



EMPOWERING NEW POSSIBILITY

SUSTAINABILITY REPORT 2024



ABOUT THIS REPORT

Report Overview

KOLON ENP is engaged in manufacturing businesses with a focus on industrial polyoxymethylene (POM), compounds and composite material production. As part of its commitment to creating sustainable value and conducting responsible corporate operations, the company is pleased to publish this Sustainability Report. Now in its second edition, the report presents KOLON ENP's strategic approach to sustainable management, highlighting selected key issues derived from a materiality assessment, structured under the pillars of Governance–Strategy–Risk Management–Goals and Performance. Additional topics are disclosed through management activities and outcomes across the Environmental, Social and Governance (ESG) dimensions. KOLON ENP will continue to advance its sustainable management system, aiming to achieve long-term growth in harmony with social responsibility.

Reporting Scope

This report focuses on the sustainable management activities of the manufacturing division of KOLON ENP, covering the headquarters (Gimcheon 1) and four domestic business sites—(Gimcheon 2, Gwacheon, Yeongnam and Gumi). Data from overseas subsidiaries is included for certain indicators. Financial information is presented based on the consolidated financial statements by Korean International Financial Reporting Standards (K-IFRS). Any differences in reporting scope or changes in data are indicated separately.

Reporting Period

This report covers the sustainable management activities of KOLON ENP from January 1 2024, to December 31, 2024. Certain qualitative outcomes also reflect activities from the first half of 2025. To enhance data comparability, key quantitative indicators include figures from the most recent three-year period.

Reporting Principles

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021, the international framework for sustainability reporting, and considers its alignment with the United Nations Sustainable Development Goals (UN SDGs). In addition, key disclosures have been reviewed for consistency with the Chemical-related requirements of the European Sustainability Reporting Standards (ESRS), the EU's sustainability reporting framework, to establish a foundation for future compliance. Financial information is reported by the Korean International Financial Reporting Standards (K-IFRS).

Report Assurance

To enhance objectivity and reliability, this report has been assured by the Korea Management Registrar (KMR), an independent third-party assurance organization. The results of the assurance engagement are available in the Assurance Statement on page 98.

Reporting and Information

Following the publication of its first Sustainability Report in 2024, we have issued our second report to continue to further enhance transparency. KOLON ENP plans to publish its sustainability report on an annual basis going forward. Information contained in this report, along with details on the company's sustainable management activities, is available on the official website.

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CEO Message



Dear Stakeholders of KOLON ENP, I am Yeong-Bom Kim, CEO of KOLON ENP.

First, I would like to extend my sincere gratitude to all stakeholders for your continued interest and support.

Today, we are confronted with an unprecedented climate crisis, alongside a complex set of economic challenges, including global financial instability, geopolitical tensions and political uncertainty. With global average temperatures reaching record highs, extreme weather events such as heat waves, torrential rains and heavy snow are becoming increasingly common. These environmental and economic crises are difficult to resolve in the short term and are exerting both direct and indirect impacts across all areas of corporate activity.

KOLON ENP fully acknowledges the urgency of these challenges. Guided by our vision, "Sustainable Solution for the Future," we are committed to contributing to national development and environmental protection through sustainable management. We are expanding our eco-friendly product portfolio through innovation, enhancing greenhouse gas measurement and reduction by product and working closely with our employees and various stakeholders to advance sustainability in practice.

As a company specializing in engineering materials, KOLON ENP actively utilizes raw materials applying renewable energy, bio and recycled resources to build a sustainable product lineup. We are setting clear sales targets for these product categories and accelerating development in collaboration with customers and key partners to deliver differentiated value and lead the eco-friendly materials market.

To support the global goal of limiting temperature rise, KOLON ENP is committed to reducing greenhouse gas emissions by 55% by 2033,

aligned with the Science-Based Targets initiative (SBTi), with a long-term goal of achieving Net Zero by 2050. To this end, we have established and are executing a detailed reduction roadmap. In parallel, we are laying the groundwork for product-level emission tracking and environmental impact assessments through life cycle assessments (LCA), ensuring that we meet customer expectations while fulfilling our environmental responsibilities.

KOLON ENP promotes sustainable management under the core value, "Sustainability is License to Operate." In 2024, we joined the United Nations Global Compact (UNGC), integrating its principles on human rights, labor, environment and anti-corruption into our operations and strategy. As a result, KOLON ENP received a Platinum Medal from EcoVadis in March 2025, placing us in the top 1% globally. We have also embedded sustainability into our organizational culture through employee training and continue to strengthen our practices through active engagement with shareholders, customers and local communities.

In this era of rapid global change, KOLON ENP will continue to position sustainability as a key competitive strength and strive to build a better future for generations to come. We thank you for your continued support on this journey.

June 2025
Yeong-Bom Kim, CEO, KOLON ENP

Overview

Company Profile

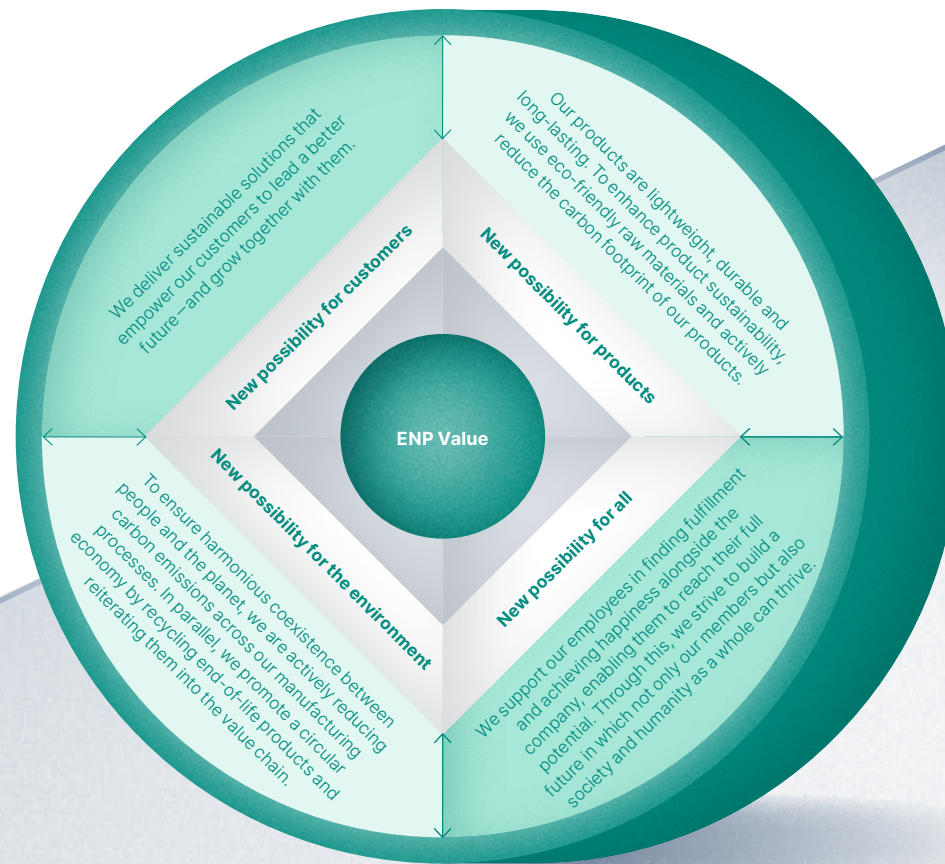
KOLON ENP is a specialized company that leads the future of the sustainable materials industry based on the highest level of technology and production capabilities in Korea in the field of high-performance engineering plastics (EP).

KOLON ENP holds Korea's most extensive portfolio of engineering plastics, spanning from general-purpose materials such as polyoxymethylene (POM), polyamide (PA) and polybutylene terephthalate (PBT) to high-strength, heat-resistant composite materials. Through an eco-friendly production process developed in-house, we improve product quality while minimizing environmental impact. Our vertically integrated system—centered on Korea's only in-house POM polymerization facility—supports high-efficiency manufacturing, resource savings, quality consistency and enhanced global supply chain resilience.

Currently, we supply engineering plastic materials to over 90 countries and are actively responding to evolving industrial needs. Our focus includes the development of eco-friendly materials, lightweight composites for next-generation mobility and high-performance materials for electrical and electronic applications, in alignment with the sustainability goals of our global customers.

Looking ahead, KOLON ENP will continue to drive technological innovation and foster strategic partnerships to achieve carbon neutrality and advance the circular economy—growing as a global leader in advanced materials that create lasting sustainable value.

ENP Values



| | |
|----------------------------|---|
| Company name | KOLON ENP INC. |
| Headquarter | 64, Gongdan 3-gil, Gimcheon-si, Gyeongsangbuk-do, Republic of Korea |
| CEO | Yeong-Bom Kim |
| Founded | March 15, 1996 |
| Number of employees | 411 (as of 2024) |
| Listed | June 15, 2011 (KOSPI 138490) |
| Website | KOLON ENP (KOLONenp.com) |






Financial Statement Overview

| | 2022 | 2023 | 2024 |
|-------------------------|---------|---------|---------|
| Sales | 518,076 | 456,198 | 468,210 |
| Operating Profit | 46,042 | 33,814 | 39,767 |
| Net Income | 35,695 | 32,835 | 39,497 |

Unit : million KRW, based on the 2024 business report - Consolidated

Overview

Market Overview

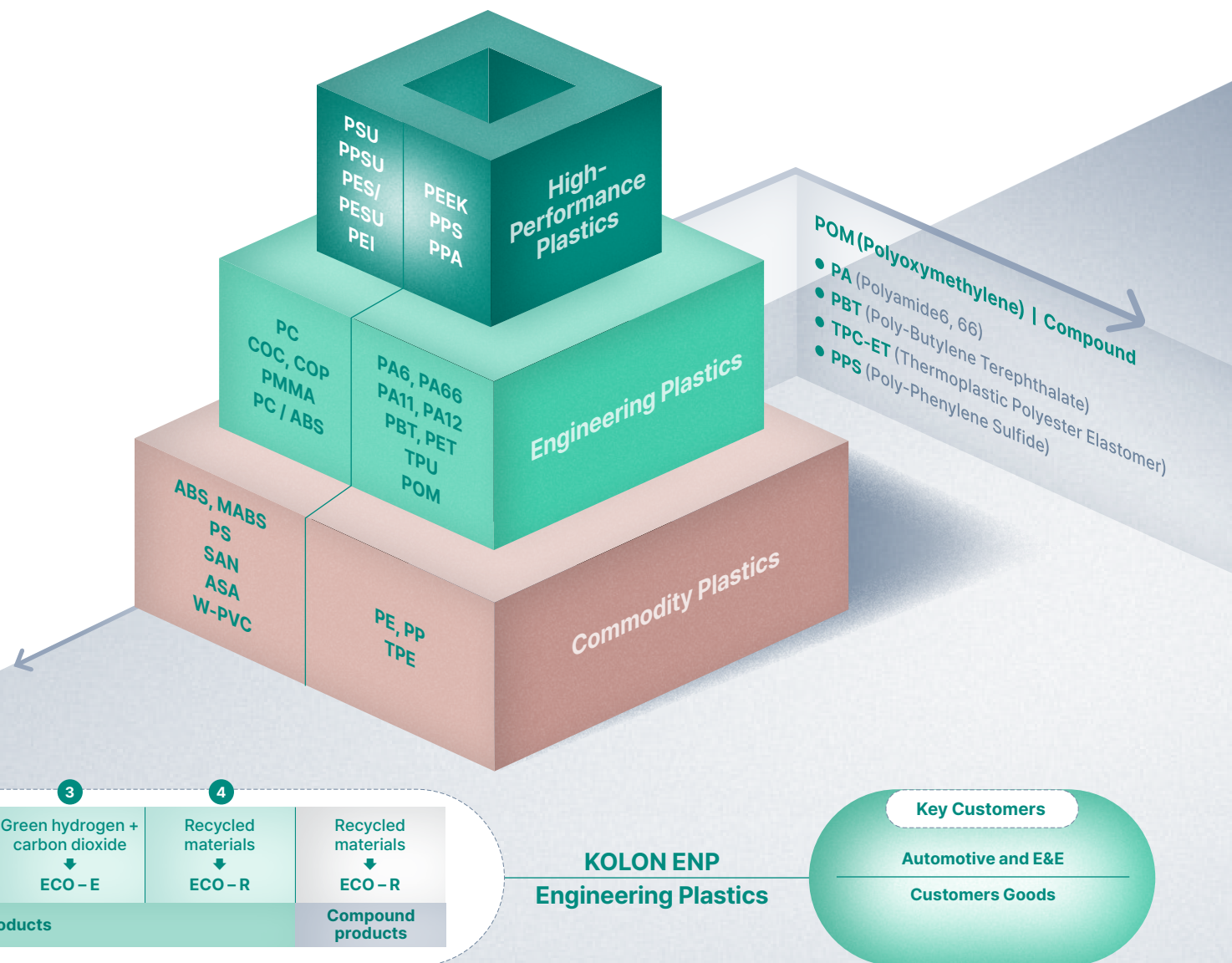
| | | |
|---|----------------------|--|
|  | >> Republic of Korea | <p>As the automotive industry—the largest end-use sector for engineering plastics—continues to grow, domestic automakers are emerging as key players in the global market. This trend is driving increased demand for materials with diverse and advanced properties. In particular, the electronics and electrical (E&E) sector, including automotive batteries, motors, sensors and connectors, requires materials that offer flame retardancy, high-voltage tolerance, laser welding, marking compatibility and environmental sustainability. KOLON ENP is expanding its market share by developing new materials tailored to these advanced technical requirements.</p> |
|  | >> Europe | <p>In 2024, the European economy showed quantitative growth across most countries, except for Germany. However, high interest rates dampened investment, limiting annual growth to 0.8%. While gradual economic recovery is anticipated in 2025, challenges such as the sluggish automotive sector and ongoing fiscal deficits and debt issues across the region remain. Meanwhile, the medical device market is expanding driven by an aging population and rising rates of diabetes and obesity, alongside growing demand for eco-friendly materials. KOLON ENP is pursuing sustained growth in this region by expanding sales of high-value-added materials aligned with these emerging markets.</p> |
|  | >> United States | <p>Following the inauguration of President Trump in 2025, tariff-related risks have significantly increased. As a result, domestic manufacturers are expected to face constraints in exporting to the U.S. and localization of production is emerging as a key strategic issue. In response to these changing conditions, KOLON ENP has initiated market research and internal review to explore the establishment of a local production base in the United States.</p> |
|  | >> India | <p>The Indian economy continues to demonstrate solid growth, supported by price stability and labor market improvements. The automotive market, in particular, is projected to grow steadily through 2029. In 2024, total automobile sales reached 23.22 million units—comprising 4.22 million passenger vehicles, 17.97 million two-wheelers and approximately 1 million commercial vehicles—marking an 11.9% year-over-year increase.</p> <p>Electric vehicle (EV) sales have also surged, rising from around 1,000 units in 2020 to 80,000 units in 2024. In 2025, Indian and global OEMs plan to release 12 new EV models, some with a driving range of up to 600 km, further accelerating demand. To expand its presence in this emerging automotive hub, KOLON ENP is exploring various business strategies, including establishing a local production system.</p> |
|  | >> Asia | <p>China : In 2024, China's electric vehicle (EV) market maintained strong growth, supported by stable demand for basic materials. While BYD remains the market leader, competition is intensifying among local manufacturers, with emerging players such as NIO, Zeekr and XPeng showing rapid growth. The government is also accelerating its push for domestic production of petrochemical base materials, particularly in the polyoxymethylene (POM) sector, where capacity is set to expand from 430,000 tons to 1 million tons. Anti-dumping duties remain in place to support new local entrants. These developments are expected to strengthen the global competitiveness of China's EV and petrochemical industries.</p> <p>Japan : Japanese market today continues to grow, primarily led by domestic demand. However, inflation, rising housing prices and increased lending rates remain key challenges. Real GDP growth for 2025 is projected at 0.5%. In 2024, approximately 4 million passenger vehicles were sold, representing a 5% decrease from the previous year. This decline is attributed in part to manipulated certification issue and vehicle recalls involving Daihatsu.</p> <p>Thailand : Thailand, the world's tenth-largest automobile producer, experienced a decline in both domestic and export sales in 2024. This was driven by high levels of household debt, weakened demand from the neighboring ASEAN market and geopolitical instability in the Middle East. Previously, Japanese automotive manufacturers held a dominant position, however, in recent years, Chinese companies such as BYD and Great Wall Motors have expanded their market share by investing approximately USD 3 billion in Thailand.</p> <p>Indonesia : Although Indonesia's overall automobile production declined in 2024 compared to the previous year, Hyundai Motor Company increased its output from 82,000 units in 2023 to 91,000 units in 2024, with expectations of reaching 140,000 units shortly. Hyundai is actively promoting a sales strategy centered on eco-friendly vehicles, including electric and hybrid models. The Indonesian government is also encouraging foreign investment in the EV sector by restricting nickel exports. In alignment with this policy, Chinese automaker BYD has begun local investment, aiming to start operations in 2028.</p> |

Overview

Business Overview

KOLON ENP manufactures, processes and sells engineering plastics through a single business segment composed of two main divisions: polyoxymethylene (POM) and compound. Core products include POM, PA (Polyamide 6,66), PBT (Polybutylene Terephthalate), TPC-ET (Thermoplastic Polyester Elastomer) and PPS (Polyphenylene Sulfide). In addition to domestic and international sales operations, KOLON ENP has a dedicated unit for new market development and is pursuing global expansion through subsidiaries in Europe, India and China. As demand for high-performance and high-value-added materials grows—particularly in the automotive, medical and eco-friendly sectors—the company is implementing targeted strategies to enter premium markets and expand market share. Notably, KOLON ENP launched its eco-friendly brand, “ECO”, aimed at reducing carbon emissions and offering the following product lines:

- ❶ Products utilizing Bio-based or bio-mass balanced raw materials
- ❷ Products based on CCU (Carbon Capture & Utilization) technology
- ❸ Products combining green hydrogen and renewable carbon dioxide
- ❹ Products made from recycled materials



Eco-Friendly Brand ECO

Overview

Business Overview

Polyoxymethylene Business

Polyoxymethylene (POM) is a high-crystallinity Polyacetal copolymer resin, widely recognized as an engineering plastic for its low friction, wear and chemical resistance and superior moldability. During injection molding, conventional POM materials emit formaldehyde typically, however, KOLON ENP produces low-formaldehyde-emission grades. These products are supplied to customers that require compliance with stringent emission regulations.



Sales Proportion



Sales by Sector



Unit : million KRW,
based on 2024 business report (consolidated)

Future Strategy

KOLON ENP is actively expanding its POM business into high-value-added markets, with a particular focus on medical applications. The medical-grade POM market is growing at an average annual rate of 5-6% and is expected to reach approximately 72,000 tons by 2030. In response, the company plans to strengthen its presence in this field by securing relevant certifications and expanding its product portfolio.

Additionally, in the high-stiffness POM segment, currently dominated by Homo-POM, we are pursuing a differentiated market strategy with Homo-like POM products. These materials combine the advantages of Homo-POM while addressing the limitations of conventional Co-POM, enabling us to target new applications and market opportunities more effectively.

Compound Business

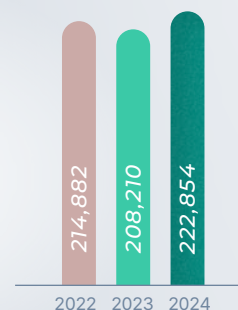
The compound business focuses on enhancing the physical properties of base materials such as PA (Polyamide) and PBT, as well as Polyether-ester Elastomer (PEL) and Polyethylene terephthalate (PET), by blending specific additives. With in-house production facilities, KOLON ENP ensures a stable raw material supply and cost competitiveness. Through capacity expansion and investment, the company continues to achieve economies of scale, thereby strengthening profitability and overall competitiveness.



Sales Proportion



Sales by Sector



Unit : million KRW,
based on 2024 business report (consolidated)

Future Strategy

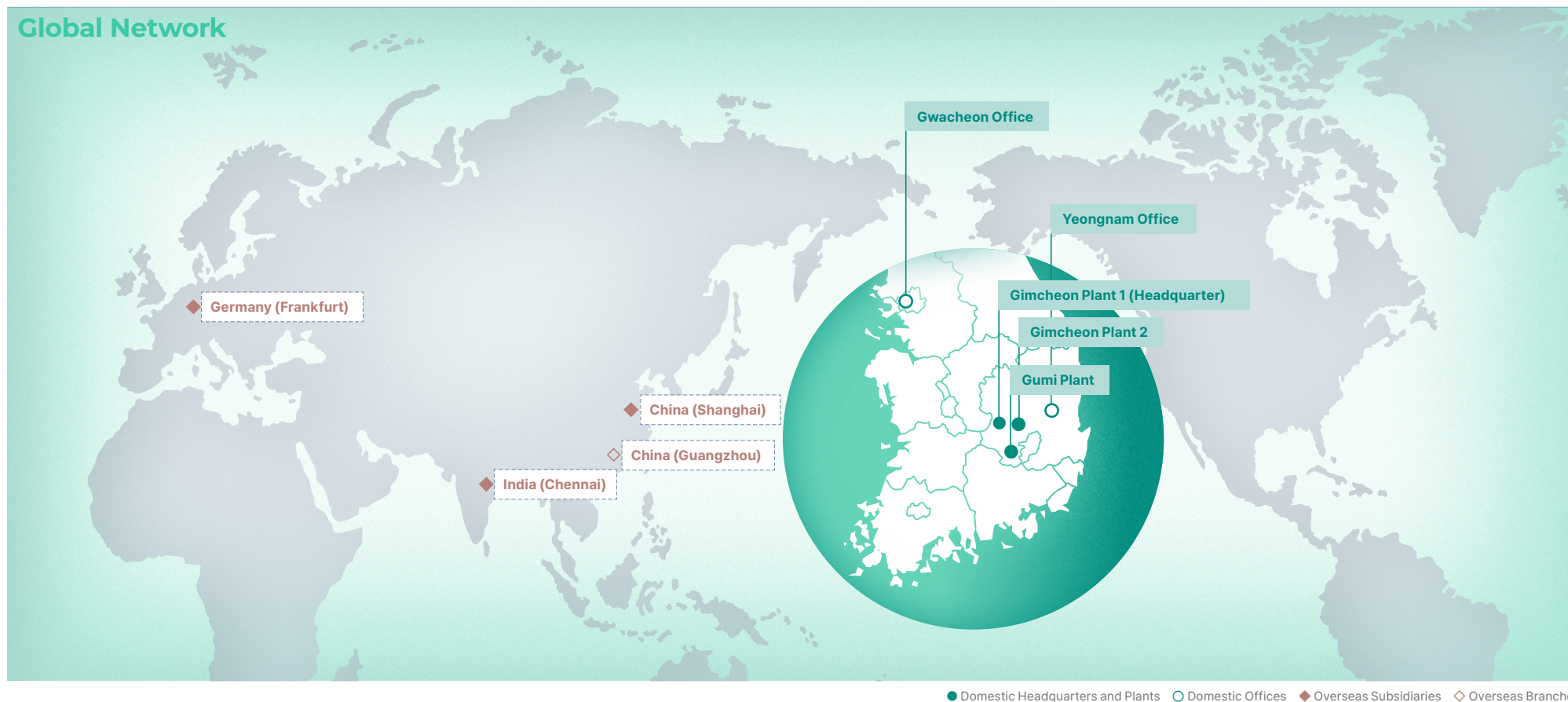
To respond to the upcoming EU End-of-Life Vehicle (ELV) Directive and other regulations on the use of recycled plastics, KOLON ENP has established a stable sourcing system for post-consumer recycled (PCR)¹⁾ and post-industrial recycled (PIR)²⁾ raw materials and is in the process of registering automotive specifications for products using these materials. In addition to enhancing the global competitiveness of its compound business, KOLON ENP is actively exploring the establishment of overseas production bases through a multi-faceted review process.

1) PCR: Raw materials are recycled from the products that have reached the end of their life cycle after customer use

2) PIR: Raw materials obtained from industrial scrap

Overview

Global Network



Business Location

| | |
|--|--|
| Domestic Headquarter and Plants | Gimcheon Plant 1 (Headquarter), Gimcheon Plant 2, Gumi Plant |
| Domestic Offices | Gwacheon Office, Yeongnam Office |
| Overseas Subsidiaries | China (Shanghai), Germany (Frankfurt), India (Chennai) |
| Overseas Branches | China (Guangzhou) |

Facility Descriptions

| | |
|------------------------------|---|
| Gimcheon Plant 1 | Designed with proprietary technology, Gimcheon Plant 1 boasts the world's largest POM production capacity for a single facility. |
| Gimcheon Plant 2 | Operating under a Connected Factory system, Gimcheon Plant 2 fully runs automated processes and manufactures high-performance compound products that offer both superior quality and optimal cost competitiveness. |
| Gwacheon Office | Gwacheon Office provides management support while overseeing the sales of POM and compound products in Korea and over 90 countries worldwide—including the Americas, Europe, Asia, the Middle East and Southeast Asia—and is committed to delivering enhanced technical services to customers around the globe. |
| Overseas Subsidiaries | KOLON ENP is accelerating its global market expansion through its overseas operations in India, Europe and China. By strengthening market development efforts and enhancing technical support for customers, the company carries out diverse marketing activities—particularly in collaboration with Korean automakers and parts suppliers operating abroad—to reinforce its presence in the global market. |

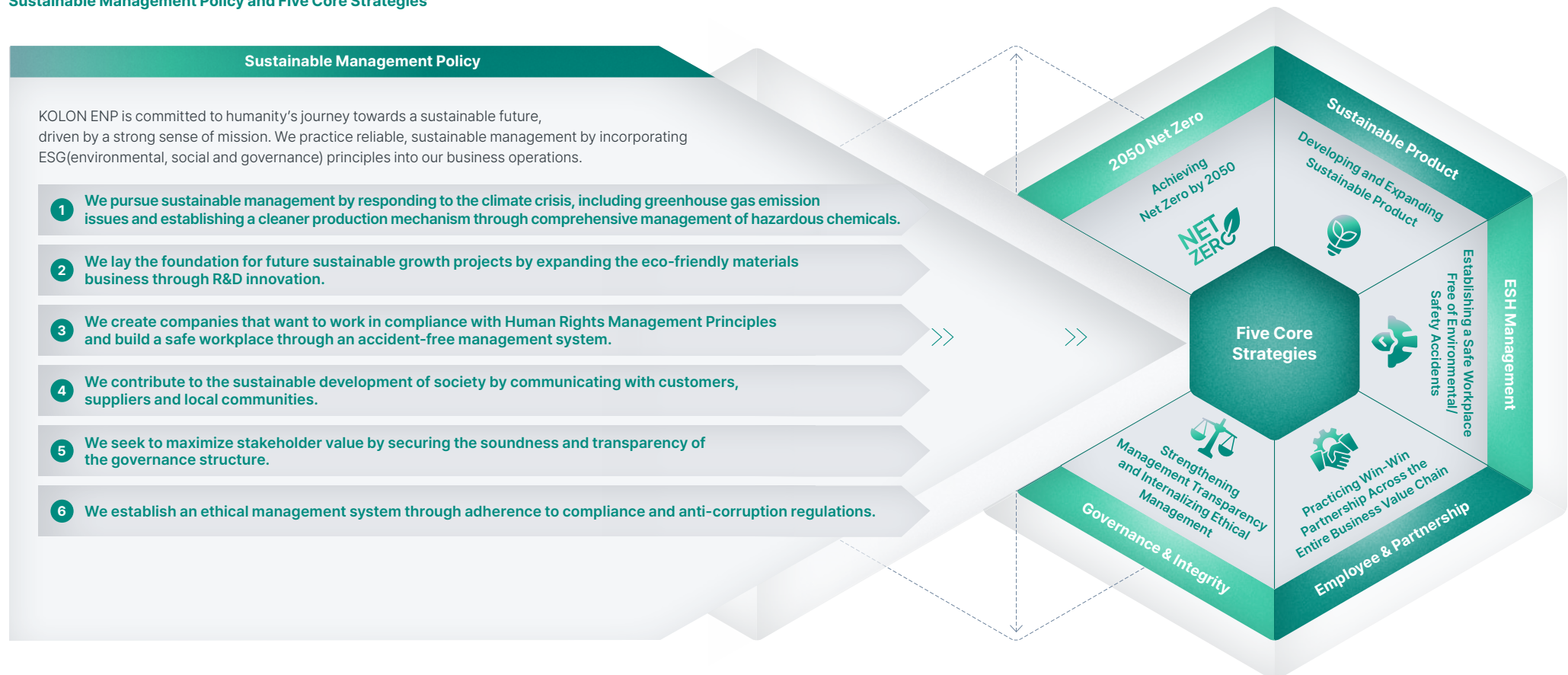
Overview

Sustainability Management System

Sustainability Management Policy

By establishing five major strategies, KOLON ENP aims to utilize ESG factors strategically, explore new business opportunities and secure competitive advantages. Each strategy is managed by a designated department, with specific tasks defined and currently in progress. KOLON ENP will transparently disclose the implementation status of these initiatives to share the company's sustainable management direction with all stakeholders.

Sustainable Management Policy and Five Core Strategies



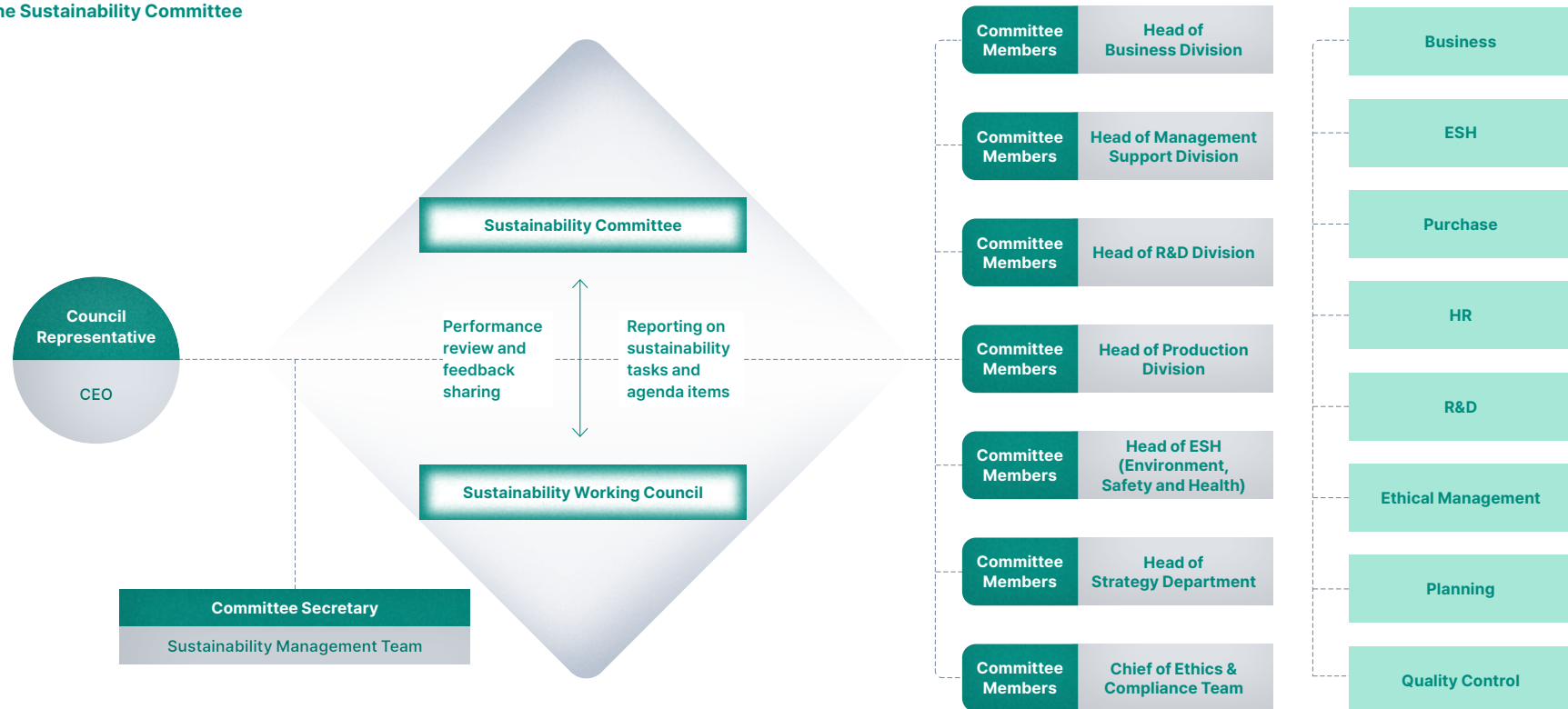
Overview

Sustainability Management System

Governance of Sustainable Management Initiatives

Since 2024, KOLON ENP has been operating a Sustainability Committee and a Sustainability working council to integrate key sustainable management agendas into its business. Sustainability Committee chaired by the CEO and held quarterly, discusses and shares major company-wide topics, including core sustainability initiatives and KOLON Group's carbon neutrality CFC (Cross-Functional Communication) activities. The Working Council, composed of key managers from headquarter and business sites, coordinates tasks requiring cross-departmental collaboration and supports company-wide implementation. Selected key topics will be reviewed by the Advisory Committee and proposed to the Board, enhancing transparency and stakeholder engagement in sustainable management.

Structure of the Sustainability Committee



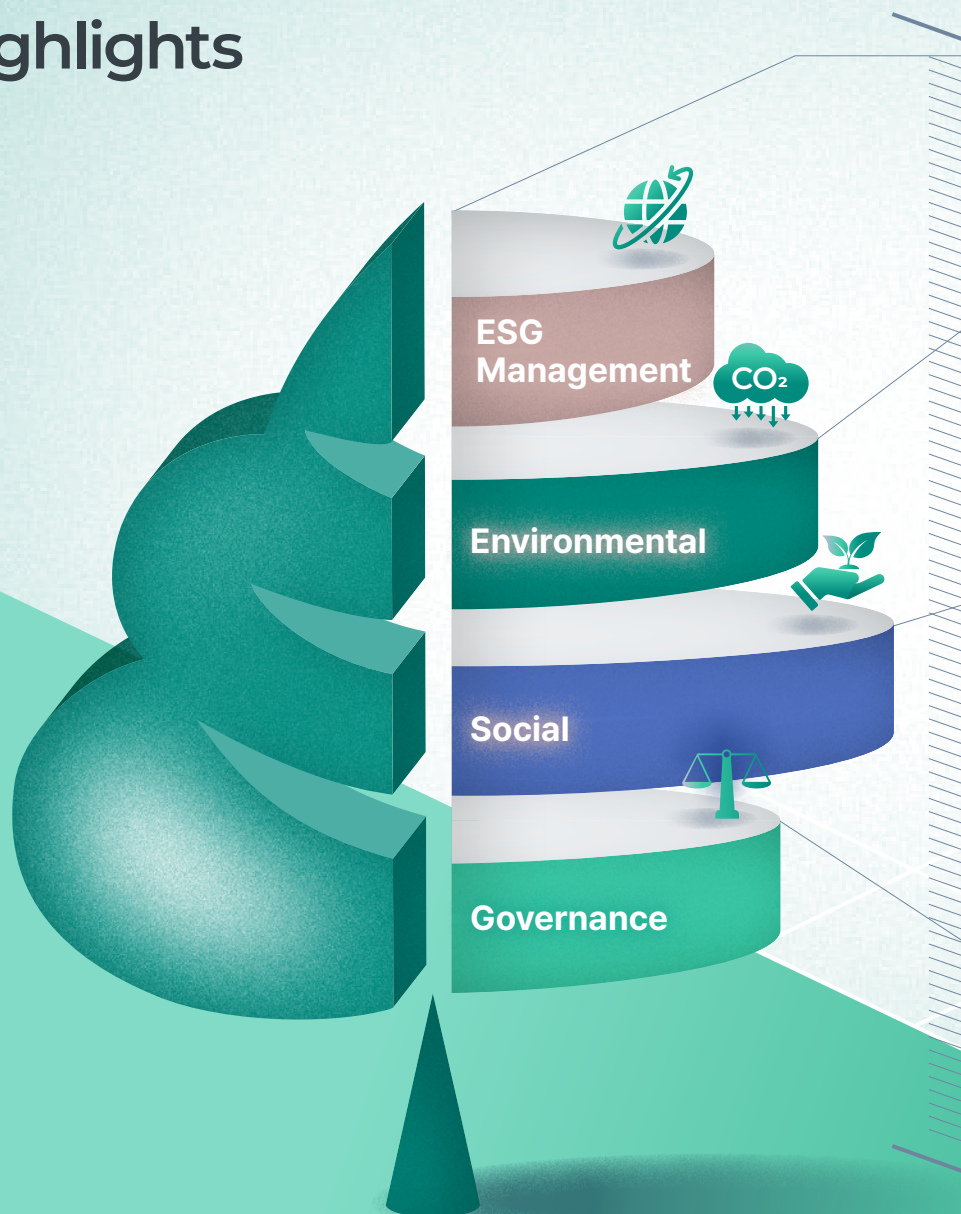
Overview

Sustainability Management System

Key Goals by Core Strategy



2024 Performance Highlights



Key Achievements by Strategic Pillar

ESG Management

- 01 **1** Awarding the EcoVadis Platinum medal
- 2** Joining the UN Global Compact (UNGC)

Environmental

- 02 **1** [Climate Change Response (Net Zero)] Developing a detailed GHG reduction roadmap by Scope
- 2** [Climate Change Response (Net Zero)] Conducting third-party verification of Scope 3
- 3** [Water] Conducting water risk assessment
- 4** [Pollution & Emissions] Improving Leak Detection and Repair System (LDAR)
- 5** [Hazardous Chemicals] Promoting risk mitigation activities for hazardous chemicals

Social

- 03 **1** [Supply Chain Management] Conducting risk assessments on 100% of key suppliers
- 2** [Supply chain management] Delivering supply chain management training to 100% of procurement managers
- 3** [Supply Chain Management] Providing ESG training to supply partners
- 4** [Human Capital] Being selected as a Best family-friendly management Company
- 5** [Human Rights Management] Conducting human rights risk assessment
- 6** [Diversity, Equity & Inclusion] Increasing the proportion of female managers from 13.7% (2023) to 15.6% (2024)
- 7** [Health and Safety] Advancing occupational health and safety initiatives

Governance

- 04 **1** [Board of Directors] Holding 8 board meetings
- 2** [Ethical Management & Compliance] Acquiring certification for anti-corruption and compliance management systems

2024 KEY MATERIALITY ISSUES

STAKEHOLDER ENGAGEMENT

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DOUBLE MATERIALITY ASSESSMENT

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KEY ISSUES

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Stakeholder Engagement

Stakeholder Management

KOLON ENP firmly recognizes that continuous communication and collaboration with stakeholders are essential for fulfilling social and environmental responsibilities and creating shared value. To address stakeholder needs and concerns, various communication channels are utilized to facilitate active engagement and identify practical solutions. Key issues and expectations gathered through stakeholder engagement are incorporated into company-wide management activities. Progress on these matters is disclosed transparently through the Sustainability Report and annual stakeholder meetings. Based on these efforts, KOLON ENP aims to strengthen trust with stakeholders and create shared value that drives sustainable growth.

