

Introduction

- About the Sustainability Report
- Rexon's Commitment to Sustainable Operations
- Rexon Achievement of Sustainability Actions

Material Topics Identification

- 01 | About Rexon
- 02 | Governance · Integrity and Transparency
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About the Sustainability Report

The Sustainability Report (hereinafter referred to as the Report) of Rexon Industrial Corp., Ltd. (hereinafter referred to as Rexon, Rexon Industrial, or the Company) is compiled in accordance with the principles of openness, transparency, and integrity. Since 2022, the Company has published Sustainability Reports to disclose its non-financial information. This is the Company's fourth report. The Company will continue its efforts to provide stakeholders with more comprehensive and transparent sustainability information.

As stated in this Report, we understand global sustainability trends, laws and regulations issued by competent authorities, expectations and suggestions of stakeholders, and perform materiality surveys and analyses through systematic communication channels in daily operations to adjust the direction and strategy of the sustainability management. With “co-prosperity, common good and sharing” as the highest guidelines for sustainable management, we fully disclose the economic, environmental and social performance in terms of the five dimensions of “Sustainable, talent, governance, care, and innovation” as well as the management methods and countermeasures with respect to the material topics.

Guideline of the Report

The 2025 Sustainability Report of the Company is prepared based on relevant standards, frameworks, regulations, and initiatives (see table below). Through the materiality analysis model, we identify and prioritize material sustainability topics and analyze related strategies, goals, and measures to provide a basis for the disclosure of the information in the Report. Relevant contents and indicator indexes are detailed in the appendix.



Release Department	 Global Reporting Initiative (GRI)	 臺灣證券交易所 TWSE Taiwan Stock Exchange (TWSE)	 Financial Stability Board (FSB)	 International Sustainability Standards Board (ISSB)	 United Nations (UN)
Standard/Framework/Regulation/Initiatives	In accordance with the "GRI Standards 2021"	Comply with "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"	With reference to Task Force on Climate-related Financial Disclosures (TCFD)	With reference to the sustainability disclosure framework of "SASB Standards" Industry 1: Appliance Manufacturing Sector 2: Toys and Sporting Goods	With reference to the UN Sustainable Development Goals (SDGs)

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Reporting Boundary and Scope

The information disclosed in the Report primarily pertains to Rexon Industrial Co., Ltd. The scope of financial performance includes the subsidiaries in the consolidated financial statements, namely, Rexon Technology Co., Ltd. (hereinafter referred to as Rexon Technology), Tongxiang Rexon Industrial Co., Ltd. (hereinafter referred to as Tongxiang Rexon), Rexon Industrial (Vietnam) Co., Ltd. (hereinafter referred to as Vietnam Rexon), Gold Tech Group Ltd. (hereinafter referred to as Gold Tech), Power Tool Specialists Inc. (hereinafter referred to as P.T.S) and Gold Item Group Ltd. (hereinafter referred to as Gold Item). However, the impact of each subsidiary on overall revenue is extremely limited.

The scope of the environmental and social aspects covers the Rexon Industrial’ s Renhua Plant and Tucheng Plant in Taiwan, as well as its subsidiary Rexon Technology. In 2025, the U.S. subsidiary PTS was added to the scope. The data disclosed in the Report covers the scope of the three major aspects: economic, environmental, and social. The relevant data is compiled by Rexon Industrial Sustainability Office, which gathers information from various departments and conducts a review process to ensure the integrity and transparency of the disclosed data in accordance with the principles of the Report.

Name of Company	Location	Shareholding Ratio of Parent Company	Economic Aspect	Environmental and Social Aspects
Rexon Industrial	Taiwan - Renhua Plant and Tucheng Plant	Parent Company	✓	✓
Rexon Technology	Dali, Taiwan	82.87%	✓	✓
Tongxiang Rexon Industrial	Tongxiang, Mainland China	100%	✓	
Rexon Vietnam	Vietnam Hung Yen	100%	✓	
Gold Tech, Hong Kong	Hong Kong	100%	✓	
P.T.S	The United States	96%	✓	✓
Gold Item	British Virgin Islands	100%	✓	

Report Management Approach

Internal Controls

The information and data disclosed in this Report are provided by each department of the Company and its subsidiaries, compiled and edited by the Rexon Industrial Sustainability Office, reviewed and revised by each manager of the ESG Committee, and submitted to the President and the Chairman for approval. They are then forwarded to the Sustainability Committee of the Board of Directors and registered as a proposal. After the proposal is adopted, the Report is finalized and published.

External Verification

Sustainability Report



The Sustainability Report of the Company issued in 2026 has been verified by the international verification institution "SGS Taiwan Ltd." according to the Type 1, moderate assurance standard of the AA1000 Assurance Standard, v3, to assure that the Report meets the GRI standards (2021) and the AA1000 Accountability Principles (2018). The Assurance Statement is attached to the appendix of the Report.

Financial Data



The financial data has been audited by KPMG Anhou Jianye Joint Accounting Firm, and is presented in New Taiwan Dollars.

