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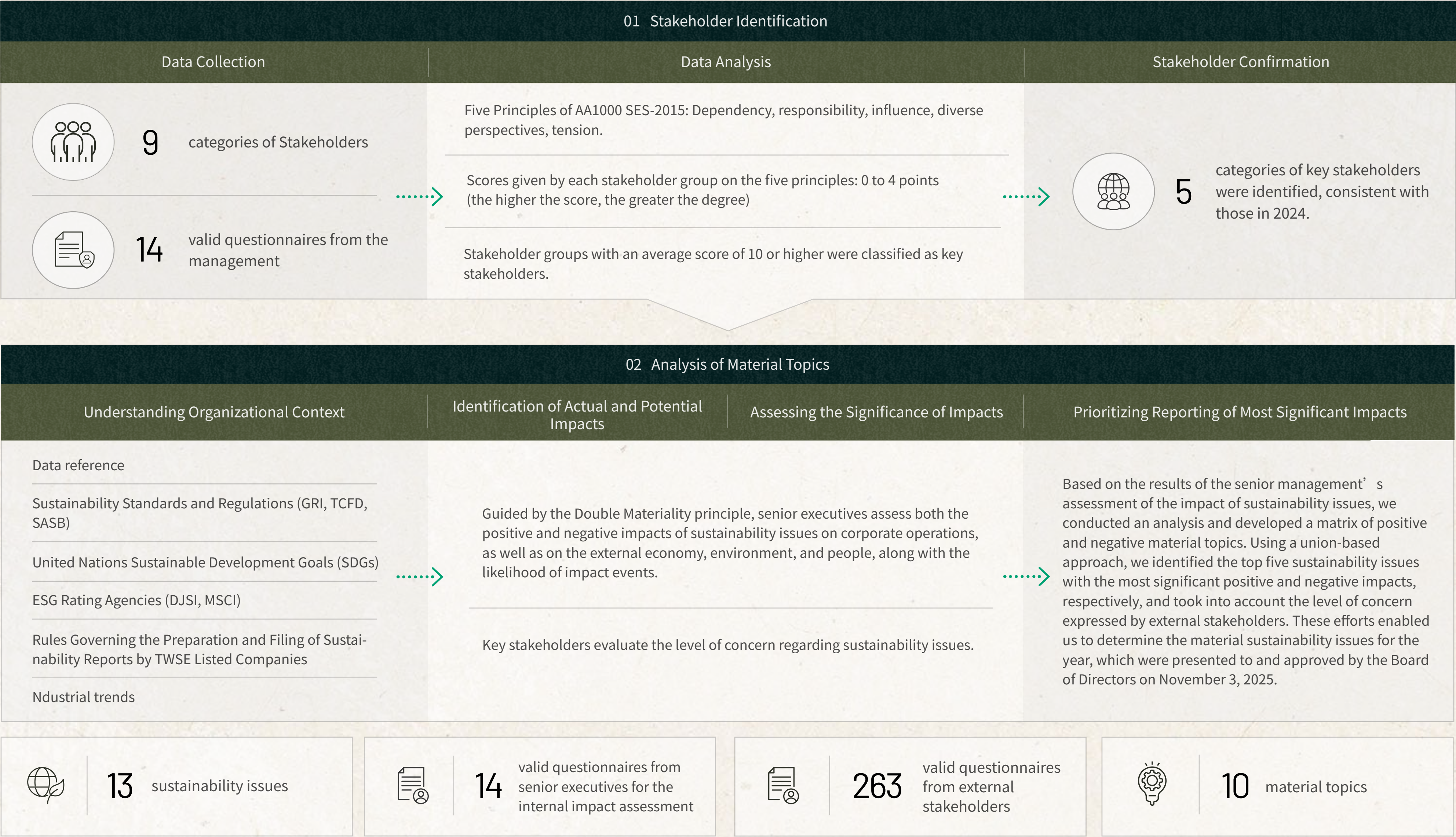
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Material Topics Identification

The process of identifying material topics for 2025 (see table below) is divided into two main stages. The Company first identifies its stakeholders and then conducts an analysis of material topics.





