

CH.05

TALENT

People-Centered

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5.1 Human Rights Management



Material Topics

Human Rights



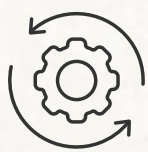
Description
of Positive
Benefits
(Actual and Potential)

The Company places great importance on human rights issues and complies with international standards such as the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Conventions. The Company implements the principles of respect and equality, and ensures that all employees are treated fairly at every stage, including recruitment, appointment, training, performance evaluation, and promotion. Through the promotion of diversity and inclusion, gender equality, anti-discrimination education and training, workplace harassment prevention, and employee care programs, the Company is committed to creating a safe and friendly workplace, strengthening employees' sense of belonging, organizational cohesion, and overall workplace resilience.



Description
of Negative
Benefits
(Actual and Potential)

The Company currently entrusts the recruitment of foreign migrant workers to recruitment agencies, and certain fees are still borne by the migrant workers themselves. As a result, the current practice has not yet fully met the highest standard of “zero recruitment fees for migrant workers” required by certain international customers or social responsibility audits, such as the RBA. Nevertheless, the Company complies with the relevant laws and regulations in Taiwan and regularly reviews recruitment agency contracts and hiring procedures to ensure that the process is lawful and transparent while preventing improper fees or unfair treatment. This issue may be identified as an improvement item in customer CSR audits. The Company continues to monitor the policy directions of the competent authorities and, within the scope of institutional feasibility, gradually reviews and plans more worker-friendly recruitment models, continuing to move toward alignment with international human rights trends.



Management
Mechanisms/
Measures

I. Recruitment and Hiring

1. Implement the principle of fair employment and strictly prohibit any form of discrimination or differential treatment.
2. Strictly prohibit the use of child labor.
3. Determine salaries based on objective factors such as the competencies, education, experience, and market salary levels required for each position. The starting salary for all positions is higher than the minimum wage.

II. Employment and Onboarding

1. Incorporate human rights, equality, and workplace ethics courses into orientation training to raise employees' awareness of workplace respect and safety.
2. Explain employees' rights regarding union and club activities, and protect employees' right to participate voluntarily.
3. Provide Thai-language work rules to help foreign employees understand the Company's systems.
4. Prepare salary statement comparison tables in the employees' native language (Thai) to ensure that migrant workers clearly understand the salary structure.

III. Employment and Day-to-Day Management

1. Continue to promote human rights education and training to enhance employees' knowledge and awareness.
2. Regularly convene labor-management meetings and Gender Equality Committee meetings to strengthen labor relations and gender equality governance.
3. Organize cross-cultural activities to promote exchange and inclusion among employees from different groups.
4. Monitor working hours and adjust shift schedules to ensure reasonable working hours and respect employees' willingness.
5. Provide the necessary care resources and friendly measures for employees during pregnancy and childbirth.
6. Establish an occupational safety and health management system in accordance with ISO 45001 to reduce occupational accident risks and protect employees' safety and health.
7. Continuously review and improve the Company's management mechanisms for human rights and labor conditions through external recommendations from customer social responsibility audits.



Complaint/
Communication
Channels

1. Direct communication and response between employees and managers
2. Education and training platform of REXON Academy
3. EAPs hotline
4. Company's hotline
5. Company's “Whisper Zone” (Chinese / Thai)
6. Suggestion boxes (Chinese / Thai)
7. Labor-management meetings
8. Gender Equality Committee
9. REXON Labor Union meetings
10. Employee satisfaction surveys

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2025 Action Plan Implementation Results

Action Plan

- 1. Promote human rights-related courses
- 2. Organize a Songkran Festival event for migrant workers
- 3. Prohibit the use of child labor
- 4. Add Thai-language work rules
- 5. Enhance system transparency — the signing of labor contracts
- 6. RBA human rights topic training and planning for system implementation
- 7. Customer social responsibility audits

Implementation Results

- 1. As of December 2025, a total of 12 digital courses had been offered, with 1,193 cumulative participations.
- 2. On April 11, 2025, a Songkran Festival event was held, with a total of 70 migrant workers, Taiwanese supervisors, and colleagues participating.
- 3. There were no records of child labor employment in 2025.
- 4. Thai-language work rules were provided to help migrant workers understand the Company's systems and their rights.
- 5. The labor contract signing rate for all employees reached 99%, and the related briefing sessions were completed.
- 6. External consultants were invited to explain system content and operating procedures.
- 7. Three audits were completed in 2025, with no major deficiencies identified.

Achievement status of 2025 Goals

Goals

- 1. Promote human rights-related courses
- 2. Organize one cross-cultural event
- 3. Prohibit the use of child labor
- 4. Add Thai-language work rules
- 5. Enhance system transparency — the signing of labor contracts
- 6. RBA human rights topic training and planning for system implementation
- 7. Customer social responsibility audits

Achievement Status

Goals achieved

- 1. Implemented, with 12 cumulative courses and 1,193 cumulative participations.
- 2. Completed the 2025 Songkran Festival event.
- 3. Achieved, with no violations identified.
- 4. Announced and explained to migrant workers during briefing sessions.
- 5. The signing rate for all employees reached 99%.
- 6. Completed the training and launched internal planning.
- 7. All three audits were completed with no major deficiencies identified.

Short/Medium/Long-term Goals

Short-Term Goals (2026-2027 years)

- 1. Establish a human rights management system framework for the Company, with clearly defined human rights policies and operating procedures.
- 2. Continue to promote human rights education and awareness courses.
- 3. Complete the feasibility assessment, self-assessment, and implementation planning for the RBA adoption.
- 4. Apply for external verification related to international human rights standards.
- 5. Establish an initial supplier human rights risk inventory and principles for collaborative audits.

Medium-Term and Long-Term Goals (2028-2032years)

- 1. Introduce a human rights due diligence system and extend it to the supply chain management.
- 2. Establish an annual audit and external review system benchmarked against the RBA standards.
- 3. Shape a safe, inclusive, and diverse workplace culture that is fully aligned with international human rights and social responsibility standards.

To fulfill its commitment to sustainable corporate operations and protect the fundamental human rights of stakeholders, Rexion follows the human rights principles set out in the Universal Declaration of Human Rights and continues to promote gender equality and friendly workplace measures. The Company convenes Gender Equality Committee meetings on a quarterly basis, has established a comprehensive workplace sexual harassment prevention system and grievance mechanism, and announces relevant gender equality policies through multiple channels, fostering an equal, respectful, and friendly work environment from within the organization.

To further provide a safe and secure work environment, Rexion has established the “Statement on the Prevention of Unlawful Infringement in the Workplace” and set up a confidential grievance section, grievance hotline, and dedicated mailbox, which are handled by the Human Resources Department. To protect the rights and interests of the parties involved, all cases are investigated and handled by the Sexual Harassment Grievance Handling Committee under the principle of confidentiality. The Company also stipulates that female members must account for more than one-half of the Gender Equality Committee to ensure gender representation and protect women's rights and interests.

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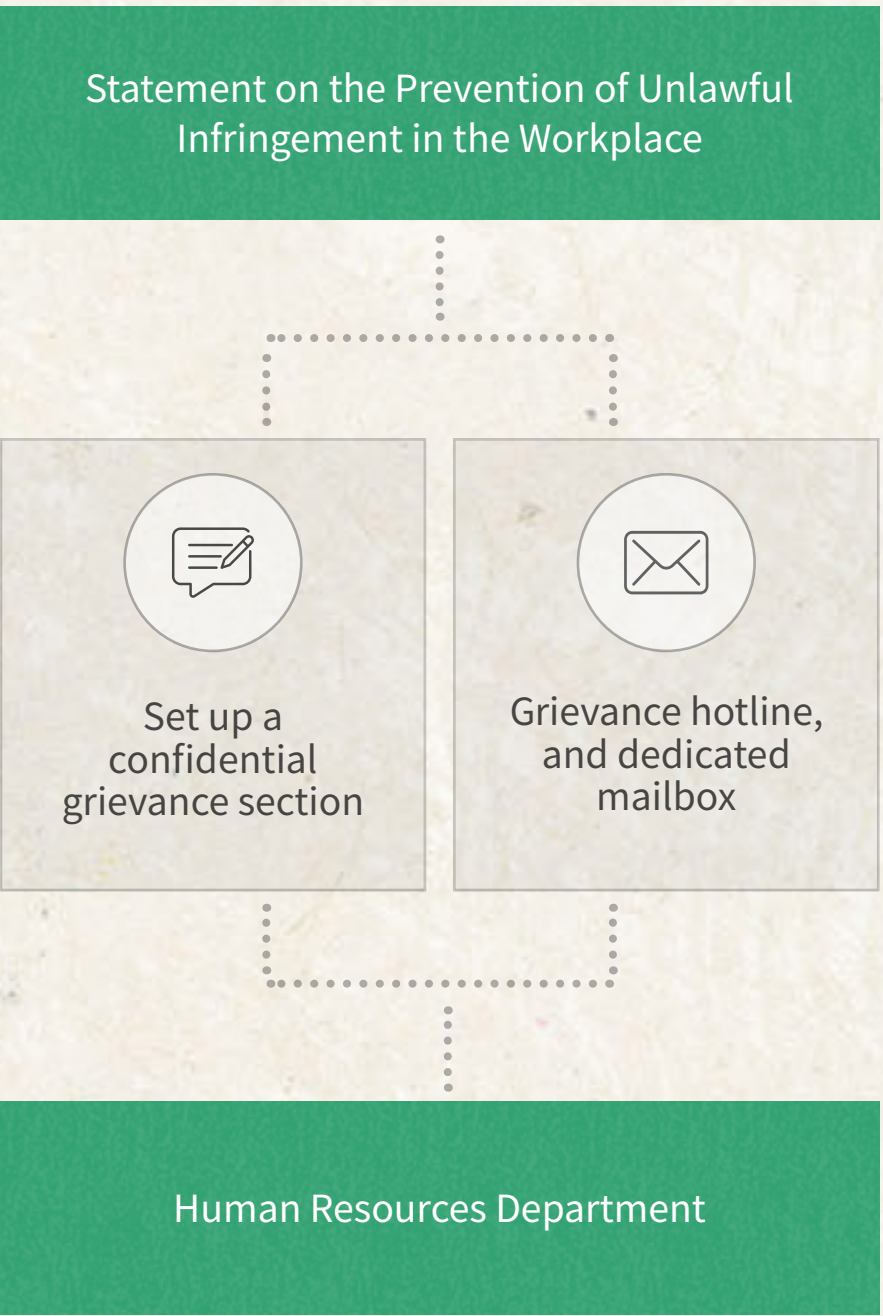
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- REXON regularly convenes Gender Equality Committee meetings, with a total of four meetings held in 2025.
- In 2025, REXON accepted a total of four workplace sexual harassment complaints. All cases were investigated in accordance with relevant regulations and reported to the Gender Equality Committee, with follow-up actions handled in accordance with the reward and disciplinary management regulations.
- All REXON security personnel are formal employees of the Company, and no external security personnel are engaged. To ensure that security personnel have a clearer understanding of work systems and duties, REXON arranged various training courses in 2025, including gender equality, counter-terrorism education and training, first aid, access control, and container and cargo security. Each person received a total of 2 hours of training. Managers conduct ad hoc supervision and regular evaluation to ensure compliance with regulations.
- REXON and REXON Technology both grant one day of leave for Indigenous Peoples' ceremonial festivals. In 2025, three REXON employees applied for ceremonial festival leave, and there were no incidents involving violations of Indigenous Peoples' rights.
- The Company holds a Songkran Festival event for migrant workers every year, where department supervisors and all migrant workers gather together to help relieve migrant workers' homesickness and work-related stress.
- In 2025, there were no cases of child labor employment and no incidents of forced labor.
- In 2025, a total of 12 human rights education and training courses were conducted, with 1,193 cumulative participations.
- To protect employees' rights and strengthen labor law compliance, the Company completed the signing of labor contracts for all employees by the end of 2025, achieving a signing rate of 99%. Considering that the Company employs foreign employees, REXON also added Thai-language work rules in 2025 to ensure information equality and barrier-free communication, enabling employees whose native language is Thai to fully understand the Company's systems and their own rights and interests.
- In response to the strong focus on human rights issues across global supply chains, the Company launched an upgrade of its human rights system at the end of 2025. Professional consultants were invited to provide special briefings and suitability assessments on international human rights standards and social responsibility standards. The Company also reviewed the gaps between its current systems and international standards, and is gradually building a management system that meets the requirements of international customers. This initiative was not undertaken in response to the requirements of any single customer. Rather, it reflects the Company's long-term sustainable development strategy and its proactive efforts to establish a human rights management system aligned with international standards, demonstrating the Company's active commitment to social responsibility.



