mPLUS ESG REPORT 2024

2025. 06

About This Report

Issuer	mPLUS Corp.
Headquarters location	27 Oksan Industrial Complex-ro, Oksan-myeon, Heungdeok-gu, Cheongju, Korea
Issue date	June 2025
Department in charge	ESG planning department
Related information	mPLUS Web Site https://www.mplusi.co.kr/eng/

Report Overview

This mPLUS ESG Report has not gone through an external verification process.
Through the report, we would like to share with the interested parties regarding the process of activities in achieving ESG management goals. In the future, mPLUS plans to continue systematic management of the performance of ESG status strategies and disclose transparently to fulfill its responsibilities regarding ESG management at the level of various stakeholders.

Reporting period

January 1, 2024 - December 31, 2024

This report is the first ESG report prepared; thus, includes the status regarding 2022-2024.

Reference materials

Company Introduction

Business Report

Operating report

Reporting Scope

The scope of reporting covers all businesses in Korea.
It includes Cheongju Headquarter, plant #1 , plant #2, Inju plant (lease), Suwon R&D center, and Seoul office.

Report Validation

This report is prepared with internal management information that has not gone through an external verification process

CONTENTS

Company Overview

CEO Message

Dear Shareholders and Stakeholders,

I would like to extend my sincere gratitude to all of you for your continued support and trust, which have enabled mPLUS to achieve steady growth over the past two decades.

Recently, the electric vehicle market has been facing a challenging environment, marked by reduced demand and sluggish capital investment due to the EV market chasm and the lingering impact of inflation. In addition, with the inauguration of the new President in the United States, concerns have been raised regarding the potential repeal of the Inflation Reduction Act (IRA), which is expected to create new uncertainties for the electric vehicle and secondary battery industries.

Amid these challenges, all employees of mPLUS are united in their commitment to innovation and sustainable growth. Building on our accumulated technological expertise in pouch-type and prismatic battery assembly equipment, we are developing cylindrical battery equipment to ensure our capability to support all battery form factors. At the same time, we are actively expanding our portfolio through the development of electrode process equipment and all-solid-state battery equipment. In parallel, we are thoroughly preparing for rising raw material prices and supply chain risks, further strengthening our cost competitiveness.

Furthermore, mPLUS has positioned ESG (Environmental, Social, and Governance) management as a core strategic pillar to achieve sustainable growth in the global market. In the environmental domain, we are establishing systematic strategies aimed at energy efficiency and the reduction of greenhouse gas emissions, while leading the development of high-efficiency, eco-friendly products that integrate environmental protection and safety. From a social responsibility perspective, we are committed to building safe workplaces, enhancing employee welfare, and actively practicing mutual growth with local communities. In governance, we are firmly advancing policies to protect shareholder rights and enhance shareholder value, striving to establish mPLUS as a trusted and reliable company.

Looking ahead, mPLUS will continue to dedicate all of its capabilities to becoming a model company that exceeds the expectations of our stakeholders. We sincerely appreciate your continued interest and support, and we look forward to moving together toward a sustainable future.

Thank you.

March 2025

CEO of mPLUS, Kim Jong-sung

Corporate Overview

Company name	mPLUS corp
Location	Headquarter: 27 Oksan Industrial Complex-ro, Oksan-myeon, Heungdeok-gu, Cheongju-si, Chungcheongbuk-providence Suwon R&D Center: Gwonseon-gu, Suwon city, Gyeonggi-providence ESG Planning Office(Seoul): 150, Yeongdeungpo-ro, Yeongdeungpo-gu, Seoul
Date of establishment	April 8, 2003 (KOSDAQ Listed on September 20, 2017)
No. of Employees	379 (R&D 206 employees)
Customers	SKON, LG Energy Solution, Samsung SDI, global companies
Capital stock	KRW 6,141 million (Number of shares issued: 12,282,402 shares)
Main product	Secondary battery manufacturing equipment (for EV, ESS, solid state battery, lithium metal battery)

As of the end of December 2024

Founded in 2003, mPLUS Co., Ltd. has played a leading role in the lithium-ion secondary battery assembly process for electric vehicles. In 2008, during the early stages of the electric vehicle industry, mPLUS successfully developed an automated pouch-type battery assembly equipment system through collaboration with A123 Systems in the United States. Despite the lack of standardized specifications in the early market, the Company established its design structures and technical specifications through close cooperation with customers.

Through these efforts, mPLUS secured a unique track record in the manufacturing of complete battery assembly equipment and has since built a stable order base across global markets, including Europe and the United States.

Recently, leveraging its accumulated technological expertise in pouch-type and prismatic battery assembly equipment, mPLUS has been accelerating the development of cylindrical battery assembly equipment. In addition, the Company is actively expanding its business portfolio to include assembly equipment for next-generation batteries such as all-solid-state batteries and lithium-metal batteries, as well as electrode process equipment, enabling agile responses to rapid market changes.

mPLUS continues to strengthen its research and development (R&D) capabilities through its Technology Research Center, focusing on the advancement of core technologies. The Company is equipped with advanced R&D infrastructure, including a team of researchers holding master's and doctoral degrees and specialized project professionals. Through industry–academia–research collaborations, mPLUS consistently enhances its technological competitiveness.

Looking ahead, mPLUS has set a strategic goal of achieving KRW 1 trillion in revenue by 2030 and is committed to realizing annual growth of more than 20%. Building on these efforts, the Company aims to emerge as a leading global provider of innovative technology solutions in the secondary battery manufacturing equipment market.

Financial Status_2024

Property	Capital	Liabilities	Sales	Operating Profit	Net Profit
KRW 292,835 million	KRW 84,599 million	KRW 208,236 million	KRW 128,744 million	KRW 10,091 million	KRW 10,982 million

Corporate History

Growth History

Establishment: Entering the secondary battery equipment market

2003 Company establishment
2008 Secured World's first PILOT assembly line for electric vehicle battery
2009 Received order from SK Innovation PILOT assembly line

