measurement of energy-saving and emissions-reduction benefits, assessment of potential carbon costs, and optimization of capital allocation.

Through the planned introduction of internal carbon pricing, operating and investment decisions are expected to better reflect the external costs of carbon emissions. This mechanism will also support improved energy efficiency, reduced exposure to future regulatory and market changes, and the implementation of ENE's emissions-reduction targets and sustainability strategy.

Chapter 4 Product Innovation and Customer Services

4.1 Technology Innovation

In a fast-moving and highly competitive market, the ability to innovate is essential. ENE continues to strengthen its in-house R&D capabilities, with a focus on high-performance, highly integrated IC solutions. This enables us to respond effectively to diverse customer needs and consistently deliver reliable, high-quality products.

As climate change becomes increasingly urgent, energy efficiency and carbon reduction have become shared priorities across industries. In response to growing demand for low-power ICs, environmentally conscious design principles are incorporated from the earliest stages of product development, with energy efficiency serving as a core design consideration. R&D resources are also being directed toward IC solutions that reduce energy consumption and support the transition to lower-carbon products.

4.1.1 Principal Products and Services

ENE specializes in IC design. Its principal product lines include embedded controllers (ECs), controller ICs for computer peripherals, and IC solutions for consumer electronics. Building on extensive experience in notebook computers, computer peripherals, and consumer electronics, ENE works closely with customers to develop controller ICs and application solutions that meet their requirements for performance, reliability, energy efficiency, and system integration.

The EC product line is designed primarily for notebook computers. Product performance, system stability, and energy efficiency are continuously optimized in line with customers' technical specifications and development schedules. For computer peripherals and consumer electronics, customized application platforms and integrated controller solutions are offered to support high-speed connectivity, fast charging, device compatibility, and low-power operation.

As USB Type-C and Power Delivery (PD) have become mainstream standards for device connectivity and charging, ENE has expanded its R&D efforts in these areas. Integrated PD solutions continue to be developed in response to demand for greater energy efficiency and lower power consumption. Products such as USB PD E-Marker ICs and USB PD 3.1 dual-port controller ICs have been successfully developed and certified by USB-IF, enabling customers to build safer, more efficient products that comply with international standards.

ENE also continues to explore emerging applications and opportunities arising from industry transformation. Through strategic partnerships formed in late 2025, the Company expanded into the UAV market by applying its existing capabilities in IC design, embedded control, hardware and software integration, and modular technologies. These capabilities are being used to provide software, hardware, and IC module solutions for UAV applications.

Going forward, ENE will continue to build on its core technologies and expand into emerging applications that require high integration, low power consumption, and mission-specific functionality. This strategy is expected to broaden the applications of its products, extend its market reach, and create new momentum for long-term sustainable growth.

- Current Products and Services
  1. Embedded controller ICs for notebook computers.
  2. Controller ICs for computer peripherals and consumer electronics.
  3. Integrated Power Delivery solutions.
  4. Custom ICs for specialized applications.

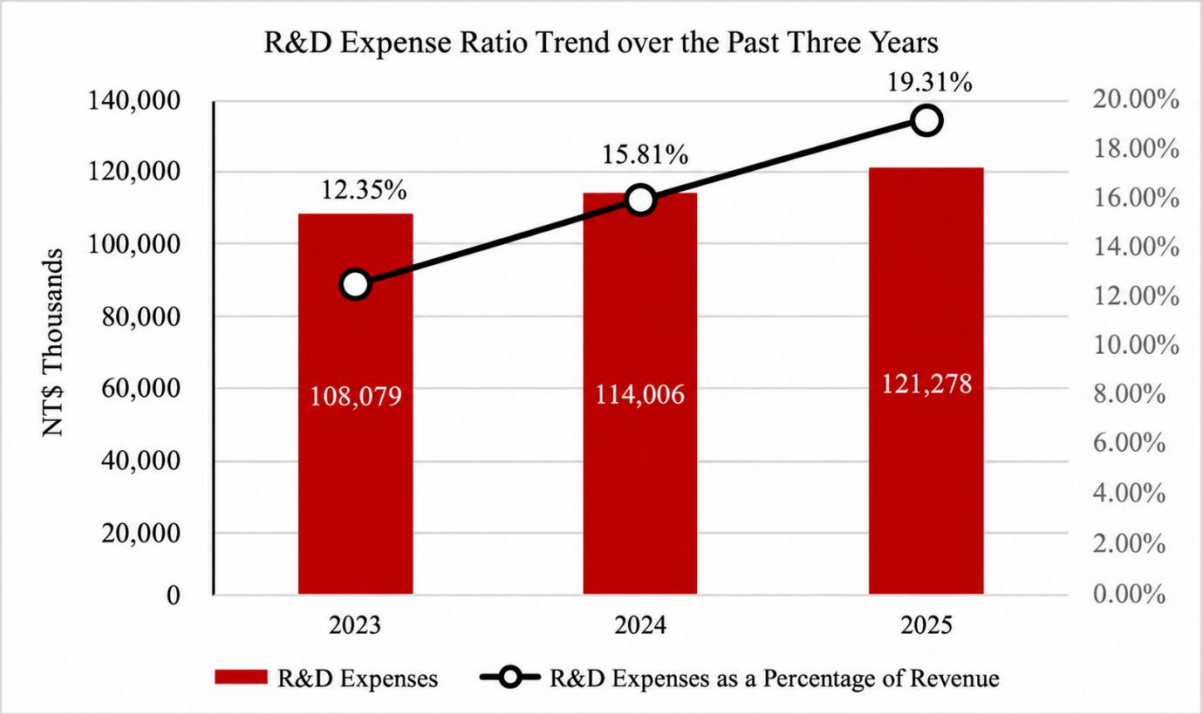
5. Low-power touch-control ICs for industrial applications.

4.1.2 RD Personnel and Expenditures

ENE's R&D team brings extensive product development experience, enabling projects to remain on schedule and meet performance targets while allowing the Company to respond quickly to emerging market opportunities.

Unit: NT$ thousands

Year	2023(Consolidated)	2024(Individual)	2025(Individual)
R&D expenses	108,079	114,006	121,278
Net operating revenue	875,342	721,222	627,985
R&D expenses as a percentage of revenue	12.35%	15.81%	19.31%
R&D personnel as a percentage of total employees	29%	36%	38%



4.1.3 Recent Innovation

Product	Brief Description and Applications
USB PD Controller IC	• USB-IF certified, supporting the USB Type-C interface and built on a microcontroller-based architecture. • This architecture offers the flexibility to modify firmware for specific customer requirements and enables developers to create energy-efficient designs that support multiple standards. The IC is suitable for power management applications in notebook computers, monitors, and other devices, while also supporting fast charging and high-power delivery.
Gaming RGB Lighting Controller IC	Lighting effects can be quickly customized through firmware updates. The latest-generation controller also incorporates the MIPI I3C interface, enabling faster data transmission for next-generation DDR5 modules.
Capacitive Touch Controller with 12-bit ADC MCU	This product combines capacitive touch control with a 12-bit ADC MCU, providing customers with an integrated and flexible solution.
Gaming Notebook EC Series—ARM M3/M4/M23 Versions	Built on ENE's established embedded controller platform, this series supports gaming-specific features and high-performance CPUs, allowing customers to expand functionality while retaining their existing system designs.

To foster innovation among employees, ENE has established its Patent Incentive Guidelines, under which rewards are granted for filing patent applications and obtaining patents. This initiative is intended to strengthen the intellectual property portfolio and enhance competitiveness. As of December 31, 2025, ENE held 16 granted patents in Taiwan, two in the United States, and four in mainland China.

4.2 Customer Services/Product Quality and Safety

<table>
<tr><th>Item</th><th>Description</th></tr>
<tr><td>Material Topic</td><td>Customer Service / Product Quality and Safety</td></tr>
<tr><td>Policy, Commitments, and Significance</td><td>ENE's success is built on customer trust. High standards of quality are maintained throughout product design, manufacturing, and after-sales service, supported by continuous technological innovation and improvement. Applicable domestic and international requirements for product safety and performance are also observed.
Vision: To become a leading IC supplier for portable information applications by delivering value-added products, technologies, and services that create shared value for customers, shareholders, and employees.
Philosophy: Since its establishment, ENE has remained committed to innovation and the development of high-performance, highly integrated products. This commitment to quality has earned the Company a strong reputation within the industry.</td></tr>
<tr><td>Responsible Unit</td><td>All ENE employees</td></tr>
<tr><td>Short-, Medium-, and Long-Term Targets</td><td>
<table>
<tr><th>Time</th><th>Definition</th><th>Link to Strategic Planning and Decision-Making</th></tr>
<tr><td>short</td><td>< 2 years</td><td>Strengthen communication with customers and upstream and downstream partners, and conduct customer satisfaction surveys on both a regular and ad hoc basis. Communicate applicable ESG requirements throughout the value chain and use materials that comply with regulatory and environmental requirements.</td></tr>
<tr><td>mid</td><td>2~5 years</td><td>1. Internally, continue creating an energy-efficient and low-carbon workplace to reduce energy consumption and greenhouse gas emissions from operations.
2. For products and manufacturing processes, incorporate energy-saving designs and recyclable materials to support environmental sustainability.</td></tr>
<tr><td>long</td><td>>5 years</td><td>Build a customer-focused corporate culture, anticipate evolving customer expectations, and develop products that contribute to environmental sustainability.</td></tr>
</table>
</td></tr>
<tr><td>Action Plan</td><td>1. Comprehensive customer support is provided through reliable products, high performance, customized services, dependable delivery, and a diverse product portfolio. Customers are also supported in understanding product features and specifications, developing end-user products, and obtaining the technologies required for product development. Customer feedback is addressed promptly, while customer needs are carefully assessed to strengthen ENE's R&D capabilities, design quality, and customer satisfaction.
2. A rigorous approach is applied throughout product design and production, with ongoing reviews and improvements aimed at developing more energy-efficient products that meet customer requirements. Product design capabilities and manufacturing quality are continuously enhanced. Integrated product design solutions are also provided, with innovative and customized products and designs delivered promptly in response to specific customer needs.</td></tr>
<tr><td>2025 performance</td><td>In the 2025 customer satisfaction survey, scores were at least 97 out of 100 across all six assessment dimensions, while the dissatisfaction rate was 3%. For further details, please refer to Chapter 4.2.1, "Customer Satisfaction Survey."</td></tr>
<tr><td>Grievance Mechanism</td><td>ENE remains committed to providing products that meet customer requirements and regards customer feedback as essential to maintaining long-term service relationships. In addition to communicating directly with the sales team, customers may contact ENE through the channels provided on its corporate website.
https://www.ene.com.tw/contact/</td></tr>
</table>

4.2.1 Customer Satisfaction Survey

Customer satisfaction is fundamental to responsible business and one of the strongest expressions of a company's value. Through customer satisfaction surveys, regular visits and communication, and responsive pre-sales and after-sales support, ENE gives customers confidence in choosing its products. Customer feedback also drives continuous improvement at ENE while helping customers strengthen the competitiveness of their products in global markets.



The annual customer satisfaction survey is administered by ENE's Sales Department and distributed to key customers, distributors, and sales agents. It provides a direct channel for customer feedback and serves as an important basis for improving products and service processes. Survey responses are reviewed and consolidated, after which improvement measures are developed through cross-functional discussions. Progress and results are then monitored regularly.

The survey covers six areas: product quality, logistics, communication, cost, analysis of returned products, and hazardous substance management. In 2025, satisfaction scores were at least 97 out of 100 in all six areas, while the overall dissatisfaction rate was 3%.

Overall customer satisfaction remained high in 2025. As product quality and communication were identified as customers' primary concerns, further data analysis and customer feedback will be used to identify areas for improvement, maintain strong customer satisfaction, and enhance ENE's competitiveness.