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5.2 Employment and Retention

Rexon promotes open and transparent talent recruitment in accordance with the law, implements the principles of employment equality and non-discrimination, and strictly prohibits forced labor. The Company is committed to building a sustainable workplace that respects human rights and employee dignity. In response to industrial technology upgrades and demographic changes, the Company actively addresses the challenges of an aging society. In 2025, the Company hired15 new middle-aged and older employees, accounting for 9.6% of total new hires for the year. As Rexon continues to deepen its age diversity and inclusion policies, the Company was recognized in Business Weekly's 2025 Top 100 Age-Friendly Enterprises, reflecting external professional recognition of its efforts in utilizing middle-aged and older talent and promoting intergenerational inclusion management.

Region	Category / Gender	Female						Male						Total
	Contract Type	Permanent Employment (Non-Fixed-Term Contract)			Temporary Employment (Fixed-Term Contract)			Permanent Employment (Non-Fixed-Term Contract)			Temporary Employment (Fixed-Term Contract)			
	Age	Below 30	30-50	Above 51	Below 30	30-50	Above 51	Below 30	30-50	Above 51	Below 30	30-50	Above 51	
Taiwan	Full-time	40	141	80	0	0	0	84	281	111	0	0	0	737
	Part-time	0	0	0	0	0	0	1	0	0	0	0	0	1
	Total	40	141	80	0	0	0	85	281	111	0	0	0	738
United States	Full-time	0	1	2	0	0	0	0	2	1	0	0	0	6
	Part-time	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	1	2	0	0	0	0	2	1	0	0	0	6
1. Employee headcount statistics are based on the number of active employees recorded in the Human Resources system as of December 31, 2025.														
2. This table excludes directors who are not employed by the Company.														
3. Statutory working hours are calculated based on 8 hours per day.														
4.Statistics as of the end of December 2025:														
(1) As of the end of December 2025, there was 1 part-time employee. The highest number during the reporting period was 52, mainly due to the hiring of part-time employees in the first quarter in response to a significant increase in orders.														
(2) There were 93 dispatched employees. The highest number during the reporting period was 181, mainly due to the hiring of dispatched employees in the third and fourth quarters in response to a significant increase in orders.														

Number of Non-Employee Workers Engaged in 2025						
Region	Gender / Type	Outsource	Dispatched	Contracted	Consultants	Others
Taiwan	Male	0	65	0	6	0
	Female	0	28	0	1	0
	Work Type	-	On-Site Manufacturin	-	Consulting	-
United States	Male	0	0	0	0	0
	Female	0	0	0	0	0
	Work Type	-	-	-	-	-

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Resignations and New Hires

1 New Employee Hire Rate

Note: 1. New hire rate (%) = [Number of new hires in the category during the year (A) / Total number of employees in the category (B)] x 100.
2. The number of the employees who are dismissed as a result of resignation is not deducted from the number of new employees.
3. PTS in the United States had no new hires in 2025.

Region	Taiwan												United States											
Year	2024						2025						2024						2025					
Gender	Male			Female			Male			Female			Male			Female			Male			Female		
Age	Number of Newly Hired Employees (A)	Total Number (B)	New Hire Rate (%)	Number of Newly Hired Employees (A)	Total Number (B)	New Hire Rate (%)	Number of Newly Hired Employees (A)	Total Number (B)	New Hire Rate (%)	Number of Newly Hired Employees (A)	Total Number (B)	New Hire Rate (%)	Number of Newly Hired Employees (A)	Total Number (B)	New Hire Rate (%)	Number of Newly Hired Employees (A)	Total Number (B)	New Hire Rate (%)	Number of Newly Hired Employees (A)	Total Number (B)	New Hire Rate (%)	Number of Newly Hired Employees (A)	Total Number (B)	New Hire Rate (%)
Below 30	51	106	48.11%	29	38	76.32%	71	85	83.53%	31	40	77.50%	0	0	0	0	0	0	0	0	0	0	0	0
30-50	51	289	17.65%	22	157	14.01%	51	281	18.15%	20	141	14.18%	0	2	100.00%	0	1	0.00%	0	2	0.00%	0	1	0.00%
Above 51	5	105	4.76%	0	72	0.00%	3	111	2.70%	4	80	5.00%	0	1	0.00%	0	3	0.00%	0	1	0.00%	0	2	50.00%
Summary																								
	Total Number of Newly Hired Employees		Total Number of Employees		Overall New Hire Rate (%)		Total Number of Newly Hired Employees		Total Number of Employees		Overall New Hire Rate (%)		Total Number of Newly Hired Employees		Total Number of Employees		Overall New Hire Rate (%)		Total Number of Newly Hired Employees		Total Number of Employees		Overall New Hire Rate (%)	
	158		767		20.60%		180		738		24.39%		0		7		0.00%		0		6		0.00%	

2 Employee Turnover Rate

Note: 1. Resignation Rate (%) = [Number of Resignations in the Category (A) / Total Number of Employees in the Category (B)] x 100
2. The number of resignations includes those who are dismissed voluntarily or involuntarily, retired, or died on the job.

Region	Taiwan												United States											
Year	2024						2025						2024						2025					
Gender	Male			Female			Male			Female			Male			Female			Male			Female		
Age	Number of Registrations (A)	Total Number (B)	Resignation Rate (%)	Number of Registrations (A)	Total Number (B)	Resignation Rate (%)	Number of Registrations (A)	Total Number (B)	Resignation Rate (%)	Number of Registrations (A)	Total Number (B)	Resignation Rate (%)	Number of Registrations (A)	Total Number (B)	Resignation Rate (%)	Number of Registrations (A)	Total Number (B)	Resignation Rate (%)	Number of Registrations (A)	Total Number (B)	Resignation Rate (%)	Number of Registrations (A)	Total Number (B)	Resignation Rate (%)
Below 30	92	106	86.79%	44	38	115.79%	86	85	101.18%	28	40	70.00%	0	0	0	0	0	0	0	0	0	0	0	0
30-50	79	289	27.34%	58	157	36.94%	52	281	18.51%	31	141	21.99%	2	2	100.00%	0	1	0.00%	0	2	0.00%	0	1	0.00%
Above 51	18	105	17.14%	12	72	16.67%	9	111	8.11%	3	80	3.75%	0	1	0.00%	0	3	0.00%	0	1	0.00%	1	2	50.00%
Summary																								
	Total Number of Resignations		Total Number of Employees		Overall Resignation Rate (%)		Total Number of Resignations		Total Number of Employees		Overall Resignation Rate (%)		Total Number of Resignations		Total Number of Employees		Overall Resignation Rate (%)		Total Number of Resignations		Total Number of Employees		Overall Resignation Rate (%)	
	330		767		39.50%		209		738		28.32%		2		7		28.57%		1		6		16.67%	

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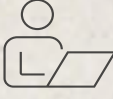
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Appendix

Comparison of the Number of Employees by Category

Note: 1. Percentage of employees in each category subject to different multiple indicators = Number of employees in each category subject to different multiple indicators in the current year/total number of employees in each category in the current year x 100.
2. The business locations of both REXON and REXON Technology are all situated in Taiwan.

Region		Taiwan				United States			
Year		2024		2025		2024		2025	
Item / Multiple Indicators		Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
 Senior Executives	Foreign Employee	1	7.14%	1	6.67%	0	0%	0	0%
	Disabled	0	0.00%	0	0.00%	0	0%	0	0%
	Indigenous People/Ethnic Minorities	0	0.00%	0	0.00%	0	0%	0	0%
	Local employees in Taiwan	13	92.86%	14	93.33%	1	100%	1	100%
 Mid-level and Front-line Supervisors	Foreign Employee	1	0.95%	1	0.92%	0	0%	0	0%
	Disabled	0	0.00%	0	0.00%	0	0%	0	0%
	Indigenous People/Ethnic Minorities	0	0.00%	0	0.00%	0	0%	0	0%
	Local employees in Taiwan	104	99.05%	108	99.08%	4	100%	4	100%
 General Staff	Foreign Employee	88	13.58%	78	12.70%	0	0%	0	0%
	Disabled	14	2.16%	13	2.12%	0	0%	0	0%
	Indigenous People/Ethnic Minorities	4	0.62%	4	0.65%	0	0%	0	0%
	Local employees in Taiwan	542	83.64%	519	84.53%	2	100%	1	100%

Distribution or Employees by Grade

Region			Taiwan				United States			
Year			2024		2025		2024		2025	
Category / Gender		Age	Number of Shareholders	Percentage	Number of Shareholders	Percentage	Number of Shareholders	Percentage	Number of Shareholders	Percentage
 Senior Executives	Male	Below 30	0	0%	0	0%	0	0%	0	0%
		30-50	6	2%	6	2%	0	0%	0	0%
		Above 51	6	6%	7	6%	1	100%	1	100%
	Female	Below 30	0	0%	0	0%	0	0%	0	0%
		30-50	0	0%	0	0%	0	0%	0	0%
		Above 51	2	3%	2	3%	0	0%	0	0%
Subtotal			14	2%	15	2%	1	14%	1	17%

