



SUSTAINABILITY  
REPORT — 2024

潤泰全球 — 永續報告書

ESG

R U E N T E X



## Contents

About This Report 3

Message from management 5

About Ruentex 7

◆ Management philosophy

◆ Basic information

Sustainability highlight  
performance in 2024 12

Stakeholders and material  
topics 13

### **CH1.**

#### **Ethical Enterprise**

1-1 Corporate Governance 23

1-2 Ethical Corporate Management  
and Anti-corruption 29

1-3 Legal Compliance 30

1-4 Supply Chain Management 32

1-5 Risk Management 34

1-6 Product Innovation and R&D 36

1-7 Product Quality and Customer  
Relationship 38

1-8 Agency Brand and Marketing  
Management 42

### **CH2.**

#### **Promote a sustainable environment**

2.1 Response to Climate Change 45

2.2 Energy and Greenhouse Gas  
Management 49

2.3 Waste Management 51

2.4 Water Resource Management 53

### **CH3.**

#### **Create a friendly workplace**

3.1 Human Rights Protection 54

3.2 Talent recruitment and  
development 59

3.3 Employee Benefits 62

3.4 Occupational Safety and  
Health 65

3.5 Labor Relations 67

社會參與及社區關懷 67

#### **附錄**

GRI Standards comparison table 68

TCFD comparison table 71

Climate-related information of

TWSE/TPEX listed companies 72

CPA's limited assurance report 75

## About This Report

This report is Ruentex Industries Co., Ltd.'s (hereinafter referred to as the Company or Ruentex) 2024 Sustainability Report (hereinafter referred to as the report). Through the issuance of this report, Ruentex presents its actions and data related to corporate governance, social participation, and environmental protection, demonstrating its commitment to sustainable development in line with the needs of its customers and stakeholders.

The information and data in this report was compiled and edited into a draft by the report preparation team, reviewed and revised by supervisors, and finalized for publication following administrative procedures and review by the Chairman.

## Scope and Boundary of Report

Aside from financial performance, which is presented based on consolidated financial statements, all other content is focused on the activities of Ruentex' s headquarters and Zhonghe branch in Taiwan. When the report refers to major operational sites, it specifically refers to those within Taiwan.

## Reporting Period

This report describes Ruentex' s state of implementation in 2024 (January 1, 2024, to December 31, 2024) concerning environment, society (human rights), and governance. This report is expected to be published annually and was first published in December 2017.

The previous version was released in August 2024 and the next version is expected to be released in August 2026

## Basis of Preparation

This report was prepared in accordance with the 2021 GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) standards for the apparel and accessories industry, the Task Force on Climate-related Financial Disclosures (TCFD), and the Taiwan Stock Exchange' s regulations on the preparation and submission of sustainability reports for listed companies.

## Information Disclosure

The financial data in this report is based on public disclosure information certified by PwC Taiwan, and all financial data is denominated in NTD. Other data are compiled and obtained by Ruentex on its own and are commonly used in numerical descriptions and subject to the principle of rounding.

## Report Assurance

The Company engaged Deloitte Taiwan to provide limited assurance on specific performance indicators, in accordance with the Assurance Standard No. 3000 (TWSAE3000) for assurance engagements other than audits or reviews of historical financial information issued by the Accounting Research and Development Foundation of the Republic of China. The limited assurance report by the CPAs can be found in the appendix of this report.

## Contact Information

URL to download this report:

[http://www.ruentex.com.tw/financial/Financial\\_cn.htm](http://www.ruentex.com.tw/financial/Financial_cn.htm)

If you have any feedback or suggestions regarding this report or Ruentex's planning and practice of sustainable development, please contact:

Contact person: General Manager's Office, Ruentex Industries Limited

Address: 13F-1, No. 308, Section 2, Bade Road, Zhongshan District, Taipei City

Website: <https://www.ruentex.com.tw/hr/CorporationBusiness/industries.htm>

Telephone: +886 2 81617999 ext. 3354

Fax: +886 2 81617966

Email: [rt004602@mail.ruentex.com.tw](mailto:rt004602@mail.ruentex.com.tw)

## Message from management

Since its establishment, Ruentex Industries Co., Ltd. has adhered to the philosophy of “Excellence in Quality, Innovation through Change, and Customer First,” focusing on professional advancement and service innovation. Starting from textiles, the Company gradually expanded into apparel retail and mass merchandising, and has since evolved into a diversified business group.

In 2024, the global economic environment remained full of uncertainties. Although inflationary pressures have eased, major economies continue to adopt cautious monetary policies, while geopolitical tensions and intensified US-China trade and technology competition have led to a more conservative international trade environment. As the manufacturing and service industries gradually recover, digital transformation and green economy present new opportunities for growth. Guided by a strategy of prudent management and agile adaptation, Ruentex Industries Co., Ltd. continues to strengthen its core competitiveness and expand into diversified businesses, aiming for steady growth in 2024 while creating long-term value for shareholders.

We remain deeply rooted in our core textile business, and focus on quality enhancement and innovative R&D, particularly in the development of low-carbon and environmentally friendly materials. These include fibers recycled from agricultural waste, biodegradable polyester, bio-based nylon, polyester made from recycled industrial emissions, carbon-neutral modal, and low-carbon hemp materials. We have also developed functional eco-friendly fabrics such as 100% plant-based deodorizing finishes, sustainable cooling textiles, and fluorine-free bio-based water-repellent fabrics. Through these innovations, we generate high added value, align closely with the global net-zero carbon trend, and put environmental sustainability into practice.

In our brand retail operations, we continue to invest in international brands such as Nautica, Jeep, and Ted Baker, while also expanding the Whittard tea market. In 2024, our existing brands maintained steady growth with consistently high customer satisfaction, while we actively explored new potential brands and partnership opportunities to further broaden our diversified business portfolio.

Ruentex Industries Co., Ltd. places “Sustainable Operation” at its core to fulfill corporate responsibility across governance, environmental, and social aspects (ESG). In 2024, the Sustainability Development Committee was established to further advance and strengthen the Company’s sustainability policies, plans, and strategies, with a strong commitment to environmental protection and social responsibility. On the governance aspect, a climate risk management plan was launched in 2024. Through the process of implementation, identified risk factors were used to establish a comprehensive risk management mechanism to mitigate potential impacts, while enhancing stakeholder engagement to build a shared vision of corporate sustainability. On the environmental aspect, greenhouse gas inventories were conducted in accordance with the ISO 14064-1:2018 standard, serving as the basis for developing carbon reduction strategies. In terms of social responsibility, adhering to Ruentex’s spirit, the Company continues to exert positive corporate influence by treating employees well, caring for customers, maintaining close cooperation with the supply chain, and engaging in community involvement, thereby giving back to society.

Looking ahead, Ruentex Industries Co., Ltd. will embrace the vision of “Nurturing Society, Securing Livelihoods,” strengthen its diversified operations, enhance operational performance, and deliver the best returns to shareholders. We will remain steadfast in our commitment

to customers, promote research and innovation, develop environmentally sustainable products, and collaborate with value chain partners to create mutual growth, practice sustainable development, and bring long-term positive impacts to both the Company and society.



**RUENTEX INDUSTRIES LTD.**

President Ph. D. Hans Hsu

## About Ruentex Management philosophy

Ruentex adheres to the business philosophy of "excellent quality, innovation, customer-first" and is committed to providing products and services of excellent quality. Through continuous innovation, we pursue exclusivity and fashion trends in product design and also achieved innovative breakthroughs in marketing and sales channels. Ruentex has always put customer needs and satisfaction first. We not only provide a convenient shopping experience, but also constantly listen to customers' opinions and feedback to continuously improve our products and services and achieve mutual growth with customers. To put our business philosophy into practice, we adopt the following strategies:

Establishing a world-leading supply center for advanced fabrics: Ruentex continues to invest in R&D and talents to ensure the production of high-quality fabrics. By collaborating with outstanding suppliers, we adopt strict quality control, and constantly improve products to meet customer needs, innovate materials and production methods to achieve sustainable development and business growth.

Provide consumers with first-class brand retail services: We value customer experience, train a professional team, provide professional advice, and provide personalized services to build trust with consumers. Through high-quality displays and interactive experiences, we create a pleasant shopping environment for customers to enjoy the shopping process.

To provide customers with a one-time shopping environment that is affordable, comfortable, and convenient: Ruentex strives to control costs, maintain reasonable prices, and ensure product quality. At the same time, we combine online platforms to achieve a seamless shopping experience and meet the diverse needs of consumers.

Make good use of resources to create a diversified enterprise body

: Ruentex makes good use of resources, seeks diversified business opportunities, integrates core strengths, and expands related industries. Through strategic investment and technical cooperation, we will realize business diversification and continue to improve overall competitiveness to achieve long-term stable growth.

### Outstanding quality

Ruentex upholds the Ruentex Group's tradition of emphasizing quality first. Only by meeting customer demands, and even exceeding their expectations to ensure true customer satisfaction, can we stand out among our peers and become the customer's first choice.

### Innovation

Innovation: We constantly innovate value for customers, shareholders, and society. It is also because of the value of innovation that we can meet the constantly changing market demand.

### Customers come first

In terms of business operations, besides generating revenue, our customers are also our shareholders, employees, and suppliers. The goal of business management is to create these customer satisfactions.

Therefore, the management philosophy of all of Ruentex' s business units is customers-first, the pursuit of excellence in quality, and continuous innovation. The highest ideal is to become a leading manufacturer that provides the best services for brands and retailers, in order to achieve the sustainable operations of enterprise in fierce competition.

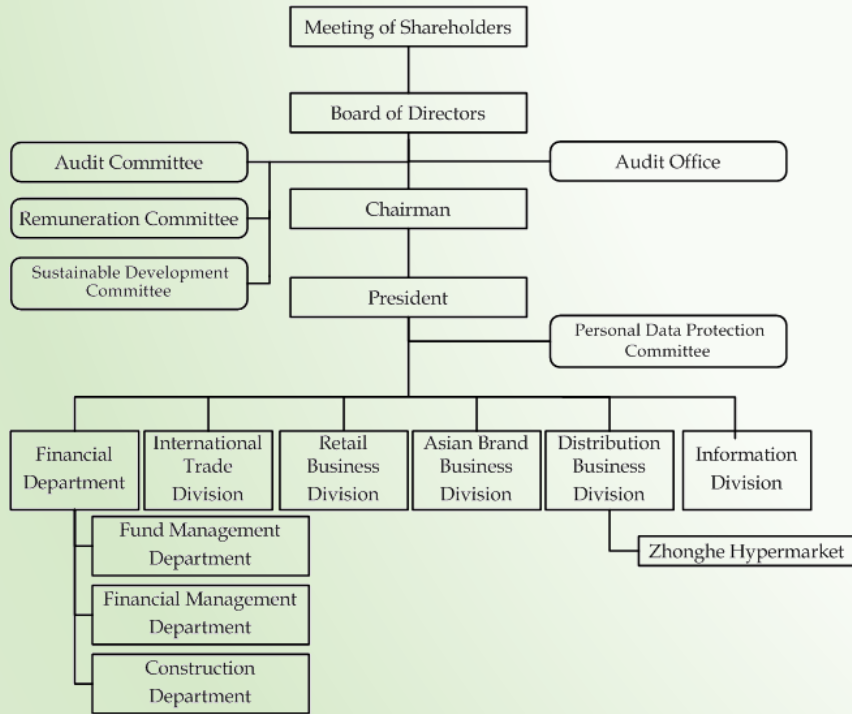
## Basic information

Company name	Ruentex Industries Co., Ltd.
Company nature	Listed company
Date of establishment	January 14, 1976
Chairman	Hsu Sheng-Yu
General manager	Hsu Chih-Chang
Location of headquarters	13F, No. 308, Section 2, Bade Road, Zhongshan District, Taipei City, Taiwan
Capital	NTD 11,043 million
Total number of employees	510 people
Main business	<ul style="list-style-type: none"> <li>● Sales agency business: Nautica, JEEP, Eden Park and other world-renowned brands of clothing and Whittard tea products</li> <li>● Trading of fabric products and domestic and foreign orders and sales of ready-made clothing</li> <li>● Business of mass merchandisers</li> </ul>

Ruentex was established on January 14, 1976, when Huaxin Textile Co., Ltd. merged with Ruentex Textile Dyeing and Finishing Industry Co., Ltd. to form Huaxin Ruentex Co., Ltd. On June 30 the same year, it was renamed Ruentex Industrial Co., Ltd. Due to business needs, the Company was renamed "Ruentex Textile Co., Ltd." in May 1990. Later, in June 2002, in line with its diversification strategy, it was renamed "Ruentex Industries Co., Ltd."

With many years of global operation, Ruentex has established a leading platform for full-time apparel brand marketing services. It is divided into three major segments: international trade business, ODM business, and brand business. We provide professional design, development, production, and marketing planning for the world's major apparel brand customers. From sampling, dyeing and finishing, fabric to finished product, every detail is strictly controlled to fulfill customers' quality requirements and commitment to on-time delivery. Ruentex provides "one-time purchase" services worldwide. We can effectively shorten the delivery period, control quality, and provide customers with better services through our "supply chain service system". In order to meet consumers' demand for fashionable clothing, the marketing strategy is based on the unique brand positioning, storefronts planning and product displays, presenting a consistent global brand image, providing consumers with professional and thoughtful services, and achieving the ultimate goal of increasing sales.

### Organizational structure



### Main business layout

Ruentex's main business is brand agency and retail, as well as textile and garment trading, mass merchandiser business, construction and reinvestment. The Company distributes apparels such as Nautica, Jeep Spirit, and tea brand Whittard, emphasizing market expansion and digital transformation. Provide diversified products through innovative product development and international trade. The textile and apparel trading focus on customer development and supplier alliances to improve performance. The mass-marketing business meets diverse needs through online platforms, promotions, and delivery services. The construction business will increase profits through steady development. For reinvestment, risks are carefully assessed to create diversified sources of profit.

In the retail business of brand distribution, we currently represent three apparel brands: Nautica and Jeep Spirit, and one tea brand, Whittard, all of which have established themselves in the market. In terms of marketing, we will continue to expand new sales points and online shopping platforms with good potential, and increase the application of digital tools to provide customers with convenient shopping options. In terms of product design and development, through product design and cooperation with other foreign agents, we develop diversified and popular products that are closer to consumer needs. The long-term goal is to gradually expand the business scale by integrating resources to develop more competitive products and brands.

In terms of textile and apparel trading, we will increase business revenue by leveraging our strengths in product development and design and integration services, cultivating our main customers and continuing to develop well-known brand customers in Europe and the United States. At the same time, through strategic supplier alliances, we will expand the functional products and knitting markets to win more customers and orders.

In the future, the Company will continue to innovate and develop to adapt to the rapid changes in the market and products and collaborate with customers to develop and design services to create added value and differentiation, enhancing our competitiveness. For the mass merchandising business, in response to the changes in consumers' shopping habits, we have promoted online shopping platforms to increase our online sales capabilities. In terms of promotional activities, we have established an official platform through communication software to increase the frequency of customers visiting our stores. We have also developed an e-business model and collaborated with delivery platform operators to increase fresh food delivery services to provide customers with more diversified choices. At the same time, by leveraging the advantages of joint procurement, it is expected to maintain stable growth in performance.

In terms of construction business, we uphold the "prudent development principle" to increase the Company's profitability by developing our own land or investing in joint projects.

The Company will continue to select investment targets carefully under the principle of "conservative and prudent assessment, weighing benefits and risks" for reinvestment businesses, and will engage in domestic and foreign investments to create diversified sources of profit for the Company.

### Operational performance

Ruentex has formulated business development strategies to continue to create maximum value for shareholders through diversified operations in the textile, retail and other reinvestment businesses. In 2024, Ruentex's consolidated operating revenue was NTD 2.8932 billion, the consolidated net profit after tax was NTD 13.73859 billion, and the earnings per share was NTD 13.00.

### Financial performance in the past three years

Unit: NTD thousand

Item	2022	2023	2024
Operating revenue	2,874,195	2,680,640	2,893,203
Gross operating profit	980,963	936,413	1,100,684
Operating expenses	924,786	870,605	893,139
Operating profit	56,177	65,808	207,545
Non-operating income and expenses	13,038,022	7,599,101	13,828,188
Pre-tax profit (loss)	13,094,199	7,664,909	14,035,733
Net income (loss)	12,063,155	7,574,805	13,738,591

For detailed financial performance, please refer to the Company's 2024 consolidated financial statements, please refer to Ruentex's financial information ([http://www.ruentex.com.tw/financial/Financial\\_cn.htm](http://www.ruentex.com.tw/financial/Financial_cn.htm))

Unit: NT\$ thousands  
(Except earnings per share, which is in NT\$)

Item	2022	2023	2024
Operating costs	1,893,232	1,744,227	1,792,519
Employee salary and benefits	487,857	420,486	459,446
Distribution of dividends to shareholders	3,671,594	2,208,638	2,710,481
Payment of government taxes	1,031,044	90,104	297,142








### Profitability

Item	2022	2023	2024
Return on assets (%)	9.40	7.16	11.85
Return on equity (%)	11.79	8.40	13.51
Net profit before tax to paid-in capital ratio (%)	118.57	69.41	127.10
Net profit margin (%)	419.71	282.57	474.86
Earnings per share (NTD)	15.55	7.19	13.00

### Major public associations in which Ruentex participates in

Name of organization	Participating roles
Taiwan Silk & Filament Weaving Industries Association	Membership
Taiwan Spinning Industry Association	Membership
Taiwan Weaving Industries Association	Membership
Textile Printing Dyeing and Finishing Association	Director, member
Taiwan Technical Textiles Association	Membership
Taiwan Clothing Manufacturers Association	Membership
Taiwan Textile Federation	Director, member
Importers and Exporters Association	Membership