Stakeholder

The Company identifies and prioritizes stakeholder relationships by applying the five principles of AA1000 Stakeholder Engagement Standard (SES): responsibility, influence, tension, diverse perspectives, and dependency. In 2025, fourteen senior executives were responsible for completing the stakeholder identification questionnaire. They assessed the relevance of various stakeholder groups, conducted an inventory of the nine major categories of stakeholders, and identified five categories of core stakeholders: shareholders/investors, employees, customers, suppliers/contractors, and governments. The analysis results were consistent with those in 2024. The Company used diverse communication channels to understand the issues of concern to stakeholders, which served as key references for formulating. Responses to stakeholders were included in this Report.

Relationship	Significance to the Company	Topics of Concern	Communication Channels and Frequency	Actual Communication Results in 2025
 Shareholders / investors	Shareholders and investors' support and evaluation have a significant impact on REXON's operations and stock price. Therefore, having a comprehensive ESG framework and transparent disclosure can enhance investor confidence and increase the company's sustainable value and profitability foundation.	Product health and safety Financial performance Information security Research and Development (R&D) and innovation Occupational health and safety Ethical corporate management Customer relationship management	Annual shareholders' meeting (annual) Investor Conference (semiannual) Stakeholder questionnaire on official website (instant) Updates on Market Observation Post System (instant) The Company's communication system (real-time) Telephone, email (temp)	- One shareholders' meeting - Two investor conferences were held to communicate market conditions, future trends, growth strategies, and profitability with shareholders/investors
 Employee	Employees are an important asset and driving force for REXON. We respect and care for our employees, ensuring that they are happy in their work and can unleash their full potential in tandem with the company's sustainable business operations.	Occupational health and safety Human rights Product health and safety Financial performance	All-employee monthly meeting (monthly) Labor-management meeting (quarterly) Welfare Committee meeting (quarterly) Labor union meeting (annually) Employee education and training (as needed) Employee evaluation (monthly) Performance interviews with supervisors (annually) Gender Equality Committee meeting (quarterly)	- A total of 12 all-employee monthly meetings were held. 4 labor-management meetings were held. 519 education and training courses were conducted, with total training hours of 12,570 hours and total expenses of NT\$4,234,151. - Meal gathering / travel subsidies were provided to 1,613 employees, with total expenses of NT\$1,713,006. - Subsidies were provided to 8 employee clubs, with activity subsidies totaling NT\$120,000. 623 employees received free health checkups, with subsidies totaling NT\$336,770. - Scholarships were provided to 246 employees' children, totaling NT\$256,392. - Organized one corporate hiking activity, one hiking and mountain cleaning activity, and one employee family day event, with total expenses of NT\$905,399. 4 Gender Equality Committee meetings were held.

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Relationship	Significance to the Company	Topics of Concern	Communication Channels and Frequency	Actual Communication Results in 2025
 Customer	Customers are the foundation of the company's sustainable development. REXON strives to meet high standards of quality, environmental protection, and service, establishing strong and reliable customer relationships, creating high added value, and ensuring long-term customer satisfaction. This enables mutual growth and prosperity between the company and its customers.	Sustainable Supply Chain Management Customer relationship management Product health and safety Information security Human rights	Depending on each customer's needs and project progress (as needed) Email / Telephone contact (real time) Telephone / video conference (monthly) Customer visits (quarterly) Participation in major international industry exhibitions (annually) Customer satisfaction survey (annually)	- To understand new business markets and develop potential customers, continued participation in major international exhibitions was carried out as follows: (1) Ebike: TaiSPO and Eurobike (2) Drones: XPONENTIAL USA, Japan Drone, Shenzhen International UAV Expo, and Commercial UAV-USA. (3) Partnered with 10 brand customers to support their overseas manufacturing footprint expansion, further deepening supply chain partnerships. (4) Collaborated with existing brand customers to co-develop a comprehensive range of commercial, home-use, and strength-training fitness products. - Customer satisfaction: 83 points in the first half of the year and 80 points in the second half of the year.
 Business partners (suppliers/contractors/ outsourcers)	Stable and long-term cooperation with business partners is strong support for the quality and production capacity of REXON's products. Mutual trust and collaboration with business partners form the foundation for sustainable business operations.	Human rights Product health and safety Occupational health and safety Customer relationship management	R-Team Supplier Lean Project Results Sharing Meeting (twice a year) Supplier Conference and Sustainability Initiative Meeting (twice a year) Supplier evaluation (monthly) On-site visit to suppliers (irregular) Telephone, email (temp)	- In 2025, a total of 317 suppliers were evaluated for delivery and quality performance, with 98% rated Grade A. (312 Grade A suppliers and 5 Grade B suppliers) 7 new suppliers were evaluated in 2025; the pass rate of the suppliers evaluated based on the environmental and social criteria was 100%. - Two R-Team supplier lean results sharing meetings were held on June 24 and December 17, 2025. - A total of 59 suppliers participated in the 2025 Supplier Conference and Sustainability Initiative Meeting.
 Government / competent authorities	Government competent authorities are the highest-level regulators responsible for formulating laws and regulations across economic, environmental, and social aspects. Strict compliance with laws and regulations is a fundamental principle of REXON's operations.	Information security Ethical corporate management Sustainable Supply Chain Management Research and Development (R&D) and innovation Climate Change Management Occupational health and safety Human rights	Market Observation Post System (real time) Company website (as needed) Official correspondence and filing documents (as needed) Awareness seminars (as needed) Telephone and email (real time)	- Established a board diversity policy and disclosed the specific management objectives and implementation status. - Ranked in the 21% to 35% range in the 11th Corporate Governance Evaluation. - Established succession plans for Board members and important management personnel, and disclosed their implementation status. - Regularly assessed the independence and suitability of the attesting CPAs by reference to Audit Quality Indicators (AQIs).