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Region			Taiwan				United States			
Year			2024		2025		2024		2025	
Category / Gender		Age	Number of Shareholders	Percentage	Number of Shareholders	Percentage	Number of Shareholders	Percentage	Number of Shareholders	Percentage
 Mid-level and Front-line Supervisors	Male	Below 30	9	8%	9	11%	0	0%	0	0%
		30-50	54	19%	54	19%	2	100%	2	100%
		Above 51	23	22%	25	23%	0	0%	0	0%
	Female	Below 30	1	3%	2	5%	0	0%	0	0%
		30-50	10	6%	10	7%	1	100%	1	100%
		Above 51	8	11%	9	11%	1	33%	1	50%
Subtotal			105	14%	109	15%	4	57%	4	66%
 General Staff	Male	Below 30	97	92%	76	89%	0	0%	0	0%
		30-50	229	79%	221	79%	0	0%	0	0%
		Above 51	76	72%	79	71%	0	0%	0	0%
	Female	Below 30	37	97%	38	95%	0	0%	0	0%
		30-50	147	94%	131	93%	0	0%	0	0%
		Above 51	62	86%	69	86%	2	67%	1	50%
Subtotal			648	84%	614	83%	2	29%	1	17%
Total			767	100%	738	100%	7	100%	6	100%

Remuneration Policy

The Company adheres to the principle of fair remuneration and does not discriminate against employees based on religion, gender, race, or political affiliation. The remuneration is determined based on the nature of the work, education background and experience, professional skills, and workload. We provide remuneration that is competitive in the market. The Company also complies with the applicable local laws and regulations on gender equality to ensure equal pay for equal work regardless of gender. In 2024, the starting salary for entry-level domestic employees of REXON Industrial was 1.04 times the minimum wage under the Labor Standards Act, and it increased to 1.05 times the minimum wage in 2025. The starting salary for entry-level foreign employees is set in accordance with the minimum wage standards prescribed by the Labor Standards Act. The starting salary for entry-level domestic employees of REXON Technology is also determined based on the minimum wage under the Labor Standards Act. In 2025, the ratio of the annual total compensation of REXON's highest-paid individual to the median annual total compensation of all employees was 12.29 times (including REXON Industrial and REXON Technology). The ratio of the percentage increase in annual total compensation of the highest-paid individual to the median percentage increase in annual total compensation of all other employees was -81.75 times (including REXON Industrial and REXON Technology). The Company’s Remuneration Committee regularly reviews the compensation policies for management to ensure their reasonableness. In addition, the Company is dedicated to establishing a fair compensation system and a standardized assessment formula. We have established internal performance management regulations and implemented an assessment and response mechanism to provide two-way communication channels and processes for managers and employees, so the employees can understand their performance and the expectation of the organization to them. We maintain fair compensation and promotion systems through a strict mechanism to create a fair work environment. As of December 31, 2025, the percentage of male and female employees undergoing performance evaluation within the Company was 100%.

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Ratio of Basic Salary and Remuneration of Women to Men				
Employee Category	Basic Salary		Compensation	
	Female	Male	Female	Male
Senior Executives	0.9	1	1.1	1
Mid-level and Front-line Supervisors	0.9	1	0.9	1
General Staff	0.9	1	0.9	1

i Note: 1. "Basic salary" is a fixed monthly salary that includes base pay, performance allowance, know-how allowance, duty allowance, fuel allowance, workplace allowance, and night shift allowance.

2. Remuneration” is the total annual remuneration, including basic salary, overtime pay, annual bonus, and employee remuneration.

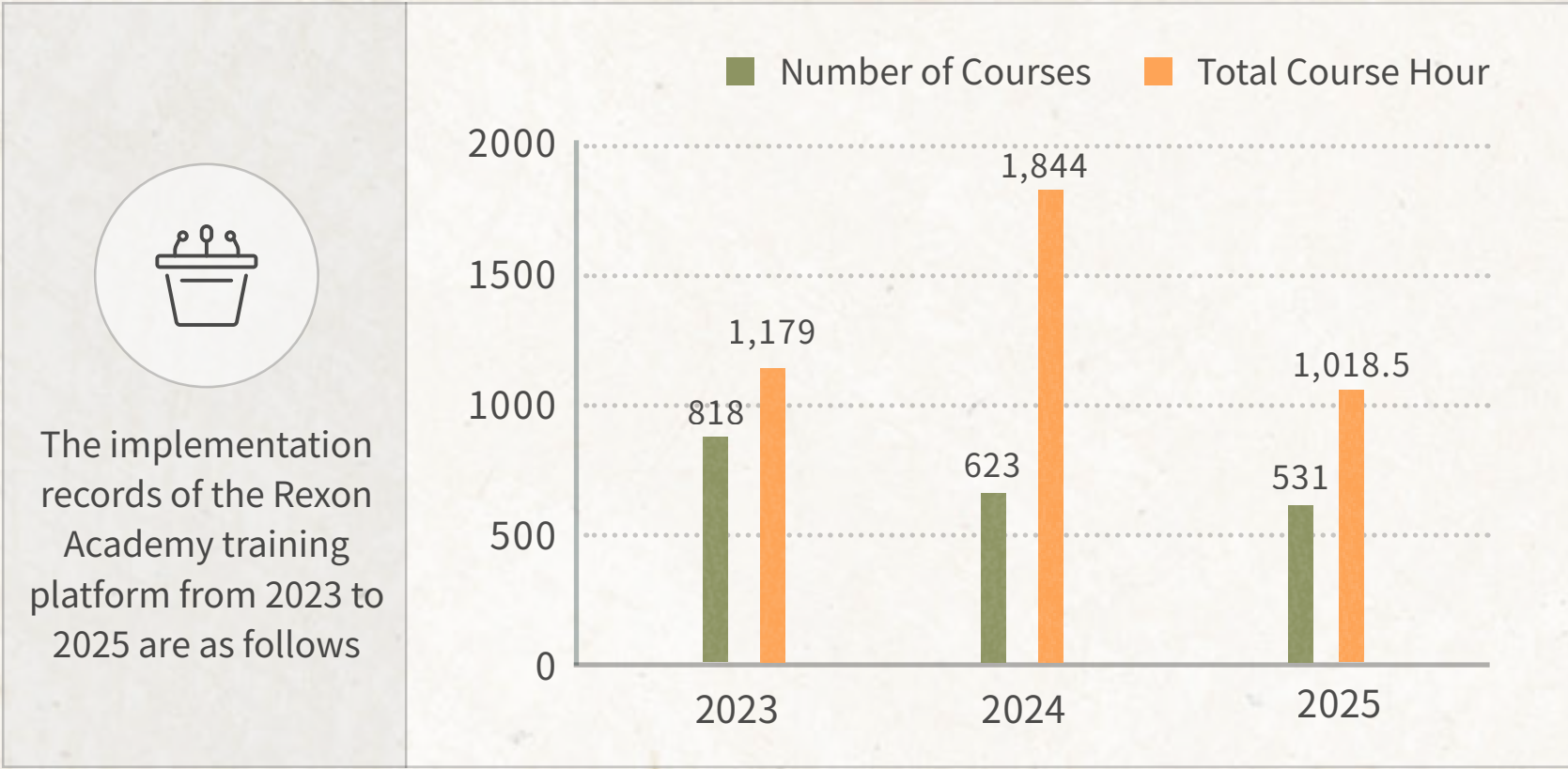
Average and median wage of full-time non-managerial employees					
Base Salary	Unit	2024	2025	Difference	Percentage of Difference
Number of full-time non-managerial employees	Employee	735	690	-45	-6.10%
Average wage of full-time non-managerial employees	NTD thousand	526	633	108	20.50%
Median wage of full-time non-managerial employees	NTD thousand	434	546	113	26.00%

i Note: 1. The 2024 and 2025 data represent figures for Taiwan, including REXON Industrial and REXON Technology.

2. According to information on the wage of full-time non-managerial employees of TWSE-listed companies

5.3 Career Development

REXON Industrial continues to regard talent development as an important cornerstone of sustainable business operations. The Company has established nine academies and promotes talent cultivation through three major curriculum systems: professional competencies, management competencies, and general education. It also adopts diverse learning methods, including internal and external courses, celebrity lectures, on-the-job training (OJT), and digital learning. At the same time, the Company integrates physical and digital learning resources through the REXON Academy education and training platform to promote knowledge sharing and experience transfer. Driven by institutionalized training management and a continuous improvement mechanism, the Company received the TTQS (Talent Quality-Management System) Gold Medal certification for three consecutive cycles from 2021 to 2025, demonstrating REXON Industrial’ s consistent achievements in talent development and training quality management.



-  Guest Lectures by Industry Experts

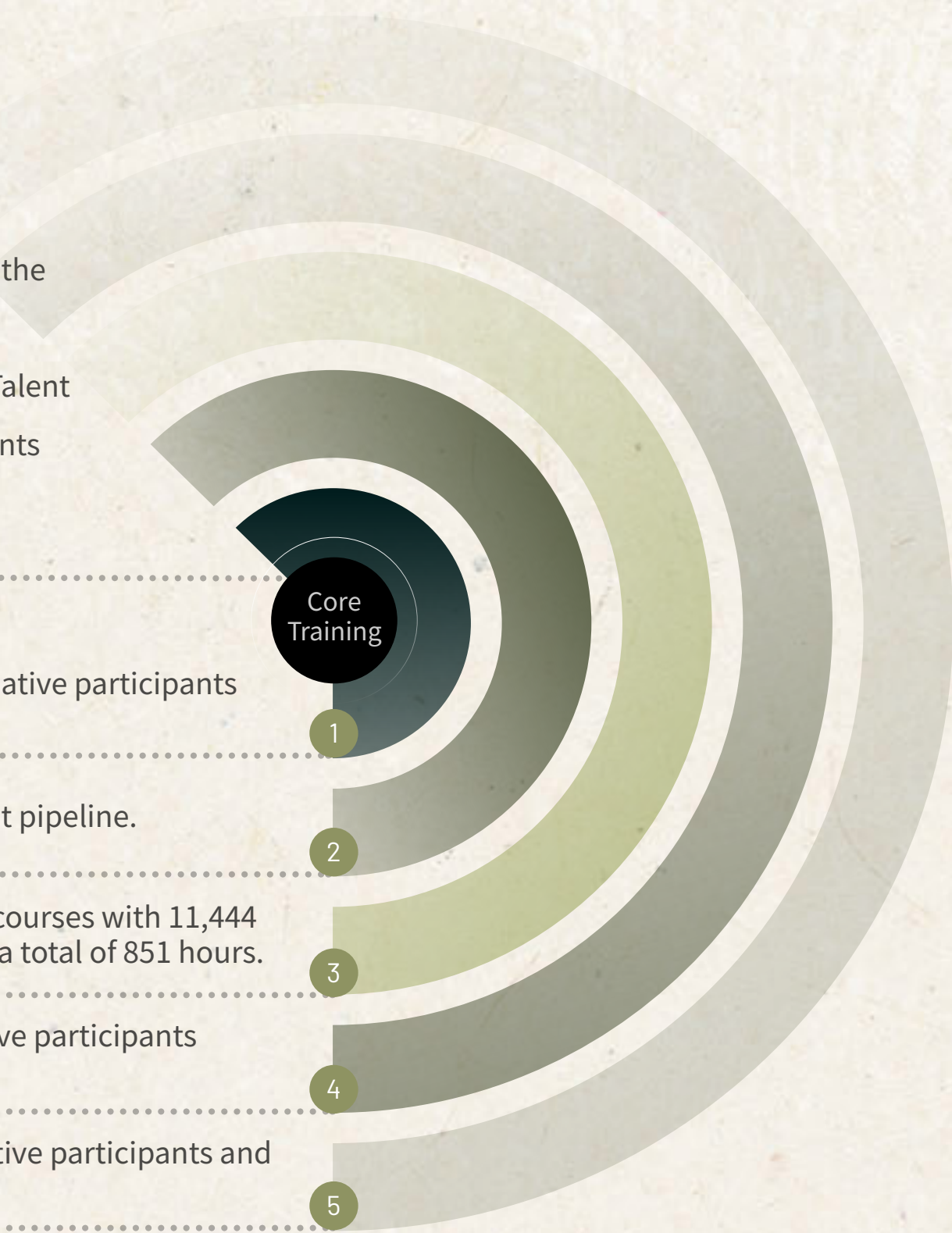
11 sessions with 1,252 cumulative participants and a total of 21 hours.
-  Tailored Development