	2023	2024	2025
Total satisfaction %	95%	100%	97%

- **Follow-up Improvement Strategies:**
  - Product Quality: Enhance manufacturing processes and quality controls to strengthen supply chain stability and improve product consistency and reliability.
  - Logistics: Improve warehousing and delivery management to enhance supply chain flexibility.
  - Communication: Strengthen customer service and internal coordination to shorten response and resolution times.
  - Cost: Optimize manufacturing and procurement strategies to reduce operating costs while maintaining product quality and supply stability.
  - Returned Product Analysis: Strengthen root-cause analysis and preventive measures, while improving technical support and product maintenance recommendations to reduce return rates.
  - Hazardous Substance Management: Ensure compliance with environmental regulations, strengthen supply chain management, and support the development of greener products.

- **Targets and Performance Evaluation:**
  ENE will continue implementing these improvement measures, with the following targets for 2026:
  - Maintain customer satisfaction scores of at least 95 while continuing to improve key performance indicators.
  - Maintain high standards in product quality, logistics, communication, cost efficiency, product returns, and environmental compliance.
  - Strengthen supply chain management and the customer experience in support of ENE's ESG commitments.

Through continuous improvement, ENE aims to provide a better customer experience, advance its ESG objectives, and strengthen its market competitiveness.

4.2.2 Customer Complaints and Corrective Actions

To ensure that customer concerns and complaints are addressed promptly, ENE provides a message platform through the Contact Us section of its corporate website. Contact telephone numbers are also published online, allowing customers to submit feedback or complaints directly.

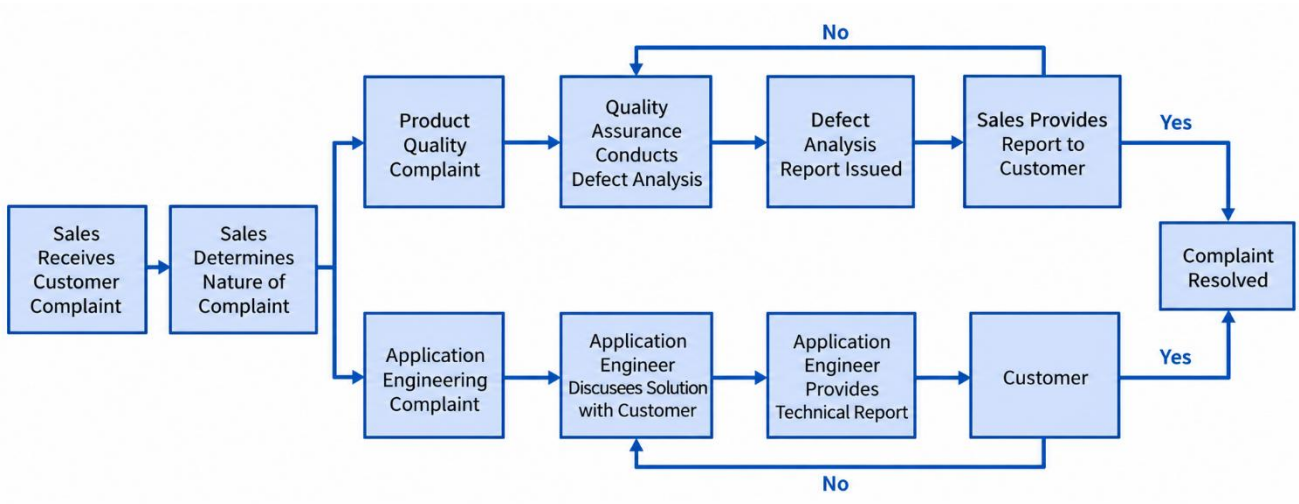
Upon receipt of a complaint, the customer is promptly notified that the case has entered the handling process. The matter is then forwarded to the responsible internal department for timely resolution and protection of the customer's interests.

In addition to the website channel, all customer-facing employees, including sales representatives and application engineers, are responsible for receiving and listening to customer complaints. Cases received by frontline employees are referred to the Sales Department and assigned by the heads of

Sales and Application Engineering according to their nature and content. Where appropriate, they may be handled immediately by either department. The original contact person then communicates the outcome to the customer, ensuring a timely and consistent response.

Customer complaints are primarily handled by the Sales, Application Engineering, and Product Quality Assurance departments. For product quality issues, the Product Quality Assurance Department reviews the identified defects, strengthens outgoing quality controls, and improves testing procedures and workflows to prevent recurrence. For product-use inquiries, the Application Engineering Department revises or supplements the relevant instructions to help customers use the products correctly.

The effectiveness of each corrective action is continuously monitored. Through ongoing improvement and feedback mechanisms, ENE seeks to prevent recurrence, maintain consistent product quality, and enhance both operational efficiency and customer satisfaction.



ENE is committed to improving product quality and responding promptly to customer concerns regarding product applications. To improve the efficiency of issue analysis, customers are contacted proactively to gather relevant information and better understand their application issues and requirements. When necessary, technical personnel visit customer sites to discuss and analyze the issues, conduct signal measurements, and fine-tune parameters, allowing appropriate technical support to be provided without delay.

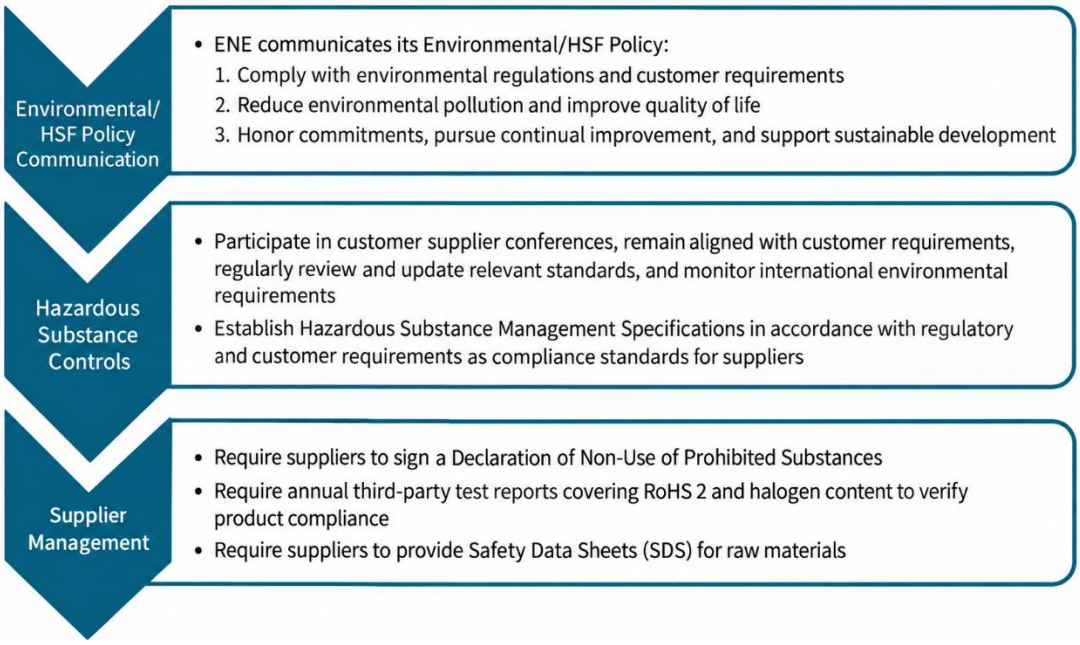
If an issue is found to arise from manufacturing process controls or abnormal incoming materials from suppliers, corrective actions are promptly identified and implemented. Application Engineering, Quality Assurance, Product Engineering, and Process Engineering work together to review product issues and conduct statistical analysis. Root-cause analysis and corrective action reports are then provided to customers, and customer satisfaction with the proposed solutions and reports is continuously monitored.

4.2.3 Product Quality and Hazardous Substance Management

ENE focuses on developing innovative, high-performance, and highly integrated products without compromising quality, safety, or performance. Compliance with international environmental regulations is maintained through rigorous controls during new product introduction and supplier management. Products sold externally carry clear labels that comply with applicable environmental, social, and user-safety requirements.

Hazardous Substance Management Specifications have been established in accordance with regulatory and customer requirements to provide suppliers with clear compliance standards. Suppliers are also required to sign a Declaration of Non-Use of Prohibited Substances and, where required, submit third-party testing reports annually to demonstrate product compliance.

ENE actively participates in customer supplier conferences to remain aligned with customer expectations. Relevant standards are regularly reviewed and updated, while developments in international environmental requirements are continuously monitored.



ENE has established comprehensive quality management procedures in accordance with ISO 9001:2015, covering product design, procurement, manufacturing, and after-sales service. These procedures are designed to ensure that every stage of production complies with contractual obligations, applicable laws and regulations, and the Company's quality policies and objectives. The PDCA cycle—Plan, Do, Check, and Act—is applied throughout the quality management system.

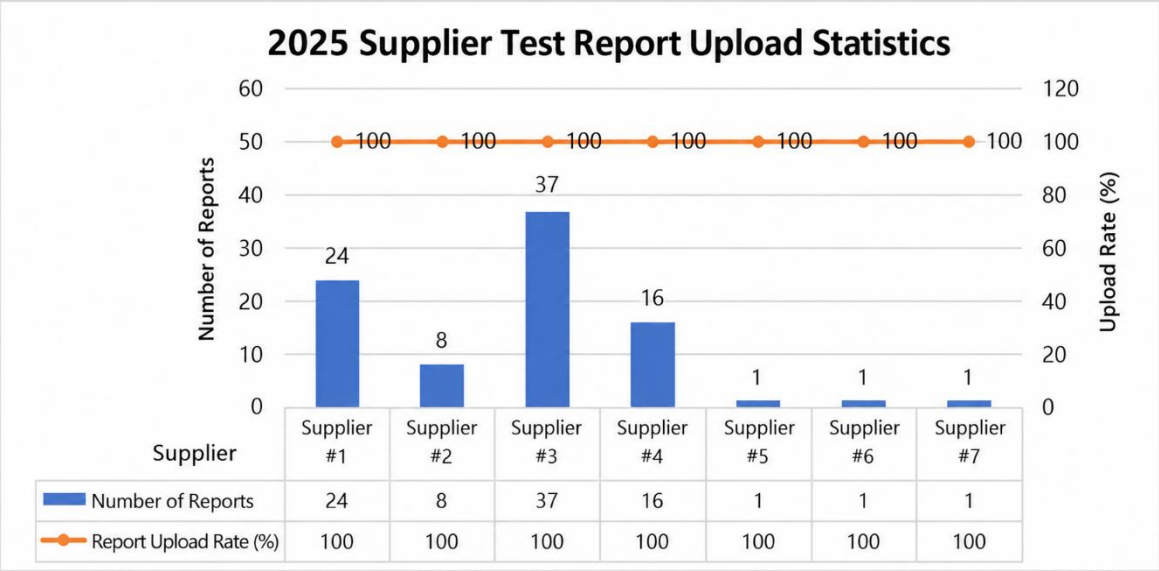
All measuring instruments are calibrated by an independent third party every two years. ENE currently engages Gong Qun Technology as its calibration service provider. Regular calibration using precision equipment helps maintain high standards of quality and stability throughout product development and manufacturing.

ENE's quality policy is: "Superior Performance, Excellent Quality, and Responsive Service." Quality management is integrated throughout the entire product lifecycle, from product development and raw material qualification to production, testing, validation, and final delivery. Every employee is expected to apply the principles of total quality management and take responsibility for quality within their respective duties.

Continued progress in product quality is supported by management leadership, customer focus, continual improvement, and employee participation. Quality management policies and objectives are established based on customer needs and aligned with the Company's quality, market, and management strategies. Progress toward these objectives is monitored through routine management activities.

In 2025, no violations of health and safety regulations or product information and labeling requirements were identified across ENE's product portfolio. All suppliers completed the required upload of testing reports, representing a completion rate of 100%. As part of the global IT industry supply chain, ENE requires all suppliers to disclose information concerning Substances of Very High Concern (SVHCs) under the EU REACH Regulation. SVHCs include:
Category 1 and 2 carcinogenic, mutagenic, or toxic-for-reproduction substances (CMRs); Persistent, bioaccumulative, and toxic or very persistent and very bioaccumulative substances (PBTs/vPvBs); and Substances presenting an equivalent level of concern, such as endocrine disruptors.

These substances are identified through regulatory review and assessment because of their potentially significant risks to human health and the environment. Suppliers must proactively notify ENE if any supplied product contains an SVHC at a concentration exceeding 0.1%.



