

Human Right Assessment

The Company has established a Human Rights Impact Assessment system based on the United Nations Guiding Principles on Business and Human Rights (UNGPs). This system requires a review at least every three years to identify, assess, and monitor potential human rights risks within the Company's operations and throughout the value chain. The action plan is reviewed and updated every three years. Furthermore, the Company respects the human rights of all stakeholders in accordance with international practices to prevent risks and impacts arising from potential violations. The process consists of the following four steps:

1. Scoping and Identification of Human Rights Risks
2. Impact Assessment
3. Management and Mitigation
4. Performance Evaluation and Reporting

1: Scoping and Identify human rights risks

The Company identifies actual and/or potential human rights risks arising from all operations and activities across the business value chain, including suppliers and business partners. These risks are then mapped to relevant stakeholders, including vulnerable groups.

Based on this process, the following human rights risk issues have been identified:

LABOR PRACTICES	COMMUNITY & ENVIRONMENT	SUPPLY CHAIN MANAGEMENT	CUSTOMER PRACTICES
<ul style="list-style-type: none"> • Employment conditions • Equality in upskilling and safety awareness/knowledge • Good and safe working conditions 	<ul style="list-style-type: none"> • Environmental stewardship of the community • Support for community livelihoods/careers 	<ul style="list-style-type: none"> • All forms of illegal labor, such as child labor, migrant labor, human trafficking, and forced labor 	<ul style="list-style-type: none"> • Product quality • Personal data protection (Privacy)

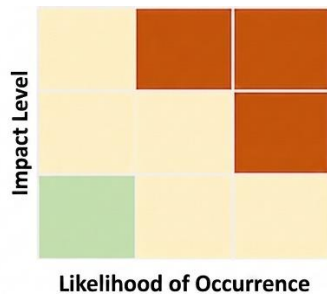
<ul style="list-style-type: none"> • Discrimination, violence, and sexual harassment • Freedom of association and the right to collective bargaining • Confidentiality of complainants/affected parties 			
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2: Impact Assessment

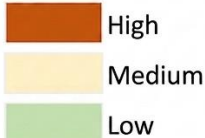
The level of importance is determined by considering the Severity and Likelihood of the human rights issues based on the following criteria:

Impact	LEVEL OF IMPACT	NUMBER OF AFFECTED PERSONS	REMEDIABILITY
High	Severe impact on health and safety resulting in death or permanent disability	Everyone within a stakeholder group	> 5 years to remediate or irreparable
Medium	Moderate impact on health and safety resulting in injuries requiring recovery (1–3 days of lost time)	A specific subgroup within a stakeholder group	3–5 years to remediate
Low	Low impact on health and safety resulting in minor injury or illness (no lost time)	only a few individuals within a stakeholder group	1–3 years to remediate
LIKELIHOOD	Description		
Frequent	Highly likely to occur – issues have occurred in the past and continue to occur frequently (once every 1–3 years)		
Moderate	Likely to occur occasionally – issues have occurred in the past and still occur occasionally within specific units (once every 3–5 years)		

Rare	Unlikely to occur – issues occurred in the past and occur very rarely at present within specific units (once every 5–10 years)
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Risk Level



The Company initially assesses and identifies risks, then applies control measures (Inherent Risk). Subsequently, the Residual Risk (the risk remaining after controls are applied) is evaluated. The Company prioritizes and reports only those issues with a "High" residual risk level, categorized as Salient Human Rights Issues.

3: Implementing Impact Mitigation and Management

The Company assesses the details of potential or actual risks across the value chain and identifies mitigation and remediation guidelines for each issue. Affected parties will receive appropriate and fair remediation or compensation under the Company's management mechanisms and legal frameworks. Additionally, preventive measures or policies are established to prevent the recurrence of such impacts in the future.

To date, the Company has had no human rights violations and has never received any human rights-related complaints. Consequently, no specific remediation or corrective actions have been required.



4: Performance Evaluation and Reporting

The results of the assessment and human rights performance are disclosed in the Annual Report (Form 56-1 One Report). Furthermore, the Company will begin reporting results through the corporate website starting from 2024 onwards.