Mentorship system and talent pipeline.
-  Education for All

REXON Academy offered 495 courses with 11,444 cumulative participants and a total of 851 hours.
-  REXON Technology

12 sessions with 79 cumulative participants and a total of 132.5 hours.
-  Technical Expertise Transfer

13 sessions with 219 cumulative participants and a total of 14 hours.



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In 2023, the Company completed the full migration of the UMU digital courses to the cloud-based learning platform, and the number of courses offered reached its peak. From 2024 to 2025, the Company continued to refine course planning with a focus on the competency development needs of each department. In 2024, the promotion of the “Enterprise Human Resources Enhancement Plan” and internal instructor training drove an increase in the total number of training hours offered during the year.



From 2023 to 2025, the Company continued to invest resources in education and training, with actual investment amounts exceeding the original planned budgets each year, reflecting the Company's emphasis on talent cultivation and competency development. In 2023, actual spending was relatively high because the establishment of the digital learning platform and the introduction of multiple ESG and lean management courses had not been included in the original budget. In 2024 and 2025, the Company continued to invest based on organizational and competency development needs, supporting employee capability enhancement and promoting the organization's long-term growth.

■ Industry-Government-Academia Collaboration With the government actively promoting industry-government-academia collaboration policies, the Taichung City Government Labor Affairs Bureau has integrated resources from colleges, universities, and enterprises to jointly create a youth career exploration and workplace development platform. The platform provides young people with practical training and workplace experience opportunities, helping them build a sound understanding of career development and identify future career directions. Through such collaborative mechanisms, young people are provided with broader employment and development pathways, while enterprises are also able to cultivate and recruit potential talent at an early stage, further strengthening their human capital foundation and overall competitiveness. The concrete actions in 2025 are as follows:

1. Industry-Academia Cooperative Education Program
(Rexion Industrial)

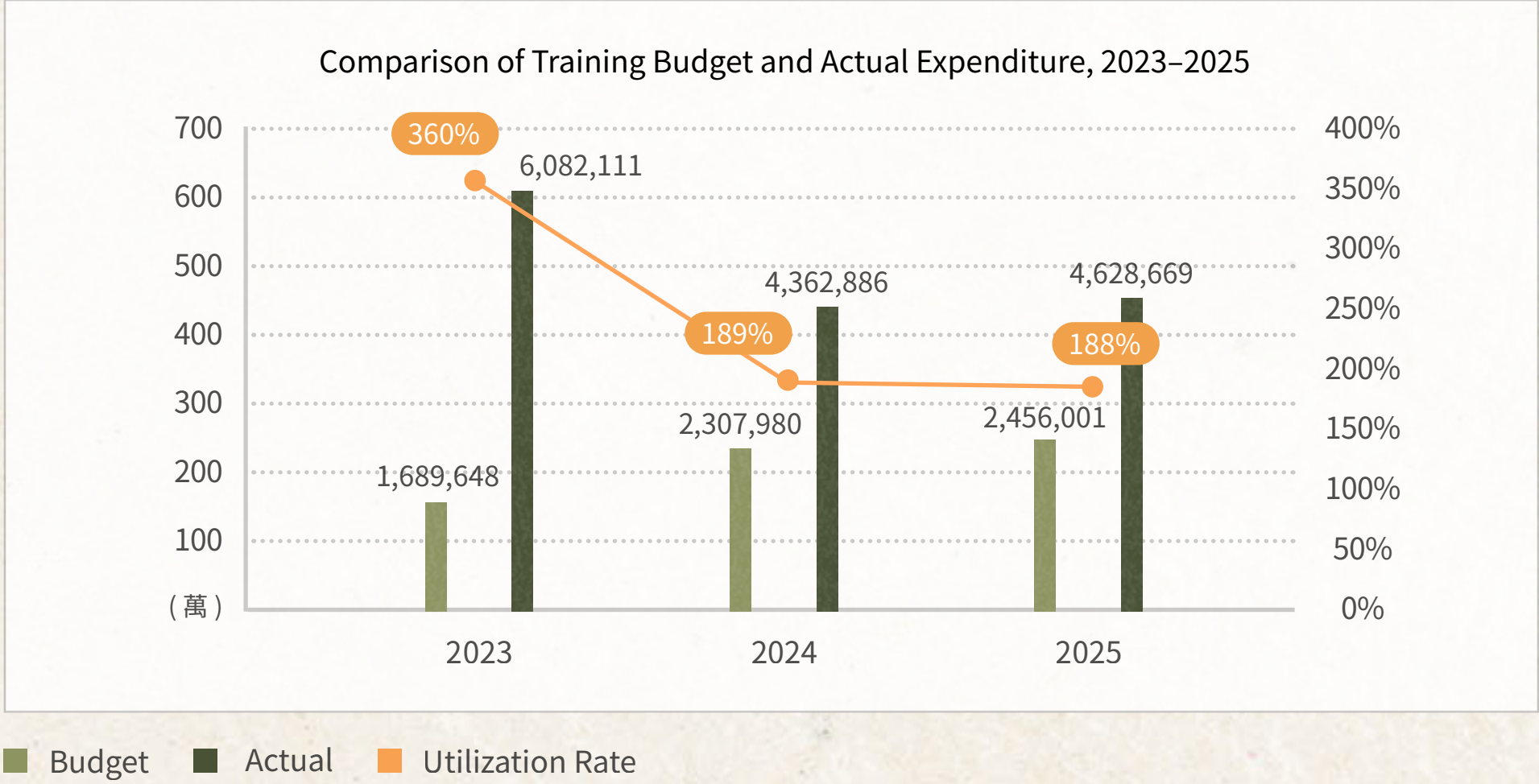
Project Details

- Department of Information Management, National Chin-Yi University of Technology
- Department of Electrical Engineering, National Chin-Yi University of Technology

Tangible Results

Through the Industry-Academia Cooperative Education Program, Rexion Industrial established a stable talent cultivation and transition mechanism with the Department of Information Management and the Department of Electrical Engineering of National Chin-Yi University of Technology. The program provides students with practical learning and workplace transition opportunities, helping them become familiar with corporate operations and job requirements at an early stage. After evaluating students' learning performance and job fit, the Company hired one student each from the Department of Information Management and the Department of Electrical Engineering. This strengthened the Company's immediate workforce readiness while expanding the effectiveness of future campus talent recruitment and development.

From 2023 to 2025, employee participation in training remained stable, with cumulative attendance exceeding 10,000 each year. In 2024, total training hours reached 14,766 hours, the highest level in the past three years. In 2025, under a more focused and streamlined training program design, overall learning participation remained stable, demonstrating the Company's ongoing commitment to employee capability development and the cultivation of a learning-oriented organizational culture.



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2. Academic Exchange through Educational Visits (Rexon Industrial)

Project Details

- Department of Electrical Engineering, Wufeng Agricultural and Industrial Vocational High School
- Department of Electrical Engineering, National Hsiluo Agricultural Industrial Vocational High School
- International students from Chaoyang University of Technology
- National Formosa University
- Doctoral Program in Intelligent Engineering, National Taichung University of Science and Technology
- EMBA, National Taipei University of Technology

Tangible Results

Through exchanges with senior high and vocational schools, colleges, and universities (including international students), the Company promotes mutual understanding between industry and academia regarding industry trends, technology applications, and practical needs. These exchanges strengthen the connection between academic learning and practical application, broaden international perspectives, and provide students and continuing education participants with opportunities to gain a first-hand understanding of corporate operating models, technology development, and job content, helping them establish sound career awareness and development directions. A total of 299 participants took part in the related exchange activities. These activities serve as a front-end engagement platform for corporate talent outreach and the cultivation of diverse potential talent, helping enhance the Company's employer brand image and expand future domestic and international talent sources. Through two-way exchanges, the Company also collects suggestions from academia as an important reference for talent deployment planning.



• Department of Electrical Engineering, Wufeng Agricultural and Industrial Vocational High School



• National Formosa University



• International students from Chaoyang University of Technology



• Department of Electrical Engineering, National Hsiluo Agricultural Industrial Vocational High School

3. Scholarship Subsidy (Rexon Industrial)

Project Details

- Hsiuping University of Science and Technology

Tangible Results

Through scholarship subsidies, the Company supports students of Hsiuping University of Science and Technology in pursuing their studies with greater stability and engaging in professional learning, thereby strengthening industry-academia links and the foundation for talent cultivation. In 2025, the Company subsidized three students, with total subsidies amounting to NTD 51,000. This supported students' stable learning and development, while enhancing the Company's visibility on campus and the effectiveness of future talent transition.

4. Cooperative Education Program (Rexon Industrial)

Project Details

- In 2024, the Company implemented a cooperative education program with the Department of Electrical Engineering of I-Ning High School.

Tangible Results

The cooperative education contract expired in June 2025. Among the students cultivated during the program, three students continued to stay with the Company, helping establish a stable mechanism for campus talent cultivation and industry transition.

5. Training Subsidy (Rexon Technology)

Project Details

- Enterprise Human Resources Enhancement Plan

Tangible Results

Through the training courses under this plan, participants achieved significant growth in both professional concepts and practical skills, effectively supporting the timely achievement of multiple training and improvement plans. In 2025, a total of 18 training classes were approved, of which 12 were actually held. The overall training course achievement rate was 74.4%, and the subsidy received from the Ministry of Labor amounted to NTD 199,350. This demonstrates the Company's concrete and stable performance in human resources development and training implementation.

