

## Appendix 1.GRI Standards Index

**Statement of Use** Raydium Semiconductor Corporation used the GRI Standards as a reference for the reporting of contents (from the period from January 1, 2024 through to December 31, 2024).

**Used for GRI1** GRI 1: Foundation 2021

### STANDARD DISCLOSURES PART I: Universal Standards

#### GR 2: General Disclosures 2021

Metric	Description		Section Title	Page
<b>Governance</b>				
2-1	Organizational details	Chapter 2 Business Governance	2.1 Company Profile	33
2-2	Entities included in the organization's sustainability reporting		Boundaries and Data	01
2-3	Reporting period, frequency and contact point	About the Report	Contact Method	02
2-4	Restatements of information		Report Management	02
2-5	External assurance		Third-Party Assurance	02
2-6	Activities, value chain and other business relationships	Chapter 2 Business Governance	2.1.2 Industry Value Chain: Upstream, Midstream, and Downstream Relationships	33
2-7	Employees	Chapter 6 Happy Workplace	6.1.1 Workforce Distribution	105
2-8	Workers who are not employees	Chapter 6 Happy Workplace	6.1.1 Workforce Distribution	105
2-9	Governance structure and composition	Chapter 2 Business Governance	2.3 Operation of Governance Organization	35
2-10	Nomination and selection of the highest governance body	Chapter 2 Business Governance	2.3 Operation of Governance Organization	35
2-11	Chair of the highest governance body	Chapter 2 Business Governance	2.3 Operation of Governance Organization	36

Metric	Description		Section Title	Page
<b>Governance</b>				
2-12	Delegation of responsibility for managing impacts	Chapter 1 Sustainability Management	1.4.2 Material Topic Impact Analysis	12
2-13	Delegation of responsibility for managing impacts	About the Report Chapter 2 Business Governance	2.3 Operation of Governance Organization	35
2-14	Role of the highest governance body in sustainability reporting	Chapter 1 Sustainability Management	1.2 Sustainability Management Organization	07
			1.4.2 Material Topic Impact Analysis	12
2-15	Conflicts of interest		2.3.2 Board Independence	38
2-16	Communication of critical concerns		2.3.5 Information Disclosure	39
2-17	Collective knowledge of the highest governance body	Chapter 2 Business Governance	2.3.3 Training Status of Governance Members	38
2-18	Evaluation of the performance of the highest governance body		2.3.2 Board Independence	38
2-19	Remuneration policies		2.3.4 Audit and Remuneration Committees	39
2-20	Process to determine remuneration		2.3.4 Audit and Remuneration Committees	39
2-22	Statement on sustainable development strategy	Chapter 1 Sustainability Management	1.2 Sustainability Management Organization	07

Metric	Description	Section Title	Page
<b>Strategy, policies and practices</b>			
2-23	Policy commitments	Chapter 1 Sustainability Management 1.5 Sustainability Strategy and Roadmap	20
2-24	Embedding policy commitments	2.4 Values, Principles, Standards, and Norms of Behavior	40
2-24	Processes to remediate negative impacts	Chapter 2 Business Governance 2.4.3 Grievance Mechanism	44
2-26	Mechanisms for seeking advice and raising concerns		44
2-27	Compliance with laws and regulations	2.4 Values, Principles, Standards, and Norms of Behavior	40
2-28	Membership associations	Chapter 3 Value Co-Creation 3.1.6 Participation in Industry Associations	62
<b>Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	Chapter 1 Sustainability Management 1.3 Stakeholder Engagement	08
2-30	Collective bargaining agreements	Chapter 6 Happy Workplace 6.1.3 Compensation and Benefits - Labor-Management Communications	110

**GR 3: Material Topic 2021**

Metric	Description	Section Title	Page
<b>Material Topic</b>			
3-1	Process to determine material topics	1.4.1 Background on Sustainability Topic Collection	11
3-2	Entities included in the organization's sustainability reporting	Chapter 1 Sustainability Management 1.4.2 Material Topic Identification and Analysis	12
3-3	Reporting period, frequency and contact point		13