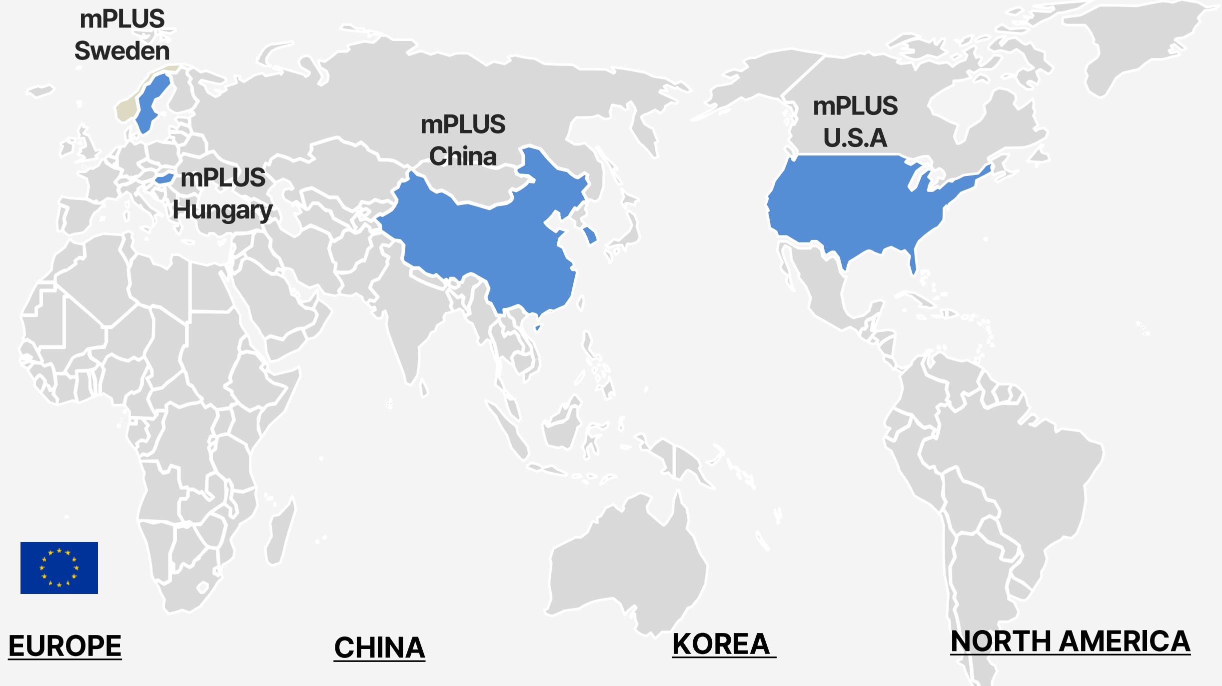
Growth: Building trust based on R&D

2010 U.S. A123 System mass production full assembly line delivery
2012 SK Innovation mass production 1st assembly line set delivery
2012 Hyundai Motor Company's Fuel Cell assembly line set delivery

Leap: Leading the Electric Vehicle Market

2017 KOSDAQ Listed (IPO)
2018 Hungary Budapest Subsidiary Established
2020 Selected as a Hidden Champion Materials/Component/Equipment Company by Korea Ministry of SMEs
2021 Established Georgia subsidiary in the U.S
2022 Establishment of Stockholm subsidiary, Sweden
2023 Revenue KRW 340 Billion, USD 200M Export Tower Award(Gov't)
2024 All-Solid Battery Assembly Line Orders received
2025 All-solid Battery Assembly line orders from Korean battery conglomerate

Sales Record



EUROPE

System	Qty
Notching	42
Stacking	4
Assembly	89
Degassing & Other	5

CHINA

System	Qty
Notching	196
Stacking	63
Assembly	108
Degassing & Other	28

KOREA

System	Qty
Notching	40
Stacking	44
Assembly	43
Degassing & Other	11

NORTH AMERICA

System	Qty
Notching	33
Stacking	18
Assembly	37
Degassing & Other	8

KOREA

EUROPE

NORTH AMERICA

Key Management Team

PRESIDENT
CEO / Jong Sung, Kim

- Bachelor of Mechanical Design Engineering, Seoul National University
- Master's and Ph.D. in Mechanical Engineering, University of Illinois at Chicago
- Samsung SDI / Battery Production Technology / Team Leader
- Samsung SDS / Consulting Team / Senior Consultant

Sales Headquarters

Management Support Headquarters

Technical Headquarters
COO / Joon Yong, Park

- Bachelor of Mechanical Engineering, Sungkyunkwan University
- Samsung SDI Production Technology Center / Prismatic Cell Team Leader
- Current, Executive Director of mPLUS CORP

Purchasing Headquarters
CPO / Hyeong Jin, Lee

- Bachelor of Mechanical Engineering, Sungkyunkwan University
- Samsung SDI Production Technology Center / Cylindrical Cell Team Leader
- Current, Executive Director of mPLUS CORP

Technology Research Institute
CTO / Kang Ho, Kho

- Bachelor's and Ph.D. in Mechanical Design Engineering, Seoul National University
- Research Professor, Automotive Engineering Graduate School, Kookmin University
- Current, Executive Director of mPLUS CORP

Core Business

Pouch-type Battery Assembly Equipment

"World's First Full Line Supply Performance"

01 NOTCHING → 02 CUTTING → 03 STACKING → 04 TAB WELDING → 05 PACKAGING → 06 DEGASSING

Prismatic-type Battery Assembly Equipment

"Since 2021"

01 FOIL PRE WELDING → 02 CAP-CC LASER WELDING → 03 JR INSERT → 04 SEAM SELDING → 05 EL FILLING → 06 SEALING

Fuel Cell Assembly Equipment

"Since 2012"