## Actions of Ruentex Industries Co., Ltd. Toward the United Nations Sustainable Development Goals (SDGs) in 2024

SDGs Goals	Corresponding chapter	Actions of Ruentex Industries Co., Ltd.	SDGs Goals	Corresponding chapter	Actions of Ruentex Industries Co., Ltd.
 <p>3 良好健康與社會福利</p>	3-3 Employee Benefits 3-4 Occupational Safety and Health	<ul style="list-style-type: none"> <li>All employees are provided with two free health examinations per year, with a total of 482 participants at the head office in 2024.</li> <li>Occupational safety training focused primarily on workplace safety and fire safety, with a total of 452 participants and 612 hours completed.</li> </ul>	 <p>7 負擔得起的清潔能源</p>	2-2 Energy and Greenhouse Gas Management	<ul style="list-style-type: none"> <li>Ruentex Industries Co., Ltd. is dedicated to this mission through various measures and campaigns, such as: Old, inefficient, energy-consuming equipment is being replaced with new and more energy-efficient models; lighting is being upgraded to LED; paper is reused; and the use of packaging materials and shopping bags is reduced in order to conserve resources and reduce greenhouse gas emissions.</li> </ul>
 <p>4 優質教育</p>	3-2 Talent recruitment and development	<ul style="list-style-type: none"> <li>In 2024, employees completed a total of 6,145 training hours.</li> <li>Employees are encouraged to actively participate in external training and obtain certifications, including Certified Occupational Safety and Health Manager (Category A), Forklift Operator, Fire Prevention Manager, Energy Manager, Air Quality Management Specialist, First Aid Provider, Organic Solvent Operations Supervisor, AED Administrator, among others.</li> </ul>	 <p>8 體面工作與經濟成長</p>	About Ruentex 3-3 Employee Benefits	<ul style="list-style-type: none"> <li>We continue to maximize value for shareholders by distributing dividends every year for the past decade.</li> <li>The basic salary complies with laws and regulations, and its ratio to the basic salary of the competent authority is 1:1.</li> </ul>
 <p>5 性別平等</p>	3-3 Employee Benefits	<ul style="list-style-type: none"> <li>In compliance with Article 16 of the Gender Equality in Employment Act, all full-time employees are entitled to parental leave benefits and are encouraged to apply, ensuring support for work-life balance.</li> <li>In 2024, 13 female employees applied for parental leave. Of those scheduled to return to work during the year, 4 resumed their positions, representing a return-to-work rate of 50% following parental leave.</li> </ul>	 <p>13 氣候行動</p>	2-1 Response to Climate Change 2-2 Energy and Greenhouse Gas Management	<ul style="list-style-type: none"> <li>The development of climate change response strategies.</li> <li>By replacing outdated, inefficient equipment with energy-efficient alternatives, upgrading lighting to LED, and reducing packaging materials and shopping bag usage, we aim to conserve resources and reduce greenhouse gas emissions</li> </ul>
			 <p>16 和平、正義與健全的司法</p>	3-1 Human Rights Protection	<ul style="list-style-type: none"> <li>Ruentex Industries Co., Ltd. has established a human rights policy</li> <li>In 2024, employees with disabilities accounted for 2.35% of the workforce, representing a 0.28% increase compared to 2023 and exceeding the government requirement.</li> </ul>

## Sustainability highlight performance in 2024

### Environment

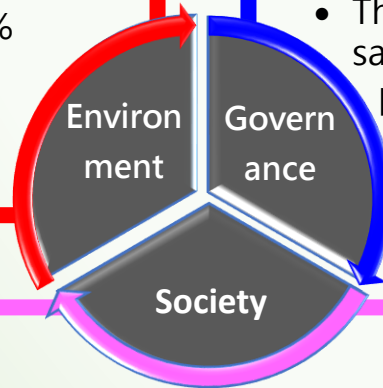
- Greenhouse gas emission intensity (Scope 1 + Scope 2) of 1.14 tCO<sub>2</sub>e/revenue(NT\$ M)
- Total waste reduced by 4.36%
- Electricity consumption reduced by 75,934 kWh

### Governance

- 0 incidents related to corruption and violation of ethical corporate management
- The average score of retail brand satisfaction survey is more than 4.5 points (out of 5 points)
- Local procurement ratio reached 72%

### Society

- The average training hours per employee was 12 hours
- Employment ratio of people with disabilities was 2.35%
- Female supervisors accounted for 61% of managers
- 0 major labor incidents and employee complaints



## Stakeholders and material topics

### Communication with stakeholders

In accordance with the international AA 1000 Stakeholder Engagement Standard, Ruentex adopts a five-dimensional evaluation method, considering responsibility, influence, tension, diverse perspectives, and dependency to identify and prioritize the degree of relationship with stakeholders.

Ruentex assessed the mutual impact between stakeholders and the Company through a questionnaire. Nine department heads filled out the stakeholder identification and evaluation questionnaires, and the results were ranked from highest to lowest based on the degree of relationship. The identified key stakeholders were customers, regulatory authorities, suppliers, employees, and investors/shareholders. These five groups were deemed the most important stakeholders and priority communication targets for Ruentex. In 2024, after discussion by the ESG task force and various departments, it was decided to maintain the identification results of the previous year.

Type of stakeholder	Importance of stakeholders to Ruentex	Issues of concern	Methods of communication with stakeholders	Stakeholder engagement performance in 2024
Customers	<p>We keep abreast of the market situation, provide customers with quality products and services through our dynamic R&amp;D and rigorous quality, value feedback, and constantly create value with customers.</p> <p>We keep the "customers-first" principle in mind and provide consumers with high-quality, high-value services and products. We have established a customer service hotline, mystery customer audits, and satisfaction surveys to provide consumers with a premium experience.</p>	<ul style="list-style-type: none"> <li>▪ Product quality and customer relationship</li> <li>▪ Agency brand and marketing management</li> <li>▪ Legal compliance</li> </ul>	<ul style="list-style-type: none"> <li>▪ Telephone, email</li> <li>▪ Customer visits (reception)</li> <li>▪ Customer satisfaction survey</li> <li>▪ Social media</li> <li>▪ Counter personnel</li> <li>▪ Marketing activities</li> </ul>	<ul style="list-style-type: none"> <li>▪ Irregular phone calls and daily round-trip emails</li> <li>▪ Multiple customer visits and receptions</li> <li>▪ The average satisfaction score of the 2024 customer satisfaction survey was above 4.5 (out of 5.0).</li> <li>▪ Contact with front-line counter personnel through social media from time to time to communicate with consumers</li> <li>▪ Held marketing activities from time to time</li> </ul>
Competent authority	<p>We comply with the relevant regulations of the competent authorities, take integrity as the core business philosophy, and report on the relevant issues on a regular basis to maintain a good interactive relationship.</p>	<ul style="list-style-type: none"> <li>▪ Corporate governance</li> <li>▪ Climate change</li> <li>▪ Greenhouse gas management</li> <li>▪ Employee benefits</li> <li>▪ Social engagement</li> </ul>	<ul style="list-style-type: none"> <li>▪ Telephone, email</li> <li>▪ Official letters</li> <li>▪ Announcements or legal information meetings</li> <li>▪ IRS tax course</li> <li>▪ Information on regulations /seminars/explanatory meetings</li> <li>▪ Company's internal audit</li> <li>▪ Internal control Self-evaluation</li> <li>▪ Actual visit</li> <li>▪ Fire drill</li> </ul>	<ul style="list-style-type: none"> <li>▪ Participated in several tax courses of the Internal Revenue Service</li> <li>▪ Participated in a number of seminars explaining the advocacy of government decrees and the amendment of laws and regulations from time to time</li> <li>▪ Internal audit report</li> <li>▪ Regular internal control self-evaluation</li> </ul>

Type of stakeholder	Importance of stakeholders to Ruentex	Issues of concern	Methods of communication with stakeholders	Stakeholder engagement performance in 2024
Suppliers	Our interaction with suppliers is based on a cooperative model of mutual growth, win-win dealings, and joint acquisition of orders, and we also work closely together to fulfill customers' orders.	<ul style="list-style-type: none"> <li>Human rights protection</li> <li>Legal compliance</li> <li>Product quality and customer relationship</li> </ul>	<ul style="list-style-type: none"> <li>Telephone, email</li> </ul>	<ul style="list-style-type: none"> <li>Irregular phone calls and emails communication</li> <li>Vendor visits and reception</li> </ul>
Employees	We uphold a people-oriented philosophy to build a positive workplace, provide employees with fair space for development, and promote harmonious labor-management relations.	<ul style="list-style-type: none"> <li>Occupational safety and health</li> <li>Agency brand and marketing management</li> <li>Product quality and customer relationship</li> </ul>	<ul style="list-style-type: none"> <li>Weekly/monthly meetings</li> <li>Employee Welfare Committee</li> <li>Emails</li> </ul>	<ul style="list-style-type: none"> <li>Held 4 Employee Welfare Committee meetings</li> <li>Regular weekly/monthly meetings</li> </ul>
Shareholders/ investors	We provide investors with complete operational and financial information and hold corporate forums from time to time to enhance the transparency of information disclosure and protect the rights and interests of investors. We also cultivate long-term cooperative relationships with banks and maintain an excellent reputation record.	<ul style="list-style-type: none"> <li>Agency brand and marketing management</li> <li>Ethical corporate management and anti- corruption</li> <li>Product quality and customer relationship</li> </ul>	<ul style="list-style-type: none"> <li>Shareholders' meeting</li> <li>Board of Directors</li> <li>Company website</li> <li>Legal person's visit</li> <li>Telephone, email</li> </ul>	<ul style="list-style-type: none"> <li>One shareholders' meeting in 2024</li> <li>Ten Board of Directors meetings in 2024</li> <li>Two corporate forums was held in 2024</li> <li>Telephone and email for irregular inquiries</li> </ul>

### Stakeholder communication channels

Retail sale and whistleblowing service

Retail Customer Service Email: [cservice@mail.ruentex.com.tw](mailto:cservice@mail.ruentex.com.tw)

Other stakeholders

Telephone: (02)8161-7999 ext. 3354 Mr. Chung  
Reporting mailbox: RT-Report@mail.ruentex.com.tw

Investor relations

Spokesperson: Deputy General Manager Li Tien-Chieh  
E-mail: [RT000353@mail.ruentex.com.tw](mailto:RT000353@mail.ruentex.com.tw)  
Telephone:(02)8161-7999

Contact person: Shareholders Affairs Office Cheng Mei-Ching  
Address: 12F, No. 308, Section 2, Bade Road, Zhongshan District, Taipei City 104  
E-mail: [cmc@mail.ruentex.com.tw](mailto:cmc@mail.ruentex.com.tw)  
Telephone: (02)8161-9888 ext. 2260

## Identification of material topics and implementation process

Following GRI 3 of the 2021 version of GRI Universal Standards, Ruentex further evaluated the actual and potential impacts on the economy, environment, and people (including human rights) throughout its operations and business relationships. This evaluation serves as a basis for the Company's sustainable development strategy planning.

In 2022, global sustainability issues for Ruentex were re-identified, and department heads re-evaluated the impact of each sustainability issue. External experts conducted a consolidated analysis with reference to the voices of external stakeholders. In 2022, Ruentex' s material topics, in order of priority, were supply chain management, employee welfare, operational performance, sustainable procurement, talent recruitment and development, product quality and customer relations, corporate governance, brand representation and marketing management, occupational safety and health, and waste management, totaling 10 items. After internal discussions and integration of relevant opinions, the material topics of 2022 were submitted together with this report to the Chairman.

Identify sustainability issues

Ruentex reviewed its own operational activities, business relationships, sustainability context, and stakeholders, and referred to international sustainability standards and regulations, global evaluations (such as DJSI, MSCI), SASB, the Guidelines for Listed Companies to Prepare and Report Sustainability Reports, as well as sustainability practices within the industry. From this, 20 sustainability topics relevant to corporate operations were identified.



Identify the actual and potential impact levels

Nine internal department heads evaluated Ruentex across 20 sustainability topics, applying the principle of Double Materiality. They assessed both the positive and negative significant impacts on the Company's operations and on external economic, environmental, and social factors (including human rights). Scores were given based on the likelihood of occurrence and the degree of impact of these events. In addition, evaluation questionnaires were issued based on the stakeholders identified to understand the level of concern of stakeholders on the 20 sustainability issues, and a total of 111 valid questionnaires were collected.



Prioritize impact levels and identify material topics

The results of the internal impact questionnaires were consolidated, ranked by the significance of positive and negative impacts, and used to create a materiality matrix. From this analysis, five sustainability topics with significant impact were identified. The perspectives of stakeholders were incorporated, and based on an analysis of stakeholder concerns, 10 "material topics" were defined.

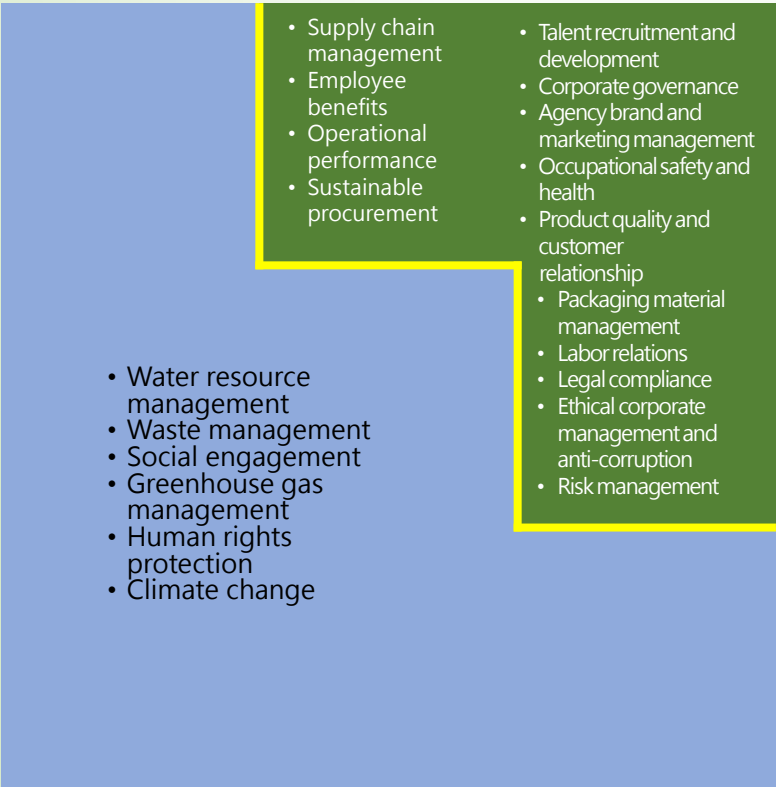
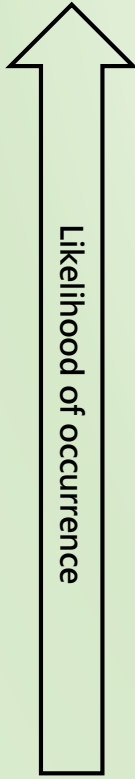


Review and approve material topics

After Ruentex' s senior executives identified material topics, management guidelines and goals are formulated, and information is collected and disclosed.

### Positive impact material topic matrix

### Negative impact material topic matrix



### Material topic management

Material topics	Potential or actual impact		Policy/ commitment	Short, medium, and long-term goals			Complaint/ evaluation mechanism	Management results in 2024	GRI/Self-defined material topic
	Description of positive impacts	Description of negative impacts		Short-term 1-3 years	Medium-term 3-5 years	Long-term Over 5 years			
Supply chain management	Having value chain partners that meet ESG requirements will enhance the Company's reputation.	If the ESG practices of value chain partners are not properly managed, negative events will impact the Company's reputation.	Ruentex's procurement team searches for suppliers capable of meeting the needs of each unit. New suppliers can only be included in the supplier list after submitting relevant information such as the Company's business items and financial status to their supervisors for approval. For procurement requirements, we need to find qualified suppliers to provide quotations for the projects to be implemented. The Company will then conduct internal price comparisons and negotiation with the requesting unit based on the quotation information.	Promote awareness with suppliers to include requirements such as occupational safety and health and environmental management in supplier selection, inspection, and evaluation to drive the industry's attention to ESG issues.	Implement supplier classification management.	Unsuitable suppliers are eliminated through the results of supplier hierarchical management.	Suppliers can give feedback through complaint windows such as phone and email.	In 2022, we had transactions with 6 suppliers, all of which met our requirements.	GRI 204: Procurement Practices
Employee benefits	A well-planned benefit system is designed to enhance individuals' loyalty to the Company and the knowledge and skills required for career development, which is beneficial to the Company's corporate competitiveness and sustainable development.	If the welfare system is not perfect and the employee motivation is low, it will be impossible to effectively retain or introduce outstanding talents, and the Company's competitiveness will be reduced.	<ol style="list-style-type: none"> <li>1. Welfare systems better than those required by laws and regulations.</li> <li>2. Strengthen the inheritance of experience and ability to consolidate the foundation for the Company's sustainable development.</li> <li>3. Implement the Company's environmental, safety, and health policies to provide employees with an excellent work environment.</li> <li>4. Strengthen the management structure and legal compliance management system to promote corporate development and employee development.</li> </ol>	<ol style="list-style-type: none"> <li>1. Appoint dedicated personnel to be responsible for employee education and training.</li> <li>2. Meet the qualifications and requirements required by laws and regulations such as quality management, occupational safety and health, and environmental safety.</li> <li>3. Subsidies for employees' professional development.</li> </ol>			Conduct regular surveys of the job market and the treatment and benefits of competitors in the same industry and compare them with the existing compensation system.	In 2024, the employees' salary and welfare expenses totaled NTD 459,446 thousand.	GRI 401: Employment

### Material topic management

Material topics	Potential or actual impact		Policy/ commitment	Short, medium, and long-term goals			Complaint/ evaluation mechanism	Management results in 2024	GRI/Self-defined material topic
	Description of positive impacts	Description of negative impacts		Short-term 1-3 years	Medium-term 3-5 years	Long-term Over 5 years			
Operational performance	Economic performance is one of the important factors supporting the sustainable operation of a company. Good performance can enhance the recognition of the Company's values by customers, shareholders, investors and employees.	Poor economic performance can damage the Company's image and decrease market price, even affecting the Company's operations.	In the face of changes and challenges in the external environment, the Company's corporate management mission is to continue to develop new products and new applications, strengthen competitiveness, reduce production costs, create value for shareholders, and fulfill social responsibilities. The current status of operations and future prospects are fully communicated with employees, shareholders, and investors through internal and external meeting reports.	1.Reduce operating costs and refine internal management to strengthen competitiveness. 2.Committed to developing new markets and new products, improving business performance, and creating value for shareholders. 3.Improve the quality of corporate governance, protect the rights and interests of shareholders, treat shareholders equally, strengthen the structure and operation of the Board of Directors, improve information transparency, and implement sustainable corporate development.			<ul style="list-style-type: none"> <li>Stakeholders can give feedback through the complaint windows such as telephone and email.</li> <li>Communication with shareholders and investors through shareholders' meetings and investor conferences</li> </ul>	<ul style="list-style-type: none"> <li>The consolidated operating revenue in 2024 was NTD 2.893 billion, a increase of 7.93% compared to 2023.</li> <li>The net profit attributable to the owners of parent company was NTD 13.564 billion, a increase of 80.86% compared to 2023. The earnings per share was NTD 13, a increase of NTD 5.84 compared to 2023.</li> </ul>	GRI 201: Economic Performance
Sustainable procurement	Consumers and customers are increasingly paying attention to the production methods and sources of the purchased products. By continuing to increase the proportion of sustainable procurement, the Company can meet customers' expectations for products, benefit society and the Company, and minimize environmental impact.	If the product fails to meet the expectations of consumers and customers, it will reduce the willingness of consumers and customers to purchase the Company's products or services.	Plan the procurement process for global trade, assist customers' procurement in various regions, and review suppliers.	Increase the proportion of local procurement, evaluate supplier's sustainability performance, and reduce supply chain risks and negative impacts on the environment and society.			<ul style="list-style-type: none"> <li>Stakeholders can give feedback through the complaint windows such as telephone and email.</li> </ul>	<ul style="list-style-type: none"> <li>Local procurement ratio of 72% in 2024</li> </ul>	Customized topic: Supply chain management