Stakeholder Key Issues and Communication Channels

| Stakeholder groups | Customers | Employees | Partners | Communities | Government | Stakeholders / Investors |
|------------------------|---|--|--|---|--|--|
| Relevant Key Issues | <ul style="list-style-type: none"> Product development that incorporates environmental and social impact Enhancement of product quality and assurance of safety Carbon reduction targets and policies Industry/Safety/Health policies Sustainability of the supply chain | <ul style="list-style-type: none"> Development of employee skills and capabilities Enhancement of workplace health and safety management Employment opportunities, welfare benefits and organizational culture | <ul style="list-style-type: none"> Fostering a culture of fair trade Initiatives to enhance the ESG capabilities of partner companies Enhancing information sharing and communication | <ul style="list-style-type: none"> Business sites and local communities Management of environment and safety Implementing social contribution activities | <ul style="list-style-type: none"> Compliance and fair-trade adherence Responding to safety, health and environmental policies and regulations | <ul style="list-style-type: none"> Ensuring soundness and transparency of governance Systematizing decision-making processes incorporating ESG factors Establishment of climate change response system. |
| Communication Channels | <ul style="list-style-type: none"> Feedback from client companies Customer satisfaction surveys | <ul style="list-style-type: none"> Labor Management Council Roundtable (e.g., town hall meetings) Employee surveys Newsletters Intranet Company magazine Occupational Health and Safety Committee | <ul style="list-style-type: none"> Newsletters Purchasing management system Partner company meetings Joint analysis evaluation and exchange meeting with partner companies | <ul style="list-style-type: none"> Local community engagement programs Employee volunteer groups Residents' committee near business site | <ul style="list-style-type: none"> Policy meetings Industry association participation Press releases | <ul style="list-style-type: none"> General shareholder meetings Earnings announcements Management briefing sessions Disclosure of financial information and credit evaluations |

Stakeholder Engagement

Stakeholder Engagement and Feedback Collection



Korean Research Institute of
Chemical Technology, KRICT

Hyung Ki Min,
Senior Researcher

Research Institutions

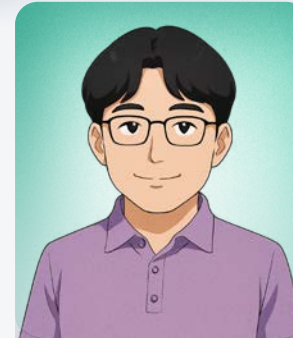
“Achieving both environmental contribution and business growth through the production of sustainable products using eco-friendly technologies and materials.”

In recent years, the global manufacturing industry has shown growing interest in developing products that minimize environmental and social impacts. Two primary approaches can support sustainable production: adopting low-impact technologies during the manufacturing process and using low-carbon, eco-friendly raw materials.

The first approach—introducing new technologies and processes—often requires significant investment and rigorous quality control. The second—using sustainable raw materials may increase the cost of raw inputs and overall manufacturing expenses. While these factors may hinder short-term profitability, companies that take the lead in technology development and market innovation can gain a competitive advantage in the sustainable products sector. This, in turn, enhances long-term environmental value, brand equity and financial performance.

In Korea, the eco-friendly industry is still in its early stages, with few established leaders. Many companies remain cautious, opting to explore the market gradually. Previous attempts by some firms to enter the sector have yielded limited success, resulting in eventual withdrawal.

Nevertheless, there is a clear need for successful case studies and I believe KOLON ENP is well-positioned to lead by example. Methanol, one of KOLON ENP's key raw materials, is now emerging as a prominent eco-friendly marine fuel. By taking initiative in the green methanol sector, KOLON ENP has the opportunity to lead not only in the chemical industry but also in the broader field of sustainable fuels.



Changwoon Inc.
Bon Chang Koo, CEO

Partner Company

“A field-oriented safety culture, building a sustainable workplace together.”

Changwoon Inc. is a logistics partner responsible for the handling of raw material warehousing, packaging and product shipment related to compound production at KOLON ENP's Gimcheon Plant 2. In collaboration with KOLON ENP, quarterly health and safety training sessions are conducted, complemented by joint site patrols, fire drills and workplace safety campaigns. These initiatives help embed a strong safety mindset across on-site operations.

Practice-based training programs are particularly emphasized to strengthen incident response capabilities. Additional health-related initiatives, such as on-site health consultations and no-smoking campaigns, are also actively supported. To prevent safety incidents, high-risk operations such as forklift driving are subject to enhanced oversight, with frequent patrols conducted to address any site-related issues promptly.

Through close communication and cooperation with KOLON ENP's ESH team, Changwoon remains committed to proactively eliminating potential hazards and maintaining a safe and healthy work environment. Moving forward, the company aims to grow alongside KOLON ENP and continue making meaningful contributions as a trusted partner in sustainable operations.

Stakeholder Engagement

Stakeholder Engagement and Feedback Collection



DOW Chemical
Jun Hee Lee,
General Manager

Supply Company

“Although we are aligned in our ESG objectives, a balanced approach is needed to ensure beneficial progress mutually.”

DOW serves as a strategic partner to KOLON ENP by supplying plastic additives used in compound product manufacturing. While both companies share common ESG goals, differences in internal standards and implementation timelines have led to challenges in collaboration occasionally. For instance, data related to Life Cycle Assessment (LCA) requested by KOLON ENP is currently under development within our organization and discrepancies in format or response protocols have made it difficult to respond promptly in certain cases. In such situations, we have prioritized transparent communication by providing regular progress updates.

The Supplier Event held in September 2024 was particularly memorable. It brought together various departments—purchasing, R&D, production, ESG—and provided a rare opportunity to understand KOLON ENP's future strategy from multiple perspectives. The event also served as a meaningful platform to explore more practical and aligned approaches to partnership. Internally, we have since shared the insights from the event across relevant teams and look forward to expanding the scope of our collaboration.

Our daily interactions with teams from both KOLON ENP's Gwacheon headquarters and the Gimcheon plant have also been a strong foundation for trust. Across both sites, KOLON ENP has consistently demonstrated a high standard of ethical conduct and compliance, which contributes to a stable and reliable partnership environment aligned with our internal expectations.

We hope to continue growing as a trusted and innovative supply partner, moving forward together in step with KOLON ENP's new vision: “Empowering New Possibility.”



Cornerstone
Asset Management
Chi Kyoong Kim,
General Manager

Investors

“Responsible governance and future growth—ESG is now at the heart of investment decisions.”

As an investor in KOLON ENP, we have no special interests or conflicts. For export-oriented manufacturers, ESG management is essential, not optional. In particular, management transparency, owner-related risk management and workplace conditions are key considerations in investment decisions, as these elements are directly linked to long-term shareholder value. Currently, ESG considerations are heavily weighted in investment evaluations, accounting for approximately 70–80% of the decision-making process.

KOLON ENP's recent strategic focus on eco-friendly material brands and the development of high-value-added medical products is recognized as a promising growth driver. In addition, there is potential for the company's materials to be applied in the rapidly growing humanoid robotics industry. Continued efforts to enhance shareholder value are expected to support a fair revaluation of the company's market value.

Stakeholder Engagement

Stakeholder Engagement and Feedback Collection



Hyundai Transys
Dong Wook Kim, Manager

Client Company

“Responding to electrification and the low-carbon transition—ESG frameworks are essential for supply chain competitiveness.”

In response to tightening global carbon neutrality regulations, the automotive industry is accelerating the adoption of electrified (EV, HEV) products and the use of low-carbon materials. Hyundai Transys has developed a proprietary technology strategy aligned with the decarbonization roadmaps of global automakers to address this transformation.

As part of this approach, ESG management frameworks and responsible material sourcing are applied as core evaluation criteria for suppliers. ESG assessments covering human rights, labor, health and safety and environmental factors are conducted and continuously expanded. For high-risk partners, on-site audits and tailored training programs are provided to strengthen ESG capabilities.

Furthermore, global automakers are now calculating Product Carbon Footprints (PCF) through Life Cycle Assessments (LCA) and assessment results consistently indicate that the raw material and component production stages account for the highest environmental impact. Accordingly, KOLON ENP's development of low-carbon material and product manufacturing systems is expected to play a critical role in enhancing trust and competitiveness across the value chain.



Sharon Community
Child Care Center
Mi Ran Choi,
Head of Center

Local Community

“Enhancing children's environmental awareness through environmental education partnerships—contributing to a more sustainable community.”

The Sharon Community Child Care Center supports the healthy growth and balanced development of children by offering academic support and diverse experiential programs. Since 2012, the center has collaborated with KOLON and beginning in 2023, it has partnered with KOLON ENP to actively implement environmental education and initiatives aimed at improving daily living environments.

This partnership helps children experience environmental values firsthand and apply them in their daily routines. Environmental education programs supported by KOLON ENP have led to noticeable shifts in children's awareness and behavior. For example, children learned to differentiate between recycling and upcycling, applying these concepts practically and consistently using the upcycled pencil cases and eco-bags they made during class.

KOLON ENP employees who participated as volunteers delivered age-appropriate lessons and demonstrated thoughtful engagement, greatly enhancing the program's effectiveness. Their ability to explain complex topics clearly and guide interactive activities—such as board games and science experiments—while maintaining order and safety, left a lasting impression on the children and heightened their interest in environmental issues.

Looking ahead, the Sharon Community Child Care Center hopes to further strengthen its collaboration with KOLON ENP. Continued support through structured, hands-on environmental education will empower children to understand the importance of sustainability and take active steps in protecting the environment. We also look forward to contributing to the creation of a healthier and more sustainable local community through sustained corporate engagement and partnership.

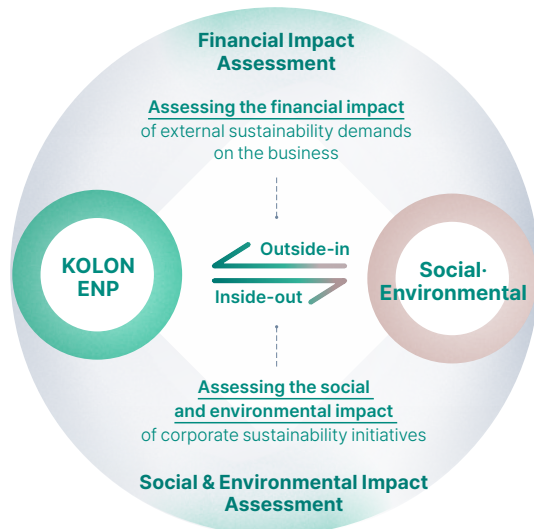
Double Materiality Assessment

Assessment Overview

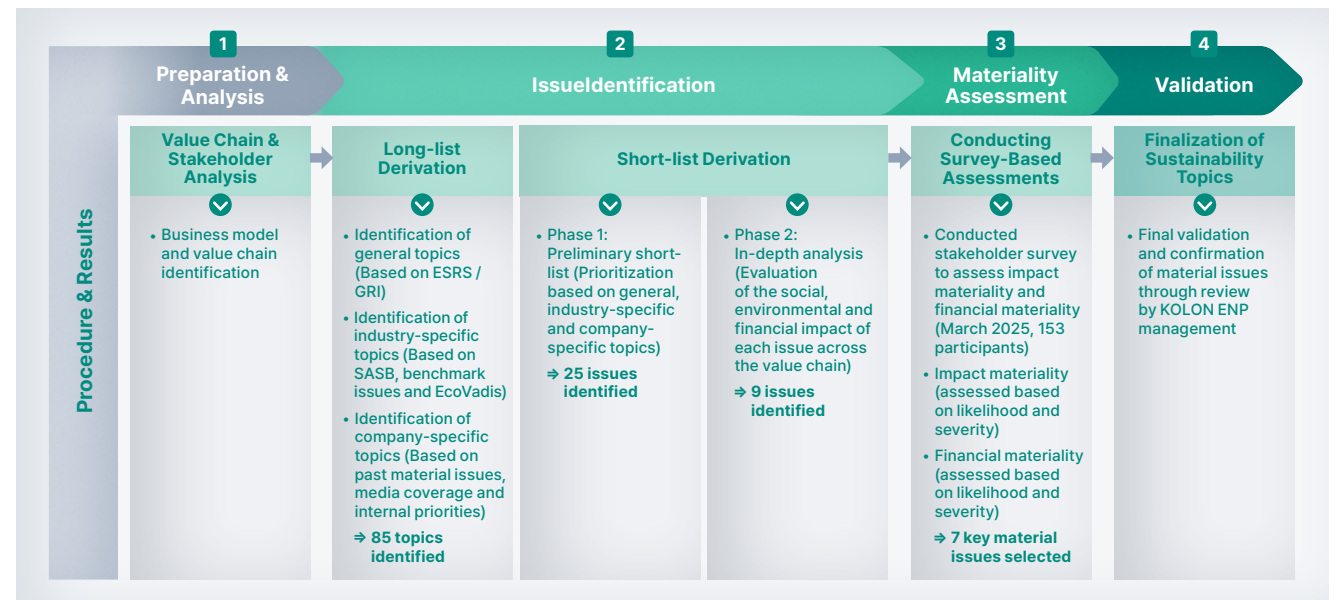
KOLON ENP conducted its materiality assessment in alignment with leading international standards, including the Global Reporting Initiative (GRI), International Financial Reporting Standards (IFRS) and the EU Corporate Sustainability Reporting Directive (CSRD).

This assessment applied the Double Materiality approach, which considers both the environmental and social impacts of business activities as well as their financial implications. Through this process, seven key material issues were identified—issues deemed to have significant influence on both corporate value and stakeholder interests.

KOLON ENP plans to reassess these strategic issues annually, thereby strengthening the transparency and credibility of its sustainability strategy and disclosures over time.



Materiality Assessment Process



●●● High ●●○ Medium ●○○ Low

| KOLON ENP's 7 Materiality Issues | | Impact Materiality | Financial Materiality | Double Materiality | UN SDGs |
|----------------------------------|--|--------------------|-----------------------|--------------------|---------|
| 1 | Managing hazardous chemicals in production | ●● | ●●● | ●●● | |
| 2 | Greenhouse gas emissions during production | ●●● | ●● | ●●● | |
| 3 | Developing and selling products considering environmental and social impacts | ●● | ●●● | ●● | |
| 4 | Waste generation in the production process | ●●● | ●● | ●● | |
| 5 | Water and air pollutant management in production | ●● | ●● | ●● | |
| 6 | Worker health and safety in production processes | ● | ●● | ●● | |
| 7 | Supplier ESG assessment and monitoring | ●● | ●● | ●● | |

● Environmental Issues | ● Social Issues | ● New Issues

Double Materiality Assessment

Critical Issue Management Plan

| Ranking | Issue | Risks and Opportunities | Goal | Response Plan | GRI |
|---------|--|--|--|---|-------------------|
| 01 | Managing Hazardous Chemicals in Production | <p>Decline in competitiveness due to increased costs associated with hazardous chemical handling and incidents, as well as decreased corporate credibility</p> <p>Enhancing customer satisfaction and delivery competitiveness through enhanced hazardous and chemical response.</p> | <ul style="list-style-type: none"> Percentage reduction from projected increase in hazardous chemical emissions (18.7%, by 2029) - Gimcheon Plant 1 | <ul style="list-style-type: none"> Enhancing MSDS Management System | GRI 306, 403, 416 |
| 02 | Greenhouse gas emissions during production | <p>Customer delivery restrictions and fines for non-compliance due to increased GHG emissions</p> <p>Improving customer satisfaction and delivery competitiveness through GHG mitigation</p> | <ul style="list-style-type: none"> Achieving Net Zero at all sites (by 2050) | <ul style="list-style-type: none"> Energy savings through the transition to high-efficiency equipment Increasing renewable energy consumption | GRI 302, 305 |
| 03 | Developing and selling products considering environmental and social impacts | <p>Competitive disadvantage due to rising product costs</p> <p>Driving sales growth by developing and producing products with enhanced environmental and safety performance</p> | <ul style="list-style-type: none"> Achieving 30% of compound sales from sustainable products (by 2031) Full LCA/PCF completed for all products by 2026 | <ul style="list-style-type: none"> Advancing carbon reduction initiatives grounded in product LCA calculations | GRI 302, 305, 416 |
| 04 | Waste generation in the production process | <p>Pay for disposal based on the amount of waste generated</p> <p>Improving customer satisfaction and strengthening delivery competitiveness through waste reduction efforts</p> | <ul style="list-style-type: none"> Enhancing waste recycling and minimization activities for higher resource circularity | <ul style="list-style-type: none"> Upgrading the integrated circular waste management system | GRI 306 |
| 05 | Water and Air Pollutant Management in Production | <p>Increased treatment costs and fines for exceeding water/air pollution discharge standards</p> <p>Improving customer satisfaction and delivery competitiveness through pollutant reduction activities</p> | <ul style="list-style-type: none"> National Emission Standards for Air Pollutants Compliance National Emission Standards for Water Pollutants Compliance | <ul style="list-style-type: none"> Stabilization and continuous improvement of environmental facilities Applying and managing strict compliance standards for legal compliance In addition to the legislation, identifying hazardous materials through our own water quality analysis Managing water discharge status through regular monitoring and statistical tracking Facility improvements and investments to increase water treatment efficiency Reducing wastewater discharge through wastewater recycling | GRI 305 |
| 06 | Worker Health and Safety in Production Processes | <p>Legal risks and productivity losses due to non-compliance with the Serious Accident Punishment Act and insufficient health and safety assurance</p> <p>Improving workplace safety management to ensure employee health and increase productivity</p> | <ul style="list-style-type: none"> Achieving ZERO major industrial accidents and compliance issues (by 2025) | <ul style="list-style-type: none"> Enhancing safety management based on IPSA at all sites Strengthening emergency response system | GRI 403 |
| 07 | Supplier ESG Assessment and Monitoring | <p>Decreased trust and potential delivery restrictions from customers due to non-financial risks at the supplier level</p> <p>Securing customer satisfaction and supply chain stability through systematic management of supplier non-financial risks</p> | <ul style="list-style-type: none"> Building a sustainable value chain | <ul style="list-style-type: none"> Strengthening supplier ESG training Advancing supply chain management for key suppliers | Non-GRI |

Double Materiality Assessment

Management of Critical Issues in the Value Chain

KOLON ENP identifies and manages key sustainability issues across all stages of the value chain—including business management, raw material procurement, R&D, production, logistics and sales. By systematically integrating these issues into business operations, the company drives sustainable performance.



Key Issue 7.

Climate Change Response (Net Zero)



Addressing the climate crisis has become a shared global responsibility.

The international community and leading nations are accelerating climate mitigation efforts through the establishment of Nationally Determined Contributions (NDCs). In alignment with these developments, KOLON ENP has formulated a mid- to long-term carbon reduction strategy and is actively implementing it to achieve Net Zero by 2050.

Performance - 1

Establishment of Scope 1, 2 & 3 reduction targets in line with the Science-Based Targets initiative (SBTi)



Performance - 2

Establishment of a detailed Net Zero reduction roadmap



Performance - 3

Conducting third-party verification of Scope 3 emissions



Key Achievements

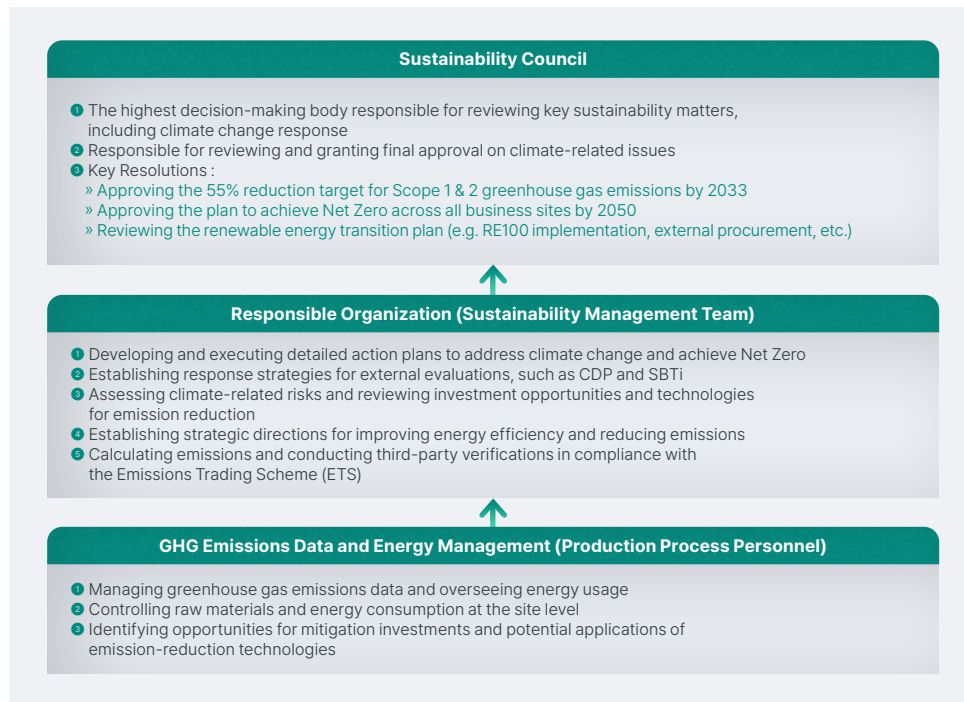
Key Issue 1. Climate Change Response (Net Zero)

Governance

Climate Change Organizational Structure

As a company subject to the national Emissions Trading Scheme (ETS), KOLON ENP manages on-site energy use and emissions data at the production plant level through designated site personnel. The Sustainability Management Team oversees company-wide carbon emissions and leads the development and execution of strategies to address climate change across the organization.

The Sustainability Council holds decision-making authority on climate-related issues and is responsible for approving major investment initiatives, including renewable energy transitions.

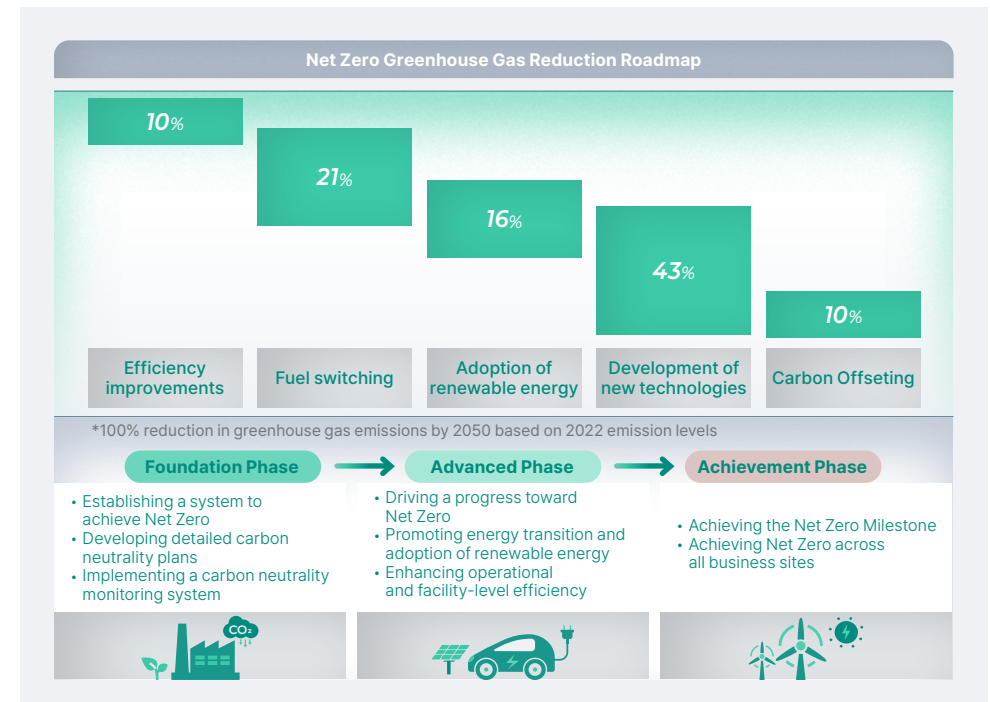


Strategies and Activities

Climate Change Response Strategy

KOLON ENP, in collaboration with its parent company KOLON Industries, has established carbon neutrality targets aligned with the Science-Based Targets initiative (SBTi). The company expanded its reduction targets from Scope 1 & 2 to include specific goals across all scopes. To achieve its Scope 3 emissions reduction targets, Kolon ENP introduced third-party verification from 2025 and completed the verification of FY2024 data as an initial step.

Carbon neutrality performance is transparently disclosed through platforms such as the Integrated Information Center of the Ministry of Environment, the Environmental Information Disclosure System and the Electronic Disclosure System. KOLON ENP also plans to participate in the Carbon Disclosure Project (CDP) starting in 2025.



Key Issue 1. Climate Change Response (Net Zero)

Strategies and Activities

Climate Change Response Activities

KOLON ENP is undertaking company-wide efforts to respond to climate change by reducing greenhouse gas emissions, adopting renewable energy and enhancing employee awareness. These initiatives are supported by both institutional measures and internal capability building, laying the foundation for a sustainable environmental management system.

Emissions Management under the Emissions Trading System

As a company subject to the national Emission Trading System (ETS), KOLON ENP has established reduction targets and met government allocation requirements over the past five years by enhancing operational efficiency and upgrading facilities. All greenhouse gas emissions data are third-party verified for credibility, and in 2024, the company obtained independent verification of its emissions inventory and energy usage from the Korean Standards Association (KSA). To maintain ETS compliance flexibility, KOLON ENP sells surplus allowances and purchases additional credits as needed. In 2024, it secured 18,200 tons of offset credits (KOCs) through external reduction projects. KOLON ENP will continue expanding internal reduction efforts and actively pursue additional external opportunities to respond proactively to the ETS.

Carbon Neutrality Campaigns and Environmental Education

KOLON ENP promotes environmental awareness among employees through quarterly environmental training sessions and monthly newsletters. The company also promotes understanding of carbon neutrality through interactive initiatives like the “Sustainable Management Quiz” and by providing eco-friendly products to encourage participation. Also, to meet customer expectations on carbon neutrality, KOLON ENP has established an integrated company-wide environmental management system and implemented a data monitoring framework. In addition, cross-departmental collaboration and briefing sessions are conducted to strengthen the company's environmental response capabilities systematically.



Sustainable Management Quiz Poster

Renewable Energy Supply

KOLON ENP is actively pursuing the adoption of renewable energy as part of its efforts to achieve carbon neutrality. In 2023, the company signed a Memorandum of Understanding (MoU) with RWE Renewables Korea to facilitate the supply of renewable electricity. This agreement includes joint development of new renewable energy projects and the supply and utilization of clean electricity in the production process to support carbon-neutral manufacturing. KOLON ENP is also in discussions with several domestic power producers regarding on- and off-site solar Power Purchase Agreements (PPAs) and continues to explore specific implementation plans to expand renewable energy use.

Risk Management

Climate Change: Key Physical and Transition Risks and Opportunities

As the impact of climate change on business operations increases, KOLON ENP is actively identifying climate-related risks and assessing their potential effects. In line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the company has identified both physical and transition risk factors relevant to its operations.

Physical risks include acute events such as floods and typhoons that may have short-term impacts, as well as chronic risks such as rising average temperatures that could affect the business over the medium to long term. Transition risks have been categorized into four areas: policy, technology, market and reputation.

In 2024, KOLON ENP conducted a qualitative analysis of these factors. Starting in 2025, the company plans to expand the scope of its assessment to include quantitative analysis of physical risk impacts.

Mitigation Strategies for Climate Risks and Opportunities

| Classification | | Expected Timeline | Key Risks and Opportunities | Mitigation Strategies |
|------------------|------------------|-------------------|---|--|
| Physical Risks | Acute Risks | Short-term | Increased cost of damage recovery at business sites due to the rising frequency of extreme weather events such as floods and typhoons | Establishment of a risk management system for emergency response |
| | Chronic Risks | Mid- to Long-term | Increased operational costs due to long-term changes in climate patterns, such as rising average temperatures | Introduction of high-efficiency heating and cooling systems |
| Transition Risks | Policy Risks | Mid- to Long-term | Rising GHG regulatory mitigation costs | Preparation for compliance through participation in the ETS |
| | Technology Risks | Mid- to Long-term | Rising investment costs for carbon reduction technologies | Expansion of investments in eco-friendly technologies |
| | Market Risks | Mid- to Long-term | Stricter requirements for eco-friendly products and environmental certifications | Increasing R&D investment for the development of eco-friendly products |
| | Reputation Risks | Mid- to Long-term | Impairment of capital financing capacity due to inadequate climate change mitigation response | Managing product carbon impact based on LCA emissions |
| Opportunities | Energy Resources | Mid- to Long-term | Reducing carbon-related costs through the adoption of renewable energy | Achieving Net Zero by 2050 through expanded use of renewable energy |
| | Product/Service | Mid- to Long-term | Opportunity to increase market share in the growing low-carbon product sector | Raising the share of sustainable products to 30% of compound sales by 2031 |

Key Issue 1. Climate Change Response (Net Zero)

Metrics and Goals

Greenhouse Gas Emissions

To play a responsible role in realizing carbon neutrality, KOLON ENP aims to create a low-carbon manufacturing ecosystem for a sustainable future through improved energy efficiency and the transition to clean energy, with the goal of "realizing an environmentally friendly production process that leads to carbon neutrality". In particular, the installation of a TVR (Thermal Vapor Recompressor) system allows us to mix low- and high-pressure steam to generate steam at the desired pressure, while recovering low-pressure steam to enhance energy efficiency. At Gimcheon Plant 2, KOLON ENP has improved the extrusion process within the production line and optimized the operation of nine types of equipment—including vibrators, blowers, wipers and pelletizers—to reduce power consumption during product changeovers.

Moving forward, the company will accelerate the reduction of Scope 3 emissions through LCA-based environmental impact assessments by product, reinforcement of low-carbon supply chains and active collaboration with external partners, solidifying the foundation for company-wide Net Zero achievement.

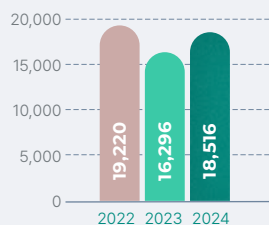
GHG Emissions Status

Unit : tCO₂-eq

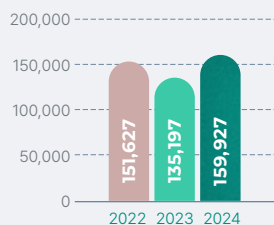
| | 2022 | 2023 | 2024 |
|------------------------------|---------|---------|---------|
| Direct Emissions (Scope 1) | 19,220 | 16,296 | 18,516 |
| Indirect Emissions (Scope 2) | 151,627 | 135,197 | 159,927 |
| Indirect Emissions (Scope 3) | 474,813 | 485,889 | 715,401 |

* Scope 1 and 2 emissions exclude overseas subsidiaries. Scope 3 emissions have included overseas subsidiaries since 2022.

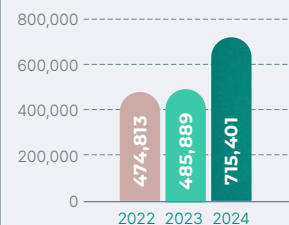
Direct Emissions (Scope 1)



Indirect Emissions (Scope 2)



Indirect Emissions (Scope 3)



Scope 3 Emissions

Unit : tCO₂-eq

4%
27,595

CAT4

Upstream Transportation and Logistics

9%
65,066

Others

8%
58,951

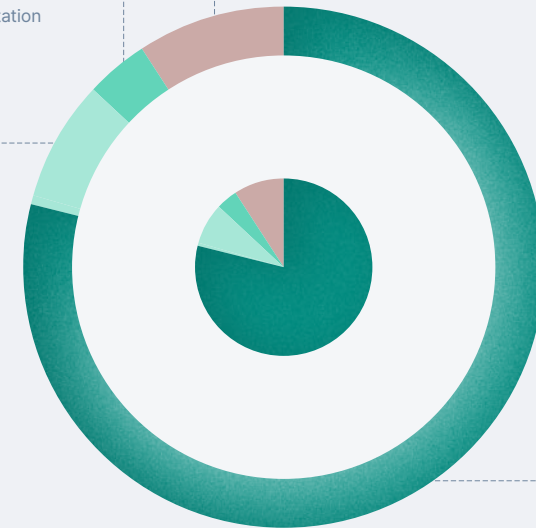
CAT3

Fuel and Energy-Related Activities

79%
563,789

CAT1

Purchased Goods and Services

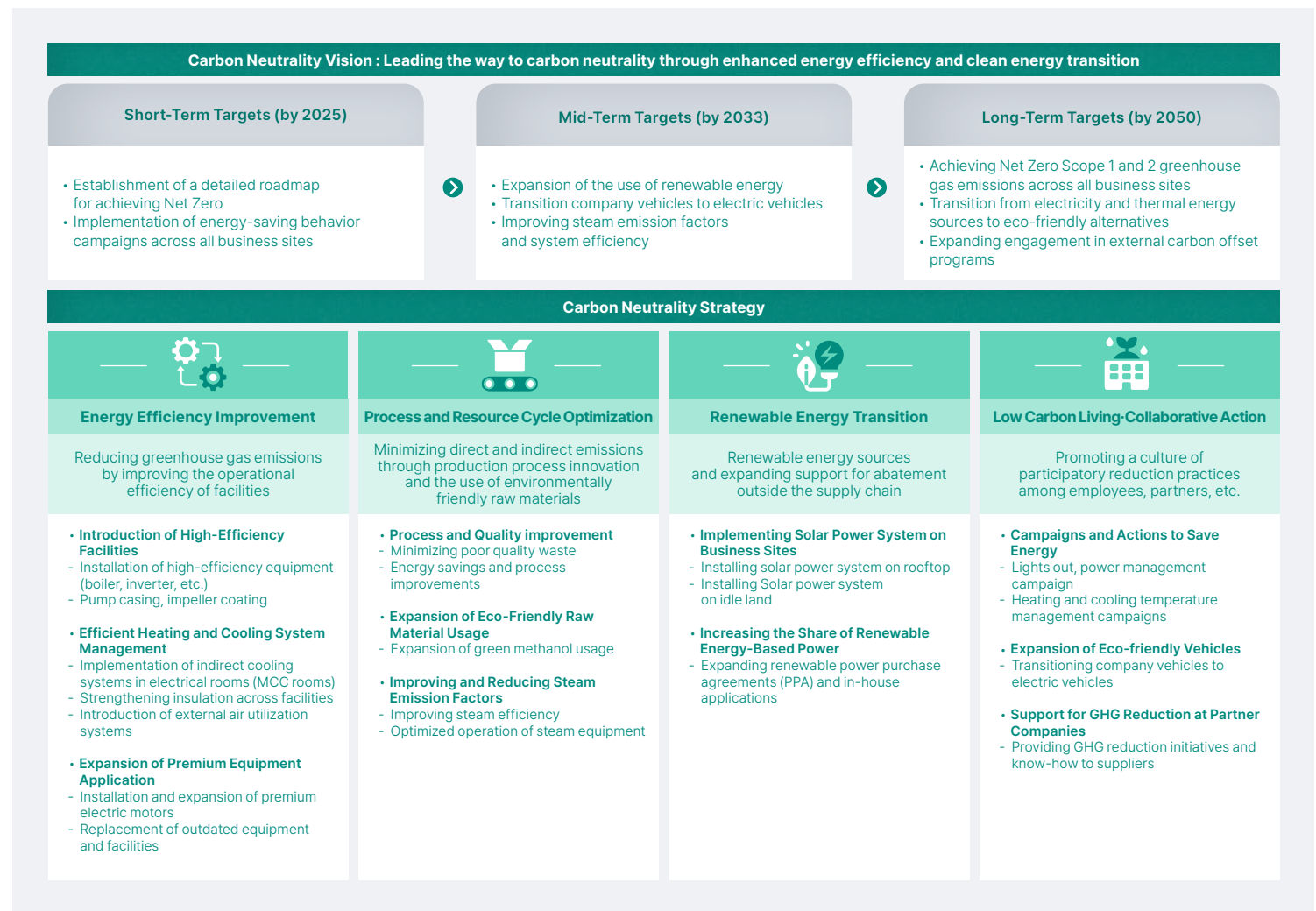


Key Issue 1. Climate Change Response (Net Zero)

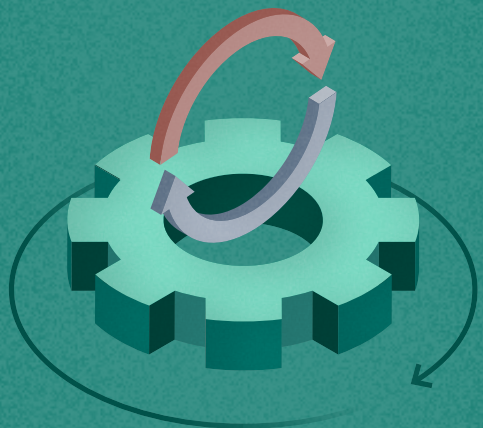
Metrics and Goals

GHG Reduction Targets

To fulfill its responsibility in achieving carbon neutrality, KOLON ENP is working to establish a low-carbon manufacturing ecosystem for a sustainable future by enhancing energy efficiency and transitioning to clean energy. The company is committed to realizing eco-friendly production processes that lead the way in carbon neutrality. KOLON ENP is laying the groundwork for reducing greenhouse gas emissions through energy transition, energy conservation and a lifecycle-based approach that considers the environmental impact across all stages of the product. In addition, by implementing a multi-faceted strategy—including facility upgrades, the adoption of clean energy and strengthened external partnerships—the company aims to enhance the achievability of its organization-wide reduction targets.