Environmental Data



ISO 14064-1 greenhouse gas inventory (assured by KPMG with an assurance statement obtained), ISO 14001 Environmental Management System (verified by SGS with a verification statement obtained).

Social Data



The occupational safety and health management system based on ISO 45001 has been verified by SGS, and a verification statement has been obtained.

Governance Data



The quality management system based on ISO 9001 and the information security management system based on ISO 27001 have been verified by SGS, and verification statements have been obtained.

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Reporting Period and Issuance

The information disclosed in the Report covers the period from January 1 to December 31, 2025. It includes specific practices and performance data in the areas of economy, environment, social, and governance. To ensure the completeness and comparability of project and activity performance, certain content may cover periods before January 1 and after December 31. Moving forward, Rexon will issue the sustainability report annually within the time frame required by the Financial Supervisory Commission to ensure transparent disclosure of sustainability information to stakeholders and readers who are interested in Rexon's sustainable development.

- First edition of the Sustainability Report: July 2023
- This Sustainability Report: August 2026
- Next Sustainability Report: August 2027 as planned



▲ First edition of the Sustainability Report



▲ This Sustainability Report

Information Explanation

Rexon prepares the Report with a rigorous attitude, continuously refining data collection procedures and scope to enhance data quality and accuracy every year. For historical data in this Report different from previous versions, the reasons for any differences and the adjustments thereof are explained below.

Year			
	2023	2024	2025
Carbon inventory information: Data Corrected after Verification in 2024 ^{Note 1}		Rexon Renhua Plant and Tucheng Plant Subsidiaries:Rexon Technology	Rexon Renhua Plant and Tucheng Plant Subsidiaries:Rexon Technology, PTS
Water Resources Management: Correction of Data Disclosed in the 2023 Report	The calculation logic, disclosure formulas, and boundary conditions for the three water resource indicators, namely water consumption volume, water intake volume, and water discharge volume, were not fully understood, resulting in misstatements in the 2023 figures.	The 2023 and 2024 figures for the three water resource indicators, namely water consumption volume, water intake volume, and water discharge volume, were inconsistent.	The 2023 figures for water consumption, water intake, and water discharge were corrected. The figures were adjusted to the correct 2024 figures.

Note 1 : GHG inventory information: The 2024 data has been corrected based on the verification results. The scope of the carbon inventory in the 2025 Sustainability Report covers the Renhua Plant, Tucheng Plant, and the subsidiary Rexon Technology. All the production bases in Taiwan have been incorporated in the inventory, and the U.S. subsidiary PTS was also added.

Feedbacks

If you have any suggestions or feedback regarding this report, we welcome you to contact us

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Rexon's Commitment to Sustainable Operations

Although uncertainties such as exchange rate fluctuations and tariff wars impacted the Company's core operations in 2025, the outbreak of the U.S.-Iran war in March 2026 further heightened volatility and uncertainty in the global economic environment. Nevertheless, our commitment to sustainable development has never wavered. Only by embedding ESG principles into the core of corporate governance and business decision-making can we move forward steadily amid a changing environment and create long-term value. As capital markets and competent authorities impose increasingly stringent requirements on sustainability information disclosure, we continue to elevate sustainability thinking from “regulatory compliance” to “strategic leadership.” Through institutionalized management and cross-departmental integration, we incorporate ESG into our operating processes and performance management mechanisms, ensuring that sustainability goals are closely aligned with the Company's growth strategies.

Strengthening the Governance Framework and Aligning with Comprehensive Disclosure	Partnering with the Supply Chain to Co-create Value in Low-carbon Transformation
To implement top-down sustainability governance, we continued to optimize the operating mechanism of the ESG Management Committee and incorporated sustainability information management into the internal control system, thereby enhancing the completeness and reliability of information disclosure. As the review system for the 2025 Sustainability Report entered the stage of “comprehensive disclosure,” the sustainability team conducted a comprehensive review in accordance with the 20 disclosure requirements under GRI 2 “General Disclosures.” In collaboration with the responsible units, the team revised 12 internal management procedures to ensure that the disclosed content complies with international standards, while strengthening information transparency and the foundation of stakeholder trust.	Acting as a central factory, we worked with ten satellite suppliers to promote ESG lean transformation. Through lean management methods, we systematically improved the “seven green wastes” and introduced low-carbon process optimization and smart energy management systems. From building team consensus to sharing results, we have progressively deepened the supply chain’s carbon reduction capabilities. Through the renewal of energy-saving equipment, introduction of inverter motors, and integration of energy management systems, overall carbon reduction reached 1,449.7 tCO ₂ e, with electricity savings of 2.93 million kWh, demonstrating tangible results as the industry chain jointly moves toward net-zero transformation.

