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Appendix 1. GRI Content Index Comparison Table

GRI 2: General Disclosures 2021

Standards	Disclosure Items	Corresponding Section	Page	Remarks
2-1	Detailed Information About the Organization	1.1 Company Profile	19	
2-2	Entities included in the Sustainability Report	About the Sustainability Report	3	
2-3	Reporting Period, Frequency, and Contact Person	About the Sustainability Report	3	
2-4	Restatements of Information	About the Sustainability Report	3	
2-5	External Assurance/Confirmation	About the Sustainability Report	3	
2-6	Activities, Value Chain, and Other Business Relationships	1.1 Company Profile	19	
2-7	Employees	5.2 Employment and Retention	100	
2-8	Non-Employee Workers	5.2 Employment and Retention	100	
2-9	Governance Structure and Composition	2.1 Governance Structure	26	
2-10	Nomination and Selection of the Highest Governance Body	2.1 Governance Structure	26	
2-11	Chair of the Highest Governance Body	2.1 Governance Structure	26	
2-12	Role of the Highest Governance Body in Overseeing Impact Management	1.2 Sustainable Governance Structure	22	
2-13	Person Responsible for Impact Management	1.2 Sustainable Governance Structure	22	
2-14	Role of the Highest Governance Body in Sustainability Reporting	1.2 Sustainable Governance Structure	22	
2-15	Conflict of Interests	2.1 Governance Structure	26	
2-16	Communication of Key Significant Events	2.1 Governance Structure	26	
2-17	Collective Intelligence of the Highest Governance Body	2.1 Governance Structure	26	
2-18	Performance Evaluation of the Highest Governance Body	2.1 Governance Structure	26	
2-19	Remuneration Policy	2.1 Governance Structure	26	
2-20	Remuneration Policies	2.1 Governance Structure	26	
2-21	Total Annual Remuneration Ratio	5.2 Employment and Retention	100	
2-22	Sustainable Development Strategy Statement	Rexon's Commitment to Sustainable Operations	6	
2-23	Policy Commitment	Material Topics Identification 5.1 Human Rights Management	8、97	
2-24	Incorporation of Policy Commitments	3.3 Supply Chain Collaboration 5.1 Human Rights Management	51、97	

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Standards	Disclosure Items	Corresponding Section	Page	Remarks
2-25	Procedures for Remedying Negative Impacts	2.4 Risk management 2.5 Integrity and Ethics	34、37	
2-26	Mechanisms for Seeking Advice and Raising Concerns	2.5 Integrity and Ethics	37	
2-27	Compliance with Laws and Regulations	2.5 Integrity and Ethics	37	
2-28	Membership in Public Associations	2.1 Governance Structure	26	
2-29	Stakeholder Engagement Policy	Material Topics Identification	8	
2-30	Collective Agreement	5.4 Benefits and Rights	108	

Material Topic Disclosure

"★" indicates a company-specific topic.

Material Topic		Disclosure Items	Corresponding Section	Page	Remarks
3-1		Process for Determining Material Topics	Material Topics Identification	8	
3-2		List of Material Topics	Material Topics Identification	8	
Financial Performance					
3-3		Management of Material Topics	03 Innovation - Sustainable Products	46	
201	Financial performance 2016	201-1 Direct Economic Value Generated and Distributed by the Organization	2.2 Operational Performance	30	
		201-4 Financial Assistance Received from the Government	2.2 Operational Performance	30	
207	Tax 2019	207-1 Tax Policy	2.3 Tax Policy	33	
		207-2 Tax Governance, Controls, and Risk Management	2.3 Tax Policy	33	
		207-3 Stakeholder Engagement and Management of Tax-related Issues	2.3 Tax Policy	33	
Research and Development (R&D) and Innovation ★					
3-3		Management of Material Topics	03 Innovation - Sustainable Products	46	
Customer Relationship Management					
3-3		Management of Material Topics	2.4 Customer relationship management	34	
418	Customer Privacy 2016	418-1 Complaints Substantiated for Invasion of Customer Privacy or Loss of Customer Data	2.4 Customer relationship management	34	
Product Health and Safety					
3-3		Management of Material Topics	3.4 Product Quality and Responsibility	54	
416	Customer Health and Safety 2016	416-1 Assessment of the Impacts of Products and Services on Health and Safety	3.4 Product Quality and Responsibility	54	
		416-2 Incidents of Non-compliance with Health and Safety Regulations for Products and Services			None