Key Issue 2. Supply Chain Management



Sustainable Supply Chains, Connecting Together

KOLON ENP views the supply chain not as a simple transactional process, but as a partnership built on responsibility and trust. We assess our supplier relationships based on environmental and ethical standards and foster a foundation for mutual growth through fair trade and transparent communication. By incorporating sustainability across the supply chain—through supplier training and ESG assessments—we strive to establish a stable and responsible procurement environment. Going forward, we will continue to embed ESG perspectives throughout the supply chain and strengthen our management systems to flexibly adapt to the evolving industrial landscape.

Performance - 1

*Establishment of
a Sustainable
Procurement Policy*



Performance - 2

*Conducting
a Supply Chain Risk
Assessment*



Performance - 3

*100% of Procurement Management
Completed Supply Chain
Management Training*



Performance - 4

*Conducting Partner
ESG Training*



Key Achievements

Key Issue 2. Supply Chain Management

Governance

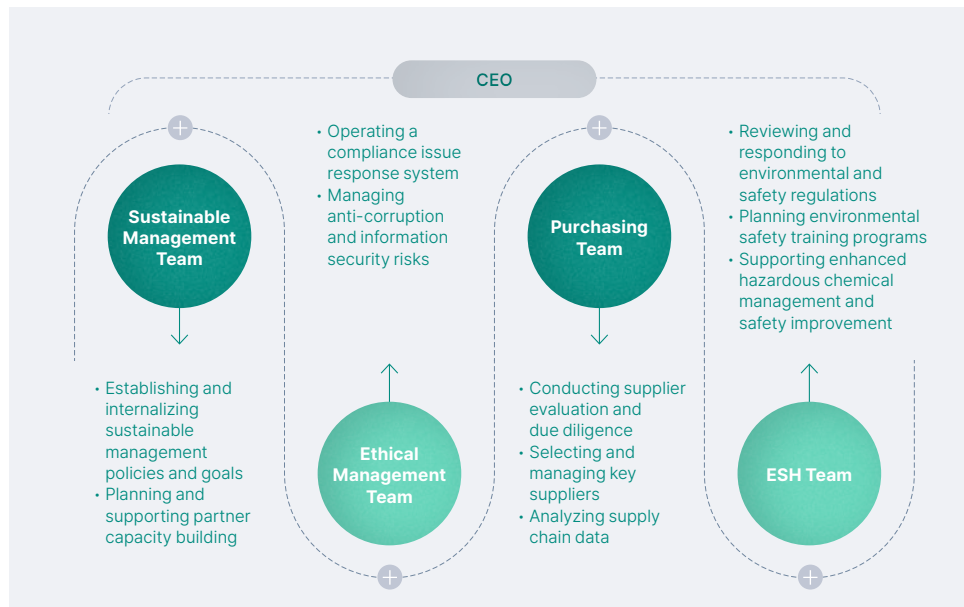
Supply Chain Management Governance

KOLON ENP has established and operates a supply chain management governance based on interdepartmental collaboration, centered on the department responsible for purchasing and supplier management to respond to ESG risks systematically.

Organizational Response to Build a Sustainable Supply Chain

KOLON ENP operates supply chain management governance led by the Purchasing Team, Sustainable Management Team, Ethical Management Team and ESH Team to proactively address ESG risks throughout the supply chain and promote responsible procurement and beneficial partnerships.

Supply Chain Management System



Strategies and Activities

Supply Chain Management Policies

KOLON ENP has established and operates a supply chain management policy based on compliance with the Code of Conduct and fair trade principles to build sustainable partnerships with its suppliers.

Requirement of the Pledge of Supplier Code of Conduct

KOLON ENP has established the Pledge of Supplier Code of Conduct and manages the fulfillment of ESG responsibilities through a computerized pledge system. In 2024, 82 out of 134 suppliers signed the Code of Conduct, recording a signature rate of 61%. The company plans to continue to encourage non-signatory suppliers to participate and intends to implement corrective actions or suspend transactions in the event of pledge violations.

Supplier Signatory Status for Supply Chain Code of Conduct

Unit : count, %

| Year | Total Suppliers | Signed Suppliers | Signing Rate (%) | CoC-Compliant Suppliers |
|------|-----------------|------------------|------------------|-------------------------|
| 2024 | 134 | 82 | 61 | 82 |

* Only companies that have signed a code of conduct that includes environmental, labor, human rights and ethical standards can be awarded contracts.

* Accumulated results based on 2024 transaction performance (excluding suspended transactions, sample purchases, internal transactions, equipment manufacturer and catalysts)

Establishment of Sustainable Procurement Policy

KOLON ENP established a sustainable procurement policy in 2025, applying procurement standards that reflect ESG criteria to all suppliers in accordance with ethical and responsible sourcing principles. Education and improvement activities are also conducted to enhance supplier's sustainability. Moving forward, KOLON ENP plans to strengthen its responsible supply chain system through continuous communication and engagement.

Supplier Code of Conduct

Sustainable Procurement Policy



Key Issue 2. Supply Chain Management

Strategies and Activities

Supply Chain Management Activities

KOLON ENP strengthens ESG implementation across its supply chain through a range of initiatives, including the management of key suppliers, capacity building for procurement managers, adoption of eco-friendly raw materials and restrictions on the use of conflict minerals.

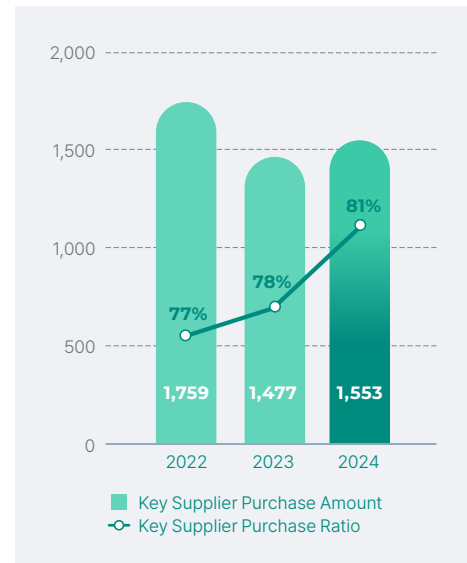
Key Suppliers Selection

KOLON ENP selects key raw material suppliers requiring strategic management based on purchase volume. As of 2024, 20 out of 134 suppliers were designated as key suppliers, primarily consisting of domestic and overseas compounding and POM material providers, accounting for 81% of total procurement volume. This selection process helps ensure supply stability and quality while providing a foundation for proactive ESG risk management.

Procurement Manager Supply Chain Capability Enhancement

KOLON ENP provides sustainable supply chain management training for procurement managers to enhance ESG implementation capabilities across the entire supply chain. Moving forward, we will continuously strengthen the supply chain management competencies of our procurement managers to foster beneficial partnerships with suppliers and establish an ESG-driven supply chain.

Key Suppliers Purchases Status Unit: 100 million KRW



Supply Chain Management Training Certificate for Procurement Managers

2024 Supply Chain Training Program for Procurement Manager

Units : hours, percentage

| | |
|---------------------------------------|-----------------|
| Hours of Training | 52 |
| Number of Trained Procurement Manager | 7 people (100%) |

2024 Procurement Manager Supply Chain Management Training Courses

| Course Name | Training Organization |
|---|---|
| ESG Supply Chain Management Training | Fair Competition Federation / Korean Institute for Market Economy |
| Global Sourcing Strategy and Supplier Management Practical Course | Korea International Trade Association |
| [How to ESG] The Inevitable Journey to Sustainability | Hunet |
| The Federation for Korean Industries (FKI) Supply Chain ESG Management Online Education | The KFI International Management Institute (IMI) |

Introduction of Eco-friendly Raw Materials

KOLON ENP is strengthening its environmental responsibility in the supply chain by actively introducing eco-friendly materials such as bio-based and recycled materials. These materials are utilized in the production of environmentally friendly products and in the future, we plan to classify and manage suppliers according to certification standards such as International Sustainability & Carbon Certification (ISCC) and UL ECV (Environmental Claim Validation). This approach aims to reduce environmental impact from the procurement stage and enhance supply chain sustainability.

Responsible Sourcing of Conflict Minerals

To uphold human rights and ethical standards within the supply chain, KOLON ENP strictly prohibits the use of unethically sourced materials (tin, tantalum, tungsten and gold) from disputed areas. We also require the same standards from our suppliers through our Pledge of Supplier Code of Conduct and plan to continue to reinforce these policies going forward.

Key Issue 2. Supply Chain Management

Strategies and Activities

Supply Chain Win-Win Growth Activities

Through various win-win programs and technical support activities, KOLON ENP strengthens the foundation of trust with its partners and strives to create a fair trade order and sustainable supply chain ecosystem.

Hosting Events for Key Suppliers

In 2024, KOLON ENP invited key suppliers to a training event to share the raw materials usage process and quality evaluation system. This enabled suppliers to understand the direction of raw material application and quality control in the compounding and POM polymerization process, thereby strengthening partnerships based on technical collaboration.

Fair Trade Events and Education for Partners (Agencies)

KOLON ENP carries out a variety of education and exchange programs to foster fair trade and build trust with our agencies. Through the annual Success Partner's Meeting (SPM), we strengthen communication and provide fair trade training to all employees at least once a year to prevent compliance risks. Going forward, we will continue to promote a culture of transparent transactions grounded in ethical management and mutual cooperation.

Support for Supplier R&D

KOLON ENP provides comprehensive technical support to its partners to help commercialize new products, including eco-friendly materials. This support includes explanations of raw material quality factors, sharing of process interconnectivity, data and physical property evaluation. Since 2023, we have also explored joint national R&D projects by Ministry of Trade, Industry and Energy with startups, offering parallel technical assistance. In addition, we support market expansion by helping partner companies exhibit their materials at both domestic and international trade shows.

Number of Exhibits Featuring Supplier Materials

*Based on 2024, Unit : Pieces

| Chinaplas | Fakuma |
|-----------|--------|
| 8 | 11 |

Support for Toll Processing Partners

Since 2018, KOLON ENP has been holding monthly technical meetings with our toll processing partners to share best practices in polymer processing and facility upgrades. These sessions help enhance their manufacturing capabilities and strengthen sustainable competitiveness. We remain committed to ongoing communication and shared technical growth with our partners.



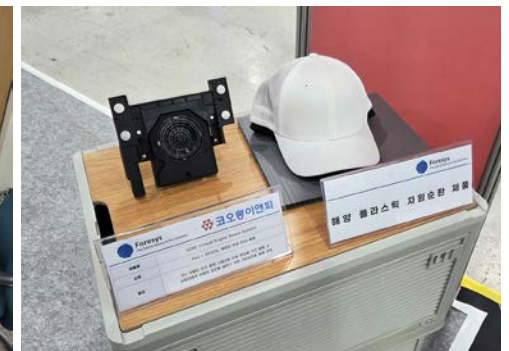
The 1st Supplier Invitation Meeting



2024 One & Only Success Partner's Meeting (SPM)



Toll Processing Partner Meeting



Partners' Material Product Exhibitions

Key Issue 2. Supply Chain Management

Risk Management

Supply Chain Risk Management Activities

To manage ESG risks across its supply chain, KOLON ENP has established a diagnostic framework based on priority indicators and takes a proactive approach through regular due diligence and follow-up measures.

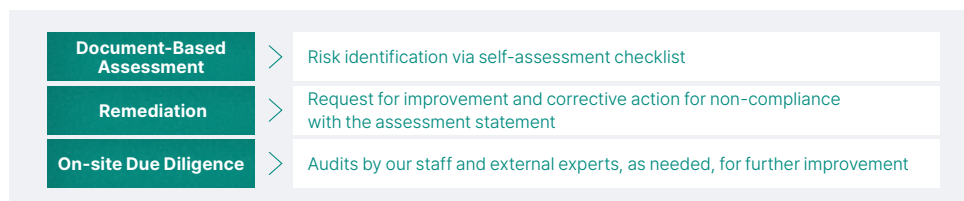
Risk Assessment and Due Diligence Process

We assess supplier risk in three stages—written assessment, improvement measures and on-site inspection—based on core criteria such as system maturity, legal compliance and labor conditions. In 2024, we conducted written assessments for 17 out of our 20 core suppliers and found no material risks. Moving forward, we will reinforce post-assessment follow-up by conducting additional inspections and requiring corrective actions for suppliers identified as high-risk.

Priority Management Items



Risk Assessment Process



Metrics and Goals

Supply Chain ESG Performance Management System

To systematically measure and manage the level of ESG implementation in the supply chain, KOLON ENP establishes KPIs for key items and checks performance. Through this, we aim to establish a goal-based management system and continuously improve the level of ESG throughout the supply chain.

Supply Chain ESG KPI Development and Performance

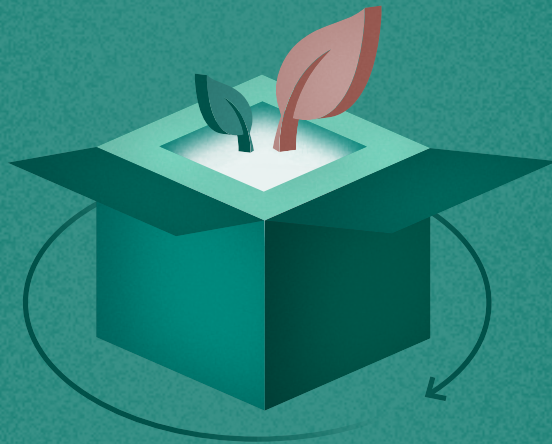
In 2024, KOLON ENP established supply chain ESG Key Performance Indicator (KPI) for six items and operated sustainable procurement activities systematically based on them. In 2024, we exceeded the KPI targets in all items, proving the effectiveness of our ESG management system. We will continue to strengthen collaboration with suppliers and enhance the entire process from assessment to improvement, aiming to build a more transparent and responsible supply chain.

Selection of KPI

| Key ESG KPI | 2024 Targets | 2024 Performance | Achievement Rate |
|---|---------------|------------------|------------------|
| Percentage of suppliers who have signed the Supplier Code of Conduct | 50% or higher | 61% | 122% |
| Percentage of suppliers with contracts including provisions for environmental, labor, human rights and ethical requirements | 50% or higher | 61% | 122% |
| Percentage of suppliers assessed for sustainable sourcing | 10% or higher | 13% | 130% |
| Percentage of suppliers audited | 10% or lower | 0% | 100% |
| Percentage of suppliers requested to take corrective or improvement actions | 10% or lower | 0% | 100% |
| Percentage of procurement managers trained on supply chain management | 100% | 100% | 100% |

Key Issue 3.

Sustainable Product



Sustainable product development is key to corporate competitiveness.

KOLON ENP is reducing the environmental impact throughout the entire product life cycle by leveraging eco-friendly materials and technologies. Through sustainable alternatives, we address the expectations of both customers and the market. Practical improvement efforts—such as the use of recycled raw materials, enhancement of energy efficiency and reduction of hazardous substances—contribute not only to protecting the environment but also to fulfilling corporate social responsibility.

Performance - 1

Preparation of mass production systems
with three eco-friendly raw material suppliers



Performance - 2

Development of ECO-BR products
using bio-based and recycled materials (KOPEL®)



Performance - 3

Execution of Joint Research Collaboration Agreement
with eco-friendly suppliers



Performance - 4

Implementation of LCA/PCF assessments
for key products



Key Achievements

Key Issue 3. Sustainable Product

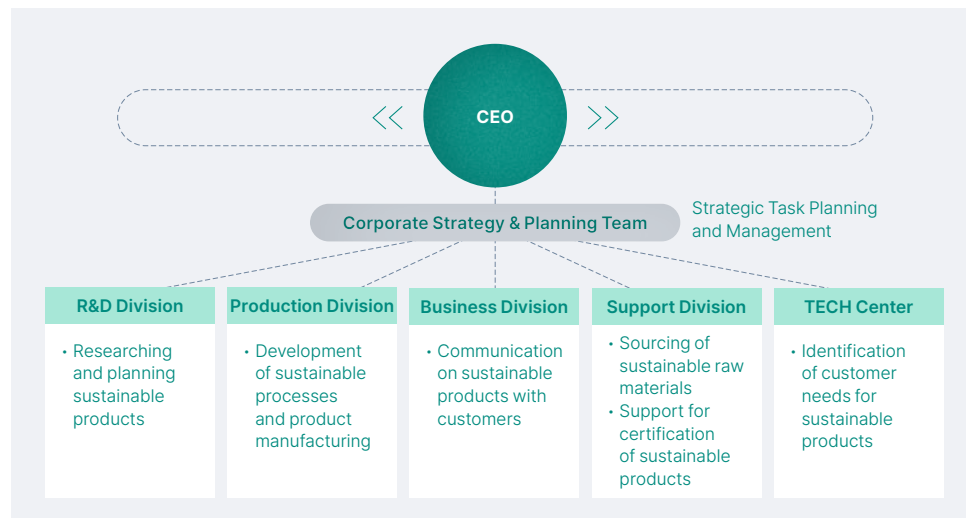
Governance

Governance for Sustainable Product Development

KOLON ENP develops sustainable products to minimize the environmental impact of its offerings. The R&D Division is responsible for driving sustainable product development, while functional departments—including purchasing, production, business and planning—contribute through their respective roles. These include sourcing sustainable raw materials, developing eco-friendly processes, manufacturing products, incorporating customer needs, communication and supporting certifications. Together, these efforts ensure a coordinated approach to sustainable product development.



Organization Structure



Strategies and Activities

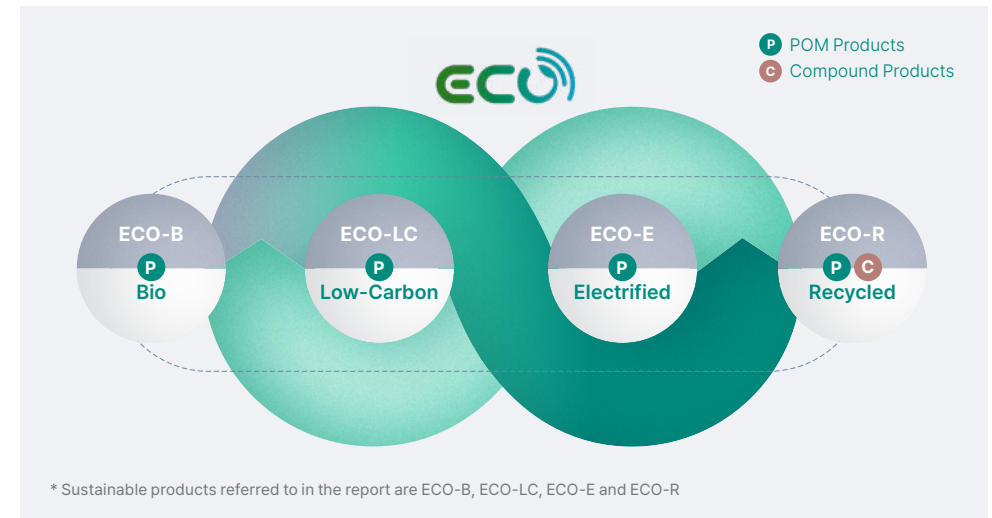
Sustainable Product Development

KOLON ENP's sustainable product brand "ECO" was launched in 2024 to deliver a fresh "ECHO" to the industry through environmentally conscious products.

ECO Brand Product Portfolio

As part of our commitment to sustainability, we focus on expanding our ECO brand portfolio through dedicated R&D, mass production capabilities and product diversification. We have obtained ISCC (International Sustainability & Carbon Certification, Mass Balance) PLUS certification for POM products produced at our Gimcheon plant 1 marking the first such certification in Korea. This was followed by ISCC PLUS and ISCC PLUS TRADER certifications at our Gimcheon plant 2 and Gwacheon, respectively, establishing a company-wide system for producing and distributing eco-friendly products. To ensure full sustainability across the value chain with transparency, we also rigorously verify and manage the eco-certifications of our suppliers and partners.

About the ECO Family



Key Issue 3. Sustainable Product

Strategies and Activities

POM(Polyoxymethylene) Products

KOLON ENP produces KOCETAL®, an industrial material used in a wide range of applications—from automotive components such as seat belt parts to functional components in home appliances like refrigerators and air conditioners, as well as everyday items like buckles and zippers. KOCETAL® offers balanced mechanical properties, a low coefficient of friction, excellent wear and fuel resistance, along with a low moisture absorption rate. These attributes ensure dimensional stability, enabling the polymer to maintain its original form even under varying environmental conditions, ultimately contributing to environmental sustainability by extending product life. In addition, we effectively control formaldehyde emissions during production, enabling our products to meet all relevant international standards and ensuring safety for our customers.

Compound Products

Our compound materials include product lines such as KOPA®6, KOPA®66, SPESIN® and KOPEL®. We enhance material performance and quality by compounding various reinforcements and additives with base resins, creating value for our customers. To respond to the diverse needs of our global clients and expand added value, we prioritize environmental considerations in product development.

Key Sustainable Products

KOLON ENP offers eco-friendly material solutions that deliver both sustainability and performance, leveraging our advanced material technology and resource circulation systems.

ECO-B (Bio): Eco-Friendly Materials Originating from Bio-Waste Resources

Since 2020, we have developed and mass-balanced ECO-B products that replace petrochemical-based materials with bio-waste feedstocks. Beginning in 2023, we have steadily supplied these products to customers requiring biomass balance-based raw materials. Bio-based raw materials can be derived from various waste sources such as municipal solid waste and manure, and can be processed through advanced technologies such as technical and chemical recycling. We are currently evaluating a wide range of raw materials and plan to secure and supply the most suitable options by comprehensively considering environmental sustainability, technological reliability and supply stability.

ECO-LC (LowCarbon): Eco-friendly materials that reduce carbon emissions and increase circulation

To meet growing customer demand for reducing product carbon emissions, KOLON ENP is developing low-carbon materials. ECO-LC incorporates CCU (Carbon Capture and Utilization) technology, which captures carbon dioxide generated during industrial processes and repurposes it into raw materials for industrial use. We are actively collaborating with a range of domestic and international suppliers to establish mass production capabilities for ECO-LC. In 2025, the company joined the CCU Initiative as a participating organization seeking carbon capture solutions. Having completed the mass production system for ECO-LC, we are planning to begin production following ISCC product certification in 2025.

ECO-E (Electrified): Eco-Friendly Materials Originated from Green Hydrogen and Renewable Carbon

KOLON ENP is developing ECO-E products that achieve 98–100% carbon reduction, going beyond conventional low-carbon solutions. ECO-E is produced using green hydrogen—hydrogen derived from renewable energy and bio-based materials—and renewable carbon, captured either from the atmosphere or bio-based sources through CCU technology. We have signed a supply agreement with a European supplier for deliveries starting in 2025. To ensure supply stability, the company is actively exploring global case studies and engaging in technical collaborations with various partners and research institutions.

ECO-R (Recycled): Eco-Friendly Materials Originating from Recycled Resources

To reduce the carbon footprint across product categories, we utilize recycled materials—Post-Consumer Recycled (PCR)¹ and Post-Industrial Recycled (PIR)²—and develop products by combining both mechanically and chemically recycled materials. To ensure a stable supply and consistent quality, KOLON ENP works closely with domestic and international suppliers, collaborating from the plastic waste collection stage through to production and quality management. ECO-R products are scheduled for mass production in the automotive sector beginning in the second half of 2025, with plans to steadily expand output in the coming years.

1) PCR: Post-consumer recycled material 2) PIR: Post-industrial scrap material

ECO-R Products: Recycled Materials and Methods

| Product Name | Recycled Materials | Recycling Method |
|----------------|---|----------------------|
| KOPA®6 ECO-R | Discarded Fishing Nets, Discarded Ropes | Mechanical recycling |
| KOPA®66 ECO-R | Waste Airbags, Waste Carpets | |
| SPESIN® ECO-R | Waste Lamp Bezel | |
| KOCETAL® ECO-R | Process Waste | |
| KOPEL® ECO-R | Recycled Monomer | Chemical Recycling |

Key Issue 3. Sustainable Product

Strategies and Activities

Key Engagement Activities

Hyundai Motor Company ESG–Carbon Neutral Fair for the Automotive Parts Industry

KOLON ENP participated in the “2025 ESG–Carbon Neutral Fair for Automotive Parts Industry” hosted by Hyundai Motor Company, presenting high-performance, low-carbon automotive materials and components under the theme of ‘Eco-Friendly Mobility Solutions’. We introduced engineering plastic products made from marine waste and industrial residues, including materials utilizing discarded fishing nets, ropes and airbags. In addition, we showcased production technologies that integrate bio-based raw materials and renewable energy.

We will continue to enhance our competitiveness in the global automotive industry—including compliance with ELV and other environmental regulations—through the ongoing development of low-carbon products.



Chinaplas 2025

At Chinaplas 2025, the world's third-largest plastics and rubber exhibition, KOLON ENP participated in a sustainability-themed exhibition, showcasing its “ECO” brand product line centered on recycled materials. KOLON ENP introduced sustainable solutions such as bio-based materials and renewable energy-based materials to provide alternatives to reduce carbon and contribute to customers' sustainable management goals. In addition, KOLON ENP is contributing to strengthening trust with global customers by introducing biocompatible products equipped with precision machinability such as Medical Valve, Hemoclip and Nest Board to the global medical market.



Fakuma 2024

KOLON ENP participated in Fakuma 2024, an international plastics industry exhibition held in Germany, themed “Performance & Efficiency”. We presented eco-friendly next-generation material solutions and set up our exhibition booth around the core concept of “sustainability.” The booth included a space where customers could directly compare materials made from conventional fuels and sustainable fuels.

We also introduced the KOCETAL® M-Series, designed for the rapidly growing global medical market and unveiled Koaphorism, our first-ever digital total solution platform. Koaphorism provides high-precision, multi-dimensional analysis tools to customers developing products with KOLON ENP materials, contributing to enhanced satisfaction among global clients.



Joining the CCU Initiative

Since 2025, KOLON ENP has been participating in the CCU (Carbon Dioxide Capture and Utilization) Initiative hosted by the Ministry of Science and ICT as a demand company. The initiative aims to expand the industrial application of carbon dioxide capture and utilization technology and reflect its policies, and we plan to enhance our technological competitiveness by operating a CCU-focused research lab and collaborating on global projects in the short term and by developing large-scale practical projects and next-generation CCU technologies in the medium to long term. Through this, KOLON ENP is contributing to the development of low-carbon materials that utilize captured CO₂ as raw materials for products.



“Promoting CO₂ Utilization and Next-Generation Industries”
— Ministry of Science and ICT Launches CCU Initiative
(Source: Herald Business)

Key Issue 3. Sustainable Product

Risk Management

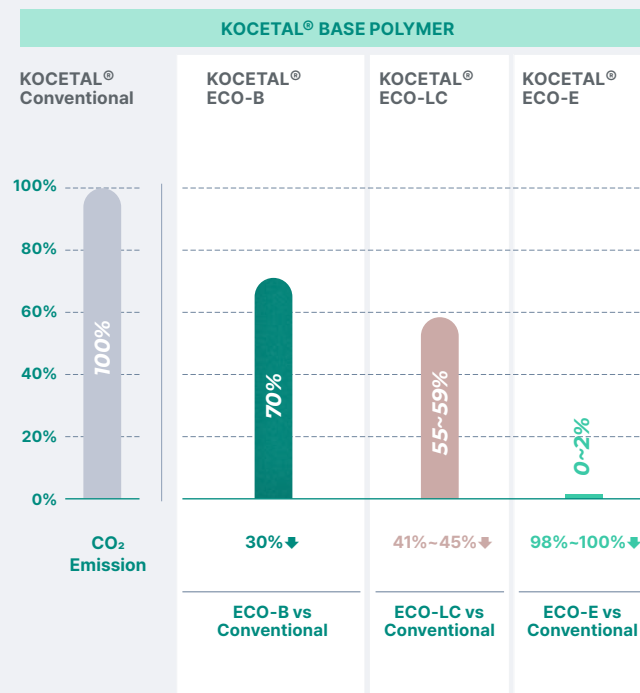
Product Impact Management Activities

Life Cycle Assessment (LCA)

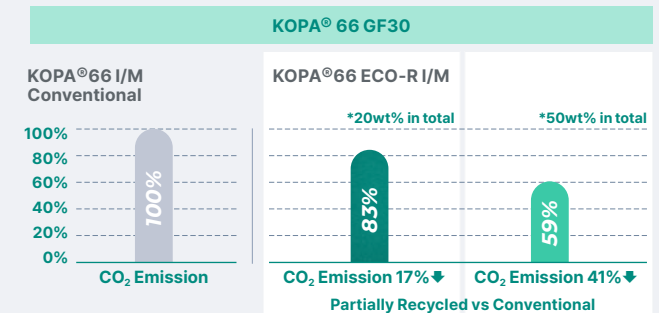
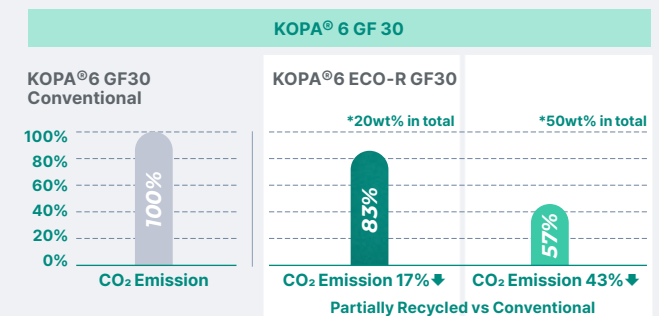
To quantify the environmental impact of our products, we have adopted Life Cycle Assessment (LCA). This assessment evaluates major environmental impact categories across the value chain, from raw material procurement to product packaging. In 2024, we conducted LCA under ISO 14040/14044 standards, assessing six categories, including greenhouse gas emissions, resource depletion and acidification. LCA was completed for 10 key products, including KOCETAL®, KOPA®6 and KOPA®66.

The results are currently used to compare fossil fuel-based products with our ECO series of sustainable materials. We plan to establish a company-wide LCA system by 2025 and complete full product-level LCA and Product Carbon Footprint (PCF) assessments by 2026. We will continue to refine our LCA methodology to provide reliable and transparent sustainability information to our customers.

LCA result of POM Product (KOCETAL®)



LCA Results of Compound Materials (KOPA®6, KOPA®66)





Key Issue 3. Sustainable Product

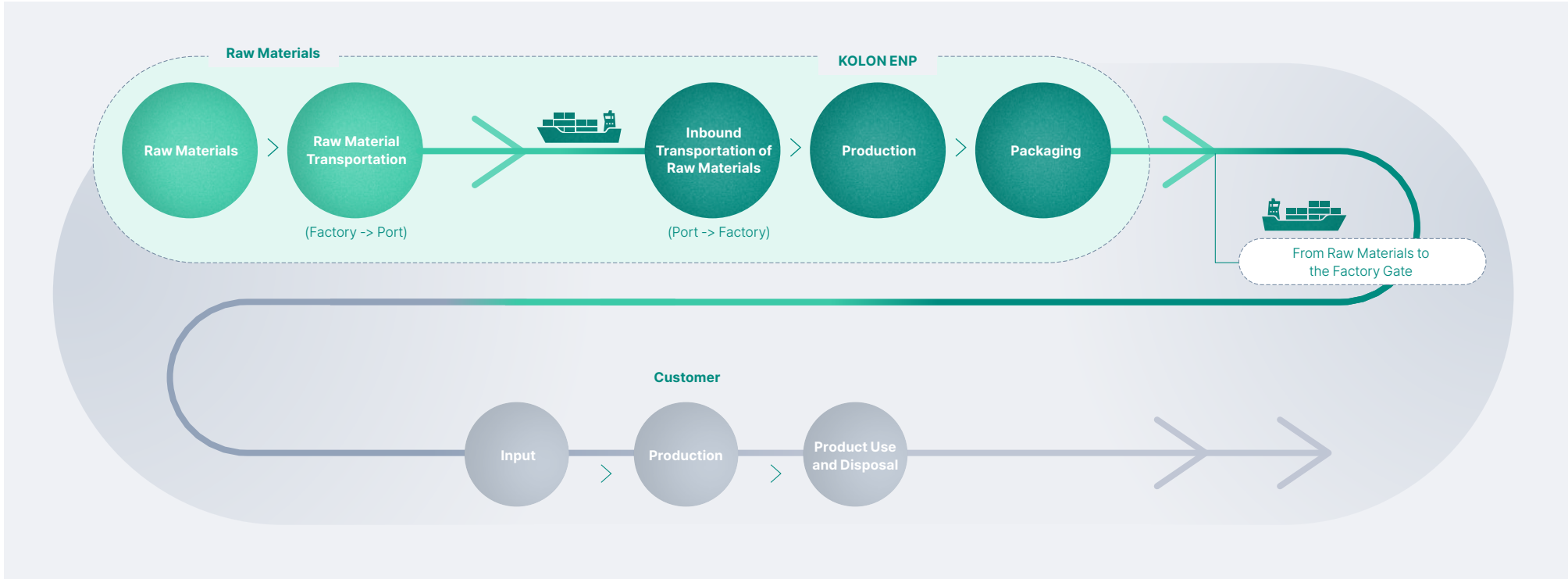
Metrics and Goals

Sustainable Product Performance

KOLON ENP aims to increase the share of sustainable product sales in the compound sector to 30% by 2031 and complete Life Cycle Assessment (LCA) and Product Carbon Footprint (PCF) for all products by 2026. Through these efforts, the company seeks to advance sustainable management, respond to global environmental regulations and strengthen its position as an eco-friendly materials provider delivering greater value to customers.

| KPI Management Metrics | |
|--|---|
| Key KPI related to Sustainability Products | Targets |
| Percentage of Sustainable Product Sales (Compound) | Achieving 30% of Sales by 2031 |
| Percentage of LCA/PCF Completion | Targeting 100% implementation across all products by 2026 |

Product Value Chain Flowchart



SUSTAINABLE PERFORMANCE

ENVIRONMENTAL

40

SOCIAL

47

GOVERNANCE

64

Performance

7.

Environmental



Water Resources

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Pollution and Emissions

42



Hazardous Chemicals

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Biodiversity Protection

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Resource Circularity

46

Environmental

Water Resources

Water Management

KOLON ENP minimizes environmental impact by operating advanced treatment systems at each plant to ensure full compliance with legal standards. To reduce water consumption within production processes, the company has implemented a recirculation system that purifies and reuses a portion of the discharged wastewater. Plant water systems are regularly inspected and monitored, and continuous improvement measures are pursued to enhance resource efficiency and protect water quality.

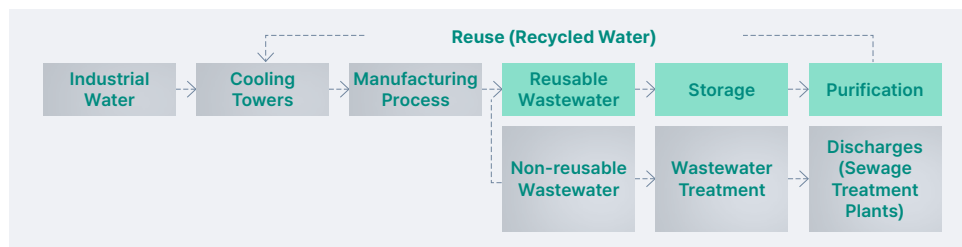
Site-specific Water Treatment System Enhancements

| Workplace | Key Details |
|------------------|--|
| Gimcheon Plant 1 | <ul style="list-style-type: none"> Wastewater quality is strictly managed through biological and chemical treatment, in conjunction with public sewage treatment facilities |
| Gimcheon Plant 2 | <ul style="list-style-type: none"> Treating contaminated water through physical purification processes for reuse |

Optimizing Water Usage and Expanding Wastewater Reuse

KOLON ENP identifies opportunities for water reuse within production processes and manages water consumption with precision to ensure usage is limited to what is necessary. By enhancing internal reuse systems, the company has significantly improved water efficiency and reduced operational costs. In addition, performance upgrades to wastewater treatment facilities have ensured strict adherence to discharge quality standards. All discharged wastewater undergoes regular quality assessments and periodic water testing to continuously monitor and improve compliance with environmental regulations.