### Material topic management

Material topics	Potential or actual impact		Policy/ commitment	Short, medium, and long-term goals			Complaint/ evaluation mechanism	Management results in 2024	GRI/Self-defined material topic
	Description of positive impacts	Description of negative impacts		Short-term 1-3 years	Medium-term 3-5 years	Long-term Over 5 years			
<b>Talent recruitment and development</b>	The stability and growth of the Company's operations require a stable and well-qualified team of employees. Through a fair and open talent recruitment system and comprehensive training program, we can enhance employees' loyalty to the Company and the knowledge and skills they need for career development, which are beneficial to the Company's competitiveness and sustainable development.	Without a good talent recruitment and training system, it will be impossible to attract and retain outstanding talents who can bring good performance to the Company's operations, and the Company's operations will be severely impacted.	<ol style="list-style-type: none"> <li>1. Formulate training plans and regular retraining for the professional functions required by employees to improve the Company's performance by stabilizing the ability of employees to work.</li> <li>2. Strengthen the inheritance of experience and ability to consolidate the foundation for the Company's sustainable development.</li> </ol>	<ol style="list-style-type: none"> <li>1. Appoint dedicated personnel to be responsible for employee education and training.</li> <li>2. Training subsidies for corporate human resource improvement plans or power-up plans.</li> </ol>			Employees can give feedback through the complaint windows such as phone and email.	In 2024, the total number of employees for education and training was 2,909, the total training hours were 6,218, and a total of 483 training courses were held, including internal training sessions and external training sessions.	GRI 404: Training and education

## Material topic management

Material topics	Potential or actual impact		Policy/commitment	Short, medium, and long-term goals			Complaint/evaluation mechanism	Management results in 2024	GRI/Self-defined material topic
	Description of positive impacts	Description of negative impacts		Short-term 1-3 years	Medium-term 3-5 years	Long-term Over 5 years			
<b>Product quality and customer relationship</b>	High-quality products and good customer relationships can improve customer satisfaction and brand loyalty, as well as enhance brand reputation and market competitiveness.	If the quality of products does not meet expectations or customers feel dissatisfied, it may damage the brand reputation and cause loss of business revenue.	Adhere to high quality requirements and provide customers and consumers with high-quality, high-value products and services with a rigorous attitude	Improve the control of product and merchandise quality, prevent customers from canceling orders or return goods due to product or merchandise defects, and increase the confidence of customers in the quality of the Company's products and merchandises. Actively improve and increase the quality of customer service, such as after-sales service, product consultation and other services, to provide customers with a quality shopping experience and increase customers' willingness to purchase It is hoped that by providing excellent product quality and perfect customer service, the Company will establish a quality image and further enhance the Company's performance.			<ul style="list-style-type: none"> <li>●Mystery shopper investigation mechanism (irregular)</li> <li>●Satisfaction survey (annually)</li> </ul>	<ul style="list-style-type: none"> <li>●In 2024, all product labels complied with regulatory requirements, and there were no violations of health and safety regulations related to products and services.</li> <li>●In 2024, a customer satisfaction survey was conducted for three brands, and the average satisfaction score was above 4.5 (out of 5.0).</li> </ul>	GRI 416: Customer health and safety
<b>Corporate governance</b>	The Company's operations are sound and comply with laws and regulations, resulting in increased reputation and increased investment and financing opportunities	Harm the Company's credit rating and reduce reputation with external parties and stakeholders	<ol style="list-style-type: none"> <li>1. Ensure the openness and transparency of the Company's operating information, conduct ethical management, and create a law-abiding culture.</li> <li>2. Comply with laws and regulations and requirements, and actively promote corporate governance and sustainable development.</li> <li>3. Strengthen communication with various stakeholders and strive to meet their expectations for the Company's sustainable development.</li> </ol>	At least one female director is added to the Board of Directors to implement the gender equality policy.	Formulate the succession plan for members of the Board of Directors and key management to maintain the professionalism and experience of members of the board and key management.	Continue to strengthen the corporate governance evaluation and raise the evaluation results to the top 20% to shape the corporate governance culture.	<p>The Company has set up a spokesperson, an acting spokesperson, and an investor relations contact window to handle shareholders' suggestions and disputes, and regularly report the communication with stakeholders to the Board of Directors.</p>	<ul style="list-style-type: none"> <li>●In 2024, there were no violations of laws and regulations, and no penalties were imposed.</li> <li>●Elected one female director at the 2024 shareholders' meeting</li> </ul>	Customized topic: Corporate governance GRI 405: Diversity and equal opportunity

### Material topic management

Material topics	Potential or actual impact		Policy/ commitment	Short, medium, and long-term goals			Complaint/ evaluation mechanism	Management results in 2024	GRI/Self-defined material topic
	Description of positive impacts	Description of negative impacts		Short-term 1-3 years	Medium-term 3-5 years	Long-term Over 5 years			
<b>Agency brand and marketing management</b>	The agency, brand and marketing management is well operated and complies with laws and regulations, resulting in an increase in goodwill and operating performance	Lack of product quality, management and information security maintenance mechanisms for distributor brands, resulted in a decrease in goodwill of external relations	Ruentex provides comprehensive and diversified products and a comfortable and safe shopping environment for customers to choose and consume products with peace of mind. Through the biannual SGS mystery visitor service quality audit and annual customer satisfaction survey, the service quality of the inspectors is checked and improved.	Continue to conduct service quality audits and annual customer satisfaction surveys of the brands we resell to ensure that customers can choose and consume products with peace of mind.	Continue to strengthen service quality audits and annual customer satisfaction surveys and maintain the survey results between 5.0, very satisfied, and 4.0, satisfied, (the full score is 5.0) to stabilize the agency brand image and marketing management.	Continue to implement branding and marketing management for fashionable agency and expand the territory of agency brands.	<ul style="list-style-type: none"> <li>●Mystery shopper investigation mechanism (irregular)</li> <li>●Satisfaction survey (annually)</li> </ul>	<ul style="list-style-type: none"> <li>●In 2024, for the SGS mystery shopper mechanism, we conducted inspections on the sales counters and sales outlets of the resale brands. Number of stores visited: 12 for NAUTICA,86 for JEEP, and 6 for Whittard</li> </ul>	Customized topic: Agency brand and marketing management
<b>Occupational safety and health</b>	Providing and maintaining a safe and healthy work environment can maintain stable operations and enhance the Company's image	Failure to implement safety and health management may result in employee injury or death and may also face penalties according to relevant laws and regulations, and in severe cases may even result in disruption of operations.	<ol style="list-style-type: none"> <li>1. Comply with safety and health laws and company regulations.</li> <li>2. Continuous training, advocacy, and communication to instill safety and health awareness.</li> <li>3. Continuously improve safety and health and move towards sustainable development.</li> </ol>	Create a healthy and safe workplace, reduce the rate of occupational accidents and occupational safety risks, protect the occupational health and safety of employees, and enhance employee cohesion.			The Auditing Office is responsible for the 6S evaluation and monthly reports, and each department reviews and makes improvements based on the evaluation results	<ul style="list-style-type: none"> <li>●In 2024, there were no occupational accidents among employees.</li> <li>●There were no employees suffering from occupational diseases in 2024.</li> </ul>	GRI 403: Occupational health and safety

### Material topic management

Material topics	Potential or actual impact		Policy/ commitment	Short, medium, and long-term goals			Complaint/ evaluation mechanism	Management results in 2024	GRI/Self-defined material topic
	Description of positive impacts	Description of negative impacts		Short-term 1-3 years	Medium-term 3-5 years	Long-term Over 5 years			
<b>Waste management</b>	This can reduce the increase in operating expenses due to regulatory penalties and waste of costs, which in turn affects the sustainable competitiveness of enterprises.	Regulatory penalties will lead to increased operating expenses and waste of resources, resulting in increased costs, which in turn will affect corporate reputation and operating performance.	Prevention of pollution, reduction of waste of resources, continuous improvement, and compliance with laws and regulations.	1. Addition of environmental protection expenses. 2. Continue to monitor the trends of various laws and regulations to ensure that all operating sites comply with the emission and disposal standards of laws and regulations.			Stakeholders can give feedback through the complaint windows such as telephone and email.	<ul style="list-style-type: none"> <li>●In 2024, the Company was fined NTD 2,000 for violating Article 40, Paragraph 3 of the Air Pollution Control Act.</li> <li>●In 2024, the Company was fined NTD 36,000 for violating Article 28, Paragraph 1 &amp; Article 31, Paragraph 1, clause 2 of the Waste Disposal Act.</li> </ul>	GRI 306: Waste

## 1.1 Corporate Governance Operation of the Board of Directors

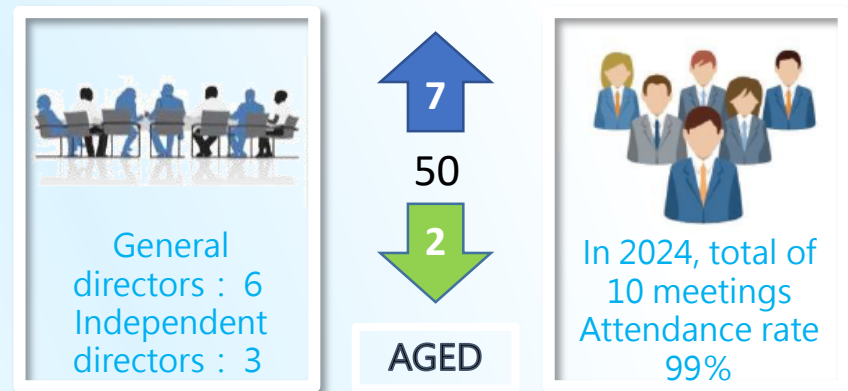
The Board of Directors is the highest governance unit. It exercises its powers in accordance with the "Articles of Incorporation" and "Rules of Procedure for Board of Directors Meetings" and other relevant laws and policies. It is responsible for Ruentex' s overall business direction, financial business reports, and internal audits. It is also jointly responsible for economic, social, and environmental related ESG issues. A total of 10 board meetings were held in 2024, with an average attendance rate (including proxy) of 99%.

The Company has a Board of Directors. When providing various proposals and reports to the Board of Directors, it will review in advance whether the content of the report is relevant to stakeholders and should be properly recused from it, and the counterparty will be reminded in advance.

The Company's Corporate Governance Officer is appointed by the Board of Directors and is concurrently served by Deputy General Manager of the Financial Management Department, Ms. Chang Hsiu-Yen. She is responsible for arranging the schedule and agenda of board meetings, planning for directors' training, providing information during or outside the board meetings, and regular and irregular information disclosure to directors. For the operation of the Board of Directors and corporate governance related issues, the Corporate Governance Officer is able to adequately assume due responsibilities.

Through multiple regular and ad hoc meetings throughout the year, the Board of Directors authorizes the Chairman to set the annual sustainability development goals related to economic, environmental, and social issues concerning corporate governance. These goals are assigned to relevant departments, and reports on key events are made to the Chairman or the Board of Directors. After being tracked by the meeting unit, the reports are submitted

at the next board meeting. In 2024, four key events were communicated to the board, including operational performance, ethical business practices, greenhouse gas management, and Information Security management. The annual sustainability report has also been submitted for the Chairman' s approval, covering major issues and the management of each topic. Ruentex has set up a dedicated unit for investor relations to respond to calls or letters from investors or shareholders from time to time and report the summary contents to the Board of Directors every year.



### Operation of the Board of Directors

Job title	Name	Actual attendance	Number of proxy attendance	Attendance rate
Chairman	Hui Hong Investment Co., Ltd. Representative: Hsu Sheng-Yu	10		100
Director	Hui Hong Investment Co., Ltd. Representative: Hsu Chih-Chang	10		100
Director	Ruentex Xing Co. Ltd. Representative: Yin Chung-Yao	5	5	50
Director	Ruentex Xing Co. Ltd. Representative: Li Tien-Chieh	10		100
Director	Yin Shu Tien Medical Foundation Representative: Li Chih-Hung	10		100
Director	Yin Shu Tien Medical Foundation Representative: Tsai Shun-Fa	4	-	90
	Yin Shu Tien Medical Foundation Representative: Ye Tien-Cheng	5		
Independent director	Teng Chia-Chu	10		100
Independent director	Chen Shou-Jen	10		100
Independent director	Chen, Miao-Fang	6		100
	Wang Tai-Chang	4		100

- (1) The representative of Ruentex Xing Co. Ltd. reassigned representative Mr. Tsai Shun-Fa on August 2, 2024
- (2) Independent Director Wang Taichang resigned upon the expiration of his term on June 27, 2024, and Independent Director Chen Miaofang was elected on the same day.

### Diverse composition of the Board of Directors

Ruentex re-elected 9 directors at the 2024 Annual General Shareholders' Meeting, with an office term of three years from June 27, 2024 to June 26, 2027. Among them, 6 are general directors and 3 are independent directors (33%). In response to the trend of corporate governance, the Company's Chairman does not concurrently serve as a senior management officer and is not a spouse or relative of the first degree to each other so as to maintain the independence of corporate governance. The age distribution of directors is as follows: two (22%) under the age of 50, and seven (78%) over the age of 51, one female director (11%). It is expected that one to two more female directors will be appointed in the next one to two terms to achieve the goal of one third of female directors.

The composition of the Company's board members is diversified. It is advisable that no more than one-third of the directors shall concurrently serve as the Company's managers. The Company has also formulated an appropriate diversification policy based on its own operations, business model, and development needs, and is not limited to gender, age, nationality, etc. In addition, members of the Company's Board of Directors shall generally possess the knowledge, skills, and accomplishments necessary to perform their duties.

### Diverse composition of the Board of Directors

Job title	Name	Professional capabilities and industry experience	Diversified core items		
			Gender	Aged 31-50	Aged 51 and above
Chairman	Hsu Sheng-Yu	Business management, leadership decision-making, industry knowledge, financial accounting, risk management	Male		√
Director	Hsu Chih-Chang	Business management, leadership decision-making, industry knowledge, marketing management, risk management	Male		√
Director	Yin Chung-Yao	Business Administration, leadership, legal, risk management	Male	√	
Director	Li Tian-Chieh	Business management, leadership decision-making, industry knowledge, financial accounting, risk management	Male		√
Director	Lee Chih-Hung	Business management, leadership decision-making, financial accounting, risk management	Male		√
Director	Tsai Shun-Fa	Business management, leadership decision-making, financial accounting, risk management	Male	√	
Independent director	Teng Chia-Chu	Business management, leadership decision-making, industry knowledge, risk management, information technology	Male		√
Independent director	Chen Shou-Jen	Business management, leadership decision-making, industry knowledge, risk management	Male		√
Independent director	Chen, Miao-Fang	Business management, industry knowledge, financial accounting, risk management	Female		√

### Age ratio of the Board of Directors

2024		Age of governance unit members				Percent age(%)
		Under 30 years old	Aged 31-50	Aged 51 and above	Subtotal	
Gender	Female	0	0	1	0	11
	Male	0	2	6	9	89
	Subtotal	0	2	7	9	100

### Continuing education for members of the Board of Directors

Each year, Ruentex informs directors of relevant courses on economic, environmental, and social sustainability issues related to operations from time to time and make aware and encourage continuing education to help directors improve their functions and improve corporate governance effectiveness. In 2024, the training content included courses related to corporate governance, sustainable development, ethical management, and legal compliance. Please refer to the 2024 Annual Report of the Shareholders' Meeting for details on the continuing education and other information on the members of the Board of Directors.

## Explanation of the management of each functional committee

### Audit Committee

In July 2018, Ruentex established an Audit Committee in accordance with the "Audit Committee Charter". In 2024, a total of 10 meetings were held, and the attendance rate of all committee members was 100%. Ruentex' s Audit Committee upholds an objective and professional approach, with the diligence of a prudent manager in overseeing the proper representation of the Company' s financial statements, the effective implementation of internal controls, the Company' s compliance with relevant laws and regulations, the management of existing or potential risks, and the appointment, dismissal, independence, and performance of the external auditors. The committee carries out its supervisory duties and is accountable to the Board of Directors.

### Remuneration Committee

In 2024, Ruentex held 2 meetings, and the attendance rate of all committee members was 100%. Ruentex' s Remuneration Committee, in its professional and objective capacity,

evaluates the remuneration policies and systems for the Company' s directors, supervisors, and managers. It formulates and regularly reviews the policies, systems, standards, and structure of remuneration based on the performance evaluation methods for the Board of Directors and supervisors. The committee provides recommendations to the Board of Directors as a reference for decision-making.

### Regulations Governing the Performance Evaluation of the Board of Directors

To implement corporate governance and improve the functions of the Company's Board of Directors, performance targets are established to enhance the operational efficiency of the Board of Directors. At the end of each year, the Company's Board of Directors conducts an annual performance evaluation according to the evaluation procedures and evaluation indicators of the "Board of Directors Performance Evaluation Regulations". The scope of evaluation of the Company's Board of Directors includes the performance evaluation of the entire

Board of Directors, individual directors, and functional committees. The evaluation methods include internal self-evaluation of the Board of Directors, self-evaluation of director members, and self-evaluation of each functional committee.

The Company conducts a performance evaluation of the Board of Directors at least once a year. Each director evaluates the operation and culture of the Board of Directors and functional committees, management of internal and external relationships, and self-evaluation. The statistics are compiled by the meeting unit of the Board of Directors and reported during the board meeting, and directions are proposed for improvement. In 2024, the performance evaluation of the Board of Directors and functional committees was completed, and the summary and comprehensive results showed that "the Board of Directors and its functional committees are operating effectively".

## In 2024, Evaluation of the Board of Directors

### •Self-evaluation of directors

Assessment aspects	Number of questions	Percentage	Score
Understanding of the Company's objectives and tasks	27	13.43%	13.43
Awareness of directors' responsibilities	27	13.43%	13.43
Participation in the Company's operations	66	32.85%	32.44
Internal relationship management and communication	27	13.43%	13.33
Professional and continuing education for directors	27	13.43%	13.33
Internal control	27	13.43%	13.43
<b>Total</b>	<b>201</b>	<b>100%</b>	<b>99.39</b>

There is still room for improvement in some indicators of the Self-evaluation results of all directors.

### •Audit Committee' s performance evaluation

Assessment aspects	Number of questions	Percentage	Score
Participation in the Company's operations	4	18.18%	18.18
Understanding of the duties of the Audit Committee	5	22.73%	22.73
Improve the decision-making quality of the Audit Committee	7	31.81%	31.81
Audit Committee' s composition and member election	3	13.64%	13.64
Internal control	3	13.64%	13.64
<b>Total</b>	<b>22</b>	<b>100%</b>	<b>100</b>

The internal Self-evaluation results of the Audit Committee meeting have all met the requirements.

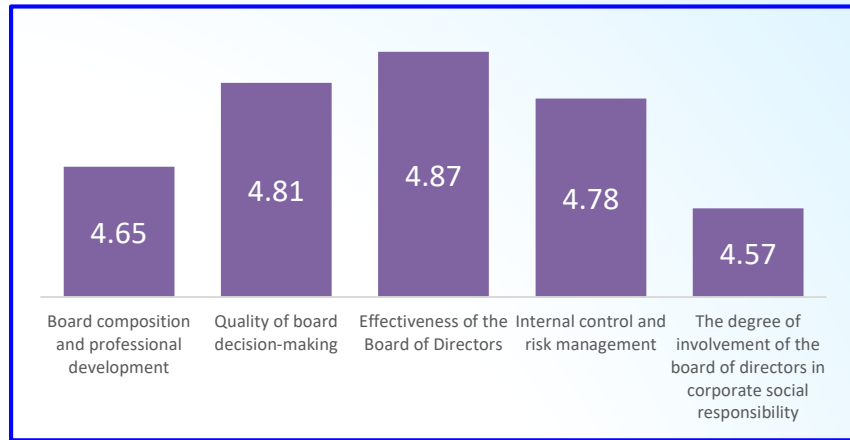
### •Evaluation of the performance of the Board of Directors

Assessment aspects	Number of questions	Percentage	Score
Participation in the Company's operations	4	21.05%	21.05
Improve the quality of Board of Directors' decision-making	5	26.32%	24.21
Composition and structure of the Board of Directors	7	36.84%	36.84
Election and continuing education of directors	3	15.79%	15.79
Internal control	<b>19</b>	<b>100</b>	<b>97.89</b>
<b>Total</b>	<b>4</b>	<b>21.05%</b>	<b>21.05</b>

The internal Self-evaluation of the Board of Directors showed that the indicator of "Participation in the Company's operations" still have room for improvement, and all other indicators have met the requirements.