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Product Health and Safety					
417	Marketing and Labeling 2016	417-1 Requirements for Product and Service Information and Labeling	3.4 Product Quality and Responsibility	54	
		417-2 Incidents of Non-compliance with Regulations for Product and Service Information and Labeling			None
		417-3 Incidents of Non-compliance with Marketing and Labeling Regulations			None
Sustainable Supply Chain Management					
3-3		Management of Material Topics	3.3 Supply Chain Collaboration	51	
204	Procurement Practices 2016	204-1 Percentage of Procurement Expenditure from Local Suppliers	3.3 Supply Chain Collaboration	51	
308	Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.3 Supply Chain Collaboration	51	
		308-2: Negative environmental impacts in the supply chain and actions taken	3.3 Supply Chain Collaboration	51	
414	Supplier Social Assessment 2016	414-1 Use of Social Standards to Screen New Suppliers	3.3 Supply Chain Collaboration	51	
		414-2 Negative social impacts in the supply chain and actions taken	3.3 Supply Chain Collaboration	51	
Ethical Corporate Management					
3-3		Management of Material Topics	2.7 Integrity and Ethics	41	
2-25		Procedures for Remedying Negative Impacts	2.7 Integrity and Ethics	41	
2-26		Mechanisms for Seeking Advice and Raising Concerns	2.7 Integrity and Ethics	41	
2-27		Regulatory Compliance	2.7 Integrity and Ethics	41	
205	Anti-Corruption	205-1 Operating Locations where Corruption Risks have been Assessed	2.7 Integrity and Ethics	41	
		205-2 Communication and Training on Anti-Corruption Policies and Procedures	2.7 Integrity and Ethics	41	
		205-3 Incidents of Corruption Identified and Actions Taken	2.7 Integrity and Ethics	41	
206	Anti-Competitive Behavior 2016	206-1Legal Actions Regarding Anti-Competitive, Anti-Trust, and Monopolistic Behavior	2.7 Integrity and Ethics	41	
Information Security ★					
3-3		Management of Material Topics	2.6 Information Security	38	
Occupational Health and Safety					
3-3		Management of Material Topics	5.5 Workplace Health and Safety	110	
403	Occupational health and safety 2018	403-1 Occupational Safety and Health Management System	5.5 Workplace Health and Safety	110	
		403-2 Hazard Identification, Risk Assessment, and Incident Investigation	5.5 Workplace Health and Safety	110	
		403-3 Occupational Health Services	5.5 Workplace Health and Safety	110	
		403-4 Worker Participation, Consultation, and Communication on Occupational Safety and Health	5.5 Workplace Health and Safety	110	
		403-5 Training for Occupational Safety and Health	5.5 Workplace Health and Safety	110	