4.3 Information Security and Customer Privacy

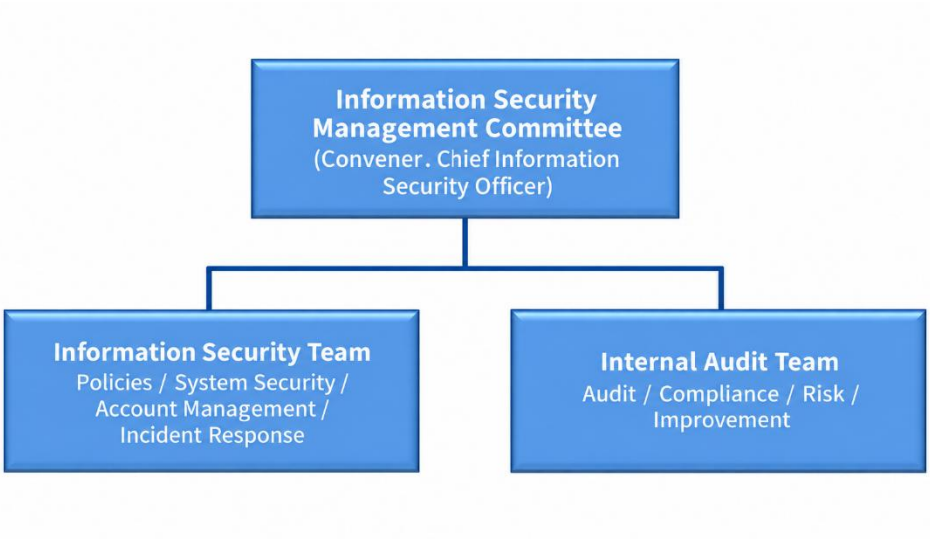
As a supplier of critical components to the information technology industry, ENE recognizes the importance of information security. By implementing ISO 27001, the Company systematically reviews and strengthens its information security framework and performance. These efforts are intended to enhance security awareness across the organization, improve cyber resilience, safeguard corporate knowledge and information assets, and support secure and stable operations.

<table>
<tr><th>Item</th><th>Description</th></tr>
<tr><td>Material Topic</td><td>Information Security and Customer Privacy</td></tr>
<tr><td>Policy, Commitments, and Significance</td><td>Protect the confidentiality, integrity, and availability of information assets belonging to ENE and its customers. Relevant requirements under the Cyber Security Management Act, its subordinate regulations, and other applicable laws are observed to protect such assets against intentional or accidental internal and external threats.</td></tr>
<tr><td>Responsible Unit</td><td>Information Security Management Committee</td></tr>
<tr><td>Short-, Medium-, and Long-Term Targets</td><td>■ Short-term goal: Maintain information security in accordance with ISO 27001.
■ Medium-term goal: Strengthen the information security governance framework, reduce risks through continual improvement, and enhance security awareness across the organization.
■ Long-term goal: Follow international ISO standards, deploy appropriate security tools, and safeguard information security and customer privacy.
<table>
<tr><th>Time</th><th>Definition</th><th>Link to Strategic Planning and Decision-Making</th></tr>
<tr><td>short</td><td>< 2 years</td><td>Establish fundamental information security capabilities and begin implementing the relevant management framework in accordance with ISO 27001. Priority is given to maintaining operational stability and reducing initial information security risks.</td></tr>
<tr><td>mid</td><td>2~5 years</td><td>Gradually implement an information security management system and strengthen internal controls in alignment with the Company’s overall business strategy. Information security management will be incorporated into the corporate governance framework, while continual improvement and risk management mechanisms will be used to enhance security maturity and organizational resilience.</td></tr>
<tr><td>long</td><td>>5 years</td><td>Align information security with the corporate sustainability strategy, pursue internationally recognized information security certification, and establish a comprehensive protection framework. Information security will be incorporated into senior-level decision-making to strengthen customer data protection, corporate competitiveness, and brand trust.</td></tr>
</table></td></tr>
<tr><td>Action Plan</td><td>■ Apply the PDCA management cycle to the information security and privacy protection management system.
■ Maintain compliance with applicable international standards and certification requirements.</td></tr>
<tr><td>2025 Performance</td><td>1. A Chief Information Security Officer (CISO) was appointed to coordinate information security policies, implementation, and resource allocation.
2. No material information security incidents occurred in 2025.</td></tr>
<tr><td>Grievance Mechanism</td><td>alice@ene.com.tw
neil@ene.com.tw</td></tr>
</table>

4.3.1 Information Security Governance Structure and Responsibilities

■ Information Security Management Structure and Responsibilities

An Information Security Management Committee has been established, with a Vice President serving as its convener and Chief Information Security Officer (CISO). The Committee oversees the Information Security Team and the Internal Audit Team. The Information Security Team is responsible for planning, implementing, and monitoring information security activities, including risk assessments, system classification, security controls, and oversight of information security management. The Internal Audit Team comprises designated personnel appointed by the CISO. It evaluates the implementation and effectiveness of the Information Security Management System (ISMS) and provides recommendations for improvement when necessary. The team's composition, responsibilities, and audit activities are governed by the Audit Management Procedures. No material information security incidents occurred in 2025.



Unit	Responsibilities
Information Security Management Committee	1. Convene a management review meeting annually to review information security management and related matters. 2. Formulate information security policies and conduct management reviews of the ISMS. 3. Approve and issue information security policies, related standards, and other Level 1 and Level 2 ISMS documents. 4. Oversee risks relating to information assets and critical business operations. 5. Review and evaluate the technologies, methods, and procedures adopted by the Company. 6. Convene cross-functional resource coordination meetings when necessary and coordinate the allocation of resources required for ISMS implementation. 7. Coordinate the information security activities performed by each implementation team.
Information Security Team	1. Establish and implement ISMS-related standards and procedures. 2. Conduct and consolidate information asset inventories. 3. Provide training on information security and personal data protection. 4. Establish and implement information security risk management mechanisms. 5. Establish and implement emergency response and recovery measures for information security incidents. 6. Implement corrective and preventive actions arising from audit findings. 7. Evaluate new information security products and technologies. 8. Continuously assess the effects of legal, operational, and technological developments on information security. 9. Implement resolutions adopted by the Information Security Management Committee. 10. Identify applicable information security laws and regulations, record them in the Register of External Documents, and review and update the register as necessary.
Internal Audit Team	1. Develop internal audit plans. 2. Conduct internal audits. 3. Prepare internal audit reports. 4. Monitor the implementation of corrective actions for identified nonconformities.

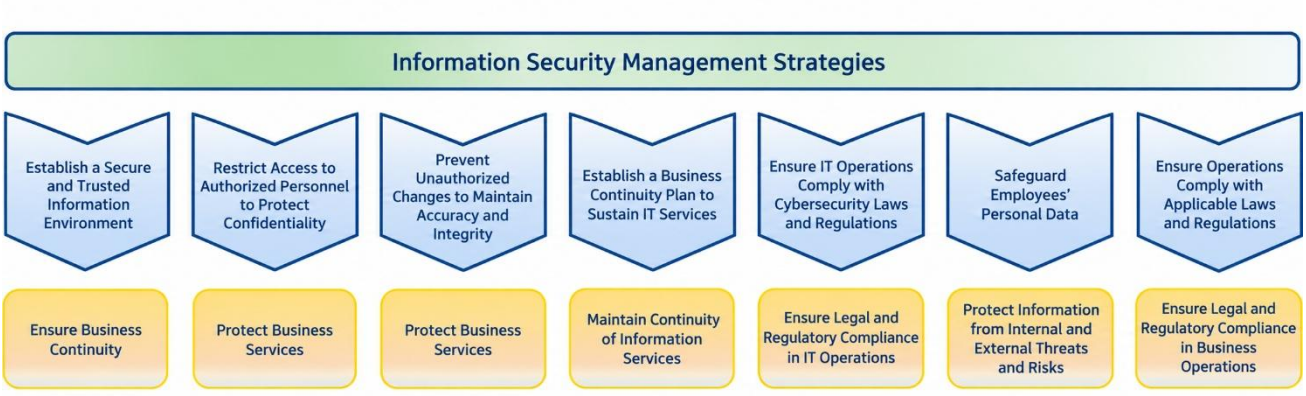
4.3.2 Information Security Management

ENE is committed to maintaining a secure and reliable information environment that protects its data, systems, equipment, and networks while supporting business continuity. Access to information is restricted to authorized personnel to preserve confidentiality, prevent unauthorized changes, and maintain information accuracy and integrity.

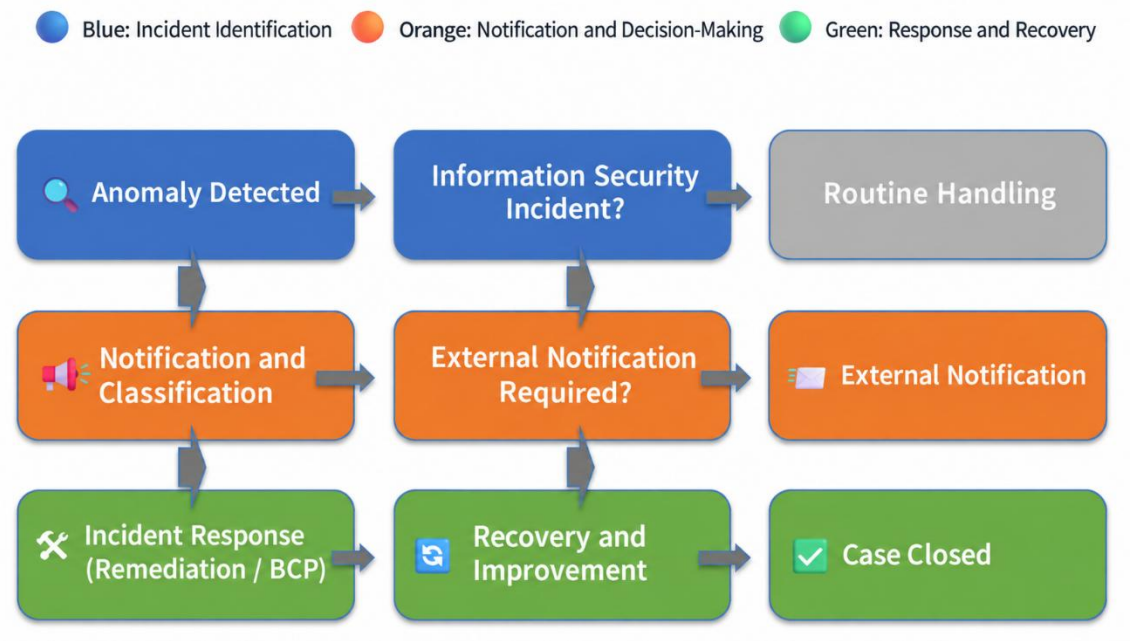
A business continuity plan has also been established to ensure that services comply with the Cyber Security Management Act and other applicable requirements, including the Criminal Code, the Personal Data Protection Act, intellectual property laws, and information security guidelines applicable to listed and OTC companies. Measures are implemented to address both external threats and internal management risks, protecting personal data against theft, alteration, damage, or unauthorized disclosure.

ENE places a high priority on personal data protection and has established its Personal Data Protection Management Procedures. These procedures govern the collection, processing, use, retention, deletion, and incident reporting of personal data and provide the basis for the Company's related policies and management mechanisms.

Responsibilities are clearly assigned: the Human Resources Department oversees personal data management, the Information Technology Department maintains system security, and the Legal Department serves as the point of contact for personal data matters. Through this framework, personal data protection is continuously strengthened to safeguard the rights and interests of employees, customers, suppliers, and other stakeholders.



4.3.3 Information Security Incident Reporting and Response Process



4.3.4 Information Security Training

To strengthen employees' awareness and knowledge of information security and personal data protection, relevant training is provided annually. Course content includes fundamental information security concepts, an overview of ENE's security framework and operating requirements, current cybersecurity trends, and case studies of information security incidents. Employees may also be selected to attend professional courses organized by external institutions to reduce risks arising from human error or the misuse of information.