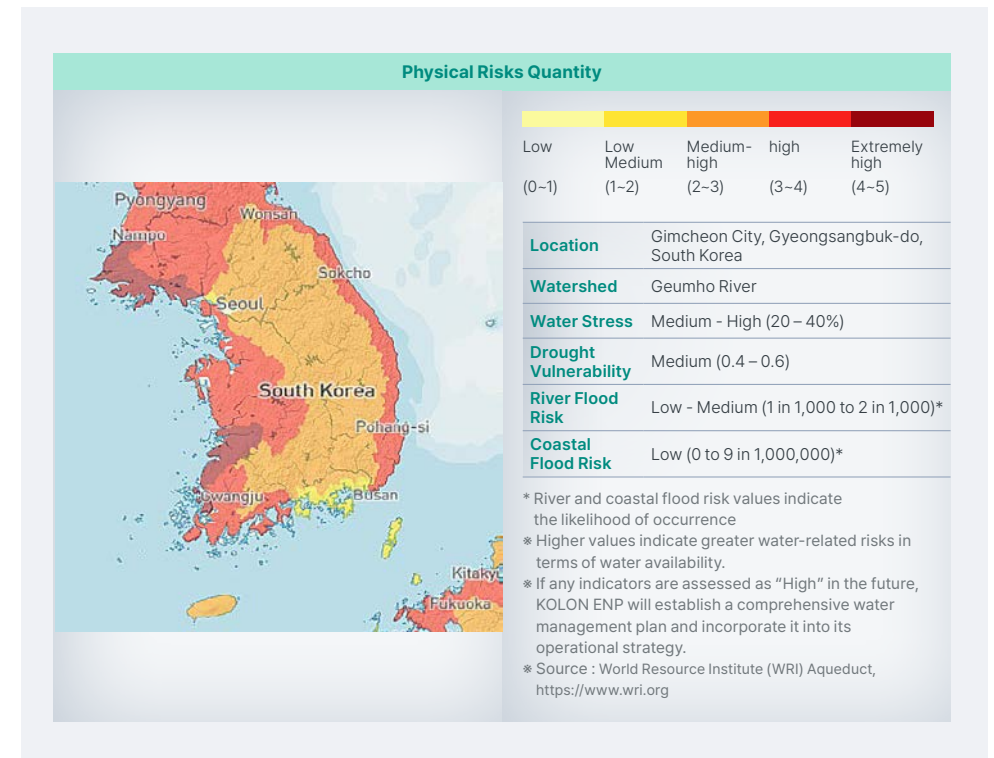
Water Use and Treatment Schematic



Water Risk Management

KOLON ENP conducted a water risk assessment using the WRI Aqueduct Tool, focusing on the Gimcheon region, where its production facilities are located. The evaluation considered not only water stress impacting intake volumes but also a range of potential hazards, including drought, flooding, and inundation. Based on the intake volume ratio, the region was assessed to have a 'Medium-High' level of water-related risk.

Water Risk Assessment Results



Environmental

Pollution and Emissions

Water Pollution Management

KOLON ENP applies strict internal standards to manage the quality of wastewater discharge systematically. By integrating physical, chemical and biological treatment methods, the company has achieved over 90% reduction in Total Organic Carbon (TOC) levels, actively contributing to the protection of local aquatic ecosystems and long-term environmental sustainability.

In 2024, KOLON ENP enhanced the operational efficiency of its wastewater quality monitoring systems, including real-time TOC automatic analyzers, and reinforced the stability of its Expanded Granular Sludge Bed (EGSB) anaerobic treatment system to improve overall treatment performance. Treated wastewater is transferred to government-operated sewage treatment facilities for further processing before final discharge. To minimize the environmental impact of non-point source pollution caused by stormwater runoff, the company discharges water into buffer storage systems, thereby mitigating stormwater-related risks.

| Water Pollutant Emission Status | | | Unit : kg |
|---------------------------------|-------|-------|-----------|
| Classification | 2022 | 2023 | 2024 |
| Biochemical Oxygen Demand (BOD) | 4,140 | 3,841 | 2,538 |
| Total Organic Carbon (TOC) | 7,817 | 6,027 | 5,249 |
| Suspended Solids (SS) | 7,266 | 5,377 | 2,017 |



Gimcheon Plant 1 Wastewater Treatment Facility



Management of Air and Other Environmental Pollutants

KOLON ENP monitors air pollutant emissions at each site and, in response to the 2024 revision of the Clean Air Conservation Act, promptly updated its company-wide regulations and site-specific management guidelines. Emissions are reported through the Stack Emission Management System (SEMS), and the company continues to reduce Nitrogen Oxide (NOx) emissions through facility upgrades such as the application of low-NOx burners. To strengthen the management of Hazardous Air Pollutants (HAPs), we improved the inspection cycle and response time of our Leak Detection and Repair (LDAR) system. Emissions of particulate matter and odors are effectively managed through pollutant-specific systems such as bag filters, Temperature Control Unit (TCUs) and wet scrubbers, supported by regular maintenance. In addition, we monitor and manage other environmental factors, including soil, noise and vibration, through systematic inspections and preventive measures to ensure compliance with legal standards and proactively mitigate environmental risks.

| Air Pollutant Emission Status | | | Unit : kg |
|-------------------------------|-------|-------|-----------|
| Classification | 2022 | 2023 | 2024 |
| NOx | 8,577 | 6,448 | 7,208 |
| SOx | 462 | 337 | 349 |

Soil Pollution Prevention

KOLON ENP has established internal environmental management regulations to safeguard soil quality at business sites. We conduct regular soil assessments to ensure that pollutant levels remain within permitted limits legally. Permit-related documentation is managed following relevant regulations centrally through an integrated permit system.

To prevent soil contamination, we carry out monthly inspections of key facilities, including storage tanks, pipelines and oil-water separation systems. These inspections are part of a proactive management approach to identify potential risks early and maintain strict compliance with regulatory standards.

Noise and Vibration Management

KOLON ENP has established internal regulations to manage noise and vibration systematically at its worksites and conducts regular self-monitoring to ensure compliance with legal thresholds. In 2024, we designated noise management areas for processes exceeding permissible levels and enhanced our monitoring systems. We also improved access to hearing protection equipment and expanded training on its mandatory use. These efforts are part of our ongoing commitment to preventing noise-related health issues and fostering a safer, more comfortable work environment.

Environmental

Hazardous Chemicals

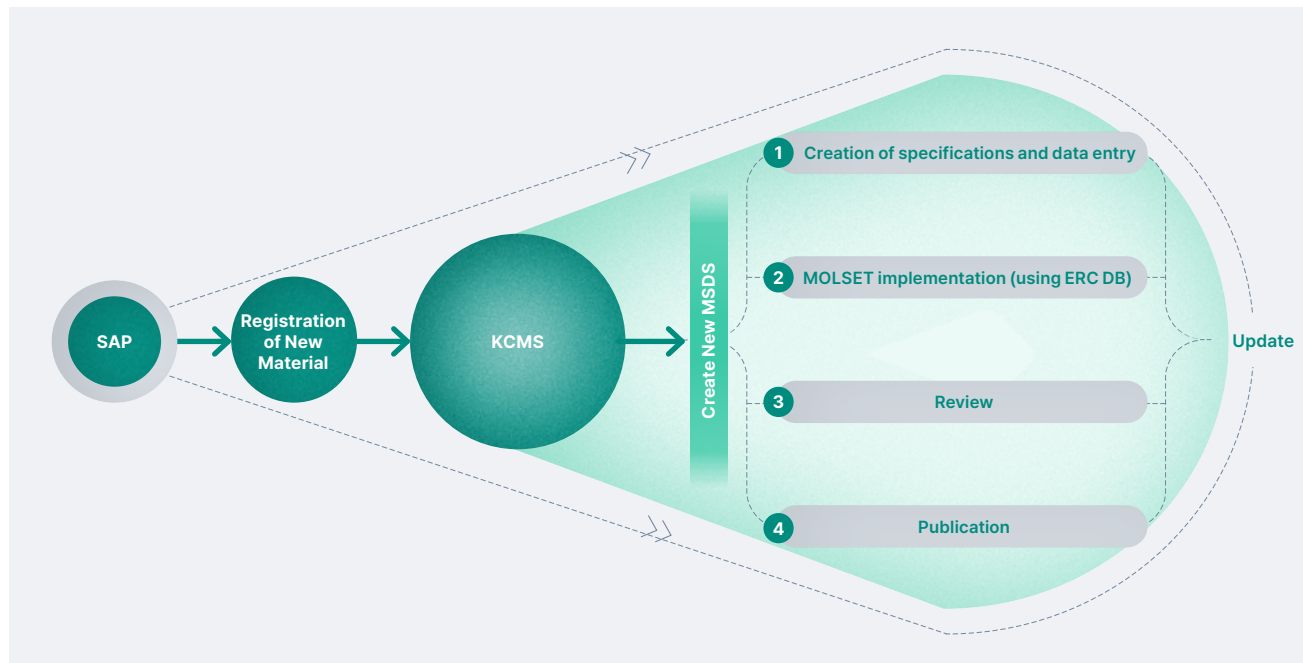
Hazardous Chemicals Management

KOLON ENP operates an integrated management system covering all stages of chemical use—from procurement to disposal—to ensure the safe handling of hazardous chemicals. In 2024, we revised our safety work standards and handling guidelines, designated risk response managers, and strengthened response capabilities through regular training. The Material Safety Data Sheet (MSDS) management system was also upgraded per the Chemical Substances Control Act and the Occupational Health and Safety Act to improve the accuracy of data on chemical names, hazards, risks and required protective equipment. Furthermore, we provide reliable information to customers and stakeholders through internal management processes aligned with international standards, including REACH, RoHS and SVHC.

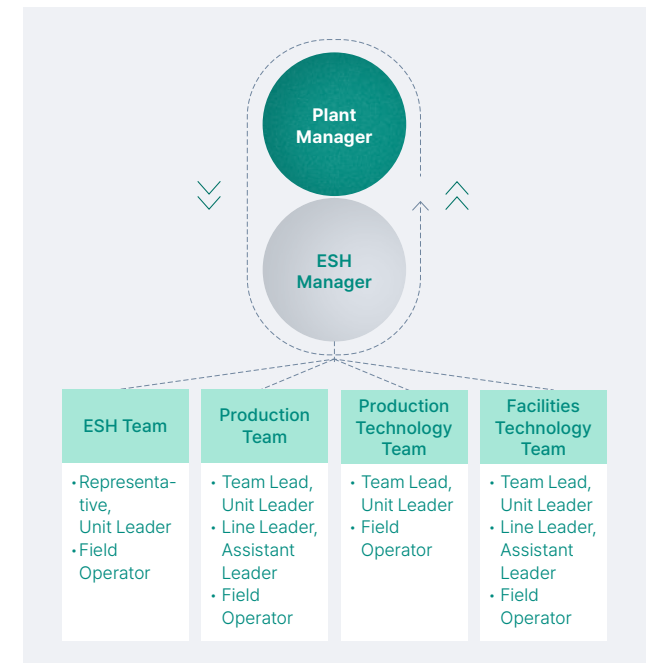
Hazardous Chemical Management Organization and Operations

KOLON ENP operates the ESH Upgrade Promotion Committee to enhance the safe management of hazardous chemicals. Comprised of representatives from production, maintenance and ESH departments, the committee convenes monthly to address regulatory updates, hazardous chemical management standards and facility improvement technologies. Based on these discussions, site-specific implementation plans are developed. In 2024, key initiatives included revising safety procedures and improving facilities to prevent near-miss incidents, thereby strengthening practical risk mitigation across operations.

MSDS Authoring and Publishing System Flowchart



ESH Upgrade Promotion Committee



Environmental

Hazardous Chemicals








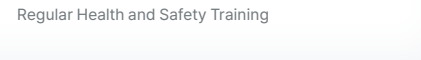
Hazardous Chemical Risk Prevention Activities

KOLON ENP established and fulfilled its 2024 chemical emissions reduction plan. To minimize the use of hazardous substances in manufacturing, the company continues to introduce safer, low-risk alternatives and operates high-efficiency recovery systems to reduce resource waste and enhance process efficiency. Additionally, KOLON ENP collaborates with local communities to share best practices in chemical management and promote a culture of chemical safety, reinforcing its role as a responsible corporate citizen.

Hazardous Chemical Safety Training

KOLON ENP provides ongoing training on hazardous chemicals to enhance employee awareness and foster participation in reduction activities. In 2024, we introduced site-specific case studies to improve training engagement and understanding. Employees who directly handle hazardous chemicals are required to complete 16 hours of legally mandated training every two years. Additionally, all employees working at sites handling hazardous substances receive at least two hours of regular annual training. These efforts help promote a safer working environment and support the practical implementation of chemical reduction measures.

Implementation Status on Hazardous Chemicals Safety Training 2024

| Hazardous Chemical Training | Date | Training Hours | Training Audience | Training Content | |
|--|---------------------------|----------------|---|--|---|
| Legal Training for Handlers | 9 Jan 2024 ~ 17 Dec 2024 | 16 hours | All handlers of hazardous chemicals | <ul style="list-style-type: none"> Overview of the Chemical Substances Control Act Safety management of hazardous chemical handling facilities Chemical incident preparedness and response |   |
| Legal Training for Workers | 26 Jul 2024 ~ 30 Sep 2024 | 2 hours | Workers handling hazardous chemicals | <ul style="list-style-type: none"> Chemical accident prevention Case studies of domestic and international chemical safety incidents Incident response drills and exercises |   |
| Legal Training on Chemical Accident Prevention and Management plan | 12 Sep 2024 | 16 hours | Personnel responsible for preparing chemical accident prevention and management plans | <ul style="list-style-type: none"> Overview of the Chemical Accident Prevention and Management Plan Development and management of the plan Compliance and implementation monitoring |   |
| Functional Training for Emergency Responders | 24 Sep 2024 | 8 hours | Emergency Responders | <ul style="list-style-type: none"> Chemical accident overview Properties of hazardous chemicals and emergency response measures Personal Protective Equipment (PPE) practice and related training |   |

Legal Training on Chemical Accident Prevention and Management Plan

Regular Health and Safety Training

Environmental

Biodiversity Protection

Establishment of Biodiversity Protection Policy

KOLON ENP recognizes biodiversity as a vital element for human habitation, food security and ecosystem stability. In 2024, we established a biodiversity protection policy aligned with international frameworks, including the Convention on Biological Diversity (CBD), the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and the International Union for Conservation of Nature (IUCN) guidelines for protected areas. The policy is reviewed by the Sustainability Committee and is supported through employee training, information disclosure and partnerships with external organizations. As part of our marine conservation efforts, KOLON ENP plans to collect 6 tons of coastal waste—including plastic debris and abandoned fishing gear—by 2030.

Biodiversity Protection Policy

Biodiversity Protection Policy

Article 4 (Biodiversity Policy)

- 1 Biodiversity mainstreaming
- 2 Management of business-related biodiversity risks and opportunities
- 3 Preservation and promotion of biodiversity
- 4 Establishment of a sustainable supply chain
- 5 Involvement of biodiversity-related initiatives
- 6 Biodiversity-related disclosures

Biodiversity Protection Activities

Local Community Plogging

Since 2019, KOLON ENP has continued plogging activities—combining jogging with litter collection—led by employees at Gimcheon Plants 1 and 2 and the Gwacheon Office. These activities take place around local streams and parks, with collected waste disposed of using biodegradable bags for environmentally responsible treatment.

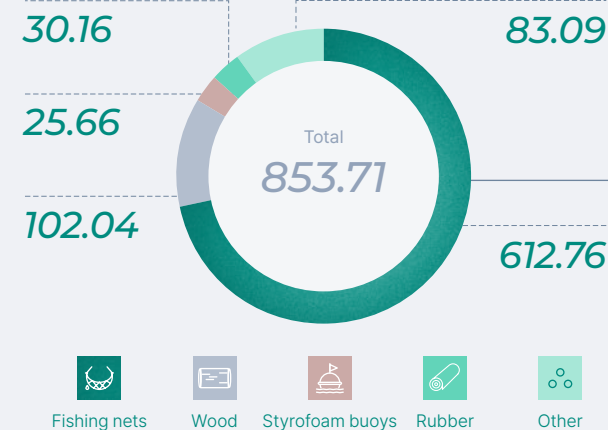
Waste collected from the Gimcheon Plants is handled by certified contractors, while the Gwacheon Office cooperates with the local municipality. These initiatives contribute to the protection of local ecosystems. KOLON ENP remains committed to integrating sustainable practices into daily life through ongoing environmental engagement.



River Plogging Activities in Gimcheon

2024 Marine Debris Composition Data

Unit : kg



Plogging Activity at Yongyu Beach
(Second Half of 2024)

Ocean Cleanup Activities

In 2024, KOLON ENP initiated ocean cleanup activities as part of its biodiversity protection policy. On May 3 and November 7, a total of 853.71 kilograms of marine waste was collected by 40 employees in collaboration with a marine environmental NGO. KOLON ENP will continue to expand its marine conservation efforts through regular cleanup activities, reinforcing its commitment to environmental protection and sustainable practices.

Adopt-a-Beach Program

In 2025, KOLON ENP joined the "Adopt-a-Beach" program organized by the Ministry of Oceans and Fisheries and adopted Yongyu-do Beach in Incheon. This public-private partnership program enables companies and organizations to adopt specific beaches and conduct regular cleanup and ecosystem conservation activities. KOLON ENP plans to implement routine beach cleanups, environmental campaigns in collaboration with local communities and employee volunteer programs. Through these initiatives, the company aims to contribute to the reduction of marine debris and the preservation of a healthy coastal ecosystem.

Environmental

Resource Circularity

Waste Management

KOLON ENP recognizes waste reduction as a core element in mitigating environmental pollution. In line with the Resource Circulation Performance Management System, the company sets annual targets for recycling and final disposal rates and manages them systematically. In 2024, KOLON ENP exceeded its recycling rate target, steadily enhancing its resource circulation performance. The company operates a data-driven, integrated management system that spans the entire waste lifecycle—from generation and treatment to recycling—and continues to strengthen its implementation through employee training, revised discharge standards and collaboration with external waste treatment partners. Moving forward, KOLON ENP will continue to advance waste management practices focused on circular resource use, reinforcing the foundation for sustainable operations.

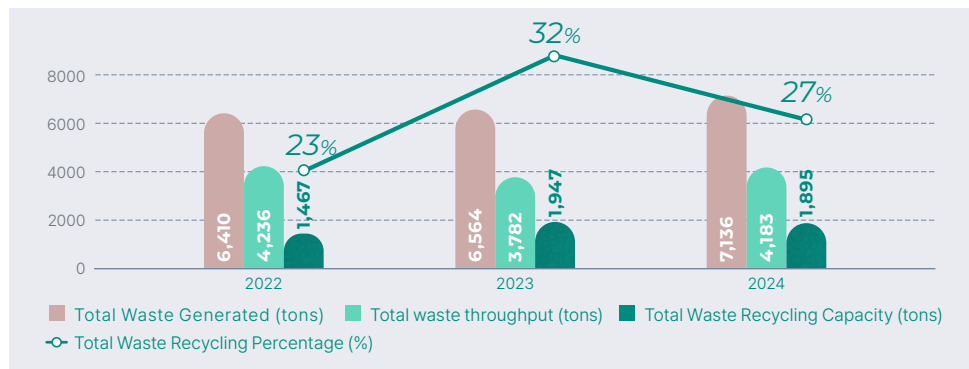
Waste Discharge and Disposal Status

Unit : tons, %

| Classification | 2022 | 2023 | 2024 |
|--|-------|-------|-------|
| Total Waste Generated | 6,410 | 6,564 | 7,136 |
| Total waste throughput ¹⁾ | 4,236 | 3,782 | 4,183 |
| Total Waste Recycling Capacity ²⁾ | 1,467 | 1,947 | 1,895 |
| Total Waste Recycling Percentage | 23 | 32 | 27 |

1) The amount of waste we generate

2) Amount sent to an intermediary recycler



Waste Reduction Activities

Wastewater Treatment Process-Sludge Recycling

To achieve our resource circulation goals, KOLON ENP has continued to diversify waste treatment contractors. In particular, the company established and now operates a stable system that recycles sludge generated from the wastewater treatment process, thereby eliminating the need for landfill disposal.

Training for Employees to Improve Waste Awareness

KOLON ENP has established clear guidelines for waste separation and disposal and conducted dedicated training for 120 employees. This initiative significantly enhanced the site's waste management practices. The company plans to sustain its waste reduction efforts through annual training sessions, company-wide awareness campaigns and regular internal communications.

2024 Employee Training on Waste Awareness Improvement

| Date | Location | Participants | Training Topics |
|-----------------|---------------|---------------|---|
| October 9, 2024 | Online | 120 employees | Classification and separate storage of designated waste |
| | Training Room | | Generator obligations and storage site management under the Waste Control Act |



Waste Training

Performance

2.

Social



Human Capital

48



*Human Rights
Management*

51



*Benefits and
Communication
Environment*

53



*Diversity, Equity
and Inclusion*

54



*Health
and Safety*

55



*Community
Impact*

58



*Information
Security*

60



*Quality
Management*

62

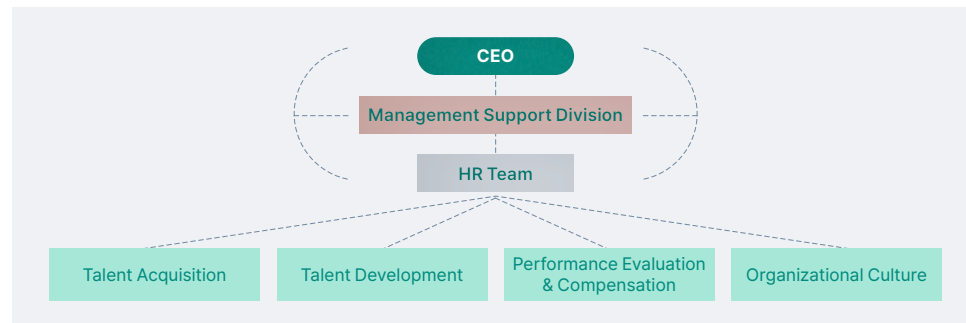
Social

Human Capital

Human Capital Management Organization

KOLON ENP executes a comprehensive human resources strategy that spans the entire employee lifecycle –from recruitment and human resource development (HRD) to training, performance evaluation, compensation and organizational culture management. A dedicated HR team, operating under the Management Support Division, is responsible for these functions. In close collaboration with the CEO and executive leadership, the team strengthens corporate competitiveness through strategic and timely decision-making.

Human Capital Management Structure



Talent Acquisition

KOLON ENP proactively secures skilled talent to drive the organization's sustainable growth and innovation. Through a fair and systematic recruitment process, we ensure that individuals are placed in roles that best align with organizational needs and long-term objectives.

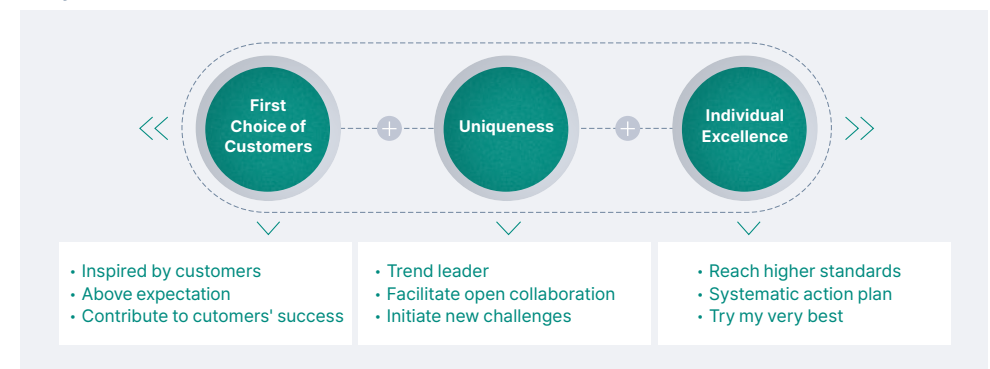
Ideal Talent and Core Values

KOLON ENP's "One & Only Way" is a vision rooted in three core values that all employees are expected to embody. These values are reinforced through nine actionable principles that guide daily behavior. Through the consistent practice of these values, the company seeks to integrate the "One & Only Way" vision across its organizational culture and overall management practices.

Fair Recruitment Policy

KOLON ENP is committed to selecting individuals who align with its core values through a fair and transparent recruitment process. The company upholds fair hiring principles and strictly prohibits any form of favoritism or discrimination. All executives, HR personnel and final interviewers receive pre-recruitment training on these principles and obligations and are required to sign a pledge. To enhance the objectivity and reliability of evaluations, AI-based competency assessments have been introduced. The company also ensures human rights protection by strictly prohibiting child labor and complying with minimum employment age regulations.

3 Ways & 9 Practices



Social

Human Capital

Talent & Training

KOLON ENP places a strong emphasis on developing training programs that promote employee diversity and foster the future workforce. The company is committed to supporting career development for all employees, in line with its focus on sustainable business growth and long-term organizational competitiveness.

Competency Development

KOLON ENP offers structured development programs to support continuous employee growth. New hires complete onboarding and job-related foundational training. All employees also receive annual technical education—such as equipment operation and material property courses—organized by the parent company, KOLON Industries. Leadership training is provided by job level, and a next-generation core talent program is in place to cultivate future leaders systematically. Moving forward, the company will continue to enhance its education system by incorporating talent diversity and future-focused competencies.

Onboarding Program for New Employees

In addition to competency development, KOLON ENP operates a structured onboarding program to support new employees in adapting to the organization. The program facilitates the internalization of the company's culture and core values through introductory training. Upon completion, each new hire is paired with a dedicated buddy for approximately three months to support job adaptation and organizational integration. The onboarding program also includes workshops and group activities to promote early-stage growth and foster a sense of belonging.



New hire training (onboarding program)



Technical Skills Development Program

KOLON ENP offers regular technical training programs to strengthen expertise in technology-based roles. Since 2024, new employees have completed a 48-hour hands-on curriculum focused on materials, injection molding, and property evaluation. This training is incorporated into competency assessments and serves as a foundation for developing skilled technical professionals.



Job Posting System

KOLON ENP operates an internal job posting system to support employees' self-directed career development. Employees interested in transferring to other departments may apply through internal postings. This system enables the company to identify suitable talent and efficiently reallocate human resources, fostering mutual synergy through employee growth and organizational agility.

Performance Evaluation and Compensation

KOLON ENP promotes employee motivation and development by maintaining a fair performance evaluation system and a transparent, merit-based compensation structure.

Operation of the Performance Evaluation System

KOLON ENP measures employee performance based on objective, goal-oriented criteria, using both quantitative and qualitative evaluations focused on work performance. The company has systematized self-assessments and manager evaluations through its internal platform, Ko-Work, to enhance reliability and transparency. An evaluation committee also regularly reviews and improves the evaluation process.

Performance Appraisal System

| Evaluation Principles | Evaluation Cycle | Fairness Safeguards |
|--|---|--|
| <ul style="list-style-type: none"> • Goal-based evaluation • Focus on performance and competency development • Emphasis on field practices and transparency | <ul style="list-style-type: none"> • Regular evaluations (semi-annual) • Ad-hoc evaluations as needed | <ul style="list-style-type: none"> • Establishment of an Evaluation Committee • Regular review of evaluation reports |

Social

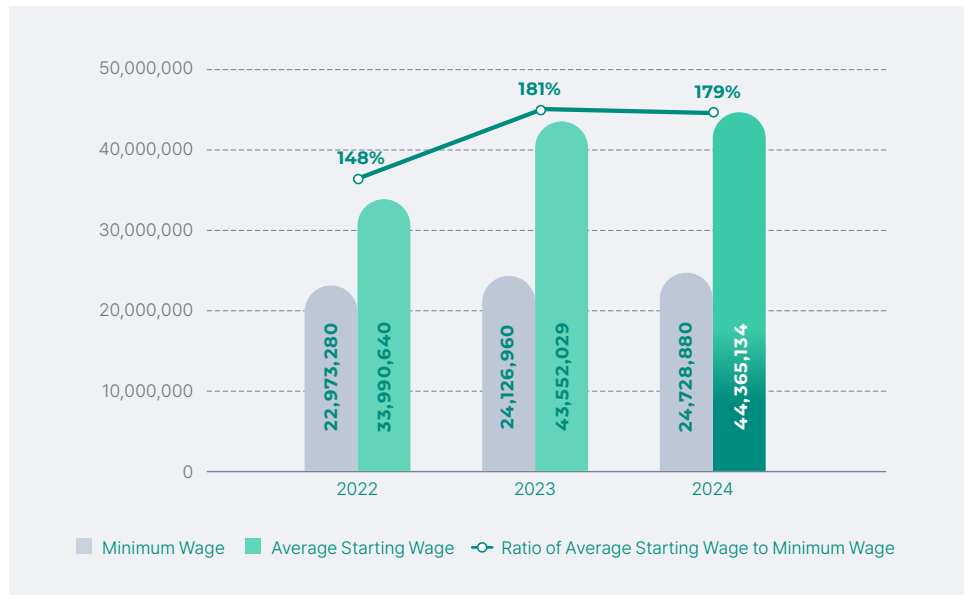
Human Capital

Performance-based Compensation and Performance Sharing

KOLON ENP aligns annual performance evaluations with performance bonuses and applies a performance-based salary system for managerial roles, incorporating cumulative salary adjustments based on evaluation outcomes. Additionally, the company shares business achievements with employees through Excess Profit Sharing (PS) and Productivity Incentives (PI) programs, enhancing motivation and employee engagement.

Human Capital Compensation Level Status (Starting Wage)

Unit : KRW, %



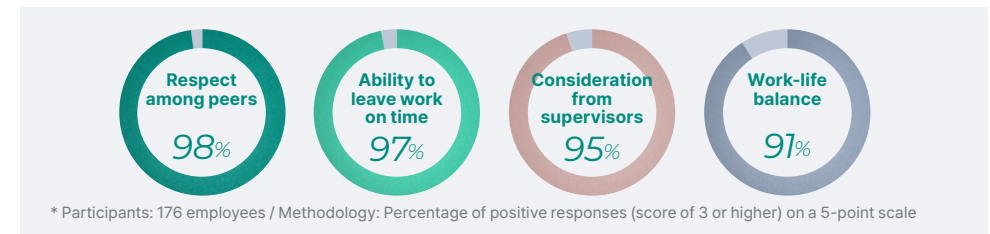
Organizational Culture

KOLON ENP cultivates a sustainable organizational culture built on core values of mutual respect, intergenerational communication and trust. The company regularly implements various communication initiatives and organizational assessments to strengthen these values throughout the organization.

Organizational Culture Assessment and Enhancement

KOLON ENP fosters intergenerational communication and a culture of mutual respect by actively participating in the group-wide "Link Up" campaign, creating and sharing content that addresses generational differences. To enhance organizational culture systematically, KOLON ENP regularly conducts employee surveys as part of organizational assessments. The 2025 assessment results indicated that employees were most satisfied with consideration among colleagues and timely work completion. Other positively rated aspects included supervisor support, work-life balance, accessibility of family-friendly policies and organizational support for employee well-being. Moving forward, KOLON ENP will continue to implement regular employee satisfaction surveys and human rights impact assessments, further cultivating an inclusive, respectful and sustainable workplace.

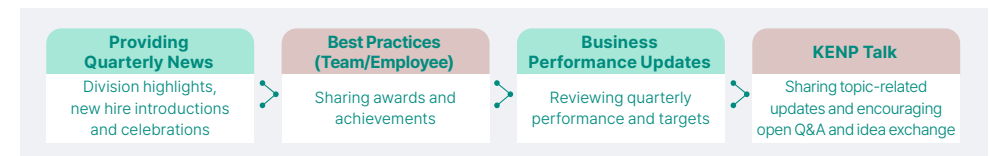
Employee Satisfaction Survey Results



Town Hall Meeting

To strengthen communication with employees, KOLON ENP has institutionalized quarterly town hall meetings since 2023. These meetings serve as a platform to communicate the company's vision, key issues and business updates. They also provide opportunities for two-way dialogue through Q&A sessions. This initiative helps align organizational direction with employee perspectives and supports the development of a culture of shared growth.

Town Hall Meeting Operation Plan



Social

Human Rights Management

Human Rights Management Policy

KOLON ENP practices human rights management based on international standards and remains committed to creating a people-centered and sustainable working environment.

Human Rights Management Policy and Practices

KOLON ENP is committed to fostering a work environment where all employees are respected and empowered to grow, grounded in a people-centered organizational culture. The company integrates human rights management principles into day-to-day operations in alignment with key international standards, including the UN Guiding Principles on Business and Human Rights (UNGPs) and the core conventions of the International Labour Organization (ILO). The company strictly prohibits forced labor and child labor, and ensures fair wages and decent working conditions to enhance the quality of life in the workplace. Our approach to human rights management goes beyond policy declarations—regular assessments and continuous improvements are undertaken to embed these principles into practice. The same standards are extended to our suppliers and partners, helping to promote a culture of human rights throughout the entire value chain.

Core Principles of KOLON ENP's Human Rights Policy



Key Activities of Human Rights Management

To foster a people-centered corporate culture, KOLON ENP promotes a range of human rights activities, including human rights education, flexible work arrangements and work-family balance policies.

Conducting Human Rights Training

KOLON ENP provides regular training for all employees on a wide range of human rights topics, including workplace bullying, sexual harassment and the rights of persons with disabilities. To enhance effectiveness, the training is delivered through a combination of online modules and in-person sessions, and is conducted for both new hires and existing staff. Looking ahead, the company plans to build a comprehensive human rights training system that goes beyond legal requirements to include ESG-aligned human rights management and Diversity, Equity and Inclusion (DE&I) initiatives.

Status of Human Rights Training Implementation



Work-Family Balance Programs

KOLON ENP actively supports work-family balance through a variety of lifecycle-tailored programs. These include a two-week extension of reduced working hours during pregnancy beyond the statutory requirement, designated parking spaces for pregnant employees, congratulatory gifts and the operation of an in-house daycare center. In 2024, the Gwacheon site received certification as a "Family-Friendly Company." The company also organized a special event for employees and their children to further promote a family-friendly workplace culture.



Employee Children's Invitation Program
(Gwacheon National Science Museum)

Major Work-Family Balance Programs

| | |
|-----------------------------------|---|
| Maternity Support Programs | Pregnancy congratulations gifts, designated parking spaces for pregnant employees, extended reduced working hours during pregnancy, leave for miscarriage and stillbirth, infertility treatment support, including leave of absence, health check-up leave for male employees and childbirth allowances. |
| Childcare Support Programs | Family care leave and time-off, part-time work options for family caregiving, reduced working hours during the childcare period, designated breastfeeding times and spaces and operation of an in-house daycare center. |
| Additional Benefits System | Health check-ups for married couples, Children's Day gifts, educational support for employees' children, entrance celebration gifts for daycare and elementary school, accident insurance, housing loan support, employee discounts on KOLON Group products and gifts for children taking the national college entrance exam. |

Social

Human Rights Management

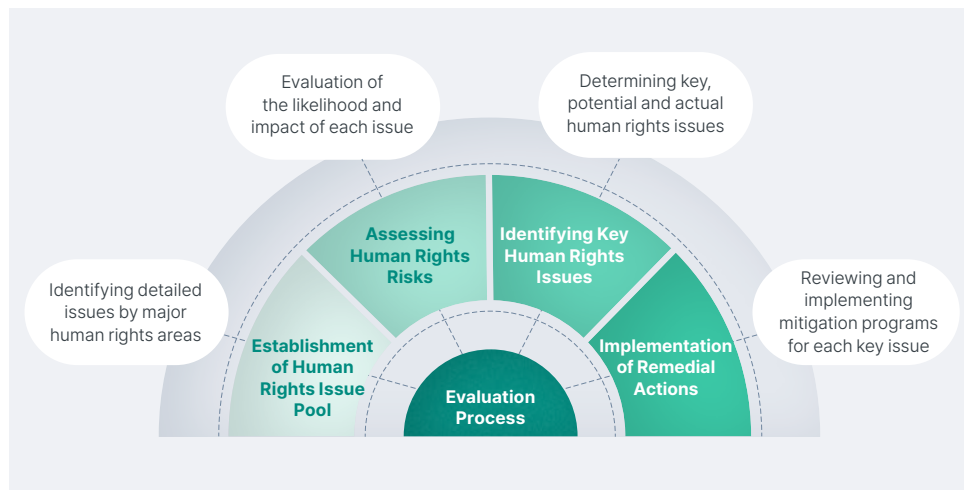
Human Rights Management Risk Assessment

KOLON ENP conducts human rights impact assessments to proactively prevent potential human rights violations across its business operations. In 2024, assessments were carried out at all domestic and overseas sites and subsidiaries. Moving forward, the company plans to designate the annual implementation of these assessments at all sites as a KPI and will continue to review and improve the process regularly.

Human Rights Risk Assessment Process

KOLON ENP applies diagnostic indicators across nine human rights areas, based on the UN Global Compact's Guide to Human Rights Impact Assessment and Management and the National Human Rights Commission of Korea's Guidelines and Checklist for Human Rights Management. Using defined indicators and evaluation criteria, the company identifies human rights risk pools for each area. These risks are then assessed based on likelihood and potential impact to determine key human rights issues. For each issue identified, existing mitigation programs are reviewed, and additional measures are implemented as needed to ensure systematic human rights risk management.