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Occupational Health and Safety					
403	Occupational health and safety 2018	403-6 Worker Health Promotion	5.5 Workplace Health and Safety	110	
		403-7 Prevention and Mitigation of Occupational Safety and Health Impacts Directly Linked to Business	5.5 Workplace Health and Safety	110	
		403-8 Scope of Workers Covered by the Occupational Safety and Health Management System	5.5 Workplace Health and Safety	110	
		403-9 Occupational Injuries	5.5 Workplace Health and Safety	110	
		403-10 Occupational Diseases	5.5 Workplace Health and Safety	110	
Climate Change Management					
3-3		Management of Material Topics – Greenhouse Gas Management	4.2 Greenhouse Gas Managemen	81	
3-3		Management of Material Topics – Energy Management	4.3 Energy Management	85	
201	Financial performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	4.1 Climate Action (TCFD)	69	
302	Energy 2016	302-1 Internal Energy Consumption	4.3 Energy Management	85	
		302-3 Energy Intensity	4.3 Energy Management	85	
		302-4 Reduction of Energy Consumption	4.3 Energy Management	85	
305	Emissions 2016	305-1 Direct (Scope 1) Greenhouse Gas Emissions	4.2 Greenhouse Gas Management	81	
		305-2 Energy Indirect (Scope 2) Greenhouse Gas Emissions	4.2 Greenhouse Gas Management	81	
		305-3 Other Indirect (Scope 3) Greenhouse Gas Emissions	4.2 Greenhouse Gas Management	81	
		305-4 Greenhouse Gas Emissions Intensity	4.2 Greenhouse Gas Management	81	
		305-5 Greenhouse Gas Emissions Reduction	4.2 Greenhouse Gas Management	81	
Human Rights					
3-3		Management of Material Topics	5.1 Human Rights Management	97	
404	Training and Education (2016)	404-1 Average Hours of Training per Employee per Year	5.3 Career Development	104	
		404-2 Programs to Enhance Employee Skills and Transition Assistance	5.3 Career Development	104	
		404-3 Proportion of Employees Subject to Regular Performance and Career Development Reviews	5.2 Employment and Retention	100	
405	Diversity of Employees and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	5.2 Employment and Retention	100	
406	Non-discrimination 2016	406-1 Discrimination Incidents and Actions Taken by the Organization to Address Them	5.1 Human Rights Management	97	
407	Freedom of Association and Collective Bargaining 2016	407-1 Operating Locations or Suppliers at Risk of Violating Freedom of Association and Collective Bargaining	5.1 Human Rights Management	97	
408	Child Labor 2016	408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	5.1 Human Rights Management	97	None

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Human Rights					
409	Forced or Compulsory Labor 2016	409-1 Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	5.1 Human Rights Management	97	None
410	Security Practices 2016	410-1 Security Personnel Trained on Human Rights Policies or Procedures	5.1 Human Rights Management	97	
411	Rights of Indigenous Peoples 2016	411-1 Incidents Involving Violations of Indigenous Peoples' Rights	5.1 Human Rights Management	97	None

Other Specific Topic Disclosure

Material Topic		Disclosure Items	Corresponding Section	Page	Remarks
200 Series (Economic)					
201	Financial performance 2016	201-3 Obligations for Pension Payments and Other Retirement Plans	5.4 Benefits and Rights	108	
202	Market Status 2016	202-1 Ratio of Standard Remuneration for Workers in Different Gender to Minimum Wage in Local Markets	5.2 Employment and Retention	100	
		202-2 Proportion of Local Residents Employed in Senior Management Positions	5.2 Employment and Retention	100	
203	Indirect Economic Impacts 2016	203-1 Infrastructure Investments and Services Supported	6.2 Charity and Public Welfare	120	
		203-2 Significant Indirect Economic Impacts	6.2 Charity and Public Welfare	120	
300 Series (Environmental)					
302	Energy 2016	302-5 Reductions in Energy Requirements of Products and Services	3.2 Research and Development / Manufacturing	49	
303	Water and Wastewater 2018	303-1 Interactions with Water as a Shared Resource	4.4 Water Resource Management	90	
		303-2 Management of Impacts Related to Water and Wastewater	4.4 Water Resource Management	90	
		303-3 Water Intake Volume	4.4 Water Resource Management	90	
		303-4 Wastewater Discharge Volume	4.4 Water Resource Management	90	
304	Biodiversity 2016	304-1 Operational sites owned, leased, or managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	4.6 Ecological and Biodiversity Management (TNFD)	93	
		304-2 Significant impacts of activities, products, and services on biodiversity	4.6 Ecological and Biodiversity Management (TNFD)	93	
		304-3 Habitats protected or restored	4.6 Ecological and Biodiversity Management (TNFD)	93	
		304-4 IUCN Red List species, and national conservation list species, with habitats in areas affected by operations	4.6 Ecological and Biodiversity Management (TNFD)	93	
306	Waste 2020	306-1 Waste Generation and Significant Waste-related Impacts	4.5 Waste Management	91	
		306-2 Management of Significant Impacts Related to Waste	4.5 Waste Management	91	
		306-3 Generation of Waste	4.5 Waste Management	91	
		306-4 Disposal and Transfer of Waste	4.5 Waste Management	91	