• Evaluation of the performance of the Board of Directors

In October 2024, the Company engaged the "Taiwan Investor Relations Institute" to conduct a performance evaluation of the Board of Directors. The experts involved were CPA Kuo Tsung-Lin, Consultant Chien Shih-Hsiung, and Attorney Huang Kuo-Ming. Based on meeting minutes of the board, internal policies, supporting documents, and public information provided by the Company, as well as self-assessment questionnaires and onsite interviews, the institute issued an external evaluation report. The report consolidated conclusions and recommendations for the Company's internal reference in formulating future improvement measures.



Questionnaire Assessment Method:  
 The questionnaire is evaluated on a scale of 1 to 5.  
 1 = Not satisfied (Strongly Disagree)  
 5 = All satisfied (Strongly Agree)



## Remuneration policy

### Remuneration system for directors

The director's remuneration consists of fixed director's remuneration and business implementation expenses. According to the Company's Articles of Incorporation, the Board of Directors is authorized to determine the remuneration of directors in accordance with the value of their participation and contribution to the Company's operations, and with reference to the industry standard. The Company's operational objectives, financial position, and duties as directors were fully taken into consideration when determining the remuneration for directors who hold fixed part-time jobs. In addition, according to the Company's Articles of Incorporation, no remuneration is distributed to directors. Relevant amounts were proposed by the Remuneration Committee and approved by the Board of Directors.

### Managers' remuneration policy

The remuneration of senior management includes fixed salaries and variable bonuses, which are determined in accordance with the Company's personnel and salary policy, taking into account the Company's operating performance and contribution to the Company, and the industry standard. In addition to considering the Company's overall operational performance, the committee also takes into account future industry risks and development trends, as well as the achievement rate of individual performance and contributions to company performance. The related performance evaluations and the reasonableness of remuneration are reviewed by the Remuneration Committee and then submitted to the board for approval. The policies are reviewed and adjusted based on actual operational conditions and relevant laws to ensure a balance between the Company's sustainable operation and risk control.

Note: Please refer to Ruentex's 2024 annual report for detailed remuneration policies:

[https://www.ruentex.com.tw/financial/Financial\\_cn.htm](https://www.ruentex.com.tw/financial/Financial_cn.htm)

## Nomination and selection of the Board of Directors

### Nomination mechanism

Ruentex's board election adopts a candidate nomination system. All related procedures are carried out in accordance with the Company Law, the Securities Exchange Act, and the Company's Articles of Incorporation, with announcements made within the legally specified timeframes. Shareholders holding more than one percent of the Company's shares may submit a list of director candidates in writing, along with their academic and professional background. If the nominees meet the relevant requirements, they are reviewed by the board and included in the list of candidates for election at the shareholders' meeting.

### Selection mechanism

Ruentex has implemented the board diversity policy and is committed to improving corporate governance. The professional background of independent directors includes talents with legal, financial, and IT-related professional capabilities and industry experience, so they can provide more diverse suggestions and exchanges for practical operations. In order to strengthen the independence of the Board of Directors, independent directors account for one-third of all directors. Except for those who are spouses or relatives within the second degree of kinship with other directors, and do not hold shares of the Company. If a nominee is nominated by a shareholder holding more than 1% of the Company's shares, one of the independent directors has served for more than three terms and has reported the reasons for the nomination to the shareholders' meeting, the Board of Directors will review whether the professionalism and independence of the nominee meet the qualifications for election in accordance with the law.

## 1.2 Ethical Corporate Management and Anti-corruption

In line with the business philosophy of integrity, transparency, and accountability, Ruentex has formulated integrity-based policies and established sound corporate governance and risk control mechanisms to create a sustainable business environment.

The Company has established the "Integrity Operating Guidelines", approved by the board, which stipulate that the Company's directors, managers, other employees, or those with substantial control must not, directly or indirectly, offer, promise, request, or receive any improper benefits, nor engage in any unethical, illegal, or disloyal actions that violate trust in business conduct. This is to ensure the implementation of ethical business practices. The Company has set "Procedures for Ethical Business Practices and Code of Conduct" to provide specific guidelines that personnel must follow when conducting business.

Note: For Ethical Corporate Management Best Practice Principles, please visit [https://www.ruentex.com.tw/financial/Financial\\_en.htm](https://www.ruentex.com.tw/financial/Financial_en.htm). The General Manager's Office and related departments are responsible for promoting the ethical corporate management. Each department has established relevant internal management rules according to its duties and implemented them. If any dishonest conduct is found, the transaction will be suspended immediately, and the audit department will be responsible for auditing the compliance of internal systems and reporting to the Board of Directors in a timely manner. A "Whistleblowing System" has been established to provide whistleblowers with appropriate channels to report through written submissions, by telephone (02-8161-7999), or email (RT-Report@mail.ruentex.com.tw). This system is designed to prevent corruption, theft, embezzlement, or other illegal and unethical behaviors that could harm the rights of shareholders, employees, and business partners, thereby protecting the Company's reputation and safeguarding assets. The system ensures a structured process for handling reported incidents. In 2024, the

the Company did not have any incidents related to corruption or violation of ethical corporate management.

The Company holds regular meetings to make aware possible unethical behaviors in business activities, such as offering and accepting bribes

and illegal political donations, or constantly reaffirming ethical corporate management and anti-corruption education in general meetings. The scope of awareness includes the Board of Directors and all employees to ensure that all personnel in the organization fully understand the Company's ethical management philosophy and implement it in each work item.

### Internal audit

The Company's Audit Office is under the Board of Directors and is staffed with qualified auditors who are responsible for auditing the financial and business operations and management functions of the Company and subsidiaries. Auditors carry out audit tasks based on the annual audit plan independently and objectively to ensure that the Company's internal operations comply with laws and internal control systems. Furthermore, they assist the Board of Directors and senior management by providing independent and objective evaluations of the completeness, effectiveness, and implementation of internal control systems, offering timely improvement suggestions to reasonably ensure the continuous implementation of these systems. They provide related investigation, evaluation, or consulting services to assist the board in fulfilling its corporate governance responsibilities, while continuously enhancing auditors' professional skills to improve audit quality and implementation effectiveness. The auditors submit the audit report to the independent directors by email on a

### 1.3 Legal Compliance

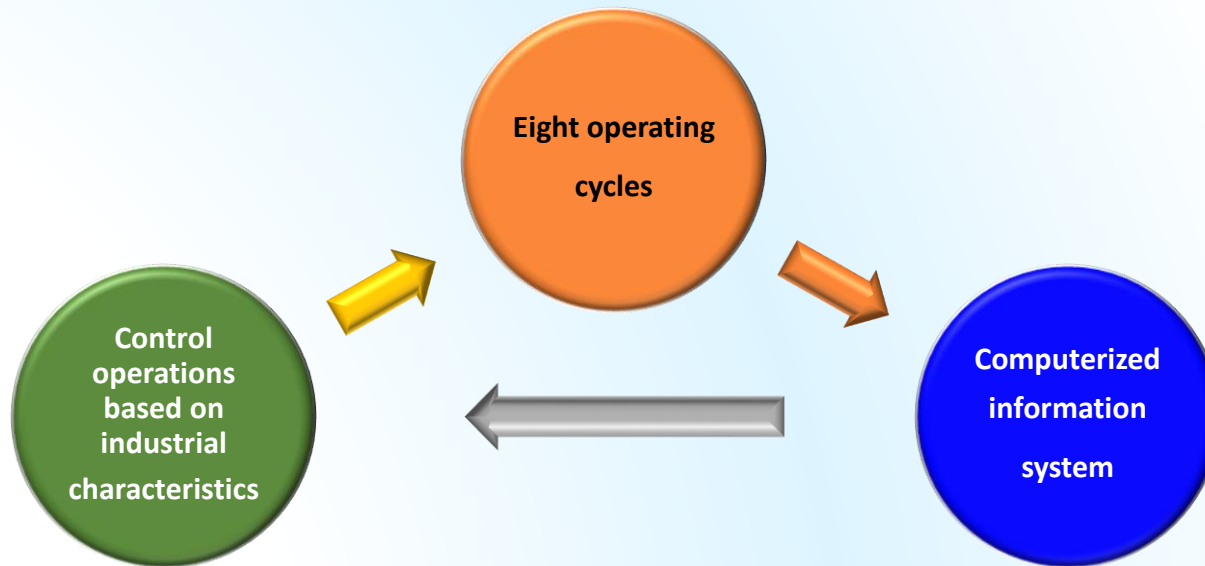
monthly basis, report to the Audit Committee and Board of Directors meetings on a quarterly basis, and report to the independent directors when necessary.

The Company has established an effective internal control system to ensure the implementation of ethical corporate management. The internal control system and its implementation did not reveal any major anomalies. The scope of the audit in 2024 covered the Company and subsidiaries, and all non-conforming items have been improved.

The Company organizes regular compliance education and training to make aware various laws and policies in various meetings. The courses held in 2024: occupational safety and health, food safety, labor standards act, and corporate governance related regulations (such as ethical corporate management, human rights policies, and insider training prevention), with a total of 2,909 employees and 6,218 hours.

The Company originally had a plant in Yangmei District to engage in yarn dyeing, weaving, and finishing. However, the Company closed its production business in 2019 and switched to outsourcing.

#### Internal audit focus



Penalty date	Penalty serial number	Reason for Penalty	Violation of laws and regulations	Fine imposed	Penalizing unit	Improvement measures
2024/11/13	21-113-114926	Diesel vehicles that have not obtained the valid period of the superior or equivalent self-management mark can enter the Taipei City Air Quality Maintenance Zone	In violation of Paragraph 3, Article 40 of Air Pollution Control Act	A fine of NT\$2,000	Taipei City Environmental Protection Bureau	The company has strengthened its supervision of the waste disposal company it has entrusted to prevent such incidents from happening again.
2024/4/12	40-113-040021	「Declaration format for reporting the circumstances regarding the production, storage, clearance, disposal, reuse, export, import, transit and transshipment of the waste at issue via the Internet.」 Failure to comply with the format, items, content and frequency stipulated by the central competent authority.	In violation of Subparagraph 2, Paragraph 1, Article 31 of Waste Disposal Act	A fine of NT\$6,000	New Taipei City Environmental Protection Bureau	
2024/1/12	40-113-010018	Failure to comply with regulations regarding entrusted removal and disposal of business waste.	In violation of Paragraph 1, Article 28 of Waste Disposal Act	A fine of NT\$24,000	Taoyuan City Environmental Protection Bureau	
2024/1/12	40-113-010019	「Declaration format for reporting the circumstances regarding the production, storage, clearance, disposal, reuse, export, import, transit and transshipment of the waste at issue via the Internet.」 Failure to comply with the format, items, content and frequency stipulated by the central competent authority.	In violation of Subparagraph 2, Paragraph 1, Article 31 of Waste Disposal Act	A fine of NT\$6,000	Taoyuan City Environmental Protection Bureau	

## 1.4 Supply Chain Management

### Supply chain composition and overview

Ruentex mainly operates in Taiwan, and cooperates with suppliers from Taiwan, China, and Vietnam which include cloth merchants, ready-to-wear, and mass merchandisers. In 2024, there were a total of 673 suppliers for transactions. There are no major changes compared with 2022. The main suppliers are all located in Taiwan, and the proportion of local procurement in 2024 reached 72%.

### Percentage of procurement expenditure from local suppliers in 2024

Important business sites	Procurement amount (NTD)	Local procurement amount (NTD)	Proportion of local procurement (%)
Taiwan	1,795,573	1,292,251	72

### Supplier screening and evaluation

Ruentex' s procurement team will source for suppliers according to the needs of each unit which are capable of meeting these needs. For new suppliers, they will be required to provide relevant information regarding their business scope, financial status, etc., and after obtaining approval from the responsible authority, they will be added to the supplier list. In response to procurement needs, the Company will identify qualified suppliers and request quotations for relevant items. These quotations will then be compared and evaluated internally, while also negotiating with the relevant departments to ensure that the final transaction price meets the expectations of both parties.

### Regular supplier evaluation

Ruentex conducts a comprehensive assessment of suppliers on an annual basis, including but not limited to quality management plans, accuracy of delivery dates, future development strategies, and cooperation and coordination aspects. For suppliers with outstanding performance, we will provide more support and cooperation opportunities. In the case of unsatisfactory evaluation results, we will communicate with suppliers to jointly explore improvement plans to ensure long-term cooperation and common development between the two parties.

### Supplier sustainability assessment and evaluation

To ensure workplace safety, employee health, respect for human rights, and minimize environmental impact, domestic suppliers are informed of their social responsibility and are subject to supervision. Suppliers are required to conduct Self-evaluations on their performance in social responsibility and environmental impact, which serve as the basis for the Company's initial evaluation of the supplier's strengths and weaknesses. Through social responsibility declaration, self-evaluation, and commitment procedures, we can establish suppliers' awareness of the importance of social responsibility and provide a basis for the Company to evaluate suppliers. The verification of social responsibility certification items and environmental impact mainly consists of the supplier self-evaluation supplemented by personnel audits to verify the accuracy of the supplier's free assessment and the implementation of social responsibilities.

Ruentex conducted two supplier assessments in 2024, assessing a total of 102 suppliers and 32 suppliers through self-assessment of social responsibility certification. After identification, no suppliers with significant actual or potential risks were found, nor were there any suppliers with whom cooperation was stopped due to violations of environmental, social, or other situations with negative impacts.

### Supplier evaluation items

Assessment item	Scoring method
Quality control plan	● Pre-production, production, and post-production quality items are qualification standards
Delivery date	● The final negotiated delivery time is the qualified standard
Future development	● The ability of manufacturer to continue to provide the Company's required products in the future
Degree of cooperation	<ul style="list-style-type: none"> <li>● Overall cooperation between manufacturers and agents</li> <li>● The manufacturer's cooperation with the Company's various reasonable requirements and policies for improvement</li> </ul>

### 社會責任承諾書

本公司確認遵行符合以下內容：

- 合法的承諾及適用法律  
所有可適用的國家法律法規、行業最低標準、國際勞工組織與聯合國公約以及其他任何要求更高的相關強制性規定均應遵守。
- 禁止童工  
依照國際勞工組織與聯合國公約以及(或者)國家法律，童工是被禁止的。禁止以任何形式使用兒童。應維護兒童的權益，若發現有誤用童工情況，應提供輔導協助兒童進入學校直到成年。
- 禁止強迫性的勞動  
任何形式的強迫性的勞動是違背基本人權的，是被禁止的。
- 自由結社  
所有員工自願組織並加入工會。
- 禁止歧視  
維護公平、公正、公開的工作環境。
- 工時  
遵守符合法規。
- 騷擾紀律  
有政策禁止騷擾或虐待。
- 工資  
遵守符合法規。
- 提供員工清潔、安全、健康的工作環境
- 環境與安全問題  
有關廢物處理、化學品與其他危險物質的處理與銷毀以及排放與污物處理的程序與標準必須達到或者超過最低法定要求。

公司名稱：

代表人簽名：

### 1.5 Risk Management

In order to provide customers with excellent products and services, in addition to responding to the risks brought about by the domestic and foreign environments, we also pay great attention to the management of operating procedures and details. In order to reasonably reduce risks and achieve high-quality output, the Company has established strict internal audit and control systems and regulations to effectively reduce risk threats.

The main operational risks identified by Ruentex include strategic risk, operational risk, financial risk, human resource risk, information risk, personal information management, legal compliance, and climate change risk.

The responsible units within the organization shall formulate management regulations for the first-line prevention and management of various types of risks. The Audit Office regularly performs various audits to ensure the effective operation of the risk management system of each unit, and reports to the Board of Directors on a regular basis.

Risk type	Risk items	Internal responsible units	Response measures
Strategic risk	Risks may occur in innovative development, organizational reform, and corporate transformation	General Manager and General Manager's Office	Regularly analyze the business environment and propose short, medium and long-term action plans and strategic plans in response to changes in the internal and external environment and risks

Risk type	Risk items	Internal responsible units	Response measures
Operational risks	Risks that may arise from stagnation or decline in business performance, customer complaints and disputes during the transaction process, changes in brand dealership, and marketing and advertising	International trading, retail business, Asian brand business	Regularly review the status of plans and strategy implementation, propose improvement plans for problems, and constantly communicate with customers, brand owners, and suppliers to improve operating procedures and quality, increase satisfaction, and create a win-win situation
Human resource risks	Risks that may arise from employment, labor-management relations, etc.	Human Resources Team, General Manager's Office	Industry-academia collaboration to increase human resources, conduct audits for business trips, salary payment, insurance coverage, and labor retirement contributions to protect employee rights and promote labor-management harmony.
Information risks	Risks of information security protection, information interruption, or damage	Information division	File security, equipment security, data security inspection, and system recovery operations are in place to ensure information security operations
Personal information risks	Collect and use personal information correctly and protect personal information from the risk of leakage	Retail business, Asian brand business	Verify the legality and effectiveness of data protection for the personal data collected, and ensure information system security and anti-hacker attacks to protect the personal information of consumers

Risk type	Risk items	Internal responsible units	Response measures
Regulatory compliance risks	In response to changes in government regulations, the operation process must be changed in a timely manner and risks must be declared correctly	General Manager's Office, Financial Management Department	Remind and advise responsible units and departments to publicize laws and regulations to implement the internal audit and internal control system, and cooperate with laws and regulations to make appropriate amendments
Climate change risk	Slow sales of products and changes in styles due to the impact of greenhouse effect on global temperature rise and extreme climate Storms, floods, and other disasters caused by severe weather affect the site store's activities	International trading, retail business, Asian brand business Zhonghe branch	<ol style="list-style-type: none"> <li>1.Regularly review the sales status and adjust the product content in response to changes in the market and customer needs</li> <li>2.Collaborate with brand owners and suppliers to develop eco-friendly or functional products</li> <li>3.Strengthen communication with brand owners to comply with the flexible product procurement policy in a timely manner</li> <li>4.Strengthen disaster prevention capabilities, reduce disasters, and reduce losses</li> </ol>
Financial risks	Risks may arise from major investments, capital allocation, cost control, and exchange rate	Fund Management Department, Financial Management Department	In response to the risk of interest rate fluctuations, the Company regularly inquires with the bank on loan interest rate, and refers to the interest rate level of peers and the market, and maintains good interaction with the bank to obtain more favorable loan rates

Risk type	Risk items	Internal responsible units	Response measures
Financial risks			<ol style="list-style-type: none"> <li>2.For exchange rate hedging, the Company's export business cooperates with the payment method, and adopts a stable foreign exchange operation strategy and control operation process to reduce the risk of exchange rate fluctuations</li> <li>3.The Company does not engage in derivative transactions (such as high-risk, highly leveraged investments)</li> <li>4.Long-term investment targets (such as bonds, stocks, etc.) are executed after careful evaluation</li> <li>5.The Company's endorsement, guarantee, and endorsement/guarantee review procedures shall include the following in detail:               <ol style="list-style-type: none"> <li>a. Necessity and rationality of endorsements and guarantees</li> <li>b. Credit assessment and risk assessment of the endorsed/guaranteed party</li> <li>c. Impact on the Company's operational risks, financial position and shareholders' equity</li> <li>d. Whether collateral should be obtained and the appraised value of the collateral</li> <li>e. The handling department evaluates the risk and submits it for signing</li> <li>f. Loaning of funds to others shall be carefully evaluated according to the Company's operating procedures for lending funds to others</li> </ol> </li> </ol>

## 1.6 Product Innovation and R&D

Ruentex has transformed from independent production to developing new products in collaboration with domestic and foreign textile manufacturers and continues to invest millions of dollars in R&D each year to increase R&D capacity and independent fabric design capabilities. The R&D direction is to integrate the trend of sustainable environmental protection, increase the added value of products, develop new products in the market, introduce, manufacture, and promote them, supplemented by improving production technology bottlenecks, and create maximum benefits with minimum resources to support the transformation of the Company and the industry, in response to the government's policy of promoting "Global Deployment, Rooted in Taiwan".