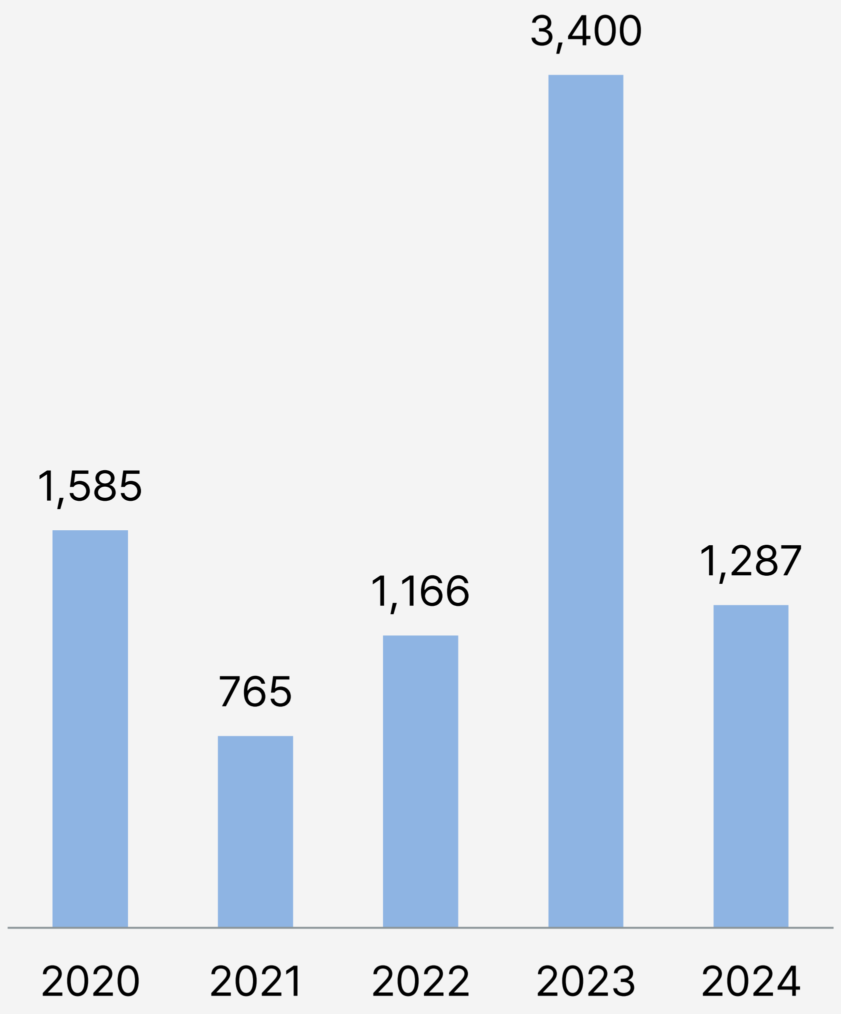
01 MEA LAMINATING → 02 SUB-GASKET LAMINATING → 03 MEA HOT PRESSING → 04 MEA PUNCHING → 05 GDL PUNCHING → 06 STACK PRESS

Business Highlight

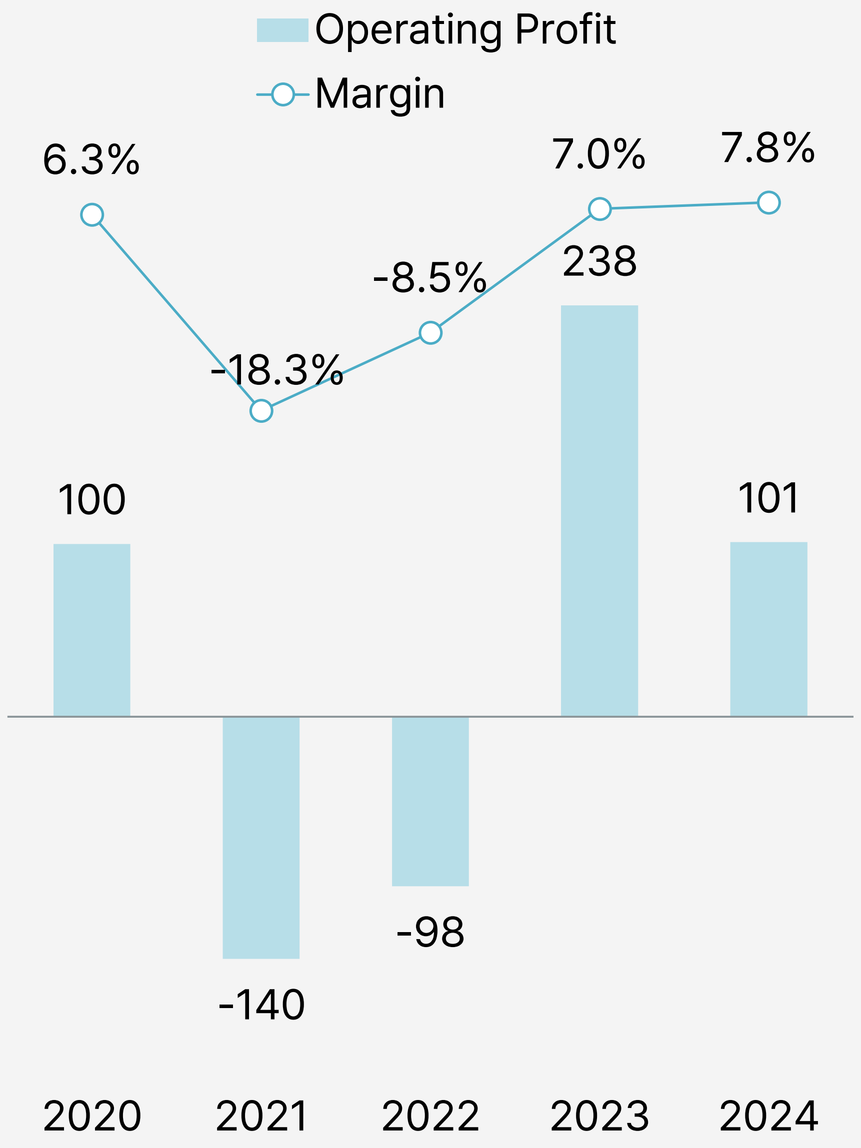
- Based on consolidated financial statements

(KRW 100M)