2025	Company-wide Information Security Awareness Training
Total Participants / Training Hours	72 participants / 72 person-hours
Participants	All employees
Training Method	Internal online training

ENE also values the professional development of its IT personnel. IT employees are periodically assigned to attend professional information security courses and industry events organized by external institutions, enabling them to stay current with emerging developments and exchange knowledge with industry peers.

External training attended by IT personnel in 2025 was as follows:

Course	Training Hours
CYBERSEC 2024 Taiwan Cybersecurity Conference	16 hours

4.4 Sustainability Supply Chain

<table>
<tr><th>Item</th><th>Description</th></tr>
<tr><td>Material Topic</td><td>Supply Chain Management</td></tr>
<tr><td>Policy, Commitments, and Significance</td><td>Suppliers are expected to comply with the RBA Code of Conduct and applicable requirements relating to human rights and conflict minerals while supporting sustainable development.</td></tr>
<tr><td>Responsible Unit</td><td>Quality Assurance Department</td></tr>
<tr><td>Short-, Medium-, and Long-Term Targets</td><td>
<table>
<tr><th>Time</th><th>Definition</th><th>Link to Strategic Planning and Decision-Making</th></tr>
<tr><td>Short</td><td>< 2 years</td><td>1. Continue requiring key suppliers to undergo RBA assessments.
2. Conduct conflict minerals due diligence on suppliers and maintain a 100% compliant mineral usage rate.
3. Continue requiring suppliers to sign the RBA Code of Conduct Commitment.
4. Require suppliers to sign the Declaration of Non-Use of Conflict Minerals.</td></tr>
<tr><td>Mid</td><td>>2 ~ < 5 years</td><td>Survey suppliers regarding the implementation of ESG practices and greenhouse gas inventories in accordance with ISO 14064 or the GHG Protocol.</td></tr>
<tr><td>Long</td><td>> 5 years</td><td>Begin collecting supplier greenhouse gas inventory data and emissions reduction results.</td></tr>
</table>
</td></tr>
<tr><td>Action Plan</td><td>● Require new suppliers to sign and return the RBA Code of Conduct Commitment.
● Conduct conflict minerals due diligence on suppliers.
● Require suppliers to sign and return the Declaration of Non-Use of Conflict Minerals</td></tr>
<tr><td>2025 performance</td><td>1. Key suppliers underwent RBA assessments, and 90% had obtained RBA certification.
2. The response rate for the supplier conflict minerals due diligence survey reached 100%.
3. Annual supplier assessments were completed for 100% of the suppliers within the assessment scope.
4. No suppliers were involved in material violations of environmental regulations in 2025.</td></tr>
<tr><td>Grievance Mechanism</td><td>https://www.ene.com.tw/contact/</td></tr>
</table>

4.4.1 Supply Chain Management Policy

ENE places strong emphasis on sustainability management throughout its value chain. Suppliers are required to comply with applicable laws, ethical business practices, and the Responsible Business Alliance Code of Conduct (RBA Code of Conduct), as well as sign the relevant commitments. These requirements address environmental protection, occupational health and safety, labor and human rights, business ethics, information security, and responsible supply chain management.

Major procurement categories include wafers, wafer testing, IC packaging, and IC testing. During supplier selection, assessment, and ongoing management, reviews cover quality systems, environmental management, occupational health and safety, labor rights, hazardous substance management, conflict minerals, information security, and ESG practices. All suppliers must meet ISO 9001 quality management requirements, while manufacturing suppliers are also expected to comply with ISO 14001 environmental management requirements. Suppliers are further managed in accordance with ENE's Hazardous Substance Management Procedures, Declaration of Non-Use of Conflict Minerals, and applicable RBA requirements.

From an environmental perspective, suppliers are expected to comply with environmental regulations, reduce the environmental impact of their operations, manage hazardous substances, and improve resource efficiency. Regarding occupational health and safety and labor rights, suppliers must follow RBA requirements, protect employee health and safety, and prohibit child labor, forced labor, and all other forms of improper labor practices.

Supplier information security capabilities are assessed across their management systems, network and physical environments, access controls, backup and recovery arrangements, and employee security awareness. Suppliers are also required to protect transaction, technical, and business information against unauthorized access, disclosure, or misuse.

New suppliers must provide valid business registration documents and undergo a review using ENE's Supplier Selection Assessment Form. The review covers company background, technical capabilities, quality and environmental certifications, production capacity, material supply capabilities, and ESG-related information. Major manufacturing suppliers, including packaging and testing service providers, must also complete a quality system self-assessment and may be subject to on-site assessments when necessary. The results are used to determine supplier qualification and management classification.

4.4.2 Supply Chain Management

To strengthen sustainability management across the supply chain, ENE encourages suppliers to establish effective management systems and actively advance sustainable development. Suppliers are expected to provide safe working conditions, treat workers with dignity, conduct business ethically, and support environmental protection.

In response to evolving business expectations and the need to fulfill corporate social responsibility, suppliers are required to comply with the Responsible Business Alliance Code of Conduct (RBA Code of Conduct) and sign the RBA Code of Conduct Commitment.

ENE's principal procurement categories include wafers, wafer testing, IC packaging, and IC testing. Recognizing climate change as a global challenge, ENE seeks to reduce the environmental impact of its procurement activities. Unless specific product or supply requirements dictate otherwise, procurement and transportation are consolidated where practicable to reduce carbon emissions associated with logistics.

■ Procurement Breakdown by Category over the Past 3 Years

Category %	Wafer	Package and Testing
2023	62.7%	37.3%
2024	55.1%	44.9%
2025	58.1%	41.9%

Note: "Local" refers to suppliers located in Taiwan.

■ Procurement Breakdown by Location over the Past 3 Years

By Location %	Non-Local	Local
2023	63.6%	36.4%
2024	63.3%	36.7%
2025	61.4%	38.6%

Note: "Local" refers to suppliers located in Taiwan.

■ Wafer Procurement Breakdown by Location over the Past 3 Years

Wafer %	Non-Local	Local
2023	98.9%	1.1%
2024	98.8%	1.2%
2025	98.7%	1.3%

Note: "Local" refers to suppliers located in Taiwan.

■ Packaging and Testing Service Procurement by Location over the Past 3 Years

Package & Testing%	Non-Local	Local
2023	4.3%	95.7%
2024	19.9%	80.1%
2025	9.7%	90.3%

Note: "Local" refers to suppliers located in Taiwan.

4.4.3 Supplier Screening and Assessment

■ New Supplier Assessment

Although no new suppliers were added in 2025, environmental and social criteria are considered when selecting new manufacturing suppliers. The ability to provide internationally recognized certifications is also a basic qualification requirement.

The New Supplier Selection Assessment Form covers company background, engineering equipment and resources, technical documentation, environmental and quality certifications, hazardous substance management, production capacity, material supply capabilities, and ESG-related information and practices. Trial orders may be placed only after the supplier has been reviewed by the relevant departments and meets the selection criteria.

Before assessment and selection results are finalized, new suppliers are also required to sign the Supplier Corporate Responsibility Commitment to confirm their compliance with ENE's supplier requirements.

■ Periodic Assessment of Qualified Suppliers

Qualified suppliers are assessed across four areas: quality issues, procurement cost, responsiveness and cooperation, and technical support.

A total of 12 existing suppliers were assessed in 2025. Eleven received an A rating and one received a B rating. No suppliers required corrective action or termination of the business relationship.

Supplier performance is classified into four grades. Suppliers receiving a C rating are required to implement corrective actions within a specified period. Failure to complete the required improvements may result in disqualification. Business relationships with suppliers receiving a D rating are terminated directly.

For information on supplier human rights due diligence procedures and annual results, please refer to Section 5.1.1, "Promoting Human Rights in the Workplace."

■ 2025 Supplier Assessment Results

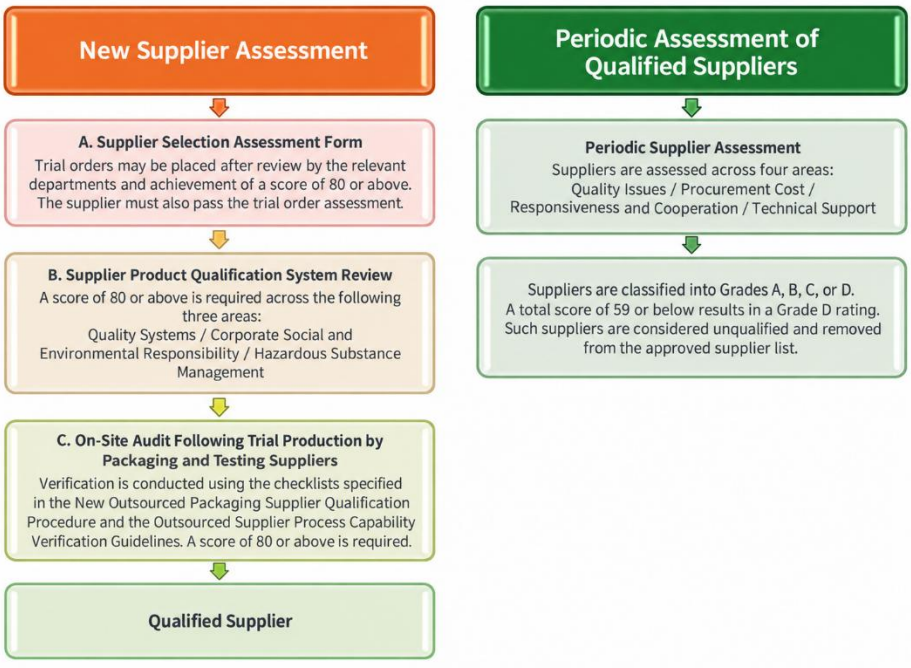
In 2025, supplier due diligence and performance assessments continued to be conducted in accordance with ENE's supplier management policies. The annual conflict minerals survey achieved a 100% response rate, while annual assessments were completed for all 12 existing suppliers, representing a 100% completion rate. Eleven suppliers received an A rating and one received a B rating. As no suppliers received a C or D rating, no corrective action deadlines or termination measures were required during the year.

Six suppliers completed the Supplier Sustainability (ESG) Self-Assessment, which covered human rights and anti-corruption matters. No material violations of environmental regulations, use of conflict minerals, or other material breaches of ENE's supplier management requirements were identified during the year.

To further strengthen the quality of supplier communication with stakeholders, suppliers are required to establish grievance mechanisms. Where no such mechanism is available, ENE's external Contact Us channel may be used as an alternative.



■ Supplier Assessment and Classification Process



Chapter 5 Workplace and Social Inclusion

5.1 Human Rights Protection

5.1.1 Promoting Human Rights in the Workplace

ENE is committed to protecting human rights and fostering diversity and inclusion in the workplace. Its Human Rights Policy is guided by internationally recognized standards, including the International Bill of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, and the Ten Principles of the United Nations Global Compact. The policy provides a foundation for human resources management, workplace practices, and business operations.

Basic human rights are respected for all employees, contract and temporary personnel, interns, and other workers. Fairness and equal opportunity are applied throughout recruitment, employment, compensation, performance evaluation, promotion, and training. Discrimination or unequal treatment based on race, color, gender, sexual orientation, age, language, marital status, political views, religious beliefs, disability, socioeconomic status, or any other personal characteristic is prohibited.

To put this commitment into practice, ENE strives to provide a healthy and safe workplace and help employees maintain a healthy work-life balance. Forced labor and child labor are strictly prohibited, as are all forms of harassment, abuse, intimidation, and improper treatment. Human rights measures and their implementation are reviewed regularly to identify opportunities for improvement and strengthen the related management mechanisms. ENE's Human Rights Policy is available on its corporate website.

The Employee Grievance Handling Procedures cover sexual harassment complaints and disciplinary measures, as well as workplace bullying. These procedures support the prevention of child labor, forced labor, harassment, and discrimination. Employees may raise concerns through a dedicated telephone line, the HR email address, or employee representatives at labor-management meetings. All cases are handled by designated personnel, and the identities of complainants and information relating to the complaint process are kept confidential.

