

RADIANT  
OPTO-ELECTRONICS  
CORPORATION

SUSTAINABILITY  
REPORT

2024



瑞儀光電股份有限公司  
RADIANT OPTO-ELECTRONICS CORPORATION



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# 0.1 About This Report

Radiant Opto-Electronics Corporation regularly publishes a sustainability report both in Chinese and English every year to maintain a smooth communication channel with stakeholders and disclose relevant information on its corporate sustainability website. We sincerely invite you to review the 11th Sustainability Report of Radiant Opto-Electronics.

## Principles and Guidelines for Report Preparation

This report has been prepared in accordance with the 2021 edition of the GRI Standards issued by the Global Sustainability Standards Board. The report's disclosure aligns with international standards such as the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," ISO 26000 Social Responsibility Guidelines, and the United Nations Global Compact. The report complies with the Sustainability Accounting Standards Board (SASB) sustainability metrics, the Task Force on Climate-related Financial Disclosures (TCFD) framework, and the sustainability disclosure requirements for the optoelectronics industry. For further details, please refer to the appendix.

## Scope of Preparation and Timeframe

This report discloses Radiant Opto-Electronics' corporate sustainability management approach, responses to material topics, and performance outcomes for 2024 (January 1 to December 31, 2024). This report focuses on the disclosure of factories that have substantial operations and significantly impact corporate governance, the environment, society, and human rights. The revenue included in this report represents over 99% of the Company's consolidated financial statements and includes Radiant Opto-Electronics Corporation (Taiwan headquarters) and its subsidiaries in mainland China—Radiant Opto-Electronics (Suzhou) Co., Ltd., Radiant Opto-Electronics (Nanjing) Co., Ltd., Radiant (Guangzhou) Opto-Electronics Co., Ltd.—collectively referred to as "Radiant Opto-Electronics." Should there be variations in topics or data collection that affect the scope of information covered

in each section, explanations will be provided in the text. For more detailed information, please refer to Radiant Opto-Electronics' 2024 Annual Report.

- Other subsidiaries not included within the scope of disclosure have been omitted from this report, as their daily operations do not significantly impact economic, environmental, or human rights aspects. Therefore, their sustainability-related information is not disclosed in this report.
- The scope of the SASB indicators disclosed in this report are Radiant Opto-Electronics' plants in Taiwan, as well as its mainland China (Wujiang plant: Radiant Opto-Electronics in Suzhou, Nanjing plant: Radiant Opto-Electronics in Nanjing, and Guangzhou plant: Radiant Opto-Electronics in Guangzhou.)

- **Previous release date: August 2024**
- **Current release date: August 2025**
- **Next release date: August 2026**

## Report Management

### Internal management

All sustainability-related information presented in this report has been collected, compiled, and prepared by the relevant departments of Radiant Opto-Electronics, with data being statistically processed and reviewed for accuracy and completeness by the respective department heads. In accordance with the amended "Regulations Governing Establishment of Internal Control Systems by Public Companies" and the "Criteria for Evaluating the Effectiveness of Internal Control Systems" issued by the Financial Supervisory Commission (FSC), Radiant Opto-Electronics established its "Corporate Sustainability Management" framework by the end of 2024 to enhance internal control and audit procedures related to sustainability. Implementation of this framework officially began in 2025. The contents disclosed in this report have been compiled, edited, and proofread by the editorial team under the Sustainability Development Committee, and publicly released after verification by an independent third-party organization. The final version of the report is submitted to the Board of Directors by the Sustainability Development Committee.



## External Verification

Radiant Opto-Electronics actively engages in various ISO certifications to improve relevant systems through external verification.

- Financial Data: KPMG
- Environmental Data: ISO 14064-1 [BSI, Ti Group, and WIT]
- Sustainability Data and Management Systems: GRI, SASB [BSI]; ISO 14001 [SGS & SNQA]; ISO 9001 [SGS & SNQA]; ISO 45001 [SGS & SNQA]; ISO 27001 [TUV NORD & CQM]; ISO 50001 [SGS]

### Contact Information

#### Radiant Opto-Electronics

Email: [csr@radiant.com.tw](mailto:csr@radiant.com.tw)

Address: No. 1, Central Sixth Road, Qianzhen District, Kaohsiung City

Telephone: +886-7-8216151



Radiant Opto-Electronics  
Official Website



Radiant Opto-Electronics  
Sustainability Section

Thank you for reading this report. If you have any suggestions or queries regarding the sustainability of our business, please feel free to contact us.



## 0.2 Letter from the Chairman

To all stakeholders concerned with Radiant Opto-Electronics:

As issues such as climate change, geopolitics, regional conflicts, and inflation escalate, the global political and economic environment is facing unprecedented instability. However, in the face of a world operating with high uncertainty, Radiant Opto-Electronics continues to maintain a positive and proactive attitude. For seven consecutive years, the earning per share has exceeded NT\$10, setting a new historical record for profitability. Radiant Opto-Electronics continuously enhances its corporate resilience through the implementation of ESG strategies. While creating a leading position in the industry, the company also drives sustainable competitiveness through innovative technology. This dual approach integrates the practice of sustainable vision, strategies, and objectives.

### ■ Environmental Symbiosis

Radiant Opto-Electronics is committed to creating a sustainable environment by continuously developing green products, improving energy and resource efficiency, conducting greenhouse gas inventory and certification, reducing waste, and enhancing pollution control. In 2024, we redefined our long-term sustainable development goal for 2030 "The Group's absolute greenhouse gas emissions (Scope 1 + Scope 2) will be reduced by 25% compared to the base year of 2020." Additionally, we have set clear short-, medium-, and long-term targets for renewable energy, water usage, and waste reduction. We continue to align with domestic and international initiatives such as the Taiwan Climate Partnership, CDP, and TCFD, implementing carbon reduction strategies and enhancing climate resilience.

### ■ Corporate Governance

In the 10th Corporate Governance Evaluation, Radiant Opto-Electronics was ranked in the top 5% for the first time and was also selected for the "Taiwan Top Salary 100 Index." This highlights the company's continuous improvement in corporate governance systems, as well as its robust supervisory mechanisms and management capabilities. In addition, Radiant Opto-Electronics has engaged an independent external organization to conduct the Board of Directors' external performance evaluation, while also performing internal performance evaluations for the board and each functional committee. This initiative aims to uphold shareholder value and corporate competitiveness, and establish a foundation for sustainable operations.

### ■ Mutual Benefit

Radiant Opto-Electronics emphasizes compliance with international human rights conventions and is committed to developing a diverse, fulfilling, and growth-oriented workplace, providing employees with a safe and healthy work environment. Through the establishment of a comprehensive talent development system and diverse health promotion activities, Radiant Opto-Electronics was once again received recognition in 2024 for the "Sports Enterprise Certification" and "Safe Workplace Certification." At the same time, the company has established various employee communication channels, effectively addressing employee needs through two-way communication and fostering a strong sense of cohesion and belonging among employees.

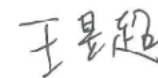
## ■ Social Prosperity

We strongly believe that for a company to achieve sustainable operations, it is essential to foster mutual benefit and prosperity with society. The Radiant Education Foundation, with the principle of "taking from society, giving back to society," continues to contribute its efforts in four key areas: "Talent Cultivation," "Community Care," "Environmental Education," and "Cultural Arts." In 2024, the themed project "When Innovative Theater Meets Innovative Tools" was honored with the Gold Award at the TSAA Taiwan Sustainability Action Awards. While demonstrating its corporate social impact, the company is committed to building and nurturing a platform that aligns with societal dynamic, inviting employees and their families to join in the pursuit of social welfare and continuing to spark hope across all corners.

Radiant Opto-Electronics will continue to focus on forward-looking technological innovation. Through its "Dual Engine Evolution" strategy, which encompasses "Autonomic Strengthening" and "external investment and acquisitions," the company aims to strengthen its core competencies in the design, molding, and manufacturing processes of optical products. The company will persist in its role as a key manufacturing partner for customers in high-end optical solutions. We look forward to collaborating with global operational partners and stakeholders to enhance Radiant Opto-Electronics' competitive advantage and leadership in the global industry, striving to achieve a better and more sustainable future!

## ■ Radiant Opto-Electronics Corporation

Chairman and President  
Yu-Chao Wang





# 0.3 About Radiant Opto-Electronics

## The World's Most Customer-Centric Optical Solution Provider

Radiant Opto-Electronics Corporation was established in July 1995, with its headquarters located in the Kaohsiung Technology Industrial Park in Taiwan. The company is founded on the principles of optical design, independent mold manufacturing, and high-efficiency mass production. Radiant Opto-Electronics' development strategy, known as 'Dual Engine Evolution,' aims to strengthen its core competencies in the design, molding, and manufacturing processes of optical products through two engines "independent enhancement" and "external investment and acquisitions."

In addition to its three major manufacturing bases in mainland China, Radiant Opto-Electronics has, in recent years, completed the acquisition of Finnish optical company Nanocomp, gaining access to molding and imprinting technologies. The company has also acquired Danish optical company "NIL Technology ApS," marking a significant milestone in its entry into the field of meta-optics. In addition, Radiant Opto-Electronics is optimistic about the industry's prospects and, in order to reduce geopolitical risks, has announced plans to establish a new factory in Vietnam and build an advanced technology research and development center in Kaohsiung, to fully prepare for medium- to long-term technology development and equipment.

In the future, Radiant Opto-Electronics will integrate the research and development capabilities of NILT and Nanocomp to develop new applications beyond the backlight and frontlight display markets. This will allow the company to penetrate into new customer bases and niche markets, entering the field of meta-optical components. Targeting five major customer bases "consumer electronics, automotive applications, biomedical diagnostics, augmented reality, and meta-optics," the company will offer meta-optical components such as 3D sensing, AR waveguide lenses, and lenses. Radiant Opto-Electronics continues to serve as an important manufacturing partner for customers in high-end optical solutions, offering one-stop services including design, molding, and mass production.

Radiant Opto-Electronics had a total of 11,812 employees in 2024. The Company places technological innovation at the core of its growth strategy, developing proprietary technologies, fostering intellectual property rights, cultivating key technology research and development teams, and implementing sustainable business practices, gradually emerging as a leader among global optical services.

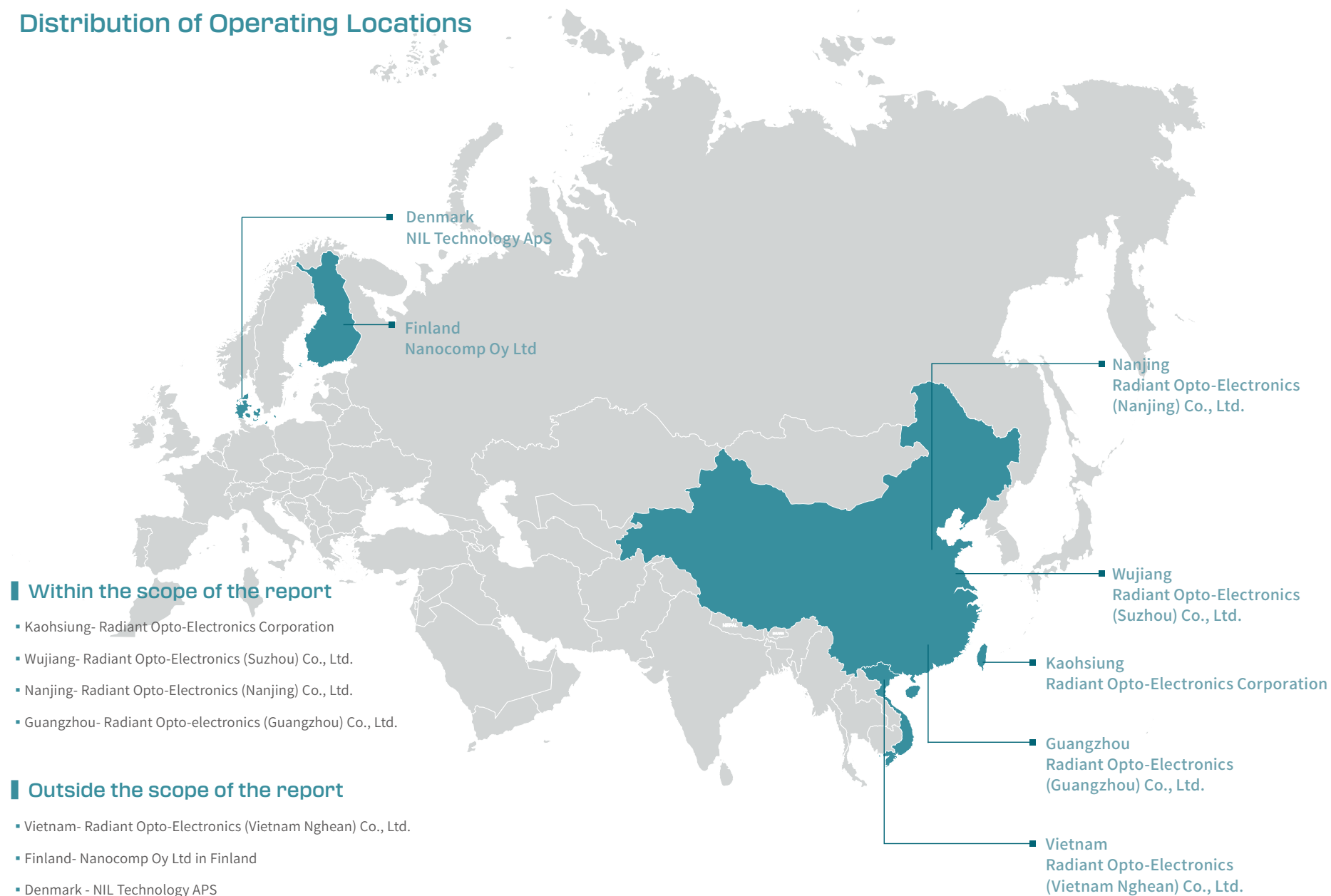
|                              |                                                                                                                                                                                                                                                 |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company Name                 | Radiant Opto-Electronics Corporation                                                                                                                                                                                                            |
| Date of Incorporation        | 24 July 1995                                                                                                                                                                                                                                    |
| Company headquarters address | No. 1, Central Sixth Road, Qianzhen District, Kaohsiung City                                                                                                                                                                                    |
| Number of employees          | Approximately 11,812 people worldwide.                                                                                                                                                                                                          |
| Total paid-up capital        | NT\$4.65 billion                                                                                                                                                                                                                                |
| Main business                | The five major categories are consumer electronics, automotive applications, biomedical diagnostics, augmented reality, and meta-optics, in which meta-optical components such as 3D sensing, AR waveguide lenses, and lenses will be provided. |
| Revenue and costs            | In 2024, consolidated operating revenue was NT\$51.63 billion, and consolidated operating costs were NT\$40.93 billion.                                                                                                                         |

### Significant events of 2024

- ◆ Earnings per share exceeded NT\$10 for seven consecutive years
- ◆ Radiant Opto-Electronics (Vietnam Nghean) Co., Ltd. has been established.
- ◆ President Yu-Chao Wang has taken on the roles of Chairman and President, and has bestowed the title of "Founder and Honorary Chairman" upon Mr. Pen-Jan Wang.
- ◆ For three consecutive years, ranked 35th in the 2024 "Taiwan Top 100 Best-Performing Business Leaders" by Harvard Business Review.

Note: For more information on the development history of Radiant Opto-Electronics, please refer to the "Company History section on the official Radiant Opto-Electronics website."

## Distribution of Operating Locations







## Participation in Associations

Radiant Opto-Electronics actively establishes and maintains collaborative relationships with the government and relevant units. By joining associations and nonprofit organizations, the company participates in the development of public issues and the formulation of policies for relevant industries, incorporating relevant sustainability initiatives and policies into its long-term strategic planning.

In addition, Radiant Opto-Electronics actively incorporates relevant sustainability initiatives and policies from the government and international organizations into its long-term planning. The company closely monitors the climate change and human rights positions publicly disclosed by these organizations to ensure alignment with the advocated goals of the Paris Agreement and Radiant Opto-Electronics' own stance. Radiant Opto-Electronics adheres to a position of political neutrality and does not engage in activities related to political election campaigning or political contributions.

### ■ Mainland China Plants

- Member of Jiangsu Foreign-invested Enterprise Association
- Supervisor of Suzhou Wujiang Taiwan Investment Association
- Supervisor of Suzhou Wujiang Foreign-invested Enterprises Association
- Member of Suzhou Wujiang Intelligent Manufacturing Association
- Member of Suzhou Wujiang Charity Club

### ■ Sustainability Advocacy Organizations and Evaluation

- CSR@CommonWealth
- Business Council for Sustainable Development (BCSD)
- Industrial Technology Research Institute (ITRI) College
- Participated in the Taiwan Corporate Sustainability Awards (TCSA)
- Participated in the Global Corporate Sustainability Awards (GCSA)
- Carbon Disclosure Project (CDP)
- Participated in the Dow Jones Sustainability Index (DJSI)
- In accordance with the guidelines set forth by the Task Force on Climate-related Financial Disclosures (TCFD)

### ■ Kaohsiung Plant

- Member of Taiwan Export Processing Zone Electrical and Electronic Manufactures Association
- Member of the Institute of Internal Auditors-Chinese Taiwan
- Member of Kaohsiung Personnel Representative Association
- Taiwan Display Materials & Devices Association
- Taiwan Computer Emergency Response Team (CERT)
- Computer Security Incident Response Team (CSIRT) Alliance

## Expenditures related to participation in public affairs

Unit: NT\$

| Category                                                                     | 2022 | 2023 | 2024 |
|------------------------------------------------------------------------------|------|------|------|
| Lobbying by interest groups                                                  | 0    | 0    | 0    |
| Donations to local, regional, or national political activities or candidates | 0    | 0    | 0    |

# 0.4 Annual Sustainability Column

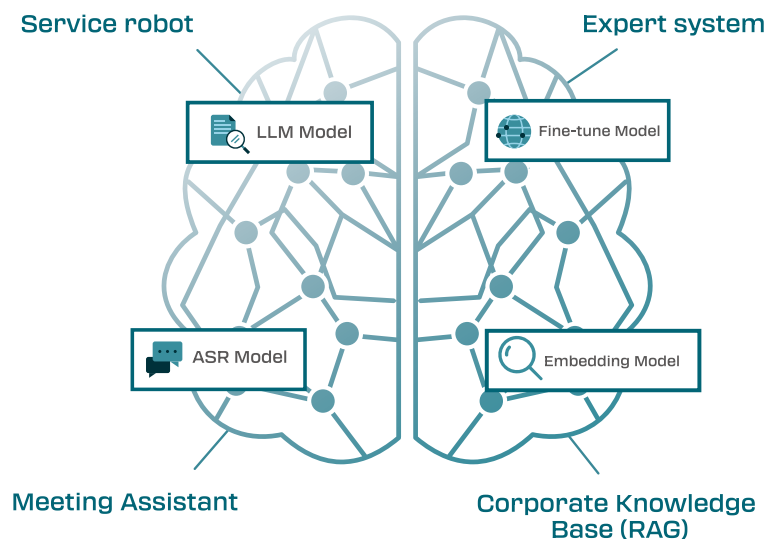


## From AI to GAI: Mastering the Innovation Game and Building an Assistant Ecosystem to Accelerate Corporate Sustainability Performance



In the contemporary context of rapid interactions between the global economy and the environment, how businesses initiate digital transformation and sustainable development has become a critical issue in global competition. Radiant Opto-Electronics, by anticipating emerging digital technology trends and mastering the innovation game, provides a brand-new development platform for organizational and digital transformation.

In response to the global surge of AI, digital transformation has become a crucial driver of business economic activities. The rapid evolution of generative artificial intelligence is being widely applied across various fields, enabling businesses to reduce management costs more efficiently. Radiant Opto-Electronics has also initiated a series of generative AI research projects and officially launched the "GAI Assistant Ecosystem Construction" in 2024. This initiative aims to foster innovative thinking in the application of generative AI through cross-departmental exchanges of project experiences. By leveraging the diverse functionalities of the Radiant Opto-Electronics' GAI platform, which enables one-click generation, the precision and efficiency of the company's overall execution of value chain and sustainable performance is enhanced. In the future, we will continue to develop action plans and establish relevant regulations to drive digital transformation across various departments of the company, thereby enhancing overall competitiveness.



▪ **Smart Document Assistant:** A language model has been trained to create a document assistant specifically designed for Radiant Opto-Electronics. This assistant aims to enhance user efficiency and simplify complex document handling processes in daily operations. Its functions include question-and-answer capabilities, document summarization, translation, and draft writing.

▪ **Cybersecurity Management Dialogue Assistant:** As information security increasingly serves as the foundation for the stable operation of corporates, this assistant provides a quick query function based on ISO 27001 management guidelines, helping users efficiently obtain the information they need along with source references.

▪ **Resume Screening and Distribution:** In collaboration with the Human Resources department, we summarize applicants' resumes and diagnose them based on a pre-defined job knowledge model, providing initial talent screening and recommendations to enhance recruitment efficiency.

By effectively utilizing technological tools and understanding efficient and secure innovative work models, Radiant Opto-Electronics' intellectual property department conducts case studies on "Patent Litigation Crisis Management" using AI tools. The department analyzes multiple litigation cases and, through AI-powered analysis, compiles a crisis management handbook for related cases. This proactive approach allows for strategic planning in advance, raising awareness of potential future litigation threats, and minimizing the risks of costs and operational losses.

### Radiant Opto-Electronics generative AI usage guidelines:

-  **01** The generated content should be carefully evaluated when used and must not provide confidential or personally identifiable information, as well as any data that has not been publicly disclosed with consent.
-  **02** When utilizing generative AI tools, it is crucial to verify the information produced, rather than simply accepting the results produced by these relevant tools. Additionally, the generated content must not be directly used in work outputs.
-  **03** Confidential information, trade secrets, know-how, personal data, or intellectual property related to the company, suppliers, customers, or other partners must not be uploaded into AI tools like ChatGPT. It is essential to ensure the security of the network used.



## The right talent in the right position Optimization and development of talent pipelines Creating a high-quality, safe, healthy, and inclusive workplace



Upholding the belief that "talent is the company's most valuable asset," Radiant Opto-Electronics integrates the multicultural spirit into its nature. The company respects the differences and value of each employee, providing a high-quality, safe, and healthy inclusive workplace where everyone has equal opportunities for development. This approach maximizes individual potential and creativity while strengthening employee engagement and sense of belonging.

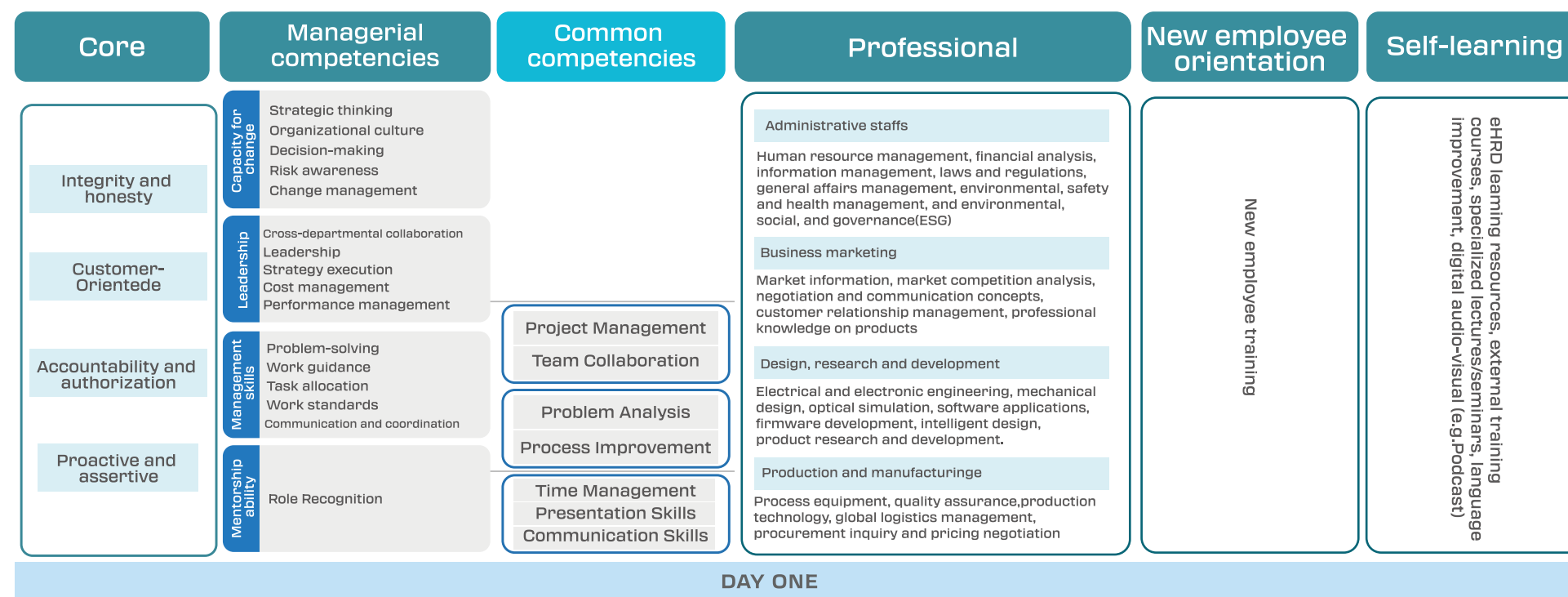
To optimize the current performance evaluation and promotion mechanisms and to ensure that assessment criteria are fair, open, and transparent, Radiant Opto-Electronics launched the "Organizational Reform\_Talent Optimization" project in 2024. Professional consultants were employed to conduct a comprehensive review of the plant's system, and to enhance the current performance evaluation system through a gradual and logically structured approach. This includes conducting an employee engagement survey, performing career aptitude assessments and analysis, and establishing competency models for key positions, ultimately formulating organizational and key talent development plans. The Radiant's Competency Dictionary is expected to be officially published in 2025, along with the pilot implementation of the new performance evaluation system. These initiatives aim to enhance individual, organizational, and corporate's overall performance and value creation.

In addition to talent attraction and retention, Radiant Opto-Electronics places great importance on employee's growth and development. The company provides high-quality, diverse, and comprehensive educational opportunities, while aligning with organizational strategies. It has developed personalized career development blueprints tailored to the competency needs of employees, further integrating it with the company's business vision, goals, and strategies.



The new education system of the Radiant Corporate Academy introduces a "credit system design plan," offering a range of courses tailored to different organizational levels. The diverse range of courses include "core competencies, managerial competencies, common competencies, and functional competency," are provided to ensure the right talent is placed in the right position. Based on competency categories, the training courses are linked to promotion criteria, establishing a clear and comprehensive training path.

### Structure of the Radiant Corporate Academy



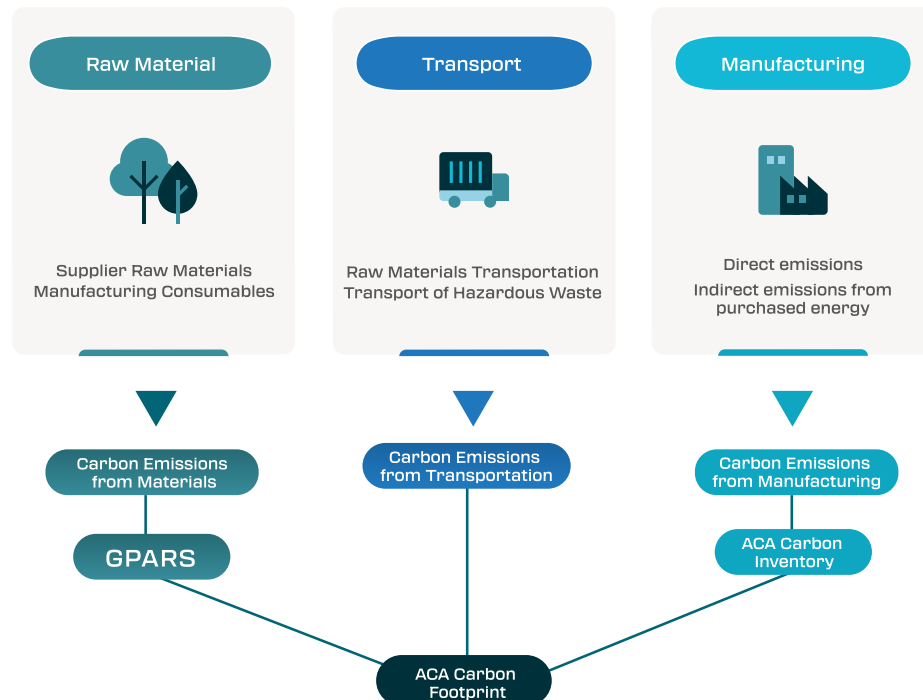


## In accordance with the Standard for Product Carbon Footprint(ISO 14067) Establish a rigorous methodological framework and calculations



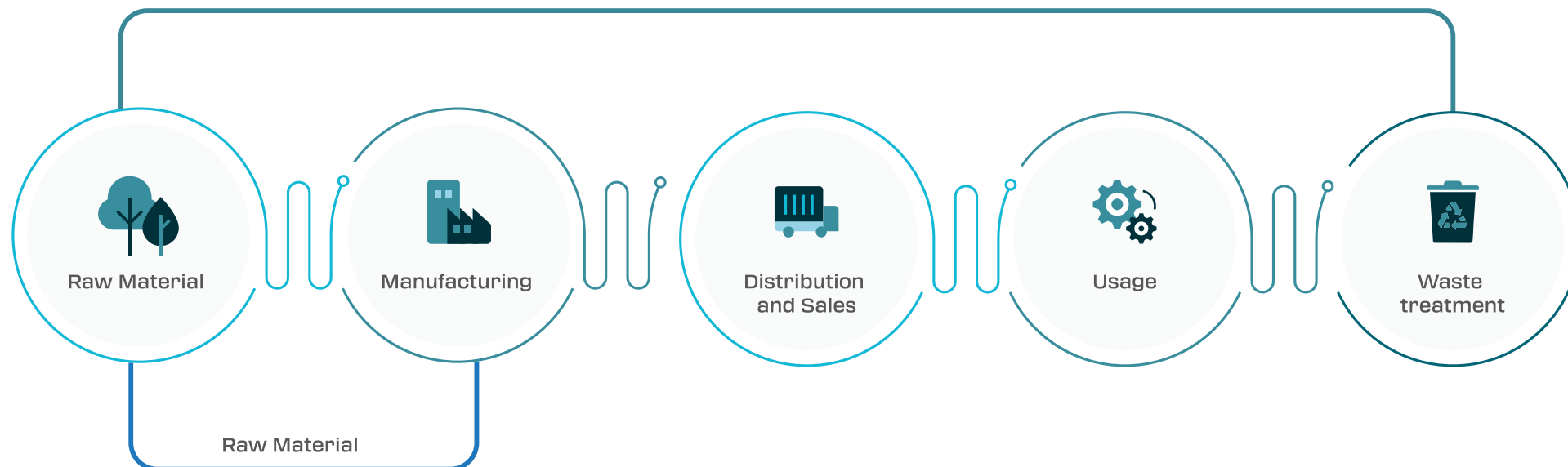
Since 2023, Radiant Opto-Electronics has gradually invested in the establishment of a methodological framework based on the ISO 14067 standard for product carbon footprint, in response to the accelerating global momentum for promoting product carbon footprints in recent years. Radiant Opto-Electronics demonstrates proactive execution by following the product "Life Cycle Assessment (LCA)" management concept. The company conducts carbon emissions and inventories on greenhouse gas produced for raw materials of specific models to identify carbon emission hotspots throughout the product life cycle. This further enables improvements in product design and the planning of corresponding carbon reduction strategies and methods.

In 2024, the introduction of the ACA (AUO Carbon Agent) product carbon footprint cloud-based digital platform will facilitate the management of lists of ingredients for chemical substances provided by suppliers. This platform will compare these lists with the GPARS system's chemical substance database to calculate the carbon emissions for BLU raw materials. It will offer a clear understanding of the carbon footprint proportions of each material, identifying carbon-intensive materials, and utilize the built-in greenhouse gas inventory module to calculate the carbon emissions generated during the manufacturing process. It can enhance the overall efficiency of the inventory process and serve as a basis for formulating long-term carbon management strategies. To formulate long-term carbon reduction strategies for the future, Radiant Opto-Electronics will continue to promote supply chain management, enhance low-carbon manufacturing processes, implement lightweight packaging design, and enhance the use of environmentally friendly materials. The company aims to work collaboratively across all stages of the product life cycle to collectively reduce carbon emissions.



**Customer Lifecycle (B2C) ▶**

Raw material stage (including transportation) + manufacturing stage (including waste transportation)+ distribution and sales+ usage+ waste treatment

**Product lifecycle for Radiant OptoElectronics (B2B) ▶**

Raw material stage (including transportation)+ manufacturing stage



# 0.5 Highlights of 2024

In 2024, Radiant Opto-Electronics achieved numerous outstanding accomplishments, demonstrating our commitment to sustainability goals and responsiveness to various stakeholders.



## G

### Mutual Benefit Corporate Governance

- Performance Evaluation of the Board of Directors: **Excellent**
- Ranked in the **6-20%** of the Corporate Governance Evaluation
- Manager performance incorporated into **ESG goals**
- Earning per share exceeded NT\$10 for seven consecutive years, with EPS at **NT\$15.63**
- Shipped a total of **100,127 thousand** backlight modules for the year
- Cumulative number of patent applications globally is **over 2,050**
- **100% pass rate** for on-site audits of Tier 1 key suppliers



## E

### Environmental Symbiosis Environment

- Biodiversity and commitment to zero deforestation
- Identified 8 risks and 5 opportunities based on TCFD; Based on the SSP1-2.6/SSP5-8.5 climate scenario and IEA WEO energy scenario, generating a matrix chart of short, medium, and long-term climate-related risks and opportunities for Radiant Opto-Electronics
- Group Scope 1 and 2 Carbon Emissions: **71,725** tons of CO<sub>2</sub>e
- Greenhouse Gas Emission Intensity for 2023: **1.6268** (metric tons CO<sub>2</sub>e/NT\$ million)
- Renewable energy generated: **4,037,000 kWh**
- Group water savings: **23,561 tons** <sup>Note</sup>
- Group packaging material recycle rate (%): **over 98%**
- Recycling rate of packaging material: **36.66%**
- Full occupancy rate of transport exceeded **98%**

Note: In 2024, only the Nanjing plant implemented a water recycling system, so this data reflects the water savings at the Nanjing plant.



## S

### Social Prosperity Society

- Education & training hours for employees: approx. **98,000 hours**, **80,000 participants**, **84** employee care activity sessions with over **14,066** participants
- **Zero** occupational disaster cases among contractors
- Total of **442 hours** in social welfare activities and volunteer services
- Total of **171 events** participated and organized by Radiant Education Foundation, total number of participants was **1,819,495**
- Percentage of local procurement within the Group: **50.22%**
- Frequency Severity Indicator (FSI) **0.05**
- A total of **97** health promotion activities were held across the entire group, with **3,426** participants in 2024

## 0.6 Honors and Recognition



### DJSI

Selected in the S&P Global Sustainability Yearbook 2025 for the first time



### CDP

B management level rating on the "Climate Change Questionnaire"



### GCSA

Bronze Award for English Version Sustainability Report



### TSAA

Gold Award for "Taiwan Sustainability Action Awards"

### TCSA

- TCSA "Top 100 Corporate Sustainability Awards"
- TCSA Gold Award for "Electronic Information Manufacturing Reporting"



### TWSE

- Taiwan High Compensation 100 Index
- Ranked in 6-20% in TWSE Corporate Governance Evaluation



### Harvard Business Review

2024 "Taiwan Top 100 Best-Performing Business Leaders"



### Ministry of Culture

- 16th Arts & Business Award - Permanent Award: Bronze Award
- 16th Arts & Business Award - Special Award: Corporate Culture Award



### Ministry of Economic Affairs

- Affairs "Level A Certification- Taiwan Intellectual Property Management System"



### Ministry of Education, Department of Sports

Sports Enterprise Certification



### Commonwealth Magazine

- Ranked 92nd "Top 2000 Companies in the Manufacturing Sector"
- Ranked 6th "Top 2000 Companies in the Optoelectronics Sector"



### Business Weekly

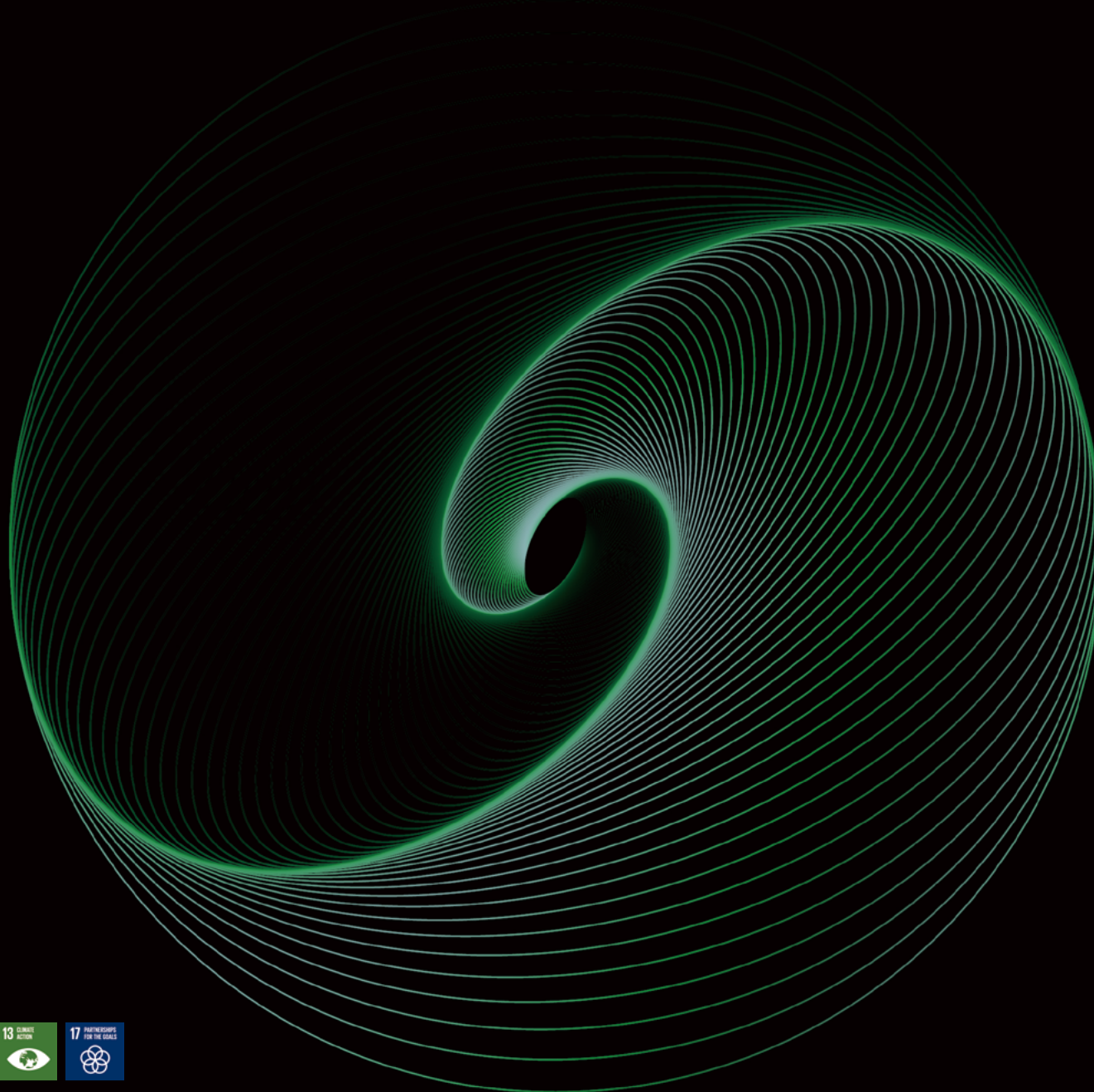
Top 100 Carbon Competitiveness

# 01

## A Sustainable Vision

Radiant Opto-Electronics' sustainable development goals are linked with the SDGs and material topics, establishing the Group's development principles and management mechanisms in relation to environmental, social, and governance aspects. Aligning with the Group's vision, this document outlines the organization's future sustainability strategy across various aspects and material topics. For each material topic, based on expected performance growth, sustainable action plans are established along with quantitative or qualitative sustainable development goals.

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# 1.1 Sustainable Vision and Management Framework

Radiant Opto-Electronics sustainability development is founded on the vision of "mutual benefit for you and me, coexistence with the environment, and shared prosperity in society." The annual sustainability management approach aligns with the business strategy, striving to build positive and smooth communication with stakeholders to jointly pursue sustainable growth.

## Operating policy for 2024

- 01 Continuously enhance the development of high-end and high-value optoelectronic products to create new value in market sectors.
- 02 Responding to the rapid changes in the market with a spirit of innovation and achieve breakthrough advancements in technology.
- 03 Utilize the strengths of knowledge and technological expertise to deliver exceptional products that meet customer needs.
- 04 Expand mergers and acquisitions resources to create synergistic effects, increasing the market share of new star products.
- 05 Pursuing technological empowerment that complies with ESG standards, balancing efficiency and environmental protection, and building an intelligent manufacturing system.
- 06 Shaping the organizational spirit and culture from Day 1, and developing talent cultivation capabilities for emerging fields.

## Sustainable Management Approach for 2024



### Financial

Provide financial resources for R&D and services through sound financial management



### Manufactured

Ensure product quality and innovation to meet customer needs and expectations



### Intellectual

Continuously inject innovative R&D energy, actively pursue patent strategies, and deepen intangible asset capabilities



### Human

Secure critical talent, prioritize talent cultivation, and strengthen the Company's soft power



### Natural

Optimize the efficiency of energy resource utilization through upstream management, midstream monitoring, and downstream control



### Social

Active and systematic social engagement for the mutual benefit of all stakeholders



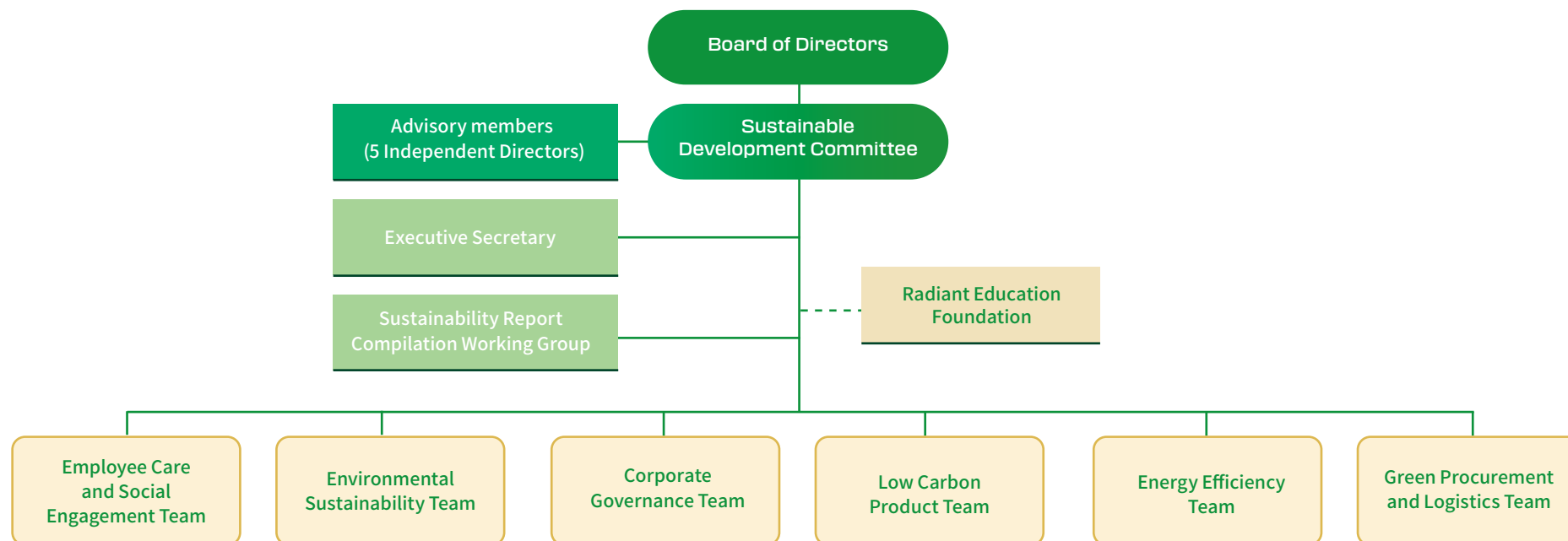
## Sustainable Development Management System

To concretely practice corporate social responsibility, the Board of Directors of Radiant Opto-Electronics has endorsed the "Corporate Sustainability Practices Code," which explicitly defines four main principles: (1) promoting corporate governance, (2) developing sustainable environments, (3) upholding social welfare, and (4) enhancing the disclosure of corporate sustainability information. These principles serve as the highest guiding principles for Radiant Opto-Electronics in promoting sustainable development. In addition, the Sustainable Development Committee reports annually to the Board of Directors on the Company's performance in corporate sustainability and social responsibility execution, as well as the plans and goals for the following year. The President serves as the Convener of the Corporate Sustainable Development Committee.

## Implementation of Sustainable Development Best Practice Principles

To align with the United Nations Sustainable Development Goals (SDGs), global trends in sustainability, and stakeholder concerns, Radiant Opto-Electronics Corporation has established the "Sustainable Development Committee Organizational Charter" and "Sustainable Development Best Practice Principles", as guidelines and principles for the Company's sustainable development strategy. Meanwhile, the company closely monitors the development of domestic and international sustainability standards, trends, and evaluation systems, allowing for timely adjustments and optimize the sustainability strategies developed by the company to enhance sustainability performance.

## Sustainable Management Framework



This committee operates under the Board of Directors, with no fewer than three members appointed by board resolution. Committee members may possess professional knowledge and capabilities in corporate sustainability, and more than half of the members should be independent directors. The Sustainable Development Committee consists of a total of eight members, with the Chairman and President serving as the convener, two senior managers acting as deputy conveners, and five independent directors serving as advisory members. In addition, the Sustainable Development Committee has established six functional teams: the "Employee Care and Social Participation Team," the "Environmental Sustainability Team," the "Corporate Governance Team," the "Low-Carbon Products Team," the "Energy Efficiency Team," and the "Green Procurement and Transportation Team." Each team is led by a relevant manager from the respective team. Furthermore, an Executive Secretary and a Sustainability Report Preparation Task Force have been established to carry out sustainable development affairs. Cross-departmental teams shall execute the aforementioned organizational tasks, compile implementation plans, and handle other sustainability-related matters, reporting their execution results to the full-time or part-time sustainability units or to the Sustainable Development Committee.

The Sustainable Development Committee divides its work according to the different issues of concern to stakeholders and formulates strategies, goals, and action plans for the Company in the environment, corporate governance, and society sectors through internal meetings, various questionnaires/surveys, and document signing. In 2024, two meetings were conducted. The agenda included the results of the 2023 Sustainability Report, the findings from the survey and analysis of material topics for 2024, and the 2024 material topics that were reviewed and approved by the Board of Directors.

The Sustainable Development Committee convenes at least twice a year and reports on ESG strategies and execution results to the Board of Directors at least once annually. In 2024, two Board of Directors meetings were held, during which topics such as climate change risks, performance results, key focus areas, and the identification of annual material topics were reported. Through the committee's drive, we aim to expand the impact of corporate social responsibility, thoroughly implementing ESG management values within the company. By establishing meticulous task divisions, we ensure work progress and execution effectiveness, collectively weaving a landscape of sustainable development and mutual prosperity.

## Alignment with IFRS Sustainability Disclosure Standards

To align with the IFRS Sustainability Disclosure Standards issued by the FSC, Radiant Opto-Electronics will continue to establish internal control systems for sustainability information to enhance management transparency and credibility. The company plans to complete preparations for compliance with IFRS S1/S2 sustainability disclosures in financial reports and annual reports by 2029.

### -Short-term Goals:

Establish a cross-departmental task force, develop an IFRS sustainability disclosure implementation plan, participate in FSC-led seminars, and initiate discussions and action plans with professional accounting firms.

### -Mid-term Goals:

Identify and assess material financial information related to sustainability risks and opportunities, optimize cross-departmental information integration processes, and refer to domestic and international benchmark examples of sustainability disclosures in financial and annual reports.

### -Long-term Goals:

Pilot the inclusion of a dedicated sustainability section in the annual report, regularly monitor updates to relevant government regulations, enhance internal control and verification procedures for data, and improve data accuracy and transparency.



# 1.2 Sustainable Strategy

Sustainable Strategy

Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 2-22:2021

Policy Commitments

Communication Mechanism

Concrete Actions

Continuously improve the structure of the Sustainable Development Committee, based on organizational core competencies and business vision, while considering the expectations and suggestions of stakeholders. Flexibly adjust the direction and objectives of sustainable strategy implementation in response to external environments and internal organizational conditions

The sustainability strategy and its implementation results are reported to the Board of Directors at least once a year

Sustainable Development Committee Meetings

Regularly focus on the sustainability development strategies of benchmark companies both domestically and internationally

| Sustainability Indicators         | Management Goals                             | 2024                                                                                                                                     | 2024 Achievements | 2025                                         | 2028 | 2030 |
|-----------------------------------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------------------|------|------|
| Sustainable Development Committee | Sustainable Development Committee Operations | <div><div>2 Sustainable Development Committee Meetings</div><div>Establish Radiant Opto-Electronics's 2030 Sustainable Goals</div></div> | Achieved          | 2 Sustainable Development Committee Meetings |      |      |

## Radiant Opto-Electronics Corporation's Sustainable Commitment

Radiant Opto-Electronics' Sustainable strategy aligns with the United Nations Sustainable Development Goals (SDGs), global Sustainable trends, and stakeholders' issues of concern. The strategy is promoted and implemented through the Sustainable Development Committee. Radiant Opto-Electronics Corporation has established the "Sustainable Development Committee Organizational Charter", "Sustainable Development Best Practice Principles", and "Corporate Governance Best Practice Principles" as guidelines and principles for the Company's sustainable development strategy. The Company collaborates with the Radiant Education Foundation and other related stakeholders to practice sustainable values and proposes three sustainable visions:

### Mutual Benefit

We uphold our original intention of operating with integrity by establishing a robust enterprise system, focusing on risks and opportunities, and dedicating ourselves to creating the best interests of all stakeholders. We aim to exert positive influence in the supply chain and practice sustainable development by ensuring the implementation of our sustainability policy, disclosing sustainability-related information, and incorporating sustainability into our operations and development direction. Our ultimate goal is to achieve a sustainable vision of "Mutual Benefits" for all.

## Environmental Symbiosis

We are committed to creating a sustainable environment by continuously developing green products, enhancing energy/resource efficiency, conducting greenhouse gas inventory and certifications, reducing waste and strengthening pollution prevention and control. We use recycled materials with low environmental impact to enable sustainable use of global resources, mitigate the impact of climate change, and strive for a sustainable vision of "environmental symbiosis."

## Social Prosperity

To create a healthy and safe working environment for employees, we emphasize respect for human rights, compliance with international human rights regulations, gender equality, protection of the right to work, and the prohibition of discrimination. We have also established a comprehensive talent cultivation system and welfare measures, established diverse employee communication channels, and actively engaged in charitable activities to achieve a sustainable vision of "social prosperity."



Radiant Opto-Electronics, guided by the perspective of sustainable business operations, has outlined a blueprint for future sustainable development. A sustainability risk assessment for Radiant Opto-Electronics was initiated by the Sustainable Development Committee, considering the overall operational context. In 2019, Radiant Opto-Electronics conducted an analysis on domestic and international rating agencies and industry benchmarks and established the "2025 Radiant Opto-Electronics Sustainability Development Goals." Each initiative is aligned with 11 United Nations Sustainable Development Goals (SDGs) and 16 detailed indicators. (For more information on the "2025 Radiant Opto-Electronics Sustainability Development Goals," please refer to Appendix 8.)

As the deadline for 2025 sustainability development goals approaches, Radiant Opto-Electronics has re-evaluated its alignment with sustainability standards, trends, ratings, and benchmark companies' sustainability goals. The company has ultimately defined four key sustainability strategies under the "E, S, G, I" core framework, outlining 18 sustainability themes and 27 sustainability development goals for 2030. By deepening internal sustainability practices and strengthening influence on the external supply chain, Radiant Opto-Electronics expands horizontally within the company and vertically integrates with the supply chain. In collaboration with customers, suppliers, and stakeholders, the company strives to open up more possibilities on the path to sustainable development.

Sustainable Development  
Committee Organizational Charter



Sustainable Development Best  
Practice Principles



Corporate Governance Best  
Practice Principles





## 2030 Sustainable Development Goal

| Sustainability pillars                                                                                                   | Sustainability themes                        | Goals for 2030                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>E</b><br>Environmental<br>Symbiosis | Climate Change                               | <ul style="list-style-type: none"> <li>Assess climate-related risks/opportunities and their financial impacts, enhancing climate adaptation and resilience</li> </ul>                                                                                                                           |
|                                                                                                                          | Greenhouse Gas Management                    | <ul style="list-style-type: none"> <li>The Group's absolute emissions for greenhouse gas (Scope 1 + Scope 2) have been reduced by 25% compared to the base year (2020)</li> </ul>                                                                                                               |
|                                                                                                                          | Renewable energy                             | <ul style="list-style-type: none"> <li>Renewable energy will account for 40% of the entire Group's energy consumption.</li> </ul>                                                                                                                                                               |
|                                                                                                                          | Water Resources Management                   | <ul style="list-style-type: none"> <li>The Group's water usage intensity will be reduced by 20% compared to the baseline year of 2021.</li> </ul>                                                                                                                                               |
|                                                                                                                          | Waste Management                             | <ul style="list-style-type: none"> <li>The annual reduction of waste has decreased by 33% compared to the base year (2021)</li> </ul>                                                                                                                                                           |
|  <b>S</b><br>Social<br>Prosperity     | Human Rights                                 | <ul style="list-style-type: none"> <li>The percentage of female executives has reached 24% (at the section-level and above)</li> <li>The percentage of female employees across the Group has reached 35%.</li> <li>The training completion rate for the human rights policy is 100%.</li> </ul> |
|                                                                                                                          | Talent Attraction and Retention              | <ul style="list-style-type: none"> <li>Employee satisfaction/engagement level has exceeded a score of 80.</li> <li>The employee turnover rate at the IDL of the Kaohsiung headquarters plant is less than 10%.</li> </ul>                                                                       |
|                                                                                                                          | Talent Cultivation and Education Development | <ul style="list-style-type: none"> <li>The completion rate for the total courses in the annual plan (legal and compliance) is 100% or above.</li> <li>The Group's succession planning training program has an average training of 15 hours per person.</li> </ul>                               |
|                                                                                                                          | Community Welfare                            | <ul style="list-style-type: none"> <li>The number of corporate's volunteers has increased by 50% compared to the base year (2023).</li> </ul>                                                                                                                                                   |

| Sustainability pillars                                                                                                             | Sustainability themes                       | Goals for 2030                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>G</b><br>Mutual Benefit                     | Supplier Sustainability Management          | <ul style="list-style-type: none"> <li>The sustainability self-assessment survey for suppliers: Suppliers from phase one have reached 15%, while the percentage of local procurement within the entire Group reached 53%</li> </ul>                                            |
|                                                                                                                                    | Risk Management                             | <ul style="list-style-type: none"> <li>Risk identification, analysis, assessment, and response processes are conducted annually, along with the preparation of an annual risk map</li> <li>The entire group conducts risk management training at least once a year.</li> </ul> |
|                                                                                                                                    | Corporate Governance                        | <ul style="list-style-type: none"> <li>Ranked in the top 5% of the Corporate Governance Evaluation</li> </ul>                                                                                                                                                                  |
|                                                                                                                                    | Customer Relationship Management            | <ul style="list-style-type: none"> <li>Customer Satisfaction Rate 90%</li> </ul>                                                                                                                                                                                               |
|                                                                                                                                    | Integrity Management                        | <ul style="list-style-type: none"> <li>Rate of Coverage for Ethical Management Education and Training 100%</li> <li>There have been no significant violations</li> </ul>                                                                                                       |
|  <b>I</b><br>Innovation and<br>sustainability | Information Security Management             | <ul style="list-style-type: none"> <li>The Group has obtained ISO 27001 certification.</li> </ul>                                                                                                                                                                              |
|                                                                                                                                    | Innovative management                       | <ul style="list-style-type: none"> <li>Number of patent applications worldwide are over 2,500</li> <li>Maintain Level A Certification- Taiwan Intellectual Property Management System</li> </ul>                                                                               |
|                                                                                                                                    | Low carbon product research and development | <ul style="list-style-type: none"> <li>1~3 new reports on sustainability product's carbon footprint are added annually.</li> <li>Conducting research and development on low-carbon product material structures, with the submission of 1~3 new proposals each year.</li> </ul> |
|                                                                                                                                    | Sustainable Strategy                        | <ul style="list-style-type: none"> <li>To enhance the competitiveness of innovation and research and development, annual research and development expenditures represent 4-5% of revenue.</li> </ul>                                                                           |

# 1.3 Stakeholder Communication and Material Topics Analysis

## Identification of Stakeholders

Radiant Opto-Electronics has identified seven key stakeholders based on the five principles of "responsibility, influence, concern, diversity, dependency" based on the AA1000 SES Stakeholder Engagement Standard. These stakeholders include customers, shareholders, employees, suppliers/contractors, non-profit organizations, community residents, and government agencies.