Diversified Deployment and Deepening Global Talent Development
2025 marked a critical first year for Rexon’s multi-site deployment. We expanded our production bases in Thailand and Vietnam to establish a more resilient global supply system. In response to a cross-cultural and multinational working environment, we actively built a diverse and inclusive workplace, enabling every employee to fully leverage their professional strengths and innovative potential. We continued to deepen the “Rexon Academy” training system, expanding from four major dimensions, namely dedicated functions, technical skills, general knowledge, and experience inheritance, to a nine-academy framework, so as to systematically cultivate international talent. Talent development is not only a driver of corporate growth, but also the core foundation of sustainable competitiveness.  REXON · Sustainability Report 2025 - About the Sustainability Report  TRAINING PLATFORM / 教育訓練平台

Looking Ahead: Moving Steadily Toward a New Milestone in Transformation

The year 2026 marks a new stage in global sustainability transformation, characterized by deeper institutionalization and practical accountability: from vision advocacy to mandatory requirements, and from voluntary disclosure to standardized verification. As a member of the industry, we choose to hold ourselves to higher standards, rather than merely meeting minimum compliance thresholds. We regard sustainability as a key core of our corporate strategy and will continue to deepen its integration into governance structure, capital allocation, multi-site deployment, and product innovation decisions. In doing so, sustainability will serve not only as a risk management tool, but also as an engine driving value growth. Facing global changes and the wave of sustainability transformation, we will continue to exert our influence and work hand in hand with supply chain partners and stakeholders to build a more resilient, lower-carbon, and trustworthy corporate model for the long term, creating deeper and more positive value for the industry.

Expanding Social Impact and Co-creating Shared Value

Adhering to the founder’s spirit of “creating a positive impact on society,” the Rexon Charity Foundation transforms corporate resources into a force for social progress. We continue to invest in public welfare initiatives such as youth maker empowerment, care for disadvantaged groups, emergency relief, and local community support. Through long-term and institutionalized charitable actions, we work with all sectors of society to promote inclusive development and fulfill our responsibility as a corporate citizen.

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Rexon Achievement of Sustainability Actions



Governance & Economic Aspects

Taiwan Corporate Sustainability Award (TCSA)

The 2024 Sustainability Report won the Taiwan Corporate Sustainability Award (TCSA) - Traditional Manufacturing - Category 1 Silver Award.

2025 ESG Sustainability Initiative Partner

Recognized by E.SUN Bank as a 2025 ESG Sustainability Initiative Partner.

Remained profitable for three consecutive years.

Net profit after tax was NT\$196 million, and earnings per share were NT\$0.97. Remained profitable for three consecutive years.

Ranked in the 21 % to 35 % range in the Corporate Governance Evaluation.



Social Aspect

Talent Quality-management System (TTQS)

Received the Gold Medal under the Talent Quality-management System (TTQS) for the third time in 2025, marking the third consecutive Gold Medal recognition.

2025 Top 100 Age-Friendly Enterprises.

Listed among Business Weekly's 2025 Top 100 Age-Friendly Enterprises.

Total training hours of 12,570 hours

519 employee education and training courses conducted in 2025, with total training hours of 12,570 hours and expenses of approximately NT\$4.23 million.

Awarded the "Occupational Safety and Health Performance Award"

Awarded the "Occupational Safety and Health Performance Award" by the Workforce Development Agency, Ministry of Labor. Received Gold Medal recognition for two consecutive years.

Percentage increasing from 60 % to 100 %

Sustainability aspect scores of new suppliers improved significantly in 2025, exceeding the medium- and long-term sustainability target, with the percentage increasing from 60% to 100%.



Environmental Aspect

2025 Top 100 Carbon Competitiveness Enterprises.

Listed among Business Weekly's 2025 Top 100 Carbon Competitiveness Enterprises.

Saving 13,482 kWh of electricity per year.

Improved 93 compressed air pipeline leakage points, reducing electricity consumption by air compressors by 0.31% and saving 13,482 kWh of electricity per year.

Saving 13,023 kWh of electricity per year

The Support Center completed the early replacement of 684 LED light tubes in 2025, achieving a replacement rate of 100% and saving 13,023 kWh of electricity per year.

Saving 85,518 kWh of electricity per year.

Replaced 100% of air-conditioning units using R22 refrigerant in the plant area and added 10 high-speed roll-up doors for heat insulation, achieving an indoor temperature difference of less than 5° C and saving 85,518 kWh of electricity per year.

Reducing carbon emissions by 1,449.7 tCO₂e and saving 2.93 million kWh of electricity.

Worked with 10 satellite suppliers to promote ESG lean transformation, reducing carbon emissions by 1,449.7 tCO₂e and saving 2.93 million kWh of electricity.

ISO 14064-1

Expanded the scope of the greenhouse gas inventory to include the U.S. subsidiary PTS, and obtained an ISO 14064-1 greenhouse gas verification statement, thereby strengthening the completeness of the organization's carbon inventory and the effectiveness of its management.

Process Equipment Optimization

Saving 39,072 kWh of electricity per year.

Purchased new 400-ton and 500-ton plastic injection molding machines to replace two existing high-energy-consuming injection molding machines, saving 39,072 kWh of electricity per year.

Saving 27,245 kWh of electricity per year

Modified conveyor belts on 15 production line packaging machines to enable automatic stop and standby functions, saving 27,245 kWh of electricity per year.

Saving 22,176 kWh of electricity per year

Improved the energy-saving performance of water dispensers, covering a total of 42 units across the entire plant area and saving 22,176 kWh of electricity per year.

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