Material Topics Assessment

Material Topics Assessment in Accordance with GRI 3: Material Topics 2021

Assessment of Sustainability-related Impacts, Risks and Opportunities

From an impact perspective, the Company assesses the significance of impacts based on the following criteria:

- **Scale:** The severity or magnitude of the impact.
- **Scope:** The extent of the impact, including the number of individuals, entities, or environmental components affected.
- **Remediability:** The extent to which the impact can be remedied and the difficulty of restoring the affected conditions to their original state.
- **Likelihood:** The probability that the impact will occur.

For actual negative impacts, the Company assesses significance based on the Scale, Scope, and Remediability of the impact. For potential negative impacts, the significance is determined based on the Scale and Likelihood of occurrence. In accordance with the principles of GRI 3, impacts on human rights are prioritized by considering the severity of the impact before the likelihood of occurrence.

From a financial perspective, the Company considers sustainability-related risks and opportunities that may have financial implications for the business The assessment considers both the magnitude of potential financial effects and the likelihood of their occurrence, together with the Company's enterprise risk assessment process. The Financial Materiality Assessment was conducted on 22 May 2026, while the Impact Materiality Assessment was conducted on 25 May 2026.

Prioritization of Sustainability-related Material Topics

The Company applies the principles of Impact Materiality and Financial Materiality by assessing sustainability-related impacts, risks, and opportunities (IROs) and considering the significance of both impacts and financial implications. Material topics are classified into the following three categories:

- **Critical Topics:** Topics with seven or more High Material IROs.
- **Focus Topics:** Topics with one High Material IRO.
- **Foundational Topics:** Topics with no High Material IROs, but which represent fundamental sustainability issues that require appropriate governance, management, monitoring, and disclosure.

The assessment results were reviewed jointly by the Sustainability Management function, the Enterprise Risk Management function, and the relevant business functions responsible for each topic. The findings were subsequently validated by the Executive Committee to ensure that the identified material topics are complete, appropriate, and aligned with the Company's governance process before being submitted for endorsement.