## Principles of Stakeholder Communication

The Company adheres to three key communication principles "timely and proactive disclosure, providing comprehensive information, and establishing appropriate and diverse communication channels." It continuously gathers feedback from stakeholders, which serve as a crucial basis for formulating its corporate sustainability development strategies. Furthermore, the results of stakeholder engagements must be reported to the Board of Directors at least once a year. Radiant Opto-Electronics also discloses the outcomes related to stakeholder engagements through external communication channels such as its sustainability report and corporate website, sharing its sustainability development initiatives with all stakeholders. The results of stakeholder concern and annual material topics assessments were also reported to the Board of Directors in the fourth quarter of 2024.

## Summary of Key Stakeholder Engagements

| Stakeholder                                                                                                         | Stakeholder's Significance to Radiant Opto-Electronics                                                                                                                                                                            | Communication Method/Frequency                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  | Issues of Concern                                                                                                                                                                                                                                                       | 2024 Engagement Outcomes                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                     |                                                                                                                                                                                                                                   | Regular                                                                                                                                                                                                               | Ad Hoc                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                              |
| <div></div> <div>Employees</div> | Employees are the cornerstone of sustainable operations. Radiant Opto-Electronics provides competitive compensation and benefits, along with a diverse learning environment, to achieve the goal of retaining exceptional talent. | <ul style="list-style-type: none"><li>▪ Quarterly: Labor-Management Meetings, Green Proposal Review Meetings, Occupational Health and Safety Committee</li><li>▪ Monthly: Welfare Committee, Mess Committee</li></ul> | <ul style="list-style-type: none"><li>▪ Internal and External Websites of the Company</li><li>▪ Complaint Mailbox</li><li>▪ Employees Seminar</li><li>▪ Employee Care Hotline</li><li>▪ Pre-employment Training for New Employees</li><li>▪ Discussions on Performance and Development</li></ul> | <ul style="list-style-type: none"><li>▪ Talent Attraction and Retention</li><li>▪ Talent Cultivation and Education Development</li><li>▪ Human Rights</li><li>▪ Economic Performance</li><li>▪ Product Responsibility and Innovation</li><li>▪ Climate Change</li></ul> | <ul style="list-style-type: none"><li>▪ 798 cases of employee consultations and communications</li><li>▪ 12 Welfare Committee Meetings</li><li>▪ 12 Mess Committee Meetings</li><li>▪ 4 Regular Labor-Management Meetings</li><li>▪ 2 Green Proposal Review Meetings</li><li>▪ 4 Occupational Safety and Health Committee meetings</li></ul> |

| Stakeholder                                                                                                            | Stakeholder's Significance to Radiant Opto-Electronics                                                                                                                                                                                                                                                              | Communication Method/Frequency                                                                                                                                                                                           |                                                                                                                                                                                                             | Issues of Concern                                                                                                                                                                                                                                                                                      | 2024 Engagement Outcomes                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                        |                                                                                                                                                                                                                                                                                                                     | Regular                                                                                                                                                                                                                  | Ad Hoc                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                 |
| <br><b>Customers</b>                  | The Company accurately understands customer requirements and provides innovative core technologies and comprehensive services                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>Communications and Discussion Meetings Based on Customer Requirements</li> <li>Annually: Customer Satisfaction Surveys</li> <li>Quarterly: Technical Exchange Meetings</li> </ul> | <ul style="list-style-type: none"> <li>Customer website system</li> <li>Customer survey responses</li> <li>Customer audit discussion</li> </ul>                                                             | <ul style="list-style-type: none"> <li>Integrity Management</li> <li>Compliance with Laws and Regulations</li> <li>Economic Performance</li> <li>Information Security Management</li> <li>Risk Management</li> <li>Product Responsibility and Innovation</li> <li>Greenhouse Gas Management</li> </ul> | <ul style="list-style-type: none"> <li>A satisfaction survey was conducted with 13 customers, achieving a score of 95.31%</li> <li>Responded to questionnaires from 13 customers</li> </ul>                                                                                                                     |
| <br><b>Shareholders</b>               | Shareholders serve as the primary source of funding and support for the Company. Radiant Opto-Electronics transparently discloses operational information, demonstrating the company's ongoing operational performance and value.                                                                                   | <ul style="list-style-type: none"> <li>Annually: Shareholders' Meeting, Financial statements</li> <li>Quarterly: Corporate Information Session</li> </ul>                                                                | <ul style="list-style-type: none"> <li>Company Website</li> <li>Conference for domestic and foreign investment institutions</li> <li>Material information released by the MOPS</li> </ul>                   | <ul style="list-style-type: none"> <li>Integrity Management</li> <li>Corporate Governance</li> <li>Compliance with Laws and Regulations</li> <li>Economic Performance</li> <li>Greenhouse Gas Management</li> </ul>                                                                                    | <ul style="list-style-type: none"> <li>One regular shareholders' meeting and one extraordinary shareholders' meeting.</li> <li>7 institutional investors conferences, included 2 was convened by ROEC, and 4 were by invitation</li> <li>Public reporting of information on monthly revenue 12 times</li> </ul> |
| <br><b>Suppliers/Contractors</b>      | Suppliers are long-term partners of Radiant Opto-Electronics. Through promoting collaboration in economic, environmental, and social aspects, they jointly enhance the overall value of the supply chain. The contractors provide expertise to compensate for the manpower shortages at various plants.             | <ul style="list-style-type: none"> <li>Annually: Questionnaire Surveys and Audit Interviews, Carbon Risk Questionnaires, Sustainability Report/Website</li> </ul>                                                        | <ul style="list-style-type: none"> <li>Review Reports or Meetings</li> <li>Explanations on Environmental, Health, and Safety (EHS) and Corporate Sustainability Management</li> </ul>                       | <ul style="list-style-type: none"> <li>Compliance with Laws and Regulations</li> <li>Economic Performance</li> <li>Risk Management</li> <li>Product Responsibility and Innovation</li> <li>Human Rights</li> </ul>                                                                                     | <ul style="list-style-type: none"> <li>ESG Sustainability Self-Assessment Questionnaires conducted with 29 qualified suppliers</li> <li>ESG investigations conducted into 12 suppliers</li> </ul>                                                                                                               |
| <br><b>Non-Profit Organizations</b> | Non-profit organizations serve as vital sources of diverse perspectives for Radiant Opto-Electronics' sustainability initiatives and are crucial partners in engaging with society. Radiant Opto-Electronics collaborates with the Radiant Education Foundation to continue to enhance its positive societal impact | <ul style="list-style-type: none"> <li>Annually: Invitation to ADHD Families to Participate in Company Family Day Event, Material Topics Survey Questionnaire</li> </ul>                                                 | <ul style="list-style-type: none"> <li>Project Cooperation and Events</li> <li>Radiant Education Foundation CSR X Facebook Page</li> <li>External Communication Mailbox</li> <li>Company Website</li> </ul> | <ul style="list-style-type: none"> <li>Human Rights</li> <li>Social Engagement Team</li> </ul>                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>Worked with 5 Non-Profit Organizations</li> <li>Promoted 171 projects and events</li> <li>The online community has 93 articles published and reached a total of 32,386 people.</li> </ul>                                                                                |

| Stakeholder                                                                                                     | Stakeholder's Significance to Radiant Opto-Electronics                                                                                                          | Communication Method/Frequency                                                                   |                                                                                                                                                      | Issues of Concern                                                                                                                                                        | 2024 Engagement Outcomes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                 |                                                                                                                                                                 | Regular                                                                                          | Ad Hoc                                                                                                                                               |                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <br><b>Community Residents</b> | Radiant Opto-Electronics establishes harmonious and mutually supportive relationships with local residents, serving as a strong pillar for the community.       | <ul style="list-style-type: none"> <li>Annually: Material Topics Survey Questionnaire</li> </ul> | <ul style="list-style-type: none"> <li>Project, Cooperation and Events</li> <li>External Communication Mailbox</li> <li>Company Website</li> </ul>   | <ul style="list-style-type: none"> <li>Social Engagement Team</li> </ul>                                                                                                 | <ul style="list-style-type: none"> <li>1 university, 2 rural primary and secondary schools, 25 kindergartens</li> <li>4 parenting lectures and family activities</li> <li>23 "Sea You Again" events</li> <li>Marine education promotion through storytelling service</li> <li>1,819,495 participants in projects and events</li> <li>The company collaborates with international arts and cultural venues to promote the "Double Piano Project" (public pianos and the Asia's largest organ), aiming to promote the concept of cultural equality and the idea that art is life and life is art. The initiative has reached approximately one million people.</li> </ul> |
| <br><b>Government agencies</b> | Radiant Opto-Electronics adopts a prudent and proactive approach, adhering to the legal requirements set by local government authorities at each of its plants. | <ul style="list-style-type: none"> <li>Annually: Material Topics Survey Questionnaire</li> </ul> | <ul style="list-style-type: none"> <li>Inspection by Supervisors</li> <li>Policy Programs/ Seminars</li> <li>Document Management Platform</li> </ul> | <ul style="list-style-type: none"> <li>Integrity Management</li> <li>Compliance with Laws and Regulations</li> <li>Sustainable Strategy</li> <li>Human Rights</li> </ul> | <ul style="list-style-type: none"> <li>Collaborated with Cianjhen Technology Industrial Park under Ministry of Economic Affairs to organize a total of 2 blood donation events with 485 donors donating 708 bags of blood</li> <li>Supported the "Taiwan Science Festival" program hosted by the National Science and Technology Museum, reaching nearly 462,954 people.</li> <li>Supported the promotion of shadow puppetry by the Kaohsiung Museum of Shadow Puppetry under the Kaohsiung Museum of History. The new shadow puppet play "The Path of Light" had two ticketed performances at the 2024 Kaohsiung Spring Arts Festival.</li> </ul>                      |



## Material Topic Identification Process

To focus on issues of concern to external stakeholders and those that are critical to its own operations, Radiant Opto-Electronics conducts a materiality analysis every year. Referring to the GRI Universal Standards GRI 3: Material Topics (2021) guidelines, Radiant Opto-Electronics identifies sustainability issues with significant impacts as material topics through processes such as stakeholder engagement, assessing the positive and negative impacts of sustainability issues, and benchmarking internal risk management identification items. This process ensures comprehensive communication of the management implications and performance related to each material topic.

In 2024, Radiant Opto-Electronics identified 24 sustainability topics of concern and gathered feedback from both internal and external stakeholders through an open-ended questionnaire. In the end, 844 questionnaires were collected. The 14 material sustainability topics were then selected based on the level of concern of the material topics and the benchmarking of enterprise risk management (ERM) processes and identification items.

Radiant Opto-Electronics incorporates the European Sustainability Reporting Standards (ESRS) "Double Materiality" principle when identifying and reviewing impacts and opportunities. This process includes:

|                                  | Step 1: Identify                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Step 2: Investigate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Step 3: Analyze                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Step 4: Confirm                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AA1000 Accountability Principles | Inclusivity / Materiality / Responsiveness / Impact                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                      |
| GRI Process                      | Identify stakeholders                                                                                                                                                                                                                                                                                                                                                                                                              | Identify and collect potential issues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Investigate the level of stakeholders                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Filter and rank high significance topics                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Confirm the material topics                                                                                                                                                                                                                                                                                                                                                                          |
| Highlights                       | 7 Stakeholders                                                                                                                                                                                                                                                                                                                                                                                                                     | 24 Topics of Concern                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 844 Questionnaires                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 14 High Significance Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Corresponding to GRI-specific Topics                                                                                                                                                                                                                                                                                                                                                                 |
| Implementation Method            | Based on the AA1000 SES Stakeholder Engagement Standard, the team discussed with internal executives and external experts to identify seven key stakeholders, including customers, shareholders, employees, suppliers/contractors, non-profit organizations, community residents, and government agencies. The stakeholders were identified based on their degree of dependency, responsibility, concern, influence, and diversity | To identify and collect potential issues, we approach from both internal and external perspectives, identifying issues relevant to the operations of Radiant Opto-Electronics. This includes referencing international sustainability standards and frameworks (GRI Standards, SASB, TCFD, TNFD, SDGs), industry-specific issues, internal operational goals, and sustainability investment ratings. The working group compiled a list of 24 sustainability issues. Compared to the previous year, one new sustainability issue was added: "water stewardship." | The questionnaire on material topics follows the new version of the GRI 3: Material Topics 2021 guidelines. The questionnaire was structured into two main indicators: the level of concern and the level of operational impact. It was rated on a five-point scale for stakeholders to fill out. A total of 844 valid questionnaires were collected, including customers (10), shareholders (23), employees (663), suppliers (62), non-profit organizations (16), community residents (58), and government agencies (12). | Considering stakeholder feedback, the team discussed internal executives and external experts to analyze and prioritize the material topics based on their level of concern and items integrated into Enterprise Risk Management (ERM). A total of 14 high significance topics were presented to the Board of Directors for final decision. A materiality matrix was generated, resulting in short, medium, and long-term goals for each material topic, along with management approaches. | The results of the 2024 material topics identification process were presented to the Board of Directors by the Sustainable Development Committee, and it was ultimately confirmed that 14 sustainability issues were of material importance. Following the GRI Standards reporting requirements, the company collects and discloses internal information, performance data, and management policies. |

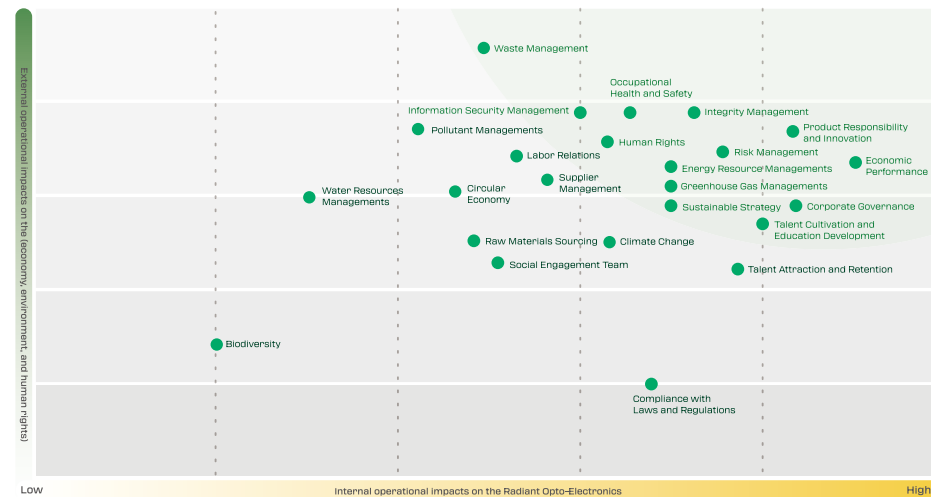
## Prioritizing significant impacts

- Analyze and compile the data, create a materiality matrix, and prioritize each sustainability topic based on the significance of their impacts
- To prioritize the significance of various impacts, the X-axis represents "the level of impact of the issue on Radiant Opto-Electronics," while the Y-axis represents "the impact of the issue on the economy, environment, and people." A materiality matrix is then created based on these axes.
- The material topics identified in the positive and negative impact matrix are cross-referenced and arranged in relation to key risk items identified in the internal risk management process. The corresponding sustainability issues represent Radiant Opto-Electronics' "high significance topics."
- After internal discussions and reviews, the results of the 2024 materiality analysis were produced, with a total of 14 material topics.

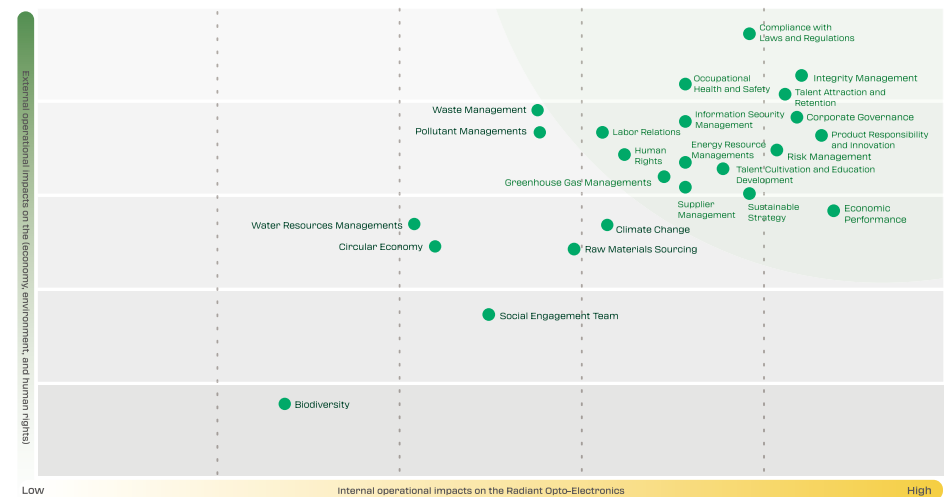
## Material Topic Identification Process

The above identification process has been verified and approved by a third party. The results of the identification are reported to and approved by the Sustainable Development Committee and the Board of Directors.

### Material Topics Matrix of Radiant Opto-Electronics - Positive Impact Assessment



### Material Topics Matrix of Radiant Opto-Electronics - Negative Impact Assessment



- The results of the materiality analysis will serve as one of the sources for the Company to establish a sustainability strategy blueprint, outlining short, medium, and long-term objectives. This ensures that the relevant strategies and goals include the expectations of stakeholders and respond to the identification and management of sustainability impacts.
- Topics that have significant impacts on both "Radiant Opto-Electronics' internal operations" and "external operations related to the economy, environment, and human rights" are defined as "highly significant topics." The following are definitions and management strategies for theme significance:

**High Significance:** Establish goals and regularly monitor management.

**Moderate Significance:** Develop management policies with dedicated units in charge.

**Low Significance:** Low short-term impact, continue to monitor.



### 2024 High Significance

integrity management, corporate governance, product responsibility and innovation, risk management, economic performance, sustainable strategy, information security management, compliance with laws and regulations, greenhouse gas management, energy resource management, human rights, occupational health and safety, talent cultivation and education development, and talent attraction and retention.



## Alignment of Material Topics Impact Evaluation with Value Chain

● Direct Impact ○ Indirect Impact

| Topic name/<br>Major changes in<br>the subject                                | Significance to Radiant<br>Opto-Electronics (Importance<br>of Operations)                                                                                                                                        | Preventive and Mitigation Measures                                                                                                                                                                                                 |                                                                                                                                                                                                                                                    | Value Chain Alignment           |          |          |           |         | GRI Topic<br>Categories | SASB Disclosure<br>Topics | Corresponding<br>Sustainable<br>Development<br>Goals (SDGs)                           | Chapte |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------|----------|-----------|---------|-------------------------|---------------------------|---------------------------------------------------------------------------------------|--------|
|                                                                               |                                                                                                                                                                                                                  | Positive Impact                                                                                                                                                                                                                    | Negative Impact                                                                                                                                                                                                                                    | Radiant<br>Opto-<br>Electronics | Supplier | Investor | Customers | Society |                         |                           |                                                                                       |        |
| E-Environmental Aspect                                                        |                                                                                                                                                                                                                  |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                    |                                 |          |          |           |         |                         |                           |                                                                                       |        |
| Greenhouse Gas<br>Management<br>(Equal in significance)                       | Following the international standards to set carbon reduction goals, actively implementing energy-saving and carbon-reduction measures to reduce overall carbon emissions and enhance corporate competitiveness. | Proper management of greenhouse gas emissions, and by setting net-zero carbon emission goals and establishing comprehensive mechanisms, the Company can meet customer demands and enhance ESG-related ratings and corporate image. | Facing the rise of international carbon border taxes and domestic carbon fee collection policies, Radiant Opto-Electronics promptly updates its corresponding policies to mitigate future carbon emissions that will impact the company's revenue. | ●                               | ●        | ●        | ●         | ○       | GRI 305: 2016           | GHG emissions             |   | P.83   |
| Energy Resource<br>Management<br>(Significance of improvement: Medium - High) | Radiant Opto-Electronics actively enhances the utilization rate of energy resources and implements relevant carbon reduction measures in coordination with the operations of its Carbon Management Team.         | The effective implementation of energy-saving and carbon-reduction measures not only increases the utilization rate of public utilities but also reduces operational costs and negative environmental impacts.                     | Effectively managing energy usage to reduce resource waste and operational costs, while preventing negative environmental impacts.                                                                                                                 | ●                               |          | ○        | ○         | ○       | GRI 302: 2016           | Energy Management         |  | P.86   |

● Direct Impact ○ Indirect Impact

| Topic name/<br>Major changes in<br>the subject                                 | Significance to Radiant<br>Opto-Electronics (Importance<br>of Operations)                                                                                                                                                                                                                                                      | Preventive and Mitigation Measures                                                                                                                                                                                                                                                   |                                                                                                                                                                                                       | Value Chain Alignment           |          |          |           |         | GRI Topic<br>Categories                                                                                             | SASB Disclosure<br>Topics                          | Corresponding<br>Sustainable<br>Development<br>Goals (SDGs)                                                                                                                | Chapte |
|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------|----------|-----------|---------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|                                                                                |                                                                                                                                                                                                                                                                                                                                | Positive Impact                                                                                                                                                                                                                                                                      | Negative Impact                                                                                                                                                                                       | Radiant<br>Opto-<br>Electronics | Supplier | Investor | Customers | Society |                                                                                                                     |                                                    |                                                                                                                                                                            |        |
| S-Social Aspect                                                                |                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                       |                                 |          |          |           |         |                                                                                                                     |                                                    |                                                                                                                                                                            |        |
| Human Rights<br>(Equal in significance)                                        | The nine core human rights conventions of the United Nations and related international principles of respecting human rights is adhered. Relevant human rights policies been established, and action plans consistent with the RBA have been adopted to ensure that every employee receives equal and just working conditions. | By fostering a people-centric and friendly workplace, prioritizing the physical and mental health of employees, and promoting harmonious work environments, job satisfaction and corporate image can be enhanced                                                                     | Mitigate concerns about employee retention and the company's reputation arising from employment discrimination, while continuously enhancing employee trust and centripetal force within the company. | ●                               | ●        |          |           | ○       | GRI 406: 2016<br>GRI 407: 2016<br>GRI 408: 2016<br>GRI 409: 2016<br>GRI 410: 2016<br>GRI 411: 2016<br>GRI 415: 2016 | -                                                  | <br> | P.97   |
| Talent Cultivation and Education Development<br>(Equal in significance)        | A diverse array of learning resources is provided to ensure employees are equipped with the necessary skills to fulfill their roles, establishing a comprehensive nurturing system aimed at setting industry benchmarks and collaboratively enhancing talent capabilities globally.                                            | Talent constitutes the cornerstone of sustainable business operations and a crucial element of future core competitiveness. Radiant endeavors to construct a robust training management framework to build a strong talent pool at Radiant Opto-Electronics.                         | Establish cultivation and retention mechanisms aligned with the Company's development strategy may prevent talent gaps, attrition, and diminished performance capabilities                            | ●                               |          |          |           |         | GRI 404: 2016                                                                                                       | Global recruitment and management of skilled labor | <br> | P.116  |
| Talent Attraction and Retention<br>(Equal in significance)                     | Employees are the invaluable assets of Radiant Opto-Electronics, with continuous efforts directed towards attracting high-potential talents and fostering a conducive workplace environment conducive to sustained contribution and growth within the organization                                                             | Radiant Opto-Electronics offers competitive salary packages and benefits in alignment with market standards, alongside an equitable and transparent promotion mechanism, all geared towards cultivating a fulfilling workplace that enhances retention rates for exceptional talents | Strengthening key talent' s sense of organizational identity to prevent turnover and mobility, thereby reducing recruitment costs and minimizing the impact on business operational activities.       |                                 | ●        |          |           |         | GRI 401: 2016                                                                                                       | -                                                  |                                                                                       | p.102  |
| Occupational Health and Safety<br>(Significance of improvement: Medium - High) | Ensuring the safety, health, and provision of a good working environment for employees is essential to the company's stable operations.                                                                                                                                                                                        | Establishing a compliant occupational health and safety management system can enhance workplace safety, improve employee morale, and reduce occupational safety and health costs.                                                                                                    | Properly identify and control hazards in the work environment can decrease the risk of occupational accidents for employees and maintain both employee safety and company operations.                 | ●                               | ●        |          |           |         | GRI 403: 2016                                                                                                       | Employee Health and Safety                         |                                                                                       | P.121  |

● Direct Impact ○ Indirect Impact

| Topic name/<br>Major changes in<br>the subject                         | Significance to Radiant<br>Opto-Electronics (Importance<br>of Operations)                                                                                                                                                                                           | Preventive and Mitigation Measures                                                                                                                                                                                                                                                       |                                                                                                                                                                                                        | Value Chain Alignment           |          |          |           |         | GRI Topic<br>Categories        | SASB Disclosure<br>Topics    | Corresponding<br>Sustainable<br>Development<br>Goals (SDGs)                           | Chapter |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------|----------|-----------|---------|--------------------------------|------------------------------|---------------------------------------------------------------------------------------|---------|
|                                                                        |                                                                                                                                                                                                                                                                     | Positive Impact                                                                                                                                                                                                                                                                          | Negative Impact                                                                                                                                                                                        | Radiant<br>Opto-<br>Electronics | Supplier | Investor | Customers | Society |                                |                              |                                                                                       |         |
| G-Governance and Economic Aspects                                      |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                        |                                 |          |          |           |         |                                |                              |                                                                                       |         |
| Integrity<br>Management<br>(Equal in significance)                     | Good integrity management establishes a solid foundation for sustainable business operations                                                                                                                                                                        | The Company upholds principles of integrity and honesty, establishes a comprehensive corporate governance framework and drives relevant initiatives to safeguard the interests of all stakeholders.                                                                                      | To avoid financial losses resulting from unlawful incidents and violations of competition laws and related legal litigations and to minimize the impact on the Company's operations                    | ●                               | ●        | ○        | ○         | ○       | GRI 205: 2016<br>GRI 206: 2016 | -                            |    | P.40    |
| Corporate<br>Governance<br>(Equal in significance)                     | Practice good integrity management establishes a solid foundation for sustainable business operations                                                                                                                                                               | Actively enhancing corporate governance system helps the Company to review internal risks, improve sustainable development, and safeguard shareholder interests                                                                                                                          | Optimize corporate governance, promptly detect internal risks, attract market willingness to invest in the company                                                                                     | ●                               | ●        |          |           |         | GRI 2-9: 2021                  | -                            |    | P.32    |
| Compliance<br>with Laws and<br>Regulations<br>(Equal in significance)  | Adhering to relevant regulations governing company operations, all services and products also comply with applicable laws and regulations, thereby reducing operational risks and the risk of penalties, which are essential foundations for sustainable governance | Meeting environmental protection standards in accordance with international environmental conventions, prioritizing safety and health, adhering to labor regulations ensures the Company avoids penalties from regulatory authorities and effectively reduces the risk of labor disputes | By adhering to environmental, safety, health and labor related regulations, the company reduces the risk of penalties, thereby mitigating potential damage to its corporate image.                     | ●                               | ●        |          |           |         | GRI 2-27:2021                  | -                            |    | P.43    |
| Product<br>Responsibility<br>and Innovation<br>(Equal in significance) | Excellent product quality can help customers gain a competitive edge in the market. The Company's research and development capabilities in innovative technologies enable Radiant Opto-Electronics to maintain its competitiveness continuously.                    | Developing products that align with market trends and customer requirements is essential for maintaining competitiveness and driving revenue growth, and understanding market and customer trends in new product development                                                             | Reduce the risk of a decrease in revenue and operational activities caused by products that do not meet market trends and customer requirements, which could impact the company's overall development. | ●                               |          | ○        | ●         | ○       | GRI 417: 2016                  | Product Lifecycle Management |  | P.60    |



| Topic name/<br>Major changes in<br>the subject                               | Significance to Radiant<br>Opto-Electronics (Importance<br>of Operations)                                                                                                                                                                                                                    | Preventive and Mitigation Measures                                                                                                                                                                                                                              |                                                                                                                                                                                                                                         | Value Chain Alignment           |          |          |           |         | GRI Topic<br>Categories | SASB Disclosure<br>Topics               | Corresponding<br>Sustainable<br>Development<br>Goals (SDGs)                           | Chapter |
|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------|----------|-----------|---------|-------------------------|-----------------------------------------|---------------------------------------------------------------------------------------|---------|
|                                                                              |                                                                                                                                                                                                                                                                                              | Positive Impact                                                                                                                                                                                                                                                 | Negative Impact                                                                                                                                                                                                                         | Radiant<br>Opto-<br>Electronics | Supplier | Investor | Customers | Society |                         |                                         |                                                                                       |         |
| <b>Risk Management</b><br>(Significance of<br>improvement:<br>Medium - High) | Radiant Opto-Electronics continues to stay abreast of changes in risks and devising management strategies for significant potential risks, with regular monitoring and evaluation of effectiveness.                                                                                          | Regular identification of risks and their inclusion in risk management policies can mitigate the impact of negative risks                                                                                                                                       | Develop management policies for specific risks, enhance risk identification and assessment, strengthen the organization's capacity to respond to risks and allow for recovery and remediation with fewer resources                      | ●                               | ●        |          | ●         |         | GRI 205: 2016           | Radiant Opto-Electronics Internal Topic |    | P.46    |
| <b>Economic Performance</b><br>(Equal in significance)                       | Radiant Opto-Electronics focuses on operational performance growth to increase company competitiveness.                                                                                                                                                                                      | Excellent operational performance can increase employment opportunities in industry and improve capital market efficiency, attracting domestic and foreign funds, and increasing company competitiveness.                                                       | Maintaining stable operational performance helps mitigate the risk of budget cuts and layoffs.                                                                                                                                          | ●                               | ○        | ●        | ○         | ○       | GRI 201: 2016           | -                                       |    | P.55    |
| <b>Sustainable Strategy</b><br>(Equal in significance)                       | Radiant Opto-Electronics places a strong emphasis on the implementation of sustainable strategies, actively promoting and strengthening the operation mode of the Sustainable Development Committee to realize the sustainable goals of "top-down formulation and bottom-up implementation." | Establishing sustainable strategies and carbon reduction pathways not only meet government regulatory requirements but also align with market ESG trends and customer-related ESG requirements, enhancing the long-term overall competitiveness of the Company. | Comprehensive sustainability strategies are established to comply with government regulations and adapt to external environments                                                                                                        | ●                               |          |          |           | ●       | GRI 2-22: 2021          | -                                       |    | P.19    |
| <b>Information Security Management</b><br>(Equal in significance)            | To safeguard the privacy of all stakeholders, Radiant Opto-Electronics continuously strengthens processes and regulatory standards, as well as enhances information security and management strategies.                                                                                      | By implementing "Information Security Management System," Radiant Opto-Electronics reinforces operational processes and control measures, mitigating unknown attack events and reducing the financial losses caused by security risks                           | By establishing comprehensive information security management policies, the company can mitigate the cybersecurity attack events that could potentially lead to operational disruptions and the risk of disclosing critical information | ●                               | ●        | ●        | ●         | ○       | GRI 418: 2016           | -                                       |  | P.51    |

Note: Major incidents are defined as cases where fines exceed NT\$1 million.

Note: The material topic text is colored green to represent potential impact.

# 02

## Responsible Governance

Radiant Opto-Electronics is committed to collaborating with all relevant stakeholders to jointly create a sustainable future. The Company strengthens corporate governance through comprehensive systems, with integrity and regulatory compliance as core principles, safeguarding shareholders' legitimate rights and balancing the interests of all parties.

In addition, Radiant Opto-Electronics rigorously analyzes risk trends and implements relevant risk management strategies, establishing a risk-aware corporate culture through communication and training. The Company also promotes an information security management system across the organization to mitigate the threats and impacts of information security incidents.

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|                                          |    |
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# 2.1 Corporate Governance

Corporate Governance

Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 2-9:2021

Policy Commitments

Communication Mechanism

Concrete Actions

In compliance with the Company Act, Securities and Exchange Act, and other applicable laws and regulations, the Company has developed a corporate governance structure and standard operating procedures. Additionally, we have established a comprehensive and effective governing organization to oversee the Corporation’s daily operations and safeguard the interests of our shareholders.

The Board of Directors and the Audit Committee should focus on and supervise these activities. The management should annually review the self-assessment results of each department and quarterly review the audit reports of the audit unit.

- Establishing mechanisms for shareholder interaction, convening board and shareholder meetings.
- Setting up various functional committees such as audit, remuneration, sustainable development, or others.
- Maintaining open communication channels with stakeholders and establishing a dedicated section for stakeholders on the Company's website.

| Sustainability Indicators | Management Goals                          | 2024                                               | 2024 Achievements               | 2025                                                               | 2028 | 2030 |
|---------------------------|-------------------------------------------|----------------------------------------------------|---------------------------------|--------------------------------------------------------------------|------|------|
| Corporate Governance      | Top 5% in Corporate Governance Evaluation | Top 5% in the 11th Corporate Governance Evaluation | Not achieve <small>Note</small> | Ranked in the <b>top 5%</b> of the Corporate Governance Evaluation |      |      |

Note: The performance of this indicator will be disclosed according to the year of the evaluation announcement. The 11th Corporate Governance Evaluation is 6-20%. Please refer to the text for details on related improvement measures.

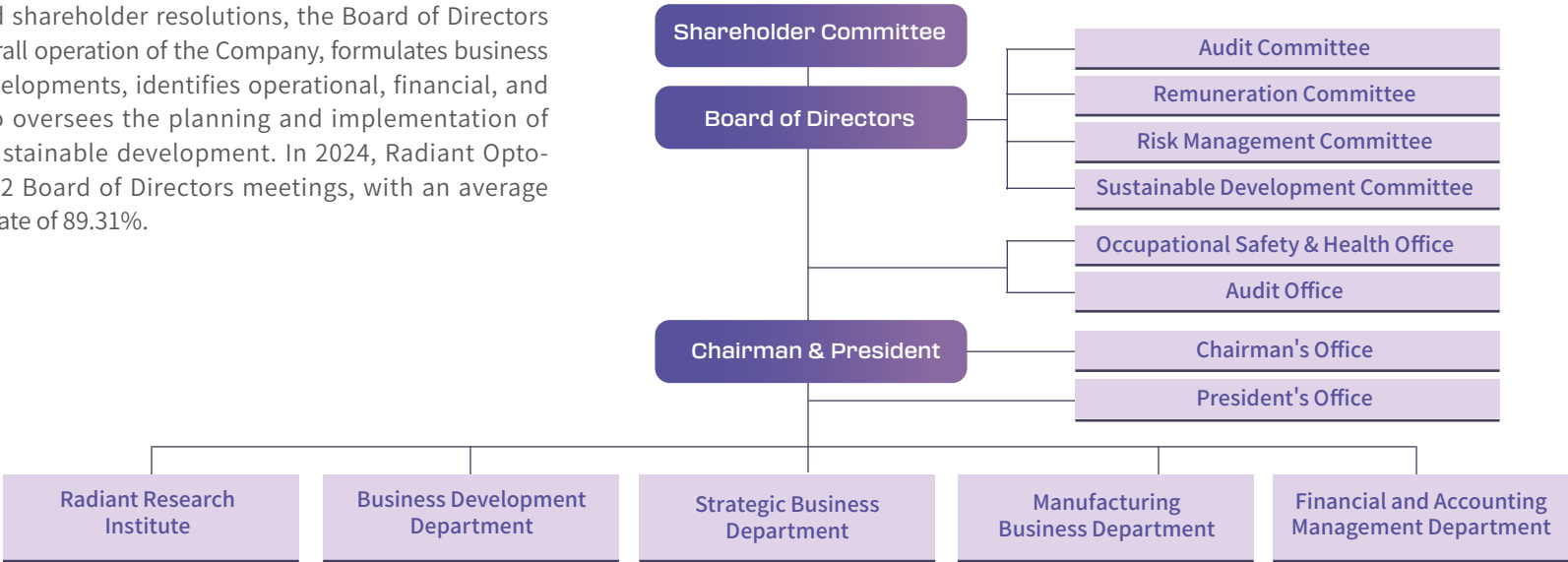
## Operations of the Board of Directors

Radiant Opto-Electronics upholds the principles of corporate governance, insisting on operational and informational transparency while emphasizing shareholder rights. In compliance with the Company Act, Securities and Exchange Act, and other relevant regulations, the Company has established a corporate governance framework and practical guidelines, creating a complete and efficient governance organization. The Board of Directors is responsible for supervising, appointing, and directing the management team, as well as overseeing the overall operation of the Corporation. As the highest governance unit of the Group, the Board of Directors plays a crucial role in ensuring the success of the Corporation.

In 2024, Radiant Opto-Electronics completed the re-election of the Board of Directors and elected Mr. Yu-Chao Wang as Chairman and CEO, leading the company to continue strengthening its core businesses and ensuring sustainable operations. The 11th Board of Directors of Radiant Opto-Electronics consists of 11 board members, including one female director and five independent directors. The Company aims to enhance management quality by introducing outstanding industry expertise and incorporating the perspectives of external stakeholders.

In addition to exercising the powers granted by the Company Act, the Articles of

Incorporation, and shareholder resolutions, the Board of Directors supervises the overall operation of the Company, formulates business strategies and developments, identifies operational, financial, and tax risks, and also oversees the planning and implementation of the company’s sustainable development. In 2024, Radiant Opto-Electronics held 12 Board of Directors meetings, with an average board attendance rate of 89.31%.



### Corporate Governance Evaluation

In response to the international attention paid to corporate governance, the Financial Supervisory Commission has listed corporate governance evaluation as a key work project. Radiant Opto-Electronics has long regarded "establishing a sound corporate governance system" as its core focus. Radiant Opto-Electronics was rated as a "6%-20%" company in the 11th Corporate Governance Evaluation.

In the future, it will adhere to the practice of rolling optimization, such as: encouraging directors to actively participate in shareholders' meetings to increase the level of participation in corporate governance operations; supporting local art performances and art activities, fulfilling corporate social responsibility, and increasing art funds based on operational status assessments; evaluating the ESG remuneration performance of senior managers, planning a progressive link with performance, and hoping to continue to be recognized in corporate governance evaluations.

### Nomination and Selection of Board of Directors

The composition of the Board of Directors of Radiant Opto-Electronics takes into account organizational culture, business operations, and long-term development. The selection criteria are established, including but not limited to the following three key aspects, to ensure a diversified composition of the Board of Directors:

|                                                   |                                                                                                                                         |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Fundamental Requirements and Values               | Shared vision, respect for diversity in gender, race, nationality, and independence.                                                    |
| Professional Knowledge and Skills                 | Educational and professional background, professional skills, and industry experience                                                   |
| Corporate Sustainability and Social Participation | Corporate governance, environmental sustainability, human rights protection, corporate social responsibility, and regulatory compliance |

None of the directors of Radiant Opto-Electronics are subject to the circumstances outlined in Article 30 of the Company Act. All independent directors meet the requirements set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and Article 14-2 of the Securities and Exchange Act. In accordance with Article 192-1 of the Company Act, the director candidates were nominated through the candidate nomination system and were approved by the attending board members. The following individuals were nominated as general director candidates: Pen-Jan Wang, Hui-Chu Su, Been-Fong Wang, Pen-Chin Wang, Pen-Tsung Wang, Hsiang-Kuan Pu, and Yu-Chao Wang. The following individuals were nominated as independent director candidates: Tzi-Chen Huang, Yao-Chung Chiang, Lun-Pin Tseng, Jung-Yao Hsieh, and Hung-Wen Lin. At the extraordinary Board of Directors meeting on May 28, 2024, Yu-Chao Wang was appointed as Chairman and CEO.

Tzi-Chen Huang and Yao-Chung Chiang have each served three terms as independent directors of Radiant Opto-Electronics Corporation. Their extensive experience in management, corporate governance, and crisis management, as well as their familiarity with relevant laws and regulations, make them valuable assets to the Corporation. As such, they have been nominated once again as candidates for independent directors.

## Diversity of Board Members

As per Article 20 of the "Code of Practice on Corporate Governance" for Radiant Opto-Electronics Corporation, the Corporation shall consider the professional backgrounds of candidates when selecting members for the Board of Directors. Additionally, appropriate diversity policies shall be formulated based on the Corporation's operations, operating patterns, and development needs. The professional knowledge of the Board of Directors covers eight major areas: "operational judgment, business management, leadership decision-making, industry knowledge, financial accounting, international market perspectives, crisis management, and environmental management and social engagement." Among these, business management includes various aspects such as environmental, social, and corporate governance. This fully implements the concept of member diversity. Further information on the diversity and core competencies of the Board of Directors and functional committees is disclosed on the 'company website' and detailed in the annual report.

## Principles of Recusal

All members of the Board of Directors at Radiant Opto-Electronics Corporation were nominated. The Board of Directors adheres to the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" to establish the "Rules of Procedures for the Board of Directors" and to regulate the principle of recusal of directors in the event of conflicts of interest. To avoid conflicts of interest arising from directors holding positions in other boards, Radiant Opto-Electronics implements a comprehensive conflict-of-interest avoidance policy. The Company also requires board members to exercise a high level of self-discipline and prudence in fulfilling their ethical duties as managers, faithfully executing their business and responsibilities. Additionally, the Corporation stipulates that directors who have an interest in matters being discussed at a board meeting, whether for themselves or for the legal entity they represent, must disclose the content of their interests at the current board meeting. If a situation arises that could harm the interests of the Corporation, the director in question must not participate in the discussion or voting process, and must recuse themselves from the discussion and voting process. They must also refrain from exercising their voting rights on behalf of other directors.

## Goals for Management of Board Diversity

### Management Goals

At least one-third of the Board has experience in manufacturing-related industries

Achieved

It is recommended that no more than one-third of the total number of Board of Directors members also hold managerial positions within the Corporation.

Achieved



## Board Members (as of December 31, 2024)

| Title                           | Name             | Gender | Responsibilities and Authority of the Functional Committee for Supervision and Governance                        | Business Judgment | Business Management | Leadership Decisions | Industry Knowledge | Financial Accounting | International Market Perspective | Crisis management | Environmental Management and Social Participation | Industry Experience GICS Level 1         |
|---------------------------------|------------------|--------|------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|----------------------|--------------------|----------------------|----------------------------------|-------------------|---------------------------------------------------|------------------------------------------|
| <b>Chairman &amp; President</b> | Yu-Chao Wang     | Male   | Convener of Sustainable Development Committee                                                                    | V                 | V                   | V                    | V                  | V                    | V                                | V                 | V                                                 | Information Technology Sector (GICS 45)  |
| <b>Director</b>                 | Hui-Chu Su       | Female | None                                                                                                             | -                 | -                   | -                    | V                  | V                    | -                                | -                 | V                                                 | Financial Sector (GICS 40)               |
| <b>Director</b>                 | Been-Fong Wang   | Male   | None                                                                                                             | V                 | V                   | V                    | V                  | -                    | V                                | -                 | V                                                 | Financial Sector (GICS 40)               |
| <b>Director</b>                 | Pen-Chin Wang    | Male   | None                                                                                                             | -                 | -                   | -                    | V                  | -                    | V                                | -                 | -                                                 | Health Care Sector (GICS 35)             |
| <b>Director</b>                 | Pen-Tsung Wang   | Male   | None                                                                                                             | -                 | V                   | -                    | V                  | V                    | V                                | -                 | -                                                 | Information Technology Sector (GICS 45)  |
| <b>Director</b>                 | Hsiang-Kuan Pu   | Male   | None                                                                                                             | V                 | V                   | V                    | V                  | V                    | V                                | V                 | V                                                 | Information Technology Sector (GICS 45)  |
| <b>Independent Director</b>     | Tzi-Chen Huang   | Male   | Convener of Audit Committee                                                                                      | V                 | V                   | V                    | V                  | V                    | V                                | V                 | V                                                 | Communications Services Sector (GICS 50) |
| <b>Independent Director</b>     | Yao-Chung Chiang | Male   | Convener of Remuneration Committee<br>Convener of Risk Management Committee<br>Sustainable Development Committee | V                 | V                   | V                    | V                  | V                    | V                                | V                 | V                                                 | Industrials Sector (GICS 20)             |

| Title                | Name           | Gender | Responsibilities and Authority of the Functional Committee for Supervision and Governance                   | Business Judgment | Business Management | Leadership Decisions | Industry Knowledge | Financial Accounting | International Market Perspective | Crisis management | Environmental Management and Social Participation | Industry Experience GICS Level 1         |
|----------------------|----------------|--------|-------------------------------------------------------------------------------------------------------------|-------------------|---------------------|----------------------|--------------------|----------------------|----------------------------------|-------------------|---------------------------------------------------|------------------------------------------|
| Independent Director | Lun-Pin Tseng  | Male   | Audit Committee<br>Remuneration Committee<br>Risk Management Committee<br>Sustainable Development Committee | V                 | V                   | V                    | V                  | V                    | V                                | V                 | -                                                 | Information Technology Sector (GICS 45)  |
| Independent Director | Jung-Yao Hsieh | Male   | Audit Committee<br>Remuneration Committee<br>Sustainable Development Committee                              | V                 | V                   | V                    | V                  | -                    | V                                | -                 | V                                                 | Information Technology Sector (GICS 45)  |
| Independent Director | Hung-Wen Lin   | Male   | Audit Committee<br>Remuneration Committee<br>Risk Management Committee<br>Sustainable Development Committee | V                 | V                   | -                    | V                  | -                    | -                                | -                 | V                                                 | Communications Services Sector (GICS 50) |

Note: At the Annual Shareholders' Meeting on May 28, 2024, the company elected 12 directors (including 5 independent directors). Director Pen-Jan Wang resigned on July 24, 2024, due to personal reasons.

## Functional Committee

| Name                                     | Responsibilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2024 Achievements                                                                                   |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <b>Sustainable Development Committee</b> | Radiant Opto-Electronics has established a Sustainable Development Committee as the dedicated unit for sustainability. The committee regularly reports on ESG strategies and implementation results to the Board of Directors, ensuring that sustainability strategies are integrated into the company's operations.                                                                                                                                                                                                                                                                                                                        | A total of 2 meetings were held, with an attendance rate of <b>93.75%</b> by the committee members. |
| <b>Audit Committee</b>                   | The Corporation has established an Audit Committee in compliance with applicable regulations. The committee are responsible for formulating and revising the internal control system, standard operating procedures for significant financial transactions, and matters related to directors' interests.                                                                                                                                                                                                                                                                                                                                    | A total of 9 meetings were held, with an attendance rate of <b>95.24%</b> by the committee members. |
| <b>Remuneration Committee</b>            | To strengthen corporate governance and improve the director and executive compensation system, Radiant Opto-Electronics ensures that its compensation arrangements comply with relevant laws and are competitive enough to attract top talent.                                                                                                                                                                                                                                                                                                                                                                                              | A total of 5 meetings were held, with an attendance rate of <b>95.45%</b> by the committee members. |
| <b>Risk Management Committee</b>         | To strengthen the risk management mechanism, Radiant Opto-Electronics established a "Risk Management Committee" in 2024, which is under the Board of Directors. The main responsibilities of the committee include approving risk management policies and related regulations, overseeing the implementation of the overall risk management process, ensuring alignment between business strategies and risk management policies, ensuring the establishment of appropriate risk management mechanisms and culture, and allocating and assigning sufficient and appropriate resources to ensure the effective operation of risk management. | A total of 2 meetings were held, with an attendance rate of <b>100%</b> by the committee members.   |
| <b>Ethical Management Team</b>           | Radiant Opto-Electronics Corporation is dedicated to upholding the highest standards of business ethics and integrity, relying on responsible business conduct. We established an "Ethical Management Team" in 2017 under the Board of Directors. The team comprises the Audit Office, Human Resources Office, and Legal Office, with the head of the Audit Office serving as the convener. The team was supervised by the Audit Office and regularly reported to the Board of Directors.                                                                                                                                                   | A total of 1 meetings were held, with an attendance rate of <b>100%</b> by the committee members.   |

## Performance Review of the Board of Directors

To implement corporate governance and enhance the operational functions and efficiency of the Board of Directors, Radiant Opto-Electronics has established a Board Performance Evaluation Policy. Internal performance evaluations for the previous year are conducted in the first quarter of each year, and at least once every three years, an evaluation is performed by an external professional independent organization or an external team of experts and scholars.

The scope of the internal performance evaluation includes the overall Board of Directors, individual board members, and functional committees, with board members completing a self-assessment questionnaire for the performance evaluation. In 2024, the performance evaluation of the Board of Directors and functional committees of Radiant Opto-Electronics was conducted by an external professional independent organization, with the results rated as "Excellent". The details of the evaluation process are as follows:

|                                                |                                                                                                                                                                                                                                                                            |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Performance Review of the Whole Board          | Participation in Corporation's operations/Improving the Quality of Policy Decisions Made by the Board of Directors<br>Composition and Structure of the Board of Directors/Continuing Professional Development of Directors/Internal Controls                               |
| Performance Review of Individual Board Members | Performance Review of Individual Board Members/Understanding of Director's Role and Responsibilities<br>Participation in Corporation's Operations/Internal Relationship Management and Communication<br>Continuing Professional Development of Directors/Internal Controls |
| Audit Committee                                | Participation in Corporation's Operations/Awareness of the Duties of the Functional Committee<br>Improving the Quality of Policy Decisions Made by the Functional Committee<br>Composition of the Functional Committee and Election of Its Members/Internal Controls       |
| Remuneration Committee                         | Participation in Corporation's Operations/Awareness of the Duties of the Functional Committee<br>Improving the Quality of Policy Decisions Made by the Functional Committee<br>Composition of the Functional Committee and Election of Its Members                         |
| Risk Management Committee                      | Participation in Corporation's Operations/Awareness of the Duties of the Functional Committee<br>Improving the Quality of Policy Decisions Made by the Functional Committee/Composition of the Functional Committee and Election of Its Members                            |
| Sustainable Development Committee              | Participation in Corporation's Operations/Awareness of the Duties of the Functional Committee<br>Improving the Quality of Policy Decisions Made by the Functional Committee/Composition of the Functional Committee and Election of Its Members                            |

**Excellent**  
Performance

Note: Scoring Guide: 90-100=excellent, 80-89=very good, less than 79=needs improvement

## Self-Improvement of Board Members

To enhance professional skills and knowledge, and to respond to the evolving issues of corporate governance and sustainable development both domestically and internationally, Radiant Opto-Electronics arranges annual training programs for board members. These programs aim to strengthen directors' understanding of economic, social, and environmental issues and to develop their individual capabilities, enabling them to effectively exercise their leadership and oversight responsibilities over corporate strategies. Board members continuously participate in corporate governance and sustainability training programs throughout their terms.

## Remuneration Policies

### Remuneration for Directors

The remuneration of directors encompasses travel expenses and compensation from profit distribution. As per Article 29 of Radiant Opto-Electronics Corporation's Articles of Incorporation, 1.1% of the remaining earnings balance, after deducting the amounts specified in paragraphs 1 to 4, will be allocated as directors' remuneration. The Remuneration and Compensation Committee will prepare a proposal for this allocation, which will then be approved by the Board of Directors. The proposal will be submitted to the Shareholders' Meeting, and the director's remuneration will be paid based on the agreed number of rights as resolved by the Shareholders' Meeting. In 2024, the ratio of the remuneration of the Chairman and President of Radiant Opto-Electronics to the median salary of non-managerial employees at the Kaohsiung plant was approximately 50.2 to 1. In response to adjustments in the distribution of earnings each year, the change ratio of the compensation of the Chairman and President to that of non-managerial employees in

2024 was approximately 4.1 to 1. The individual remuneration of the Chairman and President is disclosed in the annual report.

### Remuneration Policies for Managers

The remuneration of the manager, which includes salaries, bonuses, and employee benefits, is determined by the position held and the responsibilities assumed. Radiant Opto-Electronics establishes managerial performance evaluations by referencing industry standards, taking into account the achievement of Board objectives and aligning with the company's sustainable development goals. Among the evaluation indicators, "work performance" accounts for approximately 70%, covering leadership ability (implementation of ESG goals), work results (including the effectiveness of promoting key ESG projects), sense of responsibility, and communication and coordination skills; "character" accounts for approximately 20%, covering ethical conduct, cost awareness, and ESG awareness; and "attendance rate" accounts for approximately 10%.

### Key Critical Events

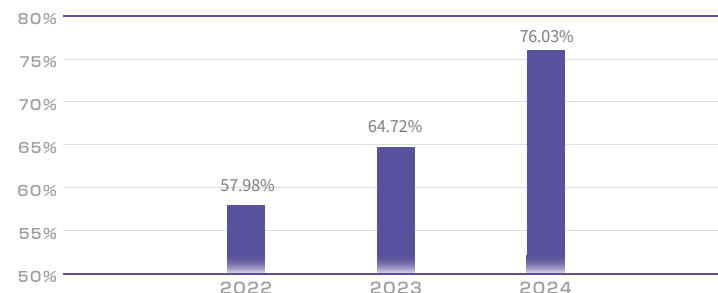
The Board of Directors convened a meeting to review the Corporation's business performance, major investment cases, and audit plan results. They also assessed the integrity management practices in response to critical events and evaluated corporate governance operations. Additionally, the Board discussed key ESG strategies and intellectual property management plans. During the meeting, the Board assigned and confirmed the authority and responsible unit for relevant matters. They also committed to tracking and monitoring the actual progress and current situation in subsequent meetings. For further information, please consult the "Information on the Operation of the Board of Directors" in the Annual Report and the Corporation's website.

### Safeguarding shareholders' rights and interests

To safeguard the rights and interests of shareholders, we have implemented e-voting during Shareholders' Meetings to promote shareholder activism. Additionally, we have designated a spokesperson and an investor relations contact person to address any suggestions, questions, disputes, or litigation matters from shareholders. Furthermore, we have established the "Regulations on Prevention of Insider Trading"

and the "Procedures for Handling Significant Internal Information" to strictly prohibit insiders from trading marketable securities based on non-public information.

#### Attendance Rate of the Shareholders' Meeting



### Information transparency

Radiant Opto-Electronics values stakeholders' right to information accessibility and strictly complies with information disclosure regulations. The company discloses material information and other significant updates through the Market Observation Post System (MOPS), and regularly or occasionally hosts and participates in investor conferences, convenes annual shareholders' meetings, and engages in direct communication with investors. In addition, Radiant Opto-Electronics maintains multiple communication channels, including periodic updates on the Company's official website, an investor relations contact email, the publication of sustainability reports, and annual shareholder reports. Through these diverse channels, the Company ensures smooth and effective communication, enabling the timely understanding of stakeholder feedback and keeping pace with market, economic, social, and environmental developments.

#### Investor Relations Contact Information

**Official Website :** <http://www.radiant.com.tw>

**Telephone :** 07-8216151

**Email :** [ir@radiant.com.tw](mailto:ir@radiant.com.tw)



# 2.2 Integrity Management

| Integrity Management                                                                  |                                                                |                                                                                                                                                                                                                                                                               |                   |                                                                     |      |      |
|---------------------------------------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------|------|------|
| Comparison of GRI Topic Standards      GRI 3-3:2021 / GRI 205-3:2016 / GRI 206-1:2016 |                                                                |                                                                                                                                                                                                                                                                               |                   |                                                                     |      |      |
| Policy Commitments                                                                    |                                                                | Radiant Opto-Electronics developed the Integrity Management Operating Procedures and Code of Conduct, requiring new employees to sign an Integrity and Clean Governance Commitment Letter to ensure that all employees adhere to the Company's integrity management policies. |                   |                                                                     |      |      |
| Communication Mechanism                                                               |                                                                | Established complete reporting procedures, with the whistleblower email address and hotline published. The Ethical Management Team under the Board of Directors is responsible for managing this process.                                                                     |                   |                                                                     |      |      |
| Concrete Actions                                                                      |                                                                | <ul style="list-style-type: none"><li>▪ Establishment of ethical management regulations in each company</li><li>▪ Enhanced the Coverage for Ethical Management Education and Training</li></ul>                                                                               |                   |                                                                     |      |      |
| Sustainability Indicators                                                             | Management Goals                                               | 2024                                                                                                                                                                                                                                                                          | 2024 Achievements | 2025                                                                | 2028 | 2030 |
| Enhanced ethical management education and training                                    | Rate of Coverage for Ethical Management Education and Training | Employees complete ethical management education and training 100% annually.                                                                                                                                                                                                   | Achieved          | 100% Rate of Coverage for Ethical Management Education and Training |      |      |
| Corruption cases                                                                      | Corruption cases                                               | Establishing internal control mechanisms and conducting regular inspections to ensure zero instances of corruption cases.                                                                                                                                                     | Achieved          | 0 corruption cases                                                  |      |      |

## Integrity Management

Radiant Opto-Electronics has established various management guidelines in accordance with the Responsible Business Alliance (RBA) Code of Conduct, including the Ethical Management Guidelines, Procedures and Procedures for Ethical Management and Code of Conduct, Procedures for Handling Material Inside Information, and the Code of Business Conduct and Ethics for the Board of Directors and Managers. These policies cover areas such as anti-corruption and anti-bribery, insider trading, ethical standards, prevention of sexual harassment, internal controls, and personal data protection. Through the implementation of concrete policies and

guidelines, Radiant Opto-Electronics enhances its commitment to integrity, business ethics, and legal compliance.

