

About This Report

This 2024 Sustainability Report is published by Raydium Semiconductor Corporation. Upholding the principles of integrity and transparency, the report addresses stakeholder concerns across multiple dimensions, including corporate governance, partnership prosperity, environmental sustainability, workplace well-being, and social engagement. Through this report, Raydium Semiconductor presents its efforts and achievements in the social, environmental, and economic aspects of sustainability. Looking ahead, we remain committed to ongoing improvement in all relevant areas to meet stakeholder expectations and to demonstrate our dedication to sustainable corporate development.

Compilation Principles

This report has been prepared with reference to the GRI Sustainability Reporting Standards (GRI Universal Standards 2021) issued by the Global Sustainability Standards Board (GSSB). In alignment with international trends and benchmarking practices of leading enterprises, the report also draws upon a range of internationally recognized sustainability frameworks and external initiatives, including:

- The United Nations Sustainable Development Goals (SDGs)
- The Responsible Business Alliance (RBA) Code of Conduct
- ISO 26000 Guidance on Social Responsibility
- The Sustainability Accounting Standards Board (SASB) standards
- The Task Force on Climate-related Financial Disclosures (TCFD) recommendations

Reporting Boundary and Scope

This report covers the period from January 1 to December 31, 2024. The scope of disclosure centers on the Hsinchu headquarters and includes information from the Taipei and Tainan offices. Overseas operations are not included in this reporting cycle. Impacts occurring along the value chain are disclosed through current management practices or planned future management approaches.

Report Governance

This report is overseen by the Raydium Sustainability Development Committee, with the Chairperson of the Board serving as the Committee Chair and providing overall direction. The Committee comprises representatives from all departments and is responsible for defining and implementing ESG-related management policies.

Each year, the Committee reviews the company's sustainability strategy, reporting direction, and performance objectives. For targets that have not been met, the Committee conducts a review and proposes improvement measures. Progress and outcomes are regularly reported to the Board of Directors.

The Sustainability Report is published annually, with the next edition scheduled for release in June 2026. The consolidated financial statements and the independent auditor's report are published in March each year for the preceding fiscal year, while the annual report is issued in May.

All financial data presented in this report are expressed in New Taiwan Dollars (NTD). Any estimates or assumptions are disclosed in the relevant sections of the report.

Restatement of Information

The data presented in the 2023 Sustainability Report specifically, annual revenue and energy intensity on page 88, and revenue-based greenhouse gas emissions intensity on page 89 have been restated in preparation for alignment with upcoming IFRS sustainability disclosure requirements. In previous years, total revenue was disclosed on a consolidated basis. Starting from the 2022 and 2023 reporting periods, the data have been adjusted to reflect standalone (individual entity) revenue.

Verification of Information

Category	Item	Verification Standard	Verification Body
Economic	Financial Data	International Financial Reporting Standards (IFRS)	KPMG Taiwan
	Quality Management	ISO 9001:2015 Quality Management System	DQS Taiwan
Environmental	Environmental Management	ISO 14001:2015 Environmental Management System	
	Greenhouse Gas Inventory	ISO 14064:2018 Standard for Greenhouse Gas Verification	SGS Taiwan Ltd.
Social	Occupational Health and Safety Management	Occupational Health and Safety Management	

Internal Review

All information disclosed in this report was provided and compiled by members of the working groups under the Raydium Sustainability Development Committee. The Committee's Executive Secretary reviewed and refined the report's structure and disclosure direction. The content was then verified for accuracy by the heads of the responsible departments and submitted to the Committee Chairperson for final approval prior to publication.

Third-Party Assurance

To enhance the accuracy and credibility of the information disclosed in this report, Raydium commissioned SGS to conduct an independent assurance in accordance with AA1000 Assurance Standard (AA1000AS v3), Type II, Moderate Level. The independent assurance statement is included in the appendix of this report.

Contact Information

Raydium Semiconductor welcomes continued engagement and feedback from all stakeholders regarding the content of this report or the company's sustainability efforts. Please feel free to share your comments or suggestions through the following contact channels:

Contact: Sustainability Development Committee

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