Evaluation Process



Results of Human Rights Risk Assessments

KOLON ENP systematically manages human rights risks by assessing the potential impact of key human rights issues, identifying core concerns and reviewing internal mitigation programs. In 2024, KOLON ENP conducted its first human rights risk assessment, evaluating the likelihood and impact of issues across nine areas. Likelihood was assessed via a company-wide survey on experiences and observations over the past three years, while external experts evaluated impact. Three key issues were identified: Forced Labor, Occupational Health and Safety, and Equal and Fair Treatment. Existing mitigation efforts were reviewed. While systems for safety and fair treatment are in place, actions on forced labor were found to be insufficient. The company plans to strengthen preventive measures to address this gap.



Key Results of Human Rights Assessment and Mitigation Programs

| Key Human Rights Issues | Likelihood | Impact | Potential / Actual issues | Mitigation Measures |
|--------------------------------|------------|----------|---|---|
| Forced labor | Low | High | • Prevention of labor against employees' free will | • Conducting regular human rights training • Operation of work-life balance programs |
| Occupational Health and Safety | Very Low | High | • Ensuring health check-ups and use of protective equipment • Compliance with working hours for pregnant employees | • Development and reinforcement of workplace safety inspection systems • Enhancing communication on occupational health and safety |
| Equal and Fair Treatment | Moderate | Moderate | • Fostering a culture of open expression • Prohibition of discrimination based on nationality, religion, or status | • Conducting regular human rights training • Establishment of inclusive infrastructure for employees with disabilities |

Social

Benefits and Communication Environment

Benefits

KOLON ENP offers a broad range of practical benefit programs that support both self-development and health, to enhance employees' quality of life and personal growth.

Strengthening Self-Development Programs

KOLON ENP supports employee growth through various self-development initiatives. Monthly subsidies are provided for external language courses; access to the Multicampus online learning platform is also offered. The company has also introduced in-house language classes held during lunch hours. In addition, financial support is provided for employee clubs to encourage participation in sports and hobby activities.

Flexible Working Arrangements

KOLON ENP offers a range of flexible working arrangements to support employees' work-life balance. A flexible commuting system allows office-based employees to adjust their start and end times according to personal needs. Remote work is also supported based on job requirements and individual circumstances. In cases where overtime is unavoidable, appropriate compensation is provided, ensuring fair treatment and upholding sound working conditions.

Health and Wellness Support

KOLON ENP supports the health and well-being of employees and their families through regular health check-ups, comprehensive screenings and life-stage-specific medical examinations. Special medical check-ups are regularly provided for production and research personnel to prevent job-related health risks. During the winter season, free vaccinations are offered to prevent infectious diseases and a smoking cessation program is operated in partnership with the Gwacheon City Public Health Center. To promote mental well-being, psychological counseling services are also available to support emotional stability. KOLON ENP will continue to expand its health support initiatives to foster a safe and sustainable working environment.



Health and Wellness Support Activities / Smoking Cessation Clinic



Gimcheon Futsal Club Activity

Employee Communication

KOLON ENP respects employees' opinions and is committed to fostering an open communication environment built on trust, promoting empathy and collaboration across the organization through a range of formal communication channels.

Employee Grievance Response System

KOLON ENP operates a grievance committee to prevent workplace human rights violations and ensure the timely resolution of employee concerns. Comprising representatives elected through the Labor Management Council, the committee provides a structured process for handling issues such as harassment, sexual misconduct and discrimination, from initial reporting to counseling and corrective action. To enhance accessibility, an online grievance reporting system is also in place, serving as a trusted communication channel for employees. KOLON ENP will continue to strengthen this system to ensure a safe and supportive working environment where employees can work with confidence.

Fostering a Culture of Labor-Management Cooperation through Regular Communication

KOLON ENP holds quarterly Labor Management Council meetings to gather employee feedback and share key business updates formally. Thanks to the trust built through these regular dialogues, the 2024 wage agreement was concluded without formal negotiations. Operating under a Single Company-Single Union system, KOLON ENP maintains a stable and cooperative relationship with labor representatives and will continue to strengthen a trust-based organizational culture that promotes sustainable labor-management cooperation.



Signing Ceremony for 2024 Wage Agreement without Negotiation



Team-Building Sports Day

Social

Diversity, Equity and Inclusion

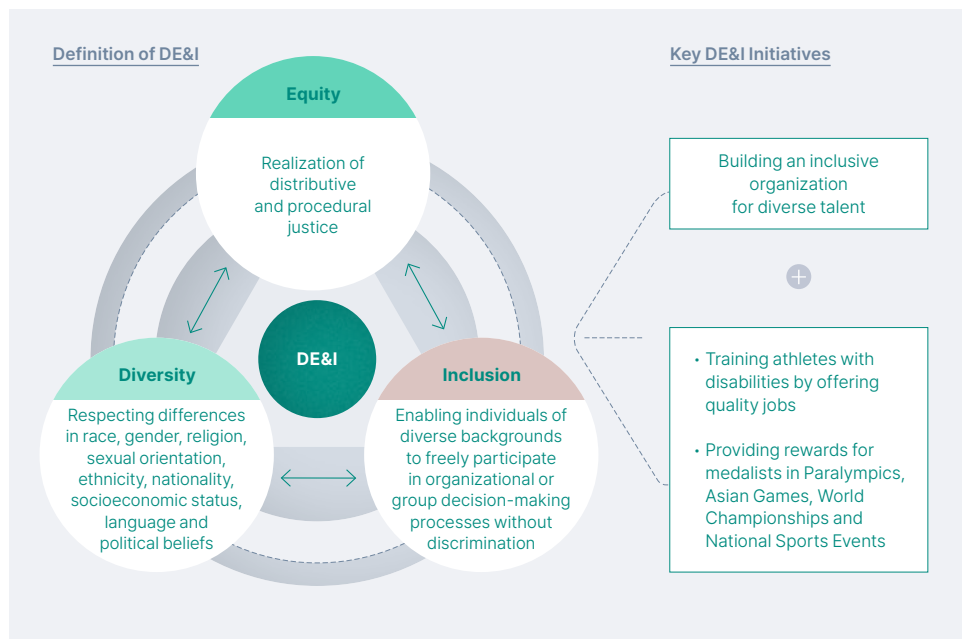
Diversity, Equity and Inclusion (DE&I) Policy

KOLON ENP regards Diversity and Inclusion as core values of its organizational culture and is committed to fostering a work environment where all employees are respected and can grow without discrimination.

Creating a DE&I Culture

KOLON ENP strives to build a workplace where diverse perspectives are embraced, and everyone feels empowered. As part of our commitment to DE&I, we have embedded a code of conduct in our Human Rights Management Policy that prohibits discrimination, harassment and physical, psychological, or verbal abuse. We will continue to cultivate an inclusive culture where every employee is valued and can contribute meaningfully.

DE&I



Diversity, Equity and Inclusion (DE&I) Activities

KOLON ENP respects the values of Diversity and Inclusion and is committed to fostering an organizational culture where all individuals can thrive, regardless of their background.

Promoting Diversity

KOLON ENP actively recruits global talent year-round, expanding the scope each year to attract individuals from diverse backgrounds. To retain female talent and prevent career breaks due to childcare, the company operates a permanent part-time work system. As a result, the proportion of women in managerial positions has steadily increased, even in the manufacturing sector.

Realizing Equity

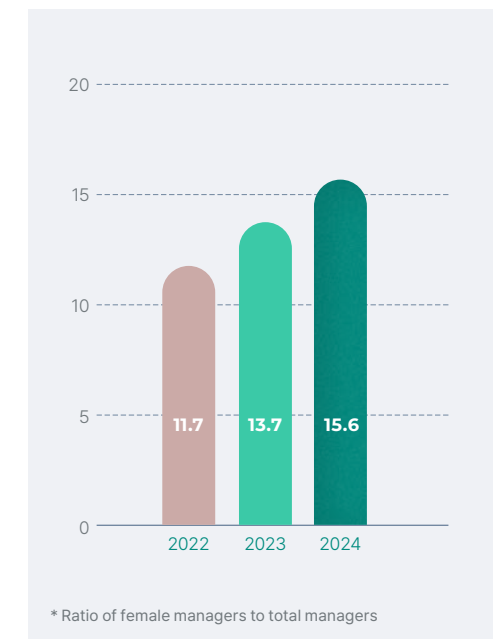
KOLON ENP operates fair HR practices grounded in equity, supported by a transparent performance evaluation system. KPIs are set at the organizational and team levels at the start of each year, while individual goals are defined in consultation with team leaders. Mid-year reviews and final year-end evaluations ensure fair assessment of individual and team performance.

Strengthening Inclusion

KOLON ENP is fostering an inclusive culture by expanding annual anti-discrimination training. The program focuses on preventing bias against women and persons with disabilities, and all employees are actively encouraged to participate. In 2024, 98% of employees completed the training, and the company aims to achieve a 100% completion rate annually.

Ratio of Female Managers

As of 2024



Social

Health and Safety

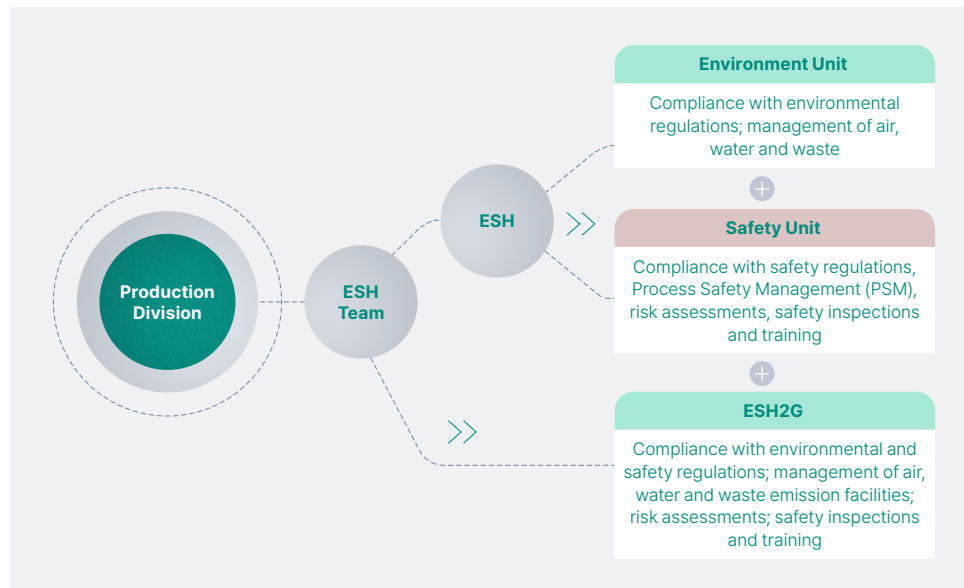
Health and Safety Management System

KOLON ENP has established and operates a systematic and safety management system to implement responsible management that protects the lives, health and environment of its employees.

Establishing a Field-Oriented ESH Management System

KOLON ENP conducts integrated Environment, Safety and Health (ESH) management through dedicated personnel within the Production Division. The ESH Team is responsible for strategy development, while the ESH2G Team focuses on field execution. Each site appoints a Health and Safety Management Manager who leads key activities such as risk assessments and emergency response drills. KOLON ENP will continue to enhance on-site safety and long-term sustainability by strengthening organizational capabilities and advancing a smart, digital-based ESH system.

Health and Safety Management Organizational Structure



Environment Health and Safety Management Policy

Environment Health and Safety Management Policy

Environment Health and Safety Management Policy

KOLON ENP considers the ESH as the top priority in our business activities and adheres to an uncompromising philosophy. All employees are committed to establishing an ESH culture, protecting the environment and creating a zero-accident workplace by committing to the following principles.

- 1 All employees must comply with domestic and international laws, agreements and company regulations related to Environment, Health and Safety.
- 2 We prioritize Environment, Health and Safety to minimize the loss of life and property, striving to establish a zero-harm workplace.
- 3 In every stage of our operations—from product and service development to production, logistics, use and disposal—we prioritize the safety of our employees and customers, as well as environmental protection. We set ESH goals and drive continuous improvement through regular impact assessments.
- 4 All employees and partners ensure the effective operation of the Environment, Health and Safety system and guarantee transparency by disclosing this policy upon stakeholder request.
- 5 We actively utilize the Process Safety Management (PSM) system to establish a culture of process safety compliance and secure fundamental process safety.

CEO
Yeong-Bom Kim

Employee Representative
Sanghyun Kang

KOLON ENP

Social

Health and Safety

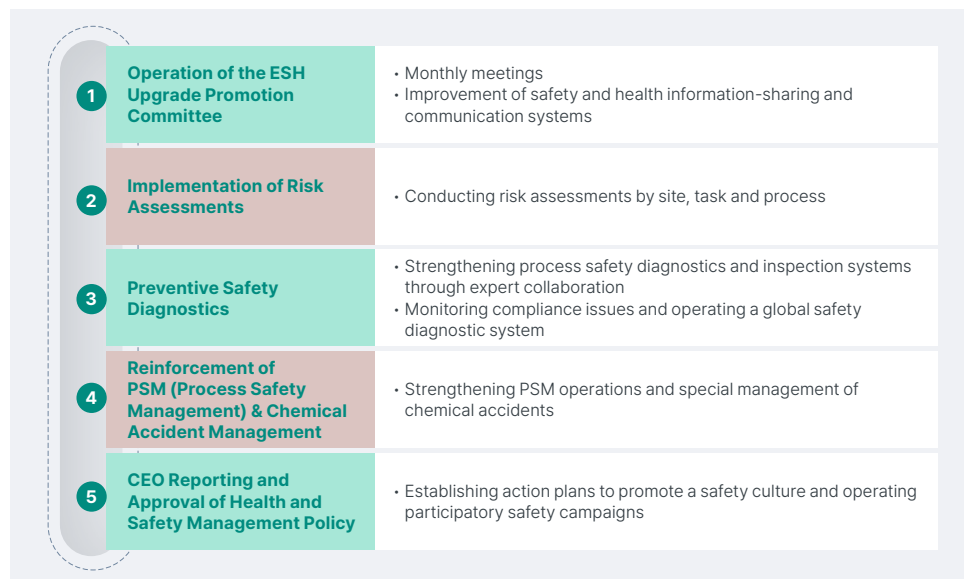
Health and Safety Management Strategy

With active employee engagement, KOLON ENP pursues an integrated health and safety management strategy. A systematic implementation framework supports ongoing efforts to prevent workplace accidents and enhance the working environment.

Advancing Occupational Health and Safety Activities

Guided by the principle that “ESH is everybody’s business,” KOLON ENP is advancing a comprehensive health and safety management system with full employee participation. The ESH Upgrade Council convenes monthly to improve communication and information sharing while leading initiatives including risk assessments, preventive diagnostics, chemical incident response and campaign operations. Starting in 2025, the company will implement the Repetitive Strain Injury (RSI) Prevention Program and digital smart safety system to enhance proactive management of health and safety risks.

ESH is everybody’s business



Health and Safety Management Activities

KOLON ENP implements a range of prevention-oriented health and safety initiatives to establish a strong, company-wide safety culture. Through a systematic approach, we are committed to protecting the lives and well-being of our employees and stakeholders.

Operating a Safety Culture System

KOLON ENP promotes a company-wide safety culture through a voluntary, participatory Behavior-Based Safety (BBS) campaign. In 2024, the BBS checklist was improved, and full employee engagement was encouraged to foster proactive safety behaviors. These efforts were supported by monthly campaigns, leadership inspections and recognition of outstanding practices, including suggestions submitted through the “Open It” program. Cross-departmental collaboration, led by the ESH Upgrade Promotion Council, continues to strengthen safety awareness and execution.

Advancing Smart Safety Management with IPAS

KOLON ENP is enhancing on-site safety by implementing the Intelligent Proximity Alert System (IPAS), based on Ultra-Wideband (UWB) technology, across all worksites to prevent collisions between vehicles and pedestrians. Real-time detection and alert systems are deployed in high-risk zones such as forklift routes, intersections and blind spots, minimizing safety blind spots. Tailored safety features—such as pedestrian tags, forklift tags, warning lights and intersection alerts—are applied according to the specific risk profile of each site. We continue to advance our technology-driven safety system to strengthen both predictive and responsive capabilities.

IPAS Type

| | Pedestrian Tag | Forklift Tag | Flashlight Zone Tag | Crossroad Zone Tag |
|-----------------------|--|---|---|--|
| Method of Application | Alerting pedestrians when approaching vehicles or entering hazardous zones | Detecting pedestrians, flashlight zone, crossway zone, vehicle tags and alerts the driver | Notifying drivers of vehicles approaching blind spots | Alerting drivers to multiple vehicles entering an intersection |
| Installation Location | Carrying pedestrians (helmet-mounted or worn on an armband) | Installing the exterior and interior of forklifts | Installing internal/external doors and corners | Installing ceilings at intersections or crossroads |

Social

Health and Safety

Capacity Building through Health and Safety Training and Preventive Measures

KOLON ENP enhances workplace health and safety by providing customized training and preventive activities tailored to job-specific and site-level risks. In 2024, this included onboarding and reassignment training, PSM practical sessions and climate risk education. Health initiatives such as check-up-linked disease education, vaccination and visibility improvements were also conducted. Moving forward, we aim to strengthen field-level implementation by linking training and prevention activities, while further advancing our health and safety system.

Status of Health and Safety Training

Unit : persons

| | 2022 | 2023 | 2024 |
|----------------------|------|------|------|
| Trainees | 248 | 258 | 257 |
| Training participant | 248 | 258 | 257 |

* Organization: Korea Industrial Safety Association / Location: Gimcheon Plant 1 Auditorium (January 1, 2024 – December 31, 2024)

Hazard Identification and Improvement Activities

To proactively eliminate hazardous factors, KOLON ENP conducts regular risk assessments using Job Risk Assessment (JRA), Job Safety Analysis (JSA) and the Korea Risk Assessment System (KRAS). In 2024, we strengthened improvement measures for high-risk tasks and equipment, achieving a 100% implementation rate for corrective actions. The results are shared through monthly meetings and company-wide circulation, enhancing risk awareness and response capabilities across the organization.

2024 Risk Factor Identification and Action Status

Unit : numbers

| | Number of Issues Identified | Number of Issues Resolved | Key Issues Identified and Addressed |
|------------------|-----------------------------|---------------------------|---|
| Gimcheon Plant 1 | 272 | 272 | <ul style="list-style-type: none"> Inspecting and repairing sensor near H-T5201 Inspecting and repairing leakage in B-D8506 eye-wash station Checking and repairing water pressure and cover damage in B-P9311B eye-wash station |
| Gimcheon Plant 2 | 267 | 267 | <ul style="list-style-type: none"> Repairing damaged flooring in raw material unloading area Identifying risk of tipping due to improper barrel cover storage → Designating new storage location Installing safety guide to prevent forklift tipping/falls on temporary warehouse ramp |

Safety Monitoring Activities

KOLON ENP strengthens field-based safety monitoring through a multi-tier patrol system conducted on a monthly and quarterly basis. Inspection results are recorded in the company-wide system and followed through with corrective actions and recurrence prevention. Regular inspections of key equipment and facilities are also conducted. In addition, the company promotes comprehensive health and safety initiatives, including mental health counseling, referrals to external specialists and safety training for indirectly employed personnel.

Emergency Response System and Training

KOLON ENP has established a tailored emergency response system to address incidents such as fires, explosions and chemical spills. In 2024, we conducted over eight scenario-based drills, including role-specific training to enhance practical response capabilities. Key drills were reviewed in advance and evaluated afterward by external experts to improve effectiveness. Training on environmental incident response and containment of pollutant spread was also conducted. All procedures are managed under an integrated Emergency Action Plan (EAP) and shared company-wide to strengthen employee awareness and preparedness.



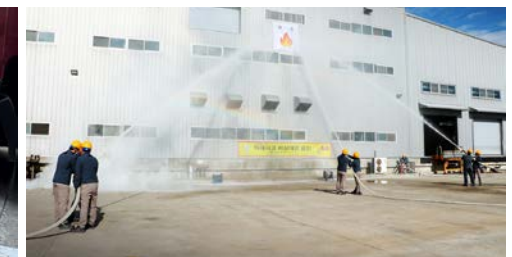
Late 2024 Campaign Photo



Safety patrol photos



Corporate emergency response drills



Public-private joint fire drill

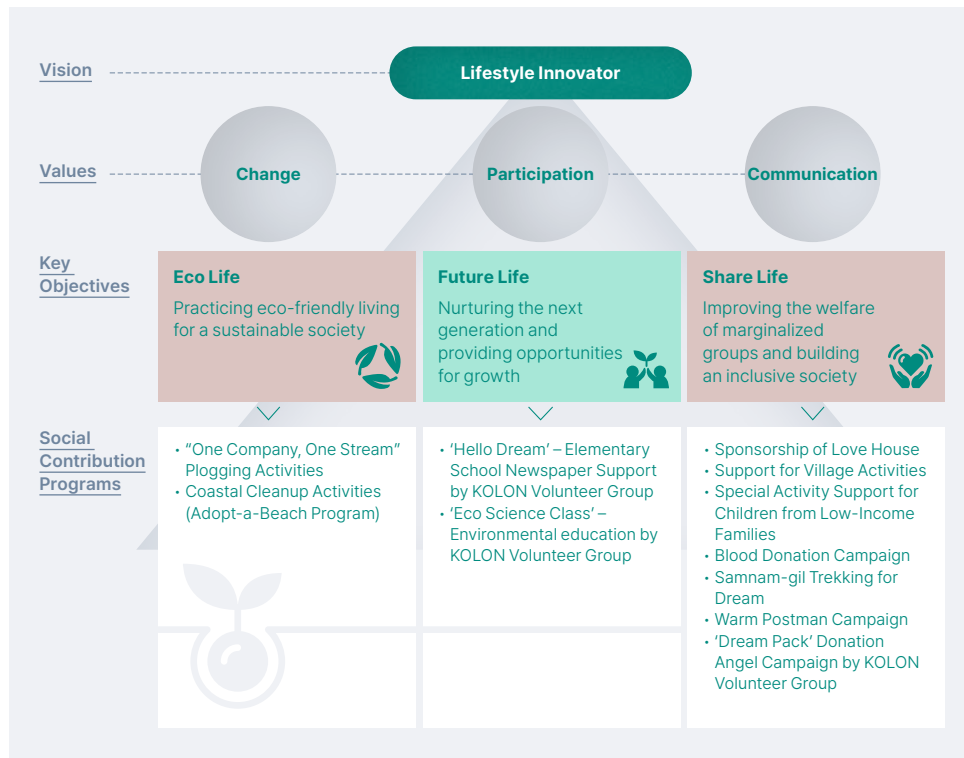
Social

Community impact

Social Contribution Strategy Framework

Under the vision of “Lifestyle Innovator”, KOLON ENP promotes social contribution activities rooted in the values of change, participation and communication. Based on these principles, we have established Eco Life, Future Life and Share Life as key focus areas to create meaningful impact in local communities and advance sustainable social value.

Lifestyle Innovator



Social Contribution Activities

KOLON ENP carries out social contribution initiatives focused on three core goals: environmental protection, support for future generations and care for marginalized communities. In collaboration with the Kolon Volunteer Group, the Group’s central CSR body, the company operates integrated and systematic programs across affiliates. Through activities such as local environmental cleanups, educational support for children and outreach to underserved populations, we contribute to building a more sustainable society. In April 2024, KOLON ENP held the “Dream Pack Donation Angel Campaign” at Kolon Tower in Gwacheon, with 60 employees participating. A total of 870 Dream Packs—containing school supplies, toys and snacks—were prepared and delivered to 30 local children’s centers in partnership with Korea Food for the Hungry International (KFHI).



Dream Pack Donation Angel Campaign



Warm Postman Campaign

Social Contribution Performance

KOLON ENP continues to broaden its engagement with local communities through the voluntary participation of employees. External activities, which were temporarily reduced during the pandemic, resumed in 2023. The company encourages all employees to contribute at least 10 hours of volunteer service annually and is working toward a collective goal of achieving over 1,000 total volunteer hours each year.

Social Contribution Performance

Unit : KRW, hours

| | 2022 | 2023 | 2024 |
|--|-------------|-------------|-------------|
| Total Social Contribution Spending ¹⁾ | 248,722,860 | 245,548,965 | 256,364,000 |
| Total Employee Volunteer Hours | 70 | 895 | 830 |

¹⁾ Total social contribution spending includes cash donations, employee donations (via payroll deduction through the Donation Angel program), in-kind contributions, social contribution program expenses and the value of volunteer hours based on the average employee’s hourly wage.

Social

Special Page

Sponsoring the 22nd Seoul International ECO Film Festival



Source : Official Website of the Seoul International Eco Film Festival



Source : Press Conference for the 22nd Seoul International Eco Film Festival

KOLON ENP participated as an official sponsor of the 22nd Seoul International ECO Film Festival (SIEFF), hosted by the Korea Green Foundation. Recognized as one of the world's top three environmental film festivals and the largest in Asia, SIEFF serves as a key platform for raising awareness of environmental issues and promoting the value of sustainability.

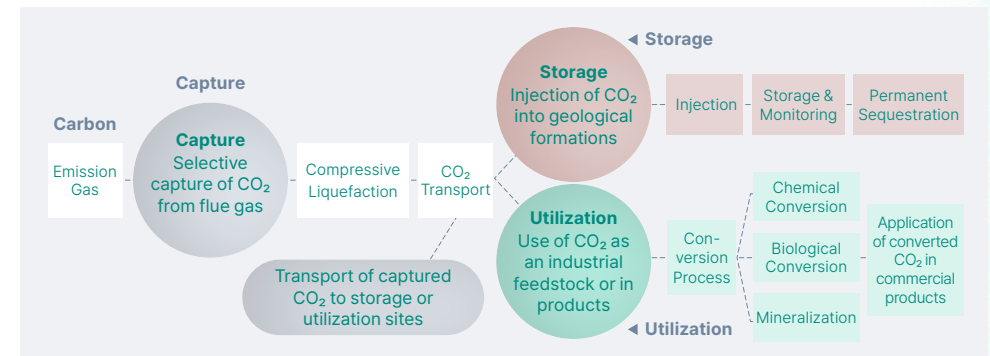
The festival was positioned as Korea's first "Carbon Neutral Film Festival," operating an integrated system to measure, reduce and offset carbon emissions. To this end, a range of carbon reduction strategies were implemented, including expanding online screenings, encouraging public transportation, decentralizing event venues, adopting energy-efficient equipment and eco-friendly materials and digitizing promotional content. Full carbon offsetting was achieved through mangrove reforestation projects in Namhae.

KOLON ENP supported the festival in alignment with its mission and values, contributing to global awareness and dialogue on climate risks through a wide range of films addressing environmental issues both domestically and internationally. We also supported youth screening programs to help nurture the next generation of global green leaders.

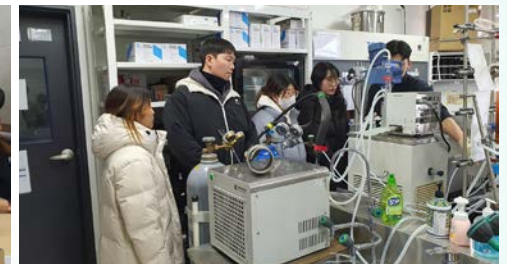
Kangwon National University CCU Talent Development Program

KOLON ENP is participating as a demand-side partner in the CCUS (Carbon Capture, Utilization and Storage) Convergence Technology Graduate School at Kangwon National University, as part of an industry-academia collaboration aimed at advancing and disseminating carbon-neutral technologies. The company will cooperate in the performance evaluation and verification of new technologies and products related to CCUS, and contribute to workforce development through recruitment and educational support for promising talent. In addition, by actively collaborating with the university's Industry-Academic Cooperation Foundation on R&D projects, Kolon ENP aims to strengthen technological linkages between industry and academia and lead the way in building a foundation for future eco-friendly technologies

Basic Concepts of CCU & CCUS



2024 Winter Special Lecture on CCUS



Social

Information Security

Information Security Governance System

KOLON ENP has established a company-wide information security governance system led by the Ethical Management Team, with designated security officers assigned to each site to strengthen on-site security practices. By systematizing security regulations—including administrative, technical and physical guidelines—the company protects its information assets and fosters security awareness across the organization.

Privacy Security Policy

KOLON ENP invests the necessary resources and efforts to ensure full compliance with its security regulations. All employees are encouraged to cultivate strong information security awareness and to fully understand and comply with the company's declared security policies.

Security Declaration

KOLON ENP recognizes the critical importance of information security and is committed to safeguarding the organization's assets and stakeholder trust by embedding security compliance into the daily practices of all employees.

Security Statement



Information Security Activities

KOLON ENP is strengthening its organizational security capabilities through multi-layered information protection activities, ranging from employee training to the implementation of technical security solutions.

Operation of the Security Council

KOLON ENP regularly participates in KOLON Group's security council to ensure systematic security operations. Through this council, the company shares relevant issues with affiliated organizations and discusses the enhancement of IT infrastructure and systems. A Chief Information Security Officer (CISO) has been appointed to lead the implementation of personal data protection and information security policies.

Security Council Organizational Structure



Information Security Solutions Operations

KOLON ENP operates a variety of information security solutions to prevent data leakage and defend against external threats. Unauthorized access is blocked through integrated log monitoring, firewalls, Intrusion Prevention Systems (IPS) and Network Access Control (NAC). Internal data protection is rigorously enforced through print and document security, media control and antivirus systems. Together, these measures establish a comprehensive, multi-layered security framework to safeguard the company's information assets.

Social

Information Security

Information Security Training

KOLON ENP strengthens employee awareness of information security through regular training programs. All employees are required to complete annual training on personal data protection, information asset security, online and offline security protocols and reporting channels. Simulated phishing email drills are conducted twice a year, with mandatory online training for any policy violations. New and departing employees must sign non-disclosure agreements, and official reporting channels are maintained via the corporate website and email to proactively respond to potential threats.

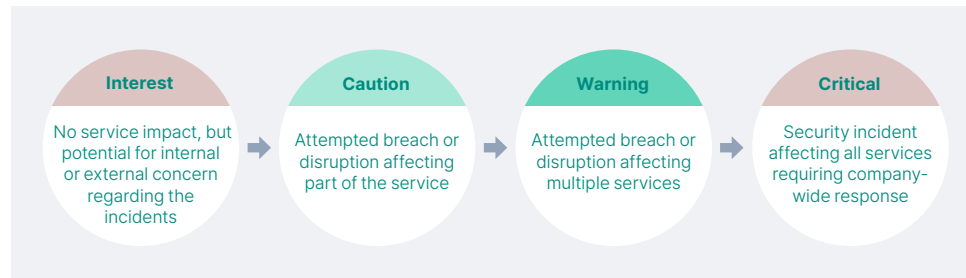
Document Management

KOLON ENP systematically manages all documents by assigning classification levels and retention periods at the time of creation. A centralized document management system oversees the entire lifecycle of documents—from creation and storage to access, distribution and disposal. The company also employs various technical solutions, including the email approval system, media control tool and real-time data leakage audit system, to prevent external data leakage and ensure secure document handling.

Security Incident Response

KOLON ENP has established a structured security incident response system to ensure timely and effective action. Upon detection of an incident, we promptly assess the extent of the damage and determine appropriate countermeasures, which are reported to senior management. Outcomes and preventive measures are then shared across the organization. To support a systematic response, the company has implemented severity-based response guidelines and streamlined reporting procedures, continuously working to minimize the impact of security incidents.

Status Based on Safety Incident Severity



Risk Management

Proactive Information Security Risk Prevention Activities

| Security Risk Prevention | Online Security Training | Security Audits |
|---|---|---|
| <ul style="list-style-type: none"> Document Organization Campaign (Quarterly) Simulated Phishing Email Training (Biannually) Operation of Security Council (Monthly) Implementation of IT-based security monitoring | <ul style="list-style-type: none"> Annual Security Training Ad-hoc Training for New Employees Security Newsletters (Quarterly) Collection of confidentiality agreements from employees and partners | <ul style="list-style-type: none"> Industrial Security Audits (Gimcheon Plant 1 & 2) (Annually) Information Security Risk Assessment (Annually) Physical Security Inspection (Biannually) Corrective Action for Policy Violations ('24, 100%) |

Strengthening Personal Data Protection

KOLON ENP is committed to protecting personal data through robust technical and administrative safeguards, in full compliance with the Personal Information Protection Act. All personal data is collected, used, stored and processed with the data subject's consent, along with clear guidance on their right to refuse. The list of authorized personnel is regularly updated, and all handling is governed by internal regulations. To ensure accountability and confidentiality, all employees and stakeholders sign non-disclosure agreements.

Information Security Objectives

Recognizing information security as a core priority in the era of digital transformation, KOLON ENP operates a proactive management system to strengthen its capabilities in both incident prevention and response.

Pursuing Zero Security Incidents and Expanding Security Investments

KOLON ENP aims to achieve "ZERO" information security incidents through preventive security practices. Annual training is provided to all personnel handling personal data, and access rights and suspicious activities are continuously monitored through internal audit systems and Information Technology General Controls (ITGC). Security reviews are mandatory for all newly implemented IT systems, and approximately 7% of the total IT budget is allocated to the development and operation of security solutions.

Social

Quality Management

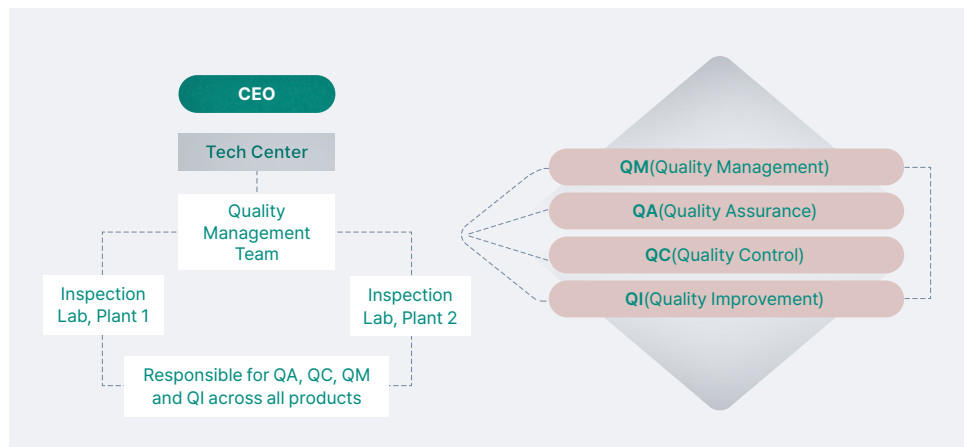
Quality Management Governance

KOLON ENP has established enterprise-wide quality management governance, implementing systematic quality control through regular production quality meetings and dedicated specialized teams.

Quality Management Organization

KOLON ENP's Quality Management Team operates under the Technology Center and is composed of inspection personnel at Gimcheon Plant 1&2, along with office-based staff. The plants handle inspections of POM and compound materials, while the office oversees company-wide QA (Quality Assurance), QC (Quality Control), QM (Quality Management) and QI (Quality Improvement). This structure supports a standardized quality management system across all processes, ensuring product stability and enhancing customer satisfaction.

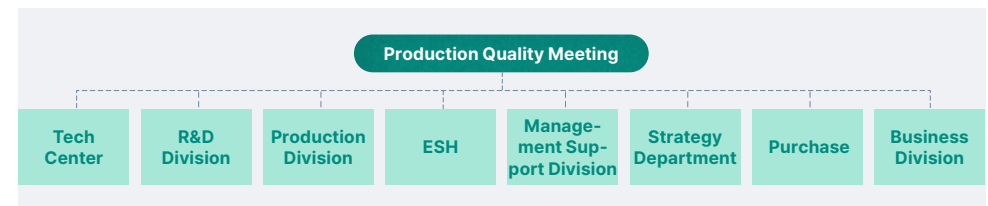
Organizational Structure



Operation of the Production Quality Meeting

KOLON ENP holds monthly Production Quality Meetings with the participation of top management to address key quality issues systematically. These meetings review KPI progress, identify field-driven action items and discuss mid- to long-term quality challenges. Quality indicators are shared across the company via internal communication channels, strengthening consistency in monitoring and response.

Organizational Structure



Quality Management Activities

KOLON ENP fosters a company-wide quality culture and operates a structured quality management system to strengthen global competitiveness built on customer trust.

Establishment of Quality Management System

KOLON ENP maintains its ISO 9001 and IATF 16949 certifications through regular renewals, responding thoroughly to audits and swiftly addressing any non-conformities. Internal audits are conducted across all plants based on process-specific risk assessments and performance indicators. The company also secures specialized personnel to meet global QA standards, including those based on VDA 6.3.

Quality Vision and Code of Conduct



Quality Management System Certifications Acquired



Social

Quality Management

Consumer Safety Management Activities

KOLON ENP tracks and reports product Complaints and Claims (C&C) monthly, including associated costs, to senior management. For recurring issues, we strengthen corrective action planning and verification efforts. The Production Division complies with self-inspection and incoming inspection procedures while actively pursuing process quality improvements. In 2024, a total of 34 C&Cs were attributed to the company's fault. Each case underwent root cause analysis, followed by the development of corrective measures and validation of their effectiveness.

Q-Culture Settlement Activities

To foster a company-wide quality culture, KOLON ENP sets strategic quality goals, posts quarterly slogan banners, and conducts training to promote a quality-first mindset. The training focuses on enhancing on-site quality awareness. In 2024, a total of 109 employees participated.



Q-Culture Settlement Education

Quality Risk Management

KOLON ENP implements a comprehensive quality risk management system that covers the full process from issue identification to evaluation, analysis and corrective action. This approach supports both quality enhancement and risk prevention across products and services. We conduct regular supplier quality evaluations and on-site inspections. In 2024, a total of six inspections were completed. To strengthen sustainable quality management, our evaluation manual was revised to incorporate ESG and risk factors. We also monitor Quality-related COST (Q-COST) monthly, analyzing trends by category. This allows us to detect vulnerabilities early and drive continuous improvement through inspections and corrective action.