Human Rights Due Diligence

ENE has established a human rights due diligence process based on its Human Rights Policy and international standards, including the International Bill of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the Ten Principles of the United Nations Global Compact, and the OECD Due Diligence Guidance for Responsible Business Conduct.

The process incorporates risk identification and assessment, prevention and mitigation, remediation, monitoring, and disclosure to reduce potential human rights risks arising from ENE's operations and supply chain.

The scope covers all employees, contract and temporary personnel, interns, first-tier suppliers, and key business partners. For employees, the principal areas reviewed include:

- Health and safety;
- Wages and working hours;
- Equal employment and freedom from discrimination and harassment;
- Privacy and personal data protection; and
- Work-life balance.

Grievance and communication channels are available for employees, suppliers, and other stakeholders to report suspected violations of human rights or applicable laws. Reported concerns are investigated by the responsible departments, with corrective actions and follow-up measures implemented where necessary. The effectiveness of ENE's human rights management measures is reviewed at least annually to support continuous improvement.

2025 Implementation

Human rights topics were incorporated into new employee orientation in 2025. A total of 12 new employees completed 97 training hours. Labor-management meetings were held on February 17, May 26, August 25, and November 17, 2025, during which human rights information was communicated to employees and relevant online training was arranged.

ENE also conducts an annual Supplier Sustainability (ESG) Self-Assessment, which includes human rights due diligence. In 2025, six suppliers completed the assessment and provided supporting documentation. All six were found to comply with the applicable requirements relating to human rights.

5.1.2 Workforce Profile and Workplace Diversity

ENE had 79 employees at the end of 2025, all of whom were permanent employees under indefinite-term employment contracts. Men represented approximately 67.1% of the workforce and women 32.9%. Employees aged 30 to 50 formed the largest age group, accounting for approximately 63.3% of the workforce. Employees over the age of 50 accounted for 32.9%, while those under 30 represented 3.8%. Seven employees held senior management positions. ENE values cultural diversity and workplace inclusion. Its offices are equipped with accessible ramps and restrooms, as well as lactation rooms, to provide employees with an inclusive and equitable workplace experience.

In 2025, ENE received no reports, nor identified through investigation any incidents involving discrimination, child labor, forced labor, or compulsory labor.

■ Employee Composition

	Gender	Type		Year		
				2023	2024	2025
ENE	Male	Fixed term contract	Full time	-	-	-
			Part time	-	-	-
		Non-fixed term	Full time	47	58	53
			Part time	-	-	-
		Sub-total		47	58	53
	Female	Fixed term contract	Full time	-	-	-
			Part time	-	-	-
		Non-fixed term	Full time	22	25	26
			Part time	-	-	-
		Sub-total		22	25	26

Note 1: Employee headcount is reported as of December 31, the final day of the reporting period.
Note 2: Fixed-term and indefinite-term employment contracts are defined in accordance with Article 9 of Taiwan's Labor Standards Act.
Note 3: Part-time employees are defined, in accordance with the Ministry of Labor, as employees whose working hours are substantially shorter than those of full-time employees within the organization. The reduced working hours are agreed upon by the employer and the employee.
Note 4: ENE had no employees of foreign nationality.
Note 5: ENE's overall workforce remained relatively stable from 2023 to 2025.
Note 6: ENE had no workers who were not employees.

■ Diversified human resource composition

	Type	< 30 years old		30 - 50 years old		> 50 years old		Total
		Male	Female	Male	Female	Male	Female	
ENE	Senior mgt	-	-	-	1	6	-	7
	middle mgt	-	-	6	1	13	1	21
	First-Line mgt	-	-	14	8	4	2	28
	General	0	3	10	10	-	-	23
	Total	0	3	30	20	23	3	79
Total	% by gender	0%	3.8%	37.97%	25.32%	29.11%	3.8%	
	% by age	3.8%		63.29%		32.91%		

Note 1: Senior management refers to employees at the Vice President level or above.
Note 2: Middle management refers to employees below the Vice President level through Senior Manager.
Note 3: First-line management includes Managers and Assistant Managers.

5.1.3 Communication Channels

ENE seeks to foster a workplace culture built on timely and transparent communication. Labor-management meetings, comprising representatives of both employees and management, are held quarterly. Four meetings were convened in 2025 to discuss matters including the work calendar, working-day and leave arrangements, and the rescheduling of holidays. The outcomes of these meetings applied to all employees.

To support open, two-way communication, employees may provide feedback through multiple internal channels, including employee opinion surveys, the employee feedback section, and the grievance hotline.

In January 2026, ENE conducted its 2025 employee satisfaction survey. The survey covered all employees except the Chairperson and President and recorded an overall satisfaction score of 3.55 out of 5. The questionnaire covered five areas:

- Job responsibilities, workplace tools, and the working environment
- Compensation, benefits, and career development
- Corporate culture and organizational identification
- Administrative support
- Corporate governance and employee perceptions

Employees reported the highest satisfaction with their job responsibilities, workplace tools, and working environment. More suggestions were received regarding company policies, compensation and benefits, and administrative support.

Based on the feedback received, ENE will develop follow-up improvement plans. Employee views will continue to be collected and addressed through labor-management meetings and internal communication channels to strengthen communication between employees and management.

Training programs covering professional skills, management capabilities, regulatory compliance, and information security awareness will be planned according to the needs of each department. Office equipment, information tools, and internal administrative processes will also be reviewed and improved in response to employee feedback. These measures are intended to enhance work efficiency, employee satisfaction, and organizational cohesion.

The survey was conducted anonymously and participation was entirely voluntary, allowing employees to express their views and provide suggestions openly and without concern.

Any changes to working conditions that require labor-management approval are submitted to the labor-management meeting, and all operations are conducted in compliance with applicable local laws. Under Taiwan’s Labor Standards Act, the minimum advance notice periods based on an employee’s length of service are as follows:

- At least 10 days for employees who have worked continuously for three months or more but less than one year
- At least 20 days for employees who have worked continuously for one year or more but less than three years
- At least 30 days for employees who have worked continuously for three years or more
- Where the required advance notice is not provided, wages must be paid in lieu of notice

5.2 Talent Attraction and Retention

<table>
<tr><th>Term</th><th>Description</th></tr>
<tr><td>Material Topic</td><td>Talent Attraction and Retention</td></tr>
<tr><td>Policy, Commitments, and Significance</td><td>ENE values every employee and maintains a structured compensation system that offers competitive pay. Comprehensive benefits are also provided to support employee well-being, strengthen engagement, and enable employees and the Company to grow together.</td></tr>
<tr><td>Responsible Unit</td><td>Human Resources and Administration Department</td></tr>
<tr><td>Short, Medium, and Long Term Goals</td><td>• Short-term goal: Provide existing employees with competitive compensation and benefits.
• Medium- and long-term goals: Support employees in identifying suitable career paths, provide training aligned with organizational development needs, and continue recruiting new talent.
<table>
<tr><th>Time Frame</th><th>Definition</th><th>Link to Strategic Planning and Decision-Making</th></tr>
<tr><td>Short</td><td>< 2 years</td><td>Focus on attracting talent and maintaining workforce stability. Compensation and benefits will be enhanced, and recruitment channels expanded to ensure that sufficient qualified personnel are available to support annual operating objectives.</td></tr>
<tr><td>Mid</td><td>>2 ~ < 5 years</td><td>Establish career development and talent development systems in line with organizational and business growth. Employee capabilities and organizational competitiveness will be strengthened through training, performance management, and talent reviews, while succession pipelines for key positions will be developed progressively.</td></tr>
<tr><td>Long</td><td>>5 years</td><td>Incorporate sustainable talent management into overall business planning. Comprehensive mechanisms for talent development, knowledge transfer, succession, and retention will be established to support continued innovation, sustainable operations, and long-term value creation.</td></tr>
</table></td></tr>
<tr><td>Action Plans</td><td>• Review compensation and implement salary adjustments annually with reference to the Consumer Price Index, market compensation surveys, business performance, and individual performance.
• Link compensation management to performance management, with bonuses determined based on business results and individual performance.
• Provide flexible working hours and leave entitlements exceeding statutory requirements.
• Make retirement pension contributions for every employee in accordance with applicable regulations to provide financial security after retirement.</td></tr>
<tr><td>2025 performance</td><td>1. Recruitment and appointment: Workforce resources were effectively provided and allocated in accordance with the annual workforce plan to meet departmental staffing needs.
2. Compensation and benefits: Appropriate compensation was determined based on the market value of professional capabilities, employee responsibilities and contributions, and performance management results. When profitable, ENE shares the results with employees through measures such as employee profit-sharing and performance bonuses.</td></tr>
<tr><td>Grievance Mechanisms</td><td>Labor-management meetings and all-hands meetings are held to strengthen employee communication, maintain harmonious labor relations, and enhance employee engagement.
HR email: hr@ene.com.tw</td></tr>
</table>

5.2.1 New Hires and Employee Turnover

In 2025, ENE hired 12 new employees, representing a new-hire rate of approximately 15.19%. A total of 16 employees left the Company, resulting in a turnover rate of approximately 20.26%, an increase

from 2024. Exit interviews and turnover analysis indicated that personal career development was the primary reason for departure. To improve retention, ENE will provide clearer explanations of job responsibilities during recruitment interviews so that candidates' expectations are aligned with the actual role. Additional support, including unpaid leave arrangements and continuing education subsidies, will also be provided to address employees' individual needs and retain key talent.

■ New hires

	Gender	Age	2023		2024		2025	
			New Hire	%	New Hire	%	New Hire	%
ENE	Female	<30	-	-%	2	2.41%	4	5.06%
		31~50	4	5.80%	5	6.02%	4	5.06%
		>51	-	-%	-	-%	0	-%
	Male	<30	1	1.45%	1	1.20%	0	-%
		31~50	3	4.35%	11	13.25%	3	3.8%
		>51	-	-%	2	2.41%	1	1.27%
Sub-total			8	11.59%	21	25.30%	12	15.19%

Note 1: The new-hire rate is calculated as: (Number of new employees in each category during the year ÷ Total number of employees at year-end) × 100%.

■ Employee turnovers

	Gender	Age	2023		2024		2025	
			Turnover	%	Turnover	%	Turnover	%
ENE	Female	<30	-	-%	1	1.21%	0	-%
		31~50	4	5.80%	3	3.61%	6	7.59%
		>51	-	-%	0	-%	1	1.27%
	Male	<30	-	-%	1	1.21%	1	1.27%
		31~50	1	1.45%	2	2.40%	5	6.33%
		>51	3	4.35%	0	-%	3	3.80%
Sub-total			8	11.59%	7	8.43%	16	20.26%

Note 1: The employee turnover rate is calculated as: (Number of employees who left in each category during the year ÷ Total number of employees at year-end) × 100%.

5.2.2 Comprehensive Compensation System

ENE is committed to maintaining a transparent and equitable compensation system. Compensation is determined based on employees' education, professional experience, technical expertise, length of service, and individual performance. Pay decisions are made without discrimination based on gender, age, ethnicity, nationality, religion, political views, sexual orientation, or other personal characteristics.

In 2025, the difference in the female-to-male remuneration ratio was more significant among general employees, mainly due to differences in job functions. Most male general employees worked as R&D engineers, while most female general employees held administrative support positions. Engineering positions generally receive higher compensation than administrative roles.

In 2025, the average annual compensation of full-time non-managerial employees was NT$1.343 million, while the median was NT$1.202 million. Compared with 2024, the average decreased by NT$174 thousand and the median decreased by NT$156 thousand. The decrease was primarily attributable to the absence of employee profit-sharing payments, as the Company did not generate a profit during the year.

Remuneration Ratio by Gender

Type	2023	2024	2025
	Female: Male	Female: Male	Female: Male
Senior mgt	0.87	0.81	1.53
Middle mgt	0.83	0.96	0.79
First-line mgt	0.88	0.62	0.74
General employee	0.87	0.81	0.52

Note 1: Senior management refers to employees at the Vice President level or above. ENE had one female senior executive.
Note 2: Middle management refers to employees below the Vice President level through Senior Manager.
Note 3: First-line management includes Managers and Assistant Managers.
Note 4: Remuneration includes base salary, overtime pay, meal allowances, MBO bonuses, bonuses for the three major traditional festivals, profit-sharing bonuses, and directors' remuneration.
Note 5: ENE's principal place of business is in Taiwan, and it has no overseas operating locations.