**GRI 200 Economic Series**

Metric	Description	Section Title	Page
<b>GRI 201: Economic performance</b>			
201-1	Direct economic value generated and distributed	Chapter 2 Business Governance 2.2 Financial Revenue	34
201-2	Financial implications and other risks and opportunities due to climate change	Chapter 5 Environmental Sustainability 5.1 Climate Change Management	86
201-3	Defined benefit plan obligations and other retirement plans	Chapter 6 Happy Workplace 6.1.3 Compensation and Benefits	111
<b>GRI 202: Market presence</b>			
202-2	Proportion of senior management hired from the local community	Chapter 6 Happy Workplace 6.1.1 Workforce Distribution	105
<b>GRI 203: Indirect economic impacts (non-material issue, voluntary disclosure)</b>			
203-1	Infrastructure investments and services supported	Chapter 7 Social Contribution and Engagement 2.3.4 Audit and Remuneration Committees	128
<b>GRI 204: Procurement practices</b>			
204-1	Proportion of spending on local suppliers	Chapter 4 Partnership and Co-prosperity 4.1.1 Local Procurement Overview	71
<b>GRI 205 : Anti-corruption</b>			
205-2	Communication and training about anticorruption policies and procedures	Chapter 2 Business Governance 2.4 Values, Principles, Standards, and Norms of Behavior	40
205-3	Confirmed incidents of corruption and actions taken		40

**GRI 300: Environmental Series**

Metric	Description		Section Title	Page
<b>GRI 302: Energy (non-material issue, voluntary disclosure)</b>				
302-1	Energy consumption within the organization		5.2.1 Energy Usage	91
302-3	Energy intensity	Chapter 5 Environmental Sustainability	5.2.1 Energy Usage	91
302-4	Reduction energy consumption		5.2.2 Greenhouse Gas (GHG) Inventory	92
302-5	Reductions in energy requirements of products and services		5.3 Energy-Efficient Product Design	96
<b>GRI 303: Water and effluents (non-material issue, voluntary disclosure)</b>				
303-5	Water withdrawal	Chapter 5 Environmental Sustainability	5.2.4 Water and Waste Management	94
<b>GRI 305: Emissions (non-material issue, voluntary disclosure)</b>				
305-1	Energy indirect (Scope 1) GHG emissions			92
305-2	Energy indirect (Scope 2) GHG emissions	Chapter 5 Environmental Sustainability	5.2.2 Greenhouse Gas (GHG) Inventory	92
305-4	GHG emissions intensit			93
305-5	Reduction of GHG emissions			93
<b>GRI 306: Waste 2020 (non-material issue, voluntary disclosure)</b>				
306-3	Waste generated	Chapter 5 Environmental Sustainability	5.2.4 Water and Waste Management	95
<b>GRI 308 Supplier Environmental Assessment</b>				
308-1	New suppliers that were screened using environmental criteria	Chapter 4 Partnership and Co-prosperity	4.1 Building a Sustainable Supply Chain	73
308-2	Negative social impacts in the supply chain and actions taken			73

**GRI 400: Social Series**

Metric	Description		Section Title	Page
<b>GRI 401: Employment</b>				
401-1	New employee hires and employee turnover		6.1.2 Talent Retention	107
401-2	Benefits provided to full-time part-time employees	Chapter 6 Happy Workplace	6.1.3 Compensation and Benefits	108
401-3	Parental leave		6.1.4 Friendly Workplace Environment	111
<b>GRI 402: Labor-Management Relations</b>				
402-1	Minimum notice periods regarding operational changes		Operational changes are announced in accordance with the Labor Standards Act	
<b>GRI 403: Occupational health and safety 2018 (non-material issue, voluntary disclosure)</b>				
403-1	Occupational health and safety management system		6.3.1 Occupational Health and Safety Management System	119
403-2	Hazard identification, risk assessment, and incident investigation		6.3.2 Risk Assessment and Management	120
403-3	Occupational health services		6.3.5 Health Promotion	123
403-4	Worker participation, consultation, and communication on occupational health and safety		6.3.1 Occupational Health and Safety Management System	119
403-5	Worker training on occupational health and safety	Chapter 6 Happy Workplace	6.3.3 Training, Communication, and Promotion	122
403-6	Promotion of worker health		6.3.5 Health Promotion	123
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		6.3.2 Risk Assessment and Management	120
403-8	Workers covered by an occupational health and safety management system		6.3.3 Occupational Health and Safety Management System	122
403-9	Work-related injuries		6.3.4 Occupational Injury Management	123

Metric	Description		Section Title	Page
<b>GRI 404: Training and education</b>				
404-1	Average hours of training per year per employee		6.2.1 Talent Cultivation	115
404-3	Percentage of employees receiving regular performance and career development reviews	Chapter 6 Happy Workplace	6.2.1 Talent Cultivation	115
<b>GRI 405: Diversity and equal opportunity</b>				
405-1	Diversity of governance bodies and employees	Chapter 2 Business Governance Chapter 6 Happy Workplace	2.3.1 Board Diversity Policy 6.1.1 Workforce Distribution	36 105
405-2	Ratio of basic salary and remuneration of women to men	Chapter 6 Happy Workplace	6.1.3 Compensation and Benefits	108
<b>GRI 406: Non-discrimination (non-material issue, voluntary disclosure)</b>				
406-1	Incidents of discrimination and corrective actions taken	There were no incidents of discrimination in 2024		
<b>GRI 409: Forced or compulsory labor</b>				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Chapter 2 Business Governance	2.4.2 Human Rights Management	41