Internal Quality Audit

KOLON ENP conducts internal audits to ensure the integrity of its quality management system. These audits examine the status of process and procedure documents, risk identification related to internal and external issues—including stakeholder concerns—monitoring of KPIs and targets and the operational status of on-site management. For any nonconformities identified, we independently implement corrective measures and establish recurrence prevention plans. In 2024, internal audits were conducted across plant systems, processes and products, resulting in three nonconformities, all of which were addressed through appropriate corrective actions and root cause analysis.

Quality Risk Management Process



Quality Management Objectives

KOLON ENP has defined company-wide quality enhancement as a core objective to achieve customer satisfaction and drive sustainable growth. To this end, we operate quality process-based KPIs in a systematic and structured manner. These indicators are segmented by site and process, enabling regular monitoring and performance analysis throughout the year. Annual reviews are conducted to identify concrete improvement tasks and develop actionable plans. KOLON ENP will expand quality indicators that incorporate ESG factors, further strengthening our competitiveness in quality and reinforcing trust with both customers and society.

Performance

3.



Governance



Board of Directors

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Corporate Ownership

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Ethical Management
and Compliance

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Risk Management

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Governance

Board of Directors

Board Composition

Board Composition

The Board of Directors consists of six members, including the CEO, inside directors, other non-executive directors and outside directors. It is composed of professionals with proven independence and expertise across diverse fields. To enhance the depth and professionalism of decision-making, KOLON ENP appoints external experts with core competencies in finance, accounting, production and environmental management. We plan to strengthen the board’s governance role by expanding function-specific committees, such as the Audit Committee and the Outside Director Nomination Committee.

| BOD Composition Status | | | | | | | |
|------------------------------|---------------|--------|--|---------------|-----------------------------|--------------------------|--|
| As of June 2025 | | | | | | | |
| | Name | Gender | Position | Reappointment | Tenure | Expertise | Career history |
| Chair | Yeong-Bom Kim | Male | CEO / Chair | New | Mar 26, 2025 – Mar 26, 2028 | Corporate Management | Former CEO, KOLON Industries, Inc. Former CEO, KOLON Glotech, Inc. |
| Inside Director | Mintae Kim | Male | Head of Corporate Strategy & Planning Management Division / Vice President | Reappointed | Mar 29, 2025 – Mar 29, 2028 | Finance / Accounting | Former Chief of Corporate Strategy & Planning Management Division, FnC Division, KOLON Industries, Inc. Former Chief of Ethics & Compliance Division of KOLON, Inc. |
| | Eunha Park | Male | Head of Production Division / Director | New | Mar 28, 2023 – Mar 28, 2026 | Production / R&D | Former Plant Manager, Gimcheon Plant 2, KOLON ENP, Inc. Former Head of Development Center, KOLON Plastics, Inc. |
| Other Non-Executive Director | Sung Huh | Male | Other Non-Executive Director | New | Mar 26, 2025 – Mar 26, 2028 | Corporate Management | Former CEO, KOLON ENP Inc. Former CEO, KOLON BASF innoPOM Inc. |
| Outside Directors | Hakjin Kim | Male | Outside Directors | New | Mar 28, 2023 – Mar 28, 2026 | Environmental Management | Former Professor, Department of Urban Engineering, Hongik University Former Deputy Mayor, Seoul Metropolitan Government |
| | Wonjo Lee | Male | Outside Directors | New | Mar 26, 2025 – Mar 26, 2028 | Legal | Korea Managing Partner, DLA Piper / Head of Korea Practice, DLA Piper Tokyo & Asia-Pacific (Current) Legal Advisor, Korean Chamber of Commerce in Japan (Current) |

2024 Outside Director Training Overview

| Date | Participant | Training Details |
|--------------|-------------|--|
| Mar 29, 2024 | Hakjin Kim | Company introduction and production site visit per the new appointment |

Operation of the Board of Directors

Board of Directors and Management Committee Operations and Activities

The Board of Directors convenes at least once per quarter, with additional meetings held as needed. In 2024, a total of eight board meetings were conducted, during which 22 agenda items were addressed—11 approved and 11 reported. All items were resolved through smooth and constructive deliberation. KOLON ENP will continue to enhance the institutional framework and broaden the Board’s functional and professional roles.

To improve management efficiency, KOLON ENP operates a Management Committee under the Board of Directors. Chaired by the CEO and composed of two inside directors, the committee deliberates and makes decisions on routine management matters and financial items below a designated threshold, as delegated by the Board. In 2024, the committee held eight meetings and reviewed nine agenda items, including approvals of credit agreements with financial institutions.

Key Agenda Items and Reports of the Board of Directors and Committees

| | Date | Agenda Items and Reports |
|----------------------|--------------|--|
| Board of Directors | Feb 14, 2024 | 28th term management performance and 29th term business plan report |
| | | Report on Management Committee Resolutions |
| | Apr 30, 2024 | Approval of Partial Business Transfer |
| | Dec 13, 2024 | Approval of Accounting Policy Change due to Revaluation of Tangible Assets |
| Management Committee | Mar 26, 2024 | Approval of Credit Agreement (Extension) with Financial Institution |
| | Dec 6, 2024 | Review of Ethics & Compliance Management and Introduction of Management System |

Performance Appraisal and Reward

Performance Appraisal and Reward System

Executive directors are compensated based on the performance of their assigned duties, while outside directors receive fixed monthly remuneration in accordance with the Commercial Act and the Articles of Incorporation. Compensation is limited to base salary and actual business-related expenses. All remuneration details are transparently disclosed in the annual business report. No stock options are granted to directors.

Governance

Corporate Ownership

Shareholder Status

KOLON ENP has issued a total of 38,000,000 shares, all of which are common stock. The largest shareholder is KOLON Industries, holding 25,340,000 shares (66.68%). The Employee Stock Ownership Association holds 38,852 shares (0.10%), with the remaining shares held by minority shareholders.

| Shareholder Status | | | As of December 2024 |
|-------------------------------------|-----------------------|---------------|---------------------|
| | Number of Shares Held | Ownership (%) | |
| KOLON Industries, Inc. | 25,340,000 | 66.7 | |
| Minority Shareholders ¹⁾ | 12,621,148 | 33.2 | |
| Employee Association | 38,852 | 0.1 | |

1) Excluding the Employee Association



Enhancing Shareholder and Investor Communications

To ensure shareholders have time to review and exercise their voting rights, KOLON ENP discloses the AGM schedule and detailed agenda items at least two weeks in advance via the Financial Supervisory Service's DART (Data Analysis, Retrieval and Transfer System) and the Korea Exchange's KIND platform. The AGM is scheduled to avoid peak dates, and electronic voting is provided as needed to secure a quorum and enhance convenience. Key information is also shared with foreign shareholders through KIND and the company website. In addition, KOLON ENP holds IR meetings and conference calls to communicate key topics such as AGM agendas, business performance and major investments.

Shareholder Return Policy

KOLON ENP's shareholder return policy aims to maximize corporate value through appropriate profit distribution while maintaining a stable dividend policy that meets shareholder expectations. Dividends are determined annually based on distributable profits, payout ratio and market dividend yield. The company also considers market valuation, industry benchmarks and internal cash flow to ensure balanced returns. From 2025 to 2026, KOLON ENP targets a dividend payout ratio of 20–40%. Once the Board approves a dividend proposal, the expected payment date is disclosed via the Korea Exchange's KIND system. To enhance dividend predictability, the company amended its Articles of Incorporation to allow quarterly dividends and separated the record dates for dividends and voting rights.

| Dividend Summary | | | | | As of December 2024 |
|----------------------------|-------------|-------|-------|-------|---------------------|
| | Unit | 2022 | 2023 | 2024 | |
| Cash Dividend per Share | KRW | 180 | 160 | 200 | |
| Dividend Yield | % | 1.9 | 2.1 | 3.6 | |
| Consolidated Payout Ratio | % | 19.2 | 18.5 | 19.2 | |
| Total Cash Dividend Amount | million KRW | 6,840 | 6,080 | 7,600 | |

Governance

Ethical Management and Compliance

Enhancing the Ethics & Compliance Management System

KOLON ENP is committed to establishing an ethics and compliance management system that meets global standards and enables transparent, responsible operations through systematic risk management.

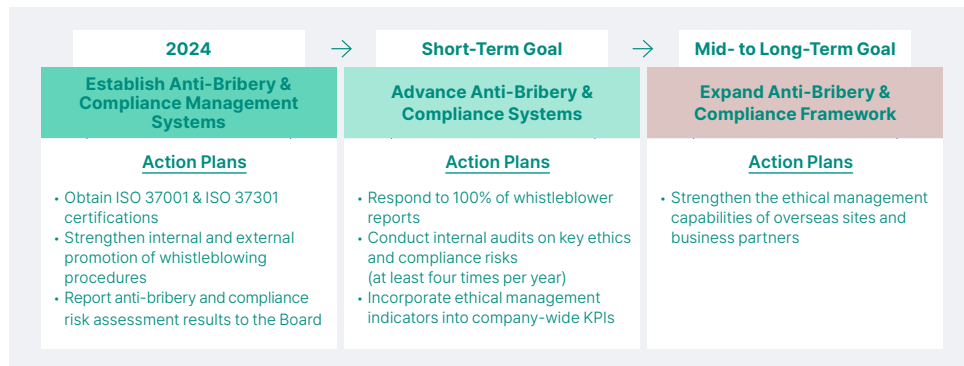
Ethical Management Organization

To strengthen its ethics and compliance framework, KOLON ENP obtained ISO 37001 (Anti-Bribery) and ISO 37301 (Compliance Management) certifications in 2024. The Ethical Management Team, reporting directly to the CEO, manages company-wide risks, conducts site-level risk assessments, internal audits and monitors ethics indicators. Departmental goals and response outcomes are regularly reported to the Board of Directors. KOLON ENP continues to advance its ethical management practices in line with international standards.

Anti-Bribery Management System: Structure and Roles

| | |
|--------------------------------|--|
| Board of Directors | <ul style="list-style-type: none"> Approving the anti-corruption policy |
| CEO | <ul style="list-style-type: none"> Documenting the anti-corruption policy and objectives and communicating relevant information to employees Establishing corruption risk assessment criteria and conducting the assessment once a year at least |
| Anti-Bribery Manager | <ul style="list-style-type: none"> Operating and overseeing the anti-bribery management system Reporting on system performance to the Board of Directors and CEO annually Reviewing and approving internal audit plans; reports audit findings |
| Ethical Management Team | <ul style="list-style-type: none"> Conducting annual identification, analysis and assessment of bribery risks Implementing risk mitigation and prevention activities and monitoring related issues Planning and delivering training on the anti-corruption policy and management system |

Ethics & Compliance Management Goals



Ethics/Compliance Policy

KOLON ENP establishes and implements company-wide standards of behavior based on ethical judgment and legal compliance as the basic principles of management.

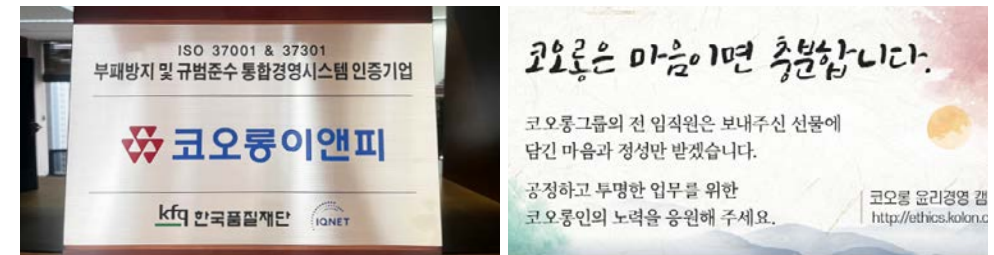
Advancement of Ethics and Compliance Framework

KOLON ENP establishes consistent ethical standards for all employees through its Code of Ethics and Ethical Conduct Guidelines. In 2024, the company introduced a new Anti-Corruption and Compliance Management Policy, which was communicated company-wide through a message from the CEO. This policy strictly prohibits misconduct such as solicitation, bribery, conflicts of interest and strengthens risk prevention and control via internal reporting channels and oversight systems.

Code of Ethics and Regulations

The Code of Ethics is designed to realize the Group's core value—the "One & Only" spirit—through transparent and principled management. It serves as the standard for value-based judgment and behavior, and all employees are required to adhere to it strictly.

| Code of Ethics | Key Ethical Rules | |
|--|--|--|
| <ul style="list-style-type: none"> Respect for Customers Legal Compliance and Fair Competition Fair Trade Respect for Shareholders | <ul style="list-style-type: none"> Responsibility to the Nation and Society Responsibility to Company Executives and Employees Fundamental Ethics for Employees Compliance with the Code of Ethics | <ul style="list-style-type: none"> Ethical Behavior Guidelines for Employees Whistleblower Protection and Compensation Policy Ethics and Compliance Management System Operating Regulations |



Certification of Anti-Bribery and Compliance Programs

KOLON Ethical Management Campaign

Governance

Ethical Management and Compliance

Ethics Management Activities

KOLON ENP implements a range of initiatives—including ethics training, ethics pledges and internal reporting systems—to enhance employees' ethical awareness and embed a strong culture of ethical management throughout the organization.

Ethics and Compliance Training

In 2024, KOLON ENP conducted a company-wide online training program covering ethics, compliance and information security as part of its ethics and compliance framework. Starting in 2025, the company will offer this training annually to strengthen employees' understanding of ethical standards and codes of conduct. The training program will also expand to cover a broader range of relevant topics gradually.



Training Session for Agencies



Information Security Seminar

Pledge of Ethical Management Practice

To embed corporate ethics in daily operations, KOLON ENP requires all employees to sign a pledge of ethical management practice. In 2025, the company plans to expand this initiative to include external stakeholders such as suppliers and subcontractors. Through this effort, KOLON ENP aims to further strengthen its ethical culture and promote the broader adoption of ethical practices across the value chain.

Whistleblowing / Reporting Center Operations

KOLON ENP operates a whistleblowing center accessible to both employees and external stakeholders via the company website, telephone and email. All reports receive a 100% response based on a predefined investigation process. During holidays, a dedicated center is operated to handle reports of misconduct and harassment. To foster a transparent reporting culture, the company also maintains Principles for Whistleblower Protection and Reward systems as part of its ethical oversight framework.

Key Reporting Channels

Official Website
Online Reporting Center

Intranet Anonymous
Reporting Board (Open-it)

Mail

Email

Telephone

Compliance Activities

KOLON ENP enhances its compliance framework to ensure systematic adherence to internal regulations and applicable laws. Through robust internal controls and audit activities, the company is fostering a sustainable culture of compliance.

Strengthening the Compliance System

KOLON ENP identifies key compliance risks across departments and sets corresponding mitigation targets. To build a structured compliance management framework, the company has acquired ISO certification for its compliance system, established legal review procedures, and provides targeted training to relevant teams. In addition, major issues—such as fair trade, anti-competitive behavior, subcontracting practices and information protection—are regularly communicated company-wide through a monthly ethics newsletter to enhance employee awareness.



Ethical Management Newsletters



Compliance Briefings

Internal Control System Operation

KOLON ENP ensures adherence to internal regulations and procedures through its internal accounting management system, thereby enhancing the reliability of financial statements and accounting transparency. To prevent fraudulent activities, the company operates Process-Level Controls (PLCs) and fund management systems covering corporate cards and financial transactions, while continuously advancing its Entity-Level Control (ELC) framework. To reinforce objectivity, regular inspections are conducted by external auditors, and sensitive transactions are managed through a formal pre-approval process.

Internal Audit System

KOLON ENP conducts regular, routine and special audits to support compliance management. Its internal audit system ensures continuous oversight of key risks, enabling the prompt identification and resolution of issues. Through this framework, the company fosters a deeply embedded culture of compliance across the organization.

Governance

Ethical Management and Compliance

Ethics/Compliance Risk Management

KOLON ENP systematically identifies and evaluates ethics and compliance risks, implementing targeted mitigation and improvement measures based on assessed risk levels. Through this approach, the company ensures effective risk control and promotes responsible business practices.

Identification and Improvement of Ethics and Compliance Risks

KOLON ENP reviews ethics and compliance regulations to manage department-level risks. Each year, the company identifies ethical and legal obligations and assesses related risks, developing improvement plans to mitigate them. In 2024, 491 risks were identified across domestic operations and evaluated by risk level. Targeted mitigation efforts helped reduce key inherent risks—particularly in anti-corruption, environmental safety and fair competition—demonstrating the effectiveness of the company's ethics and compliance management system. KOLON ENP will continue strengthening monitoring and implementing corrective actions to swiftly identify emerging risks and minimize residual risks.

Ethical Management and Compliance Performance

By placing ethics and compliance at the core of its management values, KOLON ENP is cultivating a transparent and accountable corporate culture through measurable outcomes.

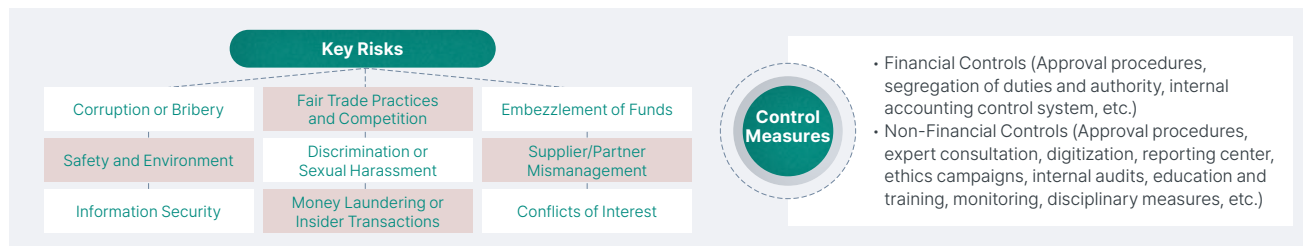
Ethical Management and Compliance Operational Performance

KOLON ENP is enhancing its internal control system based on ISO 37301 (Compliance Management System) certification, strengthening company-wide capabilities to manage ethics and compliance risks. The company conducts regular training on key laws, including the Fair-Trade Act and the Win-Win Cooperation Act, to promote employee awareness and foster a culture of voluntary compliance. Reported cases are reviewed to verify facts and categorize issues. For serious matters such as corruption, sexual harassment and discrimination, both preventive and corrective measures are implemented to ensure effective risk management.

Risk Management Process



Key Risks and Control Measures



Cyber Audit Office Reporting Status

Unit : cases

| | 2022 | 2023 | 2024 |
|-----------------------|------|------|------|
| Reports Received | 1 | 1 | 1 |
| Substantiated Cases | 1 | 1 | 1 |
| Unsubstantiated Cases | 0 | 0 | 0 |

Classification of Substantiated Cases in 2024

| | No. of Cases | Actions and Improvements |
|-------------------------------------|--------------|---|
| Discrimination or Harassment | 1 | Disciplinary committee held; regular human rights and sexual harassment prevention training conducted |
| Bribery or Corruption | 0 | None |
| Personal Data Misuse | 0 | None |
| Conflict of Interest | 0 | None |
| Money Laundering/ Internal Dealings | 0 | None |
| Safety & Environment | 0 | None |
| Others | 0 | None |



Governance

Risk Management

Risk Management System

KOLON ENP manages both financial and non-financial risks. Financial risks—including exchange rate, credit, liquidity and interest rate—are managed through ongoing monitoring and responsive measures. Dedicated departments address non-financial risks across five key areas: environment, health and safety, ethics and compliance, supply chain and information security.

Risk Management Activities

KOLON ENP identifies and manages key corporate risks in areas such as finance, environment, health and safety, supply chain, information security and ethics and compliance. The company implements targeted response measures to mitigate these risks proactively.

Organization Structure



Risk Response Activities

| Risk Category | Risk Summary | Response Strategy |
|----------------------|--|---|
| Financial | <ul style="list-style-type: none">Financial loss due to liquidity issues (e.g., fund outflows, debt default)Business losses from product quality defectsPenalties from tax non-compliance or information nondisclosure | <ul style="list-style-type: none">Compliance with fund execution and debt management processesOperate quality councils and pursue improvement initiativesStrengthen accounting transparency and manage tax risks through audits |
| Environmental | <ul style="list-style-type: none">Violation of regulations and trust erosion due to increased GHG emissionsHealth and environmental risks from pollutant emissionsFinancial and sustainability risks from excessive energy usePlant shutdowns due to extreme weather (heat waves, floods, droughts) | <ul style="list-style-type: none">Establish GHG reduction targetsManage wastewater and waste to prevent pollutionPromote energy-saving activitiesMonitor environmental regulations and develop proactive response strategies |
| Health & Safety | <ul style="list-style-type: none">Legal and life-threatening risks due to unsafe working conditions | <ul style="list-style-type: none">Strengthen safety systems and ensure compliance with safety manuals |
| Supply Chain | <ul style="list-style-type: none">Reputational risk from human rights violations (e.g., child labor, forced labor, excessive working hours) | <ul style="list-style-type: none">Implement due diligence and supplier improvement processesProactively monitor high-risk suppliers and establish contract termination protocols |
| Information Security | <ul style="list-style-type: none">Reputational, legal and financial risks due to data breaches, hacking, or system tampering | <ul style="list-style-type: none">Conduct due diligence and security trainingProactively monitor and address high-risk suppliersSet annual goals and conduct security training and related activities |
| Ethics & Compliance | <ul style="list-style-type: none">Reputational damage and regulatory sanctions from unethical or unlawful acts (e.g., bribery, corruption, insider trading) | <ul style="list-style-type: none">Conduct ethics and compliance training and operate reporting channelsImplement improvement initiatives through company-wide and department-specific goalsReport outcomes to leadership annually |

SUSTAINABILITY FACTBOOK

SUSTAINABILITY POLICIES

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ESG DATA

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Sustainability Policies



Sustainable
Management Policy



Biodiversity
Protection Policy



Supplier
Code of Conduct



Environment
Health and Safety
Management Policy



Ethical
Norms



Anti-Corruption
and Compliance Policy



Employees
Code of Ethics



Human Rights
Management Policy



Sustainable
Procurement Policy



KOLON ENP has established various policies and guidelines to internalize sustainable management.



ESG Data

Economy

Consolidated Financial Statement

| Classification | | Unit | 2022 | 2023 | 2024 |
|----------------|--|-------|-----------------|-----------------|-----------------|
| Assets | Current Assets | KRW | 197,680,588,957 | 177,844,921,522 | 227,662,014,456 |
| | Non-Current Assets | KRW | 189,362,914,804 | 185,135,289,527 | 184,479,485,506 |
| | Total Assets | KRW | 387,043,503,761 | 362,980,211,049 | 412,141,499,962 |
| Liabilities | Current Liabilities | KRW | 121,467,185,041 | 68,485,192,849 | 78,731,047,731 |
| | Non-Current Liabilities | KRW | 9,842,922,958 | 12,742,313,750 | 9,238,146,385 |
| | Total Liabilities | KRW | 131,310,107,999 | 81,227,506,599 | 87,969,194,116 |
| Equity | Total Equity | KRW | 255,733,395,762 | 281,752,704,450 | 324,172,305,846 |
| | Non-Controlling Interests | KRW | 67,815,079 | 97,751,143 | 133,943,130 |
| | Total Number of Shares | Share | 38,000,000 | 38,000,000 | 38,000,000 |
| | Equity of the owner of the parent company | KRW | 255,665,580,683 | 281,654,953,307 | 324,038,362,716 |
| | Total share ratio of controlling shareholders and their relatives | % | 66.68 | 66.68 | 66.68 |
| | Total share ratio of registered executives, excluding controlling shareholders and their relatives | % | 0.04 | 0.05 | 0.01 |

Consolidated Statements of Comprehensive Income

| Classification | Unit | 2022 | 2023 | 2024 |
|----------------------------|------|-----------------|-----------------|-----------------|
| Net sales | KRW | 518,075,861,606 | 456,198,067,019 | 486,210,364,232 |
| Revenue (Consolidated) | KRW | 518,075,861,606 | 456,198,067,019 | 486,210,364,232 |
| Cost of Goods Sold | KRW | 417,278,246,149 | 376,809,188,663 | 393,411,113,216 |
| Gross Profit | KRW | 100,797,615,457 | 79,388,878,356 | 92,799,251,016 |
| Operating Profit | KRW | 46,041,896,346 | 33,813,729,102 | 39,767,482,517 |
| Net Profit before Tax | KRW | 45,082,747,593 | 41,927,175,261 | 50,249,232,394 |
| Net Income | KRW | 35,694,788,945 | 32,835,471,745 | 39,496,730,476 |
| Other comprehensive income | KRW | 4,998,781,777 | 23,836,943 | 9,002,870,920 |

ESG Data

Economy

Distribution of Economic Value (Based on Separate Financial Statements)

| Classification | | Unit | 2022 | 2023 | 2024 |
|----------------|-------------------------------------|------|----------------|----------------|----------------|
| Company | Selling and administrative expenses | KRW | 53,651,984,089 | 44,181,134,412 | 52,270,953,702 |
| | Employee Wage | KRW | 33,455,518,365 | 30,853,316,801 | 35,486,112,277 |
| | Welfare Benefits | KRW | 2,172,886,898 | 2,254,260,239 | 2,474,456,063 |
| | Investment in local communities | KRW | 3,000,000 | 0 | 0 |
| Government | Corporate Tax | KRW | 9,559,591,808 | 8,425,636,690 | 10,342,042,659 |
| Shareholders | Dividends | KRW | 6,840,000,000 | 6,080,000,000 | 7,600,000,000 |

Market Position

| Classification | | Unit | 2022 | 2023 | 2024 |
|--|--|------|------------|------------|------------|
| Wage of New Employees to legal minimum wage | Minimum wage | KRW | 22,973,280 | 24,126,960 | 24,728,880 |
| | Starting wage of male employees | KRW | 33,121,600 | 42,445,964 | 43,804,210 |
| | Starting wage of female employees | KRW | 41,812,000 | 47,607,600 | 48,291,600 |
| | Average starting wage | KRW | 33,990,640 | 43,552,029 | 44,365,134 |
| Ratio of starting wage to minimum wage by gender | Ratio of male starting wage to minimum wage | % | 144 | 176 | 178 |
| | Ratio of female starting wage to minimum wage | % | 182 | 197 | 195 |
| | Ratio of average starting wage to minimum wage | % | 148 | 181 | 179 |
| Ratio of Employees Earning Below the Living Wage ¹⁾ | Permanent Employees | % | 0 | 0 | 4.8 |
| | Temporary Employees | % | 0 | 0 | 0 |

1) Calculated based on domestic employees only

R&D Investment

| Classification | | Unit | 2022 | 2023 | 2024 |
|-----------------------|------------|-------|---------------|---------------|-----------------------------|
| R&D Investment | | KRW | 7,434,000,000 | 6,719,000,000 | 4,012,014,329 ¹⁾ |
| R&D Investment Target | | KRW | 8,461,000,000 | 6,308,000,000 | 4,507,867,150 |
| Domestic Patent | Registered | Cases | 113 | 113 | 66 |
| | Applied | Cases | 34 | 33 | 32 |
| Domestic Trademark | Registered | Cases | 16 | 15 | 13 |
| | Applied | Cases | 0 | 0 | 1 |
| Overseas Patent | Registered | Cases | 32 | 37 | 43 |
| | Applied | Cases | 60 | 65 | 57 |
| Overseas Trademark | Registered | Cases | 126 | 124 | 128 |
| | Applied | Cases | 3 | 8 | 5 |

1) Decrease due to partial business transfer of the Composite Materials Division.

* Figures for overseas patent registrations and domestic/international patent applications in 2022 and 2023 may vary due to differences in the timing of data aggregation



ESG Data

Environmental

Environmental Investment

| Classification | | Unit | 2022 | 2023 | 2024 |
|----------------|----------------|------|------------|-------------|-------------|
| Investment | Goal | KRW | 90,000,000 | 145,000,000 | 179,930,000 |
| | Executed | KRW | 49,900,000 | 136,400,000 | 174,930,000 |
| | Execution Rate | % | 55 | 94 | 97 |

Water

| Classification | | Unit | 2022 | 2023 | 2024 |
|-------------------------------------|---|------|---------|---------|-----------|
| Water Withdrawals | Industrial Water | m³ | 709,540 | 637,166 | 852,355 |
| | Surface Water | m³ | 32,253 | 28,773 | 26,143 |
| | Groundwater | m³ | 9,696 | 4,836 | 37 |
| | Total Water Withdrawals | m³ | 751,489 | 670,775 | 878,535 |
| Water Usage | Total Water Usage | m³ | 706,566 | 600,660 | 878,535 |
| | Water Usage Variation Performance | m³ | 30,226 | 116,431 | (277,875) |
| | Water Usage Change | % | 11.80 | 60.60 | (31.63) |
| Water Usage in Water-Stressed Areas | Total Water Usage in Water-Stressed Areas | m³ | 0 | 0 | 0 |
| | Percentage of Total Water Usage in Water-Stressed Areas | % | 0 | 0 | 0 |

Wastewater

| Classification | | Unit | 2022 | 2023 | 2024 |
|----------------------|--|----------------------|---------|---------|---------|
| Wastewater Discharge | Total Wastewater Discharge | m³ | 520,847 | 466,542 | 595,485 |
| | Wastewater Discharged – Other Organization and Recyclers | m³ | 520,847 | 466,542 | 595,485 |
| | Wastewater Discharge Intensity | tons/ billion KRW | 1,017 | 1,044 | 1,231 |

Energy

| Classification | | Unit | 2022 | 2023 | 2024 |
|----------------------------------|----------------------------------|--------------------|-----------|-----------|-----------|
| Energy Consumption ¹⁾ | Power Consumption | GJ | 884,086 | 871,981 | 872,079 |
| | Steam Consumption | GJ | 1,232,923 | 978,466 | 1,245,037 |
| | Total Fuel Consumption | GJ | 7,426 | 8,055 | 9,303 |
| | Fuel Consumption - Oil | GJ | 4,017 | 4,040 | 4,367 |
| | Fuel Consumption - LNG | GJ | 3,408 | 4,014 | 4,936 |
| Total Energy Consumption | Total Energy Usage ²⁾ | GJ | 2,124,435 | 1,858,502 | 2,126,419 |
| Reduction in Energy Consumption | Reduction in Energy Consumption | GJ | 69,092 | 265,933 | (267,917) |
| Intensity | Energy Consumption Intensity | GJ/ billion KRW | 4,147 | 4,157 | 4,397 |

* The sum of energy consumption by type may differ from the total energy consumption by truncating decimal values at the site level.

1) The energy consumption by source is based on the statement submitted in March 2025 and may be subject to future revisions.

2) Renewable energy usage within the total energy consumption is zero.

ESG Data

Environmental

GHG Management Report

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|---|-------------------------------|--------------------------------------|---------|---------|
| GHG Emissions | Total Direct GHG Emissions (Scope 1) | tCO ₂ -eq | 19,220 | 16,296 | 18,516 |
| | Total Indirect GHG Emissions (Scope 2 – Location-Based) | tCO ₂ -eq | 151,627 | 135,197 | 159,927 |
| | Total GHG Emissions (Scope 1&2) | tCO ₂ -eq | 170,845 | 151,491 | 178,440 |
| | Total GHG Emissions (Scope 3) | tCO ₂ -eq | 474,813 ¹⁾ | 485,889 | 715,401 |
| | Category 1 Goods and Services | tCO ₂ -eq | 362,575 | 367,025 | 563,789 |
| | Category 2 Capital Goods | tCO ₂ -eq | 1,133 | 2,633 | 2,769 |
| | Category 3 Fuel- and Energy-Related Activities | tCO ₂ -eq | 55,245 | 44,490 | 58,951 |
| | Category 4 Upstream Transportation and Distribution | tCO ₂ -eq | 2,912 | 14,552 | 27,595 |
| | Category 5 Waste Generated in Operations | tCO ₂ -eq | 174 | 2,443 | 3,026 |
| | Category 6 Business Travel | tCO ₂ -eq | 65 | 393 | 451 |
| | Category 7 Employee Commuting | tCO ₂ -eq | - | 210 | 298 |
| | Category 8 Upstream Leased Assets | tCO ₂ -eq | - | 21 | 7 |
| | Category 9 Downstream Transportation and Distribution | tCO ₂ -eq | - | 9,317 | 3,314 |
| | Category 15 Investments | tCO ₂ -eq | 52,710 | 44,806 | 55,199 |
| | GHG Emissions Performance | Total GHG Emissions Intensity | tCO ₂ -eq/ billion KRW | 334 | 339 |
| GHG Reduction Compared to Previous Year – Scope 1 | | tCO ₂ -eq | (1,759) | 2,924 | (2,220) |
| GHG Reduction Compared to Previous Year – Scope 2 | | tCO ₂ -eq | 7,748 | 16,430 | 24,730 |
| Total GHG Reduction Compared to Previous Year (Scope 1&2) | | tCO ₂ -eq | 5,989 | 19,355 | 26,949 |

* Total emissions are aggregated by truncating decimal values at the site level.

* Scope 1 and 2 data exclude overseas subsidiaries, while Scope 3 data includes overseas subsidiaries starting from 2022.

1) Category 9 was excluded from the 2022 data and has been corrected accordingly.

Air Pollutants¹⁾

| Classification | | Unit | 2022 | 2023 | 2024 |
|---------------------------------------|---|------|--------|--------|--------|
| Air Pollutant Emission | NOx Emissions | kg | 8,577 | 6,448 | 7,208 |
| | SOx Emissions | kg | 462 | 337 | 349 |
| | Persistent Organic Pollutants (POPs) Emissions | kg | 0 | 0 | 0 |
| | Volatile Organic Compounds (VOCs) Emissions ²⁾ | kg | - | - | 5,418 |
| | hazardous Air Pollutants (HAPs) Emissions ³⁾ | kg | 81 | 1,627 | 3,706 |
| | Particulate Matter (PM) Emissions | kg | 1,628 | 1,628 | 2,239 |
| | Perfluorocarbons (PFCs) Emissions | tons | 0 | 0 | 0 |
| | Other Air Pollutant Emissions | kg | 51,342 | 78,529 | 49,864 |
| Air Pollutant Emission Concentrations | NOx Emission Concentration | ppm | 15 | 20 | 7 |
| | SOx Emission Concentration | ppm | 0.60 | 0.50 | 0.13 |

1) Excluded from reporting obligations for production, import and export volumes due to non-use of ozone-depleting substances (ODS)

2) KOLON ENP is not subject to VOCs (Volatile Organic Compounds) management requirements under the Environmental Conservation Act

3) HAPs (Hazardous Air Pollutants) emissions are calculated based on fugitive emission sources.

Water Pollutants

| Classification | | Unit | 2022 | 2023 | 2024 |
|---------------------------|--|------|--------|--------|--------|
| Water Pollutant Emissions | Total water pollutant emissions from the company ¹⁾ | kg | 32,050 | 24,620 | 23,801 |
| | Biochemical Oxygen Demand (BOD) | kg | 4,140 | 3,841 | 3,157 |
| | Total Organic Carbon(TOC) ²⁾ | kg | 7,817 | 6,027 | 6,257 |
| | Suspended Solids (SS) | kg | 7,266 | 5,377 | 3,000 |

1) All pollutants according to the Pollution Source Survey Standards

2) Measured using the Chemical Oxygen Demand (COD) indicator in 2021 only



ESG Data

Environmental

Waste

| Classification | | Unit | 2022 | 2023 | 2024 |
|--|------------------------------|------|-------|-------|-------|
| Waste Generated | Total | tons | 6,410 | 6,564 | 7,151 |
| | General Waste Generated | tons | 1,791 | 2,269 | 2,384 |
| | Designated Waste Generated | tons | 4,619 | 4,295 | 4,767 |
| | Construction Waste Generated | tons | 0 | 0 | 0 |
| Waste Treated ¹⁾ | Total | tons | 4,236 | 3,782 | 4,183 |
| | General Waste Treated | tons | 0 | 0 | 0 |
| | Designated Waste Treated | tons | 4,236 | 3,782 | 4,183 |
| | Construction Waste Treated | tons | 0 | 0 | 0 |
| Total Amount of Waste Recycled ²⁾ | | tons | 1,467 | 1,947 | 1,895 |
| Total Waste Recycling Rate | | % | 23 | 32 | 26 |
| General Waste Recycling Amount | | tons | 1,369 | 1,820 | 1,813 |
| Designated Waste Recycling Amount | | tons | 98 | 126 | 82 |
| Designated Waste Recycling Rate | | % | 2 | 3 | 2 |

1) Amount of waste treated in-house

2) Amount of waste outsourced to recycling contractors

Chemical Substance

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|--|-------|------|------|------|
| Chemical Discharge | | tons | 14 | 13 | 18 |
| Reduction of Chemical Discharge | | tons | 2 | 1 | 5 |
| Number of Chemical Spill Accidents (Unit: Case) | | Cases | 1 | 0 | 0 |
| Amount of Leaked Chemicals | | tons | 0 | 0 | 0 |

Environmental Management System Certification (ISO 14001)

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|--|-------|------|------|------|
| Environmental Management System Certification | Number of sites certified to ISO 14001 EMS | Sites | 3 | 3 | 3 |
| | Percentage of sites certified to ISO 14001 EMS | % | 100 | 100 | 100 |

* Sites are limited to domestic production sites only.