■ Average and Median Compensation of Full-Time Non-Managerial Employees

(Unit: NT$ thousands)

Item	2023	2024	2025
Number of Full-Time Non-Managerial	61	67	69
Average Compensation of Full-Time Non-	1,489	1,517	1,343
Median Compensation of Full-Time Non-	1,337	1,358	1,202

■ Ratio of the Highest-Paid Executive's Compensation to Median Employee Compensation

Ratio of the Highest-Paid Executive's Annual Total Compensation to Median Employee Compensation	Ratio of the Percentage Increase in the Highest-Paid Executive's Annual Total Compensation to the Median Percentage Increase for Other Employees
366%	0%

Note 1: Annual total compensation includes base salary, bonuses, cash profit-sharing payments, and other remuneration.
Note 2: The annual total compensation ratio is calculated as the annual total compensation of the organization's highest-paid executive divided by the median annual total compensation of all other employees.
Note 3: The annual total compensation increase ratio is calculated as the percentage increase in the annual total compensation of the organization's highest-paid executive divided by the median percentage increase in annual total compensation of all other employees.

5.2.3 Diverse Employee Benefits

ENE supports work-life balance and is committed to providing a family-friendly workplace that supports marriage, parenthood, and family care. In addition to complying with applicable local laws and providing statutory benefits such as insurance and retirement pension contributions, ENE offers benefits exceeding legal requirements, including marriage, childbirth, and funeral allowances, additional annual leave, and flexible working hours.

Other benefits include employee dormitories, regular company trips, and special recognition programs for long-serving employees. These measures are intended to strengthen employee engagement and maintain harmonious labor relations. Total employee benefit expenditures amounted to NT$570,000 in 2025.

■ Employee Benefits

Item	Description
Bonuses and Allowances	Various bonuses and allowances are provided in recognition of employees' contributions, including bonuses for the three major traditional festivals, birthday gifts, marriage, childbirth and funeral allowances, and travel subsidies. In 2025, eight employees received marriage, childbirth, or funeral allowances.
Employee Clubs	Employee clubs provide opportunities to relax outside work and interact with colleagues from different departments. ENE supports several clubs, including a coffee club. Club activities are subsidized twice a year at NT$2,000 per subsidy.
Retirement Pension	In accordance with Taiwan's Labor Pension Act, ENE contributes 6% of each participating employee's monthly insured salary to the employee's individual pension account maintained by the Bureau of Labor Insurance. Employees may also make voluntary contributions ranging from 0% to 6%.

5.2.4 Parental Leave

ENE supports employees in caring for and raising their children by providing unpaid parental leave in accordance with applicable laws. Application procedures are set out in the Company's Unpaid Leave Management Procedures under its work rules, and a designated contact is available to assist employees with applications under the Gender Equality in Employment Act and the Regulations for Implementing Unpaid Parental Leave for Raising Children.

No employees applied for unpaid parental leave in 2025.

Item	Male	Female	Total
Employees Entitled to Parental Leave in 2025 (A)	1	2	3
Employees Who Took Parental Leave in 2025 (B)	-	-	-
Employees Due to Return from Parental Leave in 2025 (C)	-	-	-
Employees Who Returned from Parental Leave in 2025 (D)	-	-	-
Employees Who Returned from Parental Leave in 2024 (E)	-	1	1
Employees Still Employed 12 Months after Returning from Parental Leave in 2024 (F)	-	1	1
Parental Leave Take-Up Rate (B/A)	-	-	-
Return-to-Work Rate (D/C)	-	-	-
Retention Rate (F/E)	-	100%	100%

Note:
A:Employees Eligible for Parental Leave:
The number of employees whose children were under three years of age in 2025, based on employee records at the beginning and end of the reporting period
C:Employees Due to Return during the Reporting Year:
Includes employees who applied for parental leave in 2022, 2023, 2024, or 2025 and were scheduled to return to work in 2025.
D:Employees Who Returned to Work:
Includes employees who applied for parental leave in 2022, 2023, 2024, or 2025 and actually returned to work in 2025.
(D/C): Return-to-Work Rate:
Number of employees who returned to work after parental leave ÷ Number of employees due to return after parental leave × 100%.
(F/E): Retention Rate:
Number of employees who remained employed for 12 months after returning from parental leave ÷ Number of employees who returned from parental leave during the previous reporting period × 100%.

5.3 Talent Development and Training

5.3.1 Talent Development Management

ENE places great importance on talent development and employees' long-term career growth, regarding its workforce as a key asset for sustainable growth. In addition to competitive compensation and benefits, advancement opportunities, and clearly defined professional responsibilities, ENE seeks to provide a supportive workplace where employees can apply their expertise and pursue long-term career development.

Training programs are tailored to different job levels and functions to strengthen professional capabilities and management skills. These programs support the achievement of business objectives and enhance organizational competitiveness:

Training Program	Purpose	Course Content
New Employee Orientation	Help new employees understand ENE's management policies and standards relating to human rights and ethical conduct.	Company overview, management systems, internal rules, corporate policies, employee rights, human rights and ethical standards, and employment-related laws and regulations.
Sustainability Training	Build the knowledge required to support sustainable business practices.	Training based on applicable laws and regulations, corporate policies, and domestic and international sustainability standards.
Mandatory Training	Strengthen essential professional and system-related skills.	Training on the capabilities and knowledge required for specific job functions.
On-the-Job Training	Develop competencies required for specific positions.	Training on the capabilities and knowledge required for particular job functions.

New employees participate in orientation, an office tour, and a self-introduction during an all-hands meeting. Department heads also introduce them to colleagues to help them become familiar with the organizational culture and working environment. Occupational safety training is provided upon commencement of employment to strengthen workplace safety awareness. Further information is provided in Section 5.4, "Occupational Health and Safety."

In 2025, departmental on-the-job training and project-specific courses were provided to help employees keep pace with new knowledge and developments. Training recorded 371 participant attendances, with an average of 6.51 training hours per employee.

Training Program	Participant Attendances	Training Hours
New Employee Orientation	12	97
Sustainability Training	17	54
Mandatory Training	312	156
On-the-Job Training	24	175

Mandatory training covered the Ethical Corporate Management Best Practice Principles, the handling of material internal information and prevention of insider trading, information security awareness, and sexual harassment prevention.

■ Average training hours for past 3 years

	Type	2023			2024			2025		
		people	Total hours	Ave hours	people	Total hours	Ave hours	people	Total hours	Ave hours
M	Senior mgt	5	6	1.20	5	11	2.20	6	19	3.17
	Middle mgt	14	81	5.79	19	112	5.89	19	63	3.32
	First-line mgt	18	96	5.33	21	208	9.90	18	62	3.44
	General employee	10	57	5.70	13	108	8.31	10	76	7.60
F	Senior mgt	-	-	-	1	2	2.00	1	-	-
	Middle mgt	2	76	38.00	3	46	15.33	2	40	20
	First-line mgt	8	181	22.63	8	107	13.38	10	115	11.5
	General employee	12	261	21.75	13	137	10.54	13	139	10.69
Total		69	758	10.99	83	731	8.81	79	514	6.51

5.3.2 Performance Appraisal

ENE conducts annual performance evaluations in accordance with its Performance Evaluation Guidelines and Instructions and holds performance review discussions with employees. The evaluations focus on reviewing employees' past work performance and setting future work objectives. The results serve as a basis for salary adjustments, promotions, and career development planning. Each year, personnel adjustments are considered based on the previous year's evaluation results to ensure a transparent, fair, and well-established promotion system.

The evaluation process begins with an employee self-assessment, followed by a review conducted by the employee's supervisor based on individual performance and achievement of objectives. This two-way communication process helps employees and supervisors develop a shared understanding of the Company's direction and performance goals. In 2025, 100% of eligible full-time employees completed the annual performance evaluation. Employees who joined the Company after October 1, 2025 were not included in the evaluation; all other full-time employees were evaluated.

■ Performance appraisal criteria

Evaluation	Evaluation Criteria
Work Performance	Quality, accuracy, timeliness, completion rate, and reporting of work results, as well as the ability to accurately understand instructions and identify key issues.
Work Attitude	Initiative, collaboration, sense of responsibility, work attitude, and compliance with Company policies and rules.
Professional Competency	The knowledge and skills required for the employee's position, the ability and speed of acquiring new knowledge, and the ability to identify, analyze, integrate, and resolve work-related issues and propose appropriate solutions in a timely manner.
Management Performance	For employees in managerial positions: organizational planning, leadership, employee development, cost control, and the attitude, rational judgment, and negotiation skills demonstrated when working and collaborating with others.

5.4 Occupational Health and Safety

5.4.1 Policy and Management

In accordance with the regulations of the Occupational Safety and Health Administration, Ministry of Labor, the Company has established the Safety and Health Work Rules and other related procedures, which apply to all workers of the Company.

To effectively implement and promote occupational health and safety programs, the Company has appointed occupational safety and health personnel in accordance with the Regulations Governing Occupational Safety and Health Management. All employees are informed of relevant occupational safety and health laws and requirements through the Company's internal system, training programs, and other communication channels.

5.4.2 Hazard Identification and Risk Assessment

To identify potential hazards arising from the work environment and operational activities, the Company's occupational safety and health personnel conduct annual hazard assessments covering ergonomic, safety, health, and other relevant risks. Risk levels are determined based on the severity and likelihood of each hazard. Appropriate control measures, response strategies, and action plans are then developed according to the assessed risk level to support continuous improvement and reduce occupational health and safety risks.

5.4.3 Occupational Incident Investigation Procedures

To safeguard all workers, if there is an imminent risk of danger in the workplace, the person in charge must immediately suspend operations and instruct workers to move to a safe location. Workers who identify a hazardous situation may stop work and move to a safe location on their own initiative. They may also report the situation to their supervisor so that appropriate emergency measures can be taken, without being subject to disciplinary action.

If an ENE worker experiences an occupational accident, on-site personnel must immediately notify the responsible department and initiate emergency response measures. The supervisor of the department where the accident occurred will then convene relevant departments to form an investigation team. The team will identify the cause of the accident and propose appropriate corrective and preventive measures. The responsible department will continue to monitor and follow up on their implementation to prevent similar incidents from recurring.

5.4.4 Occupational Safety and Health Training

To ensure that all employees understand occupational safety and health regulations and are familiar with the Company's safety and health management mechanisms, the Company provides relevant training based on regulatory requirements and job responsibilities. The training covers occupational safety and health supervisors, fire safety management personnel, first-aid personnel, Occupational

Safety and Health Committee members, and general employee refresher training. In 2025, ENE's occupational safety and health training totaled 396 training hours.

■ 2025 Occupational Safety and Health Training

Training Category	Training Hours per Session	No. of Participants	No. of Sessions	Total Training Hours (Training Hours × Participants × Sessions)
General Occupational Safety and Health Training	3	12	11	396

5.4.5 Occupational Health Services and Promotion Activities

To create a healthy, safe, and employee-friendly workplace, ENE has established four worker health protection programs based on the Occupational Safety and Health Act and the Plan-Do-Check-Act (PDCA) management cycle. These programs cover the prevention of ergonomic hazards, illnesses caused by abnormal workloads, unlawful workplace conduct, and maternal health risks. Through these programs, the Company provides comprehensive support for employees' physical and mental well-being, strengthens their sense of belonging and engagement, and enhances the Company's long-term competitiveness.

ENE also respects employee privacy. Information collected through these programs is kept confidential and will not be disclosed or used as a criterion for employment or promotion decisions.