R&D planning is based on the Company's medium and long-term strategic transformation goals and is positioned as a topic that is forward-looking and high-tech threshold, and in-depth research is expanded year by year to strengthen the integrity and functionality of each R&D area.

In recent years, the R&D focuses on:

**1. Expand the use of environmentally friendly materials:** Due to rising awareness about environmental protection, international apparel brands are accelerating the pace of transforming their existing products into environmentally friendly materials. Ruentex is looking for environmentally friendly materials with complete certification marks for fabric development, especially recycled natural materials, carbon capture and reuse materials, certified materials with zero or low carbon emissions, and recycled polyester fibers for fabrics through a global procurement model. By reusing waste from the agricultural and fishery industries, we widen the gap with our competitors in China and Southeast Asia and take root for our sustainable operations in Taiwan.

- 2. Research on the application of innovative materials:** The dyeing and finishing technology developed from innovative technology is changing with each passing day. It is hoped that the introduction of innovative processing technology can improve and expand the functionality and durability of various fabrics, such as long-lasting and environmentally friendly deodorizing and antibacterial technology with 100% biomass ingredients, fluorine-free water-repellent processed fabrics containing biomass ingredients, and environmentally friendly dry processing technology that combines instant cooling and sustained cooling to gain leading position in process technology and market.
- 3. Corporate transformation:** Ruentex's vision is to become the top choice for leading brand apparel companies. We aim to transform from a general fabric producer into a provider of eco-friendly functional fabrics, sports and leisure fabrics, daily home fabrics, and health-promoting materials, and will achieve this by leveraging existing product development capabilities and distribution channels to maintain a leading edge and profitability in our products.

Ruentex's product research and development direction and core focus include environmentally friendly yarn materials, innovative finishing processes, and the use of eco-friendly materials (such as pineapple leaf blended yarn, recycled cotton blended yarn, recycled fishing nets and bio-based nylon fibers, Tencel zero-carbon fibers, and recycled polyester fabrics). We have also developed long-lasting natural deodorizing and antibacterial processed fabrics. By introducing innovative yarn materials and collaborating with internal and external auxiliaries to develop new functional finishing processes, we have developed various product series with different themes. Among them, product development for the concepts of sustainable regeneration, environmental protection and energy saving, and safety protection is one of the focuses of development. Over the years, we have successfully developed 100% all-cotton natural elastic fabrics, breathable and dry hemp fiber fabrics, various recycled nylon fiber fabrics, seaweed fiber fabrics, eco-friendly dual-cooling fabrics, carbon capture and recycled polyester fabrics, GOTS-certified organic cotton fabrics, eco-friendly Tencel fiber fabrics, and eco-friendly mechanically elastic shirt fabrics. The Company continues to deepen cooperation with international brand clients to develop sustainable fashion fabrics.



For the design of new products, in addition to the introduction of Coolmax Ecomade, an eco-friendly absorbent/discharge fiber, Thermolite Ecomade, an eco-friendly lightweight thermal fiber, T400 Ecomade, an eco-friendly mechanical elastic fiber, and Lycra Ecomade, a recycled Lycra fiber, we have also successfully developed daily protective clothing products for the healthcare series.

Ruentex also places great importance on the quality and safety of textiles. We not only require upstream material suppliers and satellite factories to strictly control production quality but also collaborate with fashion brands to verify the origin of key raw materials, obtain human rights certifications, and conduct wastewater testing and carbon emissions processing in factories, in line with the latest international environmental trends.



## 1.7 Product Quality and Customer Relationship

Ruentex strives to respect customers and meet their needs and market needs. We have established a good relationship with customers based on the concept of long-term cooperation. We will also take advantage of exhibition to develop new customers and actively strive for orders. At present, most of our customers have cooperated with us for many years, and they trust and benefit each other. We are also committed to meeting their needs and serving them comprehensively.

Ruentex will decide to place orders in Taiwan or China based on customer needs and product attributes. In terms of ready-to-wear, we offer various styles such as men's clothing, women's clothing, knitted, and plain weaving to meet customer needs and achieve the highest service of Total solution. In terms of R&D, we are committed to creating vertical set-up services for customers from design, fabric sample development, and even garment proofing. Any newly developed fabric samples will be provided to customers for reference at any time and promoted to customers during an exhibition.

We highly value customer feedback, adhering to the "customers first" principle. Without customers, there would be no orders, and without orders, there would be no profits. If customers have any feedback, we maintain close communication through email, phone, or even visits to understand their reactions and opinions in real time. We will communicate and discuss with the factory regarding customer's opinions on the product and respond to the customer's treatment plan and progress in a timely manner. In order to meet customer quality requirements, we have established a inspection system and passed various quality verifications required by customers to ensure that all products

Have undergone quality inspection and meet customer quality standards before shipment. The marketing and labeling of products sold are handled in accordance with laws and regulations, and the products exported are handled in accordance with international standards. In 2024, all of Ruentex' s products were labeled in compliance with legal requirements, and there were no violations of health and safety laws and regulations related to products and services.

### Mystery shopper investigation mechanism

To ensure Ruentex provides excellent service to consumers, a mystery shopper mechanism has been established. Through third-party inspection company, auditors with professional services certification licenses are dispatched to act as "mystery shoppers". According to the inspection project plan, irregular audits are arranged. The evaluation covers Ruentex's brand sales stores and department store counters, where on-site visits assess the implementation of customer service. The audits include greeting and promotions upon store entry, browsing and service, store environment, fitting room experience, waiting areas, and personnel service, while also observing the checkout process and after-sales service.

### Satisfaction survey

Ruentex explores the thoughts of consumers through "service", reviews and improves the problems reflected in the customer satisfaction survey, and proposes solutions for future improvement suggestions. The Company or sales channel will also praise or punish counter staff for their excellent service attitude.

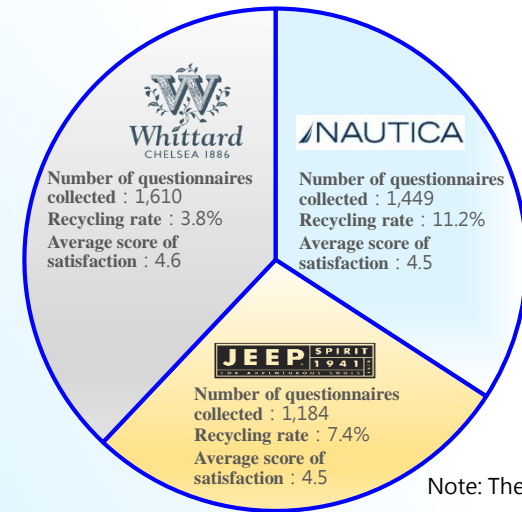
Ruentex conducts an annual customer satisfaction survey using digital questionnaires, which are filled out by customers and collected, and relevant personnel will compile, analyze and produce reports based on the responses to the questionnaires. Follow up and improve the analysis data and customer opinions in the report. Items with high satisfaction are considered for improvement, and the strengths and weaknesses of each item are used as a reference for management and planning of store planning, personnel services, event planning, marketing, and product offering.

In 2024, the Company conducted a customer satisfaction survey on the four brands. The survey focused on five major items: stores, products, services, events, and consumption habits. The survey results showed an average satisfaction score of over 4.5 (out of 5.0). We also review the items with poor scores in the customer satisfaction survey report and customer feedback and propose improvement methods, and improve the quality and capability of service personnel through education and training.

### Customer complaint management mechanism

Ruentex has established various communication channels, including an 0800 customer service hotline, a customer service email, and social media pages. Customers with questions or feedback about products, staff service, stores, or events can use these channels to make inquiries or complaints. Customer service representatives are assigned to handle customer feedback according to established service standards.

### 2024 Customer Satisfaction Survey Results



Note: The full score is 5.0



Whether complaints are received directly at store counters or through the 0800 hotline, customer service email, or social media pages, they must be recorded in the Company's information system. In addition to immediate handling of complaints on-site, the Company's customer service department also tracks the follow-up of consumer complaints through the system to ensure thorough communication and understanding of customer feedback, and to confirm that consumers are satisfied with the resolution of their complaints.

The customer service unit confirms that each customer complaint can be checked through the system to record and manage the customer complaint content and handling schedule to ensure that customers receive prompt and reasonable handling and response. For customer opinions and complaints, if they are about product problems, they will be forwarded to the product development unit for processing or reported to the original brand of the agent; if they are about personnel services, store planning, promotional activities, etc., the sales or marketing unit will make improvements based on customer complaints. In 2024, customer complaints were mainly about product defects. The responsible department immediately handles and responds to customer complaints received, and improvements need to be completed as soon as possible. In 2024, all customer complaints have been improved.

**Total number of customer service calls in 2024:**

Brand	NAUTICA	JEEP	Whittard
Total number of customer complaints	27	3	12

**Customer data management:**

Ruentex strictly manages customer data security. In the second half of 2021, the brand digital membership system was introduced. In May 2023, customer information paper cards were no longer provided, and the digital membership system was used to recruit members. The digital system uses the brand's LINE official account, customers enter "personal information" to join the membership process, and no store counter personnel handles the relevant personal information. Customer service personnel who handle customer data must sign a non-disclosure agreement. The POS system authorizes passwords to process customer data according to user privilege levels to ensure the security of customer data. In 2024, there were no complaints related to violation of customer privacy or loss of customer data.

## 1.8 Agency Brand and Marketing Management

Ruentex currently represents three clothing brands, Nautica, Jeep Spirit, Eden Park, and one tea brand, Whittard. The Company introduces brand stories, showcases new seasonal products, highlights key products' design concepts, and provides details on main materials through print advertisements (such as newspapers and magazines), web ads, MRT ads, social media (such as Facebook, Instagram, LINE), and the official website. The Company sends out press releases with this information, enabling consumers to quickly and conveniently access brand details.

In terms of textile and apparel trading, we will increase business revenue by leveraging our strengths in product development and design and integration services, cultivating our main customers and continuing to develop well-known brand customers in Europe and the United States. At the same time, through strategic supplier alliances, we will expand the functional products and knitting markets to win more customers and orders. In the future, the Company will continue to innovate and develop to adapt to the rapid changes in the market and products and collaborate with customers to develop and design services to create added value and differentiation, enhancing our competitiveness.

For the mass merchandising business, in response to the changes in consumers' shopping habits, we have promoted online shopping platforms to increase our online sales capabilities. In terms of promotional activities, we have established an official platform through communication software to increase the frequency of customers visiting our stores. We have also developed an e-business model and collaborated with delivery platform operators to increase fresh food delivery services to provide customers with more diversified choices. At the same time, by leveraging the advantages of joint procurement, it is expected to maintain stable growth in performance.

## International brand. Trust quality



In 1983, Nautica® was founded in New York with just six men's jackets. The brand name comes from the Latin word of "Nauticus". Just as human beings begin to explore the world from the ocean, the yacht logo symbolizes adventure, action, and classics. Nautica® has created exquisite casual classics and built a complete clothing series for all segments. Today, Nautica® has become a leading global lifestyle brand.



## International brand. Trust quality



Whittard is a century-old British tea brand. The founder, Walter Whittard, founded his first specialty shop in London in 1886. His philosophy was: "Buy only the best!", in this way, the 100-year history of Whittard began. Whittard has created an unprecedented brand which is 100% orthodox British tea culture. Based on this strong tradition, we have created high-quality, delicious taste and various innovative British blended teas.



Whittard sources its tea leaves from tea plantations that cooperate with the Ethical Tea Partnership (ETP). ETP is a global non-profit organization dedicated to promoting sustainable development in the tea industry and improving social, economic, and environmental conditions across the tea supply chain. Its work focuses on strengthening industry sustainability, ensuring fair treatment for tea growers and workers, and protecting the environment.



The Jeep® brand was founded in 1941 as a symbol of "freedom" and "unlimited potential". Jeep® Spirit products are created for the adventurous dreamer. We use natural colors, natural materials, and excellent and proud workmanship to create every piece of men's and women's clothing and accessories. As a world-renowned brand, the quality is as authentic and reliable as the legend.



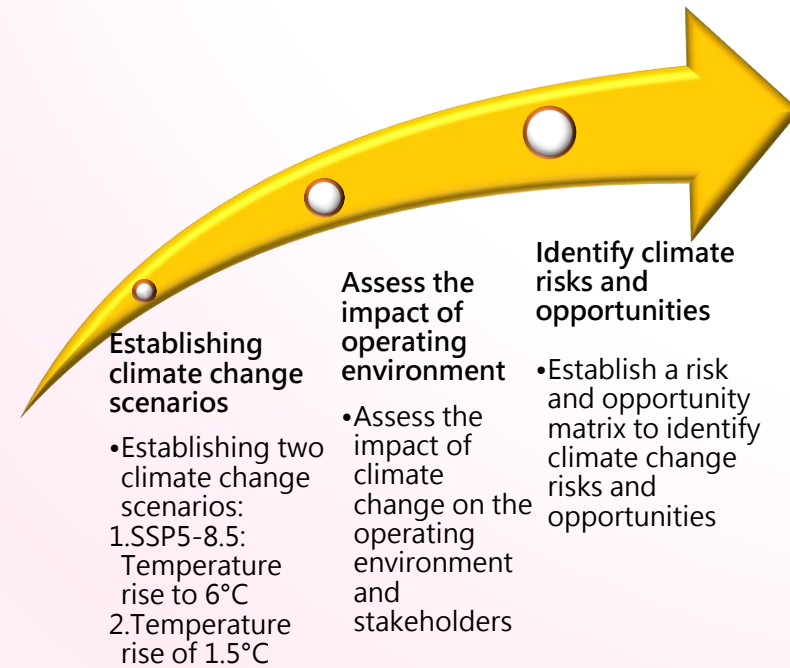
## 2.1 Response to Climate Change

In response to the climate emergency and the potential crisis of energy and resource supply, Ruentex has not only strengthened the adjustment of climate resilience and reduced the operational impact that may be caused by disasters, but also continued its efforts to mitigate greenhouse gas emissions. By identifying the risks and opportunities of climate change, and implementing relevant countermeasures and strategies, we reduce risks and grasp business opportunities to achieve the goal of sustainable business operations. In addition, through scenario setting, we identify physical and transition risks and opportunities in products, customers, and operations, and the impact and influence on the Company's operating activities to strengthen the Company's climate change governance.

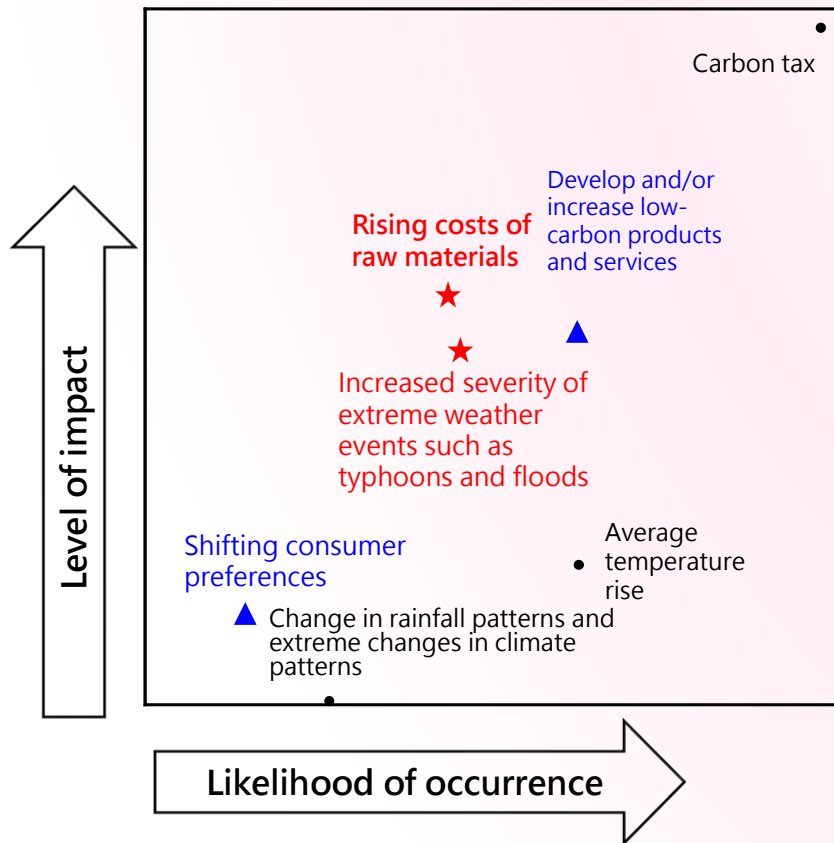
In response to climate change risks, Ruentex promotes green and low-carbon values through four major aspects: governance, strategy, risk management, and indicators and targets with reference to the "Task Force on Climate-Related Financial Disclosures (TCFD)" guidelines, promoting value chain transformation and climate adaptation strategies.

Climate risks include transition risks and physical risks. Transition risks include policy and regulation, technology, market, and reputation, while physical risks include immediate and long-term climate risks. Opportunities are divided into resource efficiency, energy sources, products and services, markets, and organizational resilience. In 2022, various departmental teams at Ruentex used workshops to identify potential risks and opportunities brought about by climate change. They assessed the likelihood and impact of these factors and, based on the analysis results, created a risk and opportunity matrix. Strategic planning was conducted for the top two climate risks and opportunities, and climate change response strategies were established. After discussions and

evaluations by the departmental teams in 2024, it was decided to maintain the previous identification results.