Violation of Environmental Regulations

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|-------------------------|-------|------|------|------|
| Environmental Law Violations | Number of Cases | Cases | 2 | 0 | 0 |
| Civil Complaints and Response | Number of Cases | Cases | 0 | 0 | 0 |
| Arrears of Emission Charges | Number of Cases | Cases | 0 | 0 | 0 |
| Violations of Water Resource-Related Laws | Number of Sanctions | Cases | 0 | 0 | 0 |
| Violations of Water Resource-Related Laws | Fine | KRW | 0 | 0 | 0 |
| Sites with Environmental Risk Assessment | Domestic Business Sites | Sites | 3 | 3 | 3 |
| Rate of Environmental Risk Assessment | Domestic | % | 100 | 100 | 100 |

* The number of sites is calculated based on domestic production sites only

ESG Data

Social

Employment Status

| Classification | | Unit | 2022 | 2023 | 2024 |
|------------------------------|--|---------|------|------|------|
| Number of Employees | Total number of employees ¹⁾ (Male) | Persons | 321 | 327 | 346 |
| | Total number of employees ¹⁾ (Female) | Persons | 58 | 61 | 65 |
| | Total number of employees ¹⁾ (Total) | Persons | 379 | 388 | 411 |
| Employees by employment type | Permanent employees (Male) | Persons | 315 | 320 | 341 |
| | Permanent employees (Female) | Persons | 57 | 60 | 63 |
| | Permanent employees (Total) | Persons | 372 | 380 | 404 |
| | Temporary employees (Male) | Persons | 6 | 7 | 5 |
| | Temporary employees (Female) | Persons | 1 | 1 | 2 |
| | Temporary employees (Total) | Persons | 7 | 8 | 7 |
| Employees by working hours | Part-time employees (Male) | Persons | 3 | 3 | 6 |
| | Part-time employees (Female) | Persons | 1 | 1 | 1 |
| | Part-time employees (Total) | Persons | 4 | 4 | 7 |
| | Full-time employees (Male) | Persons | 318 | 324 | 342 |
| | Full-time employees (Female) | Persons | 57 | 60 | 62 |
| | Full-time employees (Total) | Persons | 375 | 384 | 404 |
| Employees by region | Region (Domestic) | Persons | 376 | 385 | 408 |
| | Region (Overseas) | Persons | 3 | 3 | 3 |
| Employees by age | Under 30 | Persons | 61 | 77 | 76 |
| | 30 to 50 | Persons | 265 | 265 | 281 |
| | Over 50 | Persons | 53 | 46 | 54 |
| Employees by job title | Executives (Male) | Persons | 11 | 10 | 12 |
| | Executives (Female) | Persons | 0 | 0 | 0 |
| | Executives (Total) | Persons | 11 | 10 | 12 |
| | Managers ²⁾ (Male) | Persons | 106 | 107 | 108 |
| | Managers ²⁾ (Female) | Persons | 14 | 17 | 20 |
| | Managers ²⁾ (Total) | Persons | 120 | 124 | 128 |
| | Managers (Disabled) | Persons | 0 | 0 | 0 |
| | Non-managers (Male) | Persons | 206 | 210 | 229 |
| | Non-managers (Female) | Persons | 43 | 44 | 42 |
| | Non-managers (Total) | Persons | 249 | 254 | 271 |
| | Non-managers (Ratio of Female) | % | 17 | 17 | 15 |

1) Total number of employees = Permanent + Temporary Employees, Part-time + Full-time Employees

* From 2022, registered executives are excluded based on the business report.

2) Managerial positions include employees with PM, GM, or EM titles (Senior-level and above under the previous rank system)

Employee Diversity

| Classification | | Unit | 2022 | 2023 | 2024 |
|--|--|---------|------|------|------|
| Ratio of female employees | Ratio of female employees | % | 15.3 | 15.7 | 15.8 |
| | Ratio of female managers | % | 11.7 | 13.7 | 15.6 |
| R&D employees | | Persons | 38 | 40 | 31 |
| Ratio of employees with disabilities ¹⁾ | | % | 1.6 | 1.6 | 1.5 |
| Veterans | | Persons | 2 | 2 | 2 |
| Employed minority groups and vulnerable employees | Number of employees with disabilities | Persons | 6 | 6 | 6 |
| | Number of female employees | Persons | 58 | 61 | 65 |
| | Total | Persons | 64 | 67 | 71 |
| | Ratio of minority and vulnerable employees | % | 16.9 | 17.3 | 17.3 |

1) The ratio of employees with disabilities is calculated based on the total number of employees.

New Recruitment Status

| Classification | | Unit | 2022 | 2023 | 2024 |
|------------------------------|-------------------------------|---------|------|------|------|
| Recruitment of local talents | | Persons | 34 | 21 | 13 |
| Recruitment by region | Domestic | Persons | 59 | 38 | 37 |
| | Overseas | Persons | 0 | 0 | 0 |
| Recruitment by Gender | Male | Persons | 50 | 30 | 33 |
| | Female | Persons | 6 | 8 | 4 |
| | Total | Persons | 56 | 38 | 37 |
| | Ratio of new male employees | % | 89.3 | 78.9 | 89.2 |
| | Ratio of new female employees | % | 10.7 | 21.1 | 10.8 |
| Recruitment by Age | Under 30 | Persons | 27 | 27 | 19 |
| | 30 to 50 | Persons | 25 | 7 | 17 |
| | Over 50 | Persons | 4 | 4 | 1 |



ESG Data

Social

Turnover

| Classification | Unit | 2022 | 2023 | 2024 |
|----------------------------------|---------|------|------|------|
| Voluntary Turnover ¹⁾ | Persons | 44 | 31 | 31 |
| Voluntary Turnover Rate | % | 11.6 | 7.9 | 7.5 |

1) The voluntary turnover is limited to domestic business sites

Employee Compensation

| Classification | Unit | 2022 | 2023 | 2024 |
|--|------|-------------|-------------|-------------|
| Total annual compensation to the CEO | KRW | 453,477,400 | 494,345,000 | 582,892,600 |
| Median total annual compensation to employees | KRW | 79,401,700 | 66,892,816 | 80,130,400 |
| CEO-to-employee pay ratio | % | 5.71 | 7.39 | 7.27 |
| Minimum wage | KRW | 22,973,280 | 24,126,960 | 24,728,880 |
| Average starting wage | KRW | 33,990,640 | 43,552,029 | 44,365,134 |
| Ratio of average starting wage to legal minimum wage | % | 148 | 181 | 179 |

Diversity and Inclusion¹⁾

| Classification | Unit | 2022 | 2023 | 2024 |
|--|-------|------------|------------|------------|
| Unadjusted average wage gap between genders | KRW | 22,091,095 | 22,991,176 | 16,878,845 |
| Average wage for male employees | KRW | 87,470,405 | 74,122,324 | 86,797,527 |
| Average wage for female employees | KRW | 65,379,310 | 51,131,148 | 69,918,682 |
| Average wage of female employees to male employees | Ratio | 0.75 | 0.69 | 0.81 |

1) Diversity and inclusion indicators are limited to domestic employees

* Average wages for male and female employees include bonuses

Flexible Working System

| Classification | | Unit | 2022 | 2023 | 2024 |
|------------------------|--------|---------|------|------|------|
| Flexible Working Hours | Male | Persons | 67 | 82 | 119 |
| | Female | Persons | 48 | 42 | 51 |
| | Total | Persons | 115 | 124 | 170 |

Maternity and Parental Leave

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|--------|---------|------|------|------|
| Number of employees who used maternity leave | Male | Persons | 10 | 7 | 13 |
| | Female | Persons | 4 | 2 | 2 |
| | Total | Persons | 14 | 9 | 15 |
| Number of employees who used parental leave | Male | Persons | 1 | 2 | 3 |
| | Female | Persons | 2 | 6 | 1 |
| | Total | Persons | 3 | 8 | 4 |
| Ratio of Employees who returned to work after childcare leave | Male | % | - | 50 | 100 |
| | Female | % | 83 | 100 | 100 |
| | Total | % | 83 | 80 | 100 |
| Rate of employees with over 12 months tenure after return | Male | % | 100 | - | 100 |
| | Female | % | - | 100 | 75 |
| | Total | % | 100 | 100 | 80 |

ESG Data

Social

Investment in Training and Education

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|---|---------------|---------|---------|---------|
| Environmental Training | Number of participants ¹⁾ | Persons | 142 | 152 | 92 |
| | Total training hours | Hours | 568 | 608 | 652 |
| Health and Safety Training | Number of participants | Persons | 248 | 258 | 257 |
| | Number of residing supplier employees subject to training | Persons | 97 | 102 | 110 |
| | Number of residing suppliers participants | Persons | 97 | 102 | 110 |
| | Ratio of training completion rate of residing supplier | % | 100 | 100 | 100 |
| | Emergency response drill | Numbers | 24 | 24 | 37 |
| | | | | | |
| Anti-corruption training | Number of participants ²⁾ | Persons | 284 | 0 | 300 |
| Human rights training | Number of participants | Persons | 369 | 383 | 394 |
| | Total training hours | Hours | 1,084 | 1,136 | 1,174 |
| Information Security – Training for New and Experienced Employees | Employees subject to training | Persons | 15 | 18 | 29 |
| | Number of participants | Persons | 13 | 3 | 29 |
| Total training hours | | Hours | 20,480 | 20,886 | 29,304 |
| Average training cost per employee | | KRW/Persons | 242,110 | 359,936 | 453,054 |
| Average annual training hours per employee ³⁾ | | Hours/Persons | 54.0 | 53.8 | 71.3 |

1) For domestic employees only

2) Ethics training led by the Compliance Department is conducted biennially.

3) Figures for 2022 and 2023 may vary due to changes in calculation methods

Whistleblowing System

| Classification | | Unit | 2022 | 2023 | 2024 |
|-----------------------|-------------------------------------|-------|------|------|------|
| Whistleblowing System | Number of internal reports | Cases | 1 | 1 | 1 |
| | Number of internal reports resolved | Cases | 1 | 1 | 1 |
| | Resolution rate of internal reports | % | 100 | 100 | 100 |

Performance and Career Development

| Classification | | Unit | 2022 | 2023 | 2024 |
|--|---------------------|---------|------|------|------|
| Employees who received regular performance evaluations and career development at all sites | Number of employees | Persons | 373 | 381 | 397 |
| | Ratio | % | 98.4 | 98.2 | 98.3 |

* Due to a change in the calculation method, figures for 2022 and 2023 may vary

ESG Data

Social

Collective Agreement

| Classification | | Unit | 2022 | 2023 | 2024 |
|----------------------|--|---------|------|------|------|
| Collective Agreement | Number of labor union workers | Persons | 142 | 150 | 155 |
| | Number of employees eligible for labor union | Persons | 150 | 153 | 157 |
| | Labor union membership rate ¹⁾ | % | 37.5 | 38.7 | 38.4 |
| | Membership rate among eligible employees for labor union | % | 94.7 | 98.0 | 98.7 |
| | Number of employees subject to collective agreement | Persons | 150 | 153 | 157 |
| | Ratio of employees subject to collective agreement | % | 39.6 | 39.4 | 38.9 |

1) Due to a change in the calculation method, 2023 data has been revised

Human Rights Management

| Classification | | Unit | 2022 | 2023 | 2024 |
|----------------|--------------------------------------|---------|------|------|------|
| Child labor | Number of child labor cases in Korea | Persons | 0 | 0 | 0 |
| | Number of child labor cases overseas | Persons | 0 | 0 | 0 |
| | Total | Persons | 0 | 0 | 0 |

Health Checkup Support

| Classification | Unit | 2022 | 2023 | 2024 |
|---|------|------|------|------|
| Ratio of Employees who received health checkups | % | 90.5 | 94.6 | 94.0 |

Occupational Health and Safety Management System (OHSMS)

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|--|-------|------|------|------|
| Workplaces are subject to an occupational health and safety management system | Total number of workplaces certified with ISO 45001 | Sites | 0 | 3 | 3 |
| | Ratio of workplaces certified with ISO 45001 | % | 0 | 100 | 100 |
| Employee Coverage under the OHSMS | Percentage of employees assessed by external audits | % | 0 | 100 | 100 |
| | Percentage of employees covered by internal audits | % | 100 | 100 | 100 |
| | Total employee coverage rate under the OHSMS management system | % | 100 | 100 | 100 |
| Partner Company Employee Coverage under the OHSMS ¹⁾ | Ratio of partner company employees assessed by external audits | % | 0 | 100 | 100 |
| | Ratio of partner company employees covered by internal audits | % | 100 | 0 | 0 |

* All workplace data is limited to domestic production sites only.

1) Data applies only to on-site (resident) partner companies.



ESG Data

Social

Health and Safety Performance

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|---|---------|---------|---------|---------|
| Work-related fatalities – Employees | Total employee working hours ¹⁾ | Hours | 474,176 | 497,424 | 505,568 |
| | Work-related fatalities | Persons | 0 | 0 | 0 |
| Work-related serious injuries – Employees | Number of work-related serious injuries | Persons | 1 | 0 | 1 |
| Work-related injuries – Employees | Number of recordable incidents | Cases | 13 | 7 | 4 |
| | Total recordable incident rate (TRIR) ²⁾ | RATE | 5.48 | 2.81 | 1.58 |
| Fatalities due to work-related diseases – Employees | | Persons | 0 | 0 | 0 |
| Occurrence of work-related diseases – Employees | | Cases | 0 | 0 | 0 |
| Work-related fatalities – Suppliers | Total number of supplier employees ³⁾ | Persons | 97 | 102 | 110 |
| | Total supplier working hours | Hours | 187,232 | 198,504 | 199,421 |
| | Number of work-related fatalities | Persons | 0 | 0 | 0 |
| Work-related serious injuries – Suppliers | Number of work-related serious injuries | Persons | 0 | 0 | 0 |
| Work-related injuries – Suppliers | Number of recordable incidents | Cases | 0 | 0 | 0 |
| | Total recordable incident rate (TRIR) | RATE | 0 | 0 | 0 |
| Fatalities due to work-related diseases – Suppliers | | Persons | 0 | 0 | 0 |
| Occurrence of work-related diseases – Suppliers | | Cases | 0 | 0 | 0 |

1) Based on the number of employees at Gimcheon Plant 1 and Plant 2

2) TRIR = (Number of recordable incidents / Total working hours) × 200,000

3) Based on residing supplier employees at Plant 1 and Plant 2

Consumer Protection

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|--|-------|------|------|------|
| Information Security | Ratio of information security investment to total IT budget | % | 5.2 | 6.3 | 7.0 |
| Number of complaints proven to violate customer privacy | Number of customer personal data violation complaints raised by third parties and acknowledged by the organization | Cases | 0 | 0 | 0 |
| | Number of customer personal data violation complaints filed by regulatory authorities | Cases | 0 | 0 | 0 |
| | Number of customer data breaches | Cases | 0 | 0 | 0 |
| | Number of customer data theft cases | Cases | 0 | 0 | 0 |
| | Number of customer data loss cases | Cases | 0 | 0 | 0 |

Lost Time Incident Rate Related to Direct Employment

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|---|-------|------|------|------|
| Lost time incident | Numbers ¹⁾ | Cases | 2 | 1 | 2 |
| | Total lost workdays – Employees | Days | 48 | 60 | 49 |
| Lost time incident rate for direct employment | LTIFR (Lost Time Injury Frequency Rate) ²⁾ | RATE | 0.84 | 0.40 | 0.79 |
| Lost time severity rate for direct employment | LTISR (Lost Time Injury Severity Rate) ³⁾ | RATE | 0.10 | 0.12 | 0.10 |

1) Based on Level 1 to 3 incidents

2) LTIFR = (Number of lost time incidents ÷ Total employee working hours × 200,000)

3) LTISR = (Total number of lost workdays ÷ Total employee working hours × 1,000)

* Due to a change in calculation method, 2022 and 2023 data have been revised accordingly.

Suppliers' Lost Time Injury Frequency Rate (LTIFR)

| Classification | | Unit | 2022 | 2023 | 2024 |
|--|---|------|------|------|------|
| Suppliers' Lost Time Injury Frequency Rate (LTIFR) | LTIFR (Lost Time Injury Frequency Rate) | RATE | 0 | 0 | 0 |
| Suppliers' Lost Time Injury Severity Rate (LTISR) | LTISR (Lost Time Injury Severity Rate) | RATE | 0 | 0 | 0 |



ESG Data

Social

Product Responsibility

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|--|-------|------|------|------|
| Product/service responsibility activities | Number of product recalls | Cases | 7 | 8 | 9 |
| | Number of product recalls due to safety issues | Cases | 0 | 0 | 0 |

Social Contribution Investment and Performance

| Classification | Unit | 2022 | 2023 | 2024 |
|--|-------|-------------|-------------|-------------|
| Cash donations | Cases | 245,000,000 | 220,000,000 | 225,300,000 |
| Total social contribution expenses ¹⁾ | KRW | 248,722,860 | 245,548,965 | 256,364,000 |
| Total employee volunteer hours | Hours | 70 | 895 | 830 |

1) Total social contribution expenses include cash donations, employee contributions (e.g., payroll deductions), in-kind donations, costs related to social contribution programs, and the monetary value of employee volunteer hours calculated using the average hourly wage

Kolon Social Volunteer Group Activities

| Classification | | Unit | 2022 | 2023 | 2024 |
|---|------------------------|-----------|------|------|------|
| Kolon Social Volunteer Group Activities | Number of activities | Occasions | 4 | 5 | 6 |
| | Number of participants | Persons | 24 | 294 | 102 |
| | Total volunteer hours | Hours | 70 | 895 | 830 |

Safety Investment

| Classification | | Unit | 2022 | 2023 | 2024 |
|-------------------|------------------|------|-------------|-------------|-------------|
| Safety Investment | Target amount | KRW | 925,762,000 | 717,769,000 | 255,000,000 |
| | Actual amount | KRW | 878,599,000 | 623,664,000 | 233,925,000 |
| | Achievement rate | % | 95.0 | 87.0 | 92.0 |

Supplier Overview

| Classification | | Unit | 2022 | 2023 | 2024 |
|--|-----------------|---------|-------|-------|-------|
| Total number of suppliers | Numbers | Numbers | 132 | 126 | 134 |
| Number of key suppliers | Numbers | Numbers | 22 | 24 | 20 |
| | Ratio | % | 16.7 | 19.0 | 14.9 |
| Total purchase amount from all suppliers | 100 million KRW | | 2,269 | 1,887 | 1,909 |
| Purchase amount from key suppliers | 100 million KRW | | 1,759 | 1,477 | 1,553 |
| Percentage of key suppliers purchases | % | | 77.5 | 78.3 | 81.4 |

Supply Chain Policy and Evaluation

| Classification | Unit | 2022 | 2023 | 2024 |
|--|------|------|------|------|
| Percentage of targeted suppliers who signed the Supplier Code of Conduct | % | - | - | 61 |
| Percentage of targeted suppliers with contracts including clauses on environment, labor, human rights and ethics | % | - | - | 61 |
| Percentage of suppliers included in sustainability assessments | % | - | - | 13 |
| Percentage of suppliers included in on-site sustainability audits | % | - | - | 0 |

ESG Data

Governance

Operation of Board of Directors (BOD)

| Classification | | Unit | 2022 | 2023 | 2024 |
|---------------------------------|---|-------|---------------|---------------|---------------|
| BOD meetings held | Regular meetings | Times | 4 | 4 | 4 |
| | Extraordinary BOD meetings | Times | 4 | 4 | 4 |
| | Total number of BOD meetings | Times | 8 | 8 | 8 |
| Number of agenda items reviewed | Total agenda items deliberated at the BOD meeting ¹⁾ | Times | 18 | 9 | 11 |
| BOD efficiency | Average number of concurrent positions held by BOD members* | Cases | 0 | 0 | 0 |
| | Number of reports on material matters to the BOD | Times | 0 | 0 | 0 |
| | Number of agenda items with opposition or amended opinions from outside directors | Cases | 0 | 0 | 0 |
| BOD Remuneration | Average remuneration per inside director ²⁾ | KRW | 227,083,800 | 314,087,067 | 323,365,667 |
| | Average remuneration per outside director | KRW | 36,000,000 | 24,500,000 | 48,000,000 |
| | Variable pay per inside director | KRW | 69,246,000 | 8,576,667 | 65,907,000 |
| | Total variable pay for inside directors | KRW | 138,492,000 | 25,730,000 | 197,721,000 |
| | Retirement pay per inside director (excluding auditors) ³⁾ | KRW | 2,005,153,500 | 1,037,461,500 | 1,250,768,250 |

* Subsidiaries are excluded from concurrent institutions

* The stated director compensation amount refers to the average per individual

* For inside director retirement pay, estimated retirement pay is disclosed.

1) Based on resolution items only; excludes reporting items 2) Included only if retirement pay occurs

3) For internal director, the retirement benefit refers to the estimated amount of retirement benefits

Ethics-related Internal Audit and Risk Assessment

| Classification | | Unit | 2022 | 2023 | 2024 |
|-------------------------------------|---|-------|------|------|------|
| Sites assessed for corruption risks | Number of sites assessed for corruption risks | Sites | 0 | 0 | 5 |
| | Percentage of sites assessed for corruption risks | % | 0 | 0 | 100 |

* Based on domestic business sites only

BOD Composition and Attendance Rate

| Classification | | Unit | 2022 | 2023 | 2024 |
|---------------------------------------|--|---------|------|------|------|
| Outside Directors | Number of outside directors | Persons | 1 | 1 | 1 |
| | Ratio of outside directors | % | 25 | 25 | 25 |
| | Attendance rate of outside directors | % | 100 | 100 | 88 |
| Inside Directors | Number of inside directors | Persons | 3 | 3 | 3 |
| | Attendance rate of inside directors | % | 100 | 100 | 100 |
| Average tenure of BOD members (years) | | Years | 3 | 3 | 3 |
| BOD Composition and Attendance Rate | Male | Persons | 4 | 4 | 4 |
| | Female | Persons | 0 | 0 | 0 |
| | Foreigners | Persons | 1 | 1 | 1 |
| BOD Diversity ¹⁾ | Percentage of minorities or vulnerable groups in senior management | % | 0 | 0 | 0 |

1) Based on female executives

Ethics / Compliance Activities and Performance

| Classification | | Unit | 2022 | 2023 | 2024 |
|--|--|---------|------|------|------|
| Anti-corruption | Number of employees notified of anti-corruption policies and procedures | Persons | 379 | 388 | 411 |
| | Number of employees who received anti-corruption training – Domestic ¹⁾ | Persons | 284 | 0 | 300 |
| | Percentage of domestic employees trained in anti-corruption | % | 75 | 0 | 73 |
| Corruption and Misconduct (Bribery / Embezzlement / Breach of Trust) | Number of reported cases | Cases | 0 | 0 | 0 |
| | Number of cases investigated | Cases | 0 | 0 | 0 |
| | Number of disciplinary actions | Cases | 0 | 0 | 0 |

1) Ethical management training led by the holding company is conducted biennially.

ESG Data

Governance

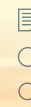
Response to Irregularities and Corruption by Stakeholder

| Classification | | Unit | 2022 | 2023 | 2024 |
|--------------------|--------------------------------------|-------|------|------|------|
| Customers | Number of reported cases | Cases | 0 | 0 | 0 |
| | Number of consultations | Cases | 0 | 0 | 0 |
| | Number of complaints | Cases | 0 | 0 | 0 |
| | Number of disciplinary actions | Cases | 0 | 0 | 0 |
| Suppliers | Number of reported cases | Cases | 0 | 0 | 0 |
| | Number of consultations | Cases | 0 | 0 | 0 |
| | Number of complaints | Cases | 0 | 0 | 0 |
| | Number of disciplinary actions | Cases | 0 | 0 | 0 |
| Employees | Number of reported cases | Cases | 0 | 0 | 0 |
| | Number of consultations | Cases | 0 | 0 | 0 |
| | Number of complaints | Cases | 0 | 0 | 0 |
| | Number of disciplinary actions | Cases | 0 | 0 | 0 |
| Total Stakeholders | Total number of reported cases | Cases | 0 | 0 | 0 |
| | Total number of consultations | Cases | 0 | 0 | 0 |
| | Total number of complaints | Cases | 0 | 0 | 0 |
| | Total number of disciplinary actions | Cases | 0 | 0 | 0 |

Major Disciplinary Actions

| Classification | | Unit | 2022 | 2023 | 2024 |
|--|--|-------|------|------|------|
| Bribery / Embezzlement / Breach of trust | Number of reported cases | Cases | 0 | 0 | 0 |
| | Number of cases investigated | Cases | 0 | 0 | 0 |
| | Number of disciplinary actions | Cases | 0 | 0 | 0 |
| Violation of Delegation of Authority Rules | Number of reported cases | Cases | 0 | 0 | 0 |
| | Number of cases investigated | Cases | 0 | 0 | 0 |
| | Number of disciplinary actions | Cases | 0 | 0 | 0 |
| Environmental or Safety Incident Violations | Number of reported cases | Cases | 0 | 0 | 0 |
| | Number of cases investigated | Cases | 12 | 5 | 0 |
| | Number of disciplinary actions | Cases | 0 | 0 | 0 |
| Workplace Misconduct (e.g. harassment, bullying) | Number of reported cases | Cases | 1 | 0 | 1 |
| | Number of cases investigated | Cases | 1 | 0 | 1 |
| | Number of disciplinary actions | Cases | 1 | 0 | 1 |
| Others | Number of reported cases | Cases | 0 | 1 | 0 |
| | Number of cases investigated ¹⁾ | Cases | 0 | 2 | 0 |
| | Number of disciplinary actions | Cases | 0 | 0 | 0 |

1) One case in 2023 was reclassified from "Bribery / Embezzlement / Breach of trust" to "Others" as it involved the misuse of welfare points.



APPENDICES

| | |
|---|-----|
| ESG INDEX | 87 |
| THIRD-PARTY ASSURANCE STATEMENT | 98 |
| VERIFICATION STATEMENT ON GREENHOUSE GAS EMISSION | 100 |
| ESG RATINGS | 103 |
| MEMBERSHIPS | 104 |
| AWARDS | 105 |



ESG Index

GRI Standards

● : Linked to a major issue, Reasons for omission - Ⓐ Not applicable, Ⓔ Legal prohibition, Ⓒ Confidentiality constraints, Ⓓ Incomplete information

GRI Standards_General

| | |
|---------------------------------|---|
| Statement of Use | KOLON ENP has reported sustainable management information in accordance with the GRI standards during the reporting period. |
| GRI 1 used | GRI 1: Foundation 2021 |
| Applicable GRI Sector Standards | At the time of publication of the report; no specific GRI Sector Standard applicable to KOLON ENP's sector had been released, so no separate Sector Standard was applied. |

GRI Standards General

| GRI Standard | Disclosure No. | Disclosure Indicators | Page | Note |
|---------------------------------------|----------------|---|----------------------------------|------------------|
| GRI 2: General Disclosures 2021 | 2-1 | Organizational details | P.6, 12 | |
| | 2-2 | Entities included in the organization's sustainability reporting | P.6, 12 | |
| | 2-3 | Reporting period, frequency, and contact point | P.2, 106 | |
| | 2-4 | Restatements of information | - | Ⓓ Not applicable |
| | 2-5 | External assurance | P.98 | |
| | 2-6 | Activities, value chain, and other business relationships | P.8-13 | |
| | 2-7 | Employees | P.78 | |
| | 2-8 | Workers who are not employees | P.78 | |
| | 2-9 | Governance structure and composition | P.12, 24, 29, 34, 48, 55, 62, 65 | |
| | 2-10 | Nomination and election of the highest governance body | P.65 | |
| | 2-11 | Chair of the highest governance body | P.65 | |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts | P.12, 24, 29, 34, 48, 55, 62, 65 | |
| | 2-13 | Delegation of responsibility for managing impacts | P.12, 24, 29, 34, 48, 55, 62, 65 | |
| | 2-14 | Role of the highest governance body in sustainability reporting | P.12 | |
| | 2-15 | Conflicts of interest | P.65 | |
| | 2-16 | Communication of critical concerns | P.20 | |
| | 2-17 | Collective knowledge of the highest governance body | P.65 | |
| | 2-18 | Evaluation of the performance of the highest governance body | P.65 | |
| | 2-19 | Remuneration policies | P.65 | |



ESG Index

GRI Standards

GRI Standards General

| GRI Standard | Disclosure No. | Disclosure Indicators | Page | Note |
|-------------------------------|----------------|--|--------------------------|------|
| | 2-20 | Process to determine remuneration | P.65 | |
| | 2-21 | Annual total compensation ratio | P.78 | |
| | 2-22 | Statement on sustainable development strategy | P.5-6, 13-14 | |
| | 2-23 | Policy commitments | P.72 | |
| | 2-24 | Embedding policy commitments | P.27, 29, 45, 51, 55, 67 | |
| | 2-25 | Processes to remediate negative impacts | P.51, 61, 63, 69-70 | |
| | 2-26 | Mechanisms for seeking advice and raising concerns | P.51, 61, 63, 69-70 | |
| | 2-27 | Compliance with laws and regulations | P.67-69, 77 | |
| | 2-28 | Membership associations | P.104 | |
| | 2-29 | Approach to stakeholder engagement | P.16 | |
| | 2-30 | Collective bargaining agreements | P.53, 81 | |
| GRI 3: Material Topic 2021 | 3-1 | Process to determine material topics | P.20 | |
| | 3-2 | List of material topics | P.21 | |
| | 3-3 | Management of material topics | P.22 | |

GRI Standards Economic

| GRI Standard | Disclosure No. | Disclosure Indicators | Page | Note |
|---------------------------------------|----------------|--|---------|-----------------------|
| GRI 201: Economic Performance 2016 | 201-1 | Direct economic value generated and distributed | P.73-74 | |
| | 201-2 | Financial implications and other risks and opportunities due to climate change | P.21 | |
| | 201-3 | Defined benefit plan obligations and other retirement plans | - | refer Business Report |
| GRI 202: Market Presence 2016 | 202-1 | Ratios of standard entry level wage by gender at significant locations of operation compared to local minimum wage | P.74 | |
| GRI 205: Anti-corruption 2016 | 205-1 | Total number and percentage of operations assessed for risks related to corruption | P.84 | |
| | 205-2 | Communication and training about anti-corruption policies and procedures | P.84 | |
| | 205-3 | Confirmed incidents of corruption and actions taken | P.84 | |



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GRI Standards

GRI Standards Environment

| GRI Standard | Disclosure No. | Disclosure Indicators | Page | Note |
|---|----------------|---|----------|--------------------------|
| ● GRI 302: Energy 2016 | 302-1 | Energy consumption within the organization | P.75 | |
| | 302-2 | Energy consumption outside of the organization | - | © Incomplete information |
| | 302-3 | Energy intensity | P.75 | |
| | 302-4 | Reduction of energy consumption | P.75 | |
| | 302-5 | Reductions in energy requirements of products and services | P.37 | |
| GRI 303: Water and Effluents 2018 | 303-1 | Interactions with water as a shared resource | P.41 | |
| | 303-2 | Management of water discharge-related impacts | P.41 | |
| | 303-3 | Water withdrawal | P.75 | |
| | 303-4 | Water discharge | P.75 | |
| | 303-5 | Water consumption | P.75 | |
| ● GRI 305: Emissions 2016 | 305-1 | Direct (Scope 1) GHG emissions | P.26, 76 | |
| | 305-2 | Energy indirect (Scope 2) GHG emissions | P.26, 76 | |
| | 305-3 | her indirect (Scope 3) GHG emissions | P.26, 76 | |
| | 305-4 | GHG emissions intensity | P.76 | |
| | 305-5 | Reduction of GHG emissions | P.76 | |
| | 305-6 | Emissions of ozone-depleting substances (ODS) | - | © Incomplete information |
| | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | P.42, 76 | |
| ● GRI 306: Waste 2020 | 306-1 | Waste generation and significant waste-related impacts | P.46 | |
| | 306-2 | Management of significant waste-related impacts | P.46 | |
| | 306-3 | Waste generated | P.46, 77 | |
| | 306-4 | Waste diverted from disposal | P.46, 77 | |
| | 306-5 | Waste directed to disposal | P.46, 77 | |

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GRI Standards

GRI Standards Social

| GRI Standard | Disclosure No. | Disclosure Indicators | Page | Note |
|---|----------------|---|------------------|------|
| GRI 401: Employment 2016 | 401-1 | New employee hires and employee turnover | P.78-79 | |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | P.49, 51, 53, 79 | |
| | 401-3 | Parental leave | P.79 | |
| ● GRI 403: Occupational Health and Safety 2018 | 403-1 | Occupational health and safety management system | P.56-57, 77 | |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | P.56-57 | |
| | 403-3 | Occupational safety programs | P.53 | |
| | 403-4 | Worker participation, consultation, and communication on occupational health and safety | P.56-57 | |
| | 403-5 | Worker Training on occupational health and safety | P.57 | |
| | 403-6 | Worker health | P.53 | |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | P.56-57 | |
| | 403-8 | Workers covered by an occupational health and safety management system | P.80 | |
| | 403-9 | Work-related injuries | P.82 | |
| | 403-10 | Work-related ill health | P.82 | |
| GRI 404: Training and Education 2016 | 404-1 | Average hours of training per year per employee | P.80 | |
| | 404-2 | Programs for upgrading employee skills and transition assistance programs | P.49 | |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | P.80 | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance bodies and employees | P.65, 78-79, 84 | |
| | 405-2 | Ratio of basic salary and remuneration of women to men | P.79 | |
| ● GRI 416: Customer Health and Safety 2016 | 416-1 | Assessment of the health and safety impacts of product and service categories | P.63 | |
| | 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | P.82-83 | |



ESG Index

SASB

| Topic | SASB Code | Accounting Metric | Page and Comment |
|----------------------------|--------------|--|--|
| Greenhouse gas emissions | RT-CH-110a.1 | Direct GHG emissions | P.76 |
| | RT-CH-110a.2 | Direct GHG emissions, long-term/short-term strategy for emissions reduction targets | P.27 |
| Air quality | RT-CH-120a.1 | NOx emission | P.76 |
| | | SOx emission | P.76 |
| | | VOC emission | P.76 |
| | | HAP emission | P.76 |
| Energy/Raw Material | RT-CH-130a.1 | Total energy consumed | P.75 |
| | | Percentage renewable | P.75 Percentage renewable energy consumed in 2024: 0% |
| | | Total self-generated energy | Renewable energy production in 2024 |
| Water management | RT-CH-140a.1 | Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress | P.75 |
| | RT-CH-140a.2 | Number of incidents of non-compliance associated with water quality permits, standards, and regulations | P.77 |
| | RT-CH-140a.3 | Description of water management risks and discussion of strategies and practices to mitigate those risks | Kolon ENP has established and is operating an advanced water treatment system aimed at industrial water reuse and optimal water management. This system is designed to effectively purify and recycle contaminated water generated during production processes. It collects the wastewater from operations, subjects it to pretreatment, and then purifies it through both biological and chemical treatment methods. The treated water is subsequently reused within the production cycle. Through this system, the company significantly reduces water consumption, prevents environmental pollution, and achieves operational cost savings. |
| Hazardous waste management | RT-CH-150a.1 | Amount of hazardous waste generated, percentage recycled | P.77 |
| Community relations | RT-CH-210a.1 | Discussion of engagement processes to manage risks and opportunities associated with community interests | KOLON ENP is building mutual trust with local communities based on the values of change, engagement, and communication under its vision of becoming a "Lifestyle Innovator". Centered around three pillars—Eco-life, Future-life, and Share-life—the company actively promotes a wide range of social contribution initiatives, including environmental protection, support for children and youth, and assistance for underprivileged groups. These activities are further strengthened in structure and sustainability through close collaboration with the KOLON Volunteer Corps. In particular, KOLON ENP is expanding its engagement with local communities through the voluntary participation of its employees. Activities that were temporarily scaled down during the pandemic were fully resumed in 2023. Aiming for over 1,000 hours of volunteer service annually, the company is strengthening its commitment to meaningful social contribution. These efforts support the establishment of trust with local communities, help mitigate social risks, and contribute to the creation of long-term opportunities for the company. |
| | RT-CH-320a.1 | Total recordable incident rates (TRIR) and fatality rate for direct employees and contract employees | TRIR of Value Chain Employees in 2024: 0 TRIR of Direct Employees in 2024: 0 Ratios of Direct Employees Fatalities Due to Work-related injuries in 2024: 0 Ratios of Contract Employees Fatalities Due to Work-related injuries in 2024: 0 |

ESG Index

SASB

| Topic | SASB Code | Accounting Metric | Page and Comment |
|---|---------------|--|--|
| Workplace health and safety | RT-CH-320a.2 | Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks | KOLON ENP implements a range of initiatives to safeguard the health of its employees, including regular and specialized medical examinations, vaccinations and psychological counseling. In particular, employees in production and research roles who may be exposed to hazardous factors undergo periodic specialized health screenings. Additionally, the company collaborates with local government programs—such as smoking cessation initiatives—to proactively prevent chronic health risks. |
| Safety and environmental stewardship of chemicals | RT-CH-410.b.1 | Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances | Of the total 167 specifications, 13 (approx. 7%) contain hazardous substances classified under GHS Categories 1 and 2. To ensure the safe management of these substances, KOLON ENP operates an integrated management system that oversees the entire lifecycle of chemical substances—from procurement to disposal. |
| | RT-CH-410b.2 | Discussion of strategy to manage chemicals of concern | KOLON ENP has established and operates an integrated management system that covers the entire lifecycle of chemical substances—from procurement to sales. In particular, for hazardous chemicals, the company has developed and implemented safety work standards and handling guidelines for transportation and handling processes. To further enhance its preventive safety management, KOLON ENP designates emergency response personnel, distributes preemptive response guidelines and requires the preparation of detailed work plans. In addition, KOLON ENP enhances both process efficiency and resource conservation by introducing low-risk substitute materials and implementing high-efficiency recovery processes. To strengthen company-wide awareness of chemical safety, the company provides mandated training legally (16 hours every two years) for employees handling hazardous substances, as well as regular safety training of at least two hours annually for all employees. |
| | | Discussion of strategy to develop alternatives with reduced human and/or environmental impact | To minimize human and environmental impact and expand its portfolio of sustainable products, KOLON ENP is actively promoting the adoption of low-risk substitute materials and the advancement of eco-friendly processes. Starting with its Gimcheon Plant 1, all production sites have established ISCC PLUS (Mass Balance) certification systems. This enables the company to produce environmentally friendly products using bio-based raw materials and low-carbon materials. Through its ECO brand, KOLON ENP offers a diverse range of product lines—ECO-B, ECO-LC, ECO-E and ECO-R—featuring biodegradable, recyclable and low-carbon materials. By applying technologies such as carbon capture and utilization (CCU), biomass balance and recycled resins, the company enhances both resource circularity and carbon reduction. KOLON ENP manages environmental impact across the entire supply chain, starting from raw materials, and continues to strengthen product sustainability through technological collaboration and the acquisition of international certifications. |
| Management of the legal and regulatory environment | RT-CH-530a.1 | Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry | KOLON ENP actively responds to relevant domestic and international regulations, including the Chemical Control Act, the Occupational Health and Safety Act and the Clean Air Conservation Act, by implementing internal management standards that are more stringent than legal requirements. In 2024, the company further strengthened the safe management of hazardous chemicals by refining safety work standards, designating emergency response personnel and conducting regular training exercises, thereby enhancing the effectiveness of regulatory compliance and implementation. In addition, KOLON ENP has enhanced its Material Safety Data Sheet (MSDS) management system to improve the accuracy of key information such as substance names, hazard classifications and personal protective equipment requirements. The company also operates an integrated management system aligned with international standards—including REACH, RoHS and SVHC—thereby providing reliable and trustworthy information to customers and stakeholders. KOLON ENP responds to evolving domestic and international policies and regulations concerning environmental and social factors based on the principles of acceptance and collaboration. The company actively engages with major industry associations and relevant institutions to provide input on regulatory revisions and participate in joint response initiatives. Moving beyond mere compliance, KOLON ENP is committed to establishing a proactive and responsible response system. |
| Operational safety, emergency preparedness and response | RT-CH-540a.1 | Process Safety Incidents Count Process Safety Total Incident Rate Process Safety Incident Severity Rate | KOLON ENP plans to disclose data related to this indicator following the establishment of relevant standards. |
| Activity Indicator | RT-CH-000.A | Reportable Production Volume by Business Segment | KOLON ENP manages its production volume based on actual production performance. Detailed information can be found on page 16 of the company's business report. |

ESG Index

ESRS

The European Sustainability Reporting Standards (ESRS) serve as the implementation framework for the Corporate Sustainability Reporting Directive (CSRD), which the EU introduced in 2023. These standards provide detailed guidance on the scope and criteria for sustainability-related disclosures that companies are required to make. In December of the same year, the European Financial Reporting Advisory Group (EFRAG) released the final version of the ESRS. The framework consists of two cross-cutting standards and eleven topical standards, encompassing a total of 84 disclosure requirements and over 1,100 quantitative and qualitative data points. KOLON ENP is re-viewing its internal information management systems in alignment with the key requirements of the CSRD and ESRS, and is laying the groundwork systematically for future compliance.