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Employee Training Categories, Gender, and Average Training Hours							
Year		2024			2025		
Category / Gender		Total Number A (non-training employees)	Total Training Hours B	Average training hours (B/A)	Total Number A (non-training employees)	Total Training Hours B	Average training hours (B/A)
Senior Executives	Male	12	367.10	30.59	13	464.80	35.75
	Female	2	130.50	65.25	2	155.75	77.88
Mid-level and Front-line Supervisors	Male	86	5,279.00	61.38	88	3,833.00	43.55
	Female	19	2,403.30	126.49	21	949.70	45.22
General Staff	Male	402	5,934.25	14.76	376	4,283.25	11.13
	Female	246	6,617.30	26.90	238	3,613.20	15.18
Non-employee workers	Male	0	0.00	0.00	0	0.00	0.00
	Female	0	0.00	0.00	0	0.00	0.00

Learning and Development Objectives

Building on the “education for all” learning philosophy adopted in 2024, REXON further expanded and deepened its talent development framework in 2025. On the existing foundation, the Company added five new academies, formally establishing a learning system comprising nine academies. Through a systematic academy structure, REXON helps employees more quickly understand its corporate culture, operational direction, and career development pathways, while creating a learning environment that is accessible to all employees and supports continuous improvement. In 2025, the Company's talent development strategy continued to center on “education for all” and “tailored development.” Based on the learning needs of different job functions, job levels, and professional fields, the Company provides diverse and tiered development platforms. Through more structured course planning and learning resource allocation, REXON promotes the simultaneous growth of employees' professional capabilities and management competencies, building a key human capital foundation that supports the organization's sustainable development.

Cross-Disciplinary Learning to Inspire Leadership Potential: Corporate Guest Lectures by Industry Experts

At REXON, we continue to embed corporate culture and core values into day-to-day operations through diverse learning formats. In 2025, the Company held 11 guest lectures, inviting experts and practitioners from different fields. Topics covered AI and digital transformation, business management and risk management, sustainability governance, communication and coordination, problem-solving capabilities, and employee physical and mental health and workplace safety. Through the sharing of practical cases and cross-disciplinary perspectives, the lectures guided colleagues to think about decisions and actions in work and life from diverse viewpoints, cultivate cross-disciplinary integration and continuous improvement capabilities, and support mutual growth between individual development and corporate advancement.

Deepening International Deployment and Cultivating Key Overseas Talent

In response to the Company's overseas operational deployment and cross-border management needs, REXON launched an overseas talent development program in 2025. The Company systematically planned 17 dedicated training courses focusing on core topics such as cross-cultural management, overseas operational practices, organizational leadership, and risk response. The courses were delivered by senior executives with practical internal experience. Through real-world case sharing and experience transfer, the program helped the participants deepen their understanding of the operating models and management challenges of overseas sites.

Average Training Hours and Expenses for Employees				
Year	2024		2025	
Item	Total Training Cost (NTD)	Average Training Cost (NTD)	Total Training Cost (NTD)	Average Training Cost (NTD)
Male	2,489,140	4,978.28	2,987,724	6,263.57
Female	1,873,746	7,017.78	1,640,945	6,287.14

Calculation formula: Average training hours by gender = Total training hours by gender for the year / Total headcount by gender for the year (not the number of training participants).



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Collective Agreement

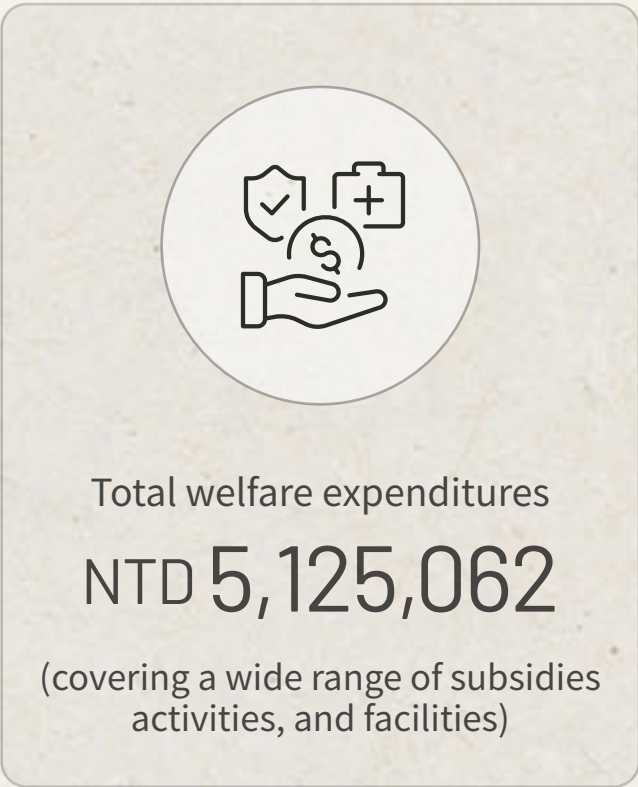
The Company maintains smooth communication with the labor union, and all labor relations and related matters are implemented and carried out in accordance with the applicable laws and regulations. The Company has established an enterprise union, which convened one union meeting in 2025. To date, the union has not requested collective bargaining with the Company; therefore, no collective bargaining agreement has been signed. REXON values employees’ rights, interests, and opinions, and it convenes labor-management meetings on a quarterly basis in accordance with the law. In the event of major matters, the Company also conducts full communication through labor-management meetings. In 2025, REXON Industrial and REXON Technology each convened four labor-management meetings. All discussion items were fully expressed and resolved by representatives of both labor and management, and they were successfully closed. In addition, REXON Technology has not established an enterprise union and therefore has not signed a collective bargaining agreement.

Welfare System

REXON has long been deeply engaged in the R&D and manufacturing of fitness equipment and benchtop woodworking machines. We firmly believe that products designed to get people moving should also bring vitality to people's lives, and that craftsmanship created by hand should also take root and flourish in the workplace. Accordingly, REXON's employee benefits are not merely a list of entitlements, but an extension of the Company's core values — health, family, and sustainability — which together form the three pillars of a happy workplace. In 2025, the Employee Welfare Committee was composed of 22 representatives from both labor and management. Total welfare expenditures for the year amounted to NTD 5,125,062, covering a wide range of subsidies, activities, and facilities, with the aim of ensuring that every colleague can feel the warmth of the Company.

Retirement Pension Allocation

With the aim of caring for employees, the Company promoted a settlement project for the old labor pension system in 2025. The project was designed to help employees with service years under the old pension system receive pension payments in advance, allowing them to accumulate more retirement funds before retirement and have more time to plan their post-retirement finances and living arrangements. Accordingly, the Company held five briefing sessions to explain the rights and obligations of employees under the old pension system. In addition, eligible employees received an additional two pension base units on top of their original service-year base units under the old pension system, while retaining their existing special leave days and service award benefits. A total of 139 employees were eligible under the old system, and all 139 employees applied for the settlement based on their individual willingness, achieving a completion rate of 100%.



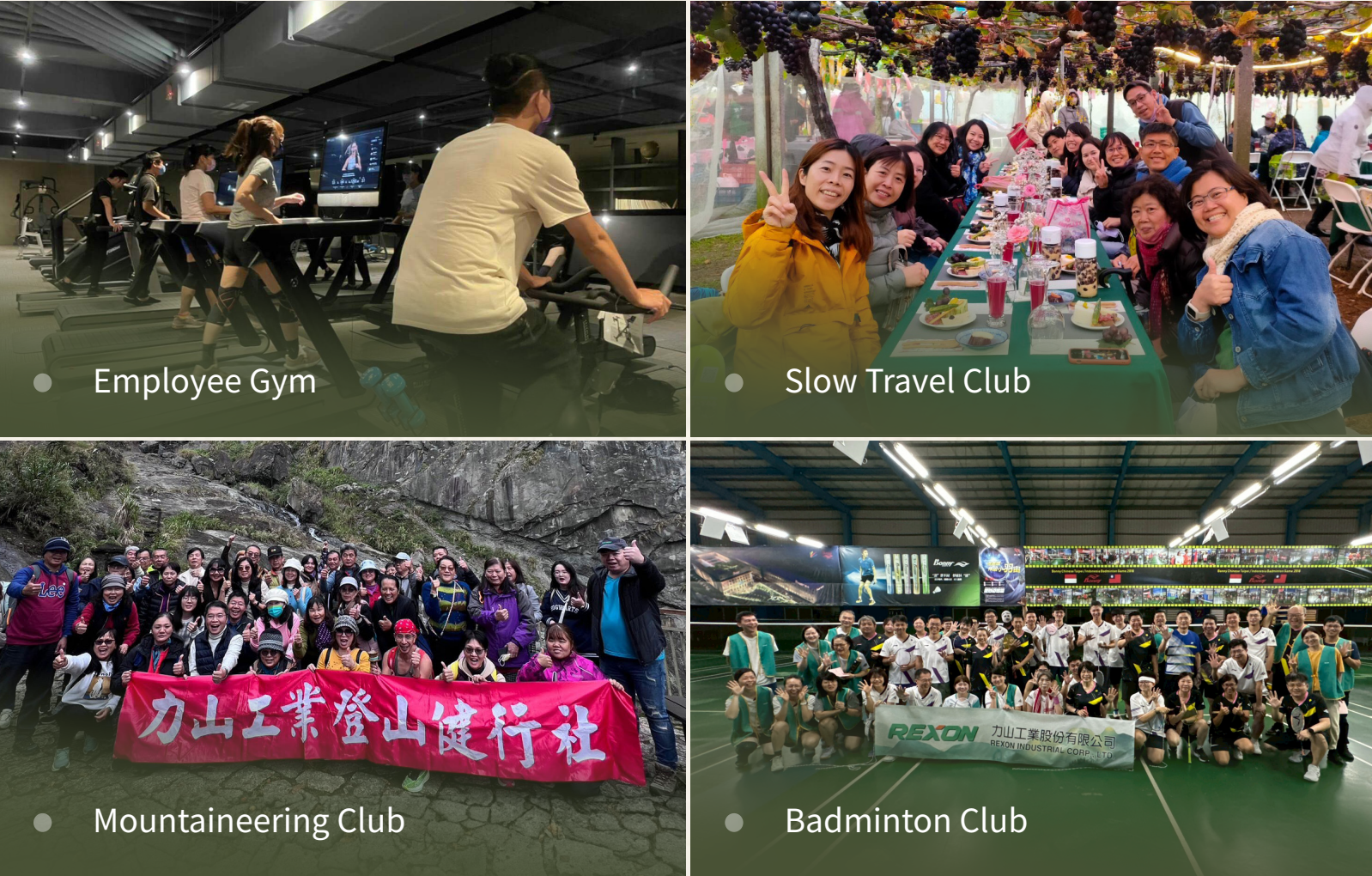
Extension of the Company's core values — health, family, and sustainability — which together form the three pillars of a happy workplace.