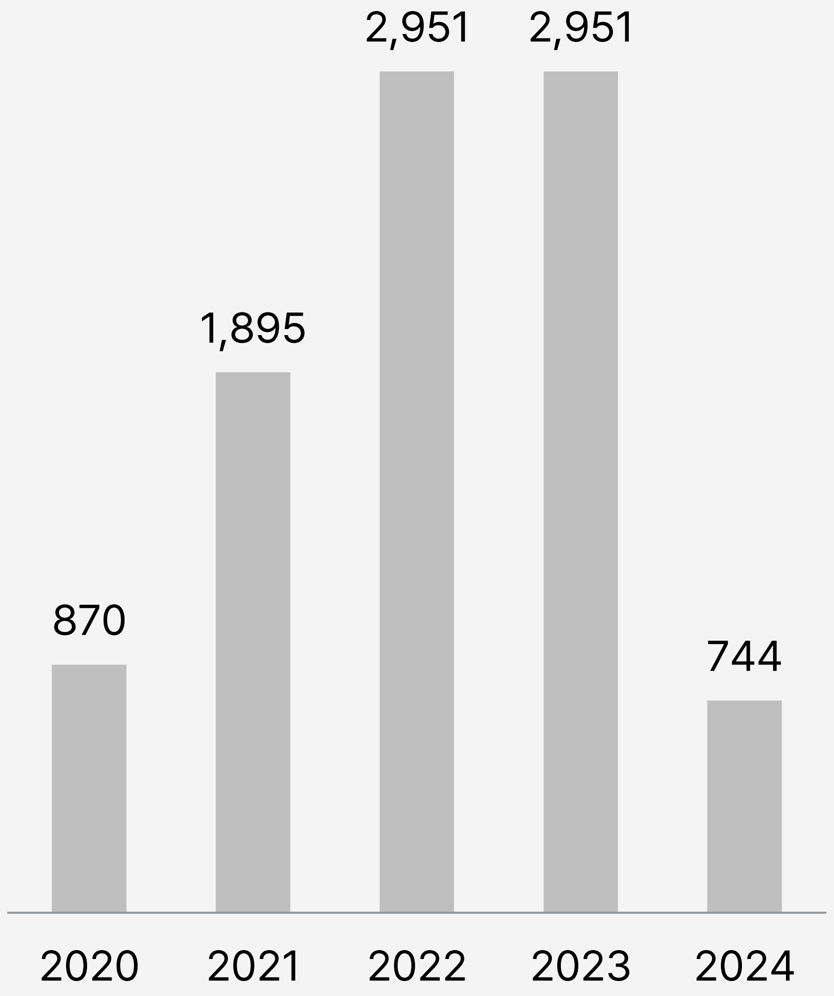
_ Sales



_ Operating Profit

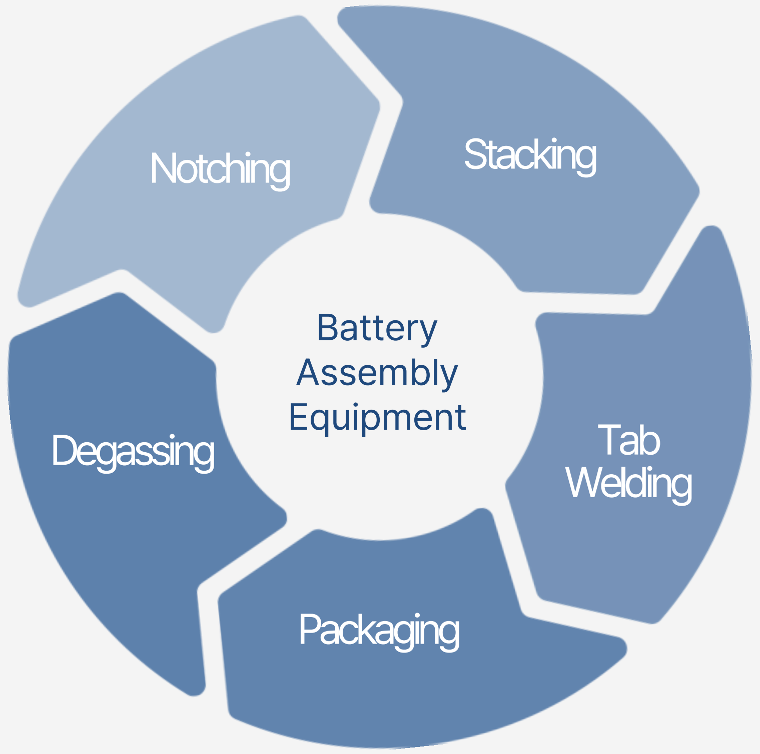


_ Order Volume



Core Strengths

_ Global Supply Reference



- More than 80 domestic and foreign production lines are in operation

Notching : Roll to Sheet Notching, replacement of a non-stop magazine

Stacking : Cope with multiple types of batteries, apply high-speed stacking system

Tap welding : Real-time vision inspection, applying Ultrasonic vendor

Packaging : Uniform pouch forming, high-speed injection system implementation

Degassing : Complex functionality and convenient maintenance implementation

_ Global leading technology & Quality competitiveness

- Domestic technology patents: 79 registrations, 36 applications
- China Technology Patents: 3 Registered Cases
- World Technology Patents: 13 PCTs
- 5 domestic design patents
- U.S. Design Patents: 4 Cases
- China design patent: 1 Case

As of the end of December 2024

- Comprehensive equipment efficiency (OEE*) 90% or higher

※ Overall Equipment Effectiveness
= Time Run Rate X Performance Run Rate X Quality Rate

ESG Vision and Strategy

_ ESG Vision

mPLUS Contribution to Human Development

_ ESG Mission

Creating Future Value

with Talent, Technology, and Trust

_ ESG Strategic Direction

Environment

Environmental Management

mPLUS is working to reduce energy and reduce greenhouse gas emissions by making environmental management a priority.

Social

Management seeking respect for human rights and the dignity and happiness of community

mPLUS strives to pursue the dignity and happiness of its employees and all stakeholders in order to practice the management of respect for human rights.

Governance

Sustainable management through fair rules

mPLUS strives to realize compliance management for sustainable management to secure competitiveness even in expanded fair rules

ESG Vision and Strategy

_ ESG Strategic initiatives

Environment

Environmental Management

- Management within the KRW 2.0 (tCO2eq/purchase amount (KRW billion) of greenhouse gas emissions by 2030
- 50% of renewable energy usage by 2030 compared to total electricity use
- 0.1 ton of waste generated by 2030 / Raw material purchase amount (per KRW 100 million)
- Management within 14 tons of water usage per person per year by 2030 (15.5 ton as of 2021)

Social

Management that seeks respect for human rights and the dignity and happiness of community

- Human rights management
- A safe and healthy working environment
- Supply chain management
- Social contribution activities

Governance

Sustainable management through fair rules

- Board-centered governance
- Shareholder policy
- Risk management
- Ethical management