Metric	Description		Section Title	Page
<b>GRI 414 Supplier Social Assessment</b>				
414-1	New suppliers that were screened using social criteria	Chapter 4 Partnership and Co-prosperity	4.1 Building a Sustainable Supply Chain	73
414-2	Negative social impacts in the supply chain and actions taken		4.1 Building a Sustainable Supply Chain	73
<b>GRI 416: Customer health and safety</b>				
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Chapter 5 Environmental Sustainability	5.4 Green Production	97
<b>GRI 418: Customer privacy</b>				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Chapter 2 Business Governance	2.6 Information Security and Privacy Management	51

## Appendix 2. SASB Standards Index

Metric	Code of Metric	Disclosure Metric	Description	page
GHG emissions	TC-SC-110a.1	(1) Gross global Scope 1 emissions	Chapter 5 Environmental Sustainability 5.2.2 Greenhouse Gas (GHG) Inventory	92
		(2) Amount of total emissions from perfluorinated compound		92
	TC-SC-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets		84
Energy management in manufacturing	TC-SC-130a.1	(1) Total energy consumed	Chapter 5 Environmental Sustainability 5.2.1 Energy Usage	91
		(2) Percentage of grid electricity		91
		(3) Percentage renewable		93
Water resource management	TC-SC-140a.1	(1) Total water withdrawn, and ratio of operations in regions with "High" or "Very High" water stress	Water withdrawals and consumption at Raydium are for office use and we do not operate production plants. The World Resources Institute (WRI) does not classify Taiwan as a water-stressed region. Chapter 5 Environmental Sustainability 5.2.4 Water and Waste Management	94
		(2) Total water consumption, and ratio of operations in regions with "High" or "Very High" water stress		94
Waste management	TC-SC-150a.1	Amount of hazardous waste from manufacturing and percent recycled	Raydium specializes in the design and sale of IC. All manufacturing, packaging, and testing are outsourced. Hazardous industrial waste disclosed in the Report mainly comes from non-conforming products returned by suppliers. Specialized third-party contractors are engaged in recycling the metal content of returned products. Chapter 5 Environmental Sustainability 5.2.4 Water and Waste Management	95
Employee health and safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	Chapter 6 Happy Workplace 6.3 Occupational Health and Safety Management	119
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	There were no violations of related laws	-
Recruiting & managing a global & skilled workforce	TC-SC-330a.1	(1) Percentage of employees that are foreign nationals %	Chapter 6 Happy Workplace 6.1.1 Workforce Distribution	105
		(2) Percentage of employees that are located offshore %		
Product life cycle management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Chapter 5 Environmental Sustainability Raydium is an IC design company that outsources production to semiconductor contract manufacturers. We do not directly produce products with declarable substances under IEC 62474.	-
	TC-SC-410a.2	Processor energy efficiency at a system-level for: (1) servers, (2) desktops and (3) laptops	Chapter 5 Environmental Sustainability Not applicable as Raydium specializes in the design and sale of driver IC rather than processors.	-
Raw Material Management	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Chapter 4 Partnership and Co-prosperity 4.1 Building a Sustainable Supply Chain	73
Intellectual property protection and competitive behavior	TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulation	There were no violations of related laws Chapter 3 Co-Creation Value 3.2 Intellectual Property Protection	63
Business Metric: Category of product being produced	TCSC-000.A	Total production	Raydium's total production output in 2024 was 618,897 thousand units.	-
	TCSC-000.A	Percentage of production from self-owned plants	This is not applicable as Raydium is an IC design company that outsources all production to semiconductor contract manufacturers.	-

## Appendix 3 Taiwan Stock Exchange “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” Sustainability Disclosure Indicators - Semiconductor Industry

No.	Metric	Metric Type	Description	Unit	Page
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	Chapter 5 Environmental Sustainability 5.2.1 Energy Usage	Gigajoule (GJ), Percentage (%)	91
2	Total water withdrawn, total water consumption	Quantitative	Chapter 5 Environmental Sustainability 5.2.4 Water and Waste Management	Natural gas (1000m3)	94
3	Total hazardous waste generated and percentage recycled	Quantitative	Chapter 5 Environmental Sustainability 5.2.4 Water and Waste Management	Metric tons (t), Percentage (%)	94
4	Types of, number of employees in and rate of occupational accidents	Quantitative	Chapter 6 Happy Workplace 6.3.4 Occupational Injury Management	Percentage (%), quantity	123
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled (Note 1)	Quantitative	Chapter 5 Environmental Sustainability 5.2.4 Water and Waste Management	Metric tons (t), Percentage (%)	94
6	Description of the management of risks associated with the use of critical materials	Qualitative description	Chapter 4 Partnership and Coprosperity 4.1 Building a Sustainable Supply Chain	Not applicable	-
7	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	There were no violations of related laws 2.4.1 Code of Ethical Conduct	Reporting currency	40
8	Production by product category	Quantitative	Chapter 2 Business Governance 2.1.2 Industry Value Chain: Upstream, Midstream, and Downstream Relationships	Varies by product category	33

Note 1: Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.

