The Approach to Determine Material Topics[7]

The Company conducted a review of all sustainability-related topics relevant to its business operations in 2024, placing importance on stakeholder engagement and sustainability principles. This process takes into consideration the needs and expectations of stakeholders while aiming to generate value for society and the environment. The Company regularly reviews and updates sustainability topics each year to align with global sustainable development trends and relevant industry movements. Material topics are selected through a process that incorporates input from stakeholders in each group, referencing the International Sustainability Reporting Standards (GRI Standards 2021). The materiality review process is conducted annually to ensure alignment with emerging trends and stakeholder expectations.

1. Review of Material Sustainability Topics

The Company assessed the material sustainability topics identified in 2024 to determine whether they remain relevant to the Group and its stakeholders. The assessment considered recent developments, including emerging trends, opportunities, risks, market directions, and stakeholder expectations, from both internal and external sources.

2. Engagement with Internal Stakeholders

The Company places great importance on the engagement of internal stakeholders in driving sustainability initiatives. Emphasis is placed on communicating with the Sustainability Management Committee and senior executives within the organization. Interviews were conducted to gather feedback and suggestions on sustainability issues, including goals, strategies, and operational approaches, to promote long-term sustainable development.

3. Engagement with External Stakeholders

The Company utilized information gathered from the review and analysis of material sustainability topics that are significant to both the Company and its stakeholders. These topics were categorized and assessed for their level of importance, considering alignment with the Global Reporting Initiative (GRI) indicators. In 2024, thirteen sustainability topics were identified as material to both stakeholders and the Company.

4. Prioritization

The Company places importance on the engagement of internal stakeholders in advancing sustainability. Emphasis is placed on communication with the Sustainability Management Committee and senior executives within the organization. To this end, the Company conducted interviews to gather insights and suggestions on sustainability-related matters, including goals, strategies, and operational approaches, to support long-term sustainable development.

5. Validation

The Sustainability, Corporate Governance, and Risk Management Committee is responsible for reviewing the results of the materiality assessment. The findings are then presented to the Board of Directors for verification and approval of the material topics before they are publicly disclosed.

Materiality Matrix[8]

Prioritization Criteria

Stakeholder	Company
1. Impact level on stakeholders	1. Opportunity to create impact
2. Importance of future issues to stakeholders	2. Impact severity level
3. Stakeholder diversity	3. Business risk level
4. Expectation level of the Company's management	4. Long-term impact level
	5. Importance and the opportunity of future issues
	6. Consistency with the Company's policies or goals

Summary of Material Sustainability Topics for 2024

The company organizes and groups data derived from the identification of material issues significant to both the company and its stakeholders. It then analyzes the level of importance of these issues by benchmarking them against indicators of the GRI reporting framework. It was found that, in 2024, 13 key sustainability issues are material to both the stakeholders and the company.

Materiality Matrix

1. Responsibility towards patients
2. Corporate governance and business ethics
3. Privacy and data security
4. Organization and employee development
5. Access to medical services
6. Occupational health and safety
7. Human rights management
8. Garbage and waste management
9. Supply chain management
10. Development and participation in the community
11. Water and wastewater management
12. Energy management and dealing with Climate Change
13. Technology and Innovation development

[8] GRI 3-2

Key Sustainability Issues in 2024

Economic sustainability

1. Responsibility towards patients
2. Corporate Governance and Business Ethics
3. Privacy and data security
9. Supply chain management
13. Technology and innovation development

Social sustainability

4. Organization and employee development
5. Access to medical services
6. Occupational health and safety
7. Human rights management
10. Development and participation in the community

Environmental sustainability

8. Garbage and waste management
11. Water and wastewater management
12. Energy management and dealing with Climate Change