Climate change risk/opportunity matrix



Summary table of climate change risk identification

Risk ranking	Risk number	Risk type	Risk factor	Evaluation of the time of occurrence
1	001	Transition risk - market	Rising costs of raw materials	Medium-term
2	002	Physical risk - immediateness	Increased severity of extreme weather events such as typhoons and floods	Long-term

Note 1: After discussions with internal officers and after considering business development and impact, the primary risk factor to focus on is the increase in the severity of extreme weather events such as typhoons and floods.

Note 2: Short-term: 2024-2026, Medium-term: 2027-2031, Long-term: 2032-2050

Overview of climate change opportunity identification

Ranking of opportunities	Opportunity code	Type of opportunity	Opportunity factor	Evaluation of the time of occurrence
1	001	Opportunity - products and services	Develop and/or increase low-carbon products and services	Long-term
2	002	Opportunity - products and services	Shifting consumer preferences	Long-term

**Climate change-related risk and opportunity management strategies**  
**Assessment of climate-related material risks and strategies**

**Risk001**

Rising costs of raw materials	[Risk impact and aspect]	[Financial impact]	[Response strategy]
[Impact scenario] As Ruentex relies on international trade, the disordered production of raw materials and rising prices caused by extreme weather may have an impact on the cost of raw materials, exchange rate fluctuations and inflation.	One of the main raw materials, cotton, is affected by the climate and long-term heavy rainfall, resulting in poor cotton quality or reduced production, and rising raw material prices, which in turn affect the delivery time and price of end products.	Decrease in net income and increase in operating costs	Introduce more suppliers for selection, diversify risks without excessive concentration in the same area, and stabilize material conditions and delivery

**Risk002**

Increased severity of extreme weather events such as typhoons and floods	[Risk impact and aspect]	[Financial impact]	[Response strategy]
[Impact scenario] Due to the changes and severity of extreme weather, the frequency of severe weather such as typhoons and floods has increased, resulting in floods and power outages, which may lead to business interruption, injury to personnel, and reduce revenue and increase costs.	Strong storms affect retail store operations, reducing customers' willingness to spend, resulting in higher costs and lower sales  The supplier's site is affected by drought, typhoon, and heavy rain, resulting in suspension of production or loss of property and personnel, and unable to ship normally.	Unable to ship goods as scheduled, retail store operations are interrupted, and revenue decreases  Assets are affected or scrapped, resulting in an increase in capital expenditures  Higher shipping costs and higher operating costs	Purchase business interruption insurance to reduce disaster loss  Regularly inspect flood prevention equipment and emergency response procedures, and conduct regular drills  Elevated foundation or relocated to higher ground

**Opportunity 001**

Develop and/or increase low-carbon products and services	[Opportunity impact and aspect]	[Financial impact]	[Response strategy]
<p>[Impact scenario]</p> <p>Following the international trend of carbon reduction, customers have higher carbon reduction requirements for suppliers. To ensure competitiveness, we need to attract customers with the concept of sustainability, enhance competitiveness, and develop new customer groups.</p>	<p>Develop self-made styles to develop more environmentally friendly, high-quality products; at the same time, purchase functional fabrics and use recycled materials to create competitive products</p> <p>Promote the use of green energy and water-saving processing methods by suppliers to reduce the impact of manufacturing on the environment and reduce greenhouse gas emissions</p>	<p>Increase in revenue and access to investee opportunities</p>	<p>Design and develop sustainable and environmentally friendly fabrics for customers or brands to choose</p> <p>Work with suppliers to use raw materials with lower carbon footprints, such as organic cotton, recycled fibers, and sustainably produced synthetic fibers, to reduce the overall carbon emissions of products</p>

**Opportunity 002**

Shifting consumer preferences	[Opportunity impact and aspect]	[Financial impact]	[Response strategy]
<p>[Impact scenario]</p> <p>Consumers' awareness of environmental protection is on the rise, and more and more consumers are inclined to buy sustainable fashion brands/products that are friendly to the environment and low-carbon products.</p>	<p>Newly developed products use low-carbon emission or zero-carbon emission yarns (which are the main controllable factor for carbon reduction in fabrics). In the promotion of brand clients, carbon reduction ratio is added to improve brand clients' awareness of carbon emission control</p>	<p>Increase in revenue and access to investee opportunities</p>	<p>The raw materials of products are environmentally friendly and organic cotton fabrics; and product packaging materials containing recycled materials/environmentally friendly products are used</p>

## 2.2 Energy and Greenhouse Gas Management

### Energy management

Ruentex remains committed to climate change issues, actively implementing and promoting measures such as replacing old, inefficient equipment with energy-saving alternatives, upgrading lighting to LED, reusing paper, and reducing packaging materials and shopping bag usage to conserve resources and reduce greenhouse gas emissions. At the same time, with years of rich expertise in the textile industry, we have developed cool and warm textiles to allow consumers to reduce energy use and contribute to environmental protection. Ruentex conducts an annual inventory of the energy consumption of each operating site. The overall electricity consumption in 2024 was 6,244,007.63 kWh.

#### Energy consumption

Energy type	2023		2024	
	Energy consumption	Calorific value (GJ)	Energy consumption	Calorific value (GJ)
Purchased electricity (kWh) (Note 4)	6,257,819.43	22,528.15	6,244,007.63	22,478.43
Gasoline (liter)	4,823.44	157.49	6,346.62	202.15
Diesel (liter)	909.192	31.97	1,199.187	43.38
Natural gas (m3)	7,039.81	235.75	4,438.19	148.63
Total	~	22,953.36	~	22,872.58
Energy intensity (GJ/NTD million)	8.56		7.91	

Note 1: Conversion based on the calorific value provided by the Emission Factor Table Version 6.0.4 published on the website of the Bureau of Energy.  
 Electricity: 3,600 (GJ/million kWh); Gasoline: 7,609 (Kcal/liter); Diesel: 8,642 (Kcal/liter); Natural gas 8,000 (Kcal/m3)

Note 2: 1 Gigajoule (GJ) = 10<sup>9</sup> Joules (J); 1 kilocalorie (Kcal) = 4,186 Joules (J)

Note 3: Purchased electricity is from non-renewable energy

Note 4: The consumption in 2023 covered the entire company; The consumption in 2024 covered the entire company (6,181,885.69 kwh) and subsidiaries (62,121.94 kWh)

Note 5: Energy intensity = Energy calorific value / Operating revenue; Consolidated operating revenue is NT\$2,681 and NT\$2,893 million in 2023 and 2024.

## Greenhouse gas management

In order to fulfill our corporate responsibility, we value resource use and environmental impact, and control and manage the current status of greenhouse gas emissions. We promote energy conservation and carbon reduction-related plans through various types of publicity, online courses, and education and training, hoping to reduce greenhouse gas emissions and contribute to the environment.

Ruentex actively cooperates with the government's corporate greenhouse gas inventory registration efforts and aligns with the FSC's sustainable development roadmap for greenhouse gas inventory planning. In 2022, the Company implemented a greenhouse gas inventory, fully promoting the measurement and verification of greenhouse gas emissions. Both the company and subsidiaries conducted the inventory according to the ISO 14064-1:2018 standard. The Company plans to gradually expand the scope of the inventory. For 2024, the company's greenhouse gas inventory verification process has been entrusted to SGS Taiwan Ltd. for third-party validation. The verification scope will be expanded in the future.

### Greenhouse gas emissions

Category	2023			2024		
	the company	subsidiaries	total	the company	subsidiaries	total
<b>Scope 1</b>	271.98	~	271.98	355.61	3.35	358.96
<b>Scope 2</b>	3,091.36	~	3,091.36	2,930.21	29.78	2,959.99
<b>Scope 1+Scope2</b>	3,363.34	~	3,363.34	3,285.82	33.13	3,318.95
<b>Greenhouse gas emission intensity (tCO<sub>2</sub>e/NTD million)</b>	1.25	~	1.25	1.14	~	1.15
<b>Scope 3</b>	616.06	~	616.06	607.82	~	607.82
<b>Total</b>	3,979.40	~	3,979.40	3,893.64	~	3,926.77
<b>Revenue(NT\$ million)</b>	2,681	~	2,681	2,893	~	2,893

Note 1: Greenhouse gas covered include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), Nitrogen (NF<sub>3</sub>)

Note 2: The calculation of greenhouse gas emissions is conducted using the operational control approach. The calculation method is: Activity Data \* Emission Factor \* GWP Value (The emission factors are based on the Environmental Protection Administration's Greenhouse Gas Emission Factor Management Table, version 6.0.4. The GWP values are from the IPCC's 2021 Sixth Assessment Report. If there are no updates in the Sixth Assessment Report, the values from IPCC's 2013 Fifth Assessment Report are used for calculation)

Note 3: Revenue is the consolidated revenue of the Group (NTD million)

Note 4: The base year for the company is 2023;; the base year for the consolidated company is 2024.

## 2.3 Waste Management

Ruentex' s operating activities can be divided into general domestic waste generated from office buildings and shopping malls, mainly including plastics, styrofoam, waste cooking oil, kitchen waste and other waste, etc., and "Waste Disposal Management Procedures" are followed to ensure that the waste generated during operation can be correctly and safely disposed of. The Company outsources waste disposal to qualified recycling contractors, who sign contracts with legal waste disposal contractors and must comply with "Methods and Facilities Standards for the Storage, Removal, and Disposal of Industrial Waste" and relevant laws and regulations. Vehicles used for waste removal must be registered under the removal permit issued by the environmental protection authority. Both parties agree to use the weight of weighbridge order at disposal site as the basis for declaration, and to declare the relevant information of waste production and removal according to the provisions of environmental protection laws and regulations.

In terms of packaging material management, in response to the government's plastic reduction policy, Ruentex strictly requires suppliers to comply with laws and regulations and conducts regular reviews.

### Waste generation, disposal, and transfer (unit: metric tons)

Waste composition	2022	2023	2024	Previous year Increase/d decrease%	2022 to date Increase/d decrease%
Output	417.45	385.69	368.88	-4.36%	-11.63%
Recovery amount (recycled)	277.41	264.96	238.72	-9.90%	-13.95%
Amount of incineration (excluding energy recovery)	140.04	120.73	130.16	7.81%	-7.06%
Others	0.00	0	0	-	-

Note 1: Only the data of Zhonghe branch is calculated, no statistics are available for the remaining sites due to their small number.

Note 2: The data of the recycled volume is based on statistics of sale to the recycling companies.

Note 3: The incineration data is based on daily weight of Zhonghe branch and the waste manufacturer.

Note 4: Output is the sum of recycled and incinerated.

Note 5: All waste is disposed of off-site.



**Waste reduction policy**

**Headquarters**

- Encourage employees to use reusable cups and tableware as much as possible. The Company's employee cafeteria provides reusable bowls and plates
- Not providing disposable tableware
- Use reusable baskets and boxes for purchases
- Implement recycling policies to reduce waste generation

**Hypermarket**

- Implement eco-friendly dual-use bags according to government regulations
- Provide cardboard boxes to replace plastic bags according to customer needs
- Sell vegetables and fruits without excessive packaging
- Replace plastic bags with paper-made origami bags for customers
- Post plastic restriction signs in shopping malls and energy conservation and carbon reduction notices in offices
- Implement waste classification, plastic recycling, general waste, kitchen waste, waste oil, etc.
- Promote eco-friendly shopping promotions - eco-cups, etc.
- Set up a section for products with environmental protection labels in the store
- Monitoring and recording of frozen storage equipment
- Provide waste batteries and lamp recycling services
- Food-wise management: Share surplus ingredients with employees, remove vegetables and cooked foods after 8 pm, and sell imperfect fruits and vegetables at reduced prices instead of discarding them
- Require employees to clearly fill in the scrapping record and the kitchen residue registration for products that need to be scrapped for control purpose and formulate reduction strategies

**Effectiveness of Implementation of reduction policy**

Ruentex' s Zhonghe branch has effectively implemented a waste reduction policy, with a reduction of 11.63% so far in 2022, and earning notable recognition in 2023, including the "Five-Star Green Circular Store Award", "Source Reduction Model Award", and "Environmental Pioneer Award" from New Taipei City.



## 2.4 Water Resource Management

In recent years, due to the impact of extreme climate, the pattern of rainfall around the world has also changed, resulting in no rainfall for a long time or very concentrated and large amounts of rainfall, and resulting in droughts or floods. Ruentex strengthens the promotion of reasonable and appropriate use of water resources to achieve the goal of saving, reduce the impact on the environment, cherish water resources, and maintain a good balance between economy and ecology.

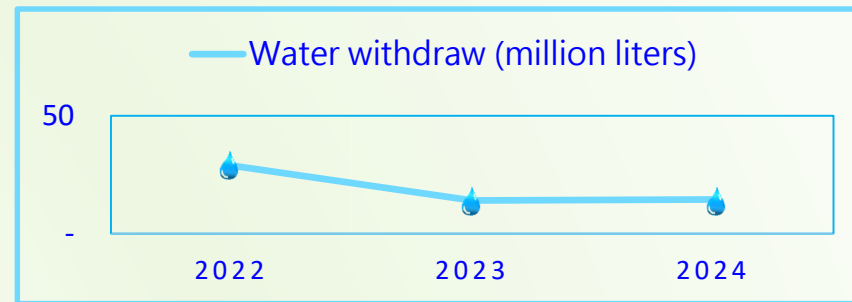
The main source of water for Ruentex' s operations is Taipei Water Supply Office, and its operating sites are all located in areas with low water stress risks. In addition, the Company conducts an annual inventory of the water use status of each operating site as a future internal management indicator. The overall water consumption in 2024 was 14.43 million liters, a decrease from the previous year. This is mainly due to the fact that Zhonghe branch rented out part of its business scope, and both parties agreed that the water fee shall be borne by the lessee.

### water conservation measures

- Install sensor faucets and water-saving valves in all water-consuming areas of business sites
- Installation of urinal water-saving devices
- Adjust the optimal water flow rate of the toilet

(million liters)	2022	2023	2024
<b>Water withdrawal</b>	28.82	14.04	14.43

### Water withdrawal in the last 3 years



Note 1: Water withdrawal is calculated based on the water bill

Note 2: All water withdrawn is freshwater from third parties

Note 3: According to the identification of water risk map of the World Resources Institute (WRI), all of Ruentex' s Taiwan operating sites are located in areas of low water stress

Note 4: The water intake data included the headquarters and Zhonghe branch

Ruentex upholds the philosophy of "benefiting society and ensuring public well-being", along with the goal of sustainable corporate development, fostering a work environment where employees embody the values of "loyalty, passion, innovation, sharing, and teamwork".

### 3.1 Human Rights Protection

#### Human rights policy

Ruentex upholds a people-oriented approach, maintaining a friendly working environment, formulating relevant human rights policies, adhering to internationally recognized human rights standards as the highest guiding principles and human rights and labor-related laws and regulations, and is committed to protecting employees' freedom of association and speech, and not to discriminate on the basis of employees' race, color, religion, nationality, gender, sexual orientation, age, physical and mental disabilities and other factors. The Company conducts education and training on human rights for new employees. Ruentex hires employees in accordance with the Labor Standards Act and does not employ child labor. In addition to the requirement that daily working hours must not exceed 8 hours and weekly working hours must not exceed 40 hours, the working hours for students in cooperative education programs and summer interns are limited to a start time of no earlier than 7:00 am and an end time of no later than 10:00 pm. The tasks assigned to them are primarily general in nature and do not involve any hazardous work.

#### Ruentex Group' s code of conduct for employees

- ❑ Maintain a fair, just, and open work environment
- ❑ Actively communicate and maintain workplace order
- ❑ Protection and respect for privacy

潤泰全球股份有限公司

人權政策宣言

潤泰全球秉持著以人為本，為維護每位員工的權益及建構健康安全的職場，制定「員工行為準則」及相關人權政策，尊重並支持「聯合國世界人權宣言」、「聯合國全球盟約」與「國際勞工組織公約」之勞動標準，致力於打造友善、安全、衛生的職場。

**適用範圍**  
包含但不限於正式員工、契約員工在內所有同仁，以及供應商、客戶等合作夥伴。我們的人權政策宣言如下：

**人權宣言及管理方針**

就業機會公正、公平、公開  
不以種族、膚色、國籍、性別、年齡、婚姻狀態與家庭狀況、殘障或懷孕，以及政治立場或宗教信仰作為員工任用、考核及升遷的標準，確保工作機會均等。


合法的聘雇  
恪遵當地政府勞動法令、國際規範，提供員工合理薪資，並依規定辦理社會保險，及尊重員工意願，禁止強迫勞動。

免於性騷擾及歧視  
嚴禁工作場所中任何性騷擾與歧視之行為。


禁用童工  
僱用標準應符合當地法規中最低年齡之限制。

建立健康、安全工作環境  
提供安全及健康的工作環境，承諾依據適用的安全與健康法規，並透過防範措施的執行，不僅盡量減少發生與工作相關傷病，更進一步營造健康、安全且互相尊重的工作環境，並致力使員工維持身心健康及工作生活平衡。

董事長



總經理



版本 1.0 修訂日期：2024.12.26

## Employee composition

As of December 31, 2024, the total number of employees of Ruentex was 510 people, including 21 non-employee workers. The headquarters has a total of 3 employees, including 2 security guards and 1 cleaning personnel. The Zhonghe branch has a total of 18 employees, consisting of 16 fixed and 2 mobile cleaning staff. The increase or decrease in number of non-employee workers according to the demand of the headquarters and branches.

### Number of employees by gender and employment type

Year	Contract type	Employment contract		Total	Type of employment		Total
		Permanent employees	Temporary employees (contracted employees)		Full-time employees	Part-time employees	
2023	Female	334	16	350	334	16	350
	Male	169	11	180	169	11	180
	Total number	503	27	530	503	27	530
2024	Female	336	10	346	336	10	346
	Male	158	6	164	158	6	164
	Total number	494	16	510	494	16	510

Note 1: Ruentex does not hire employees without a guaranteed number of hours.

Note 2: Based on employee statistics as of December 31, 2024.

Note 3: The number of employees of Ruentex in 2024 decreased by 4% compared to the previous year, which was due to fluctuations caused by the increase or decrease of business sites, which was a normal employee turnover.

**Number of employees by gender and age**

Item		Age of employees			Subtotal	Percentage (%)
		Under 30 years old	Aged 30-50	Aged 51 and above		
2023	Female	64	185	101	350	66%
	Male	43	99	38	180	34%
2024	Female	62	174	110	346	68%
	Male	35	87	42	164	32%

**Number of employees by job rank and gender**

Item		Female		Male		Total	
		Female	Percentage (%)	Male	Percentage (%)		
2023	Supervisor	42	7.93%	28	5.28%	70	13.21%
	Non-managerial officers	308	58.11%	152	28.68%	460	86.79%
2024	Supervisor	42	8.24%	27	5.29%	69	13.53%
	Non-managerial officers	304	59.61%	137	26.86%	441	86.47%

**Number of employees by job rank and age**

Item		Age of employees				Total			
		Under 30 years old	Percentage (%)	Aged 30-50	Percentage (%)	Aged 51 and above	Percentage (%)	Number of people	Percentage (%)
2023	Supervisor	0	0.00%	28	5.28%	42	7.92%	70	13.21%
	Non-managerial officers	107	20.19%	256	48.30%	97	18.30%	460	86.79%
2024	Supervisor	0	0.00%	24	4.71%	45	8.82%	69	13.53%
	Non-managerial officers	97	19.02%	237	46.47%	107	20.98%	441	86.47%

Note: Supervisors are defined as head office manager (inclusive) or above, Zhonghe branch section chief or equivalent rank (inclusive) or above

**Number of diverse talents hired**

	Number of employees with disabilities	Number of foreign (non-Taiwanese) employees hired	Number of employees from ethnic minorities (indigenous people)
2023	11	1	4
2024	12	1	3

In 2024, the proportion of people with disabilities in the employment of Ruentex was 2.35%, which was 0.28% add than that in 2023, and higher than the government's requirement. There was no significant difference in the employment of foreign employees and minorities in 2024 as compared to 2023.