Program	Action Plans	Performance
Ergonomic Hazard Prevention Program	•Provides employees with free regular health examinations. • Arranges regular on-site consultation services with nurses and physicians. • Conducts regular musculoskeletal disorder surveys to assess employees' physical condition and provide tiered health management. • Provides each employee with an adjustable chair to help maintain proper posture and prevent lower-back pain and discomfort.	Employees requiring attention were regularly followed up and reminded to take appropriate improvement measures.
Prevention Program for Illnesses Caused by Abnormal Workloads	• Conducts annual mental health assessment surveys to identify employee stress levels and plans stress-relief activities based on the results. • Annually identifies employees at high risk of illnesses caused by abnormal workloads. High-risk employees may be referred for consultations with a physician, while work adjustments may be arranged in coordination with the Human Resources Department and the employee's supervisor.	Follow-up interviews and improvement measures were arranged based on the survey results.
Prevention Program for Unlawful Workplace Conduct	• Establishes relevant handling procedures and provides a dedicated grievance hotline. • Provides assistance and consultation services to employees affected by unlawful workplace conduct.	Appropriate measures, such as job reassignment, may be taken based on consultation results. No related incidents occurred in 2025.

Program	Action Plans	Performance
Maternal Health Protection Program	• Provides a breastfeeding-friendly environment and facilities. The lactation room is equipped with a refrigerator dedicated to breast milk storage and an access control system to enhance safety. • Arranges regular on-site nursing consultations on maternal health. • Provides maternity and paternity leave benefits that exceed statutory requirements. • Provides return-to-work assistance.	•Protective measures, such as job reassignment, may be taken based on consultation results to safeguard maternal health. • The Company arranged monthly on-site nursing services on the afternoon of the fourth Thursday of each month. One employee received a health consultation in 2025.

5.4.6 Occupational Injuries and Occupational Diseases

To ensure the effectiveness of its occupational safety and health management measures, ENE uses occupational injury and disease statistics to evaluate management performance, identify root causes, and continuously improve its management practices. Over the past three years, ENE has recorded no serious occupational accidents. Its recordable occupational injuries were mainly caused by cuts, collisions, and traffic accidents.

In response to these identified risks, ENE has implemented corresponding management measures, including properly sorting and disposing of waste that may cause cuts, installing warning devices along employee walkways, and strengthening safety awareness regarding traffic and movement within the workplace. Going forward, ENE will continue to enhance its occupational injury and disease prevention measures through regular reviews and ongoing improvements as it progresses toward its goal of zero occupational accidents.

Occupational Safety and Health Indicator	2025
Number of recordable occupational injuries	1
Recordable occupational injury rate[1]	1.306

Recordable occupational injury rate = Number of recordable occupational injuries ÷ Total hours worked ×[200,000 or 1,000,000]

5.5 Social Engagement

ENE Technology places great importance on corporate social responsibility and embraces the principle of “giving back to the society from which we benefit.” In response to sustainability issues of public concern, the Company has long promoted social engagement initiatives across different areas and encouraged employees to participate directly. In 2025, we continued to focus on our existing themes of “Environmental and Cultural Awareness” and “Education in Rural Areas.” We also expanded our commitment to supporting children and youth by adding support for sports activities.

Beach Cleanup Activity

In 2025, ENE Technology continued its commitment to environmental awareness and social engagement by organizing a beach cleanup at Yongan Fishing Harbor in Taoyuan. Employees and their family members were invited to participate and take concrete action to protect the coastal environment and marine ecosystems.

The activity was organized with the assistance of the Organic Living and Environmental Education Association of the Republic of China. In addition to removing waste from the beach, the program included environmental education on marine debris, ecological impacts, resource recycling, and plastic reduction in daily life. These activities enhanced participants’ awareness of marine conservation and environmentally responsible practices. A total of 87 kilograms of waste was collected, demonstrating ENE Technology’s commitment to environmental sustainability, employee engagement, and corporate social responsibility.



Environmental protection seminar



As part of the technology industry value chain, ENE Technology recognizes the significant impact of human economic activities on the environment. In recent years, increasingly frequent extreme weather events and climate-related disruptions worldwide have threatened both human well-being and biodiversity. The Company therefore incorporates environmental education and ecological conservation into its employee training programs, helping employees understand how they can contribute to net-zero emissions and carbon reduction efforts.

Commitment to local culture

Founded in Hsinchu, ENE Technology has developed a strong connection with the local community. Each year, as part of the Company's anniversary celebrations, employees are invited to visit well-known local attractions, such as Eighteen Peaks Mountain, Jingxin Lake, Beipu, and National Yang Ming Chiao Tung University.



The Company also provides tangible support to local businesses by offering employees locally made gifts and snack boxes at corporate events, demonstrating its recognition of and encouragement for the continued efforts of local businesses.

Education support for disadvantaged children

ENE Technology partnered with the DENER Children Foundation to visit Tannan Elementary School, where they provided nutritious snacks to disadvantaged children and promoted reading and bilingual learning. The school was destroyed in the 1999 Jiji Earthquake and later rebuilt through the collective efforts of the Bunun community. Through reading and bilingual education programs, the initiative aimed to provide the children with a meaningful and enriching summer experience.

The scheduled visit took place shortly after Typhoon Danas brought days of heavy rain to the mountainous areas of central Taiwan. The winding mountain roads were covered with fallen branches and loose rocks. Despite these difficult conditions, the teachers safely reached the community with teaching materials and books. Heavy rain continued throughout the program, accompanied by cold and damp weather and a power outage. Nevertheless, under dim lighting, 35 children remained enthusiastic about learning and actively participated in the courses and interacted with the teachers.

Recognizing that some children often attended class on an empty stomach, we provided a week's supply of nutritious milk. At the closing presentation, each participating child received a completion gift containing stationery, art supplies, milk, and a variety of non-perishable food items. These gifts provided not only learning resources but also nutritional and emotional support.

This community outreach initiative allowed us to see the disparities in resources and the educational challenges faced by children living in different parts of Taiwan due to geographical and weather-related constraints. The experience further strengthened our commitment to supporting education and helping children develop broader perspectives and greater hope for the future.



Reference:
https://www.facebook.com/share/p/14HiPfmpUkp/
https://www.facebook.com/share/p/1EpEgt57U6/

Taipei Municipal Minzu Experimental Junior High School Girls' Basketball Team

Extending its commitment to the care and development of children and youth, ENE Technology has sponsored the girls' basketball team of Taipei Municipal Minzu Experimental Junior High School since 2025. This sponsorship provides tangible support for female student-athletes in balancing their academic studies with athletic development.

The team has long been committed to developing young basketball players. Its training emphasizes not only competitive performance but also sportsmanship, mental resilience, teamwork, and the ability to overcome personal limitations. In recent years, the team has delivered outstanding performances in the Girls' Division I tournament of the Junior High School Basketball League (JHBL). As of the date of this report, it had won six consecutive championships, demonstrating exceptional discipline, resilience, and team spirit.

Through this sponsorship, ENE Technology seeks to support promising youth sports teams with corporate resources, encourage student-athletes to continue pursuing excellence, and promote the development of women's sports and school athletics. The Company also hopes to help more children build confidence and capabilities as they grow, creating greater possibilities for their future.



Appendix I: GRI Standards Content Index

Statement of Use	ENE Technology Inc. has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI	Not applicable

GRI Standard	Disclosure	Page	Corresponding Section / Additional Information
GRI 2: General Disclosures 2021			
GRI 2: General Disclosures 2021	2-1 Organizational details	8	1.1.1 Company Profile
	2-2 Entities included in the organization's sustainability reporting	4	About This Report
	2-3 Reporting period, frequency and contact point	4	About This Report
	2-4 Restatements of information	–	The GHG emissions base year was changed from 2022 to 2024.
	2-5 External assurance	4	About This Report
	2-6 Activities, value chain and other business relationships	8	1.1.1 Company Profile
	2-7 Employees	94	5.1.2 Workforce Structure and Workplace Diversity
	2-8 Workers who are not employees	94	5.1.2 Workforce Structure and Workplace Diversity
	2-9 Governance structure and composition	21	2.1.1 Corporate Structure and Board Composition
	2-10 Nomination and selection of the highest governance body	21	2.1.1 Corporate Structure and Board Composition
	2-11 Chair of the highest governance body	21	2.1.1 Corporate Structure and Board Composition
	2-12 Role of the highest governance body in overseeing the management of impacts	13, 21	1.2 Corporate Sustainability Governance Framework; 2.1.1 Corporate Structure and Board Composition
	2-13 Delegation of responsibility for managing impacts	13, 32	1.2 Corporate Sustainability Governance Framework; 2.1.5 Sustainability Governance
	2-14 Role of the highest governance body in sustainability reporting	14, 32	1.3 Identification and Analysis of Material Topics; 2.1.5 Sustainability Governance
	2-15 Conflicts of interest	21	2.1.1 Corporate Structure and Board Composition
	2-16 Communication of critical concerns	32	2.1.5 Sustainability Governance
	2-17 Collective knowledge of the highest governance body	21	2.1.1 Corporate Structure and Board Composition
	2-18 Evaluation of the performance of the highest governance body	32	2.1.3 Performance Evaluation
	2-19 Remuneration policies	32	2.1.4 Remuneration Policy
	2-20 Process to determine remuneration	32	2.1.4 Remuneration Policy

GRI Standard	Disclosure	Page	Corresponding Section / Additional Information
	2-21 Annual total compensation ratio	101	5.2.2 Comprehensive Remuneration System
	2-22 Statement on sustainable development strategy	2	Message from Management
	2-23 Policy commitments	37	2.2.2 Ethical Corporate Management Policy
	2-24 Embedding policy commitments	35, 37	2.2.1 Anti-corruption Communication and Training; 2.2.2 Ethical Corporate Management Policy
	2-25 Processes to remediate negative impacts	–	Management approach for each material topic
	2-26 Mechanisms for seeking advice and raising concerns	38	2.2.3 Reporting System and Whistleblower Protection Mechanism
	2-27 Compliance with laws and regulations	44	2.4 Regulatory Compliance
	2-28 Membership associations	11	1.1.3 Participation in Industry Associations
	2-29 Approach to stakeholder engagement	19	1.4 Stakeholder Engagement and Communication
	2-30 Collective bargaining agreements	–	The Company has no labor union or collective bargaining agreement. However, it maintains positive labor-management relations through regular labor-management meetings and other communication channels.
Material Topic			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	13	1.3 Identification and Analysis of Material Topics
	3-2 List of material topics	13	1.3 Identification and Analysis of Material Topics
Economic Performance / Operating Performance			
3-3 Management of material topics		6	1.1 About ENE
GRI 201 (2016): Economic Performance	201-1 Direct economic value generated and distributed	10	1.1.2 Operating and Financial Performance
Risk Management			
3-3 Management of material topics		39	2.3 Risk management
GHG Emissions Management			
3-3 Management of material topics		54	3.2 Energy and GHG Emissions Management
GRI 305 (2016):Emissions	305-1 Direct (Scope 1) GHG emissions	56	3.2.3 GHG Emissions Management
	305-2 Energy indirect (Scope 2) GHG emissions	56	3.2.3 GHG Emissions Management
	305-3 Other indirect (Scope 3) GHG emissions	56	3.2.3 GHG Emissions Management
	305-4 GHG emissions intensity	56	3.2.3 GHG Emissions Management
Customer Service / Product Quality and Safety			
3-3 Management of material topics		75	4.2 Customer Service / Product Quality and Safety
GRI 416 (2016): Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	78	4.2.3 Product Quality and Hazardous Substance Management
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	78	4.2.3 Product Quality and Hazardous Substance Management
Information Security and Customer Privacy			