Limitless Energy and Health First

"We manufacture equipment that gets people moving, and we also empower our employees to be active."

REXON Industrial specializes in the manufacturing of fitness equipment, with products marketed worldwide to support healthy lifestyles for sports enthusiasts around the globe. Although the Company primarily operates under an OEM model, it has always adopted the user's perspective and integrated the concept of “physical health” into product manufacturing and corporate culture, extending it to employees’ daily work and lives. The Company has established a dedicated employee gym to encourage colleagues to develop regular exercise habits outside of work. Employees are also encouraged to experience products from the “user's perspective,” deepening their understanding of quality and functionality. In this way, what REXON manufactures is not only equipment but also the practice of a healthy lifestyle.

In addition, the Company actively promotes diverse employee clubs. Nine clubs have been established to date, including the hiking club, badminton club, and yoga club, all of which are closely related to sports and health. The hiking club and badminton club hold regular activities and competitions each year to increase employee participation and team cohesion. The yoga club helps colleagues relieve stress and strengthen physical and mental balance through regular classes. Through the operation of these clubs, health promotion extends from institutional measures into daily life, shaping a positive, energetic, and cohesive workplace culture.



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Family Warmth

"One event, one memory, one lasting connection"

Rexon has long valued the connection between employees and their families. More than 30 years ago, Rexon began organizing Employee Family Day activities, allowing colleagues to bring their families into the Company and share time together. This activity is not merely a gathering. Over time, it has become a cherished shared memory for many employees and their families, and it has shaped a uniquely warm corporate culture. As the pandemic gradually eased, Rexon continued this tradition by restarting Family Day activities, bringing people closer together once again. Over the past four years, 484 cumulative participants have continued to take part for three years or more, with an overall engagement rate of 81%. This not only reflects the sustained appeal of the activity, but also symbolizes employees' recognition of and sense of belonging to the Company.



Employee Family Day



Employee Family Day

Sustainable Practice and Collaborative Actions

"We care not only about our employees and the Company but also about the land we all share"

Rexon integrates sustainability concepts into various employee activities, allowing colleagues to practice their responsibility to the environment and society through participation. During hiking activities, the Company combines hiking with mountain clean-up initiatives, calling on employees to protect the natural environment together. This transforms "walking into the mountains" into "protecting the mountains," making every step more meaningful.

In addition, through the Craft and Landscape Club, Rexon, together with the Furniture Design Department of Tungshih Industrial High School and the Rexon Foundation, organizes a youth woodworking experience camp. Using woodworking machines manufactured by the Company and the woodworking classroom, participants complete a three-day course covering design, production, and final work completion, creating their own woodworking pieces by hand. Throughout the process, participants not only learn technical skills, but also develop patience, focus, and creativity. Through team interaction, they also build confidence and a sense of achievement. During the activities, professional teachers and teaching assistants not only provide professional skills training, but also emphasize safety education and practical guidance, ensuring that learning takes place in a safe environment. Every completed work is a testament to the participants' efforts and growth, and it symbolizes the continued spirit of "inheritance, growth, cultivation, and sharing." Rexon believes that sustainability is not merely a system or slogan. Rather, through one meaningful and warm action after another, employees, society, and the environment can grow together and move toward a better future.



A woodworking journey of youth creation and self-affirmation through hands-on craftsmanship

Financial Protection and Secure Planning

"Creating quality products requires long-term planning, and employees' futures also deserve steady protection"

The employee stock ownership trust system encourages colleagues to accumulate wealth through regular contributions, share in the results of corporate growth, and build their own long-term financial safety net. In 2025, the Company proactively promoted the settlement project for the old labor pension system, helping employees with service years under the old system receive retirement funds in advance and allowing them to have more time to plan their post-retirement lives.

- The Company arranged five dedicated briefing sessions to ensure that every employee fully understood their rights and interests.
- Eligible employees were entitled to an additional two pension base units on top of their original pension service-year base units.
- After the settlement, employees retained their original special leave days and service award benefits.
- A total of 139 employees were eligible to participate, and the application completion rate reached 100%.

This project demonstrates Rexon's sincere care for employees' retirement planning, enabling colleagues to continue dedicating themselves to their work while steadily planning for the future, building their dreams with confidence and moving forward with peace of mind.

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Parental Leave

Three-Year Statistics on Parental Leave Applications (Rexon + Rexon Technology + PTS presented on a consolidated basis)

Year	2024			2025		
	Male	Female	Total	Male	Female	Total
Number of eligible individuals for maternity leave A	44	31	75	32	28	60
Number of actual maternity leave applications in the current year B	2	6	8	3	8	11
Number of individuals expected to return to work after maternity leave in the current year C	1	8	9	2	6	8
Number of individuals who actually returned to work after maternity leave in the current year D	0	3	3	0	3	3
Number of individuals who returned to work after maternity leave in the previous year E	2	10	12	0	3	3
Number of individuals who continued working for one year after returning from maternity leave in the previous year F	1	8	9	0	2	2
Maternity leave return rate in the current year % (D/C)	0%	38%	33%	0%	50%	38%
Maternity leave retention rate in the current year % (F/E)	50%	80%	75%	0%	67%	67%

Note: 1. Application eligibility: Based on the number of the employees who applied for maternity leave and paternity leave within three years calculated backward from the current year. (1/1/2021 - 12/31/2025)
2. Calculation basis for actual applications: Effective from 1/1/2025 to 12/31/2025

5.5 Workplace Health and Safety

Rexon Industrial upholds the philosophy of “zero accidents and health first” and is committed to providing employees with a safe and healthy work environment. We believe that comprehensive occupational health and safety management not only reduces the incidence of accidents, but also enhances employee well-being, thereby strengthening the Company's sustainable competitiveness. In 2025, Rexon continued to protect the safety and health of all employees and partners through systematic management, risk identification, education and training, and health promotion measures.

Minimum Notice Period for Operational Changes

Significant operational changes at the Company such as layoffs, reorganization, outsourcing, plant closure, expansion, new business opening, acquisition, sale of the entire or partial organization, merger, etc., are executed in accordance with all applicable laws and regulations. The Company follows the statutory notification procedures and stipulates the following notice periods for terminating labor contracts:

- For employees who have worked for less than one year but more than three months, a 10-day advance notice is required.
- For employees who have worked for more than one year but less than three years, a 20-day advance notice is required.
- For employees who have worked for more than three years, a 30-day advance notice is required.



Occupational Safety Training

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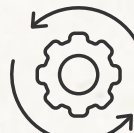
Description of Positive Benefits
(Actual and Potential)

1. The Company continues to promote occupational health and safety education and training, internal audits, inspections, and improvement programs, while implementing risk identification and control measures to effectively reduce the risks of operational accidents and occupational incidents.
2. These efforts promote employee health and a sense of safety, improve job satisfaction and production efficiency, and further strengthen organizational resilience and stability.
3. Through contractor management, safety reviews, and change management processes, the Company enhances the safety awareness of internal and external partners and ensures that all construction and operating activities comply with the same safety standards.
4. A comprehensive occupational health and safety management system helps strengthen risk identification and control capabilities, protect the safety and health of all workers, and fulfill the Company's responsibility for sustainable corporate development.



Description of Negative Benefits
(Actual and Potential)

1. If contractors fail to properly implement hazard communication, construction discipline, and on-site safety measures, occupational safety incidents may occur, potentially causing injuries or affecting operations.
2. If procurement or change management processes do not incorporate safety reviews, new equipment, construction methods, or operating processes may introduce potential hazards and increase operational risks.
3. If high-risk operating units continue to record a relatively high disabling injury frequency rate (FR), this may affect the Company's overall occupational health and safety performance and increase uncertainty in insurance costs and operational risk assessments.



Management Mechanisms/ Measures

1. Regularly conduct plant inspections, internal audits, risk identification, and operational hazard assessments, and implement deficiency improvements and follow-up tracking.
2. Establish mechanisms for contractor qualification review, hazard communication, and on-site work supervision to ensure that outsourced operations comply with the Company's occupational health and safety requirements.
3. Incorporate occupational health and safety requirements into procurement and change management processes to ensure that safety reviews are conducted in accordance with regulations for engineering, equipment, and process changes.
4. The annual education and training and emergency response drill achievement rates reached 100%, continuously enhancing employees' safety knowledge and emergency response capabilities.



Complaint/ Communication Channels

The Company provides anonymous, confidential, and traceable feedback and grievance channels to ensure that occupational health and safety-related suggestions or incidents can be responded to and handled in a timely manner.

Internal complaint channel: Rexon Whisper Message Zone (https://www.tovery.net/guestbook.asp?user=rexon_hr&page=1)

External complaint: invest@rexon.com.tw

2025 Action Plan Implementation Results

Action Plan

1. Operating environment monitoring.
2. Safety and Health Committee.
3. Occupational safety management system audit.
4. Process change: introduction of lead-free solder.
5. Fire prevention and oil fume improvement for the third-floor kitchen.
6. Safety education and training.

Implementation Results

1. Third-party testing was commissioned in accordance with the annual plan, and the improvement results were tracked regularly.
2. Supervisors and labor representatives jointly participated in the process, regularly compiling incident information, promoting improvements, and supervising implementation progress.
3. Internal and external audits, deficiency improvements, and document verification were completed to ensure the stable operation of the management system.
4. Materials were updated and the air quality was monitored, effectively reducing the risk of lead exposure.
5. Fire prevention and oil fume treatment equipment was planned, installed, and optimized to ensure the normal facility operation.
6. Courses were arranged in accordance with the annual plan and delivered by diverse instructors to comprehensively improve safety knowledge and capabilities.

Achievement status of 2025 Goals

Goals

1. Complete operating environment monitoring every six months and comply with regulatory standards.
2. Convene occupational health and safety meetings every quarter and track improvements.
3. Pass the third-party occupational safety management system verification.
4. Reduce the risk of personnel exposure to lead.
5. Establish fire prevention and oil fume treatment equipment.
6. Complete the annual safety training for all employees.

Achievement Status

Goals achieved

1. All operating environment monitoring was completed regularly in accordance with the applicable requirements, and all monitoring results complied with relevant regulations and standards.
2. Occupational health and safety meetings were convened quarterly in accordance with the regulations, and all improvement measures were properly tracked and completed.
3. The Company successfully passed the annual third-party verification of its occupational health and safety management system, with the management system operating normally.
4. The plant has fully adopted the lead-free soldering process, and monitoring results for lead concentrations in the operating environment were below statutory limits, effectively reducing the risk of personnel exposure.
5. The installation of automatic fire suppression systems and electrostatic/oil fume treatment equipment was completed, enhancing overall fire prevention and operational safety.
6. Training targets were achieved for all employees, with a clear improvement in safety awareness.