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Rexon Industrial is guided by international sustainability standards and norms (SASB, TCFD, CDP), international sustainability ratings (MSCI, DJSI), the United Nations Sustainable Development Goals (SDGs), the Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, and industrial trends. Through interaction and communication with its stakeholders, including the evaluation of peers' sustainability practices, Rexon Industrial consolidated 13 sustainability issues. To understand the materiality ranking of sustainability issues, Rexon Industrial followed the definition of materiality under GRI 3 of the GRI Standards (2021). Based on the principle of double materiality, senior executives assessed the aforementioned 13 sustainability issues in terms of their positive and negative operational impacts on corporate operations and on the external economy, environment, and people, including human rights, as well as the significance of the occurrence of impact events, to generate impact scores. A material topic matrix was then prepared based on the “positive and negative operational impacts on the economy, environment, and people” and the “significance of the occurrence of impact events.” With reference to the opinions of various external stakeholders, 10 material topics were identified, in the following order: economic performance, innovation and R&D, customer relationship management, product health and safety, supply chain sustainability management, ethical corporate management, information security, occupational safety and health, climate change management, and human rights. The analysis results of the aforementioned material topics were discussed and resolved by the ESG Committee on October 2, 2025, and subsequently approved by the Board of Directors on November 3, 2025. These topics were the focus of disclosure in this Report, along with proposed strategies and performance outcomes. Compared with 2024, ethical corporate management, information security, and human rights were newly added.