Cross-cutting Standards

| ESRS 2. General Disclosures | | |
|-----------------------------|---|--|
| Indicator No. | Title | Page |
| ESRS 2 BP-1 | General basis for preparation of the sustainability statements | P.2 |
| ESRS 2 BP-2 | Disclosures in relation to specific circumstances | P.7, 9, 17-19, 41 |
| ESRS 2 GOV-1 | The role of the administrative, management and supervisory bodies | P.65 |
| ESRS 2 GOV-2 | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies | P.65 |
| ESRS 2 GOV-3 | Integration of sustainability-related performance in incentive schemes | P.24-27, 29-32, 34-38, 48, 60 |
| ESRS 2 GOV-4 | Statement on sustainability due diligence | P.29-30 |
| ESRS 2 GOV-5 | Risk management and internal controls over sustainability reporting | - |
| ESRS 2 SMB-1 | Market position, strategy, business model(s) and value chain | P.7-10 |
| ESRS 2 SBM-2 | Interests and views of stakeholders | P.16-19 |
| ESRS 2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model(s) | P.20-22 |
| ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities | P.20-22 |
| ESRS 2 IRO-2 | Disclosure Requirements in ESRS covered by the undertaking's sustainability statements | P.93-95 |
| MDR-P | Policies adopted to manage material sustainability matters | P.72 |
| MDR-A | Actions and resources in relation to material sustainability matters | P.24-27, 29-32, 34-38, 41-46, 48-63, 65-70 |
| MDR-M | Metrics in relation to material sustainability matters | P.73-85 |
| MDR-T | Tracking effectiveness of policies and actions through targets | - |

Environmental Standards

| ESRS E1. Climate Change | | |
|-------------------------|--|----------------|
| Indicator No. | Title | Page |
| ESRS E1-1 | Transition plan for climate change mitigation | P.27 |
| ESRS E1-2 | Policies related to climate change mitigation and adaptation | P.27 |
| ESRS E1-3 | Actions and resources in relation to climate change policies | P.24-27, 41-46 |
| ESRS E1-4 | Targets related to climate change mitigation and adaptation | P.41-46 |
| ESRS E1-5 | Energy consumption and mix | P.76 |
| ESRS E1-6 | Gross Scopes 1, 2, 3 and Total GHG emissions | P.76 |
| ESRS E1-7 | GHG removals and GHG mitigation projects financed through carbon credits, Avoided emissions of products and services | P.25 |
| ESRS E1-8 | Internal carbon pricing | - |
| ESRS E1-9 | Potential financial effects from material physical and transition risks and potential climate-related opportunities | P.25 |

| ESRS E2. Pollution | | |
|--------------------|---|---------|
| Indicator No. | Title | Page |
| ESRS E2-1 | Policies related to pollution | P.55 |
| ESRS E2-2 | Actions and resources related to pollution | P.41-46 |
| ESRS E2-3 | Targets related to pollution | P.41-46 |
| ESRS E2-4 | Pollution of air, water and soil | P.76 |
| ESRS E2-5 | Substances of concern and substances of very high concern | - |
| ESRS E2-6 | Potential financial effects from pollution-related impacts, risks and opportunities | - |

ESG Index

ESRS

Social Standards

ESRS E3. Water and Marine Resources

| Indicator No. | Title | Page |
|---------------|--|----------------|
| ESRS E3-1 | Policies implemented to manage water and marine resources | - |
| ESRS E3-2 | Actions and resources related to water and marine resources | P.41-42, 45-46 |
| ESRS E3-3 | Targets related to water and marine resources | P.41-42, 46 |
| ESRS E3-4 | Water consumption | P.75 |
| ESRS E3-5 | Potential financial effects from water and marine resources-related impacts, risks and opportunities | - |

ESRS E4. Biodiversity and Ecosystems

| Indicator No. | Title | Page |
|---------------|---|------|
| ESRS E4-1 | Transition plan on biodiversity and ecosystems | P.45 |
| ESRS E4-2 | Policies related to biodiversity and ecosystems | P.45 |
| ESRS E4-3 | Actions and resources related to biodiversity and ecosystems | P.45 |
| ESRS E4-4 | Targets related to biodiversity and ecosystems | P.45 |
| ESRS E4-5 | Impact metrics related to biodiversity and ecosystems change | P.45 |
| ESRS E4-6 | Potential financial effects from biodiversity and ecosystem-related risks and opportunities | - |

ESRS E5. Resource Use and Circular Economy

| Indicator No. | Title | Page |
|---------------|---|------|
| ESRS E5-1 | Policies related to resource use and circular economy | - |
| ESRS E5-2 | Actions and resources related to resource use and circular economy | P.46 |
| ESRS E5-3 | Targets related to resource use and circular economy | P.46 |
| ESRS E5-4 | Resource inflows | - |
| ESRS E5-5 | Resource outflows | - |
| ESRS E5-6 | Potential financial effects from resource use and circular economy-related impacts, risks and opportunities | - |

ESRS S1. Own Workforce

| Indicator No. | Title | Page |
|---------------|--|-----------------|
| ESRS S1-1 | Policies related to own workforce | P.48 |
| ESRS S1-2 | Processes for engaging with own workers and workers' representatives about impacts | P.50 |
| ESRS S1-3 | Processes to remediate negative impacts and channels for own workers to raise concerns | P.53, 68 |
| ESRS S1-4 | Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions | P.52 |
| ESRS S1-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | P.55-57 |
| ESRS S1-6 | Characteristics of the undertaking's employees | P.78 |
| ESRS S1-7 | Characteristics of non-employee workers in the undertaking's own workforce | P.78 |
| ESRS S1-8 | Percentage of total employees covered by collective bargaining agreements, For employees not covered by collective bargaining agreements, a description of reasons and counter measures | P.81 |
| | No. of strikes, no. of work loss days due to strikes, measures and discussions to resolve strikes, etc. | - |
| ESRS S1-9 | Average hourly wage difference between genders, ratio of women's hourly wage against men's hourly wage / Persons subject to family care leave (maternity leave, parental leave, etc.), no. of persons who went on a leave, retention rate after returning to work after leave | P.79 |
| ESRS S1-10 | Methodology for determining fair wages, proportion of employees receiving below fair wages | P.74 |
| ESRS S1-11 | Proportion of employees not covered by government or organizational social security programs | - |
| ESRS S1-12 | Employment rate of persons with disabilities, number of employees with disabilities by gender | P.78 |
| ESRS S1-13 | Percentage of employees that participated in regular performance and career development reviews Average number of training hours and expenses per person | P.80 |
| ESRS S1-14 | Percentage of own workers who are covered by the undertaking's health and safety management system based on legal requirements and/or recognized standards or guidelines Number and rate of work-related injuries and ill health, the number of days lost to work-related injuries, accidents, and ill health | P.81-82 |
| ESRS S1-15 | Work-life balance indicators | P.50, 51-52, 79 |
| ESRS S1-16 | Ratio of the annual total compensation ratio of the highest paid individual to the median annual total compensation for all employees | P.79 |
| ESRS S1-17 | Number of work-related incidents and severe human rights impacts and incidents within its own workforce and any related material fines or sanctions for the reporting period | P.52 |
| | Number of complaints and severe human rights impacts and incidents within its own workforce and any related countermeasures and plans to prevent reoccurrence | P.69, 85 |



ESG Index

ESRS

Governance Standards

| ESRS S2. Workers in the Value Chain | | |
|-------------------------------------|--|----------|
| Indicator No. | Title | Page |
| ESRS S2-1 | Policies related to value chain workers | P.29 |
| ESRS S2-2 | Processes for engaging with value chain workers about impacts | P.53 |
| ESRS S2-3 | Processes to remediate negative impacts and channels for value chain workers to raise concerns | P.53, 68 |
| ESRS S2-4 | Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions | P.29, 32 |
| ESRS S2-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | P.32 |

| ESRS S3. Affected Communities | | |
|-------------------------------|--|----------------|
| Indicator No. | Title | Page |
| ESRS S3-1 | Policies related to affected communities by environment, safety, health and human rights | - |
| ESRS S3-2 | Processes for engaging with affected communities about impacts | P.16 |
| ESRS S3-3 | Processes to remediate negative impacts and channels for affected communities to raise concerns | P.68 |
| ESRS S3-4 | Taking action on material impacts on affected communities, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions | P.45-46, 58-59 |
| ESRS S3-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | P.58 |

| ESRS S4. Consumers and End Users | | |
|----------------------------------|--|---------|
| Indicator No. | Title | Page |
| ESRS S4-1 | Policies related to consumers and end-users | - |
| ESRS S4-2 | Processes for engaging with consumers and end-users about impacts | P.16 |
| ESRS S4-3 | Processes to remediate negative impacts and channels for consumers and end-users to raise concerns | P.68 |
| ESRS S4-4 | Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions | P.62-63 |
| ESRS S4-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | P.63 |

| ESRS G1. Business Conduct | | |
|---------------------------|--|---------|
| Indicator No. | Title | Page |
| ESRS G1-1 | Top decision-making body's declaration of ethical management and roles and responsibilities in relation to management and supervision / Requirements in the Ethics Charter and Code of Conduct | P.67-68 |
| ESRS G1-2 | Operating the compliance program, conducting activities to make payment improvements, such as the win-win payment system | - |
| | Diagnosing and conducting a due diligence on supplier ESG risks, reflecting diagnosis and due diligence results in supplier selection criteria | P.32 |
| ESRS G1-3 | Activities to prevent corruption or bribery, and a system to investigate and report outcomes to the administrative, management and supervisory bodies | P.68-69 |
| | Activities to prevent unfair trading, and a system to investigate and report outcomes to the administrative, management and supervisory bodies | P.68-69 |
| ESRS G1-4 | Number of confirmed incidents of corruption or bribery, details of public legal cases, the number of confirmed incidents in which own workers were dismissed or disciplined | - |
| | Number of confirmed incidents of unfair trading, details of public legal cases, the number of confirmed incidents in which own workers were dismissed or disciplined | - |
| ESRS G1-5 | Political influence and lobbying activities | - |
| ESRS G1-6 | Average payment term for suppliers and the organizational's policy on payment terms | - |

* Kolon ENP does not engage in political activities, and employees are required to avoid statements or actions that may cause their personal political views to be mistaken for the company's position

ESG Index






UNCG 10 Principles

| Indicator No. | | | Activities | Contents | Page |
|-----------------|--------------|--|---|--|------------------|
| Human Rights | Principle 1 | Businesses should support and respect the protection of internationally proclaimed human rights; and | KOLON ENP is fostering a people-centered corporate culture through a range of human rights management initiatives, including human rights training, flexible work arrangements and work-life balance programs. In addition, the company has conducted a human rights risk assessment based on its internal guidelines for human rights impact assessment and management. | • Human Rights Management Policy and Implementation | P.51 |
| | Principle 2 | make sure that they are not complicit in human rights abuses. | | • Key Activities of Human Rights Management • Human Rights Risk Assessment | P.51-52 |
| Labour | Principle 3 | Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; | KOLON ENP has established a communication system that formally gathers employee feedback and shares key management issues through a labor-management council. The company strictly prohibits forced labor and child labor, and is committed to ensuring fair wages and working conditions, continuously striving to enhance employees' work environments and quality of life. In addition, KOLON ENP expands its anti-discrimination training annually to foster an inclusive organizational culture, creating an environment where all employees can fully demonstrate their capabilities regardless of background. | • Building a Culture of Labor-Management Coexistence through Regular Communication Structures | P.53 |
| | Principle 4 | the elimination of all forms of forced and compulsory labour; | | • Human Rights Management Policy and Implementation | P.51 |
| | Principle 5 | the effective abolition of child labour; and | | • Human Rights Management Policy and Implementation | P.51 |
| | Principle 6 | the elimination of discrimination in respect of employment and occupation. | | • DE&I Enhancement Activities • Employee Diversity Data | P.54, 78 |
| Environment | Principle 7 | Businesses should support a precautionary approach to environmental challenges; | KOLON ENP conducts employee training on key environmental topics such as carbon neutrality, hazardous chemical risk management and waste awareness to promote a preventive approach to environmental issues. The company has set greenhouse gas reduction targets and is continuously working toward achieving Net Zero. KOLON ENP is also actively engaged in biodiversity conservation initiatives. To support the production of eco-friendly products, the company signed a MoU with RWE to secure renewable energy. It also plans to conduct product carbon footprint (PCF) assessments for all products through life cycle assessment (LCA) by 2026. Furthermore, by participating in CCU initiatives, KOLON ENP contributes to the development of low-carbon materials. | • Carbon Neutrality Campaigns and Education on Environment • GHG Reduction Targets • Hazardous Chemical Risk Prevention Activities • Employee Training on Waste Awareness Improvement | P.25, 26, 44, 46 |
| | Principle 8 | undertake initiatives to promote greater environmental responsibility; and | | • Biodiversity Protection Activities | P.45 |
| | Principle 9 | encourage the development and diffusion of environmentally friendly technologies. | | • Supply of Renewable Energy • Participation in CCU Initiative • Implementation of LCA/PCF | P.25, 36, 37 |
| Anti-corruption | Principle 10 | Businesses should work against corruption in all its forms, including extortion and bribery. | KOLON ENP has obtained certifications for ISO 37001 and ISO 37301, and has established dedicated organizational structures to implement systematic anti-Bribery and compliance management practices. The company continues to strengthen its internal control systems and actively promotes ongoing improvement initiatives to prevent and mitigate corruption risks in advance. | • Ethical Management Governance • Ethics/Compliance Policy | P.67 |

ESG Index

UN SDGs

| UN SDGs | | | Activities | Page |
|---|--|--|----------------------------|------|
| <div><div>3</div><div>GOOD HEALTH AND WELL-BEING</div><div></div></div> <div>Good Health And Well-being</div> | Ensuring healthy lives and promoting well-being for all ages | <ul style="list-style-type: none">• Work-family balance programs• Ensuring workplace and process safety• Reducing pollutant emissions and managing hazardous chemicals | P.51 P.55-57 P.42-44 | |
| <div><div>4</div><div>QUALITY EDUCATION</div><div></div></div> <div>Quality Education</div> | Ensuring inclusive, equitable quality education and lifelong learning opportunities for all | <ul style="list-style-type: none">• Technical skills enhancement programs and competency training• Diversity, Equity and Inclusion policies• Community contribution programs | P.49 P.54 P.58-59 | |
| <div><div>5</div><div>GENDER EQUALITY</div><div></div></div> <div>Gender Equality</div> | Achieving gender equality and empowering all women and girls | <ul style="list-style-type: none">• Establishment of human rights management policy | P.51-52 | |
| <div><div>6</div><div>CLEAN WATER AND SANITATION</div><div></div></div> <div>Clean Water And Sanitation</div> | Ensuring availability and sustainable management of water and sanitation for all | <ul style="list-style-type: none">• Water and waste-water management• Water pollution control | P.41-42 | |
| <div><div>7</div><div>AFFORDABLE AND CLEAN ENERGY</div><div></div></div> <div>Affordable and Clean Energy</div> | Ensuring Access to Affordable, Reliable, Sustainable, and Modern Energy for All | <ul style="list-style-type: none">• Agreement on Renewable Energy Power Supply | P.25 | |
| <div><div>8</div><div>DECENT WORK AND ECONOMIC GROWTH</div><div></div></div> <div>Decent Work and Economic Growth</div> | Promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all | <ul style="list-style-type: none">• Development and Expansion of Sustainable Products• Support for Suppliers' R&D | P.29-31 | |

| UN SDGs | | Activities | Page |
|---|---|---|---|
|  | Responsible Consumption and Production | Ensuring sustainable consumption and production patterns | <ul style="list-style-type: none">• Establishment and compliance with the Code of Conduct for Suppliers• Management of key suppliers P.29-30 |
|  | Climate Action | Urgent action to combat climate change and its impacts | <ul style="list-style-type: none">• Establishment of roadmap for achieving Net Zero• Development of climate risk response measures• Setting targets and strategic direction for GHG emissions reduction P.24-27 |
|  | Life Below Water | Conserving and sustainably using the oceans, seas and marine resources for sustainable development | <ul style="list-style-type: none">• Biodiversity conservation initiatives P.45 |
|  | Peace, Justice and Strong Institutions | Promoting peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels | <ul style="list-style-type: none">• Implementation of sustainable management through sustainability council and working-level committee• Acquisition of ISO 37001• Management of ethics and compliance risks P.12 P.67 P.69 |
|  | Partnerships for the Goals | Strengthening Implementation Means and Revitalizing the Global Partnership for Sustainable Development | <ul style="list-style-type: none">• Joining UNGC P.104 |

Third-Party Assurance Statement

To readers of KOLON ENP Sustainability Report 2024

Introduction

Korea Management Registrar (KMR) was engaged to conduct an independent assurance of KOLON ENP Sustainability Report 2024 for the year ending December 31, 2024. The preparation, information and internal control of the report are the sole responsibility of KOLON ENP's the management. KMR's responsibility is to comply with the agreed engagement and express an opinion to KOLON ENP's management.

Subject Matter

The reporting boundaries included the performance and activities of sustainability-related organizations as described in KOLON ENP's report:

- KOLON ENP Sustainability Report 2024

Reference Standard

- GRI Standards 2021 : 2023 (GRI)

Assurance criteria

KMR conducted the verification in accordance with the globally recognized standard AA1000AS v3 and KMR's assurance standard SRV1000 based on requirements of ISO 17029 and KMR EDV 01, and set the levels of assurance and materiality as below. Under AA1000AS v3, We assessed the adherence to the four principles presented in AA1000AP:2018—Inclusivity, Materiality, Responsiveness, and Impact—and evaluated the reliability and quality of the data and information using the GRI index specified in the report. Under SRV1000, we conducted a multidimensional review aimed at zero data errors, applying expert judgment to determine the materiality criteria.

- ISO 17029 : 2019, ISO 14065 : 2020, AA1000AS v3 : 2020 (AccountAbility), AA1000AP : 2018 (AccountAbility), SRV 1000 : 2022 (KMR), KMR EDV 01 : 2024 (KMR)
- Levels of assurance/materiality: AA1000AS v3 – Type 2/moderate, limited/ not set

Scope of assurance

The scope of our assurance included the verification of compliance with the reporting requirements of the GRI Standards 2021. We confirmed that the following indicators of material topics were identified through the materiality assessment process.

- GRI Standards 2021 reporting principles
- Universal Standards
- Topic Specific Standards

- GRI 302: Energy
- GRI 305: Emissions
- GRI 306: Waste
- GRI 403: Occupational Health and Safety
- GRI 416: Customer Health and Safety

As for the reporting boundary, the engagement excludes the data and information of KOLON ENP's partners, suppliers and any third parties.

KMR's Approach

To perform an assurance engagement within an agreed scope of assessment using the standards outlined above, our Assurance Team undertook the following activities as part of the engagement:

- Evaluating the appropriateness of the reference standard used as a basis for preparing sustainability information and the reliability of the materiality assessment process and its findings;
- Conducting inquiries to understand the data management and control environment, processes, and information systems (the effectiveness of controls was not tested);
- Evaluating the appropriateness and consistency of the methodology for estimation (note that the underlying data was not tested and KMR has not made any estimates);
- Visiting the headquarters, determining visit sites based on the site's contribution to sustainability and the possibility of unexpected changes since the previous period and sampling data, and carrying out due diligence on a limited number of source records at the sites visited;
- Interviewing people in charge of preparing the report;
- Considering whether the presentation and disclosures of sustainability information are accurate and clearly defined;
- Identifying errors through comparison and check against underlying information, recalculation, analyses, and backtracking; and
- Evaluating the reliability and balance of information based on independent external sources, public databases, and press releases.

Limitations and Recommendations

The absence of generally accepted reporting frameworks or well-established practices on which to draw to evaluate and measure non-financial information allows for different measures and measuring techniques, which can affect comparability between entities. Therefore, our assurance team relied on professional judgment. The scope of this assurance included the confirmation of the truthfulness of claims regarding results that have already been obtained as stipulated by ISO 17029.

Third-Party Assurance Statement

To readers of KOLON ENP Sustainability Report 2024

However, the plausibility of intended claims of forecasts or hypotheses was not validated even if the related content was contained in the report.

A limited assurance evaluates the appropriateness of the criteria used by KOLON ENP for preparing sustainability information on subject matters, the risk of material misstatement in the sustainability information, whether due to fraud or error, responses to risks, and disclosure of the sustainability information on subject matters. However, the scope of the risk assessment process and the subsequent procedures performed in response to assessed risks, including an understanding of internal controls, is more limited than that of a reasonable assurance.

Our assurance team conducted our work to a limited extent through inquiries, analysis, and limited sampling based on the assumption that the data and information provided by KOLON ENP are complete and sufficient. To overcome these limitations, we confirmed the quality and reliability of the information by referring to independent external sources and public databases, such as DART and the National GHGs Management System (NGMS).

Conclusion and Opinion

Based on the document reviews and interviews, we had several discussions with KOLON ENP on the revision of the Report. We reviewed the Report's final version in order to make sure that our recommendations for improvement and revision have been reflected. Based on the work performed, it is our opinion that the Report was prepared in accordance with the GRI Standards. Nothing comes to our attention to suggest that the Report was not prepared in accordance with the AA1000AP (2018) principles.

Inclusivity

KOLON ENP has developed and maintained different stakeholder communication channels at all levels to announce and fulfill its responsibilities to the stakeholders. Nothing comes to our attention to suggest that there is a key stakeholder group left out in the process. The organization makes efforts to properly reflect opinions and expectations into its strategies.

Materiality

KOLON ENP has a unique materiality assessment process to decide the impact of issues identified on its sustainability performance. We have not found any material topics left out in the process.

Responsiveness

KOLON ENP prioritized material issues to provide a comprehensive, balanced report of performance, responses, and future plans regarding them. We did not find anything to suggest that data and information disclosed in the Report do not give a fair representation of KOLON ENP's actions.

Impact

KOLON ENP identifies and monitors the direct and indirect impacts of material topics found through the materiality assessment, and quantifies such impacts as much as possible.

Reliability of Specific Sustainability Performance Information

In addition to the adherence to AA1000AP (2018) principles, we have assessed the reliability of data related to sustainability performance, including greenhouse gas emissions, energy consumption, waste generation, supply chain assessment data, health and safety data, and number of product recalls. We interviewed the in-charge persons and reviewed information on a sampling basis and supporting documents as well as external sources and public databases to confirm that the disclosed data is reliable. Any intentional error or misstatement is not noted from the data and information disclosed in the Report.

KMR's Competence, Independence, and Quality Control

Korea Management Registrar (KMR) is a verification body for the greenhouse gas emissions trading scheme, accredited by the Korea Laboratory Accreditation Scheme (KOLAS) under the National Institute of Technology and Standards of Korea for ISO/IEC 17029:2019 (Conformity Assessment - General principles and requirements for validation and verification bodies), ISO 14067, and additional accreditation criteria, ISO 14065. It is also recognized by the Korea Accreditation Board (KAB) for ISO/IEC 17021:2015 (Requirements for bodies providing audit and certification of management systems), and the National Institute of Environmental Research under the Ministry of Environment of Korea. Additionally, KMR maintains a comprehensive quality control system that includes documented policies and procedures of the KMR EDV 01:2024 (ESG Disclosure Assurance System) based on ISO/IEC 17029 requirements and compliant with IAASB ISQM1:2022 (International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board). Furthermore, KMR adheres to the ethical requirements of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior in accordance with the IESBA Code:2023 (International Code of Ethics for Professional Accountants). Our assurance team consists of sustainability experts. Other than providing an independent assurance, KMR has no other contract with KOLON ENP and did not provide any services to KOLON ENP that could compromise the independence of our work.

Limitations of Use

This assurance statement is made solely for the management of KOLON ENP for the purpose of enhancing an understanding of the organization's sustainability performance and activities. We assume no liability or responsibility for its use by third parties other than the management of KOLON ENP. The statement is valid as of the assurance date below. Certain events that may occur between the assurance date and the time of reading this report could have a material impact on the report, which may lead to revisions to this assurance statement. Therefore, we recommend visiting the KOLON ENP website and verifying whether this is the latest version.

June 24, 2025
CEO



E. J. Hwang

Verification Statement On Greenhouse Gas Emission

Scope 1 & 2 Verification Statement

KOLON ENP

Verification Scope

Korean Standards Association has conducted verification for GHG emissions based on GHG report provided by KOLON ENP which includes Scope1 and Scope2 emissions.

Verification Standards and Guidelines

To conduct verification activities, verification team applied verification standard and guidelines. The standards and guidelines are as follows.

- Guidance for reporting and verification of GHG emissions trading scheme
(No. 2024-155 provided by Ministry of Environment, Republic of Korea)
- Verification Guidelines for the Operation of the Greenhouse Gas Emission Trading System
(No. 2024-169 provided by Ministry of Environment, Republic of Korea)
- For matters not specified in other guidelines, refer to 2006 IPCC Guidelines,
KS I ISO 14064-1: 2018 and KS I ISO 14064-3: 2019

Level of Assurance

KOLON ENP's GHG emissions satisfies the under Reasonable Assurance
(less than $\pm 5.0\%$ of total emissions).

Verification Conclusion

As a result of verification activities, verification team has found no significant errors, omissions, and misstatements. Therefore, Korean Standards Association confirms that following emissions data are adequately quantified.

2024 GHG Emissions(Scope1, Scope2) (Unit : tCO₂eq)

| Year | Scope 1 | Scope 2 | Total |
|------|-----------|------------|---------|
| 2024 | 18,516.45 | 159,926.54 | 178,440 |

* The emissions are based on the reference year data used for allocation under the 4th planning period and are subject to change.

* Decimal place is not considered when calculating the emission of each workplace.

June 13, 2025
KOREAN STANDARDS
ASSOCIATION

KSA KOREAN
STANDARDS
ASSOCIATION

Do Hyun Moon

Verification Statement On Greenhouse Gas Emission

Scope 3 Verification Statement

KOLON ENP

ISO 14064-1:2018

The Korea Management Registrar Inc. (hereinafter "KMR") has conducted the verification on the greenhouse gas (hereinafter "GHG") emission of Kolon ENP, INC.

SCOPE

Verification of places of business and emission facilities under the control of Kolon ENP, INC.

STANDARDS

- ISO 14064-1:2018, ISO 14064-3:2019
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Operational guidelines for reporting and certification of the Greenhouse Gas emissions trading scheme (Ministry of Environment, 2025-28)
- Guidelines on the Operation of the Greenhouse Gas Target Management System for Public Institutions
- WRI/WBCSD GHG Protocol (2013)

GHG emissions

Scope 3 emissions (tCO₂e)

715,400.966

* Note : The total amount and the sum of emissions by item may differ depending on the valid numerical notation in the verification opinion

The Korea Management Registrar Inc. (hereinafter "KMR") has conducted the verification on the greenhouse gas (hereinafter "GHG") emission in 2024 of Kolon ENP, INC.

SCOPE

Verification of places of business and emission facilities under the control of Kolon ENP, INC.

STANDARDS

- ISO 14064-1:2018, ISO 14064-3:2019
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Operational guidelines for reporting and certification of the Greenhouse Gas emissions trading scheme (Ministry of Environment, 2025-28)
- Guidelines on the Operation of the Greenhouse Gas Target Management System for Public Institutions
- WRI/WBCSD GHG Protocol (2013)

PROCEDURE

The assurance was conducted by the KMR based on a risk analysis approach and data evaluation. The data and factors applied to the calculation of GHG emissions were determined to be appropriate based on objective evidence.

INDEPENDENT

KMR does not have any stake in the verified entity and does not conduct verification with biased opinions/ views. We have drawn an independent and objective verification conclusion based on the verification standards, and reviewed the every aspect of the verification we performed throughout the entire verification process through internal review.

LIMITATION

The verification team verified the related reports, information and data presented by the audited institution by sampling or enumeration methods. As a result, there are many inherent limitations, and there may be disagreements in the interpretation of appropriateness. Although we have tried to faithfully perform verification that meets the verification standards, we suggest that errors, omissions, and false statements that could not be found may be latent as the limitations to the verification.



Verification Statement On Greenhouse Gas Emission

Scope 3 Verification Statement

OPINION

- The assurance engagement was performed to satisfy a limited assurance level, and no significant distortions were found in the verification results.
- According to KMR's approach, nothing was found that would lead to a finding that Kolon ENP, INC. failed to disclose data and information that was accurate and reliable in all material respects.

RESULTS

Based on the above assurance criteria, we did not identify any inappropriate calculations or errors for the emissions of major emitting facilities.

* The abovementioned company is responsible for preparing verification data in accordance with the "Guidelines for Reporting and Certification of Emissions in the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2021-278)", and KMR's responsibility is limited to the party in the verification contract according to the agreed contract terms. and is not responsible for other decisions, including investment decisions based on this verification statement.

* The abovementioned company must comply with the use of the certification and logo marks under the contract entered into with KMR.

GHG emissions

| Scope3 emissions (tCO ₂ eq) | | | | | | | | | | | |
|--|-------------|-----------|------------|------------|-----------|---------|---------|-------|-----------|------------|-----------------------------|
| 715,400.966 | | | | | | | | | | | |
| Site | Cat.1 | Cat.2 | Cat.3 | Cat.4 | Cat.5 | Cat.6 | Cat.7 | Cat.8 | Cat.9 | Cat.15 | Total (tCO ₂ eq) |
| KOLON ENP, INC | 563,785.207 | 2,769.361 | 58,949.908 | 27,478.081 | 3,019.899 | 387.258 | 298.126 | 7.107 | 3,314.152 | 55,198.782 | 715,207.881 |
| KOLON ENP (SHANGHAI) CO., LTD. | 4.175 | - | 0.801 | 46.293 | 6.110 | 42.687 | - | - | - | - | 100.066 |
| KOLON ENP INDIA PRIVATE LIMITED | - | - | 0.196 | 70.802 | - | 11.799 | - | - | - | - | 82.797 |
| KOLON ENP EUROPE GmbH | - | - | 0.558 | - | - | 9.664 | - | - | - | - | 10.222 |

* Note : The total amount and the sum of emissions by item may differ depending on the valid numerical notation in the verification opinion



Jun 04th, 2025
Authorized By

E. J. Huang

KMR has been recognized as a greenhouse gas verification period by the National Institute of Environmental Research (NIER) (Accreditation number: 2023-EV-05).
The IAF mark is a mark that indicates recognition by an accreditation body that has joined the Multi-lateral Recognition Agreement of the International Accreditation Forum.

ESG Ratings

KOLON ENP is strengthening its sustainability management and ESG capabilities as part of its journey to become a global leader in the advanced materials market. As a result of these efforts, the company has achieved notable recognition from external evaluation agencies. In particular, KOLON ENP attained a significant milestone by improving its EcoVadis rating from a Bronze Medal in 2024 to a Platinum Medal in 2025, demonstrating outstanding progress in sustainability performance. Moving forward, the company plans to further expand its engagement with global initiatives—such as joining CDP in 2025—and enhance its responsiveness to external ESG evaluations.

- Evaluation conducted for companies participating on a voluntary basis (often at the request of client companies)
 - Assessment results are shared with client companies and used for business promotion
- * Achieved a remarkable leap from Bronze Medal in 2024 to Platinum Medal in 2025

Assessment Result

Top 1%

Platinum Medal



- Assessment conducted for all companies listed on the Korea Exchange (KRX)
- Evaluation results are used in the development of KRX ESG thematic indices and inform investment decision-making

Assessment Result

B



- Approximately 1,270 companies evaluated, including both listed and unlisted firms
- ESG information disclosed to investment institutions

Assessment Result

in its size category **A**



Memberships

| Association Name | Department | Year of Membership |
|--|--------------------------------|--------------------|
| Federation of Korean Industries (FKI) | Accounting Team | 1996 |
| Korea Economic Research Institute | Accounting Team | 1996 |
| Korea Industrial Safety Association | ESH (Gimcheon Plant 1) | 1998 |
| Korea Fire Safety Institute | ESH (Gimcheon Plant 1) | 1998 |
| Korea Energy Engineers Association | Facility Technology Team | 1998 |
| Gimcheon Regional Environmental and Safety Managers' Council | ESH (Gimcheon Plant 1) | 2002 |
| Gimcheon Regional Fire Safety Managers' Council | ESH (Gimcheon Plant 1) | 2002 |
| Korea International Trade Association (KITA) | Corporate Planning Team | 2005 |
| Korea Human Resource Management Association | General | 2010 |
| Korea Productivity Center (KPC) | General | 2010 |
| Korea Management Association (KMA) | General | 2010 |
| Korea Industrial Technology Association (KOITA) | R&D | 2010 |
| Korean Standards Association (KSA) | General | 2010 |
| Korea Listed Companies Association | Corporate Planning Team | 2011 |
| Korea Exchange (KRX) | Corporate Planning Team | 2011 |
| Daegu-Gyeongbuk Region PSM Safety Council | ESH | 2012 |
| Western Gyeongbuk Environmental Engineers Association | ESH | 2013 |
| Korea Exchange – Emissions Trading Market Association | Sustainability Management Team | 2015 |
| Gimcheon Regional Environmental and Safety Managers' Council | ESH2G (Gimcheon Plant 2) | 2017 |
| Korea Industrial Safety Association | ESH2G (Gimcheon Plant 2) | 2017 |
| Korea Fire Safety Institute | ESH2G (Gimcheon Plant 2) | 2017 |
| Korean Institute of Chemical Engineers (KIChE) | HR Team (CEO Office) | 2017 |
| Gimcheon Chemical Safety Community | ESH | 2017 |
| Gimcheon Regional Fire Safety Managers' Council | ESH2G (Gimcheon Plant 2) | 2017 |
| Korea Polytechnics – Plastic Co-training Center Project | Tech Center | 2021 |
| Korea Listed Companies Auditors Association | Corporate Planning Team | 2022 |
| Korea Plant Industries Association (KOPIA) | HR Team | 2022 |
| Korea Automotive Technology Institute (KATECH) | HR Development Office | 2022 |
| UN Global Compact (UNGC) | Sustainability Management Team | 2024 |
| Korea Fair Competition Federation | Ethics Management Team | 2024 |

Awards



EMPOWERING NEW POSSIBILITY

Preparation of the Sustainability Report

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