**Board of Directors**

An Annual Integrity Report is presented to the Board of Directors each year to fulfill the Board's oversight and management responsibilities in ensuring ethical business practices.

**Employees**

All employees are included in ethics and integrity education programs, with 100% of the Group's personnel completing the annual awareness training.

**Supplier**

When introducing new suppliers, Radiant Opto-Electronics invites them to sign the Integrity and Anti-Corruption Commitment Letter.



## **[Prevention] Establishing a culture of integrity and ethical business practices.**

To ensure that all employees adhere to the principles of honesty and integrity, our Corporation provides ethical and integrity education as part of both the orientation program for new hires and the annual internal staff training. This means that every employee in the Corporation, without exception, receives ethics and integrity awareness courses every year. Radiant Opto-Electronics Corporation offers R+eHRD online and physical courses, as well as various publicity methods, to safeguard the rights and interests of the Corporation and all stakeholders. These efforts are aimed at upholding the values of fairness, honesty, trustworthiness, and transparency that the Corporation is committed to.

The Board of Directors of Radiant Opto-Electronics has approved and promulgated regulations related to business conduct and ethics, specifying policy norms, guidelines, operational procedures, behavior guidelines, and complaint mechanisms to prevent dishonest behavior. This is aimed at implementing a culture of honesty and accountability at Radiant Opto-Electronics and demonstrating a commitment to the highest ethical standards in all business activities.

### **Important Company Regulations**

- ◆ Corporate Governance Best Practice Principles
- ◆ Remuneration Committee Organizational Charter
- ◆ Code of Ethical Conduct for Directors and Managers
- ◆ Regulations on Prevention of Insider Trading
- ◆ Audit Committee Organizational Charter
- ◆ Ethical Management Guidelines
- ◆ Corporate Sustainable Development Best Practice Principles
- ◆ Supplier Code of Conduct
- ◆ Sustainable Development Committee Organizational Charter
- ◆ Procedures for Ethical Management and Code of Conduct
- ◆ Risk Management Policy and Procedures
- ◆ Procedures for Handling Significant Internal Information

Note: For more information on Radiant Opto-Electronics' various regulations and policies, please refer to the "Important Company Regulations" section on the Radiant Opto-Electronics official website.



## **[Review] Strengthening Internal Audit and Reporting Systems**

Radiant Opto-Electronics conducts annual internal control self-assessments, requiring all units to review and control their operations based on specific tasks. This allows for timely adjustments to the design and execution of internal control systems, ensuring the implementation of a self-monitoring mechanism. In addition, the Group's audit department, in compliance with legal regulations and risk considerations, establishes an annual audit plan to conduct relevant audits. The department regularly reports audit results and tracks improvements to the Audit Committee and the Board of Directors.

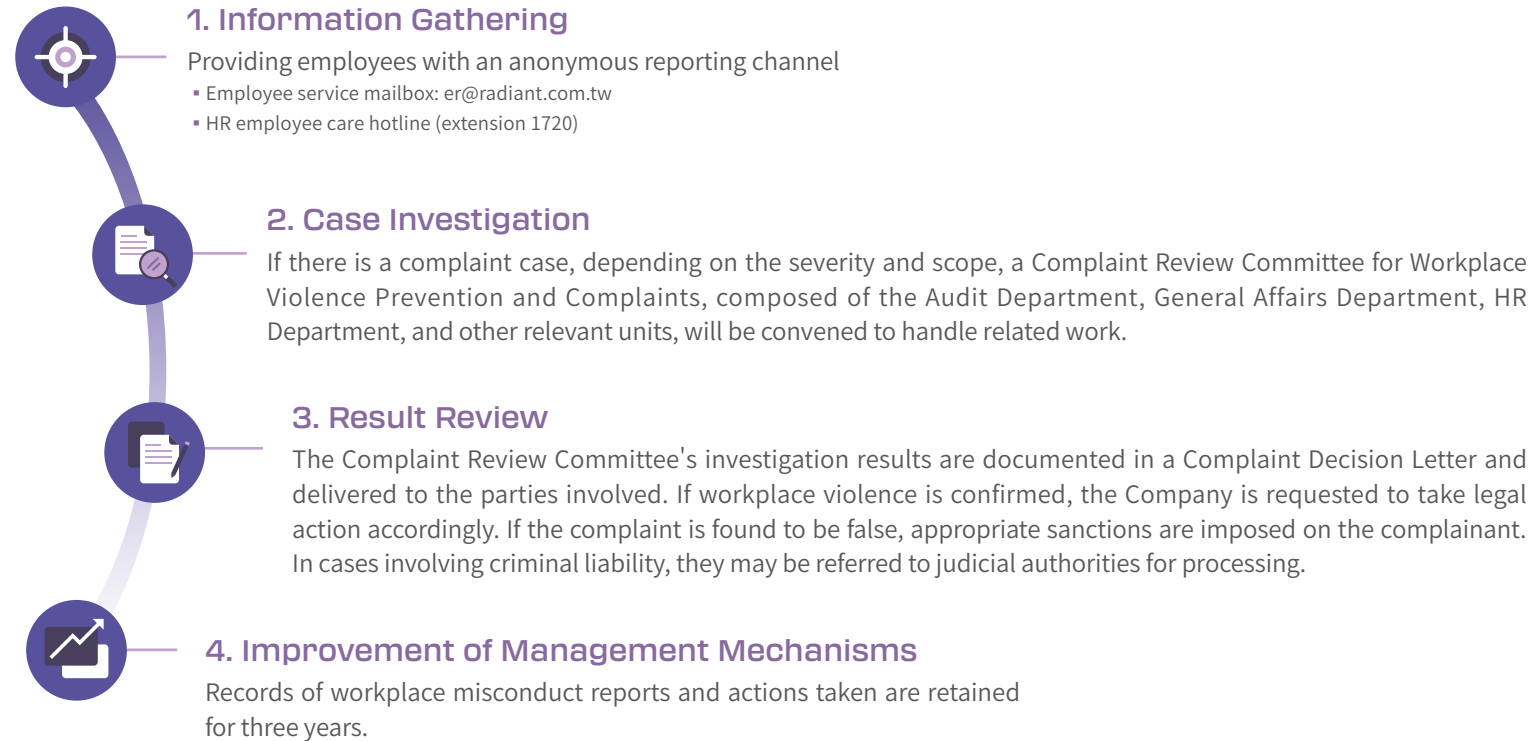
Radiant Opto-Electronics has established a comprehensive and protected whistleblowing channel. Both internal and external personnel can report violations of the Company's policies or misconduct via the public whistleblowing email ([cl@radiant.com.tw](mailto:cl@radiant.com.tw)) or hotline. Radiant Opto-Electronics provides an anonymous reporting option to protect whistleblowers from unfair retaliation or treatment. If the investigation confirms the violation, appropriate disciplinary actions will be taken in accordance with internal regulations. Employees can also raise concerns regarding ethical or regulatory violations through the employee care channel.

### **Whistleblowing Handling Process**

1. Information shall be reported to the department head if involving employees. Information shall be reported to independent directors if involving a director or a senior manager.
2. The Audit Office of the Company and the department head being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal office or other related departments.
3. If a violation is confirmed, immediate cessation of the relevant actions by the accused individual is demanded, followed by appropriate disposition.
4. Documentation of the whistleblowing receipt, investigation process, and investigation results should be maintained in written form and retained for a period of five years.
5. The relevant units shall review internal control systems and operating procedures and propose improvement measures.
6. The Audit Office of the Company shall submit to the Board of Directors a report on the whistle-blowing case, actions taken, and subsequent reviews and corrective measures.

## A summary of examples of whistleblowing at Radiant Opto-Electronics is as follows:

### Report on Workplace Violence Incident



# 2.3 Compliance with Laws and Regulations

Compliance with Laws and Regulations

Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 2-27:2021 / GRI 418:2016

Policy Commitments

Communication Mechanism

Concrete Actions

We have established a dedicated legal department to ensure compliance with local government regulations and laws governing operational activities. This department collaborates closely with audit, finance, and relevant departments to closely monitor any domestic or international policies and regulations that may impact the Company.

Enhancing employees' understanding of legal compliance through internal education and training initiatives regularly.

- The Legal Department regularly publishes the bimonthly legal journal called "Obey Law".
- Employee legal compliance education and training
- The Legal, Audit, Finance, and Environmental Health and Safety Departments conduct regular internal controls.

| Sustainability Indicators                   | Management Goals           | 2024                                                                                          | 2024 Achievements | 2025                                                   | 2028 | 2030 |
|---------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------|------|------|
| Environmental Health and Safety Regulations | Regulatory Compliance Rate | Environmental Health and Safety Compliance Rate of 99%                                        | Achieved          | Environmental Health and Safety Compliance Rate of 99% |      |      |
| Significant violations                      | Significant violations     | Establish an internal audit mechanism to proactively prevent any instances of non-compliance. | Achieved          | There have been no significant violations              |      |      |

## Compliance with Laws and Regulations

Radiant Opto-Electronics Corporation will prioritize compliance with legal requirements and operating with integrity. Radiant Opto-Electronics establishes a dedicated legal department to ensure compliance with local government regulations and laws governing operational activities. This department collaborates closely with audit, finance, and relevant departments to closely monitor any changes or updates to domestic or international policies and regulations that may impact the Company.

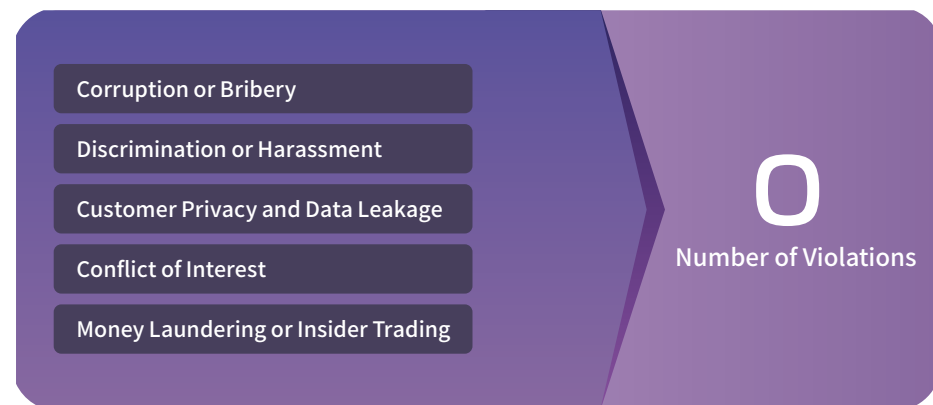


### Regulatory Compliance Implementation Status

In 2024, Radiant Opto-Electronics operated in full compliance with the law, without incurring fines for violations of corporate governance, anti-corruption, antitrust laws, or other regulations. There were no incidents of privacy breaches or infringements, no violations of insider trading by the Board of Directors or management team, and no negative news reported.

("Significant violations" are defined as fines exceeding NT\$1,000,000 or more, or any suspension of business, operations, or work that may impact the Corporation's operations. )

#### Radiant Opto-Electronics Regulatory Compliance Implementation Status in 2024:



## Legal compliance education and training

To enhance regulatory compliance awareness, Radiant Opto-Electronics continues to improve employees' legal literacy through internal training. Given the increasing focus on workplace bullying in recent years, the legal department has compiled scenarios that may constitute workplace violence and bullying. They have established related educational programs to prevent workplace violence and bullying, promoting current practical response methods to managers at all levels. This initiative aims to strengthen managers' awareness of regulatory compliance and reduce, or even eliminate, associated legal risks.

In addition to existing training programs, the legal department regularly publishes the Company's internal legal newsletter, "Obey Law." Since 2020, a total of 24 issues have been released, featuring legal articles related to the company or current events, as well as a Q&A section answering employees' legal questions to enhance their legal knowledge.

## Confidential Data Protection

As a global leader in backlight modules, Radiant Opto-Electronics views the value and protection of confidential information as a key factor in strengthening its competitive advantage. The Company continues to enhance its vigilance in data

protection, committed to reducing the risk of information leakage. Radiant Opto-Electronics takes an active approach to safeguarding the confidential information of its customers, suppliers, and partners. In accordance with the Trade Secrets Act, the Company has established the Confidential Information Management Measures to effectively protect its confidential data. The Company strikes a balance between "strict protection" and "paperless management," systematically managing information on a regular basis to reduce labor costs and improve control effectiveness.

In terms of information security, all terminal devices accessing the Company's premises are subjected to the Information Technology Department's network access control system, which identifies internal network devices and blocks unidentified external devices. This proactive, real-time, and automated detection of abnormal events within the Company's network guarantees the security of confidential data. In 2024, Radiant Opto-Electronics did not receive any complaints regarding the protection of confidential information, nor were there any incidents of confidential data leakage.

## Privacy and Personal Data Protection Policy

### Policies and Goals

Radiant Opto-Electronics places great importance on personal data protection, establishing internal management regulations for privacy rights and personal data protection policies, requiring strict adherence to relevant legal regulations when collecting, processing, and handling personal information. Furthermore, Radiant Opto-Electronics pledges never to disclose the personal data of data subjects to third parties or use it for purposes other than those for which it was collected.

To implement risk management for personal data processing, we conduct an annual review and assessment of current policies. Employees and external parties can file personal data complaints through relevant reporting channels. In 2024, Radiant Opto-Electronics did not use collected personal data for purposes other than the originally specified ones, and no related complaints or penalties were received.



## Customer Privacy Protection Policy

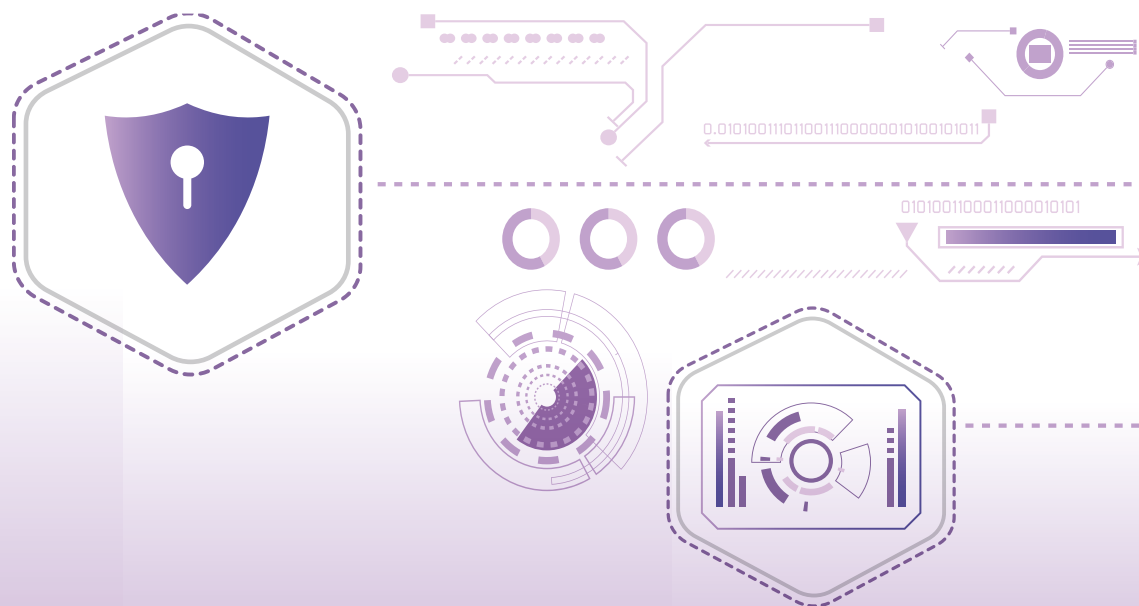
Protecting the personal privacy of customers and suppliers is a crucial aspect of gaining and maintaining trust with stakeholders. The Company is committed to upholding privacy rights, safeguarding personal data, and ensuring information security.

- In terms of administrative management, employees are bound by strict confidentiality obligations outlined in the Employee Confidentiality Agreement. This includes maintaining the secrecy of confidential information to the best of their abilities and taking necessary measures to protect sensitive data belonging to company clients, suppliers, etc., during their tenure.
- Technical Aspect of Information Security: Due to the nature of Radiant Opto-Electronics' industry, which is not involved in e-commerce or the financial sector that requires the storage of large volumes of customer information, there is no need to obtain personal data protection certification to gain customer recognition. However, Radiant Opto-Electronics continues to implement robust information security solutions, including firewalls, antivirus software, intrusion detection systems, and vulnerability scanners at the physical, network, and system levels. This approach ensures a high level of information security protection, significantly reducing the risk of personal data leakage.

Data subjects can view Radiant Opto-Electronics' "Privacy Policy" through the following link and can communicate privacy-related requests via the "Feedback Mailbox."

**Privacy Policy:** <https://esg.radiant.com.tw/privacy>

**Feedback Email:** [cl@radiant.com.tw](mailto:cl@radiant.com.tw)



# 2.4 Risk Management

Risk Management

Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 205-1:2016

Policy Commitments

Communication Mechanism

Concrete Actions

Incorporate the annual audit plan into identified material issues and significant risks, and integrate the currently identified major risks into departmental work item controls, with oversight provided by the Risk Management Committee.

An annual report on the operation of risk management is scheduled to be presented to the Board of Directors at least once per year.

Continuously revise risk management policies based on the results of annual risk identification and analysis

| Sustainability Indicators | Management Goals                                                                   | 2024                                                                                                     | 2024 Achievements | 2025                                                                                                                                                                                                                                                                                                                       | 2028 | 2030 |
|---------------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
| Risk Management           | Prepare audit plans based on material issues and risks                             | Risk assessment report will be presented to the Board of Directors                                       | Achieved          | The Company reports the progress of risk management execution to the Risk Management Committee each quarter and prepares an annual risk assessment report for submission to the Board of Directors.                                                                                                                        |      |      |
|                           | Review the results of the execution of goals of each department                    | Regularly conduct audits or reviews of the execution outcomes of material topics goals across all units. | Achieved          | Conduct audits based on the results of the risk assessment.                                                                                                                                                                                                                                                                |      |      |
|                           | Material topics and risk assessment results are reported to the Board of Directors | Report the results of material topics identification to the Board of Directors.                          | Achieved          | This goal will be integrated into Radiant Opto-Electronics' sustainability governance. The results of the annual identification of significant themes will be regularly reported to the Board of Directors. Therefore, it will no longer be included as a material topics indicator under "Risk Management" in the future. |      |      |
|                           | Risk Management Education and Training                                             | New Goals for 2025                                                                                       | Note              | Conducts internal educational training at least once a year.                                                                                                                                                                                                                                                               |      |      |

Note: Due to the re-evaluation of sustainability goal setting, there is no performance for 2024. The results will be disclosed in the 2025 Sustainability Report.

## Risk Management

With the rapid changes in the global economy and politics, along with the increasing severity of climate change, businesses are facing numerous emerging environmental, social, and governance (ESG) risk factors in their operations. To strengthen corporate governance and implement risk management in business operations, Radiant Opto-Electronics officially established a Risk Management Committee in 2024. Based on the "Best Practice Principles for Listed and Over-the-Counter Companies" and the "Practical Implementation of Risk Management Guidelines for Listed and OTC Companies" issued by Taiwan Stock Exchange, the Company has built a comprehensive corporate risk

management framework. The Company also holds risk education training sessions periodically to ensure the integrity of risk management and to establish a solid corporate risk culture.

Radiant Opto-Electronics Group has established a Risk Management Policy and Procedures. Through the creation of a comprehensive risk management framework and operational processes, the Company effectively prevents and controls business risks, identifies potential risks, and integrates risk management into operational activities and daily management processes, thereby shaping a comprehensive corporate risk management culture.



#### Risk Management Team



The highest decision-making body for risk management at Radiant Opto-Electronics is the Board of Directors. The board members possess extensive industry insights and risk management experience. After considering business strategies and the overall environment, they formulate management strategies for risk management.

In 2024, Radiant Opto-Electronics established a functional committee under the Board of Directors, the Risk Management Committee, responsible for assessing and controlling the overall risk management of the Radiant Opto-Electronics Group, executing the Board's risk management decisions, overseeing the implementation of risk management, reviewing risk management reports, and regularly reporting the risk management operations to the Board of Directors every year.

#### 1. Risk Identification

- Key risk scenarios are identified by senior management
- Daily risk scenarios are identified by each business unit



#### 4. Risk Supervision and Review

- Prepare the annual risk management report for the Risk Management Committee and the Board of Directors.
- The Risk Management Office regularly tracks the implementation status of response measures.
- Regular Reassessment of Risk Items



#### 2. Risk Analysis

- Analyze the probability of risk occurrence and the impact level (including property loss, business continuity, reputation, environment and society, and personnel across five dimensions)



#### 3. Risk Assessment and Response

- Compare the results of the risk analysis with the risk appetite, determine the risk scenarios that need to be prioritized for management, and develop response measures considering the Company's strategic objectives and available resources.
- Response measures formulated through communication and coordination among various departments.



## Establishment of Risk Culture

Radiant Opto-Electronics is committed to building a comprehensive risk culture and continuously improving it to deepen the risk management awareness and capabilities of all employees. Through organizing risk management training, risk awareness and self-management are internalized as part of the employees' DNA.

In 2024, Radiant Opto-Electronics launched risk management internal educational training from its headquarters, holding a total of four training sessions. Over 66 practical risk examples were shared with employees, covering areas such as human resources, customers and products, legal compliance, reporting, information management, corporate governance, sustainable development, and supply chain risks. This initiative aims to establish risk awareness among employees and will gradually be extended to the Group's subsidiaries.

In addition to regularly reviewing the five major areas of risk management (operations/infrastructure, strategic planning, corporate governance, legal compliance, and reporting), Radiant Opto-Electronics has established a mechanism for reporting significant incidents to quickly and accurately respond to major unforeseen events, reducing the impact of risk events. The Company has defined the scope of risk events and impact reporting standards for issues such as information security incidents and environmental health and safety anomalies. Response teams have been formed to ensure timely reporting and monitoring of significant events, evaluating response plans, and establishing standard operating procedures for handling such events. Each department is responsible for subsequent actions based on their specific roles, and continuous monitoring and reporting of significant events are conducted to manage and reduce the risk impact of unpredictable major incidents on the Group. At the same time, in accordance with the risk management procedures, if a significant unforeseen risk event occurs, an ad hoc risk assessment process should be initiated to evaluate and determine whether to include the event in the risk knowledge base and to activate the risk management operation process, aiming to prevent risks before they materialize.

## Risk Management and Response Strategies

Radiant Opto-Electronics' risk management is jointly carried out by relevant units, conducting risk identification, analysis, assessment, and response operations for the

2024 annual risks. The risk scenario of focus for 2024 is: "The increasing demand in the OLED market is gradually eroding the backlight market, and failure to respond promptly may result in business losses." The corresponding response measures are to strengthen the capabilities of existing products through internal initiatives, implement a dedicated project management system, and develop new products, while enhancing core competencies and expanding the optical product portfolio through external investment and acquisitions.

## Confirmation of the Effectiveness of Risk Management

### Three Lines of Defense in Risk Management

#### First Line of Defense

#### Self-Inspection and Management by Operational Units

##### Executing Units: All Operating Units

- Each unit, based on its functions, business scope, and understanding of its operations, regularly assesses daily operational risks and designs control procedures.

#### Second Line of Defense

#### Robust Risk Management and Operational Mechanisms

##### Executing Units: Risk Management Committee and Risk Management Team

- The Risk Management Committee and the Risk Management Team identify group-level risks, coordinate cross-unit risk management operations, and regularly report the implementation status to the Board of Directors.

#### Third Line of Defense

#### Independent and Objective Internal Audit System.

##### Executing Unit: Audit Office

- Independent from daily operational risk management and enterprise risk management operations, reporting directly to the Audit Committee and the Board of Directors.
- Perform independent audits and assessments to ensure the effective operation of the first line of defense's internal control mechanisms and the second line of defense's risk management systems.

## Establish Internal Control System

Radiant Opto-Electronics Corporation conducts annual audits in accordance with the "Guidelines for Public Listed Companies to Establish Internal Control Systems" by the Financial Supervisory Commission. These audits assist the Board of Directors and management in supervising all internal systems and processes of the Corporation. We implement annual audit plans and continuously monitor related operating systems to ensure the accuracy, reliability, timeliness, and transparency of operational, financial, and management information. We also ensure compliance with relevant laws and regulations and provide timely suggestions for improvement while ensuring the achievement of the following objectives:

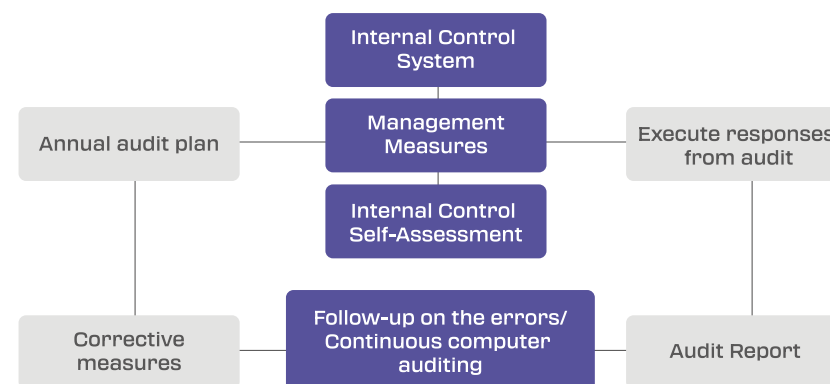
- 01 The effectiveness and efficiency of operations
- 02 The reliability, timeliness, and transparency of reporting, and compliance with relevant regulations
- 03 Compliance with relevant laws and regulations

To ensure continuous implementation of the self-supervision mechanism, the Auditing Office conducted an anonymous survey on internal control self-assessment. The purpose of the survey was to gain an understanding of the scores of implementing internal controls. According to the survey results, the average self-assessment scores for internal control at both the overall and operational levels in 2024 are 3.62 and 3.09, respectively, below the threshold of concern. This indicates that both management and employees are dedicated to effectively implementing the internal control system to maintain operational risk control within acceptable limits. Furthermore, the results demonstrate that the current operational control measures are satisfactory.

The Audit Office of Radiant Opto-Electronics has established a risk-based internal audit system and formulates an annual audit plan each year to inspect and assess the implementation of internal controls, providing timely improvement suggestions to ensure the continuous and effective implementation of the internal control system. The Audit Office conducts an annual review of the self-inspection reports

submitted by each Corporation unit and subsidiary, in compliance with regulations. These reports, along with the outcomes of internal audits and any corresponding improvements, serve as the foundation for the Board of Directors to assess the efficacy of the internal control system and to issue a statement on its status. No corruption-related matters were identified in the aforementioned irregularities.

## Internal Audit Management Process



## Introduction of a New Audit for Robot Automation

The Corporation has been developing a monitoring mechanism to provide early warning of risks at all levels and introduce a computer audit management platform, and an audit database and program were established to create an automated system for audit scheduling. We have implemented a network automated pricing access platform to enhance the efficiency of our internal operations and increase our overall contribution. In recent years, the Corporation has adopted new audit methods that incorporate artificial intelligence, utilizing machine learning to enhance the depth of project audits and Robotic Process Automation (RPA) to streamline routine operations. By leveraging information technology, we have developed an online database of laws and regulations to improve the efficiency of compliance checks. All departments within the Corporation must conduct thorough self-inspections and improve the quality of their internal control systems by utilizing the computer audit management platform.

### Establish a Continuous Operations Management System

In response to emerging risks arising from ongoing changes in the global economy, society, and natural environment, Radiant Opto-Electronics has adopted business continuity management principles aimed at ensuring uninterrupted operations and pursuing the company's sustainable development. Relevant units are regularly convened to identify and assess internal and external risks. Based on the risk level, emergency response plans are developed, and corresponding management measures are established to minimize potential impacts.

| Emergency Response Plan: Risk Management Phase Table |                      |                              |
|------------------------------------------------------|----------------------|------------------------------|
| Phase One                                            | Emergency response   | Control and Rescue           |
| Phase Two                                            | Event Management     | Stabilization and Mitigation |
| Phase Three                                          | Operational Recovery | Production Restoration       |

### Emergency Response Team

The Emergency Response Team of Radiant Opto-Electronics is led by the highest-ranking executive of the manufacturing division as the commander-in-chief, while senior executives, according to their responsibilities, coordinate company resources and continuously review and enhance the plans. Conduct simulation tests at least once a year to assess the plan's effectiveness and ensure that in the event of a disaster, Radiant Opto-Electronics can make every effort to maintain and resume continuous operations while safeguarding the interests of all stakeholders.

### Simulated Scenarios and Practical Drills



#### Notification of Suspicious Persons:

Our warehouse security team conducts regular drills to ensure the safety of our premises. In the event that an unknown individual is discovered within the warehouse, our protocol dictates that they will be questioned, and the supervisor will be immediately notified. Additionally, a guard will be dispatched to escort the individual off the premises.



#### Cargo Security Inspection:

Use metal detectors to conduct cargo security inspection and report back to the responsible unit regarding the situation.



#### Mail and Cargo Abnormality:

In the event of a suspicious parcel being discovered during the sending or receiving of mail, the local police department will be immediately notified. The site will then be sealed, and all personnel present will be evacuated simultaneously.



#### Climate Change-related Natural Disasters and Fires:

We regularly call our colleagues from each unit to conduct fire drills and practice the use of fire hoses to prevent fires and other emergencies.



# 2.5 Information Security Management

Information Security Management

Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 418:2016

Policy Commitments

Communication Mechanism

Concrete Actions

Promote the enhancement of information security management, ensure compliance with regulations from external regulatory bodies, and adhere to the information security requirements stipulated in customer contracts, in order to safeguard the normal operation of the Company's business. Provide information security education and training to promote the awareness of information security and to strengthen the awareness of personnel's responsibilities.

To continuously maintain information security and protect confidential data, the information security Committee shall convene a management review meeting once a year to ensure the effectiveness of implementation.

The Group implemented ISO 27001-related information security management systems

| Sustainability Indicators                  | Management Goals                               | 2024                                                                                                                                                                                                                                                               | 2024 Achievements | 2025                                                                                                                                                                                                                                                                               | 2028 | 2030                                                                                      |
|--------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------------------------------------------------------------------------------|
| ISO 27001:2022                             | Third-Party Information Security Certification | <ul style="list-style-type: none"><li>Nanjing Plant completes ISO 27001:2022 certification.</li><li>The Kaohsiung Plant and the Wujiang Plant have obtained the re-evaluation for ISO 27001:2022.</li></ul>                                                        | Achieved          | <p>The audit department oversees and continuously obtains third-party certifications.</p> <ul style="list-style-type: none"><li>Certification completed for the Vietnam Plant</li><li>The audit department oversees and continuously obtains third-party certifications.</li></ul> |      | <p>The audit department oversees and continuously obtains third-party certifications.</p> |
| Significant information security incidents | Group Information Security Protection          | <ul style="list-style-type: none"><li>Conduct 1 social engineering simulation drill and 1 penetration test annually</li><li>Regular vulnerability scans and source code checks.</li><li>Annually conduct risk evaluation and business continuity drills.</li></ul> | Achieved          | <ul style="list-style-type: none"><li>Regularly provide information security education, training, and awareness.</li><li>Engage information security consulting firms to conduct social engineering simulation drill.</li></ul>                                                    |      |                                                                                           |
| Information Security Simulation Drill      | Significant information security incidents     | 0                                                                                                                                                                                                                                                                  | Achieved          | 0                                                                                                                                                                                                                                                                                  |      |                                                                                           |

## Implement Information Security Policies

With the rapid evolution of information technology and the widespread use of networks and various information applications, information security faces severe challenges. In particular, external malicious attacks may lead to risks such as data breaches, ransomware, and operational disruptions, potentially causing significant losses to the Company. Radiant Opto-Electronics upholds four major visions: "Strengthen the knowledge of personnel, prevent data leakage, implement daily maintenance operations, and

ensure service availability." The organization promotes an information security management systems within the organization to safeguard the confidentiality, integrity, and availability of information assets, thereby ensuring sustainable business operations.

In terms of information security governance, the head of the Group Information Department serves as the highest-ranking information security officer at Radiant Opto-Electronics. The Company has obtained ISO 27001:2022 certification for its information security management system, effectively implementing the group-wide information security policy to protect customer data and corporate intellectual property, and to strengthen the Company's capability to respond to information security incidents. In 2024, there were no major information security incidents at Radiant Opto-Electronics.

#### 2024 Radiant Opto-Electronics

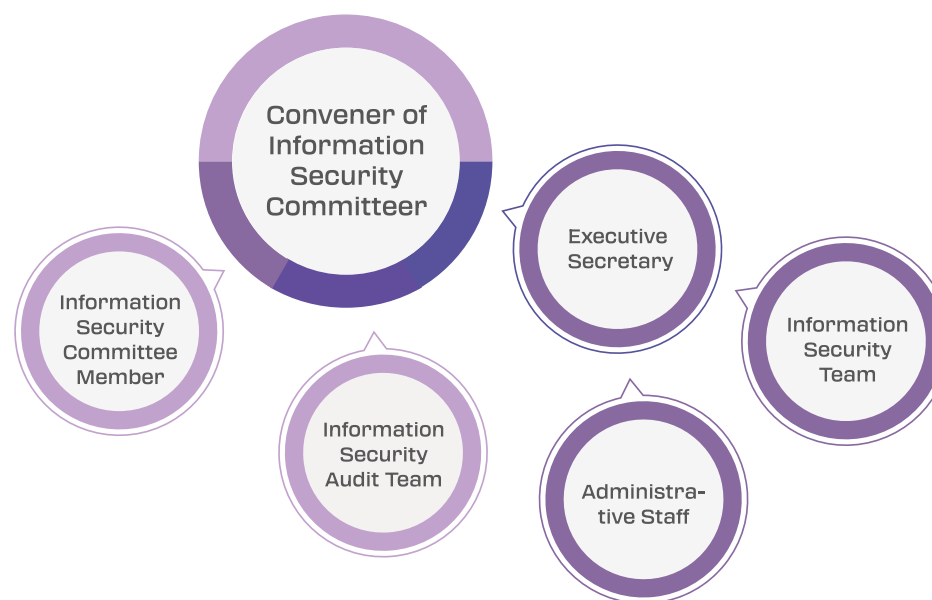
**No major information security incidents.**

#### Radiant Opto-Electronics' Information Security Goals

1. Promote the enhancement of information security management, ensure compliance with regulations from external regulatory bodies, and adhere to the information security requirements stipulated in customer contracts, in order to safeguard the normal operation of the Company's business.
2. Provide information security education and training to promote the awareness of information security and to strengthen the awareness of personnel's responsibilities.
3. Safeguard the business activity information of the Company, prevent unauthorized access and modification, thereby ensuring its accuracy and integrity.
4. Conduct regular internal and external audits to ensure that all relevant operations are implemented.
5. Ensure that the Company's critical business systems maintain a certain level of system availability.

### Information Security Committee Organization

In 2023, Radiant Opto-Electronics established the Information Security Committee to ensure that information security-related policies align with the Company's strategic development, coordinate the necessary resources for information security initiatives, and effectively implement security objectives and measures. The Information Security Committee shall hold a "Management Review Meeting" once a year and may convene ad hoc meetings as needed. Each year, through internal and external audits, we ensure that our operational practices comply with regulations and conducts regular reviews and corrections.



## Information Security Risk Impact and Response Strategies

After identifying and assessing the information security risks, the information department immediately implements preventive measures to strengthen the protection capacity of information security through the intelligent application of software and hardware systems. The expectation is to eliminate threats in the shortest possible time in order to ensure that the Corporation can maintain normal operations.

| Asset-security configuration | Control Policy/Practices                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Risk Prevention              | <ul style="list-style-type: none"> <li>Information security policies are reviewed in November of each year and adjustments are made accordingly.</li> <li>We regularly educate all factory personnel on the information security policy and conduct social engineering drills with emails every year.</li> <li>Daily backup of system data, preparing for restoration in case of emergency.</li> <li>The verification of the main host disaster recovery mechanism is carried out each year to ensure the recovery of important systems.</li> </ul> |
| Protective Facilities        | <ul style="list-style-type: none"> <li>Smart hardware and software device protection, network endpoint control applications, information system vulnerability scanning to introduce Network Detection and Response (NDR), software to strengthen production line computer virus protection and limit execution of unauthorized software</li> </ul>                                                                                                                                                                                                  |
| Emergency response           | <ul style="list-style-type: none"> <li>Develop response plans for potential server room disasters and design a flowchart to streamline emergency operations.</li> <li>The plants in Kaohsiung have their own generator. When the power is cut without warning, the generator will be immediately activated for all information systems to stay online in all plants in China, providing for continuous usage of all information systems in these plants.</li> </ul>                                                                                 |

## Information Security Risk and Vulnerability Protection

Radiant Opto-Electronics has established control strategies and practices to address the financial impact of information security risks and vulnerabilities. To strengthen group-wide information security controls, Radiant Opto-Electronics has implemented a Multi-Factor Authentication (MFA) mechanism to enhance identity verification security. Employees who identify potential information security risks are also required to contact the Information Security Team and inform their immediate supervisor.

As most of the information systems supporting Radiant Opto-Electronics' group-wide operations are housed in the Kaohsiung plant's data center, ensuring continuous system service is critically important. Therefore, key systems within the plant adopt a multi-server mutual backup mechanism and are also backed up at different off-site data centers. Together with data backups for critical servers, services can be restored within a short period when necessary, reducing the risk of operational disruptions.

## 2024 Annual Information Security Drill Practices

In the email social engineering drill, a total of **2,950** participants were tested, and **14,755** test emails were sent.

Carried out **3** sessions of information security training for all staff members.

Carried out **6** on-site operational continuity exercise plans.

Carried out **5** target penetration tests and **4** third-party information security assessments.

Performed internal audit of ISMS, identifying **6** areas requiring corrective actions and successfully implementing improvement measures.

The **ISO 27001:2022** certification scope was expanded to include **285** employees at Plant 1, **296** employees at Plant 3, and **168** employees at Plant 5.

# 03

## Steady Management

Radiant Opto-Electronics is committed to enhancing the environmental impact of its products. The company actively strives to balance product management with environmental protection through green innovation strategies, which include innovative product design, extending product life cycles, and effective material utilization, to meet the diverse needs of its customers.

Further established a comprehensive intellectual property rights mechanism to protect R&D patent achievements and enhance core competitiveness. Collaborated with the value supply chain to foster carbon reduction awareness and build a prosperous and sustainable global community.

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|                                           |    |
|-------------------------------------------|----|
| 3.1 Economic Performance                  | 55 |
| 3.2 Product Responsibility and Innovation | 60 |
| 3.3 Development of Green Products         | 69 |
| 3.4 Supplier Sustainability Management    | 72 |



# 3.1 Economic Performance

## Economic Performance

### Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 201-1:2016 / GRI 201-4:2016

#### Policy Commitments

Identify and analyze changes in the external environment, flexibly adjust strategies, establish a rigorous evaluation process, and formulate management regulations.

#### Communication Mechanism

Convening of the annual general shareholder meetings and a corporate briefing to ensure shareholders and investors are immediately informed of the Company's financial performance.

#### Concrete Actions

- Convene a Shareholders' General Meeting and Corporate Briefing
- Regularly convene key client technical exchange meetings

| Sustainability Indicators | Management Goals      | 2024                                                                                                                  | 2024 Achievements | 2025                                                                                                                                                                                                                                    | 2028                                                                                                                                                                                                                                | 2030                                                                                                                                                                                                              |
|---------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EPS                       | EPS                   | Maintain double digits or higher                                                                                      | Achieved          | In response to organizational restructuring, this indicator will no longer be tracked.                                                                                                                                                  |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                   |
| Foreign exchange risk     | Foreign exchange risk | Exchange loss is less than the materiality standard for material information                                          | Achieved          | Exchange loss is less than the materiality standard for material information                                                                                                                                                            |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                   |
| Tax risk                  | Tax risk              | Zero penalties under tax regulations and application for tax incentives.                                              | Achieved          | <ul style="list-style-type: none"> <li>▪ Established a Tax Risk Assessment Indicator System</li> <li>▪ Completed the Taxation Professional Talent Training Program</li> <li>▪ Achieved 100% compliance with tax regulations.</li> </ul> | <ul style="list-style-type: none"> <li>▪ Optimized the Global Tax Management Framework</li> <li>▪ Established an Early Warning Mechanism to Mitigate Tax Risks</li> <li>▪ Enhanced the Efficiency of Tax Decision-Making</li> </ul> | <ul style="list-style-type: none"> <li>▪ Achieved Digital Transformation of Tax Management</li> <li>▪ Established an industry-leading tax management system</li> <li>▪ Achieved Optimal Tax Efficiency</li> </ul> |
| Liquidity                 | Liquidity             | Maintain available funds (with at least two months' worth of operating capital available)                             | Achieved          | Maintain available funds (with at least two months' worth of operating capital available)                                                                                                                                               |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                   |
| Investment risk           | Investment risk       | The interest rate shall not be lower than the interest rate on a US dollar deposit in which the Company has invested. | Achieved          | The interest rate shall not be lower than the interest rate on a US dollar deposit in which the Company has invested.                                                                                                                   |                                                                                                                                                                                                                                     |                                                                                                                                                                                                                   |

## Economic Performance

In 2023, we proposed our "Dual Engine Evolution" strategy. In the short to medium term, we will strengthen our core capabilities in optical component design, molds, and processes through two major engines: "self-strengthening" and "external investment and acquisitions." This will continuously enhance our backlight module competitiveness while simultaneously expanding into new optical component application markets.

Last year, in "self-strengthening," we adjusted the product mix related to LGPs and continued to enhance production efficiency. In 2024, the Group's revenue reached NT\$51.63 billion, representing a year-on-year increase of 17%, marking a recovery from the revenue low experienced in 2023. The shipment volume of backlight modules reached 97.37 million units (YoY +7%), marking the end of a three-year trend of declining shipments from 2021 to 2023. The gross profit margin is 20.72%, with an EPS of 15.63 (YoY +38%), setting a historical high and marking the seventh consecutive year of earnings equivalent to the company's total share capital. As such, we continue to demonstrate the competitiveness of high-end backlight module products to maintain a leading position in the industry.

In the "external investment and acquisitions" section, in September 2024, we announced through a material information disclosure that we would acquire 100% of the equity of NIL Technology (NILT), a leading Danish optical manufacturing company, using 300 million euros of our own funds (transaction completed in January 2025). This is a strategically significant step for the Group, as we have officially expanded beyond the display and consumer electronics industries. The trend towards lightweight, thin, and low-power electronic products is irreversible. Beyond possessing these advantages, advanced optical products can precisely control light's phase, amplitude, polarization, and dispersion, making this technology a focal point for major domestic and international manufacturers in recent years. With the addition of NILT, Radiant Opto-Electronics can provide technologies such as electron beam lithography for the fabrication of nano-structure molds and wafer-to-wafer nano-imprinting. By leveraging Taiwan's mature semiconductor supply chain, we assist our clients in developing next-generation advanced optical products.

The backlight module business of Opto-Electronics Corporation accounted for 99.66% of the Corporation's total revenue. In 2024, the Corporation's consolidated operating income reached NT\$51.63 billion, with earnings per share of NT\$15.63. The total income tax expenses for the year were NT\$2.9 billion. All business segments are operated in accordance with applicable local tax regulations; relevant financial information is published on the Corporation's website regularly. A consolidated profit & loss statement is also prepared annually in accordance with International Financial Reporting Standards. For the remaining information in detail, please refer to the 2024 Annual Report of the Corporation.

## Consolidated Statement of Comprehensive Income

Unit: NT\$ thousand

| Item                                 | 2022       | 2023       | 2024       |
|--------------------------------------|------------|------------|------------|
| Operating income                     | 58,700,962 | 44,088,580 | 51,633,070 |
| Operating costs                      | 47,021,980 | 35,210,978 | 40,934,086 |
| Gross profit                         | 11,678,982 | 8,877,602  | 10,698,984 |
| Operating expenses                   | 3,638,965  | 3,296,282  | 4,126,921  |
| Other operating income and expenses  | 185,937    | 140,231    | 147,291    |
| Operating income (loss)              | 8,225,954  | 5,721,551  | 6,719,354  |
| Net non-operating income and expense | 4,441,457  | 1,820,766  | 3,488,721  |
| Net income before tax                | 12,667,411 | 7,542,317  | 10,208,075 |
| Income tax expenses                  | 5,940,437  | 2,266,354  | 2,941,216  |
| Net profit for the current period    | 6,726,974  | 5,275,963  | 7,266,859  |
| Earnings Per Share (NT\$)            | 14.47      | 11.35      | 15.63      |

## Consolidated financial income and expenses and profitability analysis

Unit: NT\$ thousand

|                                                              | 2022       | 2023       | 2024       |
|--------------------------------------------------------------|------------|------------|------------|
| Financial Income and Expenses                                |            |            |            |
| Operating income                                             | 58,700,962 | 44,088,580 | 51,633,070 |
| Operating costs                                              | 47,021,980 | 35,210,978 | 40,934,086 |
| Profit after tax                                             | 6,726,974  | 5,275,963  | 7,266,859  |
| Profitability                                                |            |            |            |
| Return on assets (%)                                         | 10.28      | 8.87       | 11.76      |
| Return on shareholders' equity (%)                           | 20.80      | 15.45      | 20.15      |
| Percentage of paid-up capital (%) - operating profit         | 176.89     | 123.04     | 144.49     |
| Percentage of paid-up capital ratio (%) - profits before tax | 272.40     | 162.19     | 219.52     |
| Profit margin (%)                                            | 11.46      | 11.97      | 14.07      |
| Earnings Per Share (NT\$)                                    | 14.47      | 11.35      | 15.63      |



## Direct economic value generated and distributed by the Organization

Unit: NT\$ thousand

| Item                                                                                                                                                                                                                                                                  | 2022       | 2023       | 2024       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|
| <b>Operating income</b><br>Including net sales plus income from financial investments and asset sales                                                                                                                                                                 | 58,700,962 | 44,088,580 | 51,633,070 |
| <b>Non-operating income</b><br>Interest on financial loans; dividend income from holding shares; royalties; direct income from assets; tangible assets; intangible assets                                                                                             | 1,084,594  | 2,256,750  | 1,837,038  |
| <b>Operating cost</b><br>including rent, licensing fees, venue and equipment usage fees, royalties, outsourced labor fees, education and training fees, and fees for personal protective clothing                                                                     | 41,836,785 | 31,155,110 | 36,163,311 |
| <b>Employee Salaries and Benefits</b><br>including salary, employee tax, unemployment fund, pension, insurance premium, business car, private medical, housing subsidy, interest-free loans, public transportation subsidies, education allowances, and severance pay | 7,121,915  | 5,730,812  | 6,777,100  |
| <b>Payments to contributors</b><br>e.g., Board of Directors, shareholders, interest payments on lenders' debts or loans, dividends not paid to preferred stock shareholders <sup>Note</sup>                                                                           | 3,870,100  | 4,998,904  | 5,017,256  |
| <b>Payments to government</b><br>Business tax, income tax, property tax                                                                                                                                                                                               | 3,104,485  | 2,221,480  | 2,879,341  |
| <b>Social investment</b><br>donations to charitable organizations or arts and educational activities, community recreational facilities                                                                                                                               | 5,004      | 4,034      | 4,100      |
| <b>Economic value retained</b> <sup>Note 2</sup>                                                                                                                                                                                                                      | 3,997,149  | 2,583,621  | 2,629,000  |

Note 1: Due to formula adjustments, the disclosed amounts have been recalculated.

Note 2: Retained economic value = Direct economic value generated - Economic value distributed

## Shipment volume by product category

Radiant Opto-Electronics Corporation prepares production capacity according to customer needs. The consolidated revenue in 2024 was NT\$51.63 billion, and the production volume by product category was as follows:

|                                                               |                   |
|---------------------------------------------------------------|-------------------|
| Backlight modules for mobile devices (tablets, mobile phones) | 56,968            |
| IT (laptop, monitor) backlight module                         | 38,839            |
| Other backlight modules including front light panels          | 4,320             |
| Total Backlight Modules (Unit: Thousands)                     | 100,127           |
| Consolidated Revenue (Billion)                                | NT\$51.63 billion |

## Investment in Research and Development Resources

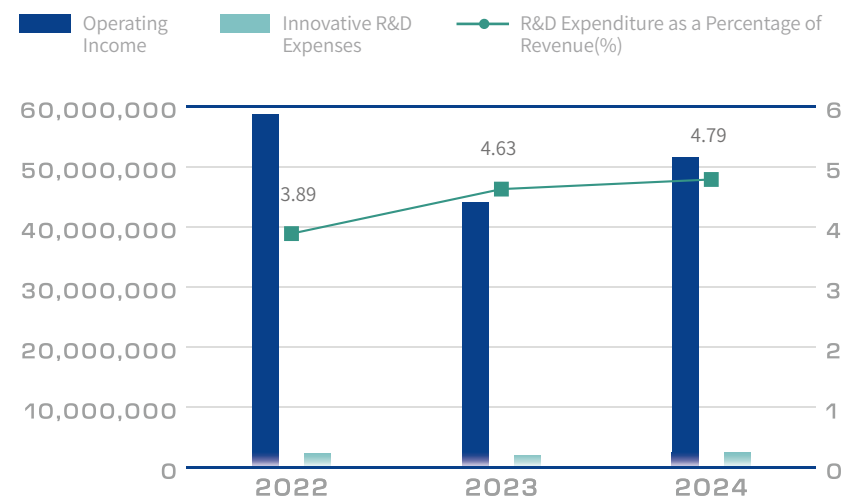
Radiant Opto-Electronics continues to dedicate itself to the research and development of panel technology and related products. In the fiscal year 2024, the Company invested approximately NT\$2,474,204 thousand in R&D expenses, which accounted for 4.79% of its total revenue. In anticipation of future innovations in manufacturing processes and new product development, the Company plans to continue investing 4-5% of its operating income in R&D expenses for 2025. These funds are primarily allocated to the advancement of optical design, mold design and manufacturing technology, injection LGP technology, non-injection LGF, and research and development in Mini LED processes, maintaining its leadership position in the industry.

In 2024, Radiant Opto-Electronics' Taiwan facility employed 403 R&D- and technical-related staff members, accounting for 39.9% of the total workforce at Taiwan Plant. Leveraging the diverse expertise of talent across various domains, these professionals significantly contribute to the overall R&D synergy of Radiant Opto-Electronics. The Company continues to focus on research and development, with the proportion of R&D personnel and R&D expenditures increasing annually in response to the Company's long-term growth and strategic planning. By continuously investing in research and development resources, Radiant Opto-Electronics aims to reinforce its global leadership in technology and product innovation, consistently delivering more advanced and environmentally friendly products, contributing to the sustainable development of society and the environment.

### Recent Three-Year Investment in Innovative Research and Development

|                                                | 2022       | 2023       | 2024       |
|------------------------------------------------|------------|------------|------------|
| Operating Income (NT\$ thousand)               | 58,700,962 | 44,088,580 | 51,633,070 |
| Innovative R&D Expenses (NT\$ thousand)        | 2,284,541  | 2,042,116  | 2,474,204  |
| R&D Expenditure as a Percentage of Revenue (%) | 3.89       | 4.63       | 4.79       |

### Expenses for Innovation Research and Development



## Taxation Policies and Governance

Radiant Opto-Electronics Corporation has established a tax governance policy in response to the international trend of tax governance and to effectively control tax risks, create long-term corporate value, ensure compliance with tax regulations, and fulfill corporate social responsibility, Radiant has established the "Taxation Policies and Management Measures" to fully protect the interests of the Company and its investors. The Board of Directors is the highest authority for effective tax management at Radiant Opto-Electronics, responsible for the approval of tax policies and overseeing the effective operation of the tax management system. The executive units responsible for all types of taxes are the accounting departments of Radiant Opto-Electronics Corporation and its subsidiaries are the executive units responsible for all types of taxes. Radiant Opto-Electronics experienced no significant fines in 2024. The Company will continue to strengthen its tax management system, basing its approach on transparency, public disclosure, and compliance with laws, in order to implement sustainable corporate development. (Significant fines refer to penalties exceeding NT\$1 million for violations.)

## Taxation Policies:

The tax governance of Radiant Opto-Electronics follows principles of integrity and prudence. The upheld tax policies are as follows:

### 1. Compliance with Laws and Regulations

Comply with local tax laws in each country and adhere to international tax standards, honestly declare and fully pay tax liabilities, and fulfill the social responsibilities of a taxpayer.

### 2. Avoid inappropriate tax planning

Carefully evaluate all investment structures and transaction models to ensure they align with economic substance and legitimate business purposes, and not use tax havens for planning or deliberately transfer profits to countries or regions with low tax rates for the purpose of tax avoidance.

### 3. Related Party Transactions

In accordance with the Transfer Pricing Guidelines published by the Organization for Economic Co-operation and Development (OECD), related party transactions are structured to comply with the principle and applicable transfer pricing regulations.

### 4. Evaluation of tax risk

Significant transactions and decisions of the Company should take into account the impact of taxation. It is essential to prudently assess the tax risks associated with economic risks and changes in tax regulations in the countries where the companies operate, and to devise appropriate response measures.

### 5. Information Disclosure

Tax information disclosure is handled in accordance with relevant legal regulations and standards.

### 6. Relationship with Tax Authorities

The Company is committed to establishing a relationship of mutual trust and honest communication with tax authorities. Timely discussions on tax issues and providing perspectives based on industry practices are prioritized to aid in the improvement of the tax environment.

The primary stakeholder of Radiant Opto-Electronics is government tax authorities. All tax filing and payment procedures are carried out in compliance with relevant laws and regulations of each country. Should there be a tax audit undertaken, we will maintain an open and good communication relationship with the tax inspection authority at all times and cooperate with the tax authorities in the inspection.

To showcase the transparency of Radiant Opto-Electronics Corporation's tax governance policy, we aim to reach out to other stakeholders, including shareholders and investors. Additionally, we will address any tax-related concerns raised by stakeholders through the Stakeholders Area of Radiant Opto-Electronics Corporation's social website, the annual report, and the shareholders' meeting.



## Financial Assistance Received from Government

In the fiscal year 2024, the Company received financial and tax subsidies totaling NT\$122,526 thousand from the government of the Republic of China. Additionally, subsidies totaling NT\$572,153 thousand were obtained from the governments of other countries.

| Unit: NT\$ thousand   |                                                  |                |
|-----------------------|--------------------------------------------------|----------------|
| Countries             | Subsidy Program                                  | Subsidy amount |
| The Republic of China | Tax reductions and credits, government subsidies | 122,526        |
| Mainland China        | Tax reductions and credits, government subsidies | 572,153        |

## 3.2 Product Responsibility and Innovation

### Product Responsibility and Innovation

#### Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 301-3:2016 / GRI 417-1:2016

#### Policy Commitments

Possessing comprehensive autonomous capabilities in optoelectronics, data analysis, and intelligent manufacturing, we promptly grasp market trends, understand customer needs, propose design solutions that satisfy customer requirements, and continue developing high-value new products through superior R&D technologies.

#### Communication Mechanism

The Company has established annual R&D KPIs and patent application goals. Regular reviews are conducted to assess the efficacy of patents and trade secrets.