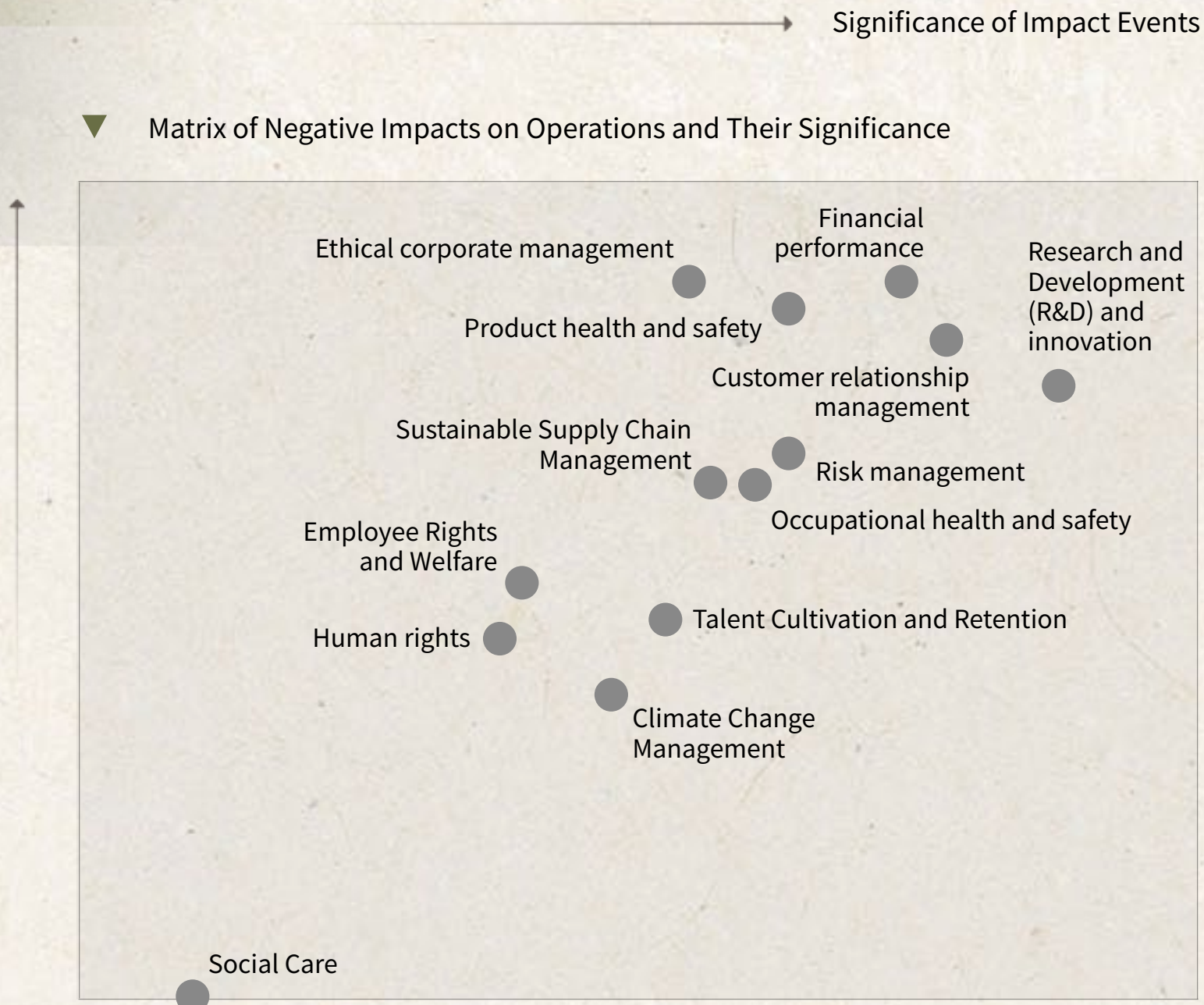
Positive
(Matrix)



▲ Matrix of Positive Impacts on Operations and Their Significance



Negative
(Matrix)



▼ Matrix of Negative Impacts on Operations and Their Significance

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Material Topics Comparison Table

As the assessment result shows, after the comprehensive evaluation of the three major aspects (environment, society, economy) based on the current strategies and management policies, the “financial performance” has the highest significance in both the positive and negative impacts, and continuous improvement will increase its comprehensive influence. “Innovation and research and development” ranks second in terms of positive and negative impacts, indicating that only by continuously promoting technological innovation can we create concrete economic value and competitive advantages.

A total of 10 material topics were identified in 2025, namely, in order: economic performance, innovation and R&D, customer relationship management, product health and safety, supply chain sustainability management, ethical corporate management, information security, occupational safety and health, climate change management, and human rights. Compared with 2024, three material topics were newly added: “ethical corporate management,” “information security,” and “human rights.” The 2024 material topic “talent development and retention” saw a significant decrease in the significance of negative impacts in recent years, as the Company continued to strengthen its talent development and cultivation policies. In addition, the organization’s operations are highly dependent on information technology. This is not merely a technical issue, but also a strategic issue concerning business continuity. Therefore, “risk management” was adjusted to “information security,” making information security the core focus of risk management.