Short/Medium/ Long-term Goals

Short-Term Goals (2026-2027 years)

1. **Strengthen the effectiveness of the occupational safety management system:** Promote a professional development system for internal auditors and cultivate audit talent across multiple fields.
2. **Continue to reduce the disabling injury frequency rate (FR):** Using 2025 as the base year, set an improvement target of reducing the rate by 1% each year.

Medium-Term and Long-Term Goals (2028-2032years)

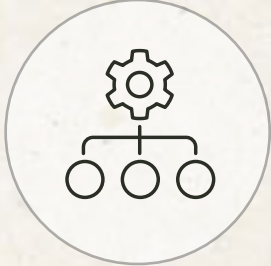
1. **Establish a zero-incident culture:** Promote an autonomous safety culture, encouraging employees to shift from passive compliance to active participation.
2. **Achieve the long-term target of no major occupational accidents:** Reduce the number of occupational accidents year by year and move toward the vision of zero accidents.

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1 Management Scope and Organizational Coverage

REXON Industrial's occupational health and safety management system covers all workers and non-workers across the entire plant area, and it also extends to REXON Technology, an affiliated company located within the plant area. As REXON Technology is located within REXON Industrial's plant area, its work environment and activities are included in the Company's occupational health and safety management scope and managed under a consistent mechanism. Guided by the core principle of “prevention first and continuous improvement,” the Company ensures that every person entering the plant is subject to comprehensive risk control and safety protection.

Classification	Number of Persons in 2025	Scope of Management Coverage	Description
Workers	654	Fully covered	Comprehensive management is implemented in accordance with occupational health and safety procedures, including education and training, hazard communication, risk identification, and work permits.
Non-Workers	187	Coordinated management (implemented in phases)	At the initial stage, management focuses on engineering contractors, including reviews, education and training, hazard communication, and on-site accompaniment. The scope will subsequently be expanded to customers, logistics personnel, and other external personnel.

- **Scope of Worker Management:**The scope covers all full-time employees, who are classified and managed based on the nature of their work, with corresponding risk controls implemented. In accordance with Article 18 of the Occupational Safety and Health Act, employees are also protected in exercising their right to withdraw when they discover an immediate danger. The Company continues to communicate these rights and response mechanisms through new employee orientation and on-the-job training to strengthen employees' self-protection awareness and risk identification capabilities.
- **Scope of Non-Worker Management:** In addition to internal workers, the Company has established a phased management system for non-workers entering and exiting the plant area. At the initial stage, engineering contractors are the main focus of management. Through contractor qualification reviews, work permit systems, hazard communication, and site entry education and training, the Company strengthens risk control during construction. As the system gradually matures, the management scope is further expanded to customers, logistics personnel, and other external vendors to ensure that all persons entering the plant comply with occupational health and safety management requirements.

In addition, to strengthen communication and continuous improvement mechanisms, the Company has established comprehensive grievance and feedback channels, providing anonymous, confidential, and traceable reporting mechanisms. This allows employees and stakeholders to promptly raise occupational health and safety-related suggestions or incidents, which are then handled and responded to by the responsible unit:



Internal complaint channel:
REXON Whisper Message Zone
Grievance channel email:
invest@rexon.com.tw

Through the above comprehensive and tiered management approach, REXON Industrial ensures that all workers and non-workers within the plant area receive appropriate protection, effectively reducing accident risks and continuously improving occupational health and safety management performance as an important foundation for sustainable corporate development.

To strengthen overall plant safety management, REXON adopts an “implementation in phases” strategy for non-worker management:



Through the above phased management approach, the Company effectively enhances its plant safety management capabilities and ensures that all workers and non-workers entering the plant can operate or move within a safe and healthy environment, thereby strengthening the Company's resilience for sustainable operations.



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2 Hazard Identification, Risk Assessment, and Incident Management

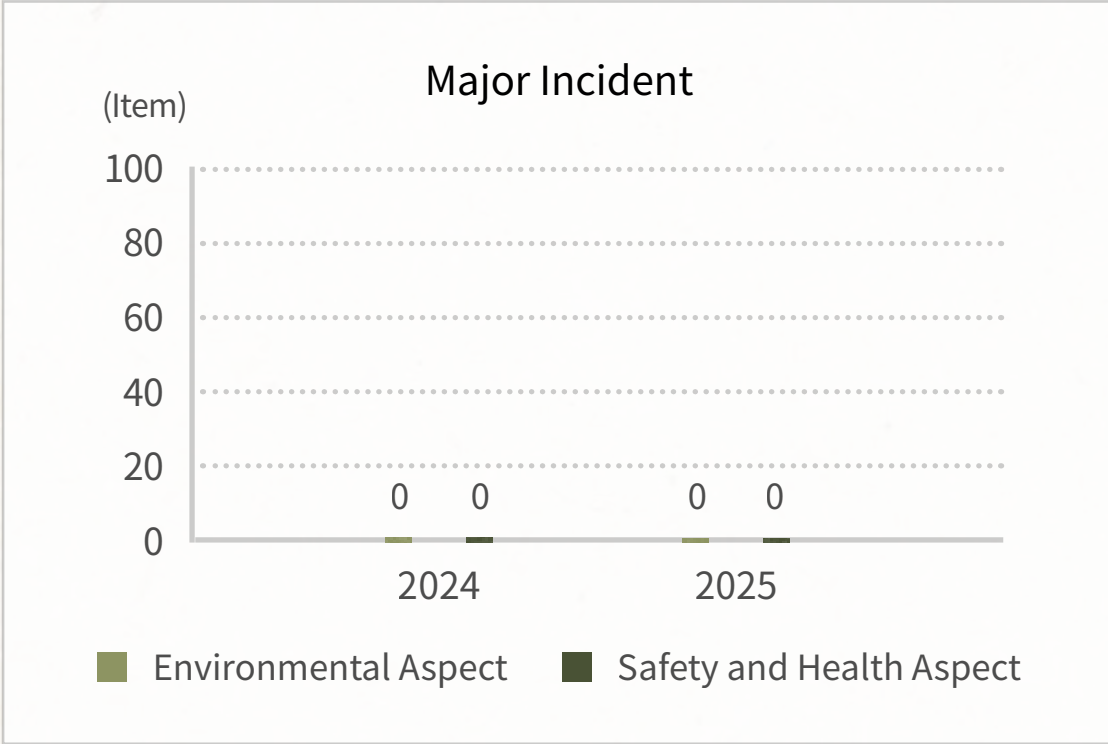
- **Hazard Identification and Risk Assessment:**The Company conducts comprehensive hazard identification each year and performs risk grading based on operating processes, equipment, and environmental conditions. Control measures are then established according to the level of risk. Hot work, work at height, confined space work, lifting operations, and electrical work are all classified as high-risk operations and must be carried out in accordance with work permits, standard procedures, and protective requirements to reduce the likelihood of incidents.
- **Incident Management:** Rexion adopts mechanisms for immediate reporting, investigation and analysis, and improvement tracking, with the goal of achieving “zero major incidents.” All incidents are handled in accordance with established procedures, including site isolation, preliminary investigation, incident cause analysis, and the formulation and tracking of corrective measures, ensuring that every incident is properly handled and reviewed.

After an incident occurs, in addition to immediately implementing improvements, the Company also incorporates the incident issue into the annual risk assessment and re-examines the sources of hazards, control measures, and residual risks of the relevant operations. This ensures that lessons learned from incidents are reflected in future system revisions and risk controls. This approach enables incident information to be effectively fed back into the risk management process, forming a cycle of continuous improvement.

Management Performance (2024–2025)

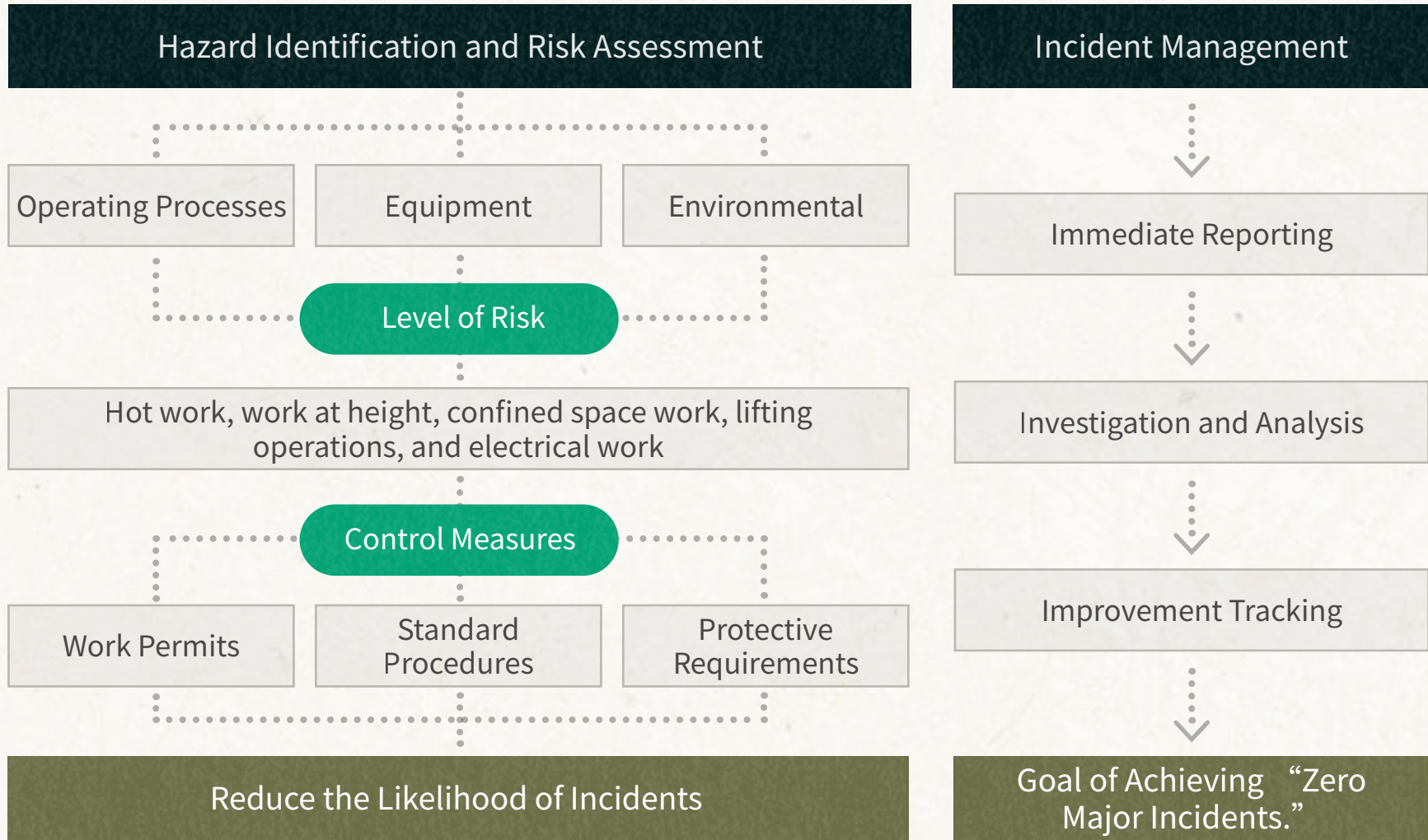


- i** 1. Environment: risk assessments scoring 75 points or above, or items classified as emergency incidents.
2. Safety and health: assessments rated Level 4 or above are included for improvement.