#### Concrete Actions

- Technical exchange meetings with key clients are held at least once every quarter to semi-annually.
- Customer satisfaction exceeds 90%.

| Sustainability Indicators               | Management Goals                        | 2024                                                                                                                                                                                                                                                                                                                                                                                           | 2024 Achievements                                                              | 2025                                                                                                                                                                                                              | 2028                                                                                                                                                                      | 2030                                                                                                                                                                                                                                                                                               |
|-----------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Client Relations                        | Client Relations                        | Promote highly optimized products, providing feasibility for mass production and expanding product reach.<br>Develop high-contrast products to rival OLED/Micro LED technology, boosting revenue potential.                                                                                                                                                                                    | Achieved                                                                       |                                                                                                                                                                                                                   | Customer Satisfaction Rate 90%                                                                                                                                            |                                                                                                                                                                                                                                                                                                    |
| Product Development (Core Products)     | Product Development (Core Products)     | 23 product development cases<br>21 Product Patent Designs                                                                                                                                                                                                                                                                                                                                      | Not achieved<br><small>note 1</small><br>Not achieved<br><small>note 2</small> | <ul style="list-style-type: none"> <li>▪ 23 product development cases</li> <li>▪ 26 Product Patent Designs</li> </ul>                                                                                             | <ul style="list-style-type: none"> <li>▪ Expanding our range of vehicle models</li> <li>▪ Investing in the development of new products related to the industry</li> </ul> | <ul style="list-style-type: none"> <li>▪ Expanded the scope of niche products and introduced differentiated technologies</li> <li>▪ Expanded the introduction of new products and technologies into mass production, thereby establishing a foundation based on technological origins."</li> </ul> |
| Product Development (Lighting Products) | Product Development (Lighting Products) | <ul style="list-style-type: none"> <li>▪ Achievement of sales to more than 10 customers for lighting products, with acquisition of VOC</li> <li>▪ Lighting product development: Completion of Taiwan Energy Label certification for flat panel lighting products</li> <li>▪ Lighting product certifications: Completion of Health Lighting Specification tests for 4 product series</li> </ul> | Not achieved<br><small>note 3</small>                                          | <ul style="list-style-type: none"> <li>▪ The lighting business began generating revenue in 2025</li> <li>▪ Development of business expansion and marketing models for the lighting business in Taiwan.</li> </ul> | <ul style="list-style-type: none"> <li>▪ Profitability of Lighting Business</li> <li>▪ The development of human-centric lighting products has been completed</li> </ul>   | Became a global leader in comfortable lighting by providing tailored lighting solutions that enhance people's quality of life.                                                                                                                                                                     |

| Sustainability Indicators            | Management Goals                                    | 2024                                                                                                                                                                                    | 2024 Achievements                                 | 2025                                                                                                                                                                                          | 2028                                                                                      | 2030                                                                |
|--------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| Global Patent Applications           | Global Patent Applications                          | <ul style="list-style-type: none"> <li>Cumulative number of patent applications worldwide are <b>over 2000</b></li> <li>Affairs "Top 100 Taiwan Corporation Patent Rankings"</li> </ul> | Achieved<br>Not achieved<br><small>note 4</small> | Cumulative number of patent applications worldwide are over 2,150                                                                                                                             | Cumulative number of patent applications worldwide are over 2,360                         | Cumulative number of patent applications worldwide are over 2,500   |
| Intellectual Property Management     | Intellectual Property Management                    | <ul style="list-style-type: none"> <li>Maintain Taiwan TIPS A Grade Verification</li> <li>Maintain Guangzhou Plant Intellectual Property Management System Certification</li> </ul>     | Achieved                                          | <ul style="list-style-type: none"> <li>Obtain Next Taiwan TIPS A Grade Verification</li> <li>Obtain Next Intellectual Property Management System Certification for Guangzhou Plant</li> </ul> |                                                                                           |                                                                     |
| Handling patent litigation crises    | Handling patent litigation crises                   | Establishing a crisis management manual for handling corporate patent litigation.                                                                                                       | Achieved                                          | Strengthening internal capabilities for handling patent litigation                                                                                                                            | Strengthening organizational intellectual property awareness and patent portfolio layout. | Strengthening internal capabilities for handling patent litigation. |
| GP Customer Complaints               | Occurrences of abnormal customer complaints for GP. | <b>0</b>                                                                                                                                                                                | Achieved                                          |                                                                                                                                                                                               | <b>0</b>                                                                                  |                                                                     |
| Green material verification          | Green material qualification rate                   | <b>100%</b>                                                                                                                                                                             | Achieved                                          |                                                                                                                                                                                               | <b>100%</b>                                                                               |                                                                     |
| Green products return                | Green products return costs                         | <b>Zero</b> instances of quality failure costs                                                                                                                                          | Achieved                                          |                                                                                                                                                                                               | <b>Zero</b> instances of quality failure costs                                            |                                                                     |
| Energy saving in production          | Energy saving in production                         | Electricity savings per PCS BLU for each plant's production: Wujiang Plant: 13; Nanjing Plant: 1.85; Guangzhou Plant: 2.15; Kaohsiung plant: 26.95 (Unit: 10-2 kWh)                     | Achieved                                          | Electricity savings per PCS BLU for each plant's production: Wujiang Plant: 12.35; Nanjing Plant: 1.76; Guangzhou Plant: 2.04; Kaohsiung plant: 25.6 (Unit: 10-2 kWh)                         |                                                                                           |                                                                     |
| Green Initiative                     | Packaging Materials Recycling Rate                  | <b>96%</b>                                                                                                                                                                              | Achieved                                          |                                                                                                                                                                                               | <b>98%</b>                                                                                |                                                                     |
| Full capacity rate of transportation | Full capacity rate of transportation rate           | <b>91%</b>                                                                                                                                                                              | Achieved                                          |                                                                                                                                                                                               | <b>95%</b>                                                                                |                                                                     |
| Addition of regrind materials        | Addition of regrind materials rate                  | <b>22%</b>                                                                                                                                                                              | Achieved                                          |                                                                                                                                                                                               | <b>30%</b>                                                                                |                                                                     |

Note 1: In the second half of the year, customer demand tapered off due to fewer new product launches and project initiations. As a result, the number of automotive models and new technology projects did not meet expectations. Product development will continue in 2025.

Note 2: Some proposed applications did not qualify for patent filing, resulting in unmet targets. In 2025, efforts will continue to refine project outcomes and enhance understanding of relevant patent landscapes.

Note 3: The official launch of Radiant Opto-Electronics' showroom was delayed compared to the original schedule, resulting in sales targets not being met. Sales promotion efforts will continue in 2025.

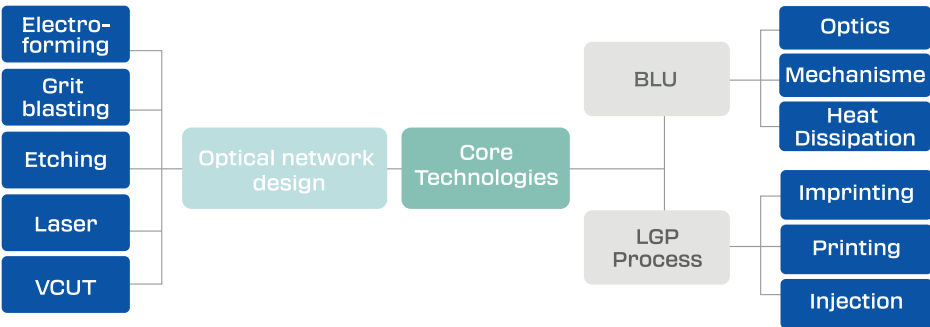
Note 4: No invention patent applications were filed in 2024; the applications will be deferred to 2025.

## Product Responsibility and Innovation

### Introduction to the Operating Principles of Core Products

Radiant Opto-Electronics' core product is the "backlight module". Through optical design, they provide a uniform and sufficient light source for the LCD panels, allowing light to pass through the liquid crystal and convey displayed content to the user's eyes. Radiant has established complete mold and molding plants focused on light guide plates, LCM modules, LED lights, and related technology research and development, while holding multiple key patented technologies. This provides comprehensive technical support and on-site service, enhancing corporate competitiveness. After years of efforts, Radiant Opto-Electronics has achieved significant success in the automotive application market, successfully entering the supply chains of well-known automotive manufacturers in Europe and the U.S. This has become another niche product for the company, following tablet computers and laptops.

#### Core Technologies R&D



Radiant Opto-Electronics Corporation is committed to adapting to the ever-changing market by improving key technologies, and strengthening the patent layout to expand the core technology foundation. Current trends in the development of backlight modules are mainly towards the directions of privacy, brightness, thinning, high efficiency, wide color gamut, narrow frame, HDR, Mini LED, and VR/AR. In terms of the privacy feature, Radiant Opto-Electronics Corporation applied the technology of Switch Cell technology combined with privacy protection film to achieve the privacy protection function of the left and right screen. We have also designed an exclusive technology to meet the high brightness requirements of our products.

Moreover, we continue to strengthen the technologies related to automotive products. By integrating optical, mechanical, and electrical design experience, and collaborating with clients to develop customized products, we enhance customer trust and loyalty towards Radiant's technical capabilities. Leveraging the optical design expertise and product development foundation of Radiant's BLUs, new product development aims to meet future demands for high contrast and high-definition in automotive models.

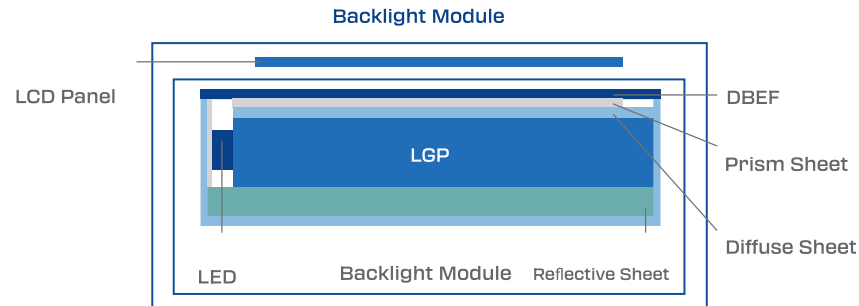
### Smart Manufacturing

In recent years, Radiant Opto-Electronics has been establishing smart production lines. Starting in 2024, the Company began leveraging its existing IoT systems and information and communication technologies on the production floor to achieve intelligent and automated operations for automotive panel assembly and SMT lines. These advancements include product traceability management, incoming material quality control, rapid line changeover, and real-time monitoring of equipment and facilities. AI technology has also been integrated into manual assembly lines through real-time image recognition systems to enable smart monitoring of task compliance, equipment utilization rates, and quality control. By connecting people and equipment through a unified network and applying data analytics, the Company aims to recommend optimal production solutions, enhance quality, reduce management costs, and improve overall efficiency.





## Backlight Module



## Light Guide Film



Leveraging its strong innovation capabilities and core values, Radiant Opto-Electronics is committed to developing highly competitive products, with a focus on the following areas. Looking forward, Radiant Opto-Electronics will continue to explore environmentally friendly application areas, aiming to increase sales volume, expand application scope, and enhance market share, while working together with stakeholders to shape a new era of sustainable innovation and R&D.

## Smart Recreation

- Through Quantum Dot backlight technology, the backlight module can provide a wider color gamut and more accurate color reproduction, allowing the display to present images and videos in more vibrant and true-to-life colors.
- In order to achieve higher contrast and more realistic color representation, the local dimming technology dynamically adjusts the backlight intensity of the display content, providing greater contrast and deeper blacks.
- Application Cases: Tablets, Computers, Monitors



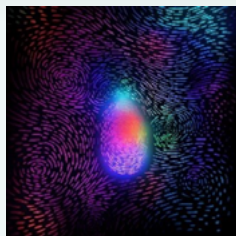
## Smart Living

- E-paper does not emit light on its own—just like a traditional paper book. External light reflects off the electronic ink display and then enters the human eye, making it more comfortable to read. Additionally, when the e-book page is idle, there will be no screen refresh action, thus preventing flickering, which makes it more comfortable for readers to view. The design of FLGP enhances brightness for readers in dim environments and effectively adjusts the color temperature of the light source, making the screen display more comfortable and alleviating visual fatigue and blue light hazards caused by prolonged eye use.
- Integrating Nanocomp's innovative energy to initiate the production of roll-to-roll printed optical products.
- Application Cases: E-books, Electronic Paper



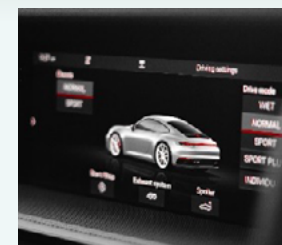
## Privacy and Confidentiality

- The use of biometric recognition technology, which is difficult to replicate, steal, or crack, is gradually becoming a trend in privacy and confidentiality. The palm vein biometric recognition technology utilizes near-infrared sensing to identify the distribution of palm veins, thereby recognizing personal identity information. This technology is characterized by high accuracy and low environmental recognition thresholds.
- The palm vein recognition technology is characterized by its non-invasive and contactless nature, which ensures high levels of hygiene safety and confidentiality.



## Smart Vehicle

- Through Dynamic Backlight Adjustment technology, the backlight brightness can automatically adjust based on ambient lighting inside the vehicle or the content being displayed, thereby extending the device's battery life. Reduce energy consumption to achieve energy-saving goals.
- By applying Switch Cell technology in conjunction with perspective control diaphragm technology, the screen is equipped with anti-peeping function on both the left and right sides. Additionally, the anti-reflective coating and enhanced viewing angle technology reduce interference from external light sources, thereby improving display performance in outdoor or brightly lit environments.



## Radiant Lighting

### Soft, high-quality, energy-efficient, and healthy lighting.

In 2011, Radiant Opto-Electronics officially established its "Lighting Products" division. Each lighting fixture represents a deep exploration of light, a commitment to environmental sustainability and energy conservation, and an interpretation of aesthetic living. Starting in 2024, Radiant Opto-Electronics Lighting Division will officially launch its "Proprietary Brand Lighting Fixtures" and establish the "Radiant Exhibition Center" at the Forward-Looking Innovation Building in Cianjhen Technology Industrial Park. With a focus on soft lighting, high quality, energy efficiency, and healthy illumination as core values, the division aims to leverage core technologies to provide practical products that also possess aesthetic value, thereby enhancing the quality of life.



Radiant Opto-Electronics leverages its core competencies to develop a diverse range of energy-efficient lighting products. In addition to obtaining international safety certifications such as UL (Underwriters Laboratories Inc.), ETL (Electrical Testing Laboratories), and CE (Conformité Européenne), the products have also received safety certification from the Bureau of Standards, Metrology and Inspection (BSMI) in Taiwan. Furthermore, they have been certified by the Design Lights Consortium (DLC) for energy efficiency and have obtained the energy-saving label certification in Taiwan. In the pursuit of crafting each unique lighting product with care, over 65 invention patents and 28 design patents have been filed—making light not only a means to illuminate spaces, but also an art form that enhances spatial quality and promotes sustainable energy savings. For more details, please visit the official website of our lighting business, "[ROE Lighting](#)."

### Radiant Lighting places great emphasis on the details of craftsmanship:

- Utilizing steel cables that meet UL standards for suspended conductors achieves a streamlined appearance without the use of electrical cables.
- The edge structure technology of the light guide plate offers efficient, glare-free, and comfortable lighting.
- The continuous installation design of the luminous surface facilitates a seamless extension of the light surface.
- Designed for quick, intuitive, and efficient lighting installation.



## Client Relations Management

Radiant Opto-Electronics is committed to "achieving customer satisfaction," which it prioritizes in the delivery of its products and services.

Radiant Opto-Electronics provides comprehensive technical support and on-site services. Upon receipt of order and within the warranty period, customers may contact our customer service personnel to arrange for return, exchange, repair and transportation, if they have any problems or concerns related to product quality.

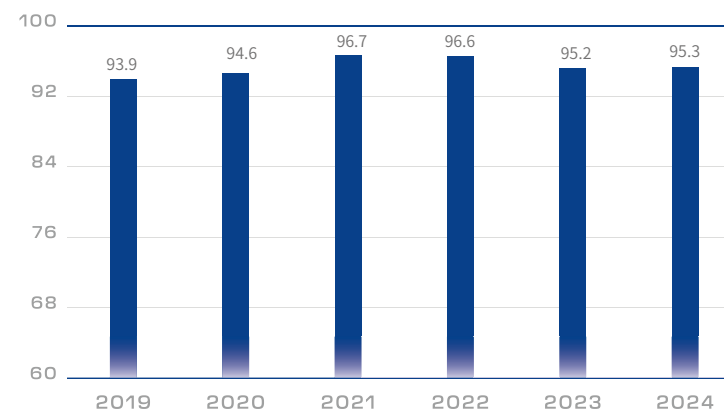
In addition, the customer service department collects client information, regularly reviews and monitors the Verified Line Reject Ratio (VLRR) to assess quality performance. Through failure analysis, the Company addresses in-factory anomalies, develops integrated solutions, and takes practical actions to meet customer requirements, delivering higher-quality services and more competitive products to clients.

The Company conducts an annual "Customer Satisfaction Survey" to gauge whether it has met its five service goals: "delivery," "quality," "service," "development," and "harmful substances free/green products." Based on the feedback, the Company continuously improves in areas of customer concern, striving for excellence in the products and services it provides.

Since 2019, the Corporation has maintained a high level of customer satisfaction, consistently above 90% for seven consecutive years. Furthermore, customer satisfaction has steadily increased over time. This not only represents a positive interaction between the Corporation and its customers, but also demonstrates our customers' positive feedback on our products and services. The overall customer

satisfaction score for 2024 was 95.3, reflecting outstanding performance. In recent years, there have been no product recalls due to quality issues for products delivered to end customers.

Customer satisfaction survey



### Customer Satisfaction Survey Process



## Intellectual Property



### Radiant Opto-Electronics' intellectual property management policy

- Continuing to accumulate intellectual property power.
- Enhancing the intellectual and financial knowledge of all employees.
- Strengthening business secrets protection measures.



### Intellectual Property Management Goals for 2024:

- Planning of at least 20 patent proposals in relevant technical fields.
- Completion of a combat manual for handling corporate patent litigation crises.
- All employees are required to complete a "Confidential Information Management Course."
- Publish two write-ups on confidentiality awareness or concepts on intellectual property.
- New employees are required to complete the "TIPS Management and Trade Secret Protection Course."

In order to protect the results of technological innovation and maintain its global leadership position, Radiant Opto-Electronics considers intellectual property as one of the key outcomes of its R&D efforts and a crucial part of its innovation management. To this end, Radiant Opto-Electronics has implemented the Taiwan Intellectual Property Management System (TIPS) and adheres to the national standards for enterprise intellectual property management, as promoted by the Chinese government under the Enterprise Intellectual Property Management. By establishing clear intellectual property management policies, the Company sets annual goals aligned with its business strategy. These policies are discussed at TIPS management review meetings, presented to the Board of Directors, and then

announced publicly. This approach aims to reinforce the Company's business strategy, raise technical barriers for competitors entering the market, and maintain its technological advantage through a comprehensive and strategic intellectual property layout.

In recent years, the number of patents held by Radiant Opto-Electronics has steadily increased. In 2024, Radiant Opto-Electronics filed 127 new patent applications, bringing its total number of granted patents worldwide to 1,250. This comprehensive and robust intellectual property portfolio provides strong protection for the Company's R&D and innovation efforts.

As a global leader in professional backlight module manufacturing, Radiant Opto-Electronics views "innovation" as the driving force behind its continuous growth. Through listening to customers, focusing on research and development, and enhancing the highest standards of customer confidentiality, Radiant Opto-Electronics continues to cultivate sustainable and mutually beneficial partnerships. To construct a robust intellectual property portfolio, Radiant Opto-Electronics internally promotes a "Green Innovation Proposal Incentive Mechanism" through its Sustainable Development Committee, incentivizing employees to propose innovative solutions and implement the systematic "PATs Patent Intellectual Property Management System" to optimize the efficiency of intellectual property searches. It also established a "Patent Real-time Dashboard" page to provide specific personnel to query with precise oversight of various patent application progressions, thus avoiding the time-consuming duplication of research and development efforts.

Externally, Radiant Opto-Electronics' Intellectual Property Division closely communicates with R&D colleagues from the receipt of patent proposals to the patent examination stage, aiming to achieve consensus between the inventor and patent examination authorities. The Company is dedicated to obtaining high-quality patent protection. Radiant Opto-Electronics firmly believes that possessing excellent intellectual property management capabilities is essential to maintaining its leading position in corporate innovation.

**127**  
new patent applications

**1,250**  
number of granted patents worldwide

## Green Innovation

Radiant Opto-Electronics Corporation incorporates environmental friendliness, the use of low-pollution materials, and the reuse of recycled materials into our product development and design process from the very beginning. This includes the use of raw materials, improving energy efficiency, the thinning of products, and packaging and shipping final products. We collaborate with our customers, suppliers, and stakeholders to pursue a more sustainable operation development.

### Energy Savings through Product Design

|                     |                                                                                                                                                                                                                                                                                                                             |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Technical Overview  | Radiant Opto- Electronics Corporation optimizes light through micro-structured design of light guide film (LGF), LED reflector cavities, and local dimming technology. This results in significantly reduced power consumption and improved display quality.                                                                |
| Product Application | <b>[Energy-Saving Products]</b><br>Developed light guide film technologies for light guide plates. These technologies are designed to meet customer needs by improving module luminance, reducing power consumption, and increasing product lifetime.                                                                       |
|                     | <b>[Energy Saving in Automotive Display Product]</b><br>The optical design technology reduces the brightness of LEDs in local dark screen areas, which results in improved dynamic contrast and grayscale levels of the display screen. Ultimately, this reduces the numbers of LEDs required and lowers power consumption. |

### Material Saving Design in Products

Leveraging its core competencies, Radiant Opto-Electronics continues to work closely with customers to develop a diverse range of thin-form products. In 2024, Radiant Opto-Electronics has launched a recycled material verification program, prioritizing the use of recycled plastics in mass production and incorporating recycled materials into the design process to effectively reduce raw materials at the source. We will also strengthen the use of recycled materials, and continue to optimize the thinning technology to effectively reduce the energy consumption generated by the transportation during manufacturing process through various means.

#### Material saving design and contribution to the use of recycled materials

| Production models in 2024                                         | Frame Weight (g) | 2024 total usage (pcs) | 2024 total weight (kg) | Recycling percentage (kg) | 2024 Recycling Rate (%) = (Recycling Weight / Total Weight) |
|-------------------------------------------------------------------|------------------|------------------------|------------------------|---------------------------|-------------------------------------------------------------|
| Backlight module No. 1                                            | 11.34            | 8,564,324              | 97,119.43              | 77,695.55                 | 80%                                                         |
| Backlight module No. 2                                            | 11.00            | 8,358,819              | 91,947.01              | 73,557.61                 | 80%                                                         |
| Backlight Module no.3                                             | 12.00            | 1,075,648              | 12,907.78              | 10,326.22                 | 80%                                                         |
| Backlight module No. 4                                            | 8.2              | 50,014                 | 401.01                 | 120.30                    | 30%                                                         |
| Plastic Frame Finished Product No.1                               | 6.20             | 57,395                 | 355.85                 | 106.75                    | 30%                                                         |
| Plastic Frame Finished Product No.2                               | 7.38             | 1,235                  | 9.11                   | 2.73                      | 30%                                                         |
| Plastic Frame FiTotal Use of Recycled Plastic Materials 2024 (kg) |                  |                        | 202,740.19             | 161,809.17                | 79.81%                                                      |

Note: The recycling ratio for each model is based on the raw material specification documents, and the total usage of recycled plastic in 2024 is calculated using the formula: (recycled content weight/total weight) × 100%.

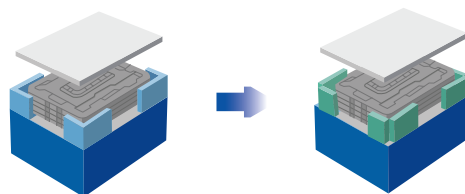


## Material Saving Design in Packaging

Radiant Opto-Electronics has developed a new packaging sample: a magnetic board that can fully replace the use of vacuum formed boxes. The board has been coated using a special wrapping technique and unique material. This allows the magnetic suction plate to enter a clean room, and the backlight module is able to be fixed onto the board through a thin film using magnetic suction. The board is downward compatible, and can be used with backlight modules of different sizes. It can be shared and widely used, and is available for recycling.

Due to the simple structure of the magnetic panel, it only requires cleaning with a roller before entering the cleanroom, significantly reducing energy and resource consumption and cutting cleaning time by over 95%.

In order to reduce cushioning materials in packaging, Radiant Opto-Electronics replaced the original "adhesive process" for cushioning material with a "adhesive process" and combining the "L-shape" and "flat type" of cushioning materials into a "foldable flat type." These changes offer carbon reduction benefits, including decreased use of plastic cushioning material and increased package sharing rates.



## Recycling Packaging Materials

"Packaging recycling" has always been a management priority in the Corporation's green initiative. We were able to achieve our goal of a high recycling rate for packaging through effective communication with both suppliers and customers. In 2024, the packaging material recycling rate exceeded 98%.

### Recycle Rate of Packaging Materials by Factory Area

|                       |                   | 2022   | 2023   | 2024   |
|-----------------------|-------------------|--------|--------|--------|
| Kaohsiung Plant       | Vacuum-formed Box | 99.91% | 99.04% | 98.32% |
|                       | Paper Box         | 99.99% | 98.15% | 99.05% |
| Mainland China Plants | Vacuum-formed Box | 99.29% | 99.79% | 99.66% |
|                       | Paper Box         | 99.70% | 99.40% | 99.35% |

Note: Package recovery rate = the number of recovered packages / [(the number of shipped packages - the number of returned packages) + (the number of unrecovered packages at the beginning of the year - the number of unrecovered packages at the end of the period)].

## Transport Optimization Management

Radiant Opto-Electronics Corporation has been optimizing its Shipping Methods and following three principles when it comes to shipping: combined shipment, full shipment, and recycling materials to be collected by collecting them through returning vehicles. The aim is to minimize greenhouse gas emissions during the shipment process. Through regular review meetings, the Company has enhanced control over Scope 3 greenhouse gas emissions from product transportation. In 2024, the dedicated vehicle load rate exceeded 98%.

|                                | 2022  | 2023   | 2024   |
|--------------------------------|-------|--------|--------|
| Full Loading of Transportation | 98.3% | 98.05% | 98.73% |

## Use of Recycled Raw Materials

Radiant Opto-Electronics Corporation is transitioning from a linear economy model to a circular economy model to achieve the reuse of waste resources. This transition involves using technology to give new value to waste materials, and by increasing the utilization rate of recycled materials. By reusing recycling, the earth's limited resources can be sustained, thereby reducing the impact on the environment.

The backlight module produced by our company is composed of optical-grade plastic pellets. In order to preserve its optical qualities, the use of recycled raw materials is not feasible. However, it is possible to utilize recycled raw materials that can be used in other stages of the production process. The Wujiang plant produces its own vacuum-formed boxes for product packaging and utilizes damaged vacuum forming boxes are used as recycled raw materials in the manufacturing process. According to statistics, a total of 2,495 metric tons will be added from 2020 to 2024, and the proportion of secondary materials added in 2024 will be 36.66%. The Company has consistently met its annual targets, ensuring efficient management aligned with its sustainability goals. Furthermore, by reducing the use of new raw materials and implementing internal recycling, we aim to achieve resource reduction objectives.

|                                                   | 2022   | 2023   | 2024   |
|---------------------------------------------------|--------|--------|--------|
| Usage of Re grind Materials                       |        |        |        |
| Addition of regrind materials (Unit: metric tons) | 561.3  | 346.9  | 534.7  |
| Addition Ratio (Unit: Percentage)                 | 37.96% | 41.31% | 36.66% |
| Addition Ratio Goals (Unit: Percentage)           | 20%    | 20%    | 22%    |



## 3.3 Development of Green Products

The Company focuses on "Product Management, Education and Training, Conflict Minerals" as the three main pillars of green product management. From product development and design to final inspection and delivery, green product control requirements are incorporated into standard control and execution at each stage. We have also established a green material control platform, where the Green Product Team strictly requires suppliers to comply with Radiant's "Environmental & Substances Management Standards."

### Three Key Policies of Radiant Opto-Electronics Green Product Management

#### ◆ Improvement at the Source:

Uphold the source management operational model by synchronizing new product development with supplier management to achieve stable production processes within the factory.

#### ◆ Focus on the Process:

Enhance the performance of systems and data collection analysis, using key performance indicators to improve the stability and quality of production.

#### ◆ Pursue Excellence:

Develop diverse products to become the preferred choice for customers and accelerate digital transformation to create intelligent manufacturing capabilities.

### Hazardous Substance Management

Radiant Opto-Electronics established the "Environmental & Substances Management Standards" as the standard for managing banned/restricted chemicals in the supply chain, strictly controlling all products, components, and materials to meet

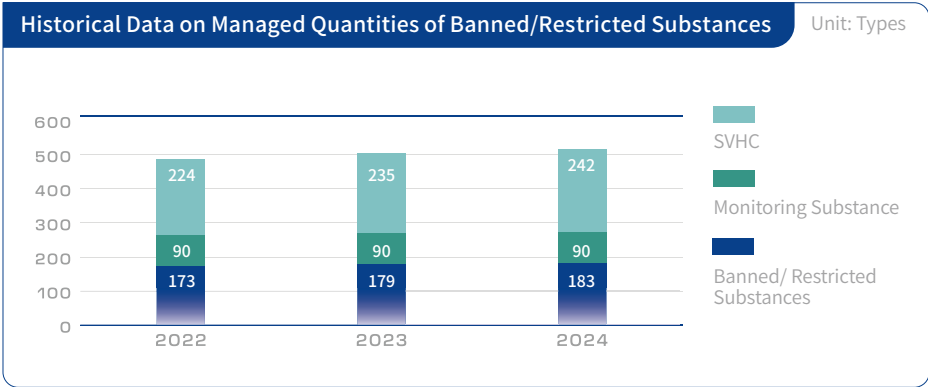
international and customer requirements for Hazardous Substance Free (HSF) products. Moreover, Radiant Opto-Electronics has introduced a digital platform, GPARS, to establish a comprehensive management system for materials free of hazardous substances, enhancing our control over source materials.

Radiant Opto-Electronics implements the Hazardous Substances Management System QC 080000, ensuring product compliance with the European Union's Restriction of Hazardous Substances Directive (RoHS) and adhering to REACH regulations for strict chemical substance control. By tracking the latest environmental trends and progressively expanding restricted substance categories, the company reached 183 controlled/restricted substances, 90 observation substances, and 242 substances of very high concern in 2024, maintaining a 100% product compliance rate across all years.

### Continuous Monitoring and Regulation of PFAS Substances

Per- and polyfluoroalkyl substances (PFAS) are synthetic chemicals known for their high stability and long-lasting properties such as resistance to sticking, water, and oil, making them widely used in industrial and consumer products. However, due to their chemical stability, PFAS are resistant to degradation in the environment and are difficult for the human body to metabolize once absorbed. Excessive accumulation of PFAS may lead to liver damage, immune system disorders, cancer, and other health issues. These risks have heightened global awareness concerning the management of PFAS, prompting various countries to gradually implement regulatory restrictions aimed at phasing out products containing PFAS.

With the PFAS family comprising over ten thousand known substances, Radiant Opto-Electronics complies with international regulations and customer requirements by progressively phasing out PFAS and continuously monitoring their use. Through rigorous hazardous substance management, the company aims to contribute to environmental protection and human health and safety.



### Response to International Management of Hazardous Substances

| Controlled Items                                                                              | Compliance Status at Radiant Opto-Electronics                                                                                               |
|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| EU Restriction of Hazardous Substances Directive (EU RoHS)                                    | Compliant with requirements                                                                                                                 |
| EU Registration, Evaluation, Authorization and Restriction of Chemicals Regulation (EU REACH) | Compliant with requirements                                                                                                                 |
| EU Waste Electrical and Electronic Equipment Directive (WEEE)                                 | The products of Radiant Opto-Electronics are not final products; therefore, they do not fall directly under the purview of this regulation. |

### Quality Management System

As a global leader in the backlight module industry, Radiant Opto-Electronics has established a rigorous quality management system in accordance with international standards such as ISO 9001, IATF 16949, and QC 080000 to ensure quality control for our customers. In response to changes in the market environment and advancements in various development technologies, Radiant Opto-Electronics employs the PDCA (Plan-Do-Check-Act) methodology.

Continuously reviews and improves our processes using the PDCA (Plan-Do-Check-Act) approach, providing high-quality backlight module manufacturing services and developing a customer-oriented quality management system.

### Management System Authentication/Verification Scope

| Category             | Standard System                                             | Range of Factory Zone |               |               |                 |
|----------------------|-------------------------------------------------------------|-----------------------|---------------|---------------|-----------------|
|                      |                                                             | Kaohsiung Plant       | Wujiang Plant | Nanjing Plant | Guangzhou Plant |
| Quality Management   | ISO 9001 Quality Management System                          | ○                     | ○             | ○             | ○               |
|                      | IATF 16949 Automotive Quality Management System             | ○                     | ○             |               |                 |
|                      | UL Factory Review                                           | ○                     | ○             | ○             | ○               |
|                      | QC 080000 Hazardous Materials Process Management System     |                       | ○             | ○             | ○               |
|                      | ESD S20.20 Electrostatic discharge protection certification | ○                     | ○             |               |                 |
| Information Security | ISO 27001 Information Security Management System            | ○                     | ○ Note1       | ○             |                 |

| Category                         | Standard System                                                         | Range of Factory Zone |               |               |                 |
|----------------------------------|-------------------------------------------------------------------------|-----------------------|---------------|---------------|-----------------|
|                                  |                                                                         | Kaohsiung Plant       | Wujiang Plant | Nanjing Plant | Guangzhou Plant |
| Environmental Management         | ISO 14001 Environmental Management System                               | ○                     | ○             | ○             | ○               |
|                                  | ISO 14064-1 Greenhouse Gas Validation and Verification                  | ○                     | ○             | ○             | ○               |
| Occupational Safety and Health   | ISO 45001:2018 Occupational Health and Safety Management System         | ○                     | ○             | ○             | ○               |
| Energy Management                | ISO 50001 Energy Management System                                      | ○                     | ○             | ○             | ○               |
| Intellectual Property Management | Taiwan Intellectual Property Management System                          | ○                     |               |               |                 |
|                                  | Chine"National Standard for Corporate Intellectual Property Management" |                       |               |               | ○               |

Note 1: Fence Audit

### Declaration of Conflict Minerals

The "Environmental & Substances Management Standards" established by Radiant Opto-Electronics Corporation strictly prohibits the use of conflict minerals in our products. Additionally, we regularly investigates the sources of metals used by our suppliers to ensure that the high-risk metals, such as gold (Au), tantalum (Ta), tungsten (W), cobalt (Co), and tin (Sn), tungsten (W), cobalt (Co), palladium (Pd), or other minerals sourced from illegal mining areas in the Democratic Republic of the Congo or its neighboring countries, as well as timber, paper, and other plant-based products derived from tropical rainforest materials, are not used. Should it be discovered that a supplier's components contain conflict minerals, necessary actions will be taken, and their use will be immediately discontinued.

In 2024, there have been no incidents of non-compliance with the above statement regarding conflict minerals.

Moving forward, Radiant Opto-Electronics will continue to monitor this issue, aiming to mitigate the impacts of mineral-related issues and continuously meet regulatory and customer requirements.

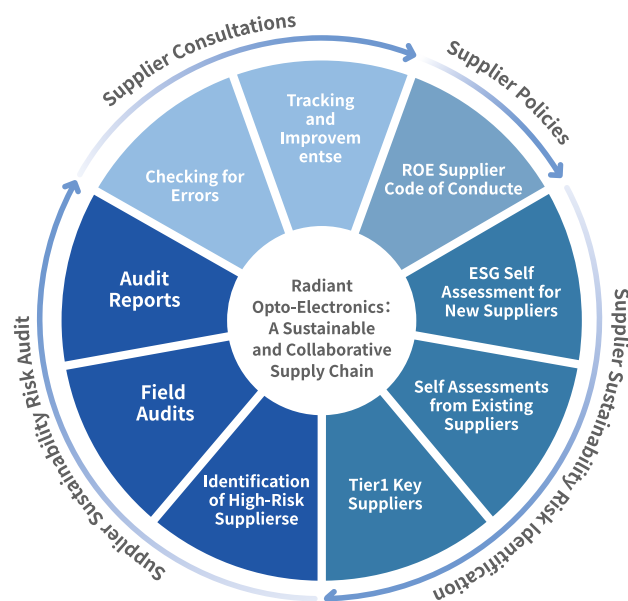


## 3.4 Supplier Sustainability Management

### Supplier Management Policies

Radiant Opto-Electronics has established the "ROE Supplier Code of Conduct" and the "Environmental & Substances Management Standards" to ensure that its supply chain complies with standards related to labor, health and safety, environmental protection, business ethics, and management systems. The goal is to create a supply chain in which all workers enjoy fair and free employment opportunities and a safe working environment.

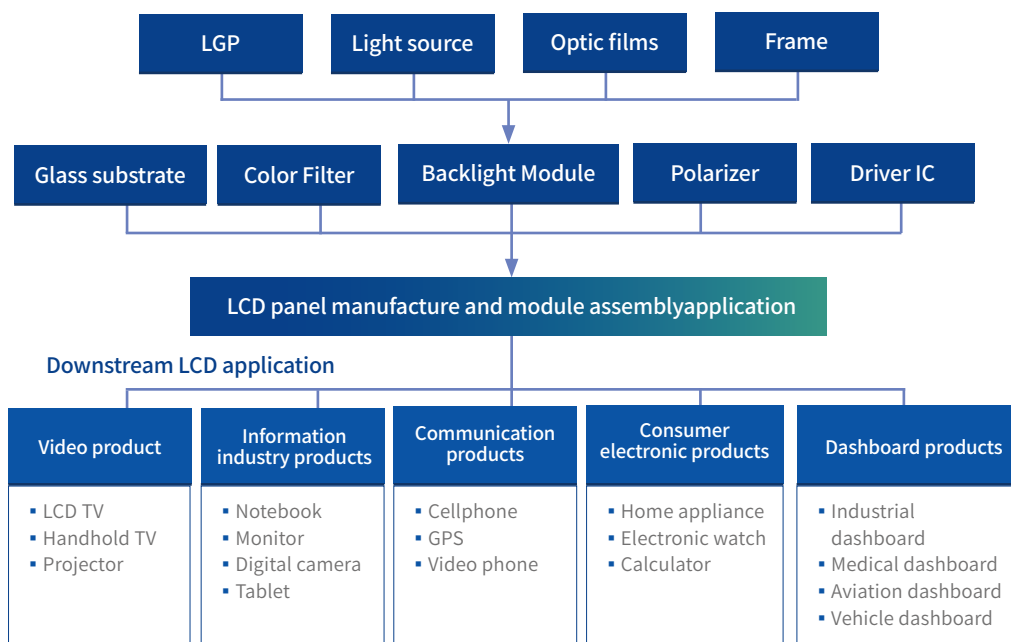
Radiant Opto-Electronics strengthens the overall sustainability of its supply chain through four key strategies: "Supplier Policy," "Supplier Sustainability Risk Identification," "Supplier Sustainability Risk Audit," and "Supplier Guidance." The company incorporates environmental, social, and governance (ESG) sustainability aspects into the procurement operations evaluation (Quarterly Business Review, QBR) metrics. Additionally, through regular supplier education and training, Radiant collaborates with supply chain partners to achieve sustainable prosperity.



### Radiant Opto-Electronics Suppliers Supply Chain

Radiant Opto-Electronics is an upstream manufacturer in the panel industry, mainly producing backlight modules that provide uniform and sufficient brightness for various information, communication, and consumer products, making them a crucial component of TFT-LCDs. The industry structure can be broken down to material, panel, module and upstream materials for LCDs. Besides the backlight module, the upstream materials include glass substrate, color filter, polarizer and driver IC. The upstream raw material industries include LGP, light source, optic films and plastic frame, while the downstream includes the manufacture and assembly of LCD panel and a range of applications for all kinds of electronics.

#### Upstream LCD materials



## Supplier Standards Compliance

Radiant Opto-Electronics Corporation has developed a "ROE Supplier Code of Conduct" that draws upon the Responsible Business Alliance's Code of Conduct, the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, and the UN Universal Declaration of Human Rights. The Supplier Code of Conduct covers five key areas: labor, health and safety, environment, business ethics, and management systems. To ensure suppliers understand the relevant content, Radiant Opto-Electronics has published the "Supplier Code of Conduct Commitment" on its internal system and official website for supplier partners. This aims to create a sound and healthy supply chain ecosystem, including respect for employees, environmental safety, workplace conditions, and adherence to business ethics.

## Supplier Risk Assessment and Improvement

Radiant Opto-Electronics regards its suppliers as one of its most important business partners and is committed to building a win-win collaborative relationship. To ensure a stable supply of raw materials, Radiant Opto-Electronics conducts regular annual audits of its suppliers to verify alignment in quality standards, management capabilities, sustainability performance, and strategic direction.

| ESG Sustainable Self-Assessment Questionnaire Framework |          |
|---------------------------------------------------------|----------|
| Aspect                                                  | Question |
| Labor                                                   | 19 items |
| Health and safety                                       | 14 items |
| Environmental                                           | 10 items |
| Business ethics                                         | 3 items  |
| Management system                                       | 9 items  |

## Supplier Evaluation

### ◆ Tier1 key Supplier selection:

Review the supplier list and shortlist the Tier1 key suppliers

### ◆ Supplier self evaluations:

Conduct evaluation of key vendors through the ESG Self-assessment Form

### ◆ Risk Evaluation:

Review the self-assessment forms and identify suppliers that may pose a high risk based on the results.

### ◆ Audit and Review:

Perform on-site audits of suppliers and manufacturers that pose potential social and environmental risks. These audits are specifically geared towards high-risk entities.

### ◆ Tracking improvements:

Follow up on improvement plans provided by suppliers, provide relevant experience and consultations for improvements when necessary

### ◆ Evaluation:

The results of the supplier sustainability risk audits are incorporated into the QBRs.

## Supplier Review and Selection

Radiant Opto-Electronics conducts an annual ESG sustainability self-assessment survey for its suppliers to monitor their progress in implementing sustainability practices. The questionnaire consists of five key dimensions and 55 questions, providing an in-depth review of suppliers' sustainability management practices. In implementing sustainable supply chain management, ESG scores are incorporated into the Group's Quarterly Business Review (QBR) assessments, amplifying the impact and value of sustainability.

In A-D tiered management, Radiant Opto-Electronics conducts sustainable risk assessments for suppliers based on criteria such as raw materials, transaction volumes, critical components, and exclusivity of supply. The Company identifies "Tier 1 Critical Suppliers" and distributes self-assessment questionnaires to these critical suppliers to investigate potential environmental and social risks.

### Supplier Sustainability Risk Ratings

Supplier Sustainability Review ratings are based on several factors, including the degree of cooperation during on-site audits, proactivity in delivering improvements, and the results of the audit. Different grades will be assigned based on the level of performance in these areas.

**Grade A:** above 90%.

**Grade B:** 80-89%.

**Grade C:** 70-79%.

**Grade D:** below 60%.

Those who receive a Grade D on their evaluation will be included in the consultation list. They will be required to undergo self-assessment and an on-site audit again the following year.

## Audit and Tracking

Based on the results of the self-assessment survey scores, Radiant Opto-Electronics further categorizes suppliers by "risk level." For those assessed as "high risk," on-site audits are conducted by the Environmental Health and Safety (EHS) and Human Resources (HR) departments. The audit criteria were based on the RBA foundation, encompassing five main aspects: labor, health and safety, environment, business ethics, and management systems. Deficiencies were classified into four levels: priority, major, minor, and observation. Suppliers were required to submit improvement plans to ensure risks were effectively managed and reduced. In 2024, a total of 29 suppliers from Taiwan and Mainland China were selected based on the definition of "Tier 1 Key Suppliers." These suppliers accounted for 81.2% of the total procurement amount and were tasked with conducting a self-assessment audit of sustainability risks.

After reviewing the documents, on-site audits were conducted for 12 suppliers (a total of 2 high-risk and 10 non-high-risk suppliers) identified as potentially high-risk. The results of the 2024 supplier risk assessment indicate that there are no immediate or significant risk situations. None of the suppliers exhibited priority or major deficiencies, and all received a rating of B or above, resulting in a 100% qualification rate.

| Supplier Tiering       | Basis for Supplier Classification                                                                                                                                                                                                                                                                                                                                                 |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tier1 Key Suppliers    | <ul style="list-style-type: none"><li>Suppliers that accounted for the top 70% of the Group's transaction volume in the previous fiscal year.</li><li>Suppliers possessing patents in key technologies, processes, and materials.</li><li>Suppliers identified as having substantial significant impacts based on Environmental, Social, and Governance (ESG) criteria.</li></ul> |
| Non-Critical Suppliers | <ul style="list-style-type: none"><li>Suppliers providing general materials, such as packaging materials.</li><li>Suppliers providing non-critical materials, such as adhesive materials.</li></ul>                                                                                                                                                                               |



## Risk Management Policies for Key Materials

Radiant Opto-Electronics conducts risk identification for critical materials, which include PMMA plastic pellets, prismatic lenses, LEDs, LED modules, LED light panels, metal parts, plastic parts, and others. To strengthen supply chain resilience, Radiant Opto-Electronics proactively plans contingency measures to address potential disruptions in the supply of critical materials.

| Possible Risks                                                                                                             | Response Measures                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Supplier raw material shortage                                                                                             | <ul style="list-style-type: none"><li>Prepare inventory of raw materials.</li><li>Plan for two or more than two raw material suppliers</li></ul>                                                      |
| Supplier informs Corporation that the material is about to be discontinued and cannot continue to be supplied continuously | <ul style="list-style-type: none"><li>Request suppliers to prepare materials in advance</li><li>Discuss alternative materials with R&amp;D units</li><li>Validation for new materials</li></ul>       |
| The supplier is unable to supply the goods due to force majeure factors such as natural or manmade disasters               | <ul style="list-style-type: none"><li>Inventory check and emergency response plan</li><li>Collaborate with suppliers to move production lines</li><li>Evaluate new suppliers for validation</li></ul> |

## Building a Green, Low-Carbon Supply Chain

To accelerate the creation of a green, low-carbon supply chain, improve production efficiency, and reduce Scope 3 greenhouse gas emissions, Radiant Opto-Electronics considers cost, supply quality, delivery timelines, and risk factors, prioritizing "local sourcing" as a key factor in supplier selection. The Company systematically plans to increase the annual goal ratio of local sourcing. In recent years, Radiant Opto-Electronics has actively adopted localized procurement, encouraging suppliers to establish manufacturing facilities locally to reduce energy consumption from air and sea transport, and to shorten lead times.

Analyzing the supplier transaction volumes for 2024, the Kaohsiung plant accounted for the highest percentage at 52.88%, while the Guangzhou plant was relatively lower at 7.03%. Overall transactions were predominantly in raw material purchases, accounting for 94.54%. In 2024, the overall local sourcing ratio for the entire group reached 50.22%, with the mainland China plants achieving a local sourcing ratio of 47.12%. The discrepancy in these figures is attributed to adjustments in trading models and price fluctuations.

## Supply Chain Sustainability Literacy Training

Radiant Opto-Electronics is committed to creating a green supply chain by offering "Net Zero Carbon Emissions Awareness Training Courses" to collaborate with suppliers in building sustainable practices. In 2024, Radiant Opto-Electronics added new educational materials to the supplier management system platform. The courses focus on sustainable development, global carbon pricing, domestic and international net-zero trends, basic carbon management knowledge, energy-saving and carbon reduction case studies, greenhouse gas inventory explanations, and carbon inventory tool exercises. Post-course quizzes are provided to ensure effective learning for supplier partners.



# 04

## Climate Action

Radiant Opto-Electronics actively addresses and responds to global environmental sustainability issues. Committed to conducting greenhouse gas inventory and certification, reducing waste, and strengthening pollution prevention, Radiant Opto-Electronics aims to ensure the sustainable use of Earth's resources and mitigate the impacts of climate change. The company promotes green transformation and climate resilience services, advocates environmental awareness and biodiversity initiatives, and aspires to lead by example in achieving the vision and goal of environmental coexistence with the planet.

|                                                    |    |
|----------------------------------------------------|----|
| 4.1 Climate Change                                 | 77 |
| 4.2 Greenhouse Gas Management                      | 83 |
| 4.3 Energy Resource Management                     | 86 |
| 4.4 Environmental Pollution Prevention and Control | 90 |
| 4.5 Nature and Biodiversity                        | 93 |



## 4.1 Climate Change

In response to the threat of global climate change, reducing greenhouse gas emissions has become the most important consensus worldwide. The UN Climate Change Conference actively encourages global cooperation in carbon reduction to achieve the goals of the Paris Agreement. The EU has introduced the Carbon Border Adjustment Mechanism (CBAM), requiring suppliers of carbon-intensive products to purchase corresponding CBAM certificates for their products to enter the EU market. In Taiwan, the Climate Change Response Act has officially come into effect, demonstrating the nation's commitment to achieving its 2050 net-zero transition vision.

As a global leader in backlight modules, Radiant Opto-Electronics adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework to conduct regular annual assessments of climate change risks. The Company formulates environmental management policies and energy-saving, carbon-reduction strategies to mitigate greenhouse gas effects and enhance awareness among internal and external stakeholders regarding its environmental management practices and environmental impacts. In addition, considering the Company's current phase of operational expansion and rapid growth, Radiant Opto-Electronics has aligned its climate change response strategies with the Paris Agreement and draw on the Science Based Targets initiative (SBTi) linear reduction pathway. The Company is actively formulating its "2030 Radiant Opto-Electronics Sustainability Carbon Reduction Target" and has committed to an absolute 25% reduction in greenhouse gas emissions (Scope 1 and Scope 2) by 2030.

| Core Elements               | Management Strategies and Actions                                                                                                                                                                                                                                                                                                          | 2024 Implementation Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Governance</b>           | Radiant Opto-Electronics designates its Sustainability Development Committee as the highest governing body for climate-related matters. The committee regularly consolidates project progress and reports to the convener and vice convener through quarterly and semi-annual reports.                                                     | <ul style="list-style-type: none"> <li>Conduct at least two meetings annually to report ESG implementation outcomes and performance to the convener, covering topics such as climate change risks, on-site responses, and targets.</li> <li>The TCFD task force is supervised by the Sustainable Development Committee.</li> <li>Participate in the Commonwealth Sustainability Forum, Taiwan Climate Partnership (TCP), and the Business Council for Sustainable Development (BCSD).</li> </ul>                                                                                                                                                                                                                                                                                                                                         |
| <b>Strategy</b>             | The TCFD Task Force discusses the various risks and opportunities the company may face in the short, medium, and long term, assessing the potential financial and operational impacts of material climate-related risks and opportunities. Scenario analysis is used to evaluate the extent of these impacts and guide strategic planning. | <ul style="list-style-type: none"> <li>The reporting task force conducts financial impact assessments based on identified climate-related risks and opportunities, ensuring alignment with corporate strategy and enhancing the organization's climate resilience.</li> <li>In response to both internal and external demands, Radiant Opto-Electronics has developed initiatives such as corporate energy-saving and carbon-reduction programs, greenhouse gas inventories, energy system integration, and product carbon footprint projects.</li> <li>The Energy Efficiency Team, Low Carbon Product Team, and Green Procurement and Logistics Team under the Sustainable Development Committee hold regular monthly meetings to track progress on related initiatives.</li> </ul>                                                     |
| <b>Risk Management</b>      | Utilizing the TCFD framework to identify corporate risk items, followed by prioritizing and planning corresponding management strategies based on these risk items.                                                                                                                                                                        | <ul style="list-style-type: none"> <li>Assessments of climate-related risks and opportunities include site-specific financial impact estimations, with clearly defined assumptions tailored to each facility's exposure and operational context.</li> <li>A risk management matrix is developed to identify and prioritize key risks, enabling targeted analysis and the implementation of corresponding response measures.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Indicators and Goals</b> | Climate-related corporate management indicators are established to guide greenhouse gas inventory, energy efficiency management, and water and waste management performance tracking.                                                                                                                                                      | <ul style="list-style-type: none"> <li>Greenhouse Gas Reduction Goal: Achieve a 25% reduction in Scope 1 and Scope 2 greenhouse gas emissions by 2030, compared to the 2020 base year.</li> <li>Kaohsiung plant, Wujiang plant, Nanjing plant, and Guangzhou plant have successively implemented the ISO 50001 Energy Management System.</li> <li>Water usage statistics and conservation targets are established for each plant; however, as of 2024, only the Nanjing plant is equipped with a water recycling system. Therefore, disclosures are based primarily on the data from the Nanjing plant.</li> <li>Manufacturing plants in Mainland China track waste diversion rates in accordance with the UL 2799 standard, ensuring alignment with key customers' annual sustainability surveys and reporting requirements.</li> </ul> |

## I. Net Zero Action

With the increasing frequency of extreme weather events driven by climate change, businesses must recognize their potential impacts on operations and production. In 2023, Radiant Opto-Electronics formally launched its TCFD project team to proactively identify climate-related risks and opportunities across its facilities, enabling the development of corresponding strategies to reduce environmental impact.

To establish a top-down net-zero action strategy, the Company launched approximately 60 energy-saving and carbon-reduction projects across the group in 2024. These projects are monitored monthly based on departmental proposals, aiming to identify emission hotspots and pursue proactive goals that enhance energy efficiency while improving production performance.

## II. Climate Governance

### ■ Board of Directors and Sustainable Development Committee

Radiant Opto-Electronics has established a Sustainable Development Committee as the highest governance body for climate issues. It consists of eight members, including five independent directors, chaired by the President and with two senior managers serving as the Vice Chairpersons. The committee convenes at least twice a year and regularly reports ESG strategies and implementation results to the Board of Directors. Report topics include climate change risks, performance results, and work priorities. The Board of Directors is responsible for supervising the impact management procedures and results of the Sustainable Development Committee to ensure the implementation of sustainable development strategies in the Company operations. To strengthen and solidify Radiant Opto-Electronics' commitment to climate governance, two meetings were convened in 2024 to review and advance the Company's climate action practices. The Radiant Opto-Electronics TCFD Task Force is overseen by the Sustainable Development Committee and collaborates with cross-departmental units within the group to discuss the financial risks and opportunities of climate-related issues on operations. Through the use of scientific models across different climate scenarios, the group estimates the impacts of past, present, and future conditions, ultimately producing the company's annual TCFD climate-related financial disclosure report.

## III. Climate Risk Management

Radiant Opto-Electronics actively participates in and monitors international initiative trends. In 2023, the company established its TCFD Task Force for the first time. Through cross-departmental collaboration, the Task Force identifies and assesses financial risk impacts related to annual climate risks and opportunities, while continuously staying updated on international climate regulations and net-zero goals. Starting in 2024, Radiant Opto-Electronics has strengthened its integration and focus, more precisely targeting potential risks and opportunities at the Kaohsiung headquarters and mainland manufacturing plants. A total of eight risks and five opportunities were identified, and each was assessed for its climate-related financial impact. Based on these assessments, a climate risk and opportunity matrix was developed.

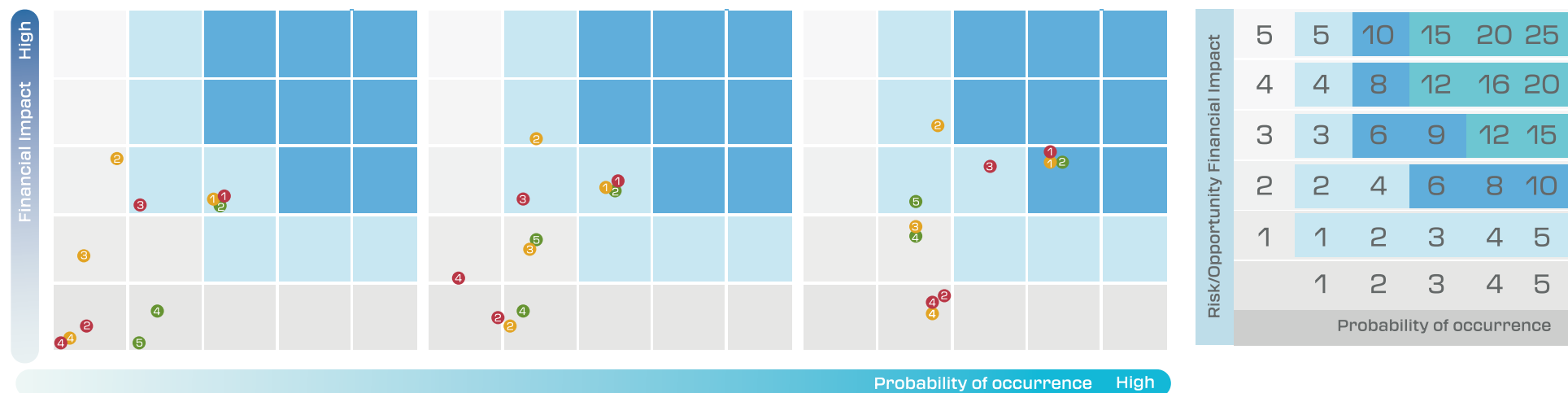
### ■ Climate Risk/Opportunity Matrix

Each year, Radiant Opto-Electronics evaluates the relevance, impact, and time horizon of climate-related physical risks, transition risks, and opportunities based on the TCFD framework. These assessments are used to develop a climate risk and opportunity evaluation matrix.

The time span for assessing climate-related risks and opportunities are defined as follows: short-term refers to 1 year, medium-term refers to 2 to 3 years, and long-term refers to 4 to 7 years. Subsequently, the "likelihood of occurrence" score is multiplied by the "financial impact severity" score. Items with a combined score greater than 12 are identified as risks or opportunities with "material impact." The top three items identified in the 2024 assessment are tropical cyclones (typhoons), extreme weather (high-temperature electricity consumption), and sustainable information disclosure and corporate reputation.