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300 Series (Environmental)					
306	Waste 2020	306-1 Waste Generation and Significant Waste-related Impacts	4.5 Waste Management	91	
		306-2 Management of Significant Impacts Related to Waste	4.5 Waste Management	91	
		306-3 Generation of Waste	4.5 Waste Management	91	
		306-4 Disposal and Transfer of Waste	4.5 Waste Management	91	
		306-5 Direct Disposal of Waste	4.5 Waste Management	91	
400 Series (Social)					
401	Employment and Labor Relations 2016	401-1 New Hires and Resignations	5.2 Employment and Retention	100	
402	Labor-management relationship 2016	402-1 Minimum Notice Period for Operational Changes	5.4 Benefits and Rights	108	
		401-2Benefits Provided to Full-time Employees (excluding Temporary or Part-time Employees)	5.4 Benefits and Rights	108	
		401-3 Maternity Leave	5.4 Benefits and Rights	108	
415	Public Policy 2016	415-1 Political Contributions	2.2 Operational Performance	30	

Appendix 2. SASB Sustainability Accounting Standards Comparison Table

Industry 1: Appliance Manufacturing

Metric No.	Disclosure Metrics	Nature	Unit	Report Content or Description
Product Safety				
CG-AM-250a.1	Number of recalls issued and total units recalled	Quantitative	Quantity	No product recalls occurred in 2025.
CG-AM-250a.2	Risk Identification and Management for Use of Products	Discussion and Analysis	N/A	The Company conducts random inspections in accordance with the quality management requirements of the "Regulations for Shipment and Return Inspections of Finished (Purchased) Products" to ensure the safety and reliability of products at the time of shipment.
CG-AM-250a.3	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	Currency	NTD 0 (No relevant incidents occurred in 2025.)
Product Lifecycle Environmental Impacts				
CG-AM-410a.1	Percentage of eligible products by revenue certified to the ENERGY STAR® program	Quantitative	Percentage of revenue (%)	Accounted for 0% of operating revenue (No eligible products certified under the ENERGY STAR® program)
CG-AM-410a.2	Percentage of eligible products certified to an Association of Home Appliance Manufacturers (AHAM) sustainability standard	Quantitative	Percentage of revenue (%)	Accounted for 0% of operating revenue (No eligible products certified under an Association of Home Appliance Manufacturers (AHAM) sustainability standard)

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Product Lifecycle Environmental Impacts				
CG-AM-250a.3	Description of efforts to manage products' end-of-life impacts	Discussion and Analysis	N/A	Rexon is primarily engaged in OEM and ODM, and waste generation is limited to the production process. The waste is disposed of in accordance with waste management regulations, and the disposal processes comply with environmental control standards.

Sector 2: Toys and Sporting Goods

Metric No.	Disclosure Metrics	Nature	Unit	Report Content or Description
Chemical & Safety Hazards of Products				
CG-TS-250a.1	(1) Number of recalls and (2) Number of total units recalled	Quantitative	Quantity	No product recalls occurred in 2025.
CG-TS-250a.3	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	Currency	NTD 0 (No relevant incidents occurred in 2025.)
CG-TS-250a.4	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	N/A	The Company is dedicated to complying with international regulations. Our products meet the requirements of RoHS, REACH, the Packaging Directive, the Battery Directive, and the Halogen-Free (HF) standard.
Labor Conditions in the Supply Chain				
CG-TS-430a.1	Number of facilities audited to a social responsibility code of conduct	Quantitative	Quantity	181 suppliers completed the self-assessment, representing 71% of the total procurement value.
CG-TS-430a.2	Direct suppliers' social responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances	Quantitative	Quantity, percentage (%)	1. In 2025, there were 20 new suppliers, and the newly added ESG evaluation items all met the initial target score of 45 or above, with no suppliers rated as non-compliant. 2. A total of 181 suppliers completed self-assessments, accounting for 71% of the total procurement amount. The non-compliance rate was approximately 3%, and 50 on-site audits were conducted for high-risk suppliers.

