EPG Sustainability Topics

EPG considered the sustainability issues based on sustainability assessment process from Global Reporting Initiative (GRI) Standards and AA1000 Accountability Principal Standard, focusing on both internal issues and external issues, which embraced stakeholders' importance and influences, economically, socially, environmentally and corporate governance.

Sustainability Assessment Process

1. **Identification**
2. **Importance to organization assessment**
3. **Influence on stakeholder assessment**
4. **Prioritization**
5. **Valication**

1. **Identification**

   Based on the company's priorities and strategic direction, EPG and its associates collectively define sustainability issues affecting all activities in the value chain and assess major changes and other external factors that could have a positive or negative effect on the company's business operations, such as global and regional changes, global risk trends, criteria set out in industry sustainability standards and assessments, and key points of companies in surrounding industries. In addition, EPG collects sustainability issues from internal and external stakeholders through various channels and methods suitable for each stakeholder group and information from the employees responsible for the stakeholders.

   Furthermore, EPG gathers information on sustainability issues from internal and external stakeholders through different channels and methods for each stakeholder, as well as information from the employees who are responsible for the stakeholders.

2. **Importance to organization assessment**

   EPG evaluates the issue's importance to the organization based on the issue's connection to sustainability and corporate strategy commitments, as well as the issue's effect on the company based on financial requirements, activities, policies, reputations, and rules.

3. **Influence on stakeholder assessment**

   Stakeholders assess the priority and influence of each issue on stakeholder decisions

4. Prioritization

EPG categorizes sustainability issues into three levels: very critical, moderate, and low priority based on the

importance of concerns to the organization and the degree of impact on stakeholders. In fiscal year 2020/2021, the Sustainable Development Working Group considered a total of 23 key sustainability issues and set them up in the Materiality Matrix table based on global reporting initiative (GRI standards) guidelines, including:

The vertical axis (Y-axis) shows the degree of influence of issues on stakeholder groups.

The horizontal axis (X-axis) shows the priority of the issue to the company, or the degree of impact the company's operations have on the economy, society, and environment.

5. Validation

The Executive Committee and the Chief Executive Officer have endorsed the 23 sustainability issues and have chosen strategic priorities to assess strategies and methods for stakeholder response in various dimensions. However, EPG has yet to define operational success indicators and link them to leadership and related employee performance reviews. The business will continue to exist in the future.

Since 2021 was the first year in which EPG fully recognized and evaluated all sustainability issues throughout the process. As a result, EPG now mandates the Sustainable Development Working Group and the Board of Directors to assess critical sustainability issues on an annual basis to improve the suitability of changing external situations and environments or organizational contexts, as well as

to cover issues that are of importance to stakeholders.

Key sustainability issues (Disclosure 102-47)

Materiality

Importance to / Influence on Stakeholders

High

Medium

Low

Low   Medium   High
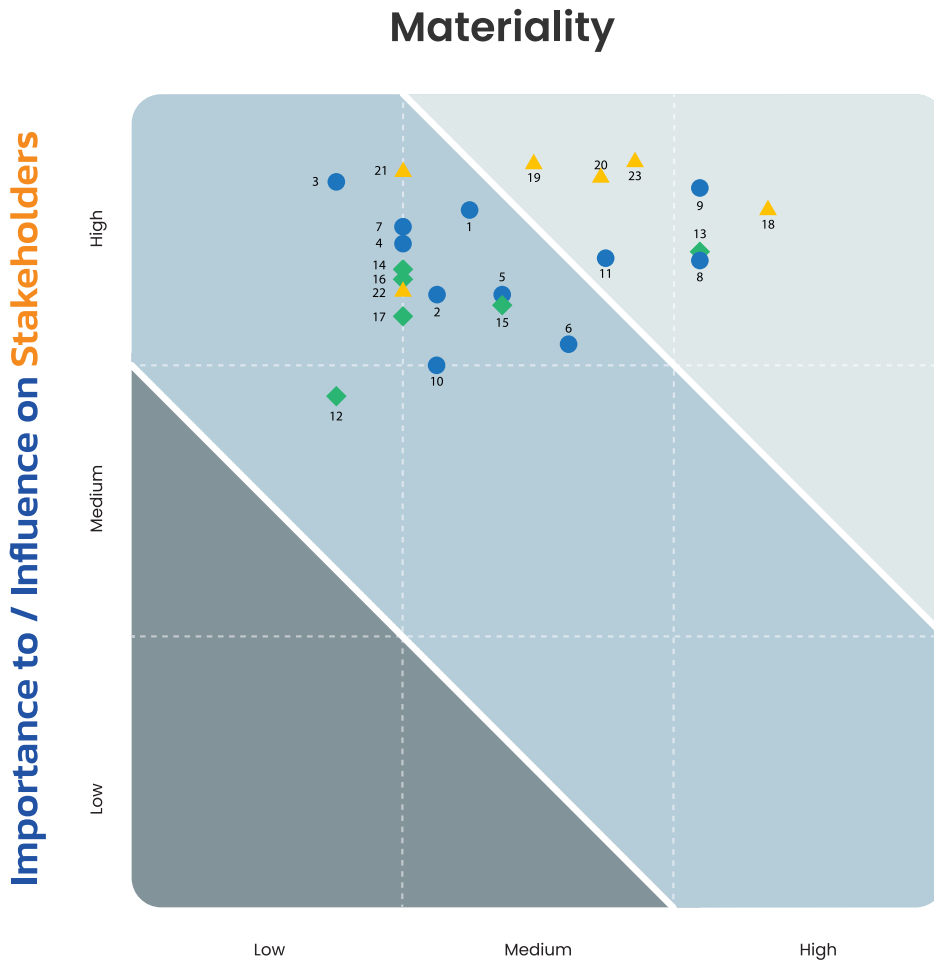
Importance to EPG

Very important – Management guidelines report, goals, performance

Important – Management guidelines, goals, performance report

Less important – Disclose general information in report or on the website.

Corporate Governance and Economy (11 issues)	Environment (6 issues)	Society (6 issues)
1. Laws and regulations compliance	12. Energy efficiency	18. Stakeholders' engagement
2. Business performance	13. Environmental impact management	19. Employees' engagement and retention
3. Good governance	14. Greenhouse gas emission	20. Human resource development
4. Ethics and anti-corruption	15. Resource efficiency	21. Human rights
5. Risk management	16. Sustainable waste management	22. Community development
6. Data management	17. Water management	23. Occupational health and safety
7. Data security		
8. Innovation and process development		
9. Innovative products and services		
10. Customers' responsibility		
11. Supply chain management		