Year	Material Topics	
2024	● Economic performance	● Talent cultivation and retention
	● Research and Development (R&D) and innovation	● Risk management
	● Customer relationship management	● Occupational health and safety
	● Product health and safety	● Climate change management
	● Sustainable Supply Chain Management	
2025	● Economic performance	● Ethical corporate management New
	● Research and Development (R&D) and innovation	● Information security New
	● Customer relationship management	● Occupational health and safety
	● Product health and safety	● Climate change management
	● Sustainable Supply Chain Management	● Human rights New

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Management of Material Topics

Stage at Which the Topic Impacts Operations and Sustainability

Stakeholder Impact

○ Caused

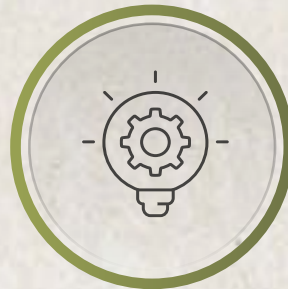
● Caused (Directly caused)

⦿ Contributed

■ Facilitated (Indirectly caused)

● Linked to impacts

▲ Directly Related (Indirectly caused due to business relationships)

Material Topics	Impact description	Stage at Which the Topic Impacts Operations and Sustainability			Stakeholder Impact					Corresponding SDGs	Corresponding Section
 Financial performance Significance to Rexion With sustainable development as our goal, we uphold the business philosophy of "Integrity, Stability, and Growth" to produce products that customers are happy to buy, maintain our leadership in the industry, and contribute to economic development.	Description of positive impacts	Procurement stage	Rexion Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies	 8. Decent Work and Economic Growth	2.2 Operational Performance 
	Actual positive: 1. Seize business opportunities arising from sustainable product trends by establishing a low-carbon materials database and conducting sampling and testing, while regularly promoting such materials to customers to increase sales opportunities and enhance operating performance. 2. In response to geopolitical risks, continue to expand and diversify production bases to reduce operational risks and improve operational performance.		○	●	●	■	●	●	●		
	Description of negative benefits	Corresponding GRI			SASB Topic						
	Actual negative impacts: 1. In the face of carbon tax policies in the U.S. and the E.U., insufficient knowledge of low-carbon materials may lead to higher OEM costs, thereby undermining operational competitiveness. 2. Under uncertainties brought about by geopolitical tension, failing to develop response strategies and adapt to trend changes in a timely manner may result in missed business opportunities and have negative impacts on competitiveness.	GRI 201 Financial performance 201-1 Direct Economic Value Generated and Distributed by the Organization 201-4 Financial Assistance Received from the Government									
 Research and Development (R&D) and Innovation Significance to Rexion R&D and innovation in products, technologies, and business models are not only the source of our competitiveness but also our core value. The development of sustainable products that save energy and reduce carbon emissions is a key future trend.	Description of positive impacts	Procurement stage	Rexion Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies	 9. Industry, Innovation, and Infrastructure	03 Innovation – Sustainable Products 
	Actual positive: The dual focus on technology and sustainability innovation strengthens intellectual assets and brand value.	⦿	○	●		■	●				
	Description of negative benefits	Corresponding GRI			SASB Topic						
	Potential negative: Stagnation in innovation may result in a decline in market share and operating revenue.	Company-Specific Topic			Electrical Appliance Manufacturing: Product Safety CG-AM-250a.1 Number of recalls issued and total units recalled CG-AM-250a.2 Discussion of process to identify and manage safety risks associated with the use of its products CG-AM-250a.3 Total amount of monetary losses as a result of legal proceedings associated with product safety Toys and Sporting Goods: Chemical and Safety Hazards of Products CG-AM-410a.1 Percentage of eligible products by revenue certified to an energy efficiency certification CG-AM-410a.2 Percentage of eligible products by revenue certified to an environmental product lifecycle standard CG-AM-410a.3 Description of efforts to manage products' end-of-life impacts 0						