Industry 3: Technology and Communications

Metric No.	Disclosure Metrics	Nature	Unit	Report Content or Description
Product Security				
TC-HW-230a.1	Approach to Identifying and Addressing Product Data Security Risks	Discussion and Analysis	N/A	No specific discussion or analysis is currently available.
Employee Diversity and Inclusion				
TC-HW-330a.1	Employee diversity and inclusion, including gender ratios and diverse group representation among: (a) senior management, (b) non-senior management, (c) technical employees, and (d) other employees.	Quantitative	Percentage (%)	5.2 Employment and Retention

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Product Lifecycle Management				
TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage of revenue(%)	No relevant statistical data yet
TC-HW-410a.2	Percentage of products by revenue that meet EPEAT registration or equivalent standards	Quantitative	Percentage of revenue(%)	No relevant statistical data yet
TC-HW-410a.3	Percentage of products by revenue that are certified to energy efficiency standards	Quantitative	Percentage of revenue(%)	No relevant statistical data yet
TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, and recovery rate	Quantitative	Percentage of revenue(%)	No relevant statistical data yet
Supply Chain Management				
TC-HW-430a.1	Percentage of Tier 1 supplier facilities participating in the RBA Validated Assessment Program (VAP) or equivalent standard audits, broken down by: (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	No relevant statistical data yet
TC-HW-430a.2	Non-compliance rate of Tier 1 suppliers under (1) RBA Validated Assessment Program (VAP) or equivalent standard audits, and (2) percentage of corrective actions for: (a) priority non-compliances and (b) other non-compliances	Quantitative	Ratio	No relevant statistical data yet
Materials Sourcing				
TC-HW-440a.1	Approach to Managing Risks Associated with the Use of Critical Materials	Discussion and Analysis	None	No specific discussion or analysis is currently available.

Appendix 3. Taiwan Stock Exchange Climate-related Information Comparison Table

Item	Implementation status
Description of the monitoring and governance that the Board of Directors and management perform with respect to the climate-related risks and opportunities	4.1 Climate Action (TCFD)
Description of how identified climate risks and opportunities impact the company's operations, strategies, and finances in the short-term, medium-term, and long-term	4.1 Climate Action (TCFD)
Description of the impact of extreme climate events and transformation actions on the finance	4.1 Climate Action (TCFD)
Description of how the climate risk identification, assessment and management processes are integrated in the overall risk management system	4.1 Climate Action (TCFD)
If scenario analysis is used to assess resilience to climate change risks, provide details on the scenarios, parameters, assumptions, analysis factors, and key financial impacts	4.1 Climate Action (TCFD)

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If there are transition plans to manage climate-related risks, explain the contents of the plan and the indicators and targets used to identify and manage physical and transition risks	4.1 Climate Action (TCFD)
If internal carbon pricing is used as a planning tool, the pricing basis shall be specified	In 2026, the Company expects to establish a "shadow price" as its "internal carbon price" by referencing the Ministry of Environment's Regulations Governing the Collection of Carbon Fees, as well as the carbon fee mechanisms of major economies such as the United States and the European Union, and then introduce an internal carbon pricing system.
If climate-related targets are set, provide information on the activities covered, scope of greenhouse gas emissions, planning timeline, and annual progress. If carbon offsetting or the use of Renewable Energy Certificates (RECs) is employed to achieve these targets, explain the source and quantity of carbon offset or the number of RECs utilized	4.2 Greenhouse Gas Management
Greenhouse Gas Inventory and Assurance Status, Reduction Targets, Strategies, and Specific Action Plans	· Rexon Industrial completed its 2025 greenhouse gas inventory in May 2025, continues to calculate greenhouse gas emissions annually, and passes third-party verification. · The inventory and verification plan for subsidiary companies will be conducted in accordance with the Financial Supervisory Commission's requirements and completed by 2029.

Appendix 4. Independent Third Party Assurance Statement

2025 PTS_Independent Reasonable and Limited Assurance Report on Greenhouse Gas (GHG) Statement (Rexon Industrial Co., Ltd.)

