

Sustainability Materiality

In an era marked by rapid changes and increasing complexity, businesses must balance financial profit with the evolving expectations of stakeholders. These issues have expanded into broader areas, particularly in terms of sustainability.

Sustainability materiality assessment is a key driver that not only helps identify and mitigate risks but also creates opportunities for growth and innovation that respond to customers' changing needs.

Integrating sustainability practices into work processes, whether it is the environmental, social, or governance dimension, enhances credibility among stakeholders and corporate image, and contributes to building a sustainable world for future generations. By operating in alignment with the vision, mission, and core values, businesses can thrive for short-term growth and deliver lasting positive impact to the society.

Sustainability Materiality Assessment Process

1 Identify Material Issues

JAS conducts a comprehensive materiality assessment every year by drawing on global and national sustainability contexts and frameworks. These include sustainability assessment criteria from S&P Global and FTSE Russell, GRI and SASB disclosure standards, and SET sustainability assessment. We conduct an analysis on business-relevant topics, covering economic and governance, environment, and social dimension, as well as consider sustainability trends and directions to select material issues.

2 Engage with Stakeholders

JAS gathers stakeholders' expectations and concerns through various channels, such as shareholders' feedback from the annual shareholders' meetings, employee engagement activities, and customer surveys. These inputs are considered and analyzed alongside the issues gathered in step 1 to determine topics appropriate for the organizational context.

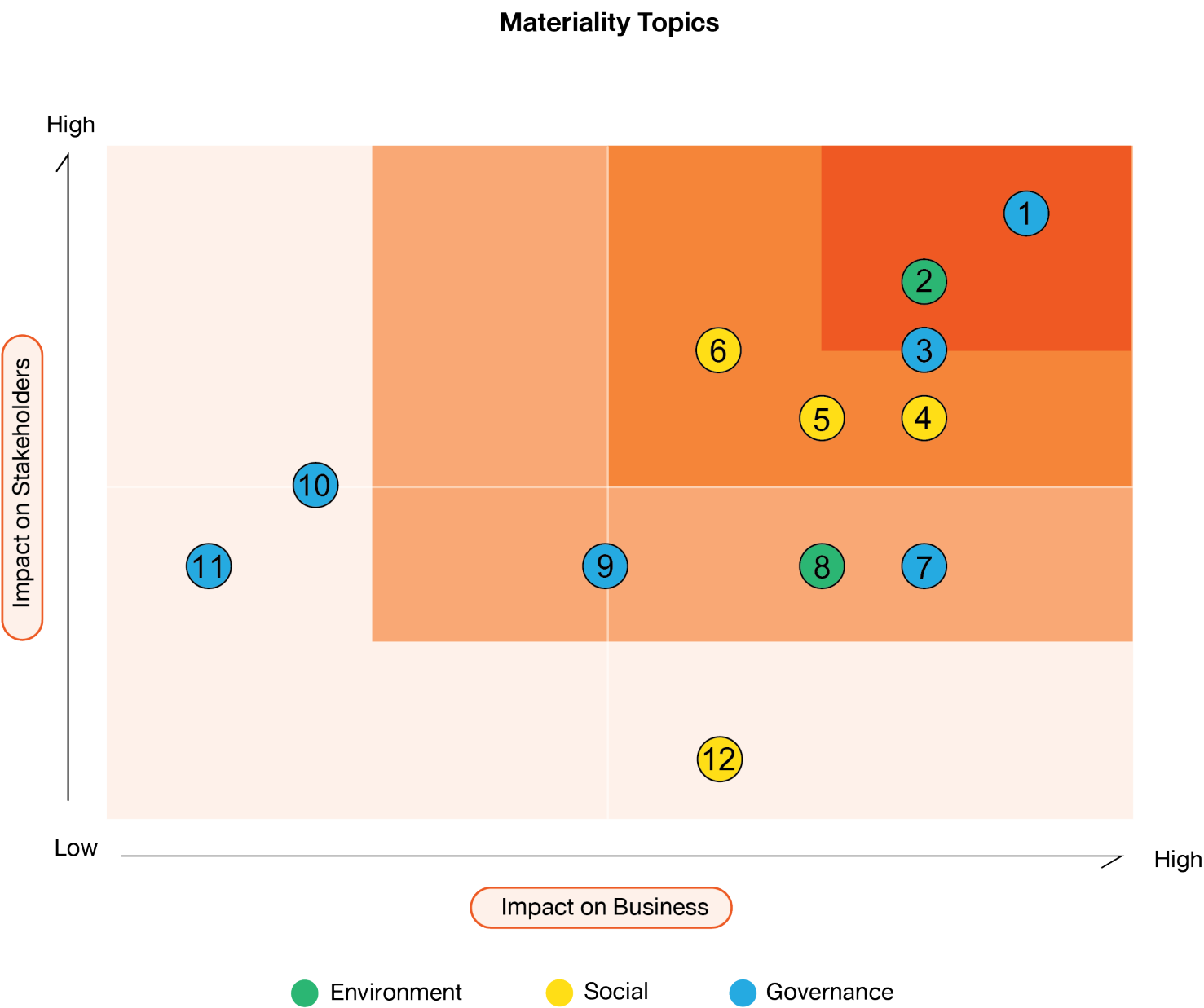
3 Prioritize Material Issues

JAS prioritizes material issues from step 1 and step 2 in collaboration with stakeholders by assessing the potential business impacts on economic, environmental, and social dimensions, including human rights, as well as the impacts of these issues on the business operation. Material issues are classified into 4 levels: very high-importance, high-importance, moderate-importance, and important.

4 Review Assessment Results

JAS presents the results of materiality assessment to the Risk Management for Sustainable Development Committee and the Board of Directors for consideration and approval.

Sustainability Material Issues



Very High-Importance Issues	High-Importance Issues	Moderate-Importance Issues	Important Issues
<div>1. Strategic Value Creation for Shareholders</div> <div>2. Greenhouse Gas and Energy Management</div> <div>3. Anti-Corruption, Transparency, and Fairness</div>	<div>4. Community and Social Responsibility</div> <div>5. Human Rights and Fair Labor Practices</div> <div>6. Employee Development</div>	<div>7. Cyber Security and Personal Data Protection</div> <div>8. Waste Management</div> <div>9. Corporate Governance and Risk Management</div>	<div>10. Communication of Sustainability Policies and Goals</div> <div>11. Stakeholder Engagement Enhancement</div> <div>12. Employee Well-Being</div>