Material Topics	Impact description	Stage at Which the Topic Impacts Operations and Sustainability			Stakeholder Impact					Corresponding SDGs	Corresponding Section
 Customer relationship management Significance to Rexion We will continue to pursue technological innovation to deliver top-quality products and services and to become the "best partner for our customers."	Description of positive impacts	Procurement stage	Rexion Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies	 12. Responsible Consumption and Production  16. Peace, Justice, and Strong Institutions  17. Partnerships for the Goals	2.4 Customer relationship management 
	Actual positive: 1. Innovative and sustainable product development helps customers maintain their competitive advantages in the market. 2. A comprehensive customer relationship management (CRM) system helps build closer customer relationships, improve service quality, and enhance customer satisfaction. 3. A sound mechanism for protecting customers' business secrets strengthens customers' trust in the Company and helps deepen long-term partnerships.										
	Description of negative benefits	Corresponding GRI			SASB Topic						
	Potential negative: 1. Products that fail to keep pace with trends or enhance added value may easily lose customers' trust. 2. The absence of a comprehensive customer relationship management (CRM) system may lead to errors or the loss of customer information, thereby affecting customer relationship maintenance and service quality, and resulting in missed potential business and cooperation opportunities. 3. Establish a comprehensive mechanism for protecting customers' trade secrets, and properly manage customer contracts, product drawings, and information on dedicated production lines (designated areas), thereby reducing the risk of information leakage, strengthening customers' trust in the Company, and helping deepen long-term cooperative relationships.	GRI 418 Customer Privacy 418-1 Complaints Substantiated for Invasion of Customer Privacy or Loss of Customer Data									
 Product health and safety Significance to Rexion The Company is primarily engaged in OEM and ODM, aiming to meet customer needs and deliver high-quality products through comprehensive vertical integration.	Description of positive impacts	Procurement stage	Rexion Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies	 9. Industry, Innovation, and Infrastructure  12. Responsible Consumption and Production	3.5 Product Quality and Responsibility 
	Actual positive: 1. Promoting product health and safety strengthens stakeholder trust and attracts more customers and investors. 2. Demonstrating the Company's commitment to health and safety helps employees feel valued, improving productivity and reducing turnover. 3. Compliance with health and safety standards reduces the risk of incidents and lowers potential legal liabilities and financial losses.										
	Description of negative benefits	Corresponding GRI			SASB Topic						
	Potential negative: 1. Products containing hazardous substances or defects may pose direct threats to consumer health. 2. Failure to comply with product health and safety regulations may expose the Company to legal and financial risks.	GRI 416 Customer Health and Safety 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services GRI 417 Marketing and Labeling 417-1 Requirements for product and service information and labeling 417-2 Incidents of non-compliance concerning product and service information and labeling 417-3 Incidents of non-compliance concerning marketing communications			Electrical Appliance Manufacturing: Product Safety CG-AM-250a.1 Number of recalls issued and total units recalled CG-AM-250a.2 Discussion of process to identify and manage safety risks associated with the use of its products CG-AM-250a.3 Total amount of monetary losses as a result of legal proceedings associated with product safety Toys and Sporting Goods: Chemical and Safety Hazards of Products CG-AM-410a.1 Percentage of eligible products by revenue certified to an energy efficiency certification CG-AM-410a.2 Percentage of eligible products by revenue certified to an environmental product lifecycle standard CG-AM-410a.3 Description of efforts to manage products' end-of-life impacts						