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Independent Reasonable and Limited Assurance Report on Greenhouse Gas (GHG) Statement

To Rexon Industrial Corp., Ltd. :

We were engaged by Rexon Industrial Corp., Ltd ("Rexon") to provide a reasonable assurance engagement for the category 1 direct emissions and the category 2 energy indirect emissions and a limited assurance engagement for the category 3 emissions from transportation(upstream transport, employee commuting and business travel) category 4 products used by an organization (emissions from Purchased goods, and emissions from the disposal of solid and liquid waste) of the accompanying GHG statement of Rexon for the year ended December 31, 2025, comprising the Emissions Inventory and the Explanatory Notes.

Rexon's Responsibility for the GHG Statement

Rexon is responsible for the preparation of the GHG statement in accordance with "Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals" (hereafter "ISO 14064-1:2018") to the GHG statement. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

As discussed in the GHG statement, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

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Our Responsibility

Reasonable assurance for the category 1 and the category 2

Our responsibility is to express an opinion on the GHG statement based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with TWSAE3410, Assurance Engagements on Greenhouse Gas Statements, published by the Accounting Research and Development Foundation ("TWSAE3410"). That standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the GHG statement is free from material misstatement.

A reasonable assurance engagement in accordance with TWSAE 3410 involves performing procedures to obtain evidence about the quantification of emissions and related information in the GHG statement. The nature, timing and extent of procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error, in the GHG statement. In making those risk assessments, we considered internal control relevant to Rexon's preparation of the GHG statement. A reasonable assurance engagement also includes:

- Assessing the suitability in the circumstances of Rexon's use of ISO 14064-1:2018, applied as explained in the GHG statement, as the basis for preparing the GHG statement;
- Evaluating the appropriateness of quantification methods and reporting policies used, and the reasonableness of estimates made by Rexon; and
- Evaluating the overall presentation of the GHG statement.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Limited assurance for the category 3 and the category 4

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with TWSAE3410, Assurance Engagements on Greenhouse Gas Statements, published by the Accounting Research and Development Foundation ("TWSAE3410"). That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

A limited assurance engagement undertaken in accordance with TWSAE 3410 involves assessing the suitability in the circumstances of Rexon's use of ISO 14064-1:2018 as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

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The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- Through inquiries, obtained an understanding of Rexon's control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness.
- Evaluated whether Rexon's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Rexon's estimates.
- Undertook site visits at one site to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to the sites. The sites selected for testing were chosen taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, or the controls at these sites.

The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Rexon's GHG statement has been prepared, in all material respects, in accordance with the ISO 14064-1:2018 to the GHG statement.

Opinion

Reasonable Assurance opinion for the category 1 and the category 2

In our opinion, the GHG statement for the year ended December 31, 2025 is prepared, in all material respects, in accordance with the ISO 14064-1:2018 applied as explained in the Annex 1.

Limited Assurance opinion for the category 3 and the category 4

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Rexon's GHG statement for the year ended December 31, 2025 is not prepared, in all material respects, in accordance with the ISO 14064-1:2018 applied as explained in the Annex 1.

Other Matters

We shall not be responsible for any further changes on the Underlying Subject Matter or its applicable reporting criteria, nor be responsible for reconducting any assurance work after the issuance date of assurance report.

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KPMG

The engagement partners on the assurance resulting in this independent auditors' report are Chen,Jheng-Syue.

KPMG

Taipei, Taiwan(Republic of China)
May 15, 2026

Notes to reader

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

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KPMG

Annex 1 : Assurance indicator information summary

EMISSIONS	tonnes CO_2e
Category 1: Direct GHG emissions and removals	332.8203
Category 2: Indirect GHG emissions from imported energy	2,992.7374
Total Category 1 and 2	**3,325.5577**
Category 3: Emissions from transportation	**505.4805**
Upstream transport	200.4245
Employee commuting	240.9604
Business travel	64.0956
Category 4: products used by an organization	**44,233.8431**
Emissions from Purchased goods,(Note 1)	44,230.0147
Emissions from the disposal of solid and liquid waste	3.8284
Total	**48,064.8813**

Note 1: Major emission sources from purchased products: The four primary raw materials—steel, aluminum sheets, plastics, and packaging materials—account for 36.8% of the Company's total annual procurement expenditure.