- i** 1. Incidents involving one or more fatalities; fatal occupational incidents (life-threatening serious injuries).
2. Incidents involving three or more persons affected at the same time (injured, ill, or disabled).

Guided by the principles of “prevention first and continuous improvement,” Rexion promotes systematic hazard identification, risk assessment, and incident management to ensure that all work activities are carried out under safe and controlled conditions. The management scope covers all employees, contractors, and plant visitors.



- i** In accordance with the requirements of the Occupational Safety and Health Act, supervisors and business units regularly inspect workplaces to ensure that operating procedures, the environment, and equipment comply with occupational health and safety regulations.

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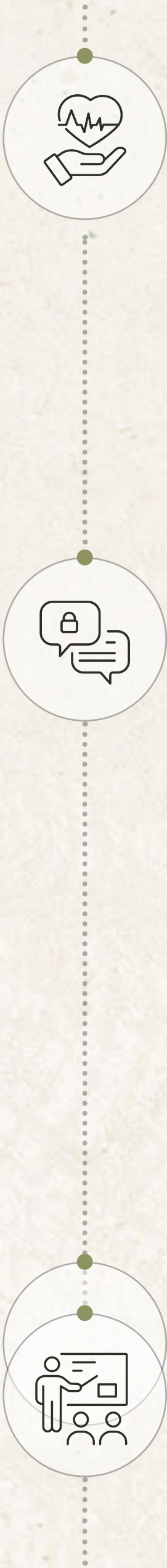
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3 Employee Health Services and Health Promotion

The Company regularly provides health examinations, individual case follow-up, and on-site nurse consultations, and promotes various health promotion programs, including weight management, stress management, and follow-up for high-risk personnel.



Type	Contents	Description
Medical Check-Ups	Annual regular health examinations and special operation health examinations	Completed by 617 employees
Case Follow-Up	Individual care for employees with abnormal health examination results	66 cumulative cases
Promotion of Health	Weight management, smoking cessation classes, and stress management	8 courses / 932 cumulative participations
High-Risk Personnel	Continuous monitoring and health assessment	6 cumulative cases

4 Employee Participation and Safety Communication

The Company provides diverse occupational health and safety communication and participation channels, enabling employees to effectively express their opinions and participate in occupational health and safety-related decision-making. The feedback mechanisms of the Safety and Health Committee, departmental meetings, and various emergency response drills all provide formal channels for employees to submit suggestions regarding the work environment, safety systems, and improvement needs, allowing their feedback to be translated into practical management measures.

Channel	Participation Method	Frequency
Safety and Health Committee	Participation by 4 labor representatives	Quarterly
On-Site Inspections	Discussions with supervisors and employees	Monthly
Departmental Safety Meetings	Joint discussions between supervisors and operators	Monthly
Emergency Drills	Employee feedback	After each drill



In accordance with the Occupational Safety and Health Act, the Safety and Health Committee is responsible for providing recommendations on the safety and health policies proposed by the employer, and for reviewing, coordinating, and advising on occupational health and safety-related matters. Rexon Industrial’s Safety and Health Committee is composed of department heads, labor representatives, and occupational health and safety professionals. The Committee regularly collects opinions from worksites, contractors, and other stakeholders, covering topics such as operational improvements, risk prevention, health needs, and the optimization of controlled operation procedures. After consolidating all recommendations, the Committee proposes specific measures and submits them to the employer for review and decision-making, ensuring that relevant improvement measures receive sufficient resources and are effectively implemented.

5 Safety Education and Training

Rexon values employees' occupational safety and health, and plans comprehensive and ongoing safety education and training courses for high-risk operations, machinery and equipment operation, emergency response, and first-aid skills. Through systematic planning of training content and implementation schedules, the Company enhances employees' safety awareness and risk identification capabilities, reduces operational risks, and gradually builds a workplace culture in which all employees value safety.

- Training courses are planned based on the risk attributes of different operations, including orientation training for new employees, regular training for existing employees, and professional training for specific operations.
- Training topics cover risk operation safety, machinery and equipment operation management, and first aid and emergency response.
- Training effectiveness is tracked through attendance records, post-course tests, and training records to ensure that education and training are properly implemented.

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Compared with 2024, the number of courses, cumulative training participations, and training hours all increased significantly in 2025, demonstrating the Company’s continued expansion of its investment in safety education and training, as well as higher employee participation. The implementation of safety education and training is tracked through training attendance records, course completion status, and annual statistical data, which serve as references for subsequent training planning and content adjustments. Going forward, the Company will continue to strengthen training related to high-risk operations based on operational risks and practical needs, and to enhance the actual effectiveness of education and training through optimized course content and diverse learning methods.

Training Indicator	2024	2025	Description
Number of Courses	13 courses	22 courses	Total number of safety education and training courses implemented during the year
Cumulative Training Participations	881 cumulative participations	2,002 cumulative participations	Cumulative number of participations in occupational health and safety training
Training Hours	9 hours	16 hours	Total hours of occupational health and safety education and training during the year

6

Work-Related Injuries and Ill Health

Rexion values employees' occupational safety and health, and it continues to reduce the likelihood of work-related injuries and ill health through risk prevention and management measures.

Type	Item	2023		2024		2025	
		Workers	Non-Workers	Workers	Non-Workers	Workers	Non-Workers
Number of fatalities as a result of work-related injuries	Number of female fatalities	0.00	0.00	0.00	0.00	0.00	0.00
	Number of male fatalities	0.00	0.00	0.00	0.00	0.00	0.00
	Total number of fatalities	0.00	0.00	0.00	0.00	0.00	0.00
Rate of fatalities as a result of work-related injuries	Rate of female fatalities as a result of work-related injuries	0.00	0.00	0.00	0.00	0.00	0.00
	Rate of male fatalities as a result of work-related injuries	0.00	0.00	0.00	0.00	0.00	0.00
	Rate of total fatalities as a result of work-related injuries	0.00	0.00	0.00	0.00	0.00	0.00
Number of serious work-related injuries (excluding fatalities)	Total number of high-consequence work-related injuries for females	0.00	0.00	0.00	0.00	0.00	0.00
	Total number of high-consequence work-related injuries for males	0.00	0.00	0.00	0.00	0.00	0.00
	Total number of high-consequence work-related injuries	0.00	0.00	0.00	0.00	0.00	0.00
Rate of high-consequence work-related injuries	Total high-consequence work-related injury rate for females	0.00	0.00	0.00	0.00	0.00	0.00
	Total high-consequence work-related injury rate for males	0.00	0.00	0.00	0.00	0.00	0.00
	Total high-consequence work-related injury rate	0.00	0.00	0.00	0.00	0.00	0.00
Number of recordable work-related injuries	Total number of recorded occupational injuries for females	4.00	0.00	1.00	0.00	5.00	0.00
	Total number of recorded occupational injuries for males	11.00	0.00	7.00	0.00	15.00	0.00
	Total number of recorded occupational injuries	15.00	0.00	8.00	0.00	20	0.00
Recordable work-related injury rate	Total recordable work-related injury rate for females	1.83	0.00	0.50	0.00	2.27	0.00
	Total recordable work-related injury rate for males	2.40	0.00	1.65	0.00	3.19	0.00
	Total recordable incident rate	2.22	0.00	1.28	0.00	2.90	0.00

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Type	Item	2023		2024		2025	
	Safety and Health Management Scope	Workers	Non-Workers	Workers	Non-Workers	Workers	Non-Workers
Disabling injury frequency rate (FR)	Total disabling injuries frequency rate for females	9.13	0	2.51	0	11.36	0
	Total disabling injuries frequency rate for males	12.01	0	8.23	0	15.98	0
	Total disabling injuries frequency rate	11.07	0	6.40	0	14.51	0
Total working hours	Total working hours for female employees	438334.18	0.00	397909.00	0.00	439969.00	0.00
	Total working hours for male employees	915894.82	0.00	850947.00	0.00	938104.00	221232.00
	Total working hours for all employees	1354229.00	0.00	1248856.00	0.00	1378073.00	221232.00

- i** 1. Fatality rate as a result of work-related injuries = number of fatalities as a result of work-related injuries / hours worked × 1,000,000.

2. Disabling injury frequency rate (FR) = (total number of disabling injuries x 1,000,000) / total hours worked.
3. Total recordable incident rate (TRIR) = (Number of recordable work-related injuries / total hours worked) x 200,000.

4. Recordable work-related injuries refer to the number of work-related injuries subject to statutory reporting to the Occupational Safety and Health Administration.

Going forward, the Company will continue to refine its safety management practices through operational improvements, education and training, and management system optimization, with the aim of providing employees with a safe and healthy work environment.

7

Safety Environment Improvements and Risk Control

Rexon regards employee safety and health as an important foundation for sustainable corporate development. Through institutionalized management, risk control, and continuous improvement, the Company reduces risks in the work environment that may lead to occupational injuries or health hazards. The Company’ s management approach is centered on “risk prevention first and continuous improvement.”

By integrating employee participation with education and training, Rexon continues to strengthen its safety culture and move toward the long-term goals of continuously reducing incident risks and preventing occupational diseases. Based on operational characteristics and the results of historical risk analyses, Rexon Industrial has identified the following areas as key management priorities for safety environment improvements and risk control:

Improvement Area		Major Risk		2025 Improvement Measures		Implementation Method		Execution Frequency
Noise Management	→	Long-term noise exposure	→	Strengthened sound insulation facilities and improved noise sources	→	Engineering improvements and regular measurements	→	● Measurement: twice a year
Machinery and Equipment Safety	→	Entrapment, pinching, and impact	→	Updated safety protection devices and conducted regular maintenance	→	Equipment improvements, inspections, and maintenance	→	● Maintenance: quarterly ● Inspection: daily
Fire Protection	→	Fire and explosion	→	Added fire extinguishing equipment and strengthened drills	→	Equipment installation and emergency response drills	→	● Drills: four times a year ● Equipment inspection: monthly

The above risks are managed through engineering improvements, operational management, education and training, and regular reviews to reduce their impact on employee safety and health. All safety environment improvement measures are implemented at frequencies planned according to the level of risk, with the relevant units regularly recording and reviewing the implementation status. Improvement results are evaluated through the internal review mechanism. For any deficiencies identified, improvement actions are proposed immediately, and the implementation results are continuously tracked to ensure that risk control measures are effectively implemented.