## Climate Risk/Opportunity Matrix



1. Short-Term\_Tropical cyclone
2. Mid-Term\_Seasonal water shortage
3. Mid-Term\_Extreme weather (high temperatures)
4. Long-Term\_Sea level rise

1. Short-Term\_Sustainable information disclosure
2. Short-Term\_Low carbon product R&D
3. Mid-Term\_Renewable energy and carbon reduction requirements
4. Mid-Term\_Carbon fee/tax

1. Short-Term\_Plant energy-saving projects
2. Medium-Term\_Enhance participation in sustainability disclosures to gain increased corporate visibility and strengthen brand image
3. Medium-Term\_Green low carbon product R&D
4. Long-Term\_Renewable/Low-Carbon Energy
5. Long-Term\_Participation in Voluntary Carbon Offsetting

| Risk Level |               |        |                                                                          |
|------------|---------------|--------|--------------------------------------------------------------------------|
| Grade      | Landing Point | Degree | Decision Making                                                          |
| 1          | 1~5           | Low    | Can Be Temporarily Not Processed                                         |
| 2          | 6~10          | Medium | Whether To Process Depends On The Company's Resource Planning Allocation |
| 3          | 12~25         | High   | Issues To Be Addressed                                                   |





## Explanation of Climate Scenarios and Financial Risk Quantification

Radiant Opto-Electronics evaluates physical risks at its four plants—Kaohsiung, Wujiang, Nanjing, and Guangzhou. The analysis utilized the IPCC AR5&AR6 SSP scenarios to select appropriate temperature rise conditions for each risk item. For transition risks, the Company references the IEA WEO APS, NZE2050 scenarios to assess global carbon pricing and renewable energy demand requirements.

| Risk Type       | Scenario Description                                                                                                                                                                                                                                                         | Key Parameters                                                                                      | Impact Content                                                                                     | Warming at the Turn of the Century | Source of the Situation |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------|-------------------------|
| Physical risk   | <b>SSP1-2.6</b><br>The low-emission scenario refers to global efforts to achieve sustainability goals, albeit with slow progress.                                                                                                                                            | Extreme weather has led to changes such as tropical cyclones, precipitation, and rising sea levels. | Impact of Flooding and Sea Level Rise on Operations and Transportation Disruptions                 | 1.8                                | IPCC AR6                |
|                 | <b>SSP5-8.5</b><br>Extremely high emissions refers to the excessive emissions caused by the extensive use of fossil fuels in the absence of global climate policies.                                                                                                         |                                                                                                     |                                                                                                    | 4.4                                |                         |
|                 | <b>Optimistic Scenario</b><br>Carbon emissions are expected to peak by 2040 and then decline, with global temperature increase controlled between 1.1° C and 2.6° C by the end of the century.                                                                               |                                                                                                     |                                                                                                    | 1 - 2.6                            | IPCC AR5                |
|                 | <b>Business as Usual</b><br>This scenario reflects stable economic development and a steady increase in global carbon emissions, with global temperature increase by the end of the century compared to the baseline period (1986-2005) controlled between 2.6° C and 4.8° C |                                                                                                     |                                                                                                    | 2.6 - 4.8                          |                         |
|                 | <b>Pessimistic Scenario</b><br>This scenario reflects uneven economic development, rapid population growth, low GDP growth, and lower levels of urbanization, with a temperature increase by the end of the century ranging from 2.6° C to 4.8° C.                           |                                                                                                     |                                                                                                    | 2.6 - 4.8                          |                         |
| Transition risk | <b>STEPS</b><br>Existing climate change measures and specific policies established by various governments.                                                                                                                                                                   | Variations in carbon pricing under different scenarios.                                             | The impact of changes in carbon fees or carbon tariffs under different climate forecast scenarios. | 2.4                                | IEA                     |
|                 | <b>APS</b><br>Incorporates the latest climate commitments from various countries, including Nationally Determined Contributions and long-term net-zero targets.                                                                                                              |                                                                                                     |                                                                                                    | 1.7                                |                         |
|                 | <b>NZE 2050</b><br>The global energy sector aims to achieve net-zero carbon emissions by 2050.                                                                                                                                                                               |                                                                                                     |                                                                                                    | 1.4                                |                         |



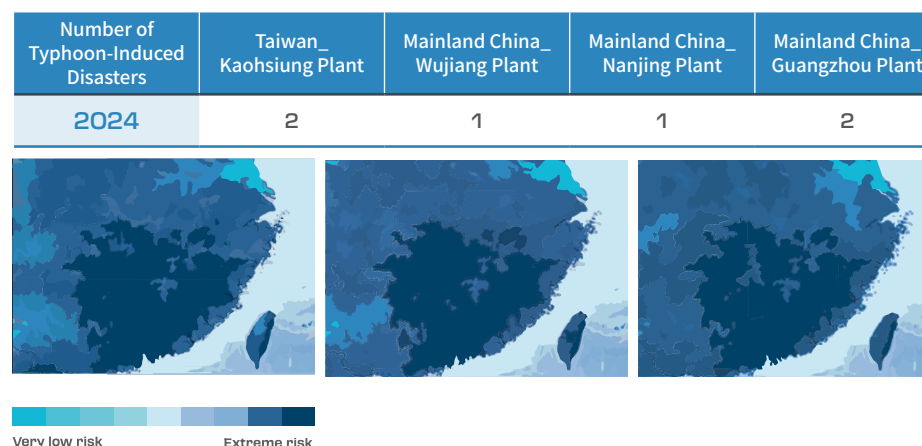
## Mitigation Actions

### Climate-related risks and financial impacts

| Risk Type             | Risk Items                                                 | Financial Impact Analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                | Response Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Short-Term Physical   | Tropical Cyclones (Typhoons)                               | <ul style="list-style-type: none"> <li>Suspension of operations at plants resulting in a loss of revenue (Suspension of classes and work, overtime pay, disaster losses)</li> <li>Increased transportation costs resulting from supply chain disruptions.</li> </ul>                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>In anticipation of natural disasters, we have implemented waterproofing measures in advance. We have strengthened preventive measures and planned infrastructure improvements for areas prone to leaks and flooding, such as installing floodgates in flood-prone zones.</li> <li>To strengthen supply chain resilience, Radiant Opto-Electronics has developed corresponding climate risk management strategies aimed at reducing the risk of supply chain disruptions. These include diversifying supply chain risks and production bases to ensure continuity and adaptability in the face of climate-related challenges.</li> </ul> |
| Medium-Term Physical  | Extreme Weather (High Temperature Electricity Usage)       | <ul style="list-style-type: none"> <li>The increase in average temperatures and the number of hot days leads to higher air conditioning costs.</li> <li>In response to insufficient power supply and the increasing frequency of emergency power generation, leading to a rise in maintenance costs.</li> </ul>                                                                                                                                                          | <ul style="list-style-type: none"> <li>Emergency response measures for power outages have been established to ensure operational continuity. This includes accurately assessing the number of generators required during emergencies and maintaining their proper functionality to address unstable power supply or outages affecting equipment and machinery.</li> <li>We have also enhanced the ventilation design of new plant areas, planned towards green building standards, improved building energy efficiency, and reduced air conditioning power consumption.</li> </ul>                                                                                             |
| Short-Term Transition | Sustainable Information Disclosure and Business Reputation | <ul style="list-style-type: none"> <li>Increased investments in green talent development have led to higher costs in salaries, education and training programs, as well as greater expenditures on professional consultancy services.</li> <li>In response to regulatory requirements, companies are obligated to disclose specific information and implement corresponding countermeasures, which may result in additional compliance and operational costs.</li> </ul> | <ul style="list-style-type: none"> <li>Actively participating in domestic and international sustainability evaluations and disclosures to enhance stakeholder trust.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

## Climate Risk-Tropical Cyclones (Typhoons)

Assessment is conducted based on the historical frequency of typhoon-related disasters in each region and flood scenarios at each facility under various warming scenarios. According to WWF's flood scenario analysis, the damage risk caused by typhoon-induced flooding in mainland China and Taiwan is assessed under three different scenarios from the IPCC AR5 report: optimistic, BAU, and pessimistic scenarios. The Guangzhou plant is at extreme high risk of flooding from typhoons, the Kaohsiung plant is at high risk. This risk results in an estimated annual cost of NT\$30 to 50 million for the Group, covering personnel expenses, post-disaster recovery at plants, and natural disaster insurance premiums. With an estimated impact equivalent to 0.06% of annual revenue, this risk is categorized as a Level 3 financial impact.



Climate Risk-Extreme Weather (High Temperature Electricity Usage)

Using data services from TCCIP and future projections from World Bank Climate Projections, we estimated the temperature changes at our Kaohsiung plant in Taiwan and subsidiary plants in China under AR6 SSP1-2.6 and SSP5-8.5 scenarios. A regression analysis was conducted correlating air conditioning electricity usage with temperature changes. The additional air conditioning costs (NT\$) required for each plant in the short, medium, and long term.

| Changes in Average Temperature by 2100 | Taiwan_Kaohsiung Plant | Mainland China_Wujiang Plant | Mainland China_Nanjing Plant | Mainland China_Guangzhou Plant |
|----------------------------------------|------------------------|------------------------------|------------------------------|--------------------------------|
| SSP1-2.6                               | 0.7-2.0                | 0.9-2.1                      | 0.9-2.1                      | 0.6-2.0                        |
| SSP5-8.5                               | 0.9-4.7                | 0.9-5.7                      | 0.9-5.7                      | 0.7-4.7                        |

| Scenario (NT\$ thousands) | Short-term | Mid-term | Long-term |
|---------------------------|------------|----------|-----------|
| SSP1-2.6                  | 3,321      | 4,485    | 4,801     |
| SSP5-8.5                  | 3,806      | 6,534    | 11,771    |

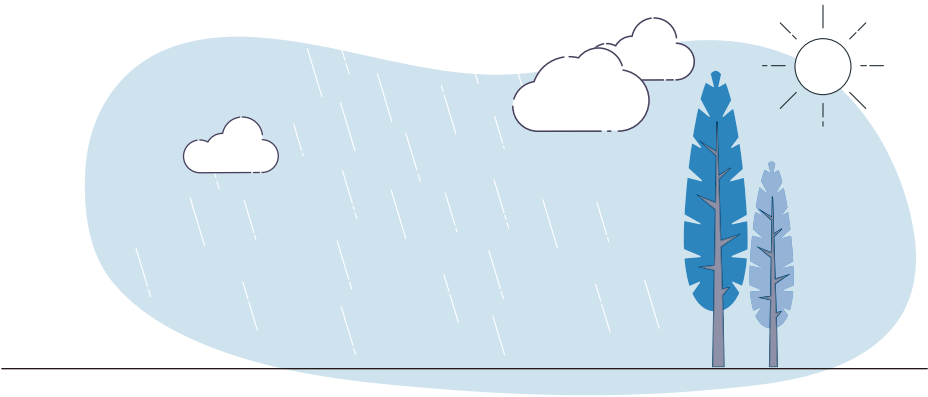
Climate Risk-Sustainable Information Disclosure and Business Reputation

With the rapid development of international sustainability standards, trends, and initiatives, FSC has begun requiring listed companies to enhance their sustainability disclosures to ensure that relevant stakeholders can stay informed about the latest developments in corporate sustainability strategies. Radiant Opto-Electronics closely follows both domestic and international sustainability trends. In addition to expanding the scope of its sustainability disclosures, the Company has increased investments in ISO verification costs related to energy and resource management. It also benchmarks against leading enterprises to align with key disclosure items, while encouraging employees to actively participate in various sustainability forums, training sessions, and workshops to foster cross-sector collaboration and knowledge exchange between industry and academia.

In 2024, Radiant Opto-Electronics achieved strong results in top international sustainability assessments such as the DJSI and CDP. The Company also demonstrated high levels of participation and outstanding performance in major Taiwanese sustainability awards, including TCSA, GCSA, and the Top 100 Carbon Competitiveness ranking. In addition, Radiant Opto-Electronics proactively engages external consultants to support the implementation of sustainability projects at its facilities, with annual expenditures exceeding NT\$5 million. These investments support alignment with both domestic and international sustainability standards, trends, and disclosure requirements, while also enabling employees to enhance their knowledge and skills through sustainability-related ISO audits and certifications.

IV. Indicators and Goals

The Carbon Management Task Force under Radiant Opto-Electronics’ Sustainable Development Committee is composed of cross-functional teams from across the Group. Through multidisciplinary collaboration, the task force sets climate-related performance indicators, including greenhouse gas emissions, electricity savings, energy conservation projects, water usage, waste management, and renewable energy efficiency. These efforts aim to support the Company’s long-term sustainability goals. The Sustainable Development Committee regularly reviews the progress of these goals to strengthen the management of climate risks and opportunities. For detailed targets and metrics, please refer to the chapters on “Greenhouse Gas,” “Energy Resource Management,” and “Environmental Pollution Prevention and Control.”



# 4.2 Greenhouse Gas Management

Greenhouse Gas Management

Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 305:2016

Policy Commitments

Communication Mechanism

Concrete Actions

According to the Sustainable Development Roadmap issued by the Financial Supervisory Commission, individual companies are required to complete their inventory and verification by 2028, while consolidated subsidiaries must complete their inventory and verification by 2029. Companies should continuously monitor the progress of greenhouse gas inventory and verification disclosure timelines, establish a carbon management task force, set annual carbon reduction targets, and regularly track the progress of carbon reduction projects.

Collaborate with all departments within the Group to promote carbon reduction policies and achieve greenhouse gas reduction goals to mitigate the impact of climate change

- Conduct annual inventories and verification of greenhouse gas emissions for Scope 1, Scope 2, and Scope 3
- Establish greenhouse gas reduction goals
- Participate in the international CDP Climate Change assessment

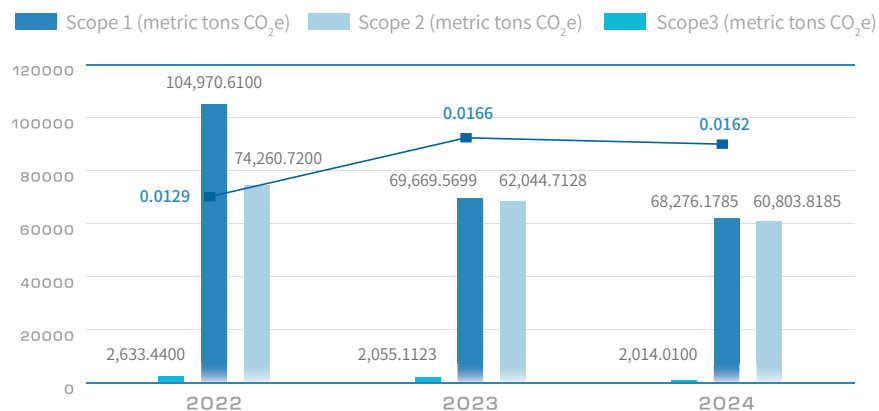
| Sustainability Indicators | Management Goals                                            | 2024                                                                                                                                           | 2024 Achievements | 2025                                                                                                                                                                                                                                                   | 2028 | 2030 |
|---------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
| Reduction of GHG          | (Scope 1 + Scope 2) compared to 2020 reduction (base year)  | 10%                                                                                                                                            | Achieved          | 12.5%                                                                                                                                                                                                                                                  | 20%  | 25%  |
| Greenhouse Gas Inventory  | Passed the verification in accordance with ISO 14064-1:2018 | The Kaohsiung, Wujiang, Nanjing, and Guangzhou Plants have completed annual ISO 14064-1:2018 GHG inventory and passed third-party verification | Achieved          | The Kaohsiung, Wujiang, Nanjing, and Guangzhou Plants have completed annual GHG inventory and passed ISO 14064-1:2018 verification, meeting the FSC's requirement of completing consolidated subsidiary companies' inventory and verification by 2029. |      |      |

## Greenhouse Gas Inventory

Radiant Opto-Electronics has established a greenhouse gas inventory mechanism in accordance with ISO 14064-1:2018, the Climate Change Response Act, the Greenhouse Gas Emission Inventory and Registration Management Measures, the Greenhouse Gas Inspection Guidelines, the Greenhouse Gas Registration Guidelines, and the WBCSD/WRI Greenhouse Gas Inventory Protocol. The organizational boundary is set using 100% operational control, and a third-party verification mechanism has been introduced to comprehensively monitor greenhouse gas emissions.

In 2023, Radiant Opto-Electronics Group's Scope 1 direct greenhouse gas emissions totaled 2,055 tCO<sub>2</sub>e, while Scope 2 indirect emissions amounted to 69,670 tCO<sub>2</sub>e, bringing the total to approximately 71,725 tCO<sub>2</sub>e (Scope 1 and 2). Compared to 2022, emissions decreased by 33%, and when compared to 2020 (the base year for the 2025 and 2030 sustainable development goals), emissions reduced by 38%. Carbon intensity, however, showed a slight increase of 28% compared to 2022. All data were calculated in accordance with ISO 14064-1:2018 and verified by a third-party auditor. The Group's greenhouse gas emissions for 2024 are currently being verified by an external party as part of the annual plan. Any adjustments to the data will be disclosed in the next report.

## Greenhouse Gas Emissions and Intensity

Emission Intensity (t CO<sub>2</sub>e/kg)

Note 1: 2024 Self-Estimated Inventory Values

Note 2: Greenhouse gas emission intensity per unit product: Greenhouse Gas Emissions (metric tons) / Raw Material Plastic Pellet Input (kilograms)

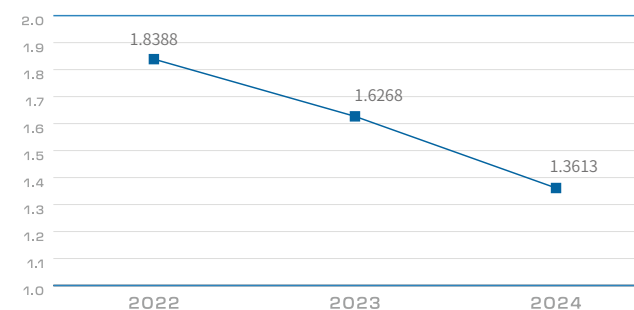
Note 3: The power carbon emission factors are all based on the latest published data for the respective locations of the plants.

Greenhouse Gas Emission Intensity (metric tons CO<sub>2</sub>e/NT\$ million)

|                                                       | 2022   | 2023   | 2024   |
|-------------------------------------------------------|--------|--------|--------|
| Greenhouse Gas Emission Intensity (Scope 1 + Scope 2) | 1.8388 | 1.6268 | 1.3613 |

Note: 2024 Self-Estimated Inventory Values

## Greenhouse Gas Emissions Intensity



## Scope 3 Inventory and Emissions

Radiant Opto-Electronics conducts its Scope 3 emissions disclosure in accordance with the indirect emission sources outlined in ISO 14064-1:2018, known as Scope 3. The primary categories of emissions identified include "indirect emissions from transportation" and "indirect emissions from the use of sold products." Other categories not inventoried include those not directly related to Radiant Opto-Electronics or where data and information are difficult to obtain.

## Group Scope 3 Emission Sources and Quantities

(metric tons CO<sub>2</sub>e)

| Factory         | Emission Source                                  | 2022        | 2023        | 2024        |
|-----------------|--------------------------------------------------|-------------|-------------|-------------|
| Kaohsiung Plant | Indirect emissions from transportation           | 620.8470    | 516.4904    | 2,444.3700  |
|                 | Indirect emissions from the use of sold products | 2,138.0800  | 1,977.7700  |             |
| Wujiang Plant   | Indirect emissions from transportation           | 440.5034    | 228.8900    | 17,605.4500 |
|                 | Indirect emissions from the use of sold products | 31,826.9700 | 17,735.8483 |             |
| Nanjing Plant   | Indirect emissions from transportation           | 172.1300    | 179.8583    | 13,141.9200 |
|                 | Indirect emissions from the use of sold products | 20,750.4700 | 13,230.2612 |             |
| Guangzhou Plant | Indirect emissions from transportation           | 4,840.2200  | 395.4400    | 27,612.0800 |
|                 | Indirect emissions from the use of sold products | 13,471.5200 | 27,780.1500 |             |

Note: 2024 Self-Estimated Inventory Values

## Commitment to Carbon Reduction

Radiant Opto-Electronics integrates carbon management into its overall operational strategy by consolidating the "Low Carbon Product Team," "Energy Efficiency Team," and "Green Procurement and Logistics Team" under the Sustainable Development Committee into a unified Carbon Management Task Force. Through monthly cross-functional meetings, the Task Force actively tracks carbon reduction performance. Concurrently, the Company has launched a "Green Proposal" incentive program to encourage employees to conceive carbon reduction projects. Themes include improving energy resource efficiency, reducing greenhouse gas emissions, and recycling waste. Through a substantial reward system and a rigorous review process, the initiative drives more innovative green actions across the Group.

In addition, the Company is committed to actively reducing carbon emissions impact and enhancing operational competitiveness. We have incorporated important carbon reduction goals proposed by various units within the Group into the Group's sustainable development performance indicators, including reducing greenhouse gas emissions at the source, replacing equipment with high carbon emissions, and implementing solar power generation systems. Through corporate internal mechanisms, we aim to deepen the Group's sustainability culture, rallying employees to work together towards practically achieving Radiant Opto-Electronics' proactive carbon reduction path and goals. Among these, regarding the Greenhouse Gas Reduction Targets, in 2024, various units were reconvened to discuss the "Sustainable Development Goals for Radiant Opto-Electronics in 2030," with a commitment to achieving the vision of a "25% reduction in absolute greenhouse gas emissions (Scope 1 + Scope 2) compared to the base year (2020)." Since the base year, Radiant Opto-Electronics has achieved an average annual reduction of approximately 12.5%. The primary reason is the effectiveness of the Carbon Management Team and renewable energy planning operations within the Group in reducing carbon emissions.

## Green proposals spark the sustainable culture DNA

Since 2019, Radiant Opto-Electronics has launched Green Proposal reward system. This system encourages green initiatives such as energy-saving and material-saving in product design and packaging, changes in production processes and raw materials to improve output with lower energy resource consumption, replacement of toxic substances with non-regulated chemicals, recycling and reusing of wastewater and solid waste, changes in transportation methods to reduce staff traveling and commuting, and other activities related to product deliveries. The green proposal required brainstorming discussions among all the colleagues, and is backed by attractive rewards. It also requires a rigorous review process to encourage colleagues to improve and enhance existing practices, to think outside the box, and to drive the Corporation to come up with more green initiatives to create more sustainable value.

The Head General Affairs and Environmental Safety Unit at the Kaohsiung plant serves as the general executive team responsible for implementing the system. They collect and select proposal cases to ensure that they meet the scope of application for green proposals. Additionally, they announce the number of proposal cases each month. Review group meetings are held every quarter, while the Green Review Committee convenes every six months. To date, a total of 22 review meetings have been held, resulting in a distribution of nearly NT\$130,000 in bonuses. The total number of green proposals in 2024 was over 100, with cost savings exceeding NT\$4 million, of which energy resources reduction accounted for about 43%, followed by production changes at 22%.

## 4.3 Energy Resource Management

### Energy Resource Management

#### Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 302:2016 / GRI 303-1:2018 / GRI 303-3:2018

#### Policy Commitments

Implement an energy management system to audit energy usage, monitor major energy-consuming equipment, reduce energy consumption, and ensure the rational use of energy

#### Communication Mechanism

Collaborate with all departments within the Group to promote carbon reduction policies and achieve energy resource management goals to mitigate the impact of climate change

#### Concrete Actions

- Conducted ISO energy management system certification annually
- Inventory energy resource usage efficiency, focus on high-impact equipment, and implement energy efficiency optimization tasks

| Sustainability Indicators    | Management Goals                                                                    | 2024                                                          | 2024 Achievements | 2025                                                                                                         | 2028 | 2030 |
|------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------|------|------|
| Energy Resource Management   | ISO 50001:2018                                                                      | ISO 50001:2018 verification passed and certification obtained | Achieved          | Continue to report energy saving improvement measures to ensure the validity of ISO 50001:2018 Certification |      |      |
| Established Renewable Energy | Ratio of renewable energy of the Group                                              | New Goals for 2025                                            | Note              | 35%                                                                                                          | 38%  | 40%  |
| Water Resources Management   | The Group's water usage intensity will be reduced compared to the base year of 2021 | New Goals for 2025                                            | Note              | 15%                                                                                                          | 18%  | 20%  |

Note: Due to the re-evaluation of sustainability goal setting, there is no performance for 2024. The results will be disclosed in the 2025 Sustainability Report.

### Energy Usage

| Category                                               | Item                         | 2022       | 2023       | 2024       | Percentage of Energy Sources in 2024 |
|--------------------------------------------------------|------------------------------|------------|------------|------------|--------------------------------------|
| Direct Energy                                          | Natural Gas                  | 10,925.07  | 2,427.96   | 527.75     | 0.12%                                |
|                                                        | Gasoline                     | 2,095      | 2,515.29   | 2,580.38   | 0.56%                                |
|                                                        | Diesel                       | 392.90     | 263.63     | 244.65     | 0.05%                                |
| Indirect Energy                                        | Outsourced Electricity Power | 532,518    | 462,667.51 | 453,573.49 | 99.27%                               |
| Total                                                  |                              | 545,930.97 | 467,874.39 | 456,926.27 | 100%                                 |
| Plastic Pellet Input (kg)                              |                              | 8,338,225  | 4,329,354  | 5,371,350  | -                                    |
| Intensity (Total Energy in GJ/Plastic Pellet Input kg) |                              | 0.065      | 0.108      | 0.085      | -                                    |

Note 1: The conversion factors for natural gas, liquefied petroleum gas, diesel, and gasoline are all based on the calorific value data announced by the Bureau of Energy, Ministry of Economic Affairs.

Note 2: Note 1: GJ (Gigajoule) = 109J (Joule)

Note 3: The significant reduction in natural gas consumption is primarily due to the installation of heat recovery systems in most of the employee dormitories.

Note 4: Diesel data will be corrected in 2024, and the three-year data will be uniformly corrected to the values in the greenhouse gas inventory.



## Environmental Policy of the Radiant Opto-Electronics

- ◆ Saving energy and practicing resource recycling
- ◆ Make effective use of resources and safeguard the natural environment
- ◆ Environmental protection and implementing pollution prevention
- ◆ Full participation and promote environmental protection
- ◆ Compliance with regulations to enhance company image
- ◆ Continuous improvement to ensure sustainable operations



Stakeholders to whom the policy applies include shareholders, community members, customers, suppliers, insurance companies, certification bodies, local representatives, and supervisors.

## Energy Structure

In 2024, the primary source of energy used by Radiant Opto-Electronics was purchased electricity, accounting for 99.27% of the Company's total energy consumption. Additionally, natural gas, gasoline and diesel were used, but their consumption was very low, each constituting less than 1% of the total energy consumption. Specifically, the electricity usage was 128,059.9 MWh, and natural gas usage was 146.6 MWh.

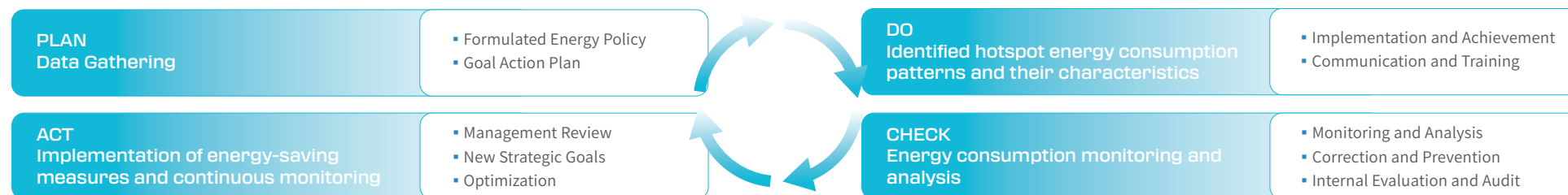
## Electricity Usage

Electricity serves as the primary source of power for process production equipment and plant systems. In 2024, the Group's total electricity consumption was approximately 128.0 million kWh, with an electricity intensity of about 23.84 (kWh per kilogram of plastic pellets input). Radiant Opto-Electronics continues to improve energy usage efficiency within the plant through various energy-saving measures. In 2024, compared to 2023, electricity consumption decreased by approximately 464,795 kWh, equivalent to a reduction of 229.61 metric tons of CO<sub>2</sub> emissions. Compared to 2018 (the base year for the 2025 sustainable development goals), the cost of electricity usage for the Group's energy resources decreased by 32.13%.

To effectively reduce the environmental impact of the greenhouse effect, Radiant Opto-Electronics prioritizes "energy saving" as the primary objective in its energy use. Initiatives such as adopting dual chilled water systems and heat recovery and reuse in refrigeration equipment have been continuously implemented. Over the years, the Company has introduced various energy-saving technologies, such as automatic control of equipment, enhancement of equipment efficiency, energy recovery and reuse, and production management improvements, to reduce energy consumption. Additionally, during the equipment setup design and procurement stages, energy-efficient devices are prioritized. At the same time, energy management schemes for offices and public areas, including constant temperature control of air conditioning, are promoted to strengthen the concept of energy saving among employees. Efforts also continue in reducing raw material usage and increasing waste recycling to mitigate greenhouse gas emissions.

In 2023, Radiant Opto-Electronics implemented and completed the verification of the ISO 50001 Energy Management System. Approximately NT\$4.06 million was invested to establish an energy management system platform. This platform enables real-time monitoring of energy consumption, facilitating statistical analysis and intelligent energy-saving management of various system equipment. It assists organizations and fleet groups in managing and improving energy consumption, promoting best practices in energy management and strengthening good management behaviors.

## Introduced ISO 50001 Energy Management System



### 2024 Cross-Plant Major Energy Saving Project

| Factory         | Energy Saving Project                                                             | Electricity Savings                     | Reduce Carbon Emissions         | Amount invested in equipment |
|-----------------|-----------------------------------------------------------------------------------|-----------------------------------------|---------------------------------|------------------------------|
| Wujiang Plant   | The light guide plate vacuum modification project on the first floor of Factory C | 133.36 million kWh<br>(4,801,138.80 MJ) | 799.12 tons CO <sub>2</sub> e   | 2,090,700                    |
| Nanjing Plant   | The compressed air system modification project at Factory C                       | 881,800 kWh<br>(3,174,498.00 MJ)        | 528.38 tons CO <sub>2</sub> e   | 1,946,000                    |
| Guangzhou Plant | AC FFUs replaced with DC FFUs                                                     | 27,200 kWh<br>(9,787,320 MJ)            | 11.76 tons CO <sub>2</sub> e    | 291,000                      |
| Kaohsiung Plant | Energy-saving improvement for operation of AHU 5.6 in Plant 1                     | 1.00 million kWh<br>(36,136.80 MJ)      | 4.96 tons CO <sub>2</sub> e     | 0                            |
| <b>Total</b>    |                                                                                   | 225.27 kWh<br>(8,109,646.80 MJ)         | 1,344.22 tons CO <sub>2</sub> e | 4,327,700                    |

**Electricity Carbon Emission Factor for the Kaohsiung plant:** 0.494 kg CO<sub>2</sub>e/kWh in 2024, announced by the Taiwan Energy Bureau

**Electricity Carbon Emission Factor for the Wujiang plant:** 0.5992 kg CO<sub>2</sub>e/kWh in 2021, announced by the China East Region Power Grid

**Electricity emission factor for Nanjing Plant:** 0.5992 kg CO<sub>2</sub>e/kWh based on the 2021 China East Region Grid. Electricity emission factor for Guangzhou Plant: 0.4326 kg CO<sub>2</sub>e/kWh based on the 2021 China South Region Grid.

Unit for the amount invested in equipment: NT\$

The Facilities Department team at Radiant Opto-Electronics Corporation Facilities Department coordinated the planning and implementation of the Group's carbon management strategy in 2024. This involved designing a power consumption system and building an energy management system. The team conducted plant surveys, engaged in planning and drawing, held discussions and reviews, and utilized software and hardware computing to cover all major energy-consuming equipment across the Group's four plants. By implementing the energy management system, our aim is to attain tangible benefits that will aid the company in enhancing energy efficiency, curbing energy expenses, and mitigating greenhouse gas emissions.

## Renewable Energy Initiatives

The solar photovoltaic systems was installed at its production bases in Mainland China, with a total installed capacity reaching 3,626 kW. Among these, the Wujiang plant has the highest generation capacity of 1,762 kW, with an annual total electricity generation of approximately 4.037 million kWh. In 2024, renewable energy (solar power) accounted for about 3.2% of the total electricity consumption across the entire group. The Group will continue to expand its use of self-generated green electricity, contributing to the promotion of clean energy. In 2024, in addition to continuously optimizing the installation of solar photovoltaic systems, Radiant Opto-Electronics also purchased 48,357 renewable energy certificates (GECs). Through the implementation of various initiatives, the Company achieved a significant increase in its green electricity usage, demonstrating strong commitment and action toward supporting renewable energy and advancing low-carbon transition.

In recent years, in response to customer demands, our three subsidiary plants in mainland China have actively planned for diverse renewable energy sources. We have leased factory rooftops to photovoltaic power companies to establish solar

power generation. The green electricity generated is then repurchased at rates more favorable than market prices for internal use at each factory. This initiative aims to reduce the consumption of grid electricity and increase the use of renewable energy, thereby achieving the goal of reducing Scope 2 carbon emissions from electricity use. The Kaohsiung plant will also focus on Taipower's "Small Green Power" or "Low-Carbon Power with Segmented Tariffs (RE30)". In 2024, the company reassessed its group-wide sustainability goals and established a long-term vision of achieving a "40% share of renewable energy across the entire group by 2030".

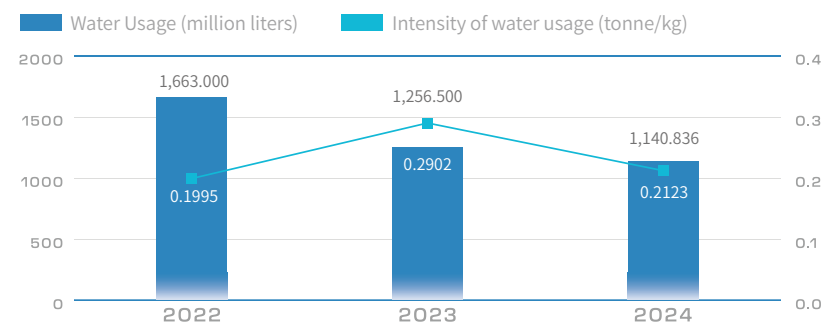
## Water Resources Management

As climate change intensifies, the frequency and severity of extreme weather disasters have increased more than ever before, making water resource management a critical issue for corporate operations. However, Radiant Opto-Electronics does not have processes that consume large amounts of water. The primary uses of water are for domestic purposes and air conditioning equipment, and the Group is located in processing export zones or development areas where the water source is third-party water (tap water). There is no use of surface water, groundwater, seawater, or produced water, and since these locations are not under water stress, the environmental impact is relatively low. Radiant Opto-Electronics continues to strengthen communication on water conservation, raising employee awareness on the importance of water resources and encouraging responsible usage.

The effluent water quality from Radiant Opto-Electronics' various factory sites meets local regulatory standards and is discharged into the regional wastewater sewer systems for treatment, thereby not identifying any significant impact on water sources, or substantial impacts on the surrounding communities, environment, or biodiversity. If any production site fails to meet discharge requirements, a corrective improvement plan is initiated. At the same time, Radiant Opto-Electronics regularly tracks the water usage at each factory monthly and continues to improve the operational efficiency of existing equipment, construct additional standby units, and enhance operational flexibility to mitigate risks to company operations from water resource issues caused by extreme weather, such as heavy rain or drought.

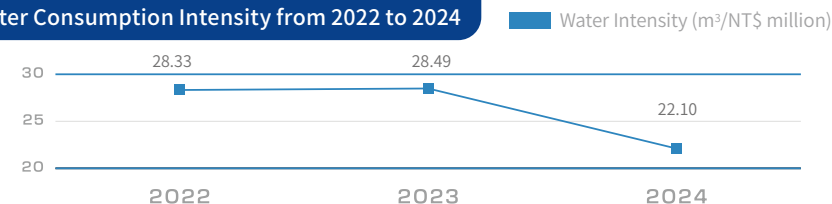
Statistics showed that the Group's 2024 third-party water (tap water) intake was approximately 1,140.8 million liters. Currently, only the Nanjing plant has a water recycling system. Therefore, the water savings for the entire group are represented by the Nanjing plant. In 2024, the water saved amounted to approximately 23.561 million liters.

### Water Consumption and Water Intensity from 2022 to 2024



Note: Water consumption intensity = total group consumption (tonne)/ product plastic pellet feeding quantity (kg)

### Water Consumption Intensity from 2022 to 2024



## Water Conservation Programs and Measures

Due to Taiwan's topography, it is difficult to effectively store rainfall, and with climate change, the frequency of extreme weather events is increasing, leading to a volatile climate characterized by droughts and heavy rains. Recently, mainland China frequently experiences significant floods and droughts. Despite the fact that Radiant Opto-Electronics does not have water-intensive processes, the Company places a high priority on water resource management. At its Kaohsiung plant, the Company has implemented various water conservation measures. These include the use of water-saving regulators in toilets, low-flow faucets in washbasins, the recycling of wastewater produced by reverse osmosis (RO) systems, the design of water recirculation models to reduce discharge in processes, and the reuse of condensate water from air conditioning units. In addition, Radiant Opto-Electronics has implemented a dust-free room temperature and humidity alarm system, with abnormal alerts being recorded individually. This not only helps reduce water resource usage but also allows for real-time monitoring and improvement of equipment humidification efficiency.

# 4.4 Environmental Pollution Prevention and Control

Radiant Opto-Electronics conducts environmental impact assessments at all its facilities based on the ISO 14001 Environmental Management System framework and has achieved ISO 14001:2015 certification. We conduct regular monitoring of environmental impact factors such as air quality, noise, and wastewater within the development scope and commit to avoiding development in environmentally sensitive and designated purpose areas. In line with our commitment to local regulatory compliance, we annually assess the objectives of our pollution prevention plan and continuously optimize the review of actual performance. In 2024, Radiant Opto-Electronics did not incur any significant penalties for violations of environmental laws and regulations, and no perfluorocarbons (PFCs) were emitted during the manufacturing process.

## Air Pollution Prevention and Control

Primarily involved in assembly processes, Radiant Opto-Electronics operates with a low air pollution load. Pollutants are initially collected and treated with exhaust gas treatment equipment before discharge, ensuring compliance with legal requirements through regular exhaust sampling and testing. Through testing, it has been proven that, over the years, Radiant Opto-Electronics has consistently met the pollutant emission standards set by government environmental regulations. None of the company's plants have produced nitrogen oxides, sulfur oxides, or ozone-depleting substances (ODS) emissions.

| Air Pollutants                    | 2022 | 2023 | 2024 |
|-----------------------------------|------|------|------|
| Sulfur Oxides (SOx)               | 0    | 0    | 0    |
| Nitrogen Oxides (NOx)             | 0    | 0    | 0    |
| Volatile Organic Compounds (VOCs) | 2.8  | 2.54 | 3.16 |
| Unit: metric tons                 |      |      |      |

Note: VOC emissions are disclosed only for the Kaohsiung plant. The calculation method is based on statistics from air pollution declaration documents.

## Water Pollution Prevention and Control

All plants under Radiant Opto-Electronics Corporation comply with local regulatory standards for effluent. Waste water is discharged into the sewerage system of the respective area for waste water treatment. As a result, no independent sewerage treatment system is established within the plants. In addition, effluent water is regularly tested by the Corporation to ensure that there is no impact on territorial waters. All test results in 2024 met water quality standards under the law.

### Water Quality Test Results of the Kaohsiung Plant

| Item                                              | pH       | COD (mg/L) | BOD (mg/L) | SS (mg/L) |
|---------------------------------------------------|----------|------------|------------|-----------|
| Test Results                                      | 7.6      | 14.4       | ND         | 1.5       |
| Waste Water Management Standard <sup>Note 1</sup> | 5-9      | 600        | 450        | 450       |
| Conformance                                       | Conforms | Conforms   | Conforms   | Conforms  |

Note: Effluent standard limit for public sewage in Kaohsiung

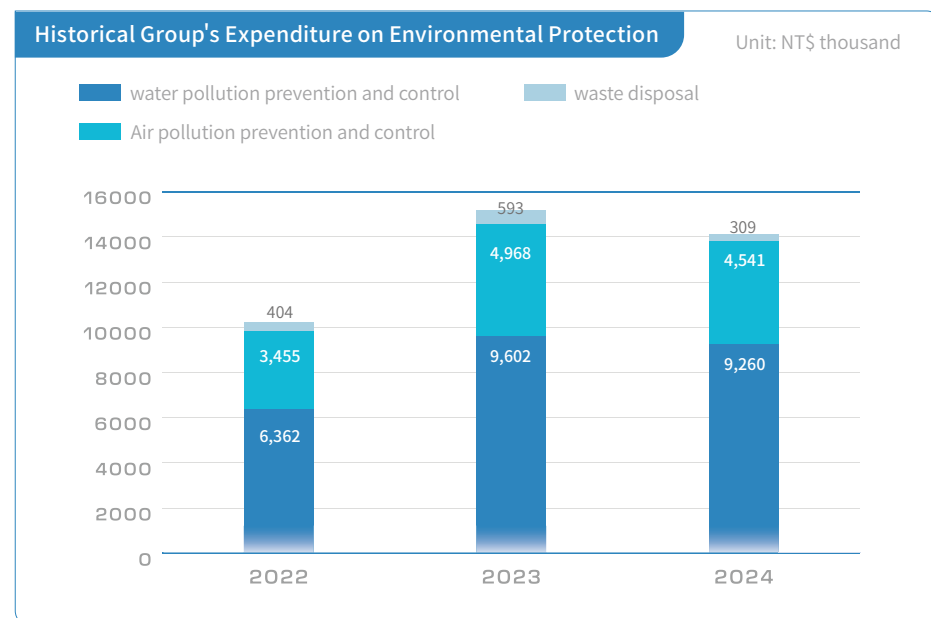
### Mainland Factory Water Quality Test Results

| Item                                              |           | pH       | COD (mg/L) | SS (mg/L) |
|---------------------------------------------------|-----------|----------|------------|-----------|
| Test Results                                      | Wujiang   | 7.5      | 195        | 35        |
|                                                   | Nanjing   | 8        | 137        | 24        |
|                                                   | Guangzhou | 7.3      | 190        | 36        |
| Waste Water Management Standard <sup>Note 2</sup> | Wujiang   | 6~9      | 500        | 400       |
|                                                   | Nanjing   | 6~9      | 500        | 400       |
|                                                   | Guangzhou | 6~9      | 500        | 400       |
| Conformance                                       |           | Conforms | Conforms   | Conforms  |

Note: Effluent standard for waste water discharged to urban sewage (Wujiang Plant, Guangzhou Plant) and acceptance effluent standard for waste water discharged to sewage network in Nanjing Economic Development Zone (Nanjing Plant)

## Expenses related to environmental protection

The Corporation has established several pollution prevention and control facilities to effectively manage and control industrial waste and wastewater. At the front end of the production process, we maintain, replace, and add new equipment with the best possible solutions to reduce pollutant emissions during the manufacturing process; at the end of the process, we treat all waste properly to continuously increase the recycling rate. In 2024, Radiant Opto-Electronics invested approximately NT\$14,110,000 in environmental protection. Of this, water pollution prevention accounted for about 66%, while waste management expenses made up approximately 32%. Compared to 2023, environmental protection expenditures decreased by about 7%.



## Waste Management

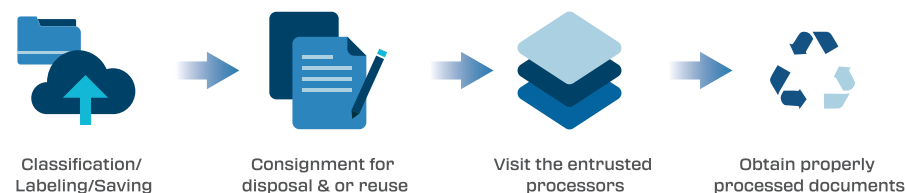
The waste management of Radiant Opto-Electronics Corporation's waste management strategy prioritizes source reduction, waste sorting, and recycling. We meticulously record and manage the different types of business waste generated

throughout our production and operation processes and ensure that waste storage, cleaning, and disposal are all in compliance with legal requirements by conducting proper recycling or disposal in accordance with the law.

In 2023, Radiant Opto-Electronics has draw on the "Zero Waste to Landfill System (UL 2799)" and integrated waste classification lists from various plants with local regulatory waste code names. After taking inventory of recyclable waste materials at each workstation, we conducted field visits to recycling facilities, confirmed the recycling and disposal processes, and ultimately obtained the "Zero Waste to Landfill Declaration" to track the flow of waste recycling and disposal and improve actual conversion rates.

Radiant Opto-Electronics has achieved a waste diversion rate of 90% at zero landfill across all four Group plants. In collaboration with the UL2799 waste zero landfill supply chain guidance, the Guangzhou plant has exceeded 95% (with 4.9% incineration energy conversion), and the Wujiang plant also achieved over 95% performance in 2024.

### Waste Management Process



Radiant Opto-Electronics appoints officers to manage and conduct daily inspections of the waste storage areas. Every quarter, proactive audits are conducted to ensure the legitimacy of all waste and disposal contractors within the plant. An annual audit plan is developed to manage high-priority waste removal and the first-time cooperation with waste disposal and treatment vendors. Through a follow-up vehicle method, the Company checks whether the contractors comply with regulations and transport Radiant Opto-Electronics' waste to proper treatment plants. The flow and treatment methods of the waste are monitored to ensure responsibility for waste disposal supervision. Additionally, policies on waste resource recycling are promoted and advocated.

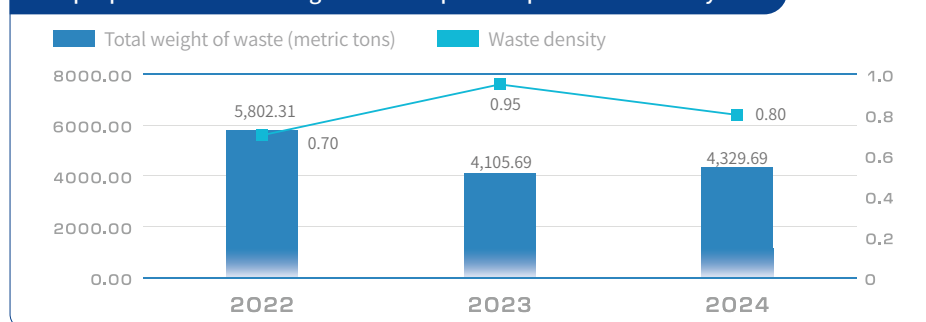
## Industrial Waste Disposal

The Company's waste output can be divided into two categories: hazardous industrial waste and non-hazardous industrial waste. Statistics show that the total amount in 2024 is 4,329.6951 tons, a slight increase of 5.4% compared to the total amount of waste of 4,105.6900 tons in 2023, and the waste density is 0.8060. In 2024, non-hazardous industrial waste accounted for about 4,261.0598 tons, representing 98.4% of the total waste, while hazardous industrial waste totaled approximately 68.6353 tons, constituting 1.6% of the waste and being relatively non-complex in nature.

| Type of Waste       | Recyclable                                                                 | Non-Recyclable                                                                           | Total Weight (Tonnes) |
|---------------------|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------|
| Non-hazardous waste | Process wastes (waste metals, plastics), paper, motor oil, domestic wastes | Domestic waste, process waste (plastic, rubber, waste glass), nonhazardous waste liquids | 4,261.0598            |
| Hazardous waste     | -                                                                          | Electronic parts waste, lamps, waste liquids, waste containers                           | 68.6353               |

In terms of waste management categorization, the primary treatment method for non-hazardous industrial waste is "recycling and reuse," accounting for approximately 2,767.4490 tons, 64.9% of the total. The next most common method is "incineration," amounting to about 1,326.7378 tons, or 31.1% of the total. For hazardous industrial waste, "incineration" is the dominant treatment method, representing approximately 67.3345 tons, or 98.1%. The Company actively promotes waste recycling and converts waste into useful resources. It not only attained recycling resources but also reduced energy consumption and costs associated with waste disposal.

The proportion of total weight of waste per unit product over the years



Note: Waste density: Total waste weight (tonnes) / Raw material plastic pellets (tonnes)

## Hazardous and non-hazardous waste treatment

Unit: metric tons

| Composition of waste             |                   | Hazardous waste |          | Non-hazardous waste |            |
|----------------------------------|-------------------|-----------------|----------|---------------------|------------|
| Waste treatment                  |                   | On-site         | Off-site | On-site             | Off-site   |
| Direct Disposal                  | Incineration      | -               | 67.3345  | -                   | 1,326.7378 |
|                                  | Landfill          | -               | 0.0000   | -                   | 0.0000     |
|                                  | Other disposals   | 0.0010          | 0.0000   | -                   | 162.9500   |
|                                  | Chemistry         | -               | 0.7678   | -                   | 0.0000     |
|                                  | Physical disposal | -               | 0.5320   | -                   | 3.9230     |
|                                  | Recycle and Reuse | -               | 0.0000   | -                   | 2,767.4490 |
|                                  | Subtotal          | 0.0010          | 68.6343  | -                   | 4,261.0598 |
|                                  | Total             |                 | 68.6353  |                     | 4,261.0598 |
| Total Sum                        |                   |                 |          |                     | 4,329.6951 |
| Temporary storage in the factory |                   |                 |          |                     | -          |
| Total Waste                      |                   |                 |          |                     | 4,329.6951 |
| Waste density                    |                   |                 |          |                     | 0.8060     |

Total waste volume: tons

Waste density: Total waste weight (tonnes) / Raw material plastic pellets (tonnes)

Note 1: Incineration: The controlled combustion of waste at high temperatures.

Note 2: Recycling and Reuse: Properly managed by recycling and reuse service providers.

Note 3: Types of Recycling Operations: Such as preparation for reuse, recycling, and other recycling operations.

Note 4: Types of Recycling: Including downcycling, upcycling, composting

Note 5: On-site: Radiant Opto-Electronics Corporation has no in-factory processing facilities, and all processing is outsourced.

Note 6: Off-site: Outsourced waste disposal

Note 7: Other disposal operations include water fertilization and biotechnological fermentation of kitchen waste

Note 8: "On-site" refers to within the physical boundaries or administrative control of the reporting organization; "off-site" refers to outside the physical boundaries or administrative control of the reporting organization

Note 9: Some industrial waste at the Tainan Park is handled by the park's manufacturers, who send it to disposal organizations; in the Kaohsiung Park, all industrial waste is transported by the park's manufacturers to disposal organizations.



## 4.5 Nature and Biodiversity

Striving for harmony with nature is the primary task for a business's future operations. Biodiversity and forest conservation are fundamental to maintaining natural ecosystems, protecting the Earth's environment, and sustaining economic prosperity. Radiant Opto-Electronics' global production sites and offices are not located within protected areas or habitats, and there are no rare species of flora and fauna, natural forests, or species on the national endangered list present at any of these sites.

To fulfill its commitment and respond to the biodiversity initiatives, Radiant Opto-Electronics has adopted the final version of the TNFD framework in 2024 for the first time. The Company will gradually assess and disclose the risks, impacts, and dependencies related to nature across its entire value chain. Deeply understand the potential risks and opportunities that its operations may pose to biodiversity and take appropriate measures to mitigate these impacts.

### Radiant Opto-Electronics' biodiversity and commitment to zero deforestation

Forests are one of the primary carbon sinks on Earth and provide natural habitats for flora and fauna. Radiant Opto-Electronics is further committed to continuously promoting the protection of nature and biodiversity through its products, services, and various activities. The Company begins internally by regulating all operational sites to prevent any acts of deforestation and plans continuously with steps involving avoidance, minimization, restoration, and biodiversity offsets. By implementing Nature-Based Solutions (NBS), Radiant Opto-Electronics is working towards the global goals of No Net Loss and a Net Positive Impact. In addition, Radiant Opto-Electronics will establish a no-deforestation policy and implement a group-level monitoring system to cease any deforestation activities along its value chain, restore degraded forests, and significantly increase global afforestation and reforestation efforts, fulfilling its commitment to zero deforestation. The long-term goals established are aligned with SDG 13 Climate Action and SDG 15 Life on Land.

#### ROE pledges:

- ◆ In the establishment and operation of plants, we will strive to avoid operating in or near environmental preserves or areas of significant biodiversity in order to fulfill the Company's commitment to biodiversity and zero deforestation.
- ◆ We will avoid or minimize the release of pollutants into the environment to protect the environment from damage.
- ◆ We will ensure that all of the Company's operations comply with international, domestic, and local biodiversity-related laws and regulations.
- ◆ We aim to gradually promote the concept of biological and environmental protection to the general public in order to facilitate ecological conservation action.



## Introduction of TNFD-LEAP Biodiversity Risk Assessment

To implement and align with the TNFD initiative, Radiant Opto-Electronics has introduced the LEAP biodiversity risk assessment in 2024. The Company applies tools such as the WWF Biodiversity Risk Filter and the ENCORE Database to evaluate the natural dependency and impact risks across its entire value chain. For risks rated as moderate or higher, the Company adopts the AR3T action plan, focusing on measures to "avoid" and "reduce" ecological impacts.

The assessment results show that Radiant Opto-Electronics relies on "natural regulation and adaptation services, water resources, and soil" during its operations. The main impacts on nature stem from "greenhouse gas emissions, waste, and pollutants in air, water, and soil." To address these identified impacts, the Company continues to focus on complying with or exceeding environmental regulations and international conventions, aiming to reduce operational pollution's effects and risks on biodiversity. Subsequently, based on the identification of dependencies and impacts, 11 major risks and 6 major opportunities were identified. Following the principles of cost-effectiveness, fairness, feasibility, and urgency, strategies were formulated in four areas: water resource management, waste management, pollutant management, and biodiversity education promotion. These strategies aim to achieve Radiant Opto-Electronics' policy goals.



## Promoting conservation actions for the marine environment through education

Radiant Opto-Electronics, in partnership with the Radiant Education Foundation, is promoting the "Sea You Again Infinite Ocean Action Plan," an initiative to enhance marine environmental education. Central to this program is "Education Rooted," which involves organizing marine-themed picture book workshops. These include training sessions for educators on marine biodiversity and adjust course formats to align with specific themes. Furthermore, the program encourages teachers to integrate ocean-loving actions into their curricula through the evaluation of marine lesson plans, thereby embedding environmental education DNA into the lives of school-aged children.

In addition, Radiant Opto-Electronics has published its first ocean-themed picture book, "Come Play with Us" The book focuses on the local marine characteristics of Southern Taiwan, presented in thematic form, telling stories about "lagoons, fishing ports, and ocean currents." Through this picture book, the Company continues to highlight the importance of ocean sustainability.

### Locate

### Evaluate

### Assess

### Prepare

| Explanation | Identification of the Scope of the Value Chain                                                 | Assessment of Activity Dependence and Impact                             | Analysis of Nature-Related Risks and Opportunities                                                                       | Disclosure and Action Plan for Nature-Related Risks |
|-------------|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Range       | Radiant Opto-Electronics' own plants (5)<br>First-Tier Suppliers (30)<br>Important Clients (3) | Radiant Opto-Electronics' own plants (4)                                 | Radiant Opto-Electronics' own plants (4)                                                                                 | Radiant Opto-Electronics' own plants (4)            |
| Purpose     | Evaluation of Operational Activities<br>Identification of Priority Locations                   | Assessment of the Dependency and Impact of Priority Evaluation Locations | Establishment of a Risk and Opportunity List                                                                             | Preparation for Information Disclosure              |
| Output      | Priority Assessment Location                                                                   | Dependency and Impact Items<br>Dependence and Impact Assessment Result   | Significance Assessment of Risks and Opportunities<br>Risk and Opportunity Management Strategies and Mitigation Measures | Radiant Opto-Electronics Action Plan                |



# 05

## Thriving Workplace

Radiant Opto-Electronics emphasizes respect for human rights and compliance with international human rights conventions and is committed to developing a diverse, fulfilling, and growth-oriented workplace, providing employees with a safe and healthy work environment. We have established a comprehensive talent development system and welfare measures, along with diverse communication channels to genuinely address employee needs, fostering a harmonious and inclusive workplace ecosystem that embodies the spirit of "social prosperity."

|                                                  |     |
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# 5.1 Human Rights Policies and Commitments

## Human Rights Policies and Commitments

### Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 406:2016 / GRI 407:2016 / GRI 408:2016 / GRI 409:2016 / GRI 410:2016 / GRI 411:2016 / GRI 415:2016

#### Policy Commitments

Radiant Opto-Electronics values labor rights and has established relevant guidelines and policies in accordance with international labor standards. By having employees and suppliers sign our Human Rights Code of Conduct, we ensure our compliance with government labor and gender equality regulations at our operational sites.

#### Communication Mechanism

Establish multiple communication channels and complaint mechanisms

#### Concrete Actions

- Do not accept job applications from individuals under the age of sixteen.
- Conduct online training sessions annually for all group employees on "RBA Code of Conduct" and "Ethics and Integrity Promotion," including anti-corruption training.
- Adhere strictly to the "Responsible Business Alliance Code of Conduct."

| Sustainability Indicators            | Management Goals                                     | 2024                                                             | 2024 Achievements | 2025 | 2028  | 2030 |
|--------------------------------------|------------------------------------------------------|------------------------------------------------------------------|-------------------|------|-------|------|
| Educational Training on Human Rights | Training completion rate for the human rights policy | The training completion rate for the human rights policy is 100% | Achieved          | 100% | 100%  | 100% |
| Labor Rights                         | Major violations of labor rights                     | 0 major violations of labor rights                               | Achieved          | 0    | 0     | 0    |
| Supplier Sustainability Management   | Supplier ESG Audit Management Process                | 100% pass rate for first tier key suppliers                      | Achieved          | 100% | 100%  | 100% |
| Diverse and Inclusive Workplace      | Ratio of Female Supervisors                          | New Goals for 2025                                               | Note              | 23%  | 23.6% | 24%  |
| Diverse and Inclusive Workplace      | Ratio of Female Employees                            | New Goals for 2025                                               | Note              | 33%  | 34.6% | 35%  |

Note: Due to the re-evaluation of sustainability goal setting, there is no performance for 2024. The results will be disclosed in the 2025 Sustainability Report.