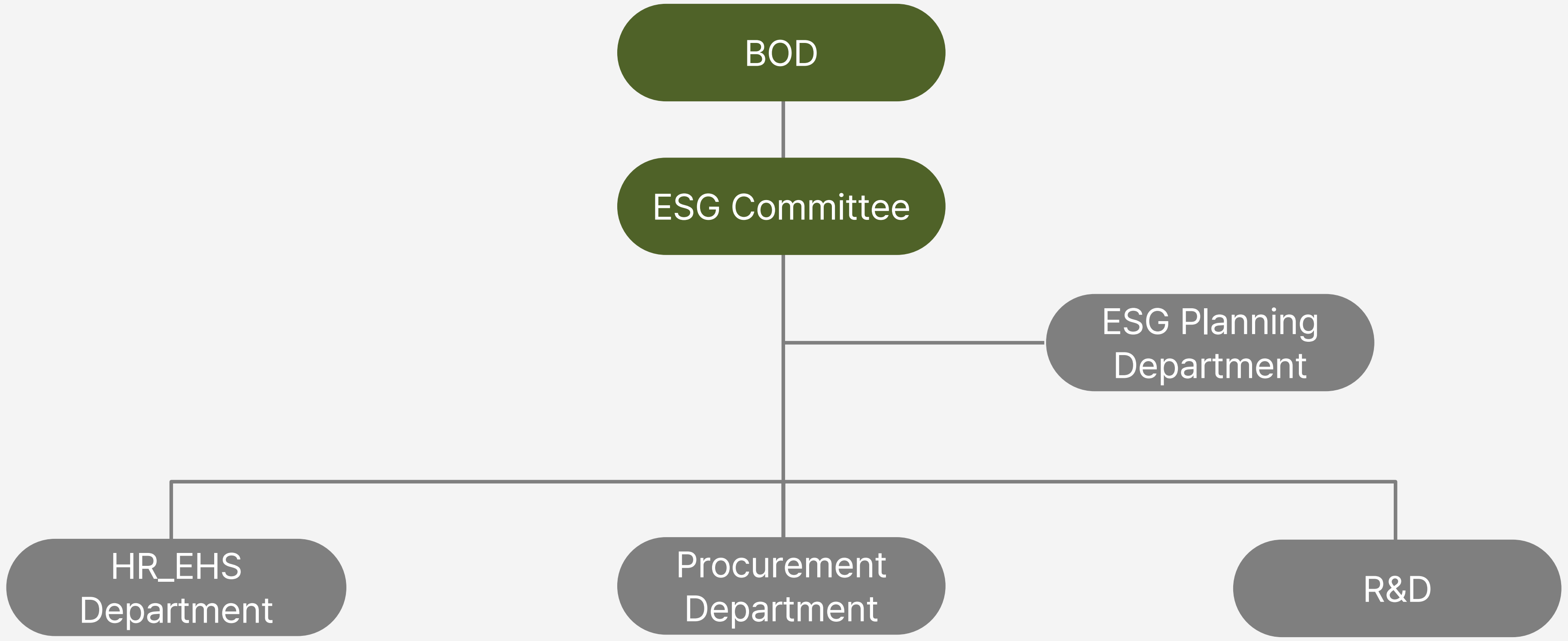
Environmental

Climate Action

_ Environment management policy

mPLUS makes environmental management a core strategy to reduce the environmental impact of its operations and support global environmental sustainability. All members of mPLUS, including top management, recognize the importance of environmental management strategies in pursuing sustainable growth that harmonizes business activities with the environment. Through concrete actions, the company is committed organization-wide to achieving both environmental protection and economic performance

_ Environment management governance



Climate Action

_ Carbon Reduction Strategy

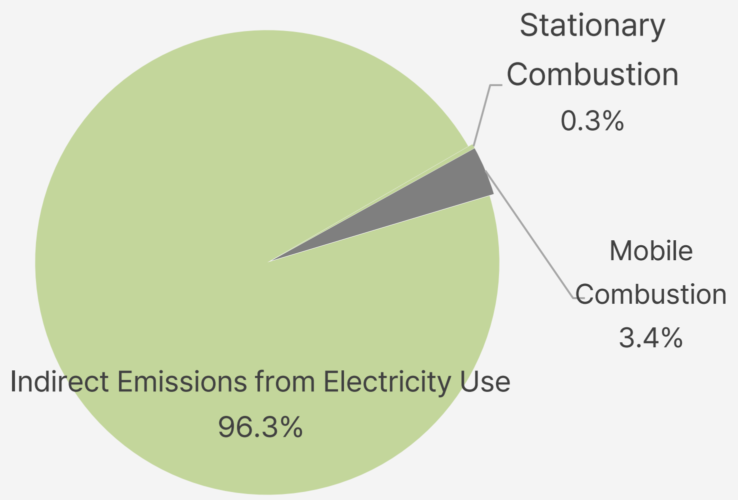
mPLUS recognizes that a significant share of its greenhouse gas emissions comes from production processes and indirect electricity use. The company is actively pursuing energy-efficiency measures and planning a transition to renewable energy sources. It also annually measures and manages greenhouse gas emissions across all sites to steadily achieve its reduction targets

_ Company-wide Greenhouse Gas Emissions Management

Greenhouse Gas Emissions Trend,

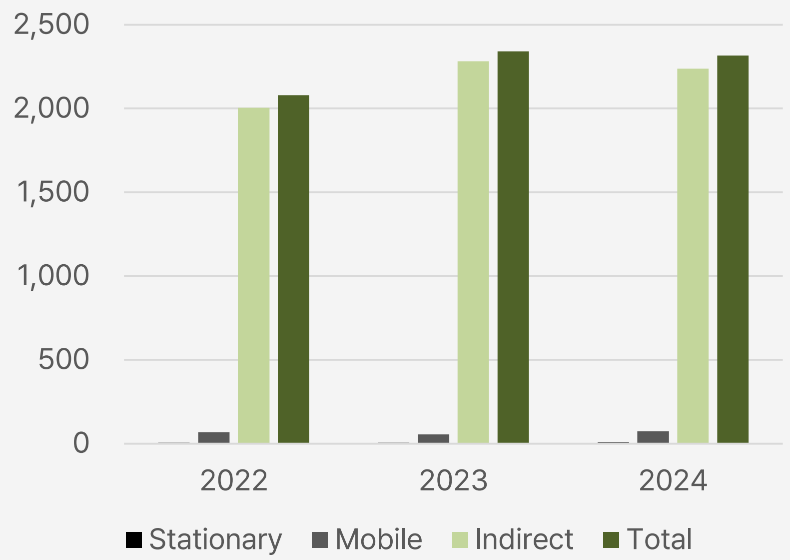
Year 2030 Target Greenhouse gas emission to rights purchase Ratio : 2.0 (tCO2-eq / Purchase price[unit: KRW 100m])

[2024 Greenhouse Gas Emissions by Source]