GRI Standard	Disclosure	Page	Corresponding Section / Additional Information
3-3 Management of material topics		84	4.3 Information Security and Customer Privacy
GRI 418 (2016):Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	84	4.3.1 Information Security Management Framework and Responsibilities
Supply Chain Management			
3-3 Management of material topics		90	4.4 Sustainable Supply Chain
GRI 308 (2016) Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	92	4.4.3 Supply Chain Screening and Evaluation
GRI 414 (2016):Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	92	4.4.3 Supply Chain Screening and Evaluation
GRI 204 (2016):Procurement Practices	204-1 Proportion of spending on local suppliers	91	4.4.2 Supply Chain Management
Talent Attraction and Retention			
3-3 Management of material topics		100	5.2 Talent Attraction and Retention
GRI 201 (2016):Economic Performance	201-3 Defined benefit plan obligations and other retirement plans	102	5.2.3 Diverse Employee Benefits
GRI 405 (2016):Diversity and Equal Opportunity	405-2 Ratio of basic salary and remuneration of women to men	101	5.2.2 Remuneration System
GRI 401 (2016):Employment	401-1 New employee hires and employee turnover	100	5.2.1 New Hires and Employee Turnover
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	102	5.2.3 Employee Benefits
	401-3 Parental Leave	103	5.2.4 Parental Leave
Other Topics			
GRI 200:Economic			
GRI 201 (2016): Economic Performance	201-2 Financial implications and other risks and opportunities due to climate change	45	3.1 Climate Change Response
GRI 205 (2016): Anti-corruption	205-1 Operations assessed for risks related to corruption	35	2.2.1 Anti-corruption Communication and Training
	205-2 Communication and training about anti-corruption policies and procedures	35	2.2.1 Anti-corruption Communication and Training
	205-3 Confirmed incidents of corruption and actions taken	35	2.2.1 Anti-corruption Communication and Training
GRI 300: Environmental			
GRI 302 (2016): Energy	302-1 Energy consumption within the organization	55	3.2.2 Overview of Energy Use
	302-3 Energy intensity	55	3.2.2 Overview of Energy Use
GRI 303 (2018): Water and Effluents	303-1 Interactions with water as a shared resource	65	3.4.1 Water Risk Assessment
	303-3 Water withdrawal	67	3.4.2 Water Conservation Policy and Implementation
	303-4 Water discharge	67	3.4.2 Water Conservation Policy and Implementation
	303-5 Water consumption	67	3.4.2 Water Conservation Policy and Implementation
GRI 306 (2020):Waste	306-3 Waste generated	63	3.3 Circular Economy Policy and Waste Management

GRI Standard	Disclosure	Page	Corresponding Section / Additional Information
	306-4 Waste diverted from disposal	63	3.3 Circular Economy Policy and Waste Management
GRI 400: Social			
GRI 402 (2016): Labor/ Management Relations	402-1 Minimum notice periods regarding operational changes	97	5.1.3 Effective Communication Channels
GRI 404 (2016):Training and Education	404-1 Average hours of training per year per employee	106	5.3.1 Talent Development Management
	404-3 Percentage of employees receiving regular performance and career development reviews	107	5.3.2 Performance Evaluation Mechanism
GRI 403 (2018):Occupational Health and Safety	403-1 Occupational health and safety management system	108	5.4.1 Occupational Safety and Health Policy and Management System
	403-3 Occupational health services	109	5.4.5 Occupational Health Services and Promotion Activities
	403-5 Worker training on occupational health and safety	108	5.4.4 Occupational Safety and Health Training
	403-6 Promotion of worker health	109	5.4.5 Occupational Health Services and Promotion Activities
	403-8 Workers covered by an occupational health and safety management system	108	5.4.1 Occupational Safety and Health Policy and Management System
	403-9 Work-related injuries	110	5.4.6 Occupational Injuries and Occupational Diseases
	403-10 Work-related ill health	110	5.4.6 Occupational Injuries and Occupational Diseases
GRI 405 (2016):Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	96	5.1.2 Workforce Structure and Workplace Diversity
GRI 406 (2016):Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	95	5.1.1 Protection of Human Rights in the Workplace

Appendix II Climate-related Information Index for TWSE-listed Companies

Pursuant to Article 4-1 and Appendix 2, "Climate-related Information of TWSE-listed Companies," of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE-listed Companies:

Item	Disclosure Requirement	Corresponding Section	Page
1	Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	3.1.1 Environmental Management and Climate Governance	45
2	Describe how the identified climate-related risks and opportunities affect the Company's business, strategy, and financial performance over the short, medium, and long term.	3.1.3 Climate Change Response Strategies	49
3	Describe the financial impacts of extreme weather events and transition actions.	3.1.3 Climate Change Response Strategies	49
4	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the Company's overall risk management system.	3.1.2 Climate Risk Management	48
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts considered.	Under development	–
6	If the Company has adopted a transition plan to manage climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	Under development	–
7	If internal carbon pricing is used as a planning tool, describe the basis for determining the carbon price.	Under development. For the relevant plans, please refer to 3.7 Carbon Pricing.	70
8	If climate-related targets have been established, disclose the activities and GHG emission scopes covered, the planned schedule, and annual progress. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, disclose the source and quantity of the carbon reduction credits or the number of RECs used.	Under development. For the relevant plans, please refer to 3.1.4 Metrics and Targets.	52
9	GHG inventory and assurance status, as well as reduction targets, strategies, and specific action plans.	3.2.3 GHG Emissions Management	56

Appendix III SASB Standards Content Index

Disclosure Topic	SASB Code	Disclosure Metric	Nature	Unit	Disclosure			Corresponding Section
					2023	2024	2025	
Greenhouse Gas Emissions	TC-SC-110a.1	(1) Gross Scope 1 GHG emissions	Quantitative	Metric tons CO_2e	5.9	5.44	5.38	3.2.3 GHG Emissions Management, p.59
		(2) Total emissions of perfluorinated compounds	Quantitative	Metric tons CO_2e	-	-	-	
	TC-SC-110a.2	Discussion of long- and short-term strategies or plans for managing Scope 1 GHG emissions, emission reduction targets, and performance against those targets	Qualitative	-	ENE includes fugitive refrigerant emissions in its Scope 1 GHG emissions management. At present, hydrofluorocarbon (HFC) emissions are estimated based on the rated specifications of the relevant equipment. As actual refrigerant refill data and maintenance records become more complete, the Company will use actual refill quantities as the basis for calculation to improve the accuracy and traceability of its emissions inventory. Recent inventory results indicate an overall downward trend. Going forward, ENE will continue strengthening refrigerant equipment management and emission monitoring mechanisms to reduce the risk of refrigerant leakage and improve its GHG emissions management performance.			
Energy Management in Manufacturing	TC-SC-130a.1	(1) Total energy consumed	Quantitative	Gigajoules	955.61	1,262.86	1,317.82	3.2.2 Overview of Energy Use, p. 58
		(2) Percentage of grid electricity in total energy consumption[1]	Quantitative	%	-	-	99%[3]	
		(3) Percentage of renewable energy in total energy consumption[2]	Quantitative	%	0%	0%	0%	

[1] Percentage of grid electricity = Grid electricity consumed ÷ Total energy consumed × 100%.
[2] Percentage of renewable energy = Renewable energy consumed ÷ Total energy consumed × 100%.
[3] In 2025, grid electricity accounted for approximately 99% of total energy consumption, while gasoline accounted for the remaining 1%. Together, these constituted the Company's total energy consumption for the year.

Disclosure Topic	SASB Code	Disclosure Metric	Nature	Unit	Disclosure			Corresponding Section
					2023	2024	2025	
Water Management	TC-SC-140a.1	(1) Total water withdrawn	Quantitative	Thousand cubic meters	0.52	0.87	0.84	3.4.2 Water Conservation Policy and Implementation p. 68
		(2) Percentage of water withdrawn in regions with high or extremely high baseline water stress	Quantitative	%	According to the World Resources Institute (WRI), ENE Technology's operating locations are not situated in regions with high or extremely high baseline water stress. The percentage reported for this metric was 0%.			
		(3) Total water consumed	Quantitative	Thousand cubic meters	0.11	0.10	0.17	
		(4) Percentage of water consumed in regions with high or extremely high baseline water stress	Quantitative	%	According to the WRI, ENE Technology's operating locations are not situated in regions with high or extremely high baseline water stress. The percentage reported for this metric was 0%.			
Waste Management	TC-SC-150a.1	(1) Total amount of hazardous waste generated from manufacturing	Quantitative	Metric tons	ENE Technology outsources all production and manufacturing of its IC products. Therefore, the Company does not directly generate waste from manufacturing processes.			-
		(2) Percentage of hazardous waste recycled	Quantitative	%	NA	NA	NA	

Disclosure Topic	SASB Code	Disclosure Metric	Nature	Unit	Disclosure			Corresponding Section
					2023	2024	2025	
Employee Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce employee exposure to human health hazards	Qualitative	-	ENE Technology has established the Safety and Health Work Rules and related management procedures. These include mechanisms for incident reporting, emergency response, cause investigation, and corrective and preventive action, with ongoing follow-up by the responsible department. The Company also regularly conducts safety and health training, work environment monitoring, and fire and public safety inspections to reduce the risk of employees being exposed to health hazards.			5.4.1 Occupational Safety and Health Policy and Management System p. 106
	TC-SC-320a.2	Total monetary losses resulting from legal proceedings associated with employee health and safety violations	Quantitative	NT$ thousands	0	0	0	
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	Percentage of employees requiring work visas[1]	Quantitative	%	0	0	0	5.1.2 Workforce Structure and Workplace Diversity, p. 95
		Description of potential recruitment risks, such as risks associated with visa regulations, and how such risks are managed	Qualitative	-	Not applicable, as ENE Technology had no employees requiring work visas in 2025.			

[1] Percentage of employees requiring work visas = Number of employees requiring work visas ÷ Total number of employees.

Disclosure Topic	SASB Code	Disclosure Metric	Nature	Unit	Disclosure			Corresponding Section
					2023	2024	2025	
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances[1]	Quantitative	%	100%	100%	100%	-
		Description of the management of declarable substances and, where other standards are used, the degree to which such standards overlap with IEC 62474	Qualitative	–	ENE outsources all production and manufacturing of its IC products and therefore does not directly generate hazardous chemicals, toxic substances, or electronic waste. The Company complies with international environmental regulations and customer requirements through its new product introduction and supplier management mechanisms. It has also established the Hazardous Substance Management Standard and requires suppliers to sign a Declaration of Non-use of Prohibited Substances and provide third-party test reports to ensure regulatory compliance. All products sold by the Company are clearly labeled, and ENE continues to monitor developments in international environmental regulations. Through these management measures, all wafer and IC products complied with applicable RoHS, halogen-free, and REACH requirements in 2025.			
	TC-SC-410a.2	Processor energy efficiency at the system level for: (1) servers, (2) desktop computers, and (3) notebook computers	Quantitative	Performance per watt	Not applicable. ENE Technology is a fabless IC design company primarily engaged in chip design, development, and sales, with all manufacturing outsourced. As the Company does not manufacture or integrate processor systems or end devices, it does not have system-level energy-efficiency data.			-

[1] Percentage of products by revenue that contain declarable substances = Revenue from products sold that contain declarable substances ÷ Total revenue from products sold.

Disclosure Topic	SASB Code	Disclosure Metric	Nature	Unit	Disclosure			Corresponding Section
					2023	2024	2025	
Materials Sourcing	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Qualitative	-	ENE Technology requires suppliers to comply with the Responsible Business Alliance (RBA) Code of Conduct and applicable human rights and conflict minerals requirements. New suppliers must sign the *RBA Code of Conduct Commitment* and the *Conflict Minerals-Free Declaration*. ENE conducts annual conflict minerals due diligence on its suppliers. The completion rate reached 100% in 2025, demonstrating the effective implementation of the Company's related management mechanisms.			4.4.1 Supply Chain Management Policy, p. 90
Intellectual Property Protection & Competitive Behavior	TC-SC-520a.1	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative	NT$ thousands	0	0	0	-
					ENE Technology complies with the principles of fair trade and ethical corporate management. The Company requires its directors, managerial officers, and all employees to avoid concerted actions, restraints of competition, unfair competition, or other conduct that violates the Fair Trade Act or related laws and regulations in their business dealings and market activities. Going forward, ENE will continue using its internal management systems and regulatory compliance communications to reduce risks associated with anti-competitive behavior.			
Production by reportable segment	TC-SC-000.A	Total production	Quantitative	Thousand units	ENE Technology's principal products are ICs used in computer peripherals and consumer electronics. Its outsourced production volume totaled 45,394 thousand units in 2025.			-
	TC-SC-000.B	Percentage of production from owned facilities	Quantitative	%	ENE Technology is primarily engaged in IC design and sales. All product manufacturing is outsourced to external wafer foundries and assembly and testing service providers. As the Company does not own or operate manufacturing facilities or production lines, none of its products are manufactured at Company-owned facilities.			