## Radiant Opto-Electronics Human Rights Policy

Radiant Opto-Electronics strictly complies with the laws and regulations of all regions where it operates, and adheres to international human rights standards such as the Responsible Business Alliance (RBA) Code of Conduct, SA8000 Social Accountability Standard, International Labour Organization (ILO) conventions, and the Universal Declaration of Human Rights. Based on these frameworks, the company has established the "Radiant Opto-Electronics Human Rights Policy" and "Supplier Code of Conduct" to prevent any form of human rights violations and to uphold the rights and interests of all employees.

## Compliance with Responsible Business Alliance Code of Conduct

Radiant Opto-Electronics Corporation adheres to the "Responsible Business Alliance Code of Conduct," which serves as a reference point for strengthening our own management system. Each year, we conduct self-reviews and cooperate with customer audits. We strive to ensure that we provide suitable and compliant working conditions and environments that enable every one of our employees to achieve self-development and self-realization. Our goal is to create a workplace that fosters growth and fulfillment for all members of our team.

## Labor Human Right (LHR) Commitments

The Corporation upholds the Company respect freedom of employment for all employees and strictly prohibits any form of forced or compulsory labor throughout our entire operation. Our labor standards in the Company are set in compliance with Taiwan's "Labor Standards Act" and China's "Labor Law," "Special Protection Provisions for Juvenile Workers," "Labor Contract Law," and other relevant laws and statutory regulations pertaining to human resources planning. We have established management mechanisms in place to ensure the implementation of labor human rights (LHR) commitments.

In addition, Radiant Opto-Electronics is firmly committed to never employing child labor under the age of sixteen and has never engaged in such practices. The Company's "Recruitment and Appointment Management Measures" explicitly

## ROEC pledges:

- ◆ Compliance with relevant local regulations, supporting relevant international labor rights standards with action
- ◆ No forced labor, respecting the freedom of employment of each individual
- ◆ No child labor, protecting children with the strictest standards
- ◆ No discrimination or abuse, offering equal respect and humane treatment
- ◆ No bribery, doing business with integrity
- ◆ No procurement or use of conflict minerals, paying attention to suppliers' legal compliance

require age and identity verification for all job applicants. In 2024, none of Radiant's plants employed individuals under the age of sixteen, including those hired through industry-academia collaboration programs or summer internships.

To safeguard the employment rights of both labor and management, all new hires are required to sign a written employment agreement on their first day, ensuring that all employment agreements are made under mutual consent and free will. In 2024, the signing rate reached 100%, with no instances of forced or coerced labor. Radiant Opto-Electronics' remuneration policy ensures that salaries are not influenced by differences in gender, religion, ethnicity, nationality, or political affiliation.



## Educational Training on Human Rights

All employees across the Radiant Opto-Electronics Group receive annual training on the RBA Code and Business Ethics (including anti-corruption). Each training includes a detailed explanation of the policies and requires participants to pass a post-training assessment, ensuring a thorough understanding of the RBA principles and how they relate to both individual responsibilities and company-wide practices. In 2024, a total of 38,438 training sessions were completed, achieving a 100% employee participation rate.

## Security Practice Assessment

To maintain safety and order of the plants area, Radiant Opto-Electronics Corporation has established security personnel, including both self-organized members within the Group and outsourced personnel, to maintain safety and order in the plants area. To ensure that security personnels have a clear understanding of the Corporation's system, rules, and details, the relevant department arranges a one-hour education and training session on a monthly basis. The training program covers a range of topics, including an overview of security personnel duties, anti-discrimination policies, workplace violence incident response procedures, and reporting protocols. As of 2024, all Group's security personnels have completed the required education and training, totaling 1,200 hours.

### Highlight Case

## Zero Tolerance for Harassment and Discrimination

To prevent workplace violence, Radiant Opto-Electronics has explicitly defined regulations under the "Workplace Violence Prevention Measures Management Policy" and "Sexual Harassment Prevention Measures Management Policy." These have been signed by the highest management level, demonstrating a "zero tolerance" commitment to protect all employees from physical or mental harassment and illegal discrimination during the performance of their duties. Radiant Opto-Electronics does not tolerate any acts of workplace bullying by any managerial staff, nor any incidents of violence or harassment against Radiant Opto-Electronics employees by colleagues, visitors, or strangers.



## Radiant Opto-Electronics Harassment and Discrimination "Zero Tolerance" Implementation Approach

### Policy Statement

Radiant Opto-Electronics ensures that all employees are protected from any physical or psychological harm while performing their job duties by clearly defining rules in the "Workplace Violence Prevention Measures Management Policy," "Sexual Harassment Prevention Measures Management Policy," and "Anti-Discrimination and Harassment Management Policy."

### Disciplinary Process

Complaint cases will be promptly investigated by the Audit Office, Environmental Management Department, Human Resources Department, and the supervisor reported. If necessary, assistance will be provided by the Legal Affairs Department or other relevant departments. If the investigation confirms the allegations, disciplinary actions will be taken in accordance with the corporate management regulations, and the case may also be referred to judicial authorities if necessary.

### Protective Measures

Radiant Opto-Electronics will strictly maintain confidentiality regarding the identity of the complainant. Based on needs, the Company will provide supportive measures for the complainant, including health counseling and work adjustments.

### Complaint Channels

All employees at Radiant Opto-Electronics are responsible for maintaining and ensuring a safe workplace environment. Should any employee witness any illegal activities, they are obligated to immediately report these incidents through the designated complaint mailbox.



Employee care hotline:  
07-8216151 #1720

Employee service mailbox:  
er@radiant.com.tw

Complaint mailbox:  
cl@radiant.com.tw

## Labor Relations and Communication

Talent is one of Radiant Opto-Electronics’ most valued assets. The company views harmonious labor-management relations as a key driver of growth and progress. To foster internal consensus, Radiant provides both formal and informal communication channels such as "New Employees Seminar," "Employees Hotline," "Employee Suggestion Box," and "Employee On-Site Consultation" to address issues. Additionally, each factory is equipped with a dedicated employee relations officer who conducts periodic random telephone interviews from time to time to ensure the physical and mental well-being of employees.

In 2024, a total of 798 employee inquiries or concerns were received through communication channels, 8 cases from plants in Taiwan and 790 cases from plants in China. Communication channels remain unimpeded, and all employee feedback and inquiries are being promptly resolved on the spot. The settlement rate for each factory was 100%, and there were no significant labor disputes.

| Communication Channel         | Issue Response Statistics |                       |
|-------------------------------|---------------------------|-----------------------|
|                               | Kaohsiung Plant           | Mainland China Plants |
| Employees Hotline             | 2                         | 570                   |
| Employee On-Site Consultation | 5                         | 144                   |
| New Employees Seminar         | 0                         | 73                    |
| Employee Suggestion Box       | 1                         | 3                     |

The settlement rate for each factory was

100%

| Communication Channel                        | Explanation                                                                                                                                                                                                                                                                 | Communication Frequency |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Labor-Management Meeting / Welfare Committee | Regular meetings are held quarterly or monthly, during which employee representatives can convey their colleagues' suggestions and opinions on specific issues. This process ensures effective labor-management communication and facilitates consensus within the Company. | Quarterly<br>Monthly    |
| Corporate Intranet                           | Communication and Establishment of Corporate Philosophy or Issuance of Corporate Announcements                                                                                                                                                                              | Ad Hoc                  |
| Internal Communication 580 Mailbox           | Employee Suggestion Box are available                                                                                                                                                                                                                                       | Ad Hoc                  |
| Employees Seminar                            | Employee seminars are held on an ad-hoc basis according to employee needs, providing an open and direct platform for expressing opinions and facilitating communication.                                                                                                    | Ad Hoc                  |
| New Employees Seminar                        | Invite new employees reporting for the year to engage in open communication and exchange                                                                                                                                                                                    | Annually                |
| Bulletin Board                               | Announcement of company policies, internal job vacancies, and event promotions to ensure that the information is more integrated into the work environment of employees.                                                                                                    | Ad Hoc                  |
| Complaint Channels                           | Employee care hotline: 07-8216151 #1720<br>Employee service mailbox: <a href="mailto:er@radiant.com.tw">er@radiant.com.tw</a><br>Complaint mailbox: <a href="mailto:cl@radiant.com.tw">cl@radiant.com.tw</a>                                                                | Ad Hoc                  |

Radiant Opto-Electronics upholds all labor rights granted by law, respecting employees' freedom of association and collective bargaining. The Company does not interfere with or influence such activities. Labor unions have been established at all operational sites, and labor-management meetings are held quarterly in accordance with legal requirements. Internal communication has remained smooth over the years. As of the end of 2024, a total of 8,091 employees—representing 72.3% of the company's formal workforce (excluding contract workers and interns)—were union members across the Group.

### Employee Engagement Survey

Radiant Opto-Electronics adheres to the core principle of being "people-centric" and is dedicated to fostering a supportive work environment, valuing employee feedback as a crucial asset. Starting in 2024, Radiant Opto-Electronics aligned with international trends by launching its first "Employee Engagement Survey" at the Kaohsiung plant. The survey covers five key dimensions: sense of achievement, level of effort, well-being, vitality, and sense of belonging, aiming to assess employees' engagement with their work and the company.

In 2024, a total of 743 employees received the survey, with 702 responses collected, resulting in a response rate of 95.02%. The survey indicators included sense of belonging, sense of achievement, vitality, etc. The overall survey score was 3.82, reaching the level of active employee engagement. By understanding employee feedback, organizations can implement targeted strategies to improve areas with lower engagement levels. This serves as a crucial reference point for management and enhances overall employee engagement.

| Survey Indicators    | Example of Questions (Excerpt)                                                                                                      | Employee Engagement Survey Result |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Sense of Belonging   | I understand and agree with the company's mission and vision, and I am willing to invest in mutual growth.                          | 4.49                              |
| Sense of Achievement | I had the opportunity to be assigned to challenging tasks, which provided me with additional opportunities for learning and growth. | 4.06                              |
| Vitality             | During my work, I possess a sufficient level of autonomy that allows me to demonstrate a sense of accountability.                   | 4.19                              |

#### Union Participation by Factory in 2024

| Factory         | Number of Participants | Participation Ratio |
|-----------------|------------------------|---------------------|
| Kaohsiung Plant | 805                    | 82.47%              |
| Wujiang Plant   | 4,192                  | 87.3%               |
| Nanjing Plant   | 2,247                  | 50.6%               |
| Guangzhou Plant | 847                    | 87.5%               |

\* As of December 31, 2024, the number of union members did not include dispatched workers or interns.

\* All employees below the managerial level in the Kaohsiung Plant joined the labor union.

\* Participation Rate = Number of Participants / Total Number of Employees at the Factory.

## 5.2 Talent Attraction and Retention

### Talent Attraction and Retention

#### Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 202:2016 / GRI 401:2016 / GRI 404-2:2016 / GRI 404-3:2016 / GRI 405:2016

#### Policy Commitments

Regularly listen to managers' and employees' voices to adjust institutional regulations, establish a personnel evaluation committee mechanism in accordance with performance assessment standards, and engage external third-party compensation and benefits surveys to review internal disparities. To enhance communication and interaction between labor and management, annual seminars are held to openly and directly provide feedback on individual suggestions, thereby reaching a consensus between both parties.

#### Communication Mechanism

The Corporation has established the "Employee Welfare Committee," "Remuneration Committee," and "Employees Trade Union." Regular meetings are held to ensure smooth communication between labor and management.

#### Concrete Actions

- Regular meetings of the Employee Welfare Committee and the Remuneration Committee are held.
- Clearly defined performance management systems and appraisal procedures are established.
- Group insurance plans are arranged and a comprehensive retirement system is developed.

| Sustainability Indicators                                   | Management Goals                      | 2024                                                                                                                                                                                                                                               | 2024 Achievements | 2025                                                                                                                                                                              | 2028                                                                                                                                                                        | 2030                                                                                                                                                                       |
|-------------------------------------------------------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Performance Evaluation Based on Diversity and Equality      | Optimization of the Assessment System | <ul style="list-style-type: none"> <li>▪ Listening to supervisors and employees to adjust institutional regulations.</li> <li>▪ Establishing a personnel evaluation committee mechanism according to the assessment system regulations.</li> </ul> | Achieved          | The promotion and performance systems have been optimized, with the implementation of a 360-degree, diverse, and equitable performance evaluation mechanism.                      | In conjunction with the engagement survey, the score for fairness and transparency in performance evaluation increased by 10%.                                              | Based on feedback from colleagues, we will conduct an internal review of the performance evaluation mechanism to implement optimizations.                                  |
| Enhancing market competitiveness in salary and remuneration | Talent Retention System               | Conducting external third-party remuneration and benefits surveys to examine existing internal disparities.                                                                                                                                        | Achieved          | Through the remuneration and benefits survey, the median and average salaries for non-managerial employees are positioned at the PR90 percentile in the optoelectronics industry. | Strengthened variable remuneration - Launching a talent retention program to enhance employee recognition and loyalty.                                                      | By implementing the Talent Retention Program, we have achieved an 80% retention rate for personnel in key positions.                                                       |
| Open Communication Channels                                 | Establish communication channels.     | <ul style="list-style-type: none"> <li>▪ A total of 25 employee discussion seminars were held.</li> <li>▪ Labor-Management Meetings are conducted quarterly</li> </ul>                                                                             | Achieved          | <ul style="list-style-type: none"> <li>▪ The response rate to employee feedback is 100%.</li> <li>▪ Employee care events with a satisfaction level reaching 4.5</li> </ul>        | <ul style="list-style-type: none"> <li>▪ The response rate to employee feedback is 100%.</li> <li>▪ Employee care events with a satisfaction level reaching 4.55</li> </ul> | <ul style="list-style-type: none"> <li>▪ The response rate to employee feedback is 100%.</li> <li>▪ Employee care events with a satisfaction level reaching 4.6</li> </ul> |

| Sustainability Indicators         | Management Goals                                                          | 2024               | 2024<br>Achievements | 2025                              | 2028                              | 2030                              |
|-----------------------------------|---------------------------------------------------------------------------|--------------------|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Employee Engagement               | Employee Satisfaction/Engagement                                          | New Goals for 2025 | Note                 | Achieving a score of 77 or higher | Achieving a score of 78 or higher | Achieving a score of 80 or higher |
| Establish Talent Retention System | The employee turnover rate at the IDL of the Kaohsiung headquarters plant | New Goals for 2025 | Note                 | <13.5%                            | <12%                              | <10%                              |

Note: Due to the re-evaluation of sustainability goal setting, there is no performance for 2024. The results will be disclosed in the 2025 Sustainability Report.

### Talent Attraction and Retention

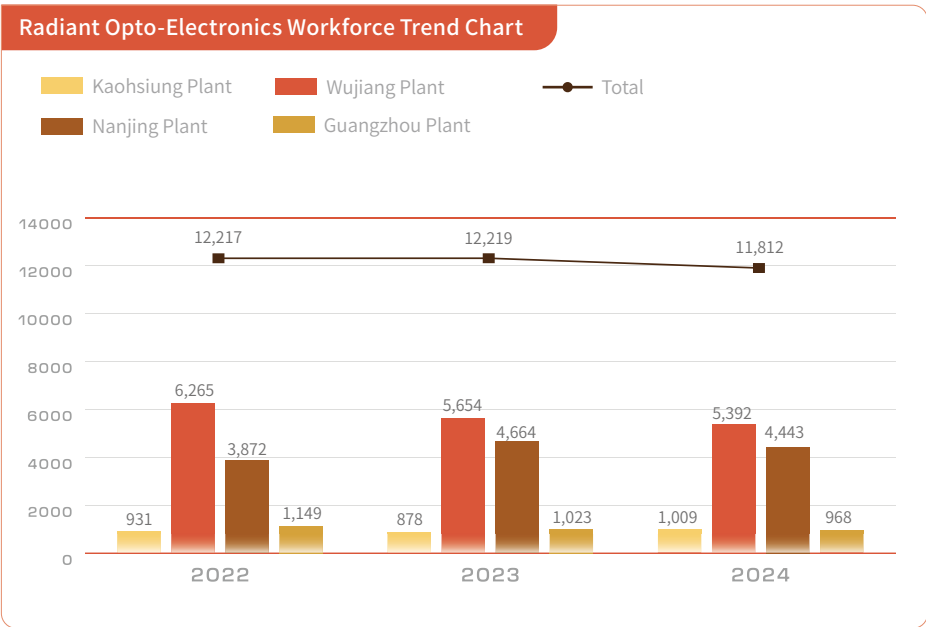
Radiant Opto-Electronics is committed to a people-centric approach, viewing "talent" as the company's most valuable asset. The Company is dedicated to fostering a diverse and inclusive workplace, integrating the spirit of multiculturalism into its corporate essence. Radiant Opto-Electronics respects the uniqueness of every employee and emphasizes "placing the right people in the right positions," creating a workplace environment that fosters a sense of belonging and personal growth, while building a better future together with its employees.

### Employee Structure

As of the base date of December 31, 2024, Radiant Opto-Electronics had a total of 11,812 employees across the entire Group for the year 2024, including both full-time and contract workers. The Kaohsiung plant employed 1,009 workers, while the Mainland China plants had a workforce of 10,803. The total number of individuals in 2024 has decreased slightly by 3.3% compared to 2023. In 2024, Radiant Opto-Electronics introduced new technology research and development and prototyping. The workforce at the Kaohsiung plant grew by approximately 14.9% compared to the previous year. As the R&D base, the Kaohsiung plant has a higher proportion of engineers, making up 40% of the workforce.

The Group's primary production base is in the Mainland China plants, which accounts for approximately 91.5% of the total workforce. Additionally, in terms of

gender distribution, due to industry characteristics and the gender demographics of graduates from relevant fields, males comprised 65.8% of the total workforce. The age distribution is predominantly under 30 years old, making up 48% of the total workforce.





## Radiant Opto-Electronics Manpower Distribution 2024

| Category                           | Type                 | Male    |       | Female  |       | Total   |       |
|------------------------------------|----------------------|---------|-------|---------|-------|---------|-------|
|                                    |                      | Numbers | Ratio | Numbers | Ratio | Numbers | Ratio |
| All Employees-<br>Employment Types | Official Personnel   | 7,378   | 65.9% | 3,813   | 34.1% | 11,191  | 100%  |
|                                    | Intern               | 384     | 67.7% | 183     | 32.3% | 567     | 100%  |
|                                    | Personnel Dispatch   | 8       | 14.8% | 46      | 85.2% | 54      | 100%  |
| Total                              |                      | 7,770   | 65.8% | 4,042   | 34.2% | 11,812  | 100%  |
| Regular Employee-Job Type          | Supervisors          | 275     | 77.5% | 80      | 22.5% | 355     | 100%  |
|                                    | Administrative Staff | 113     | 21.6% | 410     | 78.4% | 523     | 100%  |
|                                    | Engineering Staff    | 864     | 78.8% | 232     | 21.2% | 1,096   | 100%  |
|                                    | Technical Staff      | 6,126   | 66.5% | 3,091   | 33.5% | 9,217   | 100%  |
| Regular Employee-Work<br>Location  | Taiwan               | 444     | 49.1% | 460     | 50.9% | 904     | 100%  |
|                                    | Mainland China       | 6,934   | 67.4% | 3,353   | 32.6% | 10,287  | 100%  |
| Regular Employee-Age               | <30                  | 4,002   | 70.7% | 1,662   | 29.3% | 5,664   | 100%  |
|                                    | 30-50                | 3,295   | 61.1% | 2,094   | 38.9% | 5,389   | 100%  |
|                                    | >50                  | 81      | 58.7% | 57      | 41.3% | 138     | 100%  |

Note: The above statistics are as of December 31, 2024.

## Overview of New Employees

In 2024, Radiant Opto-Electronics Corporation hired a total of 45,287 new employees, with 77.8% being male and 22.2% being female. The majority of new hires were under the age of 30 years old, accounting for approximately 79.9%. In 2024, the number of employees with disabilities was 17.

| Item             |                      | Kaohsiung Plant |       | Mainland China Plants |       |
|------------------|----------------------|-----------------|-------|-----------------------|-------|
|                  |                      | Ratio           |       | Ratio                 |       |
| Gender           | Male                 | 134             | 0.4%  | 35,089                | 99.6% |
|                  | Female               | 338             | 3.4%  | 9,726                 | 96.6% |
| Job Type         | Engineering Staff    | 43              | 25%   | 129                   | 75%   |
|                  | Supervisors          | 6               | 100%  | 0                     | 0%    |
|                  | Administrative Staff | 36              | 37.9% | 59                    | 62.1% |
|                  | Technical Staff      | 387             | 0.9%  | 44,627                | 99.1% |
| Age              | 1~29                 | 140             | 0.4%  | 36,048                | 99.6% |
|                  | 30~50                | 324             | 3.6%  | 8,767                 | 96.4% |
|                  | 51 or older          | 8               | 100%  | 0                     | 0%    |
| Work<br>Location | Taiwan               | 472             | 100%  | 0                     | 0%    |
|                  | Mainland China       | 0               | 0%    | 44,815                | 100%  |

## Building Internal Consensus - Day One Spirit

To strengthen new employees' quick understanding and familiarity with Radiant Opto-Electronics, the Kaohsiung plant regularly holds new employee seminars. These seminars feature gamified tasks for communication and focus on "Radiant Day One spirit legacy," enhancing interaction while also fostering a sense of belonging for new employees.

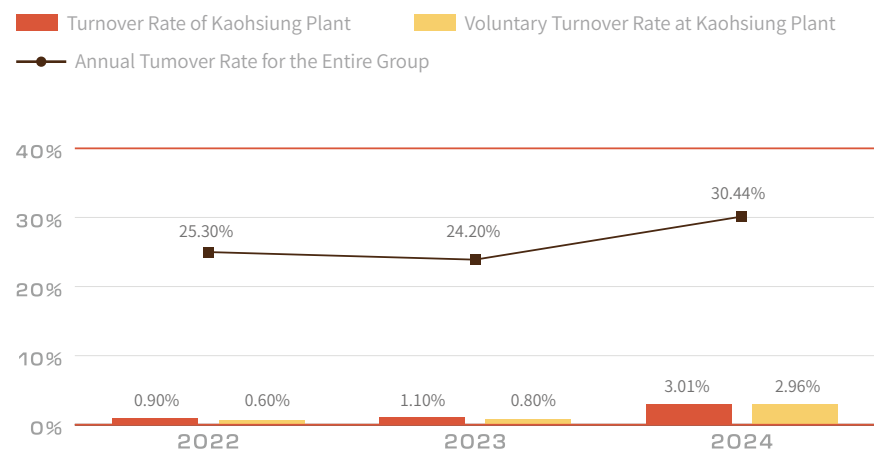


## Turnover Rate

There were a total of 44,818 employees who resigned, among which 44,570 were direct staff (99.4%) and 248 were indirect staff (0.6%). In terms of turnover rate, if looking at different plants, gender, age group, etc., the Kaohsiung Plant was 3.01%, and the Mainland China Plants were 32.74%. The Group's annual turnover rate is 30.44%.

When employees submit their resignation, interviews are conducted by their supervisors and the Human Resources department to fully understand the reasons for leaving. Based on the individual circumstances of the employees, discussions are held to adjust their job responsibilities, or, depending on their personal expertise and experience, internal transfer opportunities are offered to retain the employees. The higher turnover rate at the Mainland China plants is attributed to the inclusion of interns and the diversity of labor contract types, which overall contribute to a higher turnover rate. Additionally, due to the Company's introduction of a voluntary retirement program in 2024, the Group experienced a higher turnover rate for the year. However, the Company still adheres to regulations, thoroughly understanding the reasons for employee departures and providing employee care. Based on individual circumstances, adjustments are made to work content in consultation with supervisors, and internal transfer opportunities are offered based on personal experience.

### Radiant Opto-Electronics Annual Turnover Rate



Note: Voluntary Turnover Rate = Annual Average Number of Turnover / Annual Average Number of Employees

### New Hires, Departures, and Management Structure 2024

| Category      | Groups          | Newly Hired Personnel |                 | Departed Personnel |                 | Management Level |                 |
|---------------|-----------------|-----------------------|-----------------|--------------------|-----------------|------------------|-----------------|
|               |                 | Numbers               | As a Percentage | Numbers            | As a Percentage | Numbers          | As a Percentage |
| Gender        | Male            | 35,223                | 77.8%           | 35,092             | 78.3%           | 275              | 77.5%           |
|               | Female          | 10,064                | 22.2%           | 9,726              | 21.7%           | 80               | 22.5%           |
| Work Location | Taiwan          | 472                   | 1%              | 343                | 0.8%            | 136              | 38.3%           |
|               | Mainland China  | 44,815                | 99%             | 44,475             | 99.2%           | 219              | 61.7%           |
| Age           | Under 30        | 36,188                | 79.91%          | 32,602             | 72.7%           | 2                | 0.6%            |
|               | 30-50 years old | 9,091                 | 20.07%          | 12,189             | 27.2%           | 299              | 84.2%           |
|               | 51 or older     | 8                     | 0.02%           | 27                 | 0.1%            | 54               | 15.2%           |
| All Employees |                 | 45,287                |                 | 44,818             |                 | 355              |                 |

## Parental Leave Without Pay

ROE provides our employees with paid leaves in accordance with local laws and regulations of their respective plants. These paid leaves include annual leave, marriage leave, compassionate leave, maternity/parental leave, pregnancy check-up leave, paternity leave, breastfeeding leave, menstruation leave, and other types of leave. These benefits are designed to help employees achieve a better work-life balance. The Taiwan factory had a total of 58 employees eligible for parental leave in 2024, including 40 males and 18 females. The Mainland China Plants had a total of 164 employees eligible for parental leave, including 87 males and 77 females. As there are no specific regulations regarding parental leave in China's local labor laws, employees typically apply for maternity/nursing leave and then renew it for an extended period of time.

| Item                                                                                                       | Kaohsiung Plant |        |       | Mainland China Plants |        |       |
|------------------------------------------------------------------------------------------------------------|-----------------|--------|-------|-----------------------|--------|-------|
|                                                                                                            | Male            | Female | Total | Male                  | Female | Total |
| Number of Employees Eligible for Parental Leave                                                            | 40              | 18     | 58    | 87                    | 77     | 164   |
| A: Actual number of employees who applied for parental leave in 2024                                       | 2               | 7      | 9     | 1                     | 2      | 3     |
| B: Number of employees expected to apply for reinstatement from parental leave in 2024                     | 1               | 5      | 6     | 1                     | 2      | 3     |
| C: Actual number of employees returning to work after parental leave in 2024                               | 1               | 3      | 4     | 0                     | 1      | 1     |
| D: Number of employees who have worked for more than 12 months after returning from parental leave in 2024 | 0               | 3      | 3     | 0                     | 1      | 1     |
| Reinstatement rate: C/B                                                                                    | 100%            | 60%    | 67%   | -                     | 50%    | 33%   |
| Retention rate: D/C                                                                                        | -               | 100%   | 75%   | -                     | 100%   | 100%  |

## Highlight Case

## Promoting Women's Empowerment in the New Workplace



Radiant Opto-Electronics Corporation offers equal employment opportunities based on ones' professional and work-related abilities. During recruitment, the principle of "equal treatment" is upheld. Talent acquisition is not influenced by race, nationality, gender, sexual orientation, age, disability, religion, or any other characteristics protected by relevant laws. Women's career development is also not affected by marital status in terms of hiring, compensation, or promotion opportunities.

We respect gender career development and take concrete steps to foster a welcoming work environment. This includes implementing diverse and accessible channels for reporting complaints and implementing measures to prevent sexual harassment. These efforts enable female employees to achieve a healthy work-life balance, and align with the fifth United Nations Sustainable Development Goal, "Achieve gender equality and empower all women and girls."

In terms of gender diversity, the proportion of female directors on the board reaches 9%, while the proportion of female employees and female managers within the company has shown steady growth. To accelerate the advancement of women in technology and enhance innovative growth momentum, Radiant Opto-Electronics has set a goal through internal and external research and analysis to achieve a 24% female management ratio and a 35% proportion of female employees across the group by 2030, supporting women in realizing their potential in the tech field.

## Distribution of female employees (%)

| Item                                                  | 2022 | 2023 | 2024 |
|-------------------------------------------------------|------|------|------|
| Ratio of Female Employees                             | 32.5 | 32.3 | 34.1 |
| Ratio of Female Supervisors                           | 21.8 | 23.1 | 22.5 |
| Ratio of Female Junior Supervisors                    | --   | --   | 23.6 |
| Ratio of Female Senior Supervisors                    | --   | --   | 14.3 |
| Ratio of Female Supervisors in Business-Related Units | --   | --   | 97.1 |
| Ratio of Female in STEM Positions                     | --   | --   | 33.1 |

Note: STEM refers to positions related to Science, Technology, Engineering, and Math.

Note: Female junior supervisors: section level - assistant manager level

Note: Senior Supervisor: Deputy Head of Division and above

## Salaries & Benefits

### Employee Remuneration Policy

A robust and competitive compensation and benefits system can greatly enhance employee motivation of employees and is an essential component in fostering a positive work environment. To attract talents to join the Company, Radiant Opto-Electronics Corporation has developed a competitive remuneration system that aligns with market standards, external talent competitiveness, and labor market supply and demand. This system is designed to attract top talent to the Corporation while also meeting the basic wage requirements set forth by local government laws and regulations.

Candidates are offered with salaries that exceed market standards based on their educational background, technical expertise, and work experience. Salaries are determined by the type of duties performed, academic background, and professional years of experience, without regard to gender, religion, race, nationality, or differences in political affiliation. Salary and promotion adjustments after employment are determined solely by personal ability, compliance, and qualifications, without regard to age, gender, or region. Additionally, employees are eligible for bonus payments based on individual performance and the profitability of the Corporation. Furthermore, employees are entitled to have a share in the Corporation's operational profits. Currently, year-end bonuses, performance bonuses, proposal bonuses, and festival gifts are being provided. In 2024, the average salary increment of the Kaohsiung Plant was 2.98%. The ratio between the standard salary of newly hired entry-level employees in each factory and the local minimum wage remains 1.

### Comparison of Newly Hired Entry-Level Employees Salaries and Local Minimum Wages at Each Factory

| Factory         | Local Minimum Wage | 2022   |      | 2023   |      | 2024   |      |
|-----------------|--------------------|--------|------|--------|------|--------|------|
|                 |                    | Female | Male | Female | Male | Female | Male |
| Kaohsiung Plant | 1                  | 1.00   | 1.00 | 1.00   | 1.00 | 1.00   | 1.00 |
| Wujiang Plant   | 1                  | 1.00   | 1.00 | 1.00   | 1.00 | 1.00   | 1.00 |
| Nanjing Plant   | 1                  | 1.00   | 1.00 | 1.00   | 1.00 | 1.00   | 1.00 |
| Guangzhou Plant | 1                  | 1.00   | 1.00 | 1.00   | 1.00 | 1.00   | 1.00 |

Note: The standard salary calculation does not include allowances and bonuses for production and performance.

### 2024 Gender Remuneration Ratio

| Taiwan Region                                         | 2022   |      | 2023   |      | 2024   |      |
|-------------------------------------------------------|--------|------|--------|------|--------|------|
|                                                       | Female | Male | Female | Male | Female | Male |
| Senior Supervisor (Deputy Head of Division and above) | 1      | 1.06 | 1      | 1.15 | 1      | 0.98 |
| Mid-level Supervisor (Deputy Manager and above)       | 1      | 1.11 | 1      | 1.06 | 1      | 1.06 |
| Supervisor (Section Chief and below)                  | 1      | 1.04 | 1      | 1.21 | 1      | 1.12 |
| Indirect personnel                                    | 1      | 1.15 | 1      | 1.14 | 1      | 1.14 |
| Direct personnel                                      | 1      | 0.95 | 1      | 1.01 | 1      | 0.98 |

| Mainland China Region                           | 2022   |      | 2023   |      | 2024   |      |
|-------------------------------------------------|--------|------|--------|------|--------|------|
|                                                 | Female | Male | Female | Male | Female | Male |
| Mid-level Supervisor (Deputy Manager and above) | 1      | 0.98 | 1      | 0.99 | 1      | 0.97 |
| Supervisor (Section Chief and below)            | 1      | 1.07 | 1      | 1.07 | 1      | 1.30 |
| Indirect personnel                              | 1      | 1.3  | 1      | 1.30 | 1      | 1.28 |
| Direct personnel                                | 1      | 0.95 | 1      | 1.06 | 1      | 1.01 |

## Salary information for full-time non-supervisory employees at the Kaohsiung Plant

| Item                                                                 | 2022  | 2023  | 2024  | Compared to 2023 |
|----------------------------------------------------------------------|-------|-------|-------|------------------|
| Number of Full-Time Employees (Non-Supervisory)                      | 898   | 849   | 856   | +0.8%            |
| Average salary of full-time, non-executive employees (NT\$ thousand) | 1,445 | 1,214 | 1,558 | +28.3%           |
| Median salary of full-time, non-executive employees (NT\$ thousand)  | 1,043 | 960   | 1,129 | +17.6%           |

### Personal Performance Management and Development

To achieve the Company's operational plans, departmental, and individual goals, and to effectively assess employees' work performance as the basis for promotions, employee training and development, and remuneration. Radiant Opto-Electronics conducts performance evaluations twice a year, including "goal setting" at the beginning of the period and "performance evaluation" at the end of the period. The evaluation targets are not differentiated by gender or job category. The focus of the evaluation includes reviewing past work achievements, setting future goals, and adhering to various compliance standards to implement performance management, achieving the dual goals of strengthening organizational effectiveness and enhancing employee capabilities. In 2024, all regular employees were assessed at all plants and achieved a 100% assessment rate. In the future, we plan to design training programs that are based on functional behaviors. These programs will aim to strengthen behaviors through training, in order to achieve the Individual Development Plan (IDP) cycle. This will enable us to continuously promote the diversified development of talents.

### A comprehensive and superior welfare system that exceeds legal requirements.

Radiant Opto-Electronics is committed to creating a workplace atmosphere that promotes work-life balance. The Company offers comprehensive benefits that exceed labor law requirements, such as paid leave, insurance, emergency assistance, and discounts at affiliated stores. To show care for employees, various engaging activities such as year-end parties, spring outings, and family days are organized periodically to relieve stress and provide comprehensive support for employees' needs.

### Profit-Sharing From Operations and a Leave Policy That Exceeds Legal Requirements.

- A sound performance evaluation system that offers employees profit-sharing, year-end bonuses, and elite awards.
- Encouraging innovation and the stimulation of R&D capabilities by offering R&D patent bonuses.
- Radiant Opto-Electronics considers employees as its most valuable asset, offering recognition bonuses and long-service awards to senior and outstanding employees.
- Radiant Opto-Electronics goes beyond legal requirements by granting new employees 4 days of reserve leave upon onboarding.

### Maternal Employee Maternity Care

- To encourage childbirth, Radiant Opto-Electronics provides maternity care and nursing consultation, maternity leave, prenatal check-up leave, family care leave, designated parking spaces, and lactation rooms.
- Partnering with nearby nurseries and kindergartens to provide employees with more comprehensive family care support.

### Diverse Activities and Exclusive Employee Benefits

- An employee welfare committee is in place to organize events such as year-end parties, company anniversaries, short trips, family days, and departmental engagement activities
- Employee clubs are evaluated, and subsidies are provided to support club activities
- Corporate partnerships with stores across Taiwan offer employees discounts on food, clothing, housing, and transportation
- A diverse and comprehensive bonus program, including marriage congratulatory payment, travel subsidies, cultural activity subsidies, departmental meal subsidies, meal allowances, and employee proposal rewards



### Healthcare and Emergency Assistance

- Employee health checkups, health promotion programs, and on-site physician services are provided to actively monitor and support employee well-being
- Employee assistance programs, injury and illness care mechanisms, ongoing group insurance benefits for employees who take a leave due to illnesses
- Employees are provided with free group insurance, accident insurance, epidemic insurance, family group insurance, overseas business trip travel insurance, hospitalization, and emergency assistance funds to support colleagues in urgent situations

### Creating a Friendly Work Environment

- On-site amenities include an employee cafeteria, rice-steaming room, fitness center, aerobics studio, and services such as telecommunications, banking, and insurance
- Implementing flexible working hours, allowing employees to adjust their work hours (three-shift system) and arrange their schedules flexibly

## Comprehensive Insurance and Retirement System

The retirement system at Radiant Opto-Electronics Corporation is comprehensive and compliant with law and regulations of the local government laws and regulations. Monthly retirement pensions are deposited into individual retirement pension accounts based on the monthly salary grading table and the contribution rate mandated by government regulations. The participation rate of employees in the retirement plan is 100%. Additionally, for employees nearing retirement, Radiant Opto-Electronics offers retirement benefit calculation services to assist in the planning of their retirement lives. In addition to the Corporation's fixed allocation, employees have the option to withdraw up to 6% of their pension and deposit it into a special account of their choosing, thereby enjoying tax-free benefits in accordance with their personal preferences.

## Comprehensive Employee Care

To establish effective internal communication channels, in addition to setting up whistleblowing mechanisms, Radiant Opto-Electronics actively promotes internal communication pathways through its Employee Management Guidelines. These include dedicated employee hotlines, mailboxes, and instant messaging tools to receive feedback in real time. The company also conducts employee interviews as part of its care initiatives. Feedback is forwarded to the relevant department heads for appropriate action, aiming to foster a workplace environment that is both two-way communicative and diverse and inclusive. In 2024, a total of 700 feedback was received, with a closing rate of 100%.

|                                         | 2022            |              | 2023            |              | 2024            |              |
|-----------------------------------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
|                                         | Number of Cases | Closing Rate | Number of Cases | Closing Rate | Number of Cases | Closing Rate |
| Leadership Management                   | 90              | 100%         | 33              | 100%         | 41              | 100%         |
| Labor Dispute                           | 162             | 100%         | 0               | --           | 116             | 100%         |
| Sexual Harassment Cases                 | 3               | 100%         | 0               | --           | 5               | 100%         |
| Others (Violation of Labor Regulations) | 0               | --           | 9               | 100%         | 538             | 100%         |
| Total                                   | 255             | 100%         | 42              | 100%         | 700             | 100%         |



Radiant Opto-Electronics Corporation has implemented a range of group-themed events such as leisure and recreational activities, diversified stress-relieving handicraft courses, and provides a working environment that prioritizes humanistic care and physical and mental health and enhance the overall well-being. To promote artistic and cultural literacy within the Corporation, artists and cultural groups are invited to the factory to organize an "Arts and Culture Salon" on our premises. We are committed to enhancing the working lives of our employees by organizing a variety of diverse cultural activities. This not only helps to promote our corporate culture but also contributes to the growth of the local artistic community.

## With you on 38, Radiant shines bright

Utilizing the significance and atmosphere of International Women's Day on March 8, we aim to promote the concept of human rights centered on diversity and equality among all employees of Radiant Opto-Electronics. Additionally, we will enhance employee engagement and well-being through the organization of group activities.



### Colleague Feedback

The event organized for female employees was quite commendable.

Although it is a Women's Day event, participation is not limited to women, which is commendable.



## Vietnam Culture Month

As Radiant Opto-Electronics accelerates its international expansion, it is extending its reach to more countries and cities around the world. In response to the recent development of our Vietnam plant, we have organized the "Vietnam Culture Month" to enhance employees' understanding and appreciation of Vietnamese culture.



### Colleague Feedback

We hope the company will offer more related courses to provide interested employees with opportunities to learn about Vietnamese culture and language.

Through the introduction of the course, we are brought closer to Vietnam.

The plants in Mainland China region have implemented various welfare measures and organized a range of activities, including spring outings, competitive events, family-oriented activities, cultural and artistic events, and departmental cohesion activities. These initiatives aim to meet the diverse activity needs of employees, enabling them to achieve a balance between work and family. In 2024, a total of 84 events were held, with participation from 14,066 individuals.

## Large-Scale Team Building at Guangzhou Plant: Spring Outing Activity

In order to enhance employee well-being, Radiant Opto-Electronics' Guangzhou plant will hold a large-scale team-building event titled "Spring Outing" in 2024. This event will mark the first occasion on which both direct and indirect personnel will participate together in a significant labor and economic activity. The activities were diverse and engaging, including group outings, self-service barbecues, and fashion coordination, all held on a grand scale at Dafu Mountain Forest Park. A total of approximately 400 people participated in the event.



## Eight Major Cuisine Series - A Taste of Your Hometown

As Radiant Opto-Electronics' Mainland China plants bring together employees from various provinces, the company has introduced a rotating weekly meal program featuring dishes from the eight major Chinese regional cuisines—Shandong, Sichuan, Cantonese, Jiangsu, Fujian, Zhejiang, Hunan, and Anhui. Signature dishes such as braised crispy pork ribs, crispy duck leg, and steamed bowl fish with dried tangerine peel and fermented black beans are served, allowing employees to enjoy the familiar flavors of home. This initiative fosters a sense of warmth, belonging, and mutual respect in the workplace.





## All Employees Participating Computer Recycling Donation Program

Radiant Opto-Electronics' Kaohsiung plant has collaborated with the Asus Foundation on the "Computer Recycling" initiative to promote resource recycling. This program focuses on IT equipment that has exceeded its useful life, such as computers and monitors. After the IT department has confirmed the deletion of sensitive data, the hardware is recycled and donated.

Since 2022, to expand its social impact, the Radiant Education Foundation has been promoting weekly plant-wide announcements with a humorous and engaging tone to encourage employees to donate various electronic devices from home. These donations support disadvantaged groups, young students, the elderly, and people with disabilities in learning computer skills—giving classic old items a second life and sustainable value through practical action.

Data source: Asus Foundation Computer Recycling Program

**5,269** total of 5,269 devices have been collected

**18.91** estimated reduction of 18.91 metric tons of CO<sub>2</sub>e

**1,575.775** saving approximately 1,575.775 trees from being cut down.

## Low-Carbon Living Family Day - Radiant Fun Fest

In 2024, Radiant Opto-Electronics' Kaohsiung plant hosted the "Radiant Fun Fest Family Day" with a retro theme. Guided by sustainability principles, the event was planned with environmental consciousness from the very beginning. Alongside the celebration, the "Do Charity with Radiant" secondhand toy donation campaign was launched, encouraging employees—under the name "Radiant iPlayer"—to donate children's toys to the Taiwan Toy Library Association, giving the toys a new life filled with love and care.

Under the theme "Low-Carbon We Share," employees were encouraged to bring reusable items such as reusable cups, eco-friendly lunch boxes, and shopping bags. Additionally, the promotion of green transportation options encouraged the use of public transport or shuttle services arranged by the Group, aiming to reduce the carbon emissions associated with the use of private vehicles.



## Employee Welfare Committee

To provide employees with a platform to showcase their talents and interests, while enhancing work motivation and satisfaction. The Kaohsiung Plant has established the Radiant Opto-Electronics Corporation's Employee Welfare Committee (hereinafter referred to as the "Employee Welfare Committee"). The main sources of income for the Committee are derived from 0.05% of the Corporation's monthly operating income and 0.5% of the employees' salaries at the Kaohsiung Plant. A budget is planned accordingly and employee welfare initiatives are carried out based on meeting resolutions. A variety of courses offered through diverse employee clubs further encourage participation and engagement.

### Kaohsiung plant clubs

Running & Walking Club, Badminton Club, Dance Club, Fitness Club, Hiking Club, Handicraft Club, Table Tennis Club, Softball Club, and Karaoke Club

### Mainland China plants clubs

Dance Club, Chess Club, Fishing Club, Badminton Club, Hiking Club, Yoga Club, and Baking Club.



### 【Welfare Committee x Running & Walking Club x Foundation】 - 135 RUN Company-wide Road Race



Run for Your Sustainable Health! In 2024, the Running & Walking Club, in collaboration with the Welfare Committee and Radiant Education Foundation, organized a company-wide road race. Whether through "walking", "brisk walking," or "jogging," participants were encouraged to complete at least 3 kilometers per session, with the opportunity to accumulate mileage and earn rewards. By organizing the company-wide road race, the goal is to cultivate a regular exercise habit among employees, while raising awareness and concern about health, energy conservation, and carbon reduction. It is estimated that an average of around 110 people participate each month.

### 【Work-Life Balance】Radiant Opto-Electronics earns the “Sports Enterprise Certification” from the Sports Administration, Ministry of Education

Radiant Opto-Electronics values the balance between employees' leisure and work life, encouraging them to develop regular exercise habits. The Employee Welfare Committee organizes various sports competitions and courses through diverse clubs, promoting a healthy lifestyle and encouraging employees to maintain both physical fitness and mental well-being. In 2024, Radiant Opto-Electronics was once again honored with the "Sports Enterprise Certification" by the Ministry of Education's Sports Administration, working together with employees to create a positive cycle of happiness and health in the workplace.



# 5.3 Talent Cultivation and Education Development

Talent Cultivation and Education Development

Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 404-1:2016

Policy Commitments

Communication Mechanism

Concrete Actions

Establish a systematic education and training system that meets capability development needs at various stages, sculpting a corporate academy tailored to Radiant Opto-Electronics. This will support employee training, strengthen existing advantages, implement human resource development plans, continuously cultivate and build a critical talent pipeline, and reduce the risk of talent gaps.

Conduct annual senior executive interviews, departmental head visits, course needs assessment survey, post-course satisfaction survey

- Based on the integration of corporate development and employee growth goals, establish a competency-based training framework and design learning maps for managerial roles and various departments across different levels.
- Analyze job descriptions to plan competency gap filling initiatives and formulate annual training and education plans.
- Establish a credit system linked to promotion criteria.
- Collect employee feedback and insights.
- Integrate training resources and implement blended learning approaches.
- For key talents and talent pipelines, customize blended learning programs and regularly review their effectiveness.

| Sustainability Indicators                            | Management Goals                                             | 2024               | 2024 Achievements | 2025                                                                                                                                                                            | 2028                                                                                                                 | 2030                                                                                                                 |
|------------------------------------------------------|--------------------------------------------------------------|--------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Succession planning and training programs            | Average training hours for the succession planning program   | New Goals for 2025 | Note              | Succession and key talent development programs, with talent identification completed and development plans established, achieving an average of 10 training hours per employee. | Implementing succession and key talent development programs, achieving an average of 13 training hours per employee. | Implementing succession and key talent development programs, achieving an average of 15 training hours per employee. |
| Annual training program for comprehensive curriculum | The completion rate for the total courses in the annual plan | New Goals for 2025 | Note              | The completion rate for the total courses in the annual plan (legal and compliance) is 100%                                                                                     |                                                                                                                      |                                                                                                                      |

Note: Due to the re-evaluation of sustainability goal setting, there is no performance for 2024. The results will be disclosed in the 2025 Sustainability Report.



## Talent Cultivation and Education Development

### Talent Development System and Employees Training

Radiant Opto-Electronics is committed to developing well-rounded talent. Based on a training and development model, the Company defines the competency foundations for each job level and closely aligns them with the company's operational strategy, designing corresponding training and development programs. The Company provides a diverse learning environment to meet the needs of different job categories, continuously promoting company growth and achieving the goals of talent retention and development, ensuring sustainable career development.

To enhance training quality, Radiant Opto-Electronics has implemented the Talent Quality Management System (TTQS), consolidating training-related forms and processes from various departments within the organization. By systematically managing these processes, the Company advances quality improvements, continuously enhancing training effectiveness, and has achieved the honor of a Silver Award.

## Radiant Opto-Electronics Talent Development Policy

- ◆ Constructing a professional blueprint for employee development
- ◆ Enhancing competitiveness and international market convergence
- ◆ Establishing a high-quality training system



| Training Development Program                                | Content                                                                                                                                                                                                                                                                                                                                                                                                               | Talent Development Result                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Internal Instructors Training Program (Each Factory)</b> | To enhance the ability to showcase existing knowledge, Radiant Opto-Electronics has introduced an internal instructor system within its training framework. This initiative cultivates dedicated corporate trainers, which not only improves the capability to conduct training but also helps pass on corporate experience, culture, image, and technical expertise.                                                 | As of the end of 2024, Radiant Academy has trained a total of 217 internal instructors, with 129 instructors located in the Kaohsiung Plant and 88 in the Mainland China Plants.                                                                                                                                |
| <b>Highly skilled personnel training (Wujiang Plant)</b>    | The Corporation has submitted an application for the "Youth Employment Flagship Program" to the Kaohsiung-Pingtung-Penghu-Taitung Regional Branch of the Workforce Development Agency, which operates under the Ministry of Labor. Our aim is to offer valuable workplace training to young individuals by leveraging industry resources.                                                                             | In 2024, 38 individuals applied, 7 were trained, and 7 completed the training, with a 100% retention rate after completion. Since the program's inception in 2019, a total of 234 individuals have applied, 112 have undergone training, and 99 have completed it, with a 100% retention rate after completion. |
| <b>Highly skilled personnel training (Wujiang Plant)</b>    | Since 2013, we have successfully been approved as a pilot unit for internal evaluation of vocational skills in Suzhou City. This has helped us to build up the image of a large-scale and enterprise with backbone, to promote a culture of skill appraisal within the factory, and to enhance the technical ability of our employees, making us one of the first seven units in Wujiang to receive this distinction. | In 2024, we internally evaluated 10 senior technicians, 8 technicians, and 11 senior workers.                                                                                                                                                                                                                   |

**217** trained a total of 217 internal instructors

**100%** retention rate after completion

**10** internally evaluated 10 senior technicians

## Training Results

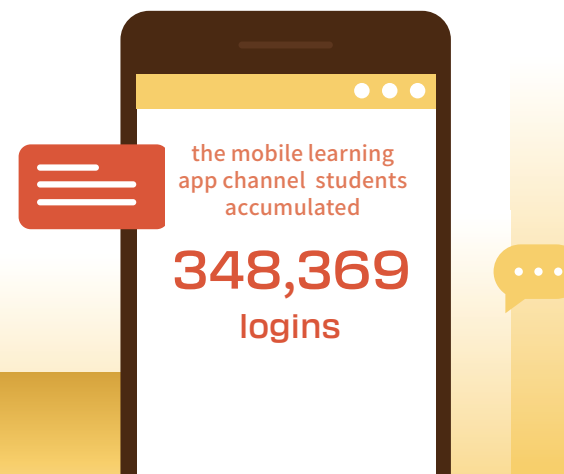
Upholding the principle that "talent is a company's most valuable asset," we have implemented various channels and platforms to strengthen employees' professional skills. As part of Radiant Opto-Electronics Co., Ltd's digital transformation strategy, we now utilize the "R+eHRD Talent Development System Platform" to offer a range of innovative digital learning resources. A total of 5,580 digital courses have been accumulated within the Group, with 811 articles and multimedia resources shared

In 2024, the total number of training hours for education and training was 98,684 hours, with approximately 80,000 employees participating in the training program. This translates to an average of 3.1 hours of training per employee. The Kaohsiung Plant had a total of 31,713 training hours per capita, which accounts for approximately 32.13% of the total. In contrast, Mainland China had 66,971 training hours per capita, accounting for 67.87% of the total. Additionally, the mobile learning app channel was offering employees a flexible learning tool that is not bound by time or location. This app provides a convenient way for employees to learn during their spare time, resulting in greater efficiency and convenience and efficiency for learning. As of 2024, students accumulated 348,369 logins and 168,041 hours of usage were accumulated by the students on the mobile learning app.

### Training Profile Analysis in 2024

| Category     | Groups         | Kaohsiung Plant |             |                  | Three Plants in Mainland China |             |                  | Entire Group |             |                  |
|--------------|----------------|-----------------|-------------|------------------|--------------------------------|-------------|------------------|--------------|-------------|------------------|
|              |                | Numbers         | Total Hours | Hours per Capita | Numbers                        | Total Hours | Hours per Capita | Numbers      | Total Hours | Hours per Capita |
| Gender       | Female         | 500             | 14,261      | 28.52            | 7,796                          | 18,967      | 2.43             | 8,296        | 33,228      | 4.00             |
|              | Male           | 482             | 17,452      | 36.20            | 23,400                         | 48,004      | 2.05             | 23,882       | 65,457      | 2.74             |
| Total        |                | 982             | 31,713      | 32.29            | 31,196                         | 66,971      | 2.14             | 32,178       | 98,684      | 3.06             |
| Job Category | Non-management | 838             | 22,923      | 27.35            | 30,163                         | 55,495      | 1.84             | 31,001       | 78,417      | 2.53             |
|              | Management     | 144             | 8,791       | 61.05            | 1,033                          | 11,491      | 11.12            | 1,177        | 20,281      | 17.23            |

Note: Management positions refer to supervisors at the department level and above.



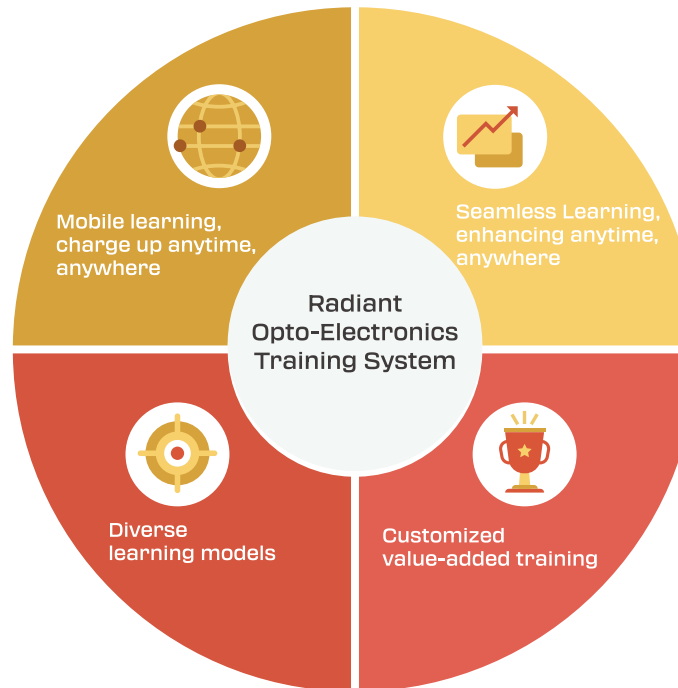
## Creating a Culture of Mutual Benefits

### Mobile learning, charge up anytime, anywhere

Promote mobile learning, allowing employees to quickly enhance their skills during fragmented time. The content includes internal publications (such as the sustainability column, legal bi-monthly), weekly management tips, and workplace-friendly promotions, improving learning convenience.

### Diverse learning models

Using LMS, we design a diverse range of courses that integrate digital materials developed by internal instructors and newly added annual topics such as interpersonal communication and regulatory compliance. Experiential learning methods and video sharing are also employed to enhance both learning effectiveness and engagement.



### Seamless Learning, enhancing anytime, anywhere

We offer both online and offline simultaneous learning, breaking the limitations of time and space to encourage employees' active participation in learning.

### Customized value-added training

Leveraging the advantages of the LMS, we develop annual training plans based on the Company's operational needs, job development maps, and needs assessment interviews, providing value-added training programs that enhance career development and skill growth.

Radiant Academy serves as the core of employee training, systematically designing learning and development programs based on the company's strategic planning and the competency requirements of each position. Radiant Academy categorizes its programs into five major curricula: core competencies, functional competency, managerial competencies, common competencies, and personal growth. Professional competency courses are planned based on the specific professional requirements of different roles, with additional curricula for managerial and common competencies. The Company establishes a professional development blueprint through job descriptions and job competency assessments. It utilizes digital learning to support internal professional courses, in conjunction with external training resources, to encourage employees to engage in continuous learning and promote career development.

For professional training, each department designs required courses tailored to different job levels based on their area of expertise and develops a departmental professional development roadmap. This approach not only supports continuous learning and growth but also helps employees achieve their career goals, creating a win-win for personal development and advancement.

Management training courses are developed through surveys, needs assessments, and feedback collection. Based on the results, managerial competency programs are designed to cultivate the essential leadership and managerial skills required by Radiant Opto-Electronics' managers. For example, management capabilities are planned for junior supervisors, leadership skills for mid-level managers, and change management abilities for senior managers.

The design of common courses emphasizes skills and knowledge that are essential regardless of position or department. These include communication skills, presentation skills, project management, and problem analysis. The training aims to enhance employees' problem-solving thinking and project management capabilities, strengthen their soft skills, improve their personal job skills, and ultimately promote the overall effectiveness of the company.

For new employees, Radiant Opto-Electronics places great importance on their training and continues to implement the "Mentor" mechanism. Each new employee is paired with an experienced mentor who provides the transmission of professional knowledge and workplace experience. This mechanism not only helps

new employees integrate into the company culture more quickly and familiarize themselves with work processes, but also provides guidance and support from their mentors when facing challenges, reducing the pressure during the adaptation period. Furthermore, through the annual mentor dinners, we promote cross-departmental communication and expand the professional networks of new employees. This initiative enhances their career development potential and fosters a greater sense of belonging and identification with the Company. Through continuous two-way learning and support, it not only helps new employees grow quickly but also lays a solid foundation for the overall talent development of the company.



# 5.4 Occupational Health and Safety

Occupational Health and Safety

Comparison of GRI Topic Standards

GRI 3-3:2021 / GRI 403:2018

Policy Commitments

Communication Mechanism

Concrete Actions

To ensure the health and safety of employees, in addition to establishing occupational safety and health management measures and policies, we have also obtained ISO 45001 certification for our occupational health and safety management system. We are committed to maintaining a safe working environment and creating a healthy workplace.

The Occupational Safety & Health Office is responsible for the safety and health management of the entire group, holding the Occupational Safety and Health Committee meeting every three months.