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Introduction

Material Topics Identification

01 | About Rexon

02 | Governance · Integrity and Transparency

03 | Innovation · Sustainable Products

04 | Green · Environmental Sustainability

05 | Talent · People-centered

06 | Care · Goodness for All

Appendix

Appendix 1 | GRI Content Index Comparison Table

Appendix 2 | SASB Sustainability Accounting Standards Comparison Table

Appendix 3 | Taiwan Stock Exchange Climate-related Information Comparison Table

Appendix 4 | Independent Third Party Assurance Statement

2025 PTS_Independent Reasonable and Limited Assurance Report on Greenhouse Gas (GHG) Statement (Rexon Technology Corp.)

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Independent Reasonable Assurance Report on Greenhouse Gas (GHG) Statement

To Rexon Technolgy Corp. :

We were engaged by Rexon Technolgy Corp. ("Rexon Technology") to provide a reasonable assurance engagement for the category 1 direct emissions and the category 2 energy indirect emissions of the accompanying GHG statement of Rexon Technology for the year ended December 31, 2025, comprising the Emissions Inventory.

Rexon Technology's Responsibility for the GHG Statement

Rexon Technology is responsible for the preparation of the GHG statement in accordance with "Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals" (hereafter "ISO 14064-1:2018") to the GHG statement. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

As discussed in the GHG statement, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

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KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

KPMG

Our Responsibility

Reasonable assurance for the category 1 and the category 2

Our responsibility is to express an opinion on the GHG statement based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with TWSAE3410, Assurance Engagements on Greenhouse Gas Statements, published by the Accounting Research and Development Foundation ("TWSAE3410"). That standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the GHG statement is free from material misstatement.

A reasonable assurance engagement in accordance with TWSAE 3410 involves performing procedures to obtain evidence about the quantification of emissions and related information in the GHG statement. The nature, timing and extent of procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error, in the GHG statement. In making those risk assessments, we considered internal control relevant to Rexon Technology's preparation of the GHG statement. A reasonable assurance engagement also includes:

- Assessing the suitability in the circumstances of Rexon Technology's use of ISO 14064-1:2018, applied as explained in the GHG statement, as the basis for preparing the GHG statement;
- Evaluating the appropriateness of quantification methods and reporting policies used, and the reasonableness of estimates made by Rexon Technology; and
- Evaluating the overall presentation of the GHG statement.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

Reasonable Assurance opinion for the category 1 and the category 2

In our opinion, the GHG statement for the year ended December 31, 2025 is prepared, in all material respects, in accordance with the ISO 14064-1:2018 applied as explained in the Annex 1.

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KPMG

Other Matters

We shall not be responsible for any further changes on the Underlying Subject Matter or its applicable reporting criteria, nor be responsible for reconducting any assurance work after the issuance date of assurance report.

The engagement partners on the assurance resulting in this independent auditors' report are Chen,Jheng-Syue.

KPMG

Taipei, Taiwan(Republic of China)
May 15, 2026

Notes to reader

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

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KPMG

Annex 1 : Assurance indicator information summary

EMISSIONS	tonnes CO_2e
Category 1: Direct GHG emissions and removals	24.6726
Category 2: Indirect GHG emissions from imported energy	1.6743
Total Category 1 and 2	**26.3469**

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2025 PTS_Independent Reasonable and Limited Assurance Report on Greenhouse Gas (GHG) Statement (Power Tool Specialists Inc.)

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Independent Reasonable Assurance Report on Greenhouse Gas (GHG) Statement

To Power Tool Specialists Inc. :

We were engaged by Power Tool Specialists Inc. ("P.T.S") to provide a reasonable assurance engagement for the category 1 direct emissions and the category 2 energy indirect emissions of the accompanying GHG statement of P.T.S for the year ended December 31, 2025, comprising the Emissions Inventory and the Explanatory Notes.

P.T.S's Responsibility for the GHG Statement

P.T.S is responsible for the preparation of the GHG statement in accordance with "Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals" (hereafter "ISO 14064-1:2018") to the GHG statement. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

As discussed in the GHG statement, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

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KPMG, a Taiwan partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

KPMG

Our Responsibility

Reasonable assurance for the category 1 and the category 2

Our responsibility is to express an opinion on the GHG statement based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with TWSAE3410, Assurance Engagements on Greenhouse Gas Statements, published by the Accounting Research and Development Foundation ("TWSAE3410"). That standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the GHG statement is free from material misstatement.