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 Sustainable Supply Chain Management Significance to REXON Deepen the sustainability awareness among supply chain partners, actively promote sustainability initiatives, accelerate supply chain transformation, and work together toward a net-zero future.	Description of positive impacts	Procurement stage	REXON Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies		7. Affordable and Clean Energy 8. Decent Work and Economic Growth 12. Responsible Consumption and Production 13. Climate Action 3.4 Supply Chain Collaboration
	Actual positive: Promotes shared growth across the supply chain, reduces waste, optimizes resource use, lowers operating costs, and improves efficiency. Helps strengthen cost competitiveness and overall operational performance, thereby enhancing corporate resilience, risk management, and response capabilities while reducing operational risks and improving the Company's ability to respond to external shocks.										
	Description of negative benefits	Corresponding GRI			SASB Topic						
	Potential negative: If the supply chain lacks sustainable management, it may lead to poor management, environmental violations, labor disputes, or regulatory non-compliance. These issues can damage corporate reputation and compromise delivery stability, leading to loss of orders and risk of business disruption.	GRI 204: Procurement Practices 204-1 Proportion of spending on local suppliers GRI 308: Supplier Environmental Assessment 308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken GRI 414: Supplier Social Assessment 414-1 New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken			Toys and Sports Equipment: Labor Conditions in the Supply Chain CG-TS-430a.1 Number of facilities audited to a social responsibility code of conduct CG-TS-430a.2 Direct suppliers’ social responsibility audit						
 Ethical Corporate Management Significance to REXON The Company upholds the business philosophy of integrity, openness, transparency, and responsibility. It has formulated ethical corporate management policies and implements its ethical conduct and ethical corporate management systems based on the principles of “fairness, honesty, trustworthiness, and transparency,” actively preventing any unethical conduct.	Description of positive impacts	Procurement stage	REXON Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies		16. Peace, Justice, and Strong Institutions 2.7 Integrity and Ethics
	Actual positive: 1. Integrity is the core value of the Company's operations. The Company has established comprehensive ethical corporate management best practice principles and an internal audit system to ensure that all business activities comply with the laws, regulations, and ethical standards. 2. During the reporting period, the Company maintained sound corporate governance performance, with no material corruption, misconduct, or legal proceedings, fines, or sanctions arising from violations of ethical principles, demonstrating the Company's determination to continuously implement ethical corporate management and transparent management. 3. Through institutionalized risk control mechanisms and employee education and training, the Company not only strengthens internal controls, but also continues to enhance the trust and reputation of external stakeholders in the enterprise, laying a solid foundation for sustainable operations.										
	Description of negative benefits	Corresponding GRI			SASB Topic						
	Potential negative: 1. Once an integrity-related incident occurs, regardless of its severity, it may seriously damage the Company's image and customer trust. 2. Any corruption or fraudulent conduct would result in misallocation of resources and improper transfer of benefits, weaken the fairness of decision-making and operational efficiency, and in turn affect the Company's competitiveness and innovation momentum.	2-25 Processes to Remediate Negative Impacts 2-26 Mechanisms for Seeking Advice and Raising Concerns 2-27 Compliance with Laws and Regulations 205 Anti-Corruption 205-1 Operations Assessed for Risks Related to Corruption 205-2 Communication and Training about Anti-Corruption Policies and Procedures 205-3 Confirmed Incidents of Corruption and Actions Taken 206 Anti-Competitive Behavior 206-1 Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices									

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 Information Security Significance to Rexon Using the ISO/IEC 27001 international standard as the core framework for technology and management, the Company ensures systematic management of information security risks, maintains the confidentiality, integrity, and availability of information assets, reduces operational risks, and builds customer trust.	Description of positive impacts	Procurement stage	Rexon Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies	 9. Industry, Innovation, and Infrastructure  16. Peace, Justice, and Strong Institutions	2.6 Information Security 	
	Actual positive: 1. Passing the ISO 27001 audit each year strengthens information security protection, ensures operational continuity, protects customer data and trade secrets, and enhances the Company's reputation and market competitiveness. 2. Compliance with regulatory requirements (such as the Personal Data Protection Act and the Cyber Security Management Act) reduces the risk of legal or regulatory penalties and attracts customers and investors who value information security governance.											
	Description of negative benefits	Corresponding GRI				SASB Topic						
	Potential negative: Insufficient information security awareness among personnel or gaps in technical capabilities may increase potential risks related to the Company’s operating costs and management.	Company-Specific Topic										
 Occupational health and safety Significance to Rexon A safe working environment is the foundation of sustainable development. By enhancing employees' safety competencies, safety awareness, and professional skills, the Company creates a quality workplace and protects employees' health and safety.	Description of positive impacts	Procurement stage	Rexon Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies	 3. Good Health and Well-Being  16. Peace, Justice, and Strong Institutions	5.5 Workplace Health and Safety 	
	Actual positive: 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 incidents and occupational incidents. 2. The Company promotes employee health and a sense of safety, improves job satisfaction and production efficiency, and further strengthens 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 and protects the safety and health of all workers.											
	Description of negative benefits	Corresponding GRI				SASB Topic						
	Actual negative The persistently high disabling injury frequency rate (FR) in high-risk operating units has affected the Company’s overall occupational health and safety performance and increased operational risks. Potential negative: 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, the introduction of new equipment, construction methods, or operating processes may create potential hazards and increase operational risks.	GRI 403 Occupational Health and Safety 403-1 Occupational health and safety management system 403-2 Hazard identification, risk assessment, and incident investigation 403-3 Occupational health services 403-4 Worker participation, consultation, and communication on occupational health and safety 403-5 Worker training on occupational health and safety 403-6 Promotion of worker health 403-8 Workers covered by an occupational health and safety management system 403-9 Work-related injuries 403-10 Work-related ill health										