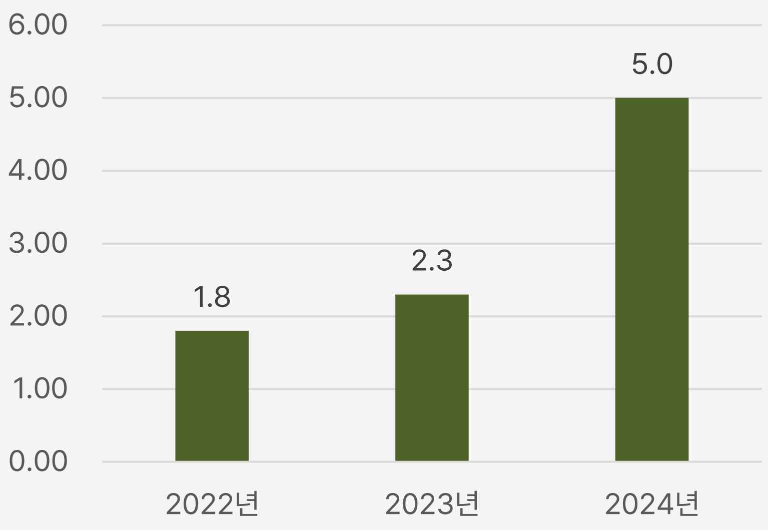
[Greenhouse Gas Emissions Trend]

(tCO2-eq)



Greenhouse Gas emission to emission rights purchase ratio :

[tCO2-eq / Purchase price[unit: KRW 100m)]



Climate Action

_ Carbon Reduction Initiatives

- Expansion of Eco-Friendly Company Vehicles (Eco vehicle ratio 22′: 11.8%, 23′: 15%, 24′: 14.3%)

Type	2022		2023		2024	
	No. of Vehicles	%	No. of Vehicles	%	No. of Vehicles	%
Gasoline	12	70.6	14	70.0	15	71.4
Diesel	3	17.7	3	15.0	3	14.3
Electric	2	11.8	3	15.0	3	14.3
Sum	17	100.0	20	100.0	21	100.0

_ Energy Reduction Measures (Planned)

- Maximum Demand Power Management
- Replacement of old air compressors and establishment of proper discharge pressure air compressor operation plan for production process
- Establishment of a plan for replacement of inverter type air conditioner/heater
- Electricity saving campaign and proper temperature control operation of air conditioner and heater
- Energy savings through production schedule compliance and production efficiency

_ Renewable Energy Implementation (Planed)

- Solar power generation (A factory's own use plan)
- Plan for solar power generation and use in the construction of the new plant will be established

Source Circulation

_ Waste management

Mplus does not treat all wastes generated at the workplace by itself, but manages them thoroughly through specialized waste treatment companies. In addition, we operate a systematic classification and separate discharge system to reduce waste and activate recycling, and we do our best to establish a sustainable resource circulation system.

Type	2022		2023		2024	
	Amount generated (ton)	Increase/ decrease (ton)	Amount generated (ton)	Increase/ decrease (ton)	Amount generated (ton)	Increase/ decrease (ton)
Waste synthetic resin	61.6	-3.29	71.1	9.5	61.0	-10.1
Waste wood	29.2	26.06	23.0	-6.2	32.0	9.0
Sum	90.8	22.8	94.1	3.3	93.0	-1.1

_ Expansion of eco-friendly raw materials

- Environmentally friendly parts items will be identified and expanded application plans will be established
- Prepare for the possibility of implementing a full-course evaluation (LCA) following the strengthening of ESG standards (to identify concepts and continuously monitor policy changes)

Environmental management

_ Establishment of Environmental Management System

In order to establish a reliable environmental management system, M+ has obtained ISO 14001 certification from an international standardization certification authority. Based on this, we conduct regular ISO certification reviews and internal diagnostic evaluations to thoroughly analyze the environmental impact and continue to implement systematic and effective improvement measures to minimize the negative impact.

☑ **ISO14001(Environmental Management System) Expiration Date : 2026.07.05**

Technology innovation

_ Direction of eco-friendly product development

Implementation Item	Action Item	Details	Progress and Efforts
Improvement of Energy Efficiency	Equipment Design Improvement	Reduce energy consumption by designing equipment with high energy efficiency	Promote designs that enhance equipment energy efficiency through improved design
	Automation and Optimization	Minimize energy consumption through process automation and optimization	Devise designs that enable process integration and simplification
Resource Conservation	Minimization of Material Waste	Explore ways to reduce the use of materials and components during equipment design	Design approaches that assign only the necessary performance to each component and function
	Waste Management	Minimize waste generated from equipment and maximize the use of recyclable parts	Research designs that reduce the number of parts through modular design and enable integrated use
Use of Renewable Energy	Expansion of Renewable Energy Use (Solar, Wind, etc.)	Reduce carbon emissions by using renewable energy for process energy required in equipment production	Use renewable energy in equipment manufacturing
	Energy Storage Systems	Improve energy efficiency by developing and utilizing equipment capable of storing renewable energy	
Compliance with Environmental Regulations	Compliance with Environmental Laws and Regulations	Comply with environmental protection regulations, including the treatment of emissions and hazardous chemicals	Design and manufacture equipment in compliance with relevant regulations for production and operation
	Certification Acquisition	Practice sustainable management by obtaining environmental certifications (ISO)	Make efforts to obtain environmental-related certifications
Sustainability Research	Research on New Technologies	Conduct research on environmentally friendly technologies to enhance battery recyclability	Improve equipment performance to produce high-quality products
	Eco-friendly Materials	Use parts and materials made from sustainable resources	Give priority to parts and materials using renewable energy and eco-friendly materials

Social

Supply Chain Management

With the goal of building a sustainable business ecosystem, mPLUS strives to strengthen supply chain competitiveness and establish a fair and transparent trading culture. To this end, the Company strictly complies with fair trade systems and promotes supplier capability enhancement and mutual growth through regular evaluations and feedback based on trust-based relationships with its partners. Furthermore, mPLUS continuously seeks innovative solutions for shared growth through open communication and collaboration, fostering partnerships that grow together.

_ Fair Trade System

mPLUS has established a systematic fair trade system, including a Code of Ethics, Code of Conduct, and an Ethical Management Pledge, to systematically minimize fair trade risks across all business operations. The Company is committed to fostering a transparent and ethical management environment by concentrating company-wide efforts to establish a culture of voluntary compliance with fair trade principles.

☑ **Code of Ethics and Code of Conduct, Ethical Management Pledge**

_ Regular Supplier Evaluation

In accordance with its procurement and supplier management procedures, mPLUS conducts regular evaluations of major suppliers on an annual basis. Key evaluation items include support environment, fair trade management, safety and environmental management, quality management, inspection and testing, and corrective and preventive actions. Procurement managers comprehensively review transaction data for the relevant period and materials provided by suppliers based on evaluation criteria to identify risks. Through regular evaluations reflecting these assessments, the Company enhances transparency and efficiency in supplier management.