A reasonable assurance engagement in accordance with TWSAE 3410 involves performing procedures to obtain evidence about the quantification of emissions and related information in the GHG statement. The nature, timing and extent of procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error, in the GHG statement. In making those risk assessments, we considered internal control relevant to P.T.S's preparation of the GHG statement. A reasonable assurance engagement also includes:

- Assessing the suitability in the circumstances of P.T.S's use of ISO 14064-1:2018, applied as explained in the GHG statement, as the basis for preparing the GHG statement;
- Evaluating the appropriateness of quantification methods and reporting policies used, and the reasonableness of estimates made by P.T.S; and
- Evaluating the overall presentation of the GHG statement.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

Reasonable Assurance opinion for the category 1 and the category 2

In our opinion, the GHG statement for the year ended December 31, 2025 is prepared, in all material respects, in accordance with the ISO 14064-1:2018 applied as explained in the Annex 1.

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KPMG

Other Matters

We shall not be responsible for any further changes on the Underlying Subject Matter or its applicable reporting criteria, nor be responsible for reconducting any assurance work after the issuance date of assurance report.

The engagement partners on the assurance resulting in this independent auditors' report are Chen,Jheng-Syue.

KPMG

Taipei, Taiwan(Republic of China)
May 15, 2026

Notes to reader

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KPMG

Annex 1 : Assurance indicator information summary

EMISSIONS	tonnes CO_2e
Category 1: Direct GHG emissions and removals	0
Category 2: Indirect GHG emissions from imported energy	15.8604
Total Category 1 and 2	**15.8604**

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Introduction

Material Topics Identification

01 | About Rexon

02 | Governance · Integrity and Transparency

03 | Innovation · Sustainable Products

04 | Green · Environmental Sustainability

05 | Talent · People-centered

06 | Care · Goodness for All

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Appendix 4 | Independent Third Party Assurance Statement

2025 AA1000 Assurance Statement (Rexon Industrial Co., Ltd.)

SGS

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE REXON INDUSTRIAL CORPORATION LTD.'S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by REXON INDUSTRIAL CORPORATION LTD. (hereinafter referred to as REXON INDUSTRIAL) to conduct an independent assurance of the Sustainability Report for 2025. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/03/23 to 2025/05/06. The boundary of this report includes REXON INDUSTRIAL Taiwan and oversea operational and production or service sites. The boundary covers pans of REXON INDUSTRIAL's consolidated financial statements.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing the stakeholders in REXON INDUSTRIAL's Sustainability Report of 2025.

RESPONSIBILITIES

The sustainability information in the REXON INDUSTRIAL's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of REXON INDUSTRIAL. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP, 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

TWUPP 5008 Issue 2601

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability Development Committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB, are clearly presented and directly referenced to support transparency within the assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirms our independence from REXON INDUSTRIAL, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

TWUPP 5008 Issue 2601

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

REXON INDUSTRIAL has demonstrated a commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.

MATERIALITY

REXON INDUSTRIAL has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the sustainability report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

This Sustainability report includes topics that are of concern to various stakeholders, provides responses to those topics, and discloses the channels through which those responses are communicated.

IMPACT

REXON INDUSTRIAL has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, decisions and products and services, as well as any related performance. Some impacts have already been managed and quantified through established targets. In the future, these impacts can be considered for conversion into financial indicators to strengthen the analysis of their overall effect on the REXON INDUSTRIAL's operations.

ADHERENCE TO GRI

The report, REXON INDUSTRIAL's Sustainability Report of 2025, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The report has properly disclosed information related to REXON INDUSTRIAL's contributions to sustainability development.
For future reporting, REXON INDUSTRIAL may consider expanding the scope of information disclosure to progressively cover all operating locations included in the consolidated financial statements.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000
Licensed Report
000-8/V3-FP0WN

Stephen Pao
Business Assurance Director
Taipei, Taiwan
27 May, 2026
WWW.SGS.COM

TWUPP 5008 Issue 2601