## Appendix 4. Assurance Statement for the Report



### ASSURANCE STATEMENT

#### SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE RAYDIUM SEMICONDUCTOR CORPORATION'S SUSTAINABILITY REPORT FOR 2024

##### NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by RAYDIUM SEMICONDUCTOR CORPORATION. (hereinafter referred to as RAYDIUM) to conduct an independent assurance of the Corporate Sustainability Report for 2024 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 Moderate level during 2024/12/27 to 2025/4/8. The boundary of this report includes Raydium Semiconductor Corporation Taiwan operational and service sites as disclosed in Raydium's Sustainability Report of 2024. The boundary is not the same as Raydium's consolidated financial statements.

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

##### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all RAYDIUM's Stakeholders

##### RESPONSIBILITIES

The information in the RAYDIUM's Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of RAYDIUM.

SGS has not been involved in the preparation of any of the material included in the Report. Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

##### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

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

Assurance has been conducted at a type 2 moderate level of scrutiny.

##### SCOPE OF ASSURANCE AND REPORTING CRITERIA

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

##### Reporting Criteria Options

1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)
3	SASB TECHNOLOGY & COMMUNICATIONS- Semiconductors Sustainability Accounting Standard (Version 2023-12)

- The evaluation of the reliability and quality of specified sustainability performance information in RAYDIUM's Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a moderate level of scrutiny for RAYDIUM
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

##### SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

- The specified performance information includes the data for 2024, which is related to GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material in RAYDIUM's Sustainability Report.
- The amount of RAYDIUM's total weight of waste generated from 2022 to 2024.

##### ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

##### LIMITATIONS

Financial data drawn directly from independently audited financial accounts and Task Force on Climate-related Financial Disclosures (TCFD) has not been checked back to source as part of this assurance process.

##### INDEPENDENCE AND COMPETENCE

SGS affirm our independence from RAYDIUM, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

**FINDINGS AND CONCLUSIONS**

**ASSURANCE OPINION**

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

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

**ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)**

**INCLUSIVITY**

RAYDIUM has demonstrated its commitment to stakeholder inclusivity through formalised commitment from the highest governing body. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.

**MATERIALITY**

RAYDIUM has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders. It's recommended to use quantized criteria and thresholds to determine the significance, likelihood, and present and expected future impact of identified material sustainability topics.

**RESPONSIVENESS**

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

**IMPACT**

RAYDIUM has performed processes to recognize and manage the organisation's impacts that are applied across the organisation under the governance of senior management. It's recommended to defined methodology to present impacts as quantitative or monetised measurement results.

**QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION**

On the basis of the verification work performed, we checked minutes of meetings, management documents, ERP system reports, receipts, and ISO certification... We have confidence that the specified performance information included in the scope of assurance is reliable at a moderate level of scrutiny for RAYDIUM.

**ADHERENCE TO GRI**

The report, RAYDIUM's Sustainability Report of 2024, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to RAYDIUM's contributions to sustainability development.

To further enhance transparency and align with stakeholder expectations, it may be beneficial to provide additional details, such as GRI Disclosure 2-21 used for calculating the ratio or the specific employee groups included. This could strengthen the comprehensiveness of the disclosure and offer greater clarity to readers.

**ADHERENCE TO SASB**

RAYDIUM has referenced with SASB's Standard, TECHNOLOGY & COMMUNICATIONS SECTOR - SEMICONDUCTORS, VERSION 2023-12 to disclose information of material topics that are vital for enterprise value creation. The reporting boundaries of the disclosed information correspond to the financial data reported in RAYDIUM's audited individual financial statements. RAYDIUM used SASB accounting and activity metrics to assess and manage the topic-related risks and opportunities, where relevant quantitative information was assessed for its accuracy and completeness to support the comparability of the data reported. Process to identify, assess, and manage topic-related risks and opportunities were integrated into RAYDIUM's overall management process. It is recommended that RAYDIUM establish the data collection pipeline to provide imported information from overseas operating sites to make the reporting scope more complete.

Signed:  
For and on behalf of SGS Taiwan Ltd.



Stephen Pao  
Business Assurance Director  
Taipei, Taiwan  
08 May, 2025  
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