- Occupational Safety and Health Committee meetings were convened quarterly
- Establish a mechanism for health management, special protection, and health promotion

| Sustainability Indicators      | Management Goals                                | 2024        | 2024 Achievements            | 2025                     | 2028        | 2030 |
|--------------------------------|-------------------------------------------------|-------------|------------------------------|--------------------------|-------------|------|
| Occupational Health and Safety | Employee participation rate in health check-ups | 99%         | Achieved                     |                          | 97%         |      |
|                                | Abnormality tracking rate for health check-ups  | 100%        | Achieved                     |                          | 100%        |      |
|                                | Occupational disease incidence rate             | 0%          | Achieved                     |                          | 0%          |      |
|                                | Number of Occupational Injuries                 | <15         | Not achieved <sup>Note</sup> | Less than or equal to 13 |             |      |
|                                | Rate of Occupational Injury                     | <1          | Achieved                     |                          | <0.8        |      |
|                                | Environmental Health Education                  | 20 sessions | Achieved                     |                          | 25 sessions |      |

Note: In 2024, a total of 15 occupational injury cases occurred, primarily due to low safety awareness among workers and lack of experience among new employees. Relevant education and training have been strengthened for these personnel in order to reduce the occurrence probability of work-related accidents.

## Occupational Health and Safety Management System

All of Radiant Opto-Electronics Corporation's plants have successfully obtained certification for the ISO 45001: 2018 Occupational Health and Safety Management standard. We are dedicated to enhancing our occupational health and safety management performance, continuously implementing the operation of the ISO 45001: 2018 management system, and adhering to regulatory requirements to establish a secure and healthy workplace. The occupational safety and health management system encompasses all workers, including contract and dispatched employees, within the factory.

### Health and Safety Management

The Occupational Safety & Health Office at Radiant Opto-Electronics is accountable for overseeing the safety and health management of the entire organization. The Company has established an Occupational Safety and Health Committee in compliance with the Occupational Safety and Health Management Regulations. The committee comprises 17 members, including 6 representatives from the labor force. In addition, to ensure adherence to operational procedures, the "Occupational Safety and Health Committee Charter" has been established. The committee convenes every three months, and after each meeting, decisions and follow-up items are disseminated to all colleagues for awareness and tracking, aiming at promoting and enhancing colleagues' awareness of occupational safety and health.

While local regulations in Mainland China do not mandate the formation of an Occupational Safety and Health Committee, the China factory adheres to the practice followed by Kaohsiung plant and conducts safety committee meetings every quarter. Worker consultation is conducted through the "Safety and Health Consultation Meeting Group," which holds the "Safety and Health Consultation Meeting" in the second quarter of each year. Through this, we collect and consult occupational safety and health opinions from internal and external workers of the Company. The consultation results are then reviewed and discussed during the third quarter "Occupational Safety and Health Committee Meeting."

### Occupational Health and Safety Policy

#### Compliance with the Law, Keeping the Promise

Ensure compliance with occupational safety and health regulations and other requirements

#### Safety Environment and Healthy Workplaces

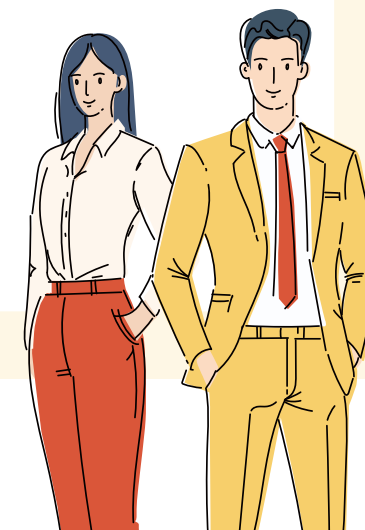
To establish a workplace that is intrinsically safe, fosters a friendly atmosphere, and promotes a healthy and safe corporate culture

#### Eliminating Hazards, Lowering Risks

The implementation of hazard identification and risk assessment is crucial in ensuring workplace safety. To achieve this, it is important to strengthen source management and eliminate hazards. Additionally, risks can be reduced through the implementation of engineering control or management measures

#### Full Participation, Continuous Improvements

By consulting and involving workers or their representatives, we can identify the occupational safety and health requirements of the factory and enhance the occupational safety and health performance through consistent monitoring and review of performance, as well as the refinement of the management models





## Equipment Safety Management

Radiant Opto-Electronics Corporation has implemented management measures for new machinery and equipment by standardizing management procedures. These measures include conducting safety risk assessments prior to procurement, performing safety inspections and acceptance checks by the Environmental Safety Department upon arrival at the factory, confirming equipment safety labeling with the user unit, and conducting regular safety inspections, repairs, and maintenance. Additionally, the Company provides regular education and training to systematically implement safety management in a systematic manner.

Twice a year, the Environmental Safety Department conducts infrared (IR) detection on electrical power equipment to assess the condition of electricity load in each factory area, based on the power distribution map. The department uses the detection results to determine the level of electricity risk. Early maintenance is performed to reduce the probability of electric fires and avoid interrupting operations is avoided.

In 2024, a total of 1,484 units were inspected across the Group's four plants. The equipment in these plants, including the EMO emergency stop switch, safety interlock protection device grille, and Interlock, were inspected by both users and environmental safety personnel. It was confirmed that all equipment was functioning properly and any equipment posing a hazard was earmarked for improvement.

| Factory | Kaohsiung | Wujiang | Nanjing | Guangzhou |
|---------|-----------|---------|---------|-----------|
| Machine | 174       | 526     | 499     | 285       |

## Chemical Substance Safety Management

Radiant Opto-Electronics has established a comprehensive safety management procedure for chemicals, ensuring strict control over all stages, including purchasing, storage, usage, and disposal. The Company prevents the purchase of chemicals that could pose significant health or environmental risks to employees. This ensures chemical safety, reduces potential risks, and safeguards the safety of the work environment.

Since 2015, the Kaohsiung plant has implemented Chemical Control Banding (CCB) to evaluate risk levels associated with health hazards, dispersion, and volume of use of the chemical substance usage. Corresponding control measures are then implemented accordingly. In 2019, Radiant Opto-Electronics further strengthened the safety risk assessment of newly sourced chemicals. Suppliers unable to provide a Safety Data Sheet (SDS) were subject to strict restrictions, and the purchase of such chemicals was prohibited to comply with occupational safety and health regulations.

To reduce the potential health and environmental hazards of chemicals in the workplace, Radiant Opto-Electronics commissions a qualified environmental monitoring agency every six months to conduct workplace environment monitoring. Through hazard identification, assessment, and control, the company proposes improvement plans for non-compliant work environments and tracks their implementation. In addition, the Company conducts annual hazard awareness training and emergency response drills for on-site personnel to enhance employees' understanding of the dangers associated with chemicals and to improve their ability to respond, thereby ensuring their safety.

To mitigate the risks associated with external audits and potential fines resulting from management oversights related to the numerous chemical regulatory agencies, Radiant Opto-Electronics will implement a new chemical management system (ChemiCloud), beginning in 2025. Through a one-stop chemical management platform, Radiant Opto-Electronics integrates chemical usage, inventory, relevant data, and regulatory requirements. The platform enhances management effectiveness through the following features:

- **Analysis and precise control of chemical usage:** Enhancing resource distribution and risk management
- **Centralized management of chemical information in the plant:** Achieving real-time data updates and comprehensive control
- **Automated report generation:** Effectively reducing manual burden and enhancing operational efficiency
- **Rapid regulatory compliance identification:** Instantly determine chemical regulatory classifications and control measures to reduce blind spots in management

## Emergency Response Mechanism

The lives and safety of our people our top priority at Radiant Opto-Electronics Corporation, and as such we have implemented a comprehensive set of emergency response procedures to address a range of potential crises, including fires, explosions, hurricanes, earthquakes, chemical leaks, accidents during the removal of hazardous industrial waste, air pollutants leaks, biotic contamination, illegal activities, unusual individuals and accidents, and industrial safety accidents and etc.

In compliance with the Occupational Safety and Health Act, the individual responsible for the workplace must promptly issue an order to cease operations and direct workers retreat to a secure location when an immediate danger is present. When a worker is performing their duties and identifies an immediate danger, they must stop the operation and move to a safe location without putting other workers at risk. The worker must then promptly report the incident to their immediate supervisor. We will not cease operations or incur any penalties if workers retreat to a safe location on their own.

## Emergency Response Simulation

Radiant Opto-Electronics conducts annual emergency response drills, as well as education and training on personal protective equipment, hazard awareness, mechanical equipment inspection, contractor hazards notification, safety and health consultation meetings, risk assessment personnel, fire training, and emergency evacuation drills. These measures aim to help all employees to be familiar with various contingency processes and increase their awareness of crises. Each department is encouraged to organize their own evacuation drills to enhance the sensitivity of emergency response of relevant personnel. In terms of fire safety management, Radiant Opto-Electronics did not experience any fire incidents in 2024, and therefore had no personnel casualties.

## Occupational Hazards

Radiant Opto-Electronics Corporation has implemented the "Occupational Accident Investigation and Handling Procedures." This comprehensive investigation procedure enables us to efficiently investigate accidents, verify the facts and

### Radiant Opto-Electronics

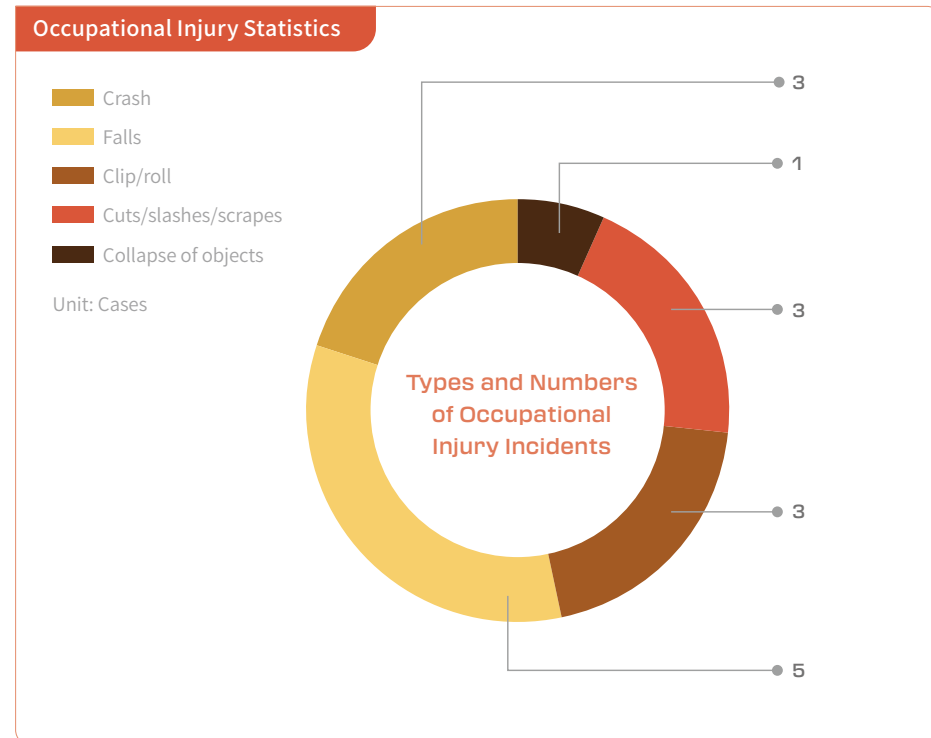
**Did not experience any fire incidents in 2024**



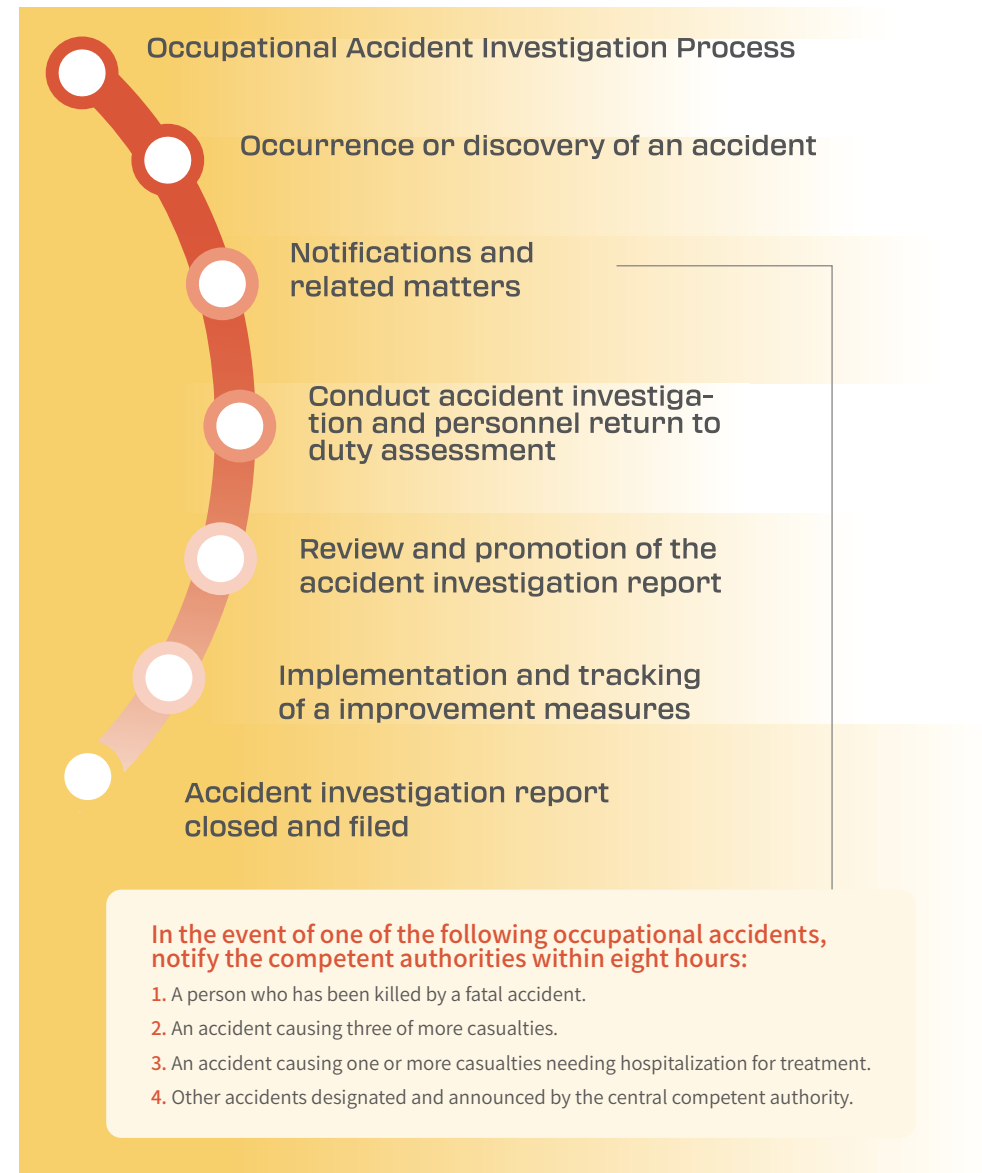
circumstances, determine the causes, and implement improvement actions in order to minimize the likelihood of recurrence. In 2024, the Group experienced a total of 15 cases of occupational injuries, affecting 15 individuals. If classified by type, there were one incident of object collapse/toppling, three cases of cuts/lacerations/abrasions, three incidents of being caught/entangled, five falls, and three cases of being struck, with no fatal occupational injury cases. Additionally, there have been no reported cases of occupational incidents involving contractors from 2020 to 2024.

Upon further analysis of work-related accidents, it was found that there were 9 work-related injuries among employees with less than one year of experience, accounted for 60% of the Group's work-related injuries. Of these incidents, 6 injuries were caused by machinery and equipment due to a lack of safety awareness and experience, representing 40% of the Group's work-related injuries. It is important to note the potential risks associated with operating machinery and equipment, particularly for those with limited experience in the workplace. ROEC has implemented measures to improve various aspects, including strengthening the

education and training of new employees, providing professional education and training in the workplace, and disclosing information about work-related accidents. Beginning in 2024, a systematic risk assessment will be conducted to identify and confirm potential risks associated with machinery. This assessment will be used to develop an action plan for risk reduction, which will include measures such as intrinsic safety, engineering controls, and management controls. The goal of this plan is to ensure the safety of users during operation, troubleshooting, and maintenance. This is aimed at enhancing the safety and efficiency of the machine, while minimizing the incidence of workplace injuries.



## Occupational Accident Investigation Process



## Work Protection

For workplaces with exposure to hazards such as noise, organic solvents, and specific chemical substances, Radiant Opto-Electronics provides appropriate personal protective equipment to workers, including earplugs/earmuffs, respiratory protection, safety goggles, chemical-resistant gloves, and chemical-resistant aprons. Annual PPE training sessions are conducted to enhance employees' awareness of protective measures when working with specific hazards, thereby preventing occupational injuries and illnesses.

## Special Protection

Radiant Opto-Electronics Corporation has established a health protection plan to address potential physical, chemical, human-induced, ionizing radiation, and other hazards that may affect our employees, as well as special care for employees in maternity. The Corporation establishes a health protection plan, conducts hazard assessments, classifies management, and implements measures to improve the work environment improvement and prevent hazards. The factory doctor monthly visits the factory to assess the work-site. During these visits, the doctor also conducts seminars on preventing occupational diseases, provides consultation on occupational injuries and diseases, and manages health checks for employees engaged in special health hazard operations. No employees suffered from occupational injuries or illnesses from 2023 to 2024.

In accordance with the "Regulations of the Labor Health Protection," employees at the Kaohsiung plant engaged in operations with specific health hazards receive special physical examinations upon hiring or job reassignment, as well as annual specialized health checkups. In 2024, the completion rate of these examinations reached 100%. Similarly, the Mainland China plants arrange occupational disease prevention checkups for employees in high-risk positions. For those engaged in shift work, night shifts, long working hours, or other abnormal workloads, the Company has implemented a "Prevention of overwork-related illness," which includes risk assessment, tiered management, and one-on-one follow-up measures to prevent the onset of cardiovascular and cerebrovascular diseases.

## Contractor Safety Management

Radiant Opto-Electronics deeply respects and appreciates contractors for their support in completing various projects through their professional expertise, equipment, and technical capabilities. To ensure the smooth execution of engineering projects, each plant has established a "Contractor Management System" that prioritizes not only quality and progress control, but also the creation of a safe and well-managed working environment, with the ultimate goal of achieving "zero hazards and zero accidents."

For high-risk operations (such as electrical work, hot work, welding, lifting, working at height, joint ladder use, roofing, and confined/limited space operations), Radiant Opto-Electronics proactively establishes and controls basic information for Category A contractors as per the Contractor Management Procedures. We define specific operational guidelines for controlled execution of these tasks. Furthermore, we require contractors involved in high-risk operations to comply with the ISO 45001:2018 management system requirements.

### Contractor On-Site Construction Workflow:

Safety and health hazard  
notification for personnel

On-site construction safety inspection,  
with regular random patrols



## Radiant Opto-Electronics Employee Occupational Injury Statistics Table

| Year | Category       | Working Hours | Fatalities Number of People | Severity Number of Cases | General Number of Cases | Minor Injuries Number of Cases | The Mortality Rate | Rate of Severe Occupational Injury | Recordable Injury Frequency (TRIFR) | Frequency Severity Indicator (FSI) |
|------|----------------|---------------|-----------------------------|--------------------------|-------------------------|--------------------------------|--------------------|------------------------------------|-------------------------------------|------------------------------------|
| 2022 | Employees      | 30,163,168    | 0                           | 1                        | 14                      | 5                              | 0                  | 0.03                               | 0.66                                | 0.07                               |
|      | Subcontractors | 961,960       | 0                           | 0                        | 0                       | 0                              | 0                  | 0                                  | 0                                   | 0                                  |
| 2023 | Employees      | 23,183,312    | 0                           | 1                        | 11                      | 3                              | 0                  | 0.04                               | 0.65                                | 0.08                               |
|      | Subcontractors | 128,312       | 0                           | 0                        | 0                       | 0                              | 0                  | 0                                  | 0                                   | 0                                  |
| 2024 | Employees      | 24,507,800    | 0                           | 0                        | 12                      | 3                              | 0                  | 0                                  | 0.61                                | 0.05                               |
|      | Subcontractors | 232,744       | 0                           | 0                        | 0                       | 0                              | 0                  | 0                                  | 0                                   | 0                                  |

- Severe cases: The number of days of recuperation for the injured worker is greater than 60 days.
- General cases: The number of days of recuperation for the injured worker is between 7 and 60 days.
- Minor cases: The number of days of recuperation for the injured worker is greater within 7 days or less.
- The mortality rate, which is the number of fatalities per million hours worked, is given by the formula: number of fatalities from occupational injuries  $\times 1,000,000 \div$  working hours. The severe occupational injury rate is the number of severe injuries per million working hours, and the formula is: number of serious cases  $\times 1,000,000 \div$  working hours.
- Total Recordable Injury Frequency Rate (TRIFR): It is the number of recordable occupational injuries that occurred in every one million working hours, including the number of fatalities, severe cases, general cases and minor injuries, and the formula is: number of recordable occupational injuries  $\times 1,000,000 \div$  working hours.
- Subcontractor working hours are calculated based on the contractor's work application  $\times 8$  working hours per day.

## Disabling Frequency Rate (F.R.)

Disabling Frequency Rate = Total Disability Injuries x Million Working Hours / Total Working Hours

| Year            | 2022      |                |              | 2023      |                |              | 2024      |                |              |
|-----------------|-----------|----------------|--------------|-----------|----------------|--------------|-----------|----------------|--------------|
| Gender/ Factory | Kaohsiung | Mainland China | Entire Group | Kaohsiung | Mainland China | Entire Group | Kaohsiung | Mainland China | Entire Group |
| Female          | 1.23      | 0.45           | 0.52         | 2.58      | 0.29           | 0.52         | 1.25      | 1.11           | 1.12         |
| Male            | 0         | 0.77           | 0.73         | 0         | 0.76           | 0.71         | 0         | 0.39           | 0.36         |
| Total           | 0.54      | 0.67           | 0.66         | 1.13      | 0.61           | 0.65         | 0.56      | 0.62           | 0.61         |

## Disabling Severity Rate (S.R.)

Disabling Severity Rate = Total Days Lost due to Disability Severity x Million Working Hours/ Total Working Hours

| Year            | 2022      |                |              | 2023      |                |              | 2024      |                |              |
|-----------------|-----------|----------------|--------------|-----------|----------------|--------------|-----------|----------------|--------------|
| Gender/ Factory | Kaohsiung | Mainland China | Entire Group | Kaohsiung | Mainland China | Entire Group | Kaohsiung | Mainland China | Entire Group |
| Female          | 7         | 4              | 4            | 9         | 2              | 3            | 1         | 7              | 7            |
| Male            | 0         | 10             | 10           | 0         | 14             | 13           | 0         | 4              | 3            |
| Total           | 3         | 8              | 8            | 3         | 10             | 10           | 0         | 5              | 4            |

## Frequency Severity Indicator (FSI)

$$\text{Frequency Severity Indicator} = \sqrt{\sqrt{(F.R. \times S.R. / 1000)}}$$

| Year            | 2022      |                |              | 2023      |                |              | 2024      |                |              |
|-----------------|-----------|----------------|--------------|-----------|----------------|--------------|-----------|----------------|--------------|
| Gender/ Factory | Kaohsiung | Mainland China | Entire Group | Kaohsiung | Mainland China | Entire Group | Kaohsiung | Mainland China | Entire Group |
| Female          | 0.09      | 0.04           | 0.05         | 0.15      | 0.02           | 0.04         | 0.04      | 0.09           | 0.09         |
| Male            | 0         | 0.09           | 0.09         | 0         | 0.10           | 0.10         | 0         | 0.04           | 0.03         |
| Total           | 0.04      | 0.07           | 0.07         | 0.06      | 0.08           | 0.08         | 0         | 0.06           | 0.05         |

## Employee Absence Rate (A.R.)

$$\text{Absence Rate} = \text{Total Absence Days in the Reporting Period} / \text{Total Working Days in the Reporting Period} \times 100\%$$

| Year            | 2022      |                | 2023      |                | 2024      |                |
|-----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| Gender/ Factory | Kaohsiung | Mainland China | Kaohsiung | Mainland China | Kaohsiung | Mainland China |
| Absence Rate    | 0.011     | 0.009          | 0.031     | 0.040          | 0.038     | 0.045          |

Note: Absence is defined as personnel taking leave for an entire day. However, official business trips or travel do not count towards absence statistics

## Building a Healthy Workforce and Workplace

"Employee Care, Social Care" is the core of Radiant Opto-Electronics' workplace health promotion strategy. The Company has established a multifaceted mechanism encompassing health management, special protection, and health promotion to ensure the implementation of health checks, risk management tracking, and mitigation actions.

Our medical office provides comprehensive health care services to employees, organizing health examinations annually at a frequency surpassing regulatory requirements. Employees stationed overseas are also arranged to undergo health checks at local hospitals. In addition to on-site medical consultations, Radiant Opto-Electronics provides advanced body composition analyzers, blood pressure monitoring services, and regularly collaborates with local health centers to organize cancer screenings, vaccination programs, weight management and smoking cessation classes. Professional trainers are also invited to lead physical fitness and aerobic exercise sessions. Through these comprehensive workplace health promotion efforts, the Company has been recognized with the "Accredited Healthy Workplace" and "Safe Space Certification" by the Ministry of Health and Welfare.

In 2024, a total of 3,426 individuals participated in 97 various types of health promotion activities across the organization, with over 11,426 individuals having participated in related activities over recent years.

**97** various types of health promotion activities across the organization

**3,426** individuals participated

**over 11,426** individuals having participated in related activities over recent years





## 2024 Radiant Opto-Electronics Employee Health Examination Participation Numbers

| Kaohsiung Plant | Wujiang Plant | Nanjing Plant | Guangzhou Plant |
|-----------------|---------------|---------------|-----------------|
| 302             | 338           | 302           | 47              |

Kaohsiung Plant: Regularly schedules health examinations for eligible employees in accordance with legal requirements.

Wujiang Plant, Nanjing Plant, Guangzhou Plant: Arranges health examinations for employees in hazardous positions.

## 2024 Radiant Opto-Electronics Employee Health Promotion Events

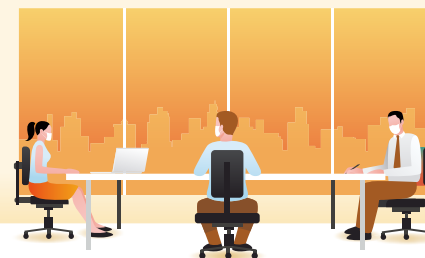
| Factory                | Kaohsiung Plant | Wujiang Plant | Nanjing Plant | Guangzhou Plant |
|------------------------|-----------------|---------------|---------------|-----------------|
| Number of Events       | 64              | 18            | 12            | 3               |
| Number of Participants | 1,123           | 1,132         | 538           | 633             |

Health promotion events such as health seminars, on-site doctor services, fitness classes, and screenings for four major types of cancer.

## Kaohsiung Plant Employee Health Tracking

| Grades              | First and Second Level Management | Third Level Management                                       | Fourth Level Management      |
|---------------------|-----------------------------------|--------------------------------------------------------------|------------------------------|
| Numbers             | 270                               | 343                                                          | 103                          |
| Healthcare Approach | Self-managed health care          | Send care instruction sheets or arrange health consultations | Arrange health consultations |

A total of 446 individuals required consultations and the distribution of care instruction sheets. All tasks have been completed,



achieving a completion rate of  
**100%**

## [Comprehensive Digital Health Care] First Introduction of a Cloud-Based Health Management Platform

To better manage employee health data and promptly identify potential disease and safety risk trends, thereby reducing the likelihood of illness and accidents, Radiant Opto-Electronics officially launched a cloud-based health management platform in 2024. The platform achieved 100% integration of health examination reports and implemented a tiered risk classification system. It also includes ergonomic hazard and abnormal workload risk assessments, with regular health follow-ups and interviews conducted for employees identified as moderate risk.



# 06

## Corporate Citizenship

Radiant Opto-Electronics Corporation firmly believes that a company should prioritize sustainability and collaboration with society for mutual benefit and prosperity. The Radiant Education Foundation was founded in 2026, with the principle of “taking from society, giving back to society,” continues to contribute its efforts in four key areas: “Talent Cultivation,” “Community Care,” “Environmental Education,” and “Cultural Arts,” becoming a warm beacon that illuminates social welfare.

|                                  |     |
|----------------------------------|-----|
| 6.1 Sustainability Influence     | 131 |
| 6.2 Radiant Education Foundation | 132 |



# 6.1 Sustainability Influence

The community has played a vital role in supporting the growth of Radiant Opto-Electronics, and the company recognizes its responsibility to give back and provide meaningful support to the communities surrounding its operations. To achieve long-term corporate sustainability, Radiant Opto-Electronics established the Radiant Education Foundation in 2016 within the Kaohsiung Qianzhen Technology Industrial Park. Through the foundation, the company systematically plans and implements social welfare initiatives, demonstrating its care and commitment to the local community and land.

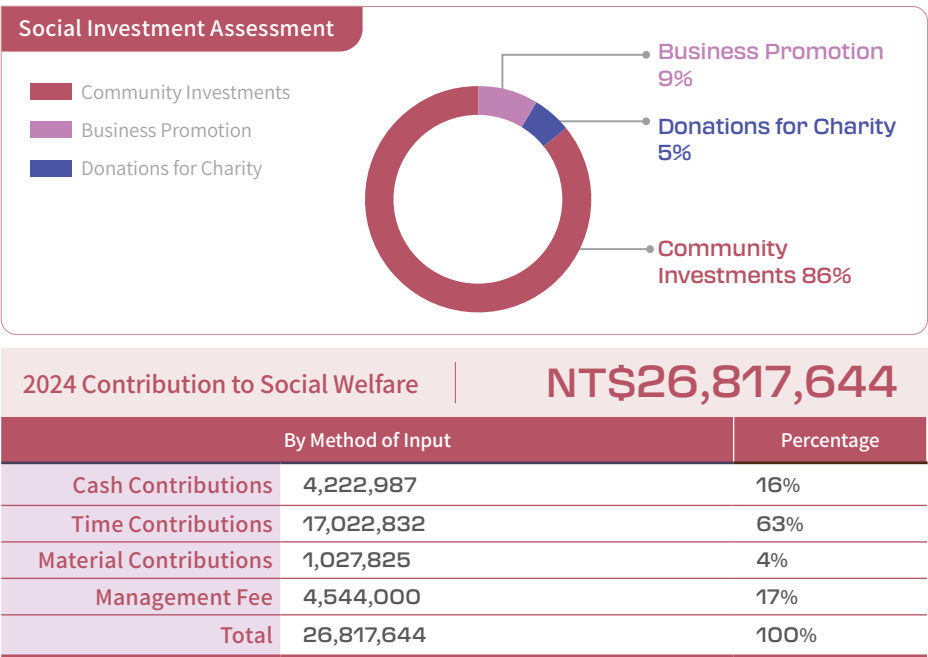
The Radiant Education Foundation, with the principle of “taking from society, giving back to society” and connecting with Sustainable Development Goals (SDGs), continues to contribute its efforts in four key areas: “Talent Cultivation,” “Community Care,” “Environmental Education,” and “Cultural Arts.”

Through our partnership with the Program the World Association (PTWA), we have been able to bridge the resource gap between rural and urban areas by providing program education under the umbrella of “talent cultivation.” Additionally, our “Community Care” initiative continues to operate the “Radiant Spotlights Scholarship” and has collaborated with the Taiwan Association for the Care of Children and Youth with ADHD (Attention Deficit Hyperactivity Disorder) to build a resource platform in the Kaohsiung, Pingtung, Penghu, and Taitung regions. Our goal is to become an important and supportive resource for families that require special education. Our “Environmental Education” initiative focuses on the “ocean” agenda and promotes the “Sea You Again—Infinite Love for the Sea Action Plan.” This plan aims to plant the seeds of marine literacy through education! The “Culture and Arts” program is a comprehensive initiative that supports local arts and cultural groups. It provides opportunities for the public and employees’ families to engage with arts and culture, promoting the idea that life and art are intertwined. We also actively promote the operation of corporate volunteerism and offer a range of service channels to enrich employees’ life experiences and broaden their perspectives.

Since its establishment, the Foundation has aspired to implement social welfare in a systematic and organized manner. To achieve this, a Board of Directors oversees its operations, formulates internal management systems, and reviews business plans.

Additionally, a CEO is responsible for overseeing affairs and operations, so as to promote community projects in a corporate management manner and establish a control method for the quality of business plan promotion. The Foundation conducts weekly and monthly review meetings for its campaigns, completes qualitative evaluations, and listens to feedback from partners and audiences. This information is then integrated and refined for future projects. We will continue to engage with all sectors of society, leveraging the collective strength of the company, its employees, and public welfare organizations to amplify its positive impact.

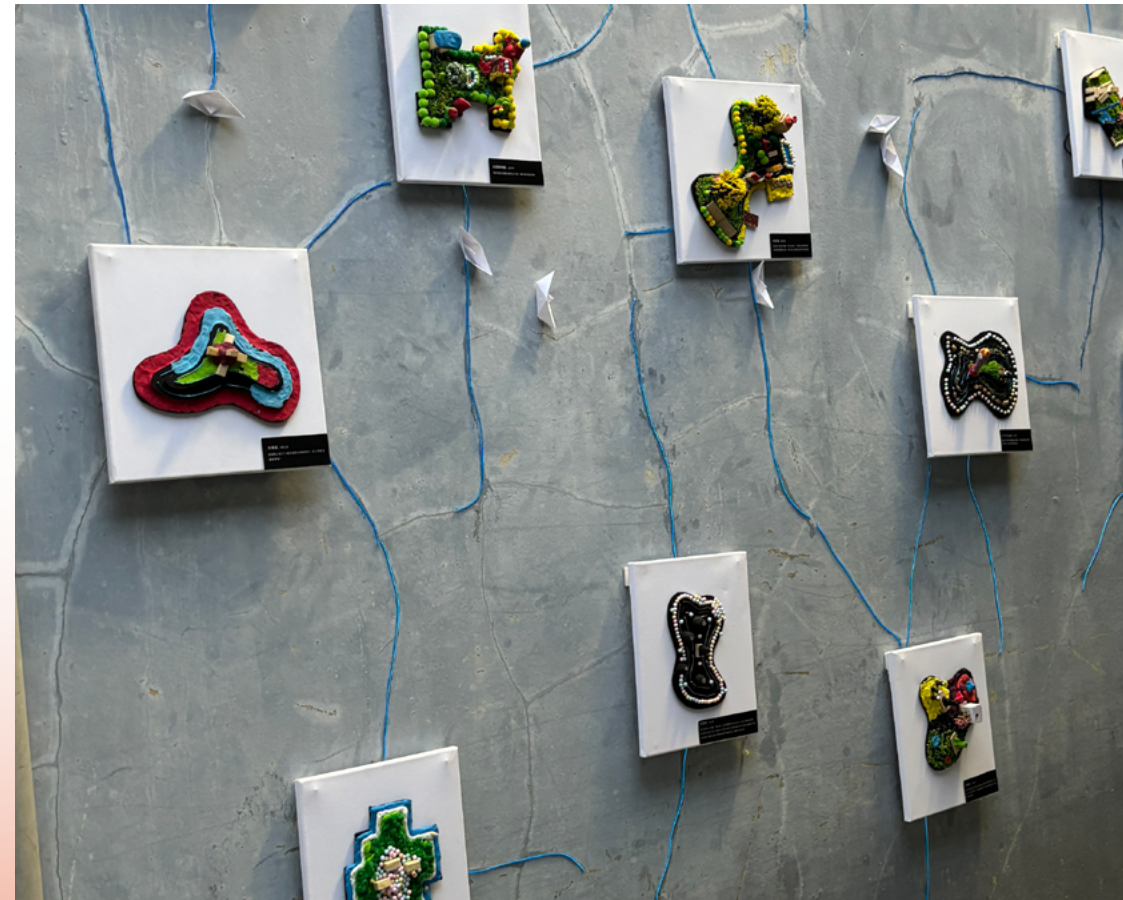
In 2024, we adopted the Business for Social Impact Framework (B4SI), formerly known as the London Benchmark Group (LBG) community investment evaluation model, to quantify our social impact investment. The total amount invested was NT\$26.817 million.



## 6.2 Radiant Education Foundation

### Sparkling Light in the Darkness, Education Ignites the Dawn of Society

Located in the Kaohsiung Port area, Radiant Opto-Electronics collaborates with the Radiant Education Foundation to systematically promote educational public welfare initiatives. Focusing on four main pillars—talent cultivation, community care, environmental education, and cultural arts—the organization addresses issues related to the right to education, human rights, environmental concerns, and cultural rights. This effort demonstrates the Company's social impact and carefully constructs a platform that nurtures and resonates with societal dynamics. Employees and their families are invited to join in the journey of social welfare, continuously illuminating various paths with their collective efforts.



Radiant remains committed to fostering talent in rural areas, providing support to specific communities, implementing environmental sustainability initiatives, and promoting cultural literacy, all sustained by its subtle radiance.

## Talent Cultivation



### ■ Illuminate the Right to Education

- Binmao Junior High School TTT Project
- Vision of Hometown Project
- Kaohsiung Special Education Classroom

## Community Care



### ■ Upholding Human Rights

- Radiant Spotlights ADHD Scholarship
- Radiant Hope Lecture Noise-Friendly Movie Day
- Radiant Family Day\*ADHD DIY Day
- Radiant Hope Lecture Hall-Supporting ADHD Children in Building Healthy Sibling Relationships and Social Life
- Public Blood Donation Event

## Environmental Education



### ■ Protecting Environmental Rights

- Sea You Again Infinite Love for the Ocean Action Plan-Marine Picture Book Workshop
- Sea You Again Infinite Love for the Ocean Action Plan-Ocean Love Action Lesson Plan
- Marine Picture Book Publishing Project
- Taiwan Science Festival

## Culture and Arts



### ■ Nurturing Cultural Rights

- Light and Shadow Companions-Shadow Puppet Education Promotion Project
- Artistic Companionship-Supporting Local Artistic Talents in Kaohsiung
- CSR\*USR Art Engagement in Yancheng and Fengshan Old Community
- Cultural Arts Backing-Wei Wu Ying Public Piano Maintenance Project, Organ Promotion Project





2024 TSAA Taiwan Sustainability Action Awards

# Gold Award

When Innovative Theater Meets Innovative Tools



## Culture and Arts

### Equality

Supporting the concept of cultural equality through the public piano project

### Distinctiveness

Promoting unique instrumental music and Connecting with the public through the organ project

55 Files  
Cultural and Artistic Events

1,317,818

Audience  
Attended performances, witnessing Radiant

## Community Care

8 Lectures/Events  
Parenting Seminars and Parent-Child Activities for ADHD, Blood Donation Drives

14 Recipients  
Radiant Opto-Scholarship Recipients

1,041 Participants  
Number of Participants in the Event

## Talent Cultivation

3 Collaborative Projects  
Taitung Binmao Junior High School and Vision of Hometown Project

68 Lessons  
Local Programming, Special Education Programming, and Technological Humanities Literacy Courses

813 Participants  
Beneficiary Students of the Program

## Environmental Education

1 Local Picture Book

Highlighting the Characteristics of Southern Coastal Waters: A Marine Picture Book, "Come Play with Us"

23 Love Ocean Campaigns

Utilizing picture books as an educational medium, collaborating with preschools to promote 23 ocean love actions

40 Storytelling Services

We will utilize the picture book "Come Play with Us" as a resource to enhance marine literacy by implementing initiatives within the community and at the original exhibition.

36,869 Participants

The number of people reached by building ocean literacy through picture books.

462,954 Participants

Sponsored the 5th Taiwan Science Festival to enhance Radiant's visibility.



# Illuminate the Right to Education

## What We Do

### Problems Addressed

- Creating diverse opportunities for students to engage with programming and technology to mitigate educational resource disparities in rural areas.
- Starting with a deeper understanding of their homeland, children develop a sense of identity and belonging. Through learning empathy and understanding, this process also indirectly encourages talent to return to their communities.
- Providing a pathway to a brighter future for children with special needs and those from economically disadvantaged backgrounds in the Kaohsiung area.

### How It's Done

- Collaborating with the Program the World Association (PTWA), we promote the Train The Trainers (TTT) program to cultivate local teaching staff and stabilize course offerings, allowing students to learn technology courses and broaden their learning horizons. A "Special Education Classroom" has been established in Kaohsiung, with the Amitofo Care Centre (ACC) generously providing the venue at no cost. Using computers and technological teaching tools, the program helps children with special needs and those from economically disadvantaged backgrounds in the Kaohsiung area find their interest in learning.
- In collaboration with the Home From Above, we teach children skills related to field research, local interviews, and scriptwriting. Combining these with skills in filming, camera work, and editing, the children learn to tell the story of their hometown from their own perspective.

### 01 TTT Project - Binmao Junior High School

25 programming courses      260 students

### 02 Home From Above - Padan Tribe Junior and Elementary School

4 student and teacher training workshops      1 presentation of results conference      344 students and teachers

### 03 Kaohsiung Special Education Classroom

38 technology education courses      209 students      165 volunteer hours





Image provided by /Home From Above



Image provided by /Home From Above

## Highlight Cases

# Seeing the Padan Flower, as Beautiful as Silvergrass

Radiant has once again collaborated with the Home From Above, acting as a mediator for the southern base schools.

We recommend the Kaohsiung City Municipal Padan Tribe Junior and Elementary School, situated in the Shanlin District of Kaohsiung.

Fifteen years ago, the primary and secondary schools in the Padan Tribal Community were severely impacted by Typhoon Morakot. The picturesque campus at Namaxia sustained considerable damage, necessitating the relocation of the school to the Da Ai Park District Community in Shanlin District, where both teachers and students embraced a spirit of gratitude and coexisted harmoniously with the natural environment.

This time, the children utilized their cameras to take us on a journey titled "Following the Elders Back to the Mountains" to "harvest bamboo shoots." Through their lenses and storytelling techniques, they guided us in understanding the wisdom of our ancestors regarding the processes of harvesting, peeling, and selling bamboo shoots. They also brought seedlings back to the campus for planting, with the intention of instilling a spirit of reverence for nature and a love for the land. This project, in turn, strengthens their connection to their homeland and helps them understand local industries.





# Upholding Human Rights

## What We Do

### Problems Addressed

- We look forward to creating a supportive environment for children with Attention Deficit Hyperactivity Disorder (ADHD) and providing relevant resources to assist families with special education needs, offering a warm embrace.
- Organizing regular corporate blood donation drives to help address blood shortages.

### How It's Done

- In collaboration with the Taiwan Heartbeat Family Association for Children and Adolescents, we are developing a resource platform in the southern region of Taiwan. Each year, we organize lectures and parent-child activities for teachers, parents, and children. Additionally, we administer the "Radiant Opto-Scholarship Program," which provides dedicated scholarships for students with ADHD in Kaohsiung, Pingtung, Penghu, and Taitung, supporting families in helping their children discover their strengths and talents.
- We leverage corporate influence to encourage enterprises in the Cianjhen Technology Industrial Park to regularly participate in blood drives. Additionally, we provide eco-friendly blood donation gifts to encourage sustainable practices while promoting regular donations among employees and their families.



### 01 Hope Lecture Hall "Supporting ADHD Children in Building Healthy Sibling Relationships and Social Life"

A total of 1 session

108 teachers and community members participated; 44 volunteer hours

### 02 Hope Lecture Hall/Noise-Friendly Movie Day: "Inside Out 2"

2 parent-child movie events

234 participants; 28 volunteer hours

### 03 Hope Lecture Hall/Radiant Family Day × ADHD Parent-Child DIY Day

A total of 1 session

109 participants; 12 volunteer hours

### 04 Hope Lecture Hall/Radiant Family Day × ADHD Parent-Child Wind Ensemble Day

A total of 1 session

60 participants; 28 volunteer hours

### 05 Radiant Opto-Scholarship Award Ceremony

A total of 1 session

45 participants; 24 volunteer hours

### 06 Public Blood Donation Event

A total of 2 session

485 participants; total of 708 bags of blood donated (177,000 cc); 102 volunteer hours

## Highlight Cases

# Radiant Hope Lecture Hall Noise-Friendly Movie Day: "Inside Out 2"

The "Noise-Friendly Movie Day" organized by the Radiant Education Foundation has entered its third year. This year, the selected film was "Inside Out 2." Through the film's storyline and characters, parents and children are encouraged to gain a deeper understanding of themselves and learn to embrace their emotions. Furthermore, it offers families with ADHD a relaxed, enjoyable, and pressure-free movie-watching experience.



## Participant Feedback

Thank you for your hard work! It is truly remarkable to have an event where children can enjoy movies without the concern of noise. The kids kept talking about it afterward, saying they want to join again next time. It is clear that Radiant is dedicated to supporting children with ADHD, and their efforts are commendable. 100 thumbs up!"

## Participant Feedback

We sincerely thank the foundation for its compassionate care of disadvantaged children. You've also given caregivers a chance to relax and fully immerse themselves in the moment. We also express our gratitude to the coordinators for patiently responding to every email. Your kindness truly touches our hearts. Grateful and content—so lucky to have you all!"





## Highlight Cases

# Radiant Hope Lecture Hall Radiant Family Day × ADHD Parent-Child DIY Day

The Radiant Education Foundation invited families with ADHD to participate in Radiant Opto-Electronics' "Family Day." This event allowed children to deepen their connection with nature by learning about various types of seeds. Additionally, through their creativity and imagination, they designed and crafted their own unique "Seed Guardians."



## Participant Feedback

Thank you to the Radiant Education Foundation for treating every ADHD child like a precious sprouting seed! Accompanying children through various activities provides them with strong support. Here, the children face no nagging or judgment, but instead are encouraged to joyfully express themselves!"



## Participant Feedback

Thank you for helping the children build confidence and feel great about themselves. It was very sad to know that some children with ADHD had chosen to end their lives, but it's incredibly moving to see them participate in the Radiant activities, feeling accepted and encouraged. Keep up the great work. I also look forward to the day when these children grow up and come back to help other children with ADHD.



## Participant Feedback

It was a very special experience. The kids love tapping and banging, and they had the opportunity to explore instruments they had never seen before."

## Highlight Cases

# Radiant Hope Lecture Hall × ADHD Parent-Child Wind Ensemble Day

The Radiant Education Foundation, in collaboration with its artistic and cultural partner, the Kaohsiung City Wind Orchestra, has designed an event titled "Knock Knock Bang! Percussion Instrument Experience Day" specifically for children with ADHD.

The event featured four main activities for the children to experience:

- "I Can Do MI-RE-DO": Pitched instruments like chime bars or handbells, combining auditory, visual, and physical elements were used to learn pitch recognition.
- "Little Drum Circle": Instruments like the djembe drum were used to learn rhythm perception and coordination skills.
- "Telling Stories with Instruments": Using natural percussion instruments such as thunder tubes, the goal was to inspire the children's creativity and expression.
- "Rhythm Instrument Play": Using rhythm instruments made from various materials, the children experienced a small ensemble performance. Through teamwork, they enhanced their cooperation skills.

The rehearsal room of the National Kaohsiung Center for the Arts was specifically chosen as the venue. The event design, which includes activities such as "music appreciation" and "instrument experience," offers children unique life experiences and instills a seed of artistic culture in their hearts, with the hope of fostering greater possibilities in the future.



# Protecting Environmental Rights

## What We Do

### Problems Addressed

- The marine environment has consistently faced the issue of reducing pollution at the source. The foundation firmly believes that through education, we can establish fundamental environmental literacy among students and foster a sense of responsibility to protect the environment from a young age.
- Establishing public trust in science, helping people understand the current environmental challenges our planet is facing and how scientific applications can be used to solve these problems.

### How It's Done

- Marine Picture Book Publication: From 2024 to 2026, we will publish marine picture books that focus on the characteristics of southern Taiwan. The publications will be categorized into three main themes: lagoons, harbors, and ocean currents. These will be accompanied by original art exhibitions and community visits to expand the influence of ocean conservation.
- Marine Picture Book Workshop: Workshops for early childhood educators are organized regularly during summer vacation, with diverse and engaging environmental courses, and picture book resources provided. Teachers conduct daily ocean conservation activities with children when they return to school.
- Endless Ocean Action Program: Outstanding ocean conservation action plans are selected for recognition and promotion. At the same time, a collaborative platform for action plans is established to provide relevant resources for partners interested in promoting environmental education.
- By supporting the annual "Taiwan Science Festival," we foster trust in science and underscore its value and significance in promoting a better world. Throughout this event, a variety of scientific activities, exhibitions, and performances are organized to encourage the public to collectively strive for a sustainable future.

### 01 Publication of the Ocean Picture Book "Come Play with Us"

Donated a total of 243 copies to elementary school libraries across Kaohsiung.

### 02 Ocean Picture Book Knowledge Workshop

A total of 1 session

44 early childhood educators participated, producing 23 action lesson plans, impacting 3,716 children and their families; 36 Volunteer Hours

### 03 Nan Jun's "Come Play with Us" Picture Book Original Artwork Exhibition-Encountering the Sea in the City Center

- 1 volunteer training session
- 20 sessions of original artwork exhibition community engagement activities
- Over 20 sessions of community storytelling activities

Conducted a two-month original painting exhibition, trained a total of 28 external storytelling volunteers, organized a total of 20 community visits to the original painting exhibition, and the trained storytelling volunteers executed over 20 storytelling sessions, reaching approximately 33,153 individuals.

### 04 Support for the 5th Taiwan Science Festival

The related activities reached approximately 462,954 individuals.



## Highlight Cases

# Self-Produced Ocean Picture Book "Come Play with Us" Expands Appreciation for the Ocean's Impact

The Radiant Education Foundation is situated in the harbor city of Kaohsiung. Committed to its mission of promoting environmental education, the Foundation aligns its initiatives with the United Nations Sustainable Development Goals. In the realm of marine sustainability, it advances marine education through illustrated books. From 2024 to 2026, the Foundation will implement a publishing plan, releasing one book each year, with the themes "Lagoon, Harbor, and Ocean Current" serving as the focal points of the illustrated series. This year, in collaboration with the Dandelion Reading Promotion Association and the local nonprofit bookstore, Little House Bookstore, we are pleased to announce the publication of the ocean-themed picture book "Come Play with Us" for the first time. This book features picture book artist Chun Nan, and picture book author Ming Fang Hsieh, resulting in an ecological picture book titled "Come Play with Us". The book explores the vital transition zone between the ocean and land, known as the "lagoon." It is hoped that through a delicate and engaging narrative, both adults and children will be prompted to reconnect with the relationship between our lives and the ocean, thus fostering a deeper understanding of, concern for, and love for the ocean.





In order to maximize the promotional impact of the picture book, the foundation aimed to make the most of its resources. After publication, the book was immediately donated to 243 elementary school libraries in Kaohsiung City, hoping to deliver ocean education to the children of this ocean city. Additionally, the book was used as the core material for a marine picture book workshop for early childhood educators. The workshop designed diverse and engaging environmental literacy courses, paired with the provided picture book resources. This allowed teachers to implement daily ocean conservation actions with children after returning to school. During this period, 23 ocean conservation action lesson plans were created, impacting over 3,000 students and educators.

Subsequently, we collaborated with the Kaohsiung City Lee Ko-Yung Memorial Library to organize the exhibition "Nan Jun Picture Book Original Art Exhibition: "Come Play with Us" – Encountering the Ocean in the City Center." Through the display of original illustrations, we aimed to enhance public understanding of



the unique coastal topography of the southern region, specifically the "lagoon" featured in the book. While enjoying the reading experience, the public also learned about various ecological species, including birds, and became more aware of the importance of ecological conservation.

During the original art exhibition, we organized a recruitment and training program for the "Radiant Little Water Drop Story Volunteers" to bring the ocean closer to the public in the city center. Through more than 20 community storytelling sessions, we shared the spirit of love for the ocean embodied in "Come Play with Us" with a broader audience. At the same time, there were as many as 20 visits from schools and organizations, during which trained volunteers shared the story of "Come Play with Us" and conducted exhibitions.

# Nurturing Cultural Rights

## What We Do

### Problems Addressed

- Attempting to change the stereotype of southern Taiwan as a cultural desert by supporting artistic and cultural activities, thus enhancing the public's cultural literacy.
- Improving the scarcity of cultural resources in southern Taiwan by supporting local Kaohsiung art teams and related cultural festivals and events.

### How It's Done

- Cultural and Artistic Accompaniment: Systematically promote cultural and artistic activities by selecting deeply rooted local arts teams in southern Taiwan. Emphasize the management philosophy of the collaborating teams and the vision and goals behind the cultural activities they promote.
- Nurturing Local Culture: Enhancing the traditional performing art of "Puppet Shadow Play" through cross-industry integration with the company's core business. Additionally, support art festivals that focus on the history of the land, encouraging the public to engage with the community through art.
- Cultural Arts Backing: Local businesses support Kaohsiung's international venue, the National Kaohsiung Center for the Arts. For the first time, they partner in the "Double Piano Project," ensuring cultural equality while promoting Asia's largest organ education initiative. This project strengthens the connection between art and the public.
- Cultivating Cultural Literacy: Through annual projects and collaborations with partners, diverse cultural activities are organized. Internally, literacy among the company's employees and their families is built; externally, support teams bring high-quality performances to Kaohsiung, promoting them internationally, and creating a positive, sustainable cultural ecosystem in southern Taiwan.

### 01 Cultural and Artistic Accompaniment

**A total of 21 cultural and artistic events; Reached 23,734 participants**

A total of four local arts and cultural organizations in Kaohsiung received support: the Kaohsiung City Wind Orchestra, the TOTAL Musical Theatre, the Neo-Classical Chamber Orchestra, and the Counterpoint Ensemble.

### 02 Nurturing Local Culture

**A total of 19 cultural and artistic events; Reached 16,525 participants**

Collaborated with the Kaohsiung Museum of History to promote the "Light and Shadow Companions: Shadow Puppet Education Promotion Project," supported National Sun Yat-sen University's USR project "Salt Summer Night Market" and the Cross-Shrimp Art Festival initiated by local artists.

### 03 Cultural Arts Backing

**Provided funding for the maintenance of public-use pianos;**

**A total of 11 organ music concerts were held;**

**A total of four corporate feedback events (venue tours, workshops, concerts);**

**Reached 1,277,559 participants**

Sponsored the National Kaohsiung Center for the Arts, maintaining the public piano symbolizing "cultural equality," and jointly promoted Asia's largest organ education initiative, reaching approximately 1,272,629 people.



Image provided by /  
Kaohsiung Museum of History



## Highlight Cases

# "Light and Shadow Journey: When Innovative Theater Meets Innovative Tools," awarded the Gold Award at the Taiwan Sustainable Action Awards.

Radiant Opto-Electronics, under the theme "When Innovative Theater Meets Innovative Tools," aligns with the United Nations Sustainable Development Goal SDG 11, which promotes the preservation of shadow puppet theater culture. The company has been awarded the Gold Prize at the "TSAA Taiwan Sustainable Action Awards," organized by the Taiwan Institute for Sustainable Energy (TAISE), for the second time.

"When Innovative Theater Meets Innovative Tools" leverages the core research and development of Radiant to create groundbreaking tools. This initiative transforms shadow play lighting into LED cold light sources for enhanced safety, designing an intuitive control console for performers, which provides adjustable color temperatures to suit the preferences of users and theater groups, and applies professional lighting management to ensure consistent light directionality, solving the issue of rod shadows on the projection screen. This greatly improves performance quality, enhancing the effectiveness of cultural heritage preservation and establishing the theater genre.



In addition, this initiative is integrated into "A Five-Year Effort Culminating in the New Innovative Play 'The Road of Light,'" which was inspired by short plays. Creative lighting was used to enhance this new-style stage production, which was a collaboration between the Kaohsiung-based modern theater troupe Shinezone Theatre and the century-old Yung Shing Le Shadow Puppet Troupe. This partnership paves the way for traditional shadow play and creates a novel shadow play experience for the public, allowing this art form to once again enter the lives of ordinary people.

Kaohsiung is a city that hosts the only three remaining traditional shadow puppet theater troupes in Taiwan. There is currently an urgent need to address the gaps in both the skills and craftsmanship associated with this art form. As a local enterprise, Radiant Opto-Electronics has acknowledged the decline of traditional culture and continues to collaborate with the Kaohsiung Museum of History and its affiliated Kaohsiung Puppet Theater. The Company is committed to utilizing its core technology of "light" to enhance traditional arts and sustain the enduring legacy of shadow puppetry.



## Highlight Cases

### Launching of the Double Piano Project –

Use a faint light to illuminate the notes, and convey artistic energy through education, accompanying Wei Wu Ying 365 days a year without missing a day.

The Radiant Education Foundation, in collaboration with the National Kaohsiung Center for the Arts, has launched the Double Piano Project. In addition to continuing the care for the public piano, which began in 2022, the project also supports the grand organ located in the Vineyard Concert Hall. Throughout the year, music performances aimed at promoting education will seek to cultivate an appreciation for the largest organ in Asia.



