

Positive and negative impacts of material issues

19 Significant Issues			12 Material Issues	
Environmental E	1-3	(Positive Actual)	Investment in renewable energy to reduce carbon emissions and improve industry competitiveness.	▶ Climate Change and Energy Management (GRI 302 Energy)
	2-4	(Positive potential)	Investment in renewable energy to increase the use of green electricity.	
	3-5	(Negative actual)	High increase in energy costs, particularly electricity tariff adjustments.	
	3-7	(Negative actual)	Power equipment failures and unstable power supply.	
	4-9	(Negative Potential)	Increased production costs due to carbon fees.	▶ Water Resource Management (GRI 303 Water and Effluents)
	1-7	(Positive Actual)	Improved water recycling rates to reduce production costs and mitigate operating disruptions.	
	3-2	(Negative actual)	Water scarcity leading to water supply constraints.	
	4-5	(Negative Potential)	Increased production costs due to water usage fees.	
	3-4	(Negative actual)	Insufficient measures to control air pollution.	▶ Air Pollution Control (GRI 305 Emissions)
	1-8	(Positive Actual)	Development of diverse environmentally friendly products and entry into emerging industries.	▶ Waste Management (GRI 306 Waste)
Social S	2-5	(Positive potential)	Creation of a happy workplace environment to enhance employee's sense of belonging to the company.	▶ Talent Attraction and Retention (GRI 401 Employment Relations) (GRI 405 Employee Diversity and Equal Opportunity)
	4-1	(Negative Potential)	Lack of succession planning leading to a talent and technical expertise gap.	▶ Talent Development and Cultivation (GRI 404 Training and Education)
	3-3	(Negative actual)	Inadequate implementation of hazardous material safety transportation management.	▶ Transport Safety Management (GRI 413 Local Communities)
	1-9	(Positive Actual)	Creation of a friendly workplace environment to reduce employee turnover and occupational accidents.	▶ Occupational Safety and Health (GRI 403 Occupational Safety and Health)
Governance G	2-2	(Positive potential)	Development of sustainable materials to increase revenue.	▶ Technology Research and Development
	2-3	(Positive potential)	Business transformation towards high-quality, low-pollution industries.	
	1-1	(Positive Actual)	Introduction and utilization of AI to enhance product quality.	▶ Product Quality
	2-1	(Positive potential)	Introduction and utilization of AI to enhance production efficiency and reduce energy consumption.	▶ Intelligent Management
	1-5	(Positive Actual)	Strong financial performance leading to increased investor confidence and willingness to invest.	▶ Economic Performance (GRI 201 Economic Performance)