**New hires and resignations**

In 2024, Ruentex had 96 new employees and 119 resigned employees. The decrease in the ratio of new employees in 2024 was mainly due to the increase in the number of employees at business sites. Ruentex provides new employees with the necessary assistance and conducts resignation interviews to understand the reasons for their resignation and analyze and improve them.

**New employees by gender and age**

	Gender		Total	Age			Total
	Female	Male		Under 30 years old	Aged 31-50	Aged 51 and above	
2023	46	74	120	82	33	5	120
2024	50	46	96	66	29	1	96
New employment rate (%)							
2023	8.68%	13.96%	22.64%	15.47%	6.23%	0.94%	22.64%
2024	9.80%	9.02%	18.82%	12.94%	5.69%	0.20%	18.82%

Note: The denominator of the new employment rate is the gender or age group of the year

**Resigned employees by gender and age**

Year	Gender		Total	Age			Total
	Female	Male		Under 30 years old	Aged 31-50	Aged 51 and above	
2023	81	62	143	70	53	20	143
2024	67	52	119	68	42	9	119
<b>Turnover rate(%)</b>							
2023	15.28%	11.70%	26.98%	13.21%	10.00%	3.77%	26.98%
2024	13.14%	10.20%	23.33%	13.33%	8.24%	1.76%	23.33%

Note: The denominator of the turnover rate is the gender or age group of the year

**Average salary of full-time employees in non-managerial positions and the difference from the previous year**

Item	Unit	2023	2024	Difference (%)
Total salary of full-time employees who are not managers	NTD thousand	244,467	253,516	3.70%
Number of full-time non-managerial employees	Personnel	422	419	-0.71%
Average salary of non-managerial full-time employees	NTD thousand	579	605	4.49%
Median salary of full-time employees who are not managers	NTD thousand	440	457	3.86%

**Gender pay ratio**

Remuneration ratio	Supervisor	Non-managerial officers
Female	1.00	1.00
Male	1.56	0.84

## 3.2 Talent recruitment and development

Talent is the foundation of a business. Ruentex adheres to the principle of fairness and openness and sets clear standards in the management of recruitment, hiring, training, reward, promotion, termination, and retirement, and fair treatment for all employees. In addition, Ruentex values every employee, provides good space for learning and growth, improves employees' various abilities through training, and cooperates with the Company's functional development system to achieve the purpose of making the best use of talents. Each position and all levels of personnel in the enterprise are given clear directions and goals through job descriptions and job responsibilities. With the joint efforts of employees, we will create a win-win situation with employees and achieve the goal of sustainable management.

### Talent cultivation and training mechanism

#### Strengthen the professional knowledge of each department

Ruentex arranges relevant professional courses annually according to the characteristics of each department. For example, the fresh food department implements an internal certification mechanism to help employees refine their skills in producing fresh products. The electronics department offers sales consultant courses to enable employees to be more professional when introducing products to customers. The customer service department provides related courses through the customer service school, ensuring that employees deliver a high-quality service experience to customers in the stores.

### Regularly arrange external training for employees

The Company encourages its employees to actively participate in external training and obtain certificates, including occupational safety and health business supervisor (type A), forklift operators, fire management personnel, energy management personnel, air quality maintenance and management personnel, first-aid personnel, organic solvent operation supervisor, AED administrators, etc.

### Employee career planning and training

- **New employee training:** In addition to basic training, there will be differentiated courses based on the characteristics of each department. For example, hygiene-related training will be provided for fresh food department; cashier and service desk-related training will be provided for customer service department. In addition, we have established a sound "Senior Sister System" and "HR Care Group" for new hires to help them adapt to the Company's culture and work as soon as possible.
- **General training:** Including fire drills and occupational safety and health courses required by government regulations, vision courses related to the Company's system, evaluation system and bonus system, as well as general training for the whole company or each department.
- **Customized training:** The Company organizes a talent inventory meeting every six months to help arrange the training resources required by each department to meet the employee's training needs and career development based on the current organizational status of each department and propose training plans for potential supervisors. We also regularly track the status of employees in semi-annual meetings to help employees grow.

- Executive trainings: Include planning management development training activities based on the management skills and management responsibilities of executives at all levels. The contents include section leader training (STP), advanced senior training (STPII), manager training (MTP), store general manager leadership training (SGM) and other core courses for executives.

**Total hours of education and training by job rank and gender**

Total hours of employee education and training (hours)	Supervisor	Non-managerial officers	Total training hours
Female	317	2,792	3,109
Male	309	2,800	3,109
Total training hours	625	5,592	6,218

**Average hours of educational training by job rank and gender**

Number of employees	Supervisor	Non-managerial officers	Total average
Female	8	9	9
Male	11	20	19
Total average	9	13	12

Note: Supervisors are defined as head office manager (inclusive) or above, Zhonghe branch section chief or equivalent rank (inclusive) or above

**Types of education and training courses**

Course category	Total number of people trained	Total training hours
General	1,147	3,040
Legal compliance	375	678
Professional skills	931	1,833
Labor safety course	452	643
Internal audit course	4	24

**Performance evaluation mechanism**

In order to align the Company's goals and directions with the performance goals of all employees, Ruentex has established and implemented a comprehensive performance evaluation system. Through regular performance evaluations every six months, we have also formulated relevant bonus measures to clearly link the contribution of employees and bonuses. All units and employees who have served for three months or more are required to be evaluated. Two-way communication channels are established through employee Self-evaluations, interviews with employees, and evaluations by supervisors to gain a deeper understanding of employees' identification with the Company and encourage employees to provide opinions as a reference for talent training and career development.

The evaluation items are mainly divided into two aspects: "Common Group Values" and "Assessment of Achievement of Work Goals". The "Common Group Values" are assessed on loyalty, enthusiasm, teamwork, innovation, customer satisfaction, and sharing. The assessment items on "Assessment of Achievement of Work Goals" are timeliness, quality, and cost to evaluate the actual implementation results of work targets.

**Number of employees evaluated for performance by job rank and gender**

Personnel category	Male	Percentage	Female	Percentage	Total	Percentage	Personnel category
2023	Supervisor	28	5.28%	42	7.93%	70	13.21%
	Non-managerial officers	152	28.68%	308	58.11%	460	86.79%
	Total	180	33.96%	350	66.04%	530	100%
2024	Supervisor	27	5.29%	42	8.24%	69	13.53%
	Non-managerial officers	137	26.86%	304	59.61%	441	86.47%
	Total	164	32.16%	346	67.84%	510	100%

Note: Supervisors are defined as head office manager (inclusive) or above, Zhonghe branch section chief or equivalent rank (inclusive) or above

### 3.3 Employee Benefits

Ruentex places great importance on employee welfare and strictly adheres to relevant labor regulations to ensure proper implementation. The Company is committed to creating a work environment where employees can fully develop their talents, ensuring that every employee receives comprehensive care and attention. Ruentex takes care of employees' lives, enhancing their quality of life and physical and mental well-being.

Ruentex offers a diverse and comprehensive range of employee benefits, including subsidies for employee weddings, childbirth, funerals, and hospital stays, as well as gift vouchers (or gifts) distributed for birthdays, Labor Day, Dragon Boat Festival, Mid-Autumn Festival, and Chinese New Year. Whenever the Company conducts capital increase, 10% to 15% is allocated by law for employees to purchase shares. Furthermore, employees receive discounts on products from the brands represented by the Company when purchasing in-store, and employee-exclusive sales events are held periodically.

#### Remuneration policy

To retain top talent, Ruentex provides a competitive compensation system, adjusting it as needed to support frontline employees and outstanding colleagues. The Company also has a performance-based bonus system and an annual promotion and salary adjustment system to ensure the development and retention of talent, thereby strengthening the Company's overall competitiveness. The basic salary complies with laws and regulations, and its ratio to the basic salary of the competent authority is 1:1.

The Company attaches great importance to gender equality, abides by the national gender equality law, and establishes a friendly and equal work environment. The salary system for new employees

and promotions is based on their educational experience, professional skills, ability and work performance.

#### Health checkups

In order to enable employees to better understand their health status and to facilitate employees to identify whether there is an abnormality in their health as soon as possible so that they can be treated and controlled in a timely manner, all employees of Ruentex have a health checkup twice a year (Note). In the first half of the year, 48 males and 49 females were examined. In the second half of the year, the examinations included 70 males and 71 females. The examinations included urine routine, blood, serum biochemistry, liver and kidney function, chest X-ray, abdominal ultrasound, cancer examination, and other items. In 2024, a total of 482 people at the head office underwent physical examination at a total cost of NTD 1,417,644. A total of 266 people at Zhonghe branch received a physical examination at a total cost of NTD 128,950. Employees and their families can also add inspection items at a discounted price at their own expense, so that employees and their families have more choices and take care of employees and their valuable family members.

#### Group insurance

In order to provide more protection for employees in the event of an accident, in addition to the labor insurance and national health insurance required by law, all full-time employees of the Company are insured with group life insurance, accident insurance and medical insurance after taking up their jobs. Cancer insurance and group medical insurance for employees' spouses and children can also be purchased at their own expense to cover parents' accident insurance, medical insurance, etc. to take best care of employees.

## Retirement benefits

In accordance with the provisions of the Labor Standards Act, Ruentex has established a defined benefit retirement plan. This plan applies to the years of service of all full-time employees prior to the implementation of "Labor Pension Act" on July 1, 2005, as well as the subsequent years of service for employees who chose to continue under the Labor Standards Act after the implementation of "Labor Pension Act". The Company contributes 2% of the monthly salary to the pension fund, which is deposited in a special account of the Labor Pension Fund Supervisory Committee with the Bank of Taiwan. The contribution rate is reviewed on a regular basis. If the balance is insufficient to pay the pensions of employees who meet the statutory retirement requirements in the following year, a lump sum of the difference will be appropriated before the end of March of the following year. In 2024, the percentage of contributions to the pension fund from remuneration was 6%.

- (1) Retirement system according to the Labor Standards Act: The Company allocates a pension fund based on the total salary of employees every month and deposits it in the special labor retirement account of the Bank of Taiwan.
- (2) Labor Pension Act: The Company contributes 6% of labor pensions each month and deposits them in the individual pension account of the Bureau of Labor Insurance. If there are voluntary contributions to pensions, the voluntary contribution rate shall be within the range of 6% to contribute pension funds to the individual pension account of the Labor Insurance Bureau.

單位:新台幣百萬元

Item	2023	2024
Present value of defined benefit obligation	190,514	182,211
Fair value of plan assets	(201,557)	(220,108)
Net defined benefit liability	(11,043)	(37,897)

## Reinstatement and retention of parental leave

All full-time employees of Ruentex who meet the requirements of Article 16 of the Gender Equality in Employment Act are entitled to parental leave benefits in accordance with the law, and employees are encouraged to apply for parental leave to support their ability to balance work and family. In 2024, 5 employees applied for unpaid parental leave, including 4 females and 1 male. The number of employees expected to be reinstated from parental leave in 2024 was 2, and the reinstatement rate from parental leave was 50%. The retention rate of employees who are reinstated after parental leave in 2024 and are still working after one year is 100%.

### Unpaid parental leave in 2024

Item	Female	Male	Total
Number of employees qualified for parental leave without pay in 2024	13	3	16
Number of employees applied for unpaid parental leave in 2024	4	1	5
Number of employees requiring reinstatement after parental leave in 2024 (A)	3	1	4
Number of employees expected to be reinstated after parental leave in 2024 and were reinstated (B)	1	1	2
Number of employees reinstated from unpaid parental leave in 2024 (C)	6	0	6
Number of employees who have been reinstated from parental leave in 2023 and employed for one full year in 2024 (D)	6	0	6
Parental leave reinstatement rate (%) = B/A	33%	100%	50%
Retention rate of parental leave % = D/C	100%	0%	100%

### 3.4 Occupational Safety and Health

Ruentex is committed to reducing factors that may harm the personal safety and health of its employees, providing a safe and healthy work environment, including necessary health and first aid facilities (such as AEDs), and regularly conducting safety and health education and training to prevent occupational hazards. The Company also encourages employees to participate in health promotion activities.

#### Occupational safety and health management and organizational structure

The Company has established occupational safety and health personnel in accordance with the current occupational safety laws and regulations, who are responsible for supervising the implementation of occupational safety and health management plans and supervising the implementation of employees. They have also established work rules according to the Occupational Safety and Health Act and require the Company's employees to strictly abide by them.

#### Occupational safety and health management plan

The Company implements an annual occupational safety management plan that includes "prevention of abnormal workload", "prevention of ergonomic hazards", "prevention of unlawful harm", and "protection of maternal worker health". Regularly contracted monitoring agencies are tasked with conducting workplace environment monitoring to assess the status of hazardous factors in work environment, and improvements are made on-site based on the monitoring results to reduce the incidence of occupational diseases.

#### Specific occupational safety and health management measures

To ensure service quality and prevent occupational accidents, Ruentex provides the following measures:

- The office is equipped with a surveillance system to strictly control personnel access to ensure the personal safety of employees.
- In terms of the office environment, the Company has designated personnel to maintain the office environment every day, conduct regular office disinfection and work environment gas detection, and regularly perform internal renovations to update equipment.
- Pay attention to the public safety and health of the office at all times and set up a breastfeeding room.
- Establish a medical service station and signed a contract with the medical system to send doctors and nurses to the store for a fixed number of hours every month to provide medical examination and consultation for employees.
- Establish occupational safety training courses and require all employees to receive relevant training to prevent occupational accidents caused by employees' unfamiliarity.
- The building is subject to regular fire safety maintenance every year.
- First-aid training seminars are held annually.

### Education and training and emergency response drills

In 2024, the main content of occupational safety training was occupational safety and health and fire safety, with a total of 452 employees and 643 hours of training. The head office's first-aid training course was attended by 10 participants for a total of 30 hours. The occupational safety and health management promotion and first-aid training seminar at Zhonghe branch was attended by 442 participants for a total of 613 hours.



In 2024, the total number of working hours of the employees was 883,897 hours, and the number of recordable work-related injuries was 4, and the recordable work-related injury rate was 4.53% (million hours).

Year	Total working hours	Occupational accident			Death rate due to occupational injuries	Percentage of serious occupational injuries (excluding fatalities)
		Number of people suffering from serious occupational injuries	Number of deaths	Number of recordable occupational injuries		
2023	894,452	0	0	6	0	0
2024	883,897	0	0	4	0	0



### 3.5 Labor Relations

To promote harmonious labor-management relations, Ruentex has established comprehensive communication channels and diversified, two-way feedback mechanisms to provide employees with opportunities to fully express their opinions, responds and handles in a timely manner, implements constructive opinions, and achieves labor-management harmony and mutual prosperity under good labor-management relations. Employees can communicate through the employee suggestion box, intra-unit communication, announcements, and employee consultation. In 2024, there were no major labor-management incidents and employee complaints.

#### Employee communication and complaint channels

The head office provides whistleblowers with appropriate channels for reporting, in writing, by phone (02-8161-7999), or by email ([RT-Report@mail.ruentex.com.tw](mailto:RT-Report@mail.ruentex.com.tw)). The HR unit shall manage the telephone and email and handle related incidents.

The Zhonghe branch complaint channel is similar to that of Maga PX, which is to be handled online at <https://rtmart.whispli.com/wb> by scanning the QR Code posted on the poster in the store, or by downloading (whispli) from the APP store. The HR unit shall manage the telephone and email and handle related incidents.



## Social Engagement and Community Care

Ruentex Industries Co., Ltd. upholds the spirit of shared prosperity with society, striving to give back through concrete actions and contributing resources to enhance overall social development and create social value.

### Social engagement

In 2024, Ruentex Industries Co., Ltd., together with affiliated companies of Ruentex Group, jointly organized a blood donation campaign, encouraging employees to roll up their sleeves and donate while also rallying broader public participation. Blood donation not only helps patients in need and saves precious lives, but it also promotes the donor's own blood metabolism and reduces the risk of cardiovascular disease. The campaign was held in collaboration with the Taipei Blood Center, resulting in the collection of 221 bags of blood. Plans are already underway to continue such initiative in the coming year.



### Industry-Academia Collaboration

Ruentex Industries Co., Ltd.' s main businesses include international textile trade, branded apparel sales, and hypermarkets, with sales locations across major department stores in northern, central, and southern Taiwan. To support education policy and expand students' practical work experience, the Company actively engages in industry-academia collaboration with colleges and universities, offering students on-the-job training to help them better understand workplace environments and industry dynamics, thereby ensuring a smoother transition from academic study to employment. In 2024, a total of 12 students participated in such collaborations with higher education institutions, and 11 students joined cooperative programs at our hypermarket outlets.

### Community Care

In May 2024, Ruentex Industries Co., Ltd.' s Zhonghe Branch (RT-Mart Zhonghe Store) organized a volunteer day activity. To help maintain cleanliness in the surrounding environment of the business location, employees brought their own cleaning tools to tidy up the area. The activity involved 15 participants and a total of 45 hours of service, fully demonstrating care for the local community and the Company' s commitment to corporate social responsibility.

### Food Donation

Since August 2023, Ruentex Industries Co., Ltd. has partnered with charitable organizations to donate unsellable yet edible fruits and vegetables, as well as bread that is still within its shelf life but nearing expiration, to be used as ingredients in community kitchens. In 2024, a total of 231 kilograms of fruits, vegetables, and bread were donated.