Image provided by/ Weiwuying National Center for the Arts



Image provided by/ Weiwuying National Center for the Arts

# 07

## Appendix

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## Appendix1. Statement of Independent Assurance Opinion



### INDEPENDENT ASSURANCE OPINION STATEMENT

#### 2024 Radiant Opto-Electronics Corporation Sustainability Report

The British Standards Institution is independent to Radiant Opto-Electronics Corporation (hereafter referred to as Radiant in this statement) and has no financial interest in the operation of Radiant other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Radiant only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Radiant. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Radiant only.

#### Scope

The scope of engagement agreed upon with Radiant includes the following:

1. The assurance scope is consistent with the description of 2024 Radiant Opto-Electronics Corporation Sustainability Report
2. The evaluation of the nature and extent of the Radiant's adherence to AA1000 AccountAbility Principles (2018) and the reliability of specified sustainability performance information in this report as conducted in accordance with type 2 of AA1000 AS v3 sustainability assurance engagement.
3. The assessment of disclosure to be in conformance with the applicable SASB industry standard(s) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement.

This statement was prepared in English and translated into Chinese for reference only.

#### Opinion Statement

We conclude that the 2024 Radiant Opto-Electronics Corporation Sustainability Report provides a fair view of the Radiant sustainability programmes and performances during 2024. The sustainability report subject to assurance is materially correct without voluntary omissions based upon testing within the limitations of the scope of the assurance, the information and data provided by the Radiant and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are correctly represented. The sustainability performance information disclosed in the report demonstrate Radiant's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Radiant's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards and SASB Standard(s) were fairly stated.

#### Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to Radiant's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on Radiant's approach to stakeholder engagement. Moreover, we do not have direct contact with external stakeholders.
- interview with 8 staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of materiality assessment process.
- review of key organizational developments.
- review of the extent and maturity of the relevant accounting systems for financial and non-financial reports.
- review of the findings of internal audits.
- the verification of performance data and claims made in the report through meeting with managers responsible for gathering data.
- review of the processes for gathering and ensuring the accuracy of data, followed data trails to initial aggregated source

- and checked sample data to greater depth during site visits.
- the consolidated financial data are based on audited financial data, we checked that this data was consistently reproduced.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).
- an assessment of the organization's use of metrics or targets of SASB Standard(s) to assess and manage topic-related risks and opportunities.

#### Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and sustainability performance information as well as GRI Standards and SASB Standard(s) is set out below:

#### Inclusivity

In this report, it reflects that Radiant has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Radiant's inclusivity issues and has demonstrated sustainable conduct supported by top management and implemented in all levels among organization.

#### Materiality

The Radiant publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Radiant and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the Radiant's management and performance. In our professional opinion the report covers the Radiant's materiality assessment process and material issues.

#### Responsiveness

Radiant has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for the Radiant is developed and continually provides the opportunity to further enhance Radiant's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the Radiant's responsiveness issues.

#### Impact

Radiant has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. Radiant has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within an organization. In our professional opinion the report covers the Radiant's impact issues.

#### Performance information

Based on our work described in this statement and with no conflict of interest with the Radiant in relation to providing the assurance of ESG performance information, which has been assured, specified sustainability performance information such as GRI Standards disclosures disclosed in this report, Radiant and BSI have agreed upon to include in the scope. In our view, nothing has come to our attention that the data and information contained within 2024 Radiant Opto-Electronics Corporation Sustainability Report were no significant errors, omissions, or misstatements based on procedures undertaken by means of vouching, re-tracking, re-computing and confirmation.

#### GRI Sustainability Reporting Standards (GRI Standards)

Radiant provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, including the disclosures of applicable economic, environmental, and social information, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the Radiant's sustainability topics.

#### SASB Standards

Radiant provided us with their self-declaration of in accordance with SASB Standard(s) (Hardware Sustainability Accounting Standard, version 2023-12). Based on our review, we confirm that the sustainability disclosure topics & accounting metrics of SASB Standard(s) (Hardware Sustainability Accounting Standard, version 2023-12) are reported, partially reported, or omitted. In our professional opinion, the self-declaration covers disclosure topics, associated accounting metrics and activity metrics for applicable SASB industry standard(s).

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## Appendix2. GRI Standards: Sustainability Reporting Guidelines Disclosure Comparison Table

|                                          |                                                                                                               |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>Usage Declaration</b>                 | For the year ended December 31, 2024, Radiant Opto-Electronics reported in accordance with the GRI Standards. |
| <b>GRI 1 Version Used</b>                | GRI 1: Foundation 2021                                                                                        |
| <b>Applicable GRI Industry Standards</b> | N/A                                                                                                           |

| Disclosure Item Number                   | Disclosure Item Title                                            | Corresponding Chapter                                                                                         | Omissions and Notes | Page No.      |
|------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------|---------------|
| <b>GRI 2</b>                             |                                                                  |                                                                                                               |                     |               |
| 1. Practices of Organizing and Reporting |                                                                  |                                                                                                               |                     |               |
| 2-1                                      | Organizational Details                                           | About This Report                                                                                             |                     | 1             |
| 2-2                                      | Entities Included in the Organization's Sustainability Reporting | About This Report                                                                                             |                     | 1             |
| 2-3                                      | Reporting Period, Frequency and Contact Point                    | About This Report                                                                                             |                     | 1             |
| 2-4                                      | Restatements of information                                      | Economic performance - payments to investors<br>Energy resource management - energy usage                     |                     | 55<br>86      |
| 2-5                                      | External Assurance                                               | About This Report<br>Attachment 1: Statement of Independent Assurance Opinion                                 |                     | 1<br>148      |
| 2. Activities and Labor                  |                                                                  |                                                                                                               |                     |               |
| 2-6                                      | Activities, Value Chain and Other Business Relationships         | About Radiant Opto-Electronics<br>Product Responsibility and Innovation<br>Supplier Sustainability Management |                     | 5<br>60<br>72 |
| 2-7                                      | Employees                                                        | About Radiant Opto-Electronics<br>Talent Attraction and Retention                                             |                     | 5<br>102      |
| 2-8                                      | Workers Who Are Not Employees                                    | Talent Attraction and Retention                                                                               |                     | 102           |
| 3. Governance                            |                                                                  |                                                                                                               |                     |               |
| 2-9                                      | Governance Structure and Composition                             | Corporate Governance                                                                                          |                     | 32            |



| Disclosure Item Number                 | Disclosure Item Title                                                       | Corresponding Chapter                                               | Omissions and Notes | Page No. |
|----------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------|----------|
| 2-10                                   | Nomination and Selection of the Highest Governance Body                     | Corporate Governance                                                |                     | 32       |
| 2-11                                   | Convener of the Highest Governance Body                                     | Corporate Governance                                                |                     | 32       |
| 2-12                                   | Role of the Highest Governance Body in Overseeing the Management of Impacts | Sustainable Vision and Management Framework                         |                     | 16       |
| 2-13                                   | Delegation of Responsibility for Managing Impacts                           | Sustainable Vision and Management Framework                         |                     | 16       |
| 2-14                                   | Role of the Highest Governance Body in Sustainability Reporting             | Sustainable Vision and Management Framework                         |                     | 16       |
| 2-15                                   | Conflict of Interest                                                        | Corporate Governance                                                |                     | 32       |
| 2-16                                   | Communication of Critical Concerns                                          | Corporate Governance                                                |                     | 32       |
| 2-17                                   | Collective Knowledge of the Highest Governance Body                         | Corporate Governance                                                |                     | 32       |
| 2-18                                   | Evaluation of the Performance of the Highest Governance Body                | Corporate Governance                                                |                     | 32       |
| 2-19                                   | Remuneration Policies                                                       | Corporate Governance                                                |                     | 32       |
| 2-20                                   | Process to Determine Remuneration                                           | Corporate Governance                                                |                     | 32       |
| 2-21                                   | Annual Total Compensation Ratio                                             | Corporate Governance                                                |                     | 32       |
| 4. Strategies, Policies, and Practices |                                                                             |                                                                     |                     |          |
| 2-22                                   | Statement on Sustainable Development Strategy                               | Letter form chairman<br>Sustainable Vision and Management Framework |                     | 3<br>16  |
| 2-23                                   | Policy Commitments                                                          | Sustainable Vision and Management Framework                         |                     | 16       |
| 2-24                                   | Embedding Policy Commitments                                                | Sustainable Vision and Management Framework                         |                     | 16       |
| 2-25                                   | Processes to Remediate Negative Impacts                                     | Integrity Management<br>Human Rights Policies and Commitments       |                     | 40<br>97 |
| 2-26                                   | Mechanisms for Seeking Advice and Raising Concerns                          | Integrity Management<br>Human Rights Policies and Commitments       |                     | 43       |
| 2-27                                   | Compliance with Laws and Regulations                                        | Compliance with Laws and Regulations                                |                     | 5        |
| 2-28                                   | Membership Associations                                                     | About Radiant Opto-Electronics                                      |                     |          |



| Disclosure Item Number    | Disclosure Item Title                | Corresponding Chapter                                  | Omissions and Notes | Page No. |
|---------------------------|--------------------------------------|--------------------------------------------------------|---------------------|----------|
| 5. Stakeholder Engagement |                                      |                                                        |                     |          |
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| 2-30                      | Collective Bargaining Agreements     | Human Rights Policies and Commitments                  |                     | 97       |
| GRI 3                     |                                      |                                                        |                     |          |
| 3-1                       | Process to Determine Material Topics | Stakeholder Communication and Material Topics Analysis |                     | 22       |
| 3-2                       | List of Material Topics              | Stakeholder Communication and Material Topics Analysis |                     | 22       |
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| Greenhouse Gas Management                     |                                       |                           |                     |          |
|-----------------------------------------------|---------------------------------------|---------------------------|---------------------|----------|
| Topic                                         | GRI Indicator Comparison              | Corresponding Chapter     | Omissions and Notes | Page No. |
| GRI 3                                         |                                       |                           |                     |          |
| Management Approach                           | GRI 3-3 Management of Material Topics | Greenhouse Gas Management |                     | 83       |
| GRI 305: Emissions 2016                       |                                       |                           |                     |          |
| 305-1 Direct (Scope 1) GHG emissions          |                                       | Greenhouse Gas Management |                     | 83       |
| 305-2 Energy indirect (Scope 2) GHG emissions |                                       | Greenhouse Gas Management |                     | 83       |
| 305-3 Other indirect (Scope 3) GHG emissions  |                                       | Greenhouse Gas Management |                     | 83       |
| 305-4 Greenhouse Gas Emissions Intensity      |                                       | Greenhouse Gas Management |                     | 83       |
| 305-5 Reduction of GHG emissions              |                                       | Greenhouse Gas Management |                     | 83       |

| Energy Resource Management                           |                                       |                            |                     |          |
|------------------------------------------------------|---------------------------------------|----------------------------|---------------------|----------|
| Topic                                                | GRI Indicator Comparison              | Corresponding Chapter      | Omissions and Notes | Page No. |
| GRI 3                                                |                                       |                            |                     |          |
| Management Approach                                  | GRI 3-3 Management of Material Topics | Energy Resource Management |                     | 86       |
| GRI 305: 排放 2016                                     |                                       |                            |                     |          |
| 302-1 Energy consumption within the organization     |                                       | Energy Resource Management |                     | 86       |
| 302-2 Energy consumption outside of the organization |                                       | Energy Resource Management |                     | 86       |
| 302-3 Energy intensity                               |                                       | Energy Resource Management |                     | 86       |
| GRI 303: Water and Effluents 2018                    |                                       |                            |                     |          |
| 303-1 Interactions with water as a shared resource   |                                       | Energy Resource Management |                     | 86       |
| 303-3 Water withdrawal                               |                                       | Energy Resource Management |                     | 86       |

## Human Rights

| Topic                                                                                                                | GRI Indicator Comparison              | Corresponding Chapter                 | Omissions and Notes | Page No. |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------|----------|
| GRI 3                                                                                                                |                                       |                                       |                     |          |
| Management Approach                                                                                                  | GRI 3-3 Management of Material Topics | Human Rights Policies and Commitments |                     | 97       |
| GRI 406: Non-discrimination 2016                                                                                     |                                       |                                       |                     |          |
| 406-1 Incidents of discrimination and corrective actions taken                                                       |                                       | Human Rights Policies and Commitments | No relevant issues  | 97       |
| GRI 407: Freedom of Association and Collective Bargaining 2016                                                       |                                       |                                       |                     |          |
| 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk |                                       | Human Rights Policies and Commitments | No relevant issues  | 97       |
| GRI 408: Child Labor 2016                                                                                            |                                       |                                       |                     |          |
| 408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor                                      |                                       | Human Rights Policies and Commitments | No relevant issues  | 97       |
| GRI 409: Forced or Compulsory Labor 2016                                                                             |                                       |                                       |                     |          |
| 409-1 Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor                       |                                       | Human Rights Policies and Commitments | No relevant issues  | 97       |
| GRI 410: Security Practices 2016                                                                                     |                                       |                                       |                     |          |
| 410-1 Security personnel trained in human rights policies or procedures                                              |                                       | Human Rights Policies and Commitments |                     | 97       |
| GRI 411: Rights of Indigenous Peoples 2016                                                                           |                                       |                                       |                     |          |
| 411-1 Incidents of violations involving rights of indigenous peoples                                                 |                                       | Human Rights Policies and Commitments | No relevant issues  | 97       |
| GRI 415: Public Policy 2016                                                                                          |                                       |                                       |                     |          |
| 415-1 Political contributions                                                                                        |                                       | Human Rights Policies and Commitments | No relevant issues  | 97       |

## Occupational Health and Safety

| Topic                                                                                                               | GRI Indicator Comparison              | Corresponding Chapter          | Omissions and Notes | Page No. |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------|---------------------|----------|
| GRI 3                                                                                                               |                                       |                                |                     |          |
| Management Approach                                                                                                 | GRI 3-3 Management of Material Topics | Occupational Health and Safety |                     | 121      |
| GRI 403: Occupational Health and Safety 2018                                                                        |                                       |                                |                     |          |
| 403-1 Occupational health and safety management system                                                              |                                       | Occupational Health and Safety |                     | 121      |
| 403-2 Hazard identification, risk assessment, and incident investigation                                            |                                       | Occupational Health and Safety |                     | 121      |
| 403-3 Occupational health services                                                                                  |                                       | Occupational Health and Safety |                     | 121      |
| 403-4 Worker participation, consultation, and communication on occupational health and safety                       |                                       | Occupational Health and Safety |                     | 121      |
| 403-5 Worker training on occupational health and safety                                                             |                                       | Occupational Health and Safety |                     | 121      |
| 403-6 Promotion of worker health                                                                                    |                                       | Occupational Health and Safety |                     | 121      |
| 403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships |                                       | Occupational Health and Safety |                     | 121      |
| 403-8 Workers covered by an occupational health and safety management system                                        |                                       | Occupational Health and Safety |                     | 121      |
| 403-9 Work-related injuries                                                                                         |                                       | Occupational Health and Safety |                     | 121      |

## Talent Cultivation and Education Development

| Topic                                                                                      | GRI Indicator Comparison              | Corresponding Chapter                        | Omissions and Notes | Page No. |
|--------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------------|---------------------|----------|
| GRI 3                                                                                      |                                       |                                              |                     |          |
| Management Approach                                                                        | GRI 3-3 Management of Material Topics | Talent Cultivation and Education Development |                     | 116      |
| GRI 404: Training and Education 2016                                                       |                                       |                                              |                     |          |
| 404-1 Average hours of training per year per employee                                      |                                       | Talent Cultivation and Education Development |                     | 116      |
| 404-2 Programs for upgrading employee skills and transition assistance programs            |                                       | Talent Attraction and Retention              |                     | 116      |
| 404-3 Percentage of employees receiving regular performance and career development reviews |                                       | Talent Attraction and Retention              |                     | 116      |

## Talent Attraction and Retention

| Topic                                                                                                         | GRI Indicator Comparison              | Corresponding Chapter                        | Omissions and Notes | Page No. |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------------|---------------------|----------|
| GRI 3                                                                                                         |                                       |                                              |                     |          |
| Management Approach                                                                                           | GRI 3-3 Management of Material Topics | Talent Attraction and Retention              |                     | 116      |
| GRI 202: Market Presence 2016                                                                                 |                                       |                                              |                     |          |
| 202-1 Ratios of standard entry level wage by gender compared to local minimum wage                            |                                       | Talent Cultivation and Education Development |                     | 116      |
| 202-2 Proportion of senior management hired from the local community                                          |                                       | Talent Attraction and Retention              |                     | 116      |
| GRI 401: Employment 2016                                                                                      |                                       |                                              |                     |          |
| GRI 401-1 New employee hires and employee turnover                                                            |                                       | Talent Attraction and Retention              |                     | 116      |
| GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees |                                       | Talent Attraction and Retention              |                     | 116      |
| GRI 401-3 Parental leave                                                                                      |                                       | Talent Attraction and Retention              |                     | 116      |

## Talent Attraction and Retention

| Topic                                                            | GRI Indicator Comparison | Corresponding Chapter                 | Omissions and Notes | Page No. |
|------------------------------------------------------------------|--------------------------|---------------------------------------|---------------------|----------|
| GRI 402 Labor/Management Relations 2016                          |                          |                                       |                     |          |
| GRI 402-1 Minimum notice periods regarding operational changes   |                          | Human Rights Policies and Commitments |                     | 97       |
| GRI 405: Diversity and Equal Opportunity 2016                    |                          |                                       |                     |          |
| GRI 405-1 Diversity of governance bodies and employees           |                          | Corporate Governance                  |                     | 32       |
| GRI 405-2 Ratio of Basic Salary and Remuneration of Women to Men |                          | Talent Attraction and Retention       |                     | 102      |

## Integrity Management

| Topic                                                                                 | GRI Indicator Comparison              | Corresponding Chapter | Omissions and Notes | Page No. |
|---------------------------------------------------------------------------------------|---------------------------------------|-----------------------|---------------------|----------|
| GRI 3                                                                                 |                                       |                       |                     |          |
| Management Approach                                                                   | GRI 3-3 Management of Material Topics | Integrity Management  |                     | 40       |
| GRI 205 Anti-Corruption 2016                                                          |                                       |                       |                     |          |
| 205-1 Operations assessed for risks related to corruption                             |                                       | Risk Management       |                     | 46       |
| 205-3 Confirmed incidents of corruption and actions taken                             |                                       | Integrity Management  | No relevant issues  | 40       |
| GRI 206 Anti-Competition 2016                                                         |                                       |                       |                     |          |
| 206-1 Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices |                                       | Integrity Management  | No relevant issues  | 40       |

## Corporate Governance

| Topic                                    | GRI Indicator Comparison              | Corresponding Chapter | Omissions and Notes | Page No. |
|------------------------------------------|---------------------------------------|-----------------------|---------------------|----------|
| GRI 3                                    |                                       |                       |                     |          |
| Management Approach                      | GRI 3-3 Management of Material Topics | Corporate Governance  |                     | 32       |
| GRI 2-9: Corporate Governance 2021       |                                       |                       |                     |          |
| 2-9 Governance structure and composition |                                       | Corporate Governance  |                     | 32       |

## Product Responsibility and Innovation

| Topic                                                               | GRI Indicator Comparison                  | Corresponding Chapter                 | Omissions and Notes | Page No. |
|---------------------------------------------------------------------|-------------------------------------------|---------------------------------------|---------------------|----------|
| GRI 3                                                               |                                           |                                       |                     |          |
| Management Approach                                                 | GRI 3-3 Management of Material Topics     | Product Responsibility and Innovation |                     | 60       |
| GRI 301: 物料 2016                                                    |                                           |                                       |                     |          |
| 301-3                                                               | Recycled Products and Packaging Materials | Product Responsibility and Innovation |                     | 60       |
| GRI 417: Marketing and Labeling 2016                                |                                           |                                       |                     |          |
| 417-1 Requirements for product and service information and labeling |                                           | Product Responsibility and Innovation |                     | 60       |

## Risk Management

| Topic                                                                                                                                                                                                | GRI Indicator Comparison              | Corresponding Chapter | Omissions and Notes | Page No. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------|---------------------|----------|
| GRI 3                                                                                                                                                                                                |                                       |                       |                     |          |
| Management Approach                                                                                                                                                                                  | GRI 3-3 Management of Material Topics | Risk Management       |                     | 46       |
| Radiant Opto-Electronics Internal Topic: Risk Management                                                                                                                                             |                                       |                       |                     |          |
| Establish transparent and comprehensive risk communication mechanisms with all stakeholders in order to consistently manage, mitigate, or eliminate risks, and improve risk tolerance and resilience |                                       | Risk Management       |                     | 46       |

## Economic Performance

| Topic                                                                                     | GRI Indicator Comparison              | Corresponding Chapter           | Omissions and Notes | Page No. |
|-------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------|---------------------|----------|
| GRI 3                                                                                     |                                       |                                 |                     |          |
| Management Approach                                                                       | GRI 3-3 Management of Material Topics | Economic Performance            |                     | 55       |
| GRI 201: Economic Performance 2016                                                        |                                       |                                 |                     |          |
| 201-1 Direct economic value generated and distributed                                     |                                       | Economic Performance            |                     | 55       |
| 201-2 Financial implications and other risks and opportunities due to climate change      |                                       | Climate Change                  |                     | 77       |
| 201-3 Definition of Welfare Plan Obligations and Other Retirement Plans                   |                                       | Talent Attraction and Retention |                     | 102      |
| 201-4 Financial Assistance Received from Government                                       |                                       | Economic Performance            |                     | 55       |
| GRI 417: Marketing and Labeling 2016                                                      |                                       |                                 |                     |          |
| 417-1 Requirements for product and service information and labeling                       |                                       | Development of Green Products   |                     | 69       |
| 417-2 Incidents of non-compliance concerning product and service information and labeling |                                       | Development of Green Products   | No relevant issues  | 69       |

## Sustainable Strategy

| Topic                                                                                                                                                                              | GRI Indicator Comparison              | Corresponding Chapter | Omissions and Notes | Page No. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------|---------------------|----------|
| GRI 3                                                                                                                                                                              |                                       |                       |                     |          |
| Management Approach                                                                                                                                                                | GRI 3-3 Management of Material Topics | Sustainable Strategy  |                     | 19       |
| Radiant Opto-Electronics Internal Topic: Sustainability Strategy                                                                                                                   |                                       |                       |                     |          |
| Based on the organization's core capabilities and business vision, and taking into account the expectations and suggestions of stakeholders, a sustainable strategy is formulated. |                                       | Sustainable Strategy  |                     | 19       |

| Information Security Management                                          |                                       |                                 |                     |          |
|--------------------------------------------------------------------------|---------------------------------------|---------------------------------|---------------------|----------|
| Topic                                                                    | GRI Indicator Comparison              | Corresponding Chapter           | Omissions and Notes | Page No. |
| GRI 3                                                                    |                                       |                                 |                     |          |
| Management Approach                                                      | GRI 3-3 Management of Material Topics | Information Security Management |                     | 51       |
| GRI 418: Customer Privacy 2016                                           |                                       |                                 |                     |          |
| Maintaining Information Security and Protecting Confidential Information |                                       | Information Security Management |                     | 51       |

## Voluntary Disclosure Project

| Topic                                   | GRI Indicator Comparison                                         | Corresponding Chapter              | Omissions and Notes | Page No. |
|-----------------------------------------|------------------------------------------------------------------|------------------------------------|---------------------|----------|
| GRI 203: Indirect Economic Impacts 2016 |                                                                  |                                    |                     |          |
| 203-1                                   | Infrastructure Investments and Services Supported                | Corporate Citizenship              |                     | 131      |
| GRI 204: Procurement Practices 2016     |                                                                  |                                    |                     |          |
| 204-1                                   | Proportion of Spending on Local Suppliers                        | Supplier Sustainability Management |                     | 72       |
| GRI 207: Taxation 2019                  |                                                                  |                                    |                     |          |
| 207-1                                   | Tax Policy                                                       | Economic Performance               |                     | 55       |
| 207-2                                   | Tax Governance, Control, and Risk Management                     | Economic Performance               |                     | 55       |
| 207-3                                   | Stakeholder Engagement and Management of Concerns Related to Tax | Economic Performance               |                     | 55       |

| Topic                                           | GRI Indicator Comparison                                             | Corresponding Chapter                          | Omissions and Notes | Page No. |
|-------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------|---------------------|----------|
| GRI 306: Waste 2020                             |                                                                      |                                                |                     |          |
| 306-1                                           | Waste Generation and Significant Waste-Related Impacts               | Environmental Pollution Prevention and Control |                     | 90       |
| 306-2                                           | Management of Significant Waste-Related Impacts                      | Environmental Pollution Prevention and Control |                     | 90       |
| 306-3                                           | Waste Generated                                                      | Environmental Pollution Prevention and Control |                     | 90       |
| 306-4                                           | Waste Diverted From Disposal                                         | Environmental Pollution Prevention and Control |                     | 90       |
| 306-5                                           | Waste Directed to Disposal                                           | Environmental Pollution Prevention and Control |                     | 90       |
| GRI 308: Supplier Environmental Assessment 2016 |                                                                      |                                                |                     |          |
| 308-1                                           | New Suppliers That Were Screened Using Environmental Criteria        | Supplier Sustainability Management             |                     | 72       |
| 308-2                                           | Negative Environmental Impacts in the Supply Chain and Actions Taken | Supplier Sustainability Management             |                     | 72       |
| GRI 414: Supplier Social Assessment 2016        |                                                                      |                                                |                     |          |
| 414-1                                           | New Suppliers That Were Screened Using Social Criteria               | Supplier Sustainability Management             |                     | 72       |
| 414-2                                           | Negative Social Impacts in the Supply Chain and Actions Taken        | Supplier Sustainability Management             |                     | 72       |



## Appendix3. Task Force on Climate-related Financial Disclosures (TCFD) Comparison Table

| Aspect               | TCFD Recommended Disclosure Items                                                                                                                                | Corresponding Chapter | Page No. |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------|
| Governance           | Description of the Board's oversight of climate-related risks and opportunities                                                                                  | Climate Change        | 77       |
|                      | Description of the Role of Management in Assessing and Managing Climate-Related Risks and Opportunities                                                          | Climate Change        | 77       |
| Strategy             | Description of the climate-related risks and opportunities identified by the organization in the short, medium, and long term                                    | Climate Change        | 77       |
|                      | Description of the organization's impact on climate-related risks and opportunities in business, strategy, and financial planning                                | Climate Change        | 77       |
|                      | Describe the organization's strategy for resilience, considering various climate-related scenarios, including a 2° C or more stringent scenario                  | Climate Change        | 77       |
| Risk Management      | Description of the organization's process for identifying and assessing climate-related risks                                                                    | Climate Change        | 77       |
|                      | Description of the organization's process for managing climate-related risks                                                                                     | Climate Change        | 77       |
|                      | Description of how the process of identifying, assessing, and managing climate risks is integrated into the organization's overall risk management system        | Climate Change        | 77       |
| Indicators and Goals | The organization discloses the indicators used to assess climate-related risks and opportunities in accordance with its strategies and risk management processes | Climate Change        | 77       |
|                      | Disclosure of greenhouse gas emissions and associated risks, including Scope 1, Scope 2, and Scope 3 (if applicable)                                             | Climate Change        | 77       |
|                      | Description of the organization's goals for managing climate-related risks and opportunities, as well as the implementation of those goals                       | Climate Change        | 77       |

## Appendix4. Sustainability Accounting Standards Board (SASB) Content Index

| Disclosure Topic/Indicator Code                         | Explanation of Indicator Disclosure                                                                                             | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Corresponding Chapter                          | Page No. |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------|--------|-------------|-------|-------|-------------------|--------|-------|-----------------|-------|-------|----------------------|-------|-------|---------------|-------|-------|---------------------------------|-----|
| Product Safety                                          | Methods for Identifying and Managing Risks in Product Security                                                                  | Radiant Opto-Electronics regularly engages a third-party information security unit to perform external system penetration testing. We also conduct routine vulnerability scans to identify any weaknesses in our internal systems. Additionally, we have implemented backup and recovery protocols and regularly practice restoration drills. Moreover, we have implemented multi-factor authentication (MFA) measures to strengthen our supply chain security management.                                                                                                                                                                                                                                                                                                      | Information Security Management                | 51       |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| TC-HW-230a.1                                            | Methods for Identifying and Managing Risks in Product Security                                                                  | <div>1. The gender composition information of all employees at Radiant Opto-Electronics is as follows:</div> <table><tr><th>Employee Type</th><th>Male</th><th>Female</th></tr><tr><td>Supervisors</td><td>77.5%</td><td>22.5%</td></tr><tr><td>Engineering Staff</td><td>78.8 %</td><td>21.2%</td></tr><tr><td>Technical Staff</td><td>66.5%</td><td>33.5%</td></tr><tr><td>Administrative Staff</td><td>21.6%</td><td>78.4%</td></tr><tr><td>All Employees</td><td>65.9%</td><td>34.1%</td></tr></table> <div>2. Radiant Opto-Electronics respects the personal privacy rights of every employee in accordance with the principle of equal treatment. As a result, the Company does not collect any data or conduct surveys regarding the ethnicities of its employees.</div> | Employee Type                                  | Male     | Female | Supervisors | 77.5% | 22.5% | Engineering Staff | 78.8 % | 21.2% | Technical Staff | 66.5% | 33.5% | Administrative Staff | 21.6% | 78.4% | All Employees | 65.9% | 34.1% | Talent Attraction and Retention | 102 |
| Employee Type                                           | Male                                                                                                                            | Female                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                |          |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| Supervisors                                             | 77.5%                                                                                                                           | 22.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                |          |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| Engineering Staff                                       | 78.8 %                                                                                                                          | 21.2%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                |          |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| Technical Staff                                         | 66.5%                                                                                                                           | 33.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                |          |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| Administrative Staff                                    | 21.6%                                                                                                                           | 78.4%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                |          |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| All Employees                                           | 65.9%                                                                                                                           | 34.1%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                |          |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| Employee Diversity and Inclusion                        | The product complies with the annual revenue percentage declaration for controlled substances according to IEC 62474.           | Radiant Opto-Electronics, a manufacturer of non-terminal products, is unable to provide the percentage of compliance with IEC 62474 and annual revenue. However, Radiant Opto-Electronics remains committed to adhering to the strict regulations of RoHS and REACH for Banned/Restricted Substances. They have implemented the QC 080000 hazardous substance process management system and have been gradually expanding the scope of prohibited and limited substance management each year.                                                                                                                                                                                                                                                                                   | Development of Green Products                  | 69       |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| TC-HW-330a.1                                            | Percentage of annual revenue derived from products that meet EPEAT certification or equivalent requirements                     | Radiant Opto-Electronics, a manufacturer of non-terminal products, is unable to obtain EPEAT certification directly. However, we remain committed to designing green products that meet customer requirements. The Company is also focused on enhancing display thinning technology and establishing a green material control platform for managing the lifecycle of its green products.                                                                                                                                                                                                                                                                                                                                                                                        | Product Responsibility and Innovation          | 60       |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| Product Design and Lifecycle Management<br>TC-HW-410a.3 | Percentage of annual revenue derived from products that meet Energy Star® certification or equivalent requirements              | Radiant Opto-Electronics, a manufacturer of non-terminal products, is not eligible for Energy Star certification. Radiant Opto-Electronics actively designs LGF technology and products to meet customer needs, enhancing product brightness and reducing power consumption. The lighting products have obtained DLC energy-saving certification.                                                                                                                                                                                                                                                                                                                                                                                                                               | Product Responsibility and Innovation          | 60       |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |
| Product Design and Lifecycle Management<br>TC-HW-410a.4 | Total weight of recycled products and the percentage of recycled and reused weight in relation to the total weight of recycling | Radiant Opto-Electronics categorizes its waste into hazardous and non-hazardous waste. In 2024, based on disposal methods, the majority of non-hazardous industrial waste was disposed through recycling and reuse, totaling approximately 2,767.4490 metric tons, accounting for 64.9%. Radiant Opto-Electronics has achieved a waste diversion rate of 90% at zero landfill across all four Group plants. In collaboration with the UL2799 waste zero landfill supply chain guidance, the Guangzhou plant has exceeded 95% (with 4.9% incineration energy conversion), and the Wujiang plant also achieved over 95% performance in 2024.                                                                                                                                      | Environmental Pollution Prevention and Control | 90       |        |             |       |       |                   |        |       |                 |       |       |                      |       |       |               |       |       |                                 |     |

| Disclosure Topic/Indicator Code      | Explanation of Indicator Disclosure                                                                                                                                                                                                                           | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         | Corresponding Chapter                 | Page No. |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------------|----------|
| Supplier Management<br>TC-HW-430a.1  | Percentage of first-tier suppliers that have implemented the RBA Validated Audit Process (VAP) or an equivalent audit, categorized as (a) all suppliers and (b) high-risk suppliers.                                                                          | Radiant Opto-Electronics has referred to the RBA guidelines to establish the ROE Supplier Code of Conduct. An annual audit is conducted, and in 2024, a sustainability risk audit will be conducted for first-tier critical suppliers. Following a screening, 81.2% of these suppliers were audited, with a total of 29 suppliers from Taiwan and China participating in the sustainability risk self-assessment audit.<br>Following a document review, on-site audits were conducted for 12 suppliers identified as potentially high-risk. High-risk suppliers accounted for 37.5% of those evaluated through the sustainability risk self-assessment audit. |         | Supplier Sustainability Management    | 72       |
| Supplier Management<br>TC-HW-430a.2  | The percentage of audit processes conducted on first-tier suppliers that are not verified by RBA (Responsible Business Alliance) or equivalent audits, as well as the rate of improvement for major deficiencies and other deficiencies in the audit results. | In the first-level key supplier audit conducted in 2024, all suppliers were found to be qualified with no immediate or significant risks identified. As a result, no supplier requires any further guidance.                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         | Supplier Sustainability Management    | 72       |
| Material Procurement<br>TC-HW-440a.1 | Description of Risk Management Strategies for Critical Materials                                                                                                                                                                                              | The critical materials used by Radiant Opto-Electronics include PMMA particles, diamond lenses, LEDs, LED modules, LED light boards, metal components, and plastic components. We have implemented risk management policies and response measures for these materials, along with establishing an Environmental Management Substance Management Specification that strictly prohibits the use of conflict minerals in its products. Regular checks are conducted to verify the source of metal used by suppliers.                                                                                                                                             |         | Development of Green Products         | 69       |
| TC-HW-000.A                          | Quantity of Catalog Product Manufactured                                                                                                                                                                                                                      | Mobile devices (tablets, cell phones)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 56,968  | Product Responsibility and Innovation | 60       |
|                                      |                                                                                                                                                                                                                                                               | IT (Laptops, Monitors)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 38,839  |                                       |          |
|                                      |                                                                                                                                                                                                                                                               | Other Backlight Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4,320   |                                       |          |
|                                      |                                                                                                                                                                                                                                                               | Total Backlight Modules                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 100,127 |                                       |          |
|                                      |                                                                                                                                                                                                                                                               | Unit: thousand pieces                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |                                       |          |
| TC-HW-000.B                          | Manufacturing Facility Area                                                                                                                                                                                                                                   | Kaohsiung Plant: Building covers an area of 416,897 square feet<br>Wujiang Plant: Building covers an area of 1,054,863 square feet<br>Nanjing Plant: Building covers an area of 635,070 square feet<br>Guangzhou Plant: Building covers an area of 810,027.3 square feet                                                                                                                                                                                                                                                                                                                                                                                      |         |                                       |          |
| TC-HW-000.C                          | Percentage of products produced in owned facilities                                                                                                                                                                                                           | Percentage of products produced in owned facilities: 100%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |         |                                       |          |

Note: Based on the SASB Standards, Hardware industry standard under the Technology & Communication sector, version 2023-06.

## Appendix5. ISO 26000 Comparison Table

|                           | Issue                                                            | Related Chapter(s)                                     | Page(s) |
|---------------------------|------------------------------------------------------------------|--------------------------------------------------------|---------|
| Organizational Governance | System for Decision-making and Implementation of Execution Goals | About Radiant Opto-Electronics                         | 5       |
|                           |                                                                  |                                                        |         |
| Human Rights              | Compliance Audit                                                 | Human Rights Policies and Commitments                  | 97      |
|                           | Human Rights Risk Situation                                      | Human Rights Policies and Commitments                  | 97      |
|                           | Avoiding Complicity - Direct, Indirect, and Silent Complicity    | Integrity Management                                   | 40      |
|                           | Addressing Complaints and Grievances                             | Integrity Management                                   | 40      |
|                           | Discrimination and Vulnerable Groups                             | Human Rights Policies and Commitments                  | 97      |
|                           | Civil and Political Rights                                       | Human Rights Policies and Commitments                  | 97      |
|                           | Economic, Social, and Cultural Rights                            | Human Rights Policies and Commitments                  | 97      |
|                           | Basic Work Rights                                                | Human Rights Policies and Commitments                  | 97      |
|                           |                                                                  |                                                        |         |
| Labor Practices           | Employment and the Employment Relationship                       | Talent Attraction and Retention                        | 102     |
|                           | Working Conditions and Social Protection                         | Human Rights Policies and Commitments                  | 97      |
|                           | Social Dialogue                                                  | Stakeholder Communication and Material Topics Analysis | 22      |
|                           | Work Health and Safety                                           | Occupational Health and Safety                         | 121     |
|                           | Human Resource Development and Training                          | Talent Cultivation and Education Development           | 116     |
| Environmental             | Pollution Prevention                                             | Environmental Pollution Prevention and Control         | 90      |
|                           | Sustainable Resource Utilization                                 | Energy Resource Management                             | 86      |
|                           | Mitigation of and Adaptation to Climate Change                   | Climate Change                                         | 77      |
|                           | Protection and Restoration of the Natural Environment            | Sustainable Vision and Management Framework            | 16      |
|                           |                                                                  |                                                        |         |

|                                      | Issue                                                         | Related Chapter(s)                           | Page(s) |
|--------------------------------------|---------------------------------------------------------------|----------------------------------------------|---------|
| Fair Business Practices              | Anti-corruption                                               | Integrity Management                         | 40      |
|                                      | Responsible Political Participation                           | Human Rights Policies and Commitments        | 97      |
|                                      | Fair Competition                                              | Integrity Management                         | 40      |
|                                      | Promoting Social Responsibility in the Value Chain            | Supplier Sustainability Management           | 72      |
|                                      | Respecting Intellectual Property Rights                       | Product Responsibility and Innovation        | 60      |
| Consumer Issues                      | Practices of Fair Marketing, Information, and Contracts       | Integrity Management                         | 40      |
|                                      | Protecting Consumer Health and Safety                         | Development of Green Products                | 69      |
|                                      | Sustainable Consumption                                       | Development of Green Products                | 69      |
|                                      | Consumer Service, Support, Complaints, and Dispute Resolution | Economic Performance                         | 55      |
|                                      | Consumer Data Protection and Privacy                          | Compliance with Laws and Regulations         | 43      |
|                                      | Providing Necessary Services                                  | Product Responsibility and Innovation        | 60      |
|                                      | Education and Awareness                                       | Product Responsibility and Innovation        | 60      |
|                                      |                                                               |                                              |         |
| Community Engagement and Development | Social Engagement                                             | Corporate Citizenship                        | 32      |
|                                      | Education and Culture                                         | Talent Cultivation and Education Development | 116     |
|                                      | Promoting Employment and Technological Development            | Talent Attraction and Retention              | 102     |
|                                      | Technological Development                                     | Product Responsibility and Innovation        | 60      |
|                                      | Creating Wealth and Income                                    | Economic Performance                         | 55      |
|                                      | Wellness                                                      | Occupational Health and Safety               | 121     |
|                                      | Social Investment                                             | Sustainability Influence                     | 131     |

## Appendix6. The UN Global Compact Comparison Table

| Category        | 10 Principles                                                                                                           | Related Chapter(s)                              | Page(s)  |
|-----------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|----------|
| Human Rights    | Businesses should support and respect the protection of internationally proclaimed human rights                         | Human Rights Policies and Commitments           | 97       |
|                 | Businesses should make sure that they are not complicit in human rights abuses                                          | Human Rights Policies and Commitments           | 97       |
| Labor Standards | Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining | Human Rights Policies and Commitments           | 97       |
|                 | Businesses should uphold the elimination of all forms of forced and compulsory labor                                    | Human Rights Policies and Commitments           | 97       |
|                 | Businesses should uphold the effective abolition of child labor                                                         | Human Rights Policies and Commitments           | 97       |
|                 | Businesses should uphold the elimination of discrimination in respect of employment and occupation                      | Human Rights Policies and Commitments           | 97       |
| Environmental   | Businesses should support a precautionary approach to environmental challenges                                          | Climate Change                                  | 77       |
|                 | Businesses should undertake initiatives to promote greater environmental responsibility                                 | Development of Green Products<br>Climate Change | 69<br>77 |
|                 | Businesses should encourage the development and diffusion of environmentally friendly technologies                      | Product Responsibility and Innovation           | 60       |
| Anti-corruption | Businesses should work against corruption in all its forms, including extortion and bribery                             | Integrity Management                            | 40       |
| Anti-corruption | Businesses should work against corruption in all its forms, including extortion and bribery                             | Integrity Management                            | 40       |



## Appendix 7. Sustainability Disclosure Indicators - Optoelectronics Industry

| No.  | Indicator                                                                                                                 | Indicator Type | Unit                           | Disclosure Status for Fiscal Year 2024 | Remarks                                                                                                                                                                                                                                                                              |
|------|---------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I    | Total Energy Consumption                                                                                                  | Quantification | Billion Gigajoules (GJ)        | <b>456,926.27</b>                      |                                                                                                                                                                                                                                                                                      |
|      | Percentage of Electricity Outsourced                                                                                      | Quantification | Percentage (%)                 | <b>99.27</b>                           |                                                                                                                                                                                                                                                                                      |
|      | Utilization Rate of Renewable Energy                                                                                      | Quantification | Percentage (%)                 | <b>3.2</b>                             |                                                                                                                                                                                                                                                                                      |
| II   | Total Water Withdrawal                                                                                                    | Quantification | Cubic Meters (m <sup>3</sup> ) | <b>1,140.836</b>                       |                                                                                                                                                                                                                                                                                      |
|      | Total Water Consumption                                                                                                   | Quantification | Cubic Meters (m <sup>3</sup> ) | <b>114.0836</b>                        | Estimated based on 10% of water withdrawal                                                                                                                                                                                                                                           |
| III  | Weight of Hazardous Waste Produced                                                                                        | Quantification | Tons (t)                       | <b>68.6353</b>                         |                                                                                                                                                                                                                                                                                      |
|      | Percentage of Produced Hazardous Waste Recycled                                                                           | Quantification | Percentage (%)                 | <b>1.6</b>                             |                                                                                                                                                                                                                                                                                      |
| IV   | Occupational Hazard Categories                                                                                            | Quantification | Item                           | <b>5</b>                               |                                                                                                                                                                                                                                                                                      |
|      | Number of Occupational Accidents                                                                                          | Quantification | Item                           | <b>15</b>                              |                                                                                                                                                                                                                                                                                      |
|      | Occupational Hazard Percentage                                                                                            | Quantification | Percentage (%)                 | <b>0.12</b>                            |                                                                                                                                                                                                                                                                                      |
| V    | Disclosure of Product Lifecycle Management: Including Weight of Discarded Products and Electronic Waste <sup>Note 1</sup> | Quantification | Tons (t)                       | <b>2,767.4490</b>                      | Only discloses the total amount of non-hazardous business waste that has been recycled and reused. The backlight modules produced by Radiant Opto-Electronics utilize optical-grade plastic granules; using recycled materials while maintaining optical quality can be challenging. |
|      | Disclosure of Product Lifecycle Management: Including Percentage of Recycled Scrap Products and Electronic Waste          | Quantification | Percentage (%)                 | <b>0</b>                               | The backlight modules produced by Radiant Opto-Electronics utilize optical-grade plastic granules; using recycled materials while maintaining optical quality can be challenging.                                                                                                    |
| VI   | Description of Risk Management Related to the Use of Critical Materials                                                   | Qualitative    | N/A                            | -                                      | Risk Management Policies for Key Materials                                                                                                                                                                                                                                           |
| VII  | Total Monetary Losses Incurred Due to Litigation Related to Anti-Competitive Behavior                                     | Quantification | Reporting Currency             | <b>0</b>                               | No relevant issues                                                                                                                                                                                                                                                                   |
| VIII | Production Volume of Main Products by Product Category                                                                    | Quantification | thousand                       | <b>100,127</b>                         | Shipment volume by product category                                                                                                                                                                                                                                                  |

Note 1: The report should include explanations pertaining to the sale or other recycling processes of scrap materials

## Appendix8. 2025 Radiant Opto-Electronics Sustainable Development Goals

| No. |                                                                                     | United Nations Sustainable Development Goals                                                                                         | Radiant Opto-Electronics Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2025 Radiant Opto-Electronics Sustainable Development Goals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   |    | Goal 3<br>Ensure healthy lives and promote well-being for all at all ages                                                            | <ul style="list-style-type: none"> <li>Continuously enhance safety awareness among colleagues to reduce traffic accidents.</li> <li>Provide a safe and healthy work environment, continuously conduct various operational environmental monitoring, and promote occupational safety and health promotion programs.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Total participation in health promotion activities: 8,000 person-times</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 2   |    | Goal 4<br>Ensure inclusive and equitable quality education and promote lifelong learning.                                            | <ul style="list-style-type: none"> <li>Collaborate with the Radiant Education Foundation to address issues related to special education, vulnerable groups, and education in remote areas.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>Implemented ADHD projects for 8 consecutive years, with 14 ADHD children receiving Radiant Rising Star Scholarship in 2024.</li> <li>Continuously initiating the Special Education Music School program for the first time, benefiting a total of 209 special education children in 2024.</li> </ul>                                                                                                                                                                                                                                                                                     |
| 3   |    | Goal 5<br>Achieve gender equality and empower all women and girls.                                                                   | <ul style="list-style-type: none"> <li>Ensure equal opportunities in the workplace and implement gender equality.</li> <li>Promote gender equality and strengthen maternity and paternity leave retention rates.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Annual maternity and paternity leave retention rates: Kaohsiung plant 85%, mainland factory areas (including Wujiang plant, Nanjing plant, and Guangzhou plant) 60%</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4   |    | Goal 7<br>Ensure access to affordable, reliable, sustainable, and modern energy for all.                                             | <ul style="list-style-type: none"> <li>Coordinate the planning of various energy-saving schemes and propose corresponding measures according to the characteristics of each factory's processes.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>The Group's energy resource usage costs have decreased by 20% compared to 2018 (including water, electricity, and natural gas).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 5   |  | Goal 8<br>Promote inclusive and sustainable economic growth, achieve full and productive employment, and ensure decent work for all. | <ul style="list-style-type: none"> <li>Design competitive remuneration systems that do not differentiate based on gender, religion, race, nationality, or political affiliation.</li> <li>All outsourced manpower units in each factory comply with regulations prohibiting child labor, including the employment of workers in industry-academia/school-enterprise cooperation programs and summer internships.</li> <li>Establish health protection plans, conduct hazard assessments, classify management, and implement improvements to the work environment and hazard prevention.</li> <li>Implement ISO 45001:2018 management system operations and comply with regulatory requirements, aiming to improve occupational safety and health management performance and establish a safe and healthy workplace environment.</li> </ul> | <ul style="list-style-type: none"> <li>Annual global education training hours per capita: 20 hours</li> <li>Cumulative number of internal training instructors: 125 persons</li> <li>Performance improvement plan completion rate for low-performing employees: 50%</li> <li>Annual comprehensive indicator of disability injury <math>\leq 0.03</math></li> <li>No major occupational injuries or occupational disease cases</li> <li>100% compliance with or better than regulations related to harmful substances in products</li> <li>Zero abnormal customer complaints regarding harmful substances in products</li> </ul> |
| 6   |  | Goal 9<br>Establish resilient infrastructure, promote inclusive and sustainable industrialization, and accelerate innovation.        | <ul style="list-style-type: none"> <li>Reduce operational risks following ISO 27001:2013 guidelines.</li> <li>Strengthen information security management to safeguard customer and employee data privacy and security.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>There have been no customer complaints regarding breaches of customer privacy or incidents of confidential information leakage.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| No. |                                                                                     | United Nations Sustainable Development Goals                                                                                                                                                    | Radiant Opto-Electronics Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2025 Radiant Opto-Electronics Sustainable Development Goals                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7   |    | Goal 11<br>Promote inclusive, safe, resilient, and sustainable cities and human settlements.                                                                                                    | <ul style="list-style-type: none"> <li>Collaborate with the Radiant Education Foundation to integrate the core business of the Company and involve the research and development department in the preservation and promotion of Kaohsiung's unique intangible cultural heritage of traditional shadow puppetry.</li> </ul>                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Since 2019, support has been provided for the shadow puppetry project. In 2023, the new shadow puppetry play "Path of Light" was officially launched.*</li> </ul>                                                                                                                                                                                                                                                                                  |
| 8   |    | Goal 12<br>Ensure sustainable consumption and production patterns.                                                                                                                              | <ul style="list-style-type: none"> <li>Implement an environmental management system framework to reduce environmental impact and minimize effects on ecosystems.</li> <li>Enhance ESG management standards throughout the supply chain, incorporating sustainability assessments for suppliers, including evaluations on carbon and water management, to leverage value chain influence.</li> <li>Promote the implementation of a green proposal incentive system to drive green initiatives within the group.</li> </ul> | <ul style="list-style-type: none"> <li>Group unit product waste disposal reduced by 30% compared to 2015</li> <li>100% of raw material suppliers completed CSR assessments</li> <li>Annual customer service satisfaction rating reached 85%</li> <li>Cumulative number of patent applications worldwide are over 1,850</li> <li>Implementation of the Intellectual Property Management System (TIPS)</li> <li>Ranked among the top 100 corporate patent applications in Taiwan</li> </ul> |
| 9   |    | Goal 13<br>Implementing emergency measures to address climate change and its impacts:                                                                                                           | <ul style="list-style-type: none"> <li>Continuing greenhouse gas inventory, identifying organizational climate-related risks and opportunities following the TCFD framework, strengthening renewable energy, and promoting group carbon neutrality initiatives.</li> <li>Encouraging colleagues to engage in green initiatives</li> </ul>                                                                                                                                                                                 | <ul style="list-style-type: none"> <li>The Group's greenhouse gas emission per unit of product have decreased by 20% compared to 2015.</li> <li>The total number of green initiatives proposed has reached 150.</li> </ul>                                                                                                                                                                                                                                                                |
| 10  |   | Goal 16<br>Promote peaceful and inclusive societies for sustainable development; provide access to justice for all; and build effective, accountable, and inclusive institutions at all levels. | <ul style="list-style-type: none"> <li>Specific guidelines for staff during the execution of their duties include avoiding any direct or indirect provision, promise, solicitation, or acceptance of any improper advantage, or engaging in other dishonest behaviors such as breaches of integrity, unlawful acts, or violations of fiduciary obligations.</li> </ul>                                                                                                                                                    | <ul style="list-style-type: none"> <li>No significant legal violations have been incurred. (fines over NT\$ 1 million)</li> </ul>                                                                                                                                                                                                                                                                                                                                                         |
| 11  |  | Goal 17<br>Strengthening the implementation methods of sustainable development and catalyzing global partnerships for sustainable development.                                                  | <ul style="list-style-type: none"> <li>Collaborating with the Radiant Education Foundation, along with the Kaohsiung Museum of History and the Kaohsiung Shadow Puppetry Center, and traditional shadow puppet theater troupes, we are combining resources from both the public and private sectors to promote the preservation of traditional shadow puppet culture.</li> </ul>                                                                                                                                          | <ul style="list-style-type: none"> <li>Since 2019, collaborating with National Sun Yat-Sen University on the Don't Sleep in Yancheng Project, injecting new life into the old community of Yancheng.</li> <li>Supporting the Shadow Puppetry Project since 2019, and continuing collaborations with three performance troupes since 2022*</li> <li>Supporting the National Kaohsiung Center for the Arts-Weiwaying' Public Piano Maintenance Project since 2022*</li> </ul>               |

Note: Projects marked with an asterisk (\*) are not part of Radiant Opto-Electronics' 2025 sustainability goals. However, as these projects align closely with the Company's sustainability vision and are highly relevant to the SDGs, they are undertaken annually as specific actions to address the SDGs.

## Appendix9. Sustainability Data

### Summary of ESG Performance

| Key Indicators                                       |                                                   | 2022       | 2023       | 2024       |
|------------------------------------------------------|---------------------------------------------------|------------|------------|------------|
| Financial Performance                                | Operating Income (NT\$ thousand)                  | 58,700,962 | 44,088,580 | 51,633,070 |
|                                                      | Operating Expenses (NT\$ thousand)                | 47,021,980 | 35,210,978 | 40,934,086 |
|                                                      | Gross Profit (NT\$ thousand)                      | 11,678,982 | 8,877,602  | 10,698,984 |
|                                                      | Net Profit (NT\$ thousand)                        | 12,667,411 | 7,542,317  | 10,208,075 |
|                                                      | Earnings Per Share (NT\$)                         | 14.47      | 11.35      | 15.63      |
|                                                      | Income Tax Expenses (NT\$ thousand)               | 5,940,437  | 2,266,354  | 2,941,216  |
|                                                      | Attendance at Shareholders' Meeting (%)           | 57.98      | 64.72      | 76.03      |
| Innovation in Research and Development               | Research and Development Expenses (NT\$ thousand) | 2,284,541  | 2,042,116  | 2,474,204  |
|                                                      | Number of Patents Approved                        | 118        | 119        | 127        |
|                                                      | Shipment Volume (thousands of units)              | 123,511    | 91,011     | 100,127    |
| Client Relations                                     | Customer Satisfaction Rate (%)                    | 96.6       | 95.2       | 95.3       |
| Supplier Management                                  | Local Procurement (%)                             | 50.36      | 49.48      | 50.22      |
| Projected Greenhouse Gas Emissions for the Year 2024 | Total emissions (tons CO <sub>2</sub> e)          | 181,864.77 | 133,769.39 | 131,093.99 |
|                                                      | Scope 1 (tons CO <sub>2</sub> e)                  | 2,633.44   | 2,055.11   | 2,014.01   |
|                                                      | Scope 2 (tons CO <sub>2</sub> e)                  | 104,970.61 | 69,669.56  | 68,276.17  |
| Energy Resource Usage                                | Electricity (GWh)                                 | 163.0      | 128.5      | 128.0      |
|                                                      | Natural Gas (10,000 kWh)                          | 30         | 7.3        | 14.66      |
|                                                      | Water (ML)                                        | 1,663      | 1,256.5    | 1,140.8    |

| Key Indicators                     |                                                                            | 2022       | 2023       | 2024       |
|------------------------------------|----------------------------------------------------------------------------|------------|------------|------------|
| Pollution Management               | Waste Generated (t)                                                        | 5,802.0000 | 4,105.6900 | 4,329.6951 |
|                                    | Amount of VOCs Generated (t)                                               | 2.80       | 2.54       | 3.16       |
|                                    | Expenditure on Environmental Protection (NT\$ thousand)                    | 10,221     | 15,163     | 14,110     |
| Green Products                     | Banned/Restricted Substances (t)                                           | 487        | 504        | 515        |
|                                    | Packaging Materials Recycling Rate (%)                                     | 96         | 98         | 98         |
| Employee Composition               | Total Number of Employees                                                  | 12,217     | 12,219     | 11,812     |
|                                    | Employees at the Kaohsiung Plant                                           | 931        | 878        | 1,009      |
|                                    | Employees at Mainland Plants                                               | 11,286     | 11,341     | 10,803     |
|                                    | Percentage of Female Employees Across the Entire Group                     | 32.5       | 32.3       | 34.1       |
|                                    | Percentage of Women in the Entire Group's Management Level <sup>Note</sup> | 21.8       | 23.1       | 22.5       |
| Educational Training               | Hours of Employee Training                                                 | 370,000    | 146,000    | 98,000     |
| Occupational Health and Safety     | Disabling Frequency Rate (F.R.)                                            | 0.66       | 0.65       | 0.61       |
|                                    | Disabling Severity Rate (S.R.)                                             | 8          | 10         | 4          |
|                                    | Frequency Severity Indicator (FSI)                                         | 0.07       | 0.08       | 0.05       |
| Social Engagement Team             | Volunteer Service Hours                                                    | 298        | 433        | 442        |
|                                    | Participation in Foundation Activities (Number of Individuals)             | 1,084,572  | 2,190,844  | 1,819,495  |
| Significant Fines and Penalties    | Number of Violations of Statutory Obligations/Regulations                  | 0          | 0          | 0          |
|                                    | Amount of Fines/Penalties for the Aforementioned                           | 0          | 0          | 0          |
| Violation of the Code of Integrity | Corruption/Bribery                                                         | 0          | 0          | 0          |
|                                    | Fraud/Infringement                                                         | 0          | 0          | 0          |
|                                    | Privacy/Data Confidentiality                                               | 0          | 0          | 0          |
|                                    | Conflict of Interest/Money Laundering                                      | 0          | 0          | 0          |

Note: The management level is at the departmental level or above.



TEL +886-7-821-6151  
MAIL [csr@radiant.com.tw](mailto:csr@radiant.com.tw)  
FAX +886-7-823-0231

WEB [www.radiant.com.tw](http://www.radiant.com.tw)  
ADD No. 1, Central 6th Rd.,  
Qianzhen Dist., Kaohsiung  
City 806011, Taiwan (R.O.C.)