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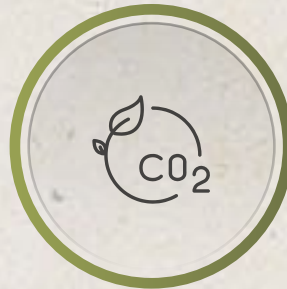
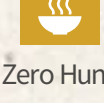
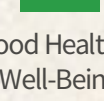
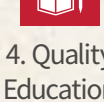
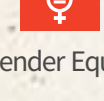
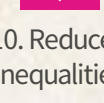
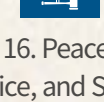
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Material Topics	Impact description	Stage at Which the Topic Impacts Operations and Sustainability			Stakeholder Impact					Corresponding SDGs	Corresponding Section	
 Climate Change Management Significance to Rexion Assess risks and opportunities brought by climate changes and develop response strategies. Lower energy consumption and usage costs, enhance energy management intensity, continuously promote energy conservation and carbon reduction, and pursue business opportunities for sustainable products.	Description of positive impacts	Procurement stage	Rexion Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies	 7. Affordable and Clean Energy  13. Climate Action	4.1 Climate Action (TCFD)  4.2 GHG Management  4.3 Energy Management 	
	Actual positive: 1. We increase the proportion of green energy usage, reduce carbon footprint, promote energy self-sufficiency, improve corporate energy efficiency, reduce electricity consumption, and reduce carbon emissions. These initiatives support our commitment to ESG (environmental, social, and governance) sustainability and contribute to global environmental protection and sustainable use of resources. 2. When actively implementing carbon reduction measures, the Company can directly reduce the carbon footprint of products, but needs to make capital investment accordingly.											
	Description of negative benefits	Corresponding GRI				SASB Topic						
	Actual negative impacts: In 2025, the total greenhouse gas emissions of Rexion amounted to 48,107.089 tCO ₂ e/year, contributing to climate change and impacting the local community's environment. Potential negative: Rexion cannot effectively reduce electricity consumption, carbon emissions, and environmental impacts, without increasing the use of green energy in the factory area and adopting smart power consumption solutions.	GRI 302 Energy 302-1 Energy consumption within the organization 302-3 Energy intensity 302-4 Reduction of energy consumption GRI 305 Emissions 305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-3 Other indirect (Scope 3) GHG emissions 305-4 GHG emissions intensity 305-5 Reduction of GHG emissions										
 Human rights Significance to Rexion 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.	Description of positive impacts	Procurement stage	Rexion Manufacturing	Customer Use	Shareholders and Investors	Partners	Customer	Employee	Government Agencies	 1. No Poverty  2. Zero Hunger  3. Good Health and Well-Being  4. Quality Education  5. Gender Equality  10. Reduced Inequalities  16. Peace, Justice, and Strong Institutions	5.1 Human Rights Management  5.2 Employment and Retention  5.3 Competency Development 	
	Actual positive: 1. The Company follows 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. It 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. 2. 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	Corresponding GRI						SASB Topic				
	Actual negative: The Company currently entrusts the recruitment of foreign migrant workers to recruitment agencies, and certain fees are still borne by 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 RBA. Potential negative: The Company has not yet obtained external verification related to international human rights standards, which may limit its ability to effectively integrate human rights-related risks and opportunities.	404 Training and Education 2016 404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs 404-3 Percentage of employees receiving regular performance and career development reviews 405 Employee Diversity and Equal Opportunity 2016 405-1 Diversity of governance bodies and employees 406 Non-discrimination 406-1 Incidents of discrimination and corrective actions taken 407 Freedom of Association and Collective Bargaining 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 408 Child Labor 408-1 Operations and suppliers at significant risk for incidents of child labor 409 Forced or Compulsory Labor 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor 410 Security Practices 410-1 Security personnel trained in human rights policies or procedures 411 Rights of Indigenous Peoples 411-1 Incidents of violations involving rights of indigenous peoples										