☑ **Procurement and Supplier Management Procedure (Established on November 1, 2005)**

Human Rights Management

_ Human Rights Policy

mPLUS officially supports and commits to faithfully complying with human rights principles set forth in the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights (Ruggie Framework), and conventions of the International Labour Organization (ILO). The Company pledges to make every effort to protect and promote the human rights of all stakeholders across its business value chain, including employees, suppliers, customers, and local communities.To this end, mPLUS has established and implements the following human rights policies:

- **Respect for Human Rights**
All individuals are treated with dignity, and efforts are made to prevent any form of mental or physical inhumane treatment.
- **Non-Discrimination**
No discrimination is permitted in employment based on gender, race, nationality, ethnicity, religion, or disability. The same principle applies to wages, promotions, training, and other working conditions.
- **Prohibition of Forced Labor**
Forced labor against one's free will, including labor imposed through mental or physical restraint, is prohibited. The Company does not require the surrender of identification cards or passports as a condition of employment.
- **Prohibition of Child Labor**
The Company complies with the minimum employment age stipulated by national and local laws and does not employ individuals under the age of 15. Workers under the age of 18 are strictly prohibited from engaging in hazardous or harmful work.
- **Compliance with Working Hours and Conditions**
Working hours comply with applicable national and local laws, and labor-related regulations regarding minimum wages, social insurance enrollment, rest periods, and leave are strictly observed.
- **Freedom of Association**
The Company guarantees freedom of association and the right to collective bargaining as provided by law and ensures communication opportunities between the Company and employees. No disadvantages are imposed due to union formation, membership, or activities.
- **Workplace Safety and Environment**
Domestic and international environmental regulations, as well as health and safety standards, are strictly observed. Efforts are made to protect the environment and prevent environmental damage and safety accidents.
- **Rights of Local Communities**
The Company respects local community cultures and prevents negative impacts on community human rights. It supports economic, social, and cultural development to improve the quality of life of local residents.

Human Rights Management

_ Handling of Human Rights Grievances

mPLUS places the highest priority on respecting employee rights and welfare and has significantly strengthened its grievance handling program to create an inclusive and fair working environment. Through these efforts, the Company aims to continuously establish a healthy and safe workplace where all employees are respected without discrimination and can fully focus on their work.

When employee grievances arise, mPLUS handles them promptly and systematically through the internal grievance handling channel of the Ethical Management Cyber Reporting Center on its website. In addition, the Company operates a misconduct reporting center that allows all stakeholders in the supply chain—including suppliers, service providers, and contractors—to report issues related to human rights, occupational safety and health, environment, and corporate ethics.

Once a grievance or misconduct case is reported, the relevant department is assigned to conduct a thorough fact-finding investigation. The final investigation results are transparently communicated to the reporter. Throughout the process, the confidentiality of the reporter's identity and report details is strictly protected, and the Company takes full responsibility to prevent any retaliation or disadvantage resulting from reporting.

_ Labor-Management Council Operation

Based on relevant laws and regulations, mPLUS operates a labor-management council that convenes regular quarterly meetings to discuss employee grievances, suggestions, and measures for improving the working environment. Through these activities, the Company seeks to strengthen trust between labor and management, continuously improve working conditions, and enhance employee welfare.

_ Human Rights Education

mPLUS continuously conducts human rights education programs to ensure compliance with human rights and labor policies and to raise awareness of human rights. In addition to legally required workplace sexual harassment prevention training, the Company regularly provides programs covering cases of workplace harassment and sexual harassment violations, striving to foster a respectful and healthy working environment.

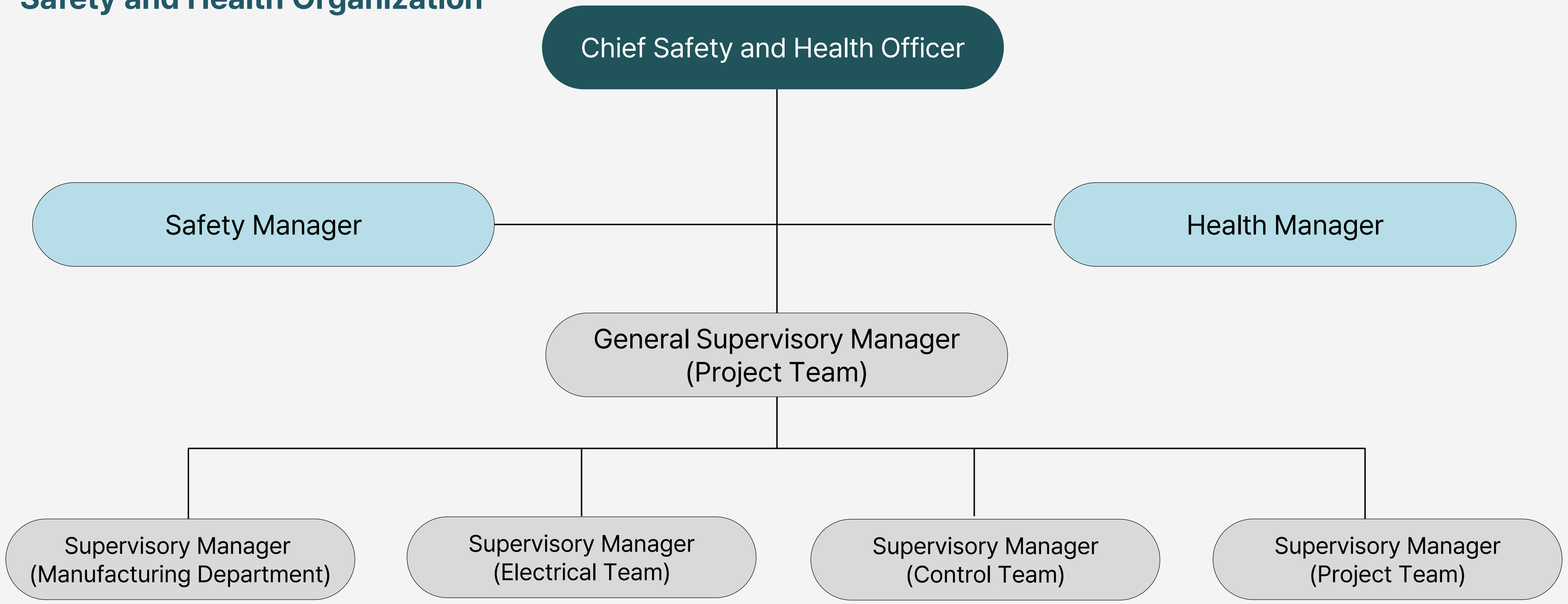
Occupational Safety and Health Management

_ Establishment of Safety and Health Management System

Safety and Health Governance

The Company-wide Occupational Safety and Health Committee serves as a core body for deliberating key decisions related to environment and safety. The committee consists of the Chief Environmental and Safety Officer and relevant operational managers. It operates with the goal of achieving sustainable management and establishing a safe working environment through systematic and effective environmental and safety management..