**GRI Standards comparison table**

<b>Statement of use</b>	Ruentex has reported the information quoted in the GRI content index for the period from January 1, 2024, to December 31, 2024 in accordance with the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Industry Standards</b>	Not applicable

GRI guidelines	Disclosure item		Report chapters/remarks	Page	GRI guidelines	Disclosure item		Report chapters/remarks	Page
<b>General disclosures</b>					<b>GRI 2 : 一般揭露 2021</b>	2-13 Person in Charge of Impact Management	1-1 Corporate Governance	24	
<b>GRI 2: General Disclosures 2021</b>	Organization and reporting practices					2-14 Role of the Highest Governance Body in Sustainability Reporting	About This Report	3 24	
	2-1 Detailed Information of the Organization	About Ruentex	7	2-15 Conflicts of Interest		1-1 Corporate Governance	24		
	2-2 Entities Included in the Organization's Sustainability Reports	About This Report	3	2-16 Communication of Key Major Incidents		1-1 Corporate Governance	16 24		
	2-3 Reporting Period, Frequency, and Contact Person	About This Report	3	2-17 Group Knowledge of the Highest Governing Body		1-1 Corporate Governance	24		
	2-4 Restatement of Information	No restatement of information	-	2-18 Performance Evaluation of the Highest Governing Body		1-1 Corporate Governance	24		
	2-5 External Guarantee/Assurance	About This Report CPA's limited assurance report	3 76	2-19 Remuneration Policy		1-1 Corporate Governance Ruentex's remuneration policy does not include signing bonus, recruitment incentive, severance payment, recovery mechanism, or retirement benefits. At present, Ruentex has not yet linked remuneration to ESG performance, and will gradually plan for it in the future.	24		
	Activities and workers					2-20 Remuneration Determination Process	1-1 Corporate Governance Ruentex's compensation decision process does not involve external stakeholders and consultants	24	
	2-6 Activities, value chain and other business relationships	1-4 Supply Chain Management	7 34	2-21 Annual Total Compensation Ratio		Salary is a sensitive information within Ruentex, Not disclosed for the time being	-		
	2-7 Employees	3-1 Human Rights Protection	54	<b>Strategies, policies and practices</b>					
	2-8 Workers who are not employees	3-1 Human Rights Protection	54	2-22 Statement on Sustainable Development Strategy		Message from management	5		
	<b>Governance</b>								
	2-9 Governance Structure and Composition	1-1 Corporate Governance	24						
	2-10 Nomination and Selection of the Highest Governing Body	1-1 Corporate Governance	24						
	2-11 Chairman of the Highest Governing Body	1-1 Corporate Governance	24						
2-12 Role of Highest Governance Unit in Oversight and Impact Management	1-1 Corporate Governance	24							

GRI guidelines	Disclosure item	Report chapters/remarks	Page	GRI guidelines	Disclosure item	Report chapters/remarks	Page
GRI 2: General Disclosures 2021	2-23 Policy Commitments	Message from management Communication with stakeholders Identification of material topics and implementation process 1-2 Ethical Corporate Management and Anti-corruption 3-1 Human Rights Protection	5 14 16 31 54	<b>Material topic: Employee benefits</b>			
	2-24 Inclusion of Policy Commitments	Communication with stakeholders 1-2 Ethical Corporate Management and Anti-corruption	14 31	GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16
	2-25 Procedures for Remediating Negative Impacts	Communication with stakeholders Identification of material topics and implementation process 1-2 Ethical Corporate Management and Anti-corruption 3-5 Labor Relations	14 16 31 66	GRI 401: Employee ment	401-1 New employee hires and employee turnover	3-1 Human Rights Protection	54
	2-26 Mechanisms for Seeking Advice and Raising Concerns	Communication with stakeholders 1-2 Ethical Corporate Management and Anti-corruption	14 31		401-2 Benefits provided to full-time employees (excluding temporary or part-time employees)	3-3 Employee Benefits	62
	2-27 Legal Compliance	1-3 Legal Compliance	32		401-3 Parental leave	3-3 Employee Benefits	62
	2-28 Membership of Associations	About Ruentex	7	<b>Material topic: Operational performance</b>			
	Discussion with stakeholders			GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16
	2-29 Stakeholder Engagement Policy	Communication with stakeholders	14	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed by the organization	About Ruentex	7
	2-30 Group Agreement	Ruentex has no group agreement	-		201-2 Financial impacts and other risks and opportunities arising from climate change	2-1 Response to Climate Change	45
					201-3 Obligations on defined benefit plan and other retirement plans	3-3 Employee Benefits	62
<b>Material topics</b>				<b>Material topic: Sustainable procurement</b>			
GRI 3: Material Topics 2021	3-1 Process for determining material topics	Identification of material topics and implementation process	16	GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16
	3-2 List of Material Topics	Identification of material topics and implementation process	16	Sustainable procurement	Customized topics	1-4 Supply Chain Management	34
	3-3 Management of Material Topics	Identification of material topics and implementation process	16	<b>Material topic: Talent recruitment and development</b>			
<b>Material topic: Supply chain management</b>				GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16				
GRI 204: Procurement Practices	204-1 Proportion of expenditure on local suppliers	1-4 Supply Chain Management	34				

GRI guidelines	Disclosure item	Report chapters/remarks	Page	GRI guidelines	Disclosure item	Report chapters/remarks	Page
GRI 404: Training and Education 2016	404-1 Annual average hours of training per employee	3-2 Talent recruitment and development	59	<b>Material topic: Occupational safety and health</b>			
	404-3 Percentage of employees receiving regular performance and career development reviews	3-2 Talent recruitment and development	59	GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	3-4 Occupational Safety and Health	64
<b>Material topic: Product quality and customer relations</b>					403-5 Worker training related to occupational safety and health	3-4 Occupational Safety and Health	64
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16	<b>Material topic: Waste management</b>			
GRI 416: Customer Health and Safety 2016	416-2 Violations of health and safety regulations related to products and services	1-7 Product Quality and Customer Relationship	40	GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16
<b>Material topic: Corporate governance</b>				GRI 306: Waste 2020	306-3 Waste generated	2-3 Waste Management	51
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16		306-4 Disposal and transfer of waste	2-3 Waste Management	51
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance units and employees	1-1 Corporate Governance 3-1 Human Rights Protection	24 54		306-5 Direct disposal of waste	2-3 Waste Management	51
	405-2 Ratio of female to male basic salary and remuneration	3-1 Human Rights Protection	54	<b>General topics</b>			
<b>Material topic: Agency brand and marketing management</b>				<b>Economy</b>			
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16	GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	1-3 Legal Compliance	30-31
Customized topics	Agency brand and marketing management	1-8 Agency Brand and Marketing Management	43	<b>Environment</b>			
<b>Material topic: Agency brand and marketing management</b>				GRI 302: Energy 2016	302-1 Energy consumption within the organization	2-2 Energy and Greenhouse Gas Management	49
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16		302-3 Energy intensity	2-2 Energy and Greenhouse Gas Management	49
<b>Material topic: Agency brand and marketing management</b>				GRI 303: Water and Effluents 2018	303-3 Water withdrawal	2-4 Water Resource Management	53
GRI 3: Material Topics 2021	3-3 Management of Material Topics	Identification of material topics and implementation process	16	GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas emissions	2-2 Energy and Greenhouse Gas Management	49
Customized topics	Agency brand and marketing management	1-8 Agency Brand and Marketing Management	43				

GRI guidelines	Disclosure item	Report chapters/remarks	Page
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) greenhouse gas emissions	2-2 Energy and Greenhouse Gas Management	49
	305-4 Greenhouse gas emission intensity	2-2 Energy and Greenhouse Gas Management	49
Society			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints about breaches of customer privacy or loss of customer data	1-7 Product Quality and Customer Relationship	40

### TCFD comparison table

Category	Disclosure content	Corresponding chapter or description	Page
Governance	a.The board's oversight of climate-related risks and opportunities. b.The role of management in assessing and managing climate-related risks and opportunities.	2-1 Response to Climate Change	45
Strategies	a.Short, medium and long-term climate-related risks and opportunities identified by the organization. b.The impact of climate-related risks and opportunities on the organization's business, strategic, and financial planning. c.The organization's strategic resilience takes into account different climate-related scenarios (including 2°C or more severe scenarios).	2-1 Response to Climate Change	45
Risk management	a.The organization's process for identifying and assessing climate-related risks. b.The organization's process for managing climate-related risks. c.How the process of identifying, assessing, and managing climate-related risks is integrated into the organization's overall risk management system.	2-1 Response to Climate Change	45
Indicators and targets	a.Disclose the metrics used by the organization to assess climate-related risks and opportunities in accordance with its strategy and risk management process. b.Disclose Scope 1, Scope 2 and, if Appropriate, Scope 3 GHG Emissions and the Related Risks. c.Describe the objectives used by the organization to manage climate-related risks and opportunities, and the performance implementation of the objectives.	2-1 Response to Climate Change	45 49

## Climate-related information of TWSE/TPEX listed companies

### Risks and opportunities caused by climate change to the Company and relevant response measures taken by the Company

Item	Chapter	Page	Item	Chapter	Page
1. Describe the supervision and governance of climate-related risks and opportunities by the Board of Directors and management.	2-1 Response to Climate Change	45	8. If climate-related targets are set, information should be provided on the covered activities, greenhouse gas emission scopes, the planned timeline, and the annual progress achieved. If carbon offsets or Renewable Energy Certificates (RECs) are used to meet the targets, the source and quantity of the carbon offset, or the number of RECs used should be explained.	Please refer to the greenhouse gas reduction goals, strategies and specific action plans	49 75
2. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finance (short-term, medium-term, long-term).	2-1 Response to Climate Change	45			
3. Describe the financial impact of extreme climate events and transformational actions.	2-1 Response to Climate Change	45	9. Greenhouse gas inventory and assurance.	Please refer to greenhouse gas inventory and assurance status	74
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	2-1 Response to Climate Change	45			
5. If scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described.	2-1 Response to Climate Change	45			
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.	2-1 Response to Climate Change	45			
7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	No internal carbon pricing yet	45			

## Greenhouse gas inventory and assurance in the last two years

### 1. Greenhouse gas inventory information

<p>Basic information</p> <p><input checked="" type="checkbox"/> Companies with a capital of more than NTD 10 billion, the steel industry, and cement industry</p> <p><input type="checkbox"/> Companies with a capital of more than NTD 5 billion and less than NTD 10 billion</p> <p><input type="checkbox"/> Companies with capital below NTD 5 billion</p>	<p>According to the Roadmap for Sustainable Development for TWSE/TPEX Listed Companies, at least the following shall be disclosed:</p> <p><input type="checkbox"/> Inventory of the parent company</p> <p><input checked="" type="checkbox"/> Inventory of subsidiaries in the consolidated financial statements</p> <p><input checked="" type="checkbox"/> Assurance of the parent company</p> <p><input type="checkbox"/> Assurance of subsidiaries in the consolidated financial statements</p>
---	--

Category	2023			2024		
	the company	subsidiaries	total	the company	subsidiaries	total
Scope 1	271.98	~	271.98	355.61	3.35	358.96
Scope 2	3,091.36	~	3,091.36	2,930.21	29.78	2,959.99
Scope 1+Scope2	3,363.34	~	3,363.34	3,285.82	33.13	3,318.95
Scope 3	616.06	~	616.06	607.82	~	607.82
Total	3,979.40	~	3,979.40	3,893.64	~	3,926.77

Year	Scope of assurance	Assurance institution	Assurance standard	Assurance opinion
2023	All emission sources within the Company's organizational boundary	SGS Taiwan	ISO14064-1: 2018 ISO14064-3: 2006	For Category 1 and Category 2, the material difference thresholds are not violated, and the level of reasonable assurance recognized by the competent authority is met. Categories 3 to 6 are limited warranty levels.
2024	All emission sources within the Company's organizational boundary	SGS Taiwan	ISO14064-1: 2018 ISO14064-3: 2019	For Category 1 and Category 2, the material difference thresholds are not violated, and the level of reasonable assurance recognized by the competent authority is met. Categories 3 to 6 are limited warranty levels.

## Greenhouse gas reduction goals, strategies, and specific action plans

- Short-term goal:** Complete the ISO 14064-1 greenhouse gas inventory and assurance of the parent company in 2024. Completed the first greenhouse gas inventory of the subsidiaries in 2025.
- Medium-term goal:** Complete the consolidated company's greenhouse gas assurance by 2027. Projected 15% reduction in greenhouse gas emissions by 2030.
- Long-term goal:** 30% reduction of greenhouse gas by 2040. Reduce greenhouse gas emissions by 50% and achieve carbon neutrality by 2050.



Opinion TW25/00395GG

**Greenhouse Gas Verification Opinion**

The inventory of Greenhouse Gas emissions in year 2024 of **Ruentex Industries Ltd.**

13F., No. 308, Sec. 2, Bade Road, Taipei

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of **ISO 14064-1:2018**

Opinion Type: Modified

Direct emissions  
**355,6130** tonnes of CO<sub>2</sub>e

Indirect emissions  
**3,538,0363** tonnes of CO<sub>2</sub>e

Direct emissions and indirect emissions  
**3,893,649** tonnes of CO<sub>2</sub>e

Authorized by



Stephen Pao  
Business Assurance Director  
Date: 28 July 2025  
Version 1

TGP56B-15-1 2501  
SGS Taiwan Ltd.  
No. 136-1, Wu Kung Road, New Taipei Industrial Park,  
Wu Ku District, New Taipei City 248016, Taiwan  
t (02) 22993279 f (02)22999453 www.sgs.com




This Opinion is not valid without the full verification scope, objectives, criteria and findings available on the Opinion.

Page 1 of 6

CPA's limited assurance report

RUENTEX



**勤業眾信**  
勤業眾信聯合會計師事務所  
110421 台北市信義區北松路100號20樓

Deloitte & Touche  
20F, Taipei Nan-Shan Plaza  
No. 100, Songren Rd.,  
Xinyi Dist., Taipei 110421, Taiwan

Tel: +886 (2) 2725-9988  
Fax: +886 (2) 4051-6888  
www.deloitte.com.tw

**會計師有限確信報告**

潤泰全球股份有限公司 公鑒：

潤泰全球股份有限公司民國 113 年度永續報告書，業經本會計師針對潤泰全球股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

**確信標的資訊與適用基準**

潤泰全球股份有限公司所選定之績效指標（以下簡稱標的資訊）與適用基準，請詳附件一「確信項目彙總表」。

**管理階層之責任**

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」、全球永續性報告協會（Global Reporting Initiative, GRI）發布之通用準則、行業準則及主題準則，及潤泰全球股份有限公司自行設計之基準編製標的資訊，且維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

**會計師之責任**

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對標的資訊（詳附件一）是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。

本會計師係基於專業判斷規劃及執行確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

- 1 -

- 對參與編製標的資訊之管理階層及相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；
- 對標的資訊選取樣本進行檢查、驗算、觀察及分析性程序等程序，以取得有限確信之證據。

**先天限制**

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

**獨立性及品質管理規範**

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本會計師所隸屬會計師事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

**確信結論**


依據所執行之程序與所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

**其他事項**

本確信報告出具後，潤泰全球股份有限公司對任何確信標的資訊或適用基準之變更，本會計師將不負該等資訊重新執行確信工作之責任。

勤業眾信聯合會計師事務所

會計師 楊 啟 聖



楊啟聖

中 華 民 國 114 年 8 月 26 日

- 2 -

CPA's limited assurance report

附件一

確信項目彙總表

編號	標的資訊	對應章節	適用基準																																				
1	<p>單位：百萬公升</p> <table border="1"> <tr> <td>(百萬公升)</td> <td>2024</td> </tr> <tr> <td>取水量</td> <td>14.43</td> </tr> </table> <p>註1：取水量以水費單統計            註2：所有的取水皆來自第三方的水，且皆為淡水            註3：根據世界水資源研究所 (World Resources Institute, WRI) 水風險地圖類別，潤泰全台灣地區營運據點皆處於低水壓力地區            註4：取水量數據包含總公司及中和分公司</p>	(百萬公升)	2024	取水量	14.43	2-4 水資源管理	GRI 303-3：2018 取水量																																
(百萬公升)	2024																																						
取水量	14.43																																						
2	<p>● 潤泰全球所有正職員工符合性別工作平等法第十六條之規定者，依法皆享有育嬰假之福利</p> <table border="1"> <thead> <tr> <th>項目</th> <th>女</th> <th>男</th> <th>總計</th> </tr> </thead> <tbody> <tr> <td>2024 年申請育嬰留停申請資格人數</td> <td>13</td> <td>3</td> <td>16</td> </tr> <tr> <td>2024 年申請育嬰留停人數</td> <td>4</td> <td>1</td> <td>5</td> </tr> <tr> <td>2024 年育嬰留停原應復職人數 (A)</td> <td>3</td> <td>1</td> <td>4</td> </tr> <tr> <td>2024 年育嬰留停原應復職且復職人數 (B)</td> <td>1</td> <td>1</td> <td>2</td> </tr> <tr> <td>2023 年育嬰留停復職人數 (C)</td> <td>6</td> <td>0</td> <td>6</td> </tr> <tr> <td>2023 年育嬰留停復職且於 2024 年在職滿一年人數 (D)</td> <td>6</td> <td>0</td> <td>6</td> </tr> <tr> <td>育嬰留停復職率%=B/A</td> <td>33%</td> <td>100%</td> <td>50%</td> </tr> <tr> <td>育嬰留停留任率%=D/C</td> <td>100%</td> <td>0%</td> <td>100%</td> </tr> </tbody> </table>	項目	女	男	總計	2024 年申請育嬰留停申請資格人數	13	3	16	2024 年申請育嬰留停人數	4	1	5	2024 年育嬰留停原應復職人數 (A)	3	1	4	2024 年育嬰留停原應復職且復職人數 (B)	1	1	2	2023 年育嬰留停復職人數 (C)	6	0	6	2023 年育嬰留停復職且於 2024 年在職滿一年人數 (D)	6	0	6	育嬰留停復職率%=B/A	33%	100%	50%	育嬰留停留任率%=D/C	100%	0%	100%	3-3 員工福利	GRI 401-3：2016 育嬰假
項目	女	男	總計																																				
2024 年申請育嬰留停申請資格人數	13	3	16																																				
2024 年申請育嬰留停人數	4	1	5																																				
2024 年育嬰留停原應復職人數 (A)	3	1	4																																				
2024 年育嬰留停原應復職且復職人數 (B)	1	1	2																																				
2023 年育嬰留停復職人數 (C)	6	0	6																																				
2023 年育嬰留停復職且於 2024 年在職滿一年人數 (D)	6	0	6																																				
育嬰留停復職率%=B/A	33%	100%	50%																																				
育嬰留停留任率%=D/C	100%	0%	100%																																				
3	<p>2024 年顧客滿意度調查結果</p> <table border="1"> <thead> <tr> <th>品牌</th> <th>NAUTICA</th> <th>JEEP</th> <th>Whittard</th> </tr> </thead> <tbody> <tr> <td>回收問卷數</td> <td>1,449</td> <td>1,184</td> <td>1,610</td> </tr> <tr> <td>回收率</td> <td>11.2%</td> <td>7.4%</td> <td>3.8%</td> </tr> <tr> <td>滿意度平均分數</td> <td>4.5</td> <td>4.5</td> <td>4.6</td> </tr> </tbody> </table> <p>註：滿分為 5.0 分</p>	品牌	NAUTICA	JEEP	Whittard	回收問卷數	1,449	1,184	1,610	回收率	11.2%	7.4%	3.8%	滿意度平均分數	4.5	4.5	4.6	1-7 商品品質與顧客關係	自訂指標 1 2024 年零售客戶滿意度調查結果																				
品牌	NAUTICA	JEEP	Whittard																																				
回收問卷數	1,449	1,184	1,610																																				
回收率	11.2%	7.4%	3.8%																																				
滿意度平均分數	4.5	4.5	4.6																																				
4	<p>2024 年整體用電量為 6,244,007.63kWh。</p>	2-2 能源及溫室氣體管理	自訂指標 2 2024 年組織內部用電量																																				

The cover features a dark green, textured background with a large, glowing green circular graphic in the center. The bottom half of the cover is a light green gradient with a subtle grid pattern. The text 'ESG' is prominently displayed on the left, and the title '潤泰全球 永續報告書' and 'SUSTAINABILITY REPORT——2024' are on the right.

# ESG

潤泰全球

永續報告書

SUSTAINABILITY  
REPORT——2024