Safety and Health Organization



Occupational Safety and Health Management

_ Occupational Safety and Health Management

Each year, mPLUS systematically establishes a safety and health budget that includes safety inspections of equipment and facilities, employee safety and health education and training, provision of safety-related supplies and personal protective equipment, safety diagnostics, and improvements to the working environment.The Company has established a safety and health management system and obtained ISO 45001 certification. Based on this system, it has developed and implemented standards for task execution, environmental safety regulations, and internal operating guidelines. Through these efforts, mPLUS continuously works to strengthen its safety and health system and create a safe and pleasant working environment.

☑ **ISO 45001 (Occupational Health and Safety Management System)Valid until: July 5, 2026**

On-site inspections are conducted to identify workplace hazards and unsafe behaviors or conditions among workers.

Category	Inspection Personnel	Scope	Frequency	Inspection Method
Workplace Patrol Inspection	Safety Manager Health Manager	All workplaces	At least once every two days	Checklist-based inspection
Inspection by Committee	Supervisory Safety Manager Health Manager	All workplaces	Every Thursday	
Inspection of Hazardous Machinery and Equipment	Facility Manager Safety Manager	Cranes, forklifts, pressure vessels	Once every two months	

Occupational Safety and Health Management _ Risk Assessment

mPLUS prevents industrial accidents by identifying workplace risks in advance and discovering, evaluating, and improving potential hazards and operational issues.

Status of Risk Assessment and Corrective Actions

Implementation Year	Category	Total Identified Risk Factors	lementation of Reduction Measures		
			Identified	Not Implemented	Completed
2021	Regular	20 cases	20 cases	0 cases	20 cases
2022	Regular	169 cases	23 cases	0 cases	23 cases
2023	Regular	211 cases	15 cases	0 cases	15 cases
2024	Regular	223 cases	11 cases	0 cases	11 cases

* All risk reduction measures identified for each year were fully implemented and completed.

Occupational Safety and Health Management

_ Fire Inspection and Training

- Monthly fire inspections to ensure proper operation in emergencies
- Annual statutory fire inspections in accordance with applicable fire safety laws
- Fire evacuation drills conducted twice a year

_ Safety and Health Education

mPLUS conducts safety training each year in compliance with legal requirements to enhance employee safety awareness.

Category	Training Type	Participants	2022	2023	2024	Remarks
Legal Training	Onboarding Training	Employees	135	152	75	
	Regular Training	Employees	1,181	1,349	792	
		Supervisory Personnel	5	5	6	
	Special Training	Employees	58	39	36	
	Job-specific Training	Safety & Health Management Officer	1	-	1	
		Safety Manager	1	-	1	
		Health Manager	1	-	1	
Non-legal Training	Other Training	Employees	307	491	336	Conducted signaler (flagman) training, etc.

* All legally required training for the relevant years was completed without omissions.

Occupational Safety and Health Management _ Employee Health Management

mPLUS prioritizes the protection of employee health by regularly measuring and managing hazardous factors such as noise and dust generated at worksites. The Company also operates various programs to promote employee health and welfare, continuously striving to create a pleasant and safe working environment.

- **Operation of On-site Health Management Office**
  - Conducted activities to prevent employee health issues and provided health consultations and ongoing health management(including first aid and medication provision; measurement of blood pressure, blood glucose, cholesterol, and InBody body composition analysis)
- **Operation of Health Promotion Programs**
  - Implemented health promotion campaigns (including blood donation, smoking cessation, cardio-cerebrovascular disease management, responsible alcohol consumption, and participation in the National Fitness 100 program, in collaboration with external professional institutions)
- **Work Environment and Hazardous Chemical Management**
  (Currently classified as a non-applicable workplace for hazardous substances)
  - Conducted musculoskeletal risk factor assessments (once every three years): completed in June 2022
  - Conducted job stress assessments and management activities (once every two years): completed in February 2024
  - Conducted work environment measurements (once annually) : completed in June 2024

  * Managed certificates confirming non-applicable workplace status (including noise and dust)
- **Ongoing Consultation Regarding Planned Dry Room at Plant 1**
  - Upon confirmation of information on chemicals to be used, response measures in accordance with the Occupational Safety and Health Act will be established(including work environment monitoring, provision of personal protective equipment, special health examinations, local exhaust ventilation, and ventilation systems)
- **Occupational Safety and Health Training**
  - New employee training (as needed): conducted upon hiring
  - Company-wide training for all workplaces and employees (once annually): MSDS training / First aid (CPR & AED) training
  - Special training: training for employees handling specially controlled substances
- **Operation of Emergency Medical Equipment**
  - Installation and management of Automated External Defibrillators (AEDs)(4 units installed in January 2022; inspected monthly and registered in the Integrated Emergency Medical Information Intranet)
  - Management of on-site first aid kits (4 wall-mounted units and 3 portable units)

Community Contribution
_ Status and Plans

mPLUS conducts diverse social contribution activities based on careful consideration of the needs and impact of local communities where its business sites are located. Through these efforts, the Company aims to grow together with local communities and contribute to sustainable development.

- **Activity Overview**
  - October 2021: Donated 20,000 preventive masks to welfare facilities for persons with disabilities
  - December 2021: Donated KRW 10 million to the Chungbuk Regional Headquarters of the Green Umbrella Children's Foundation
  - Q3 2022: Conducted a blood donation campaign to address the national blood supply shortage
  - 2023: Conducted blood donation campaigns three times to address the blood supply shortage
  - 2024: Conducted blood donation campaigns four times to address the blood supply shortage

- **Planned Activities**
  - December 2025: Planned participation in year-end social contribution donation activities

Information Security

_ Establishment of Information Security System

mPLUS designates a Chief Information Security Officer (CISO) to systematically carry out information security management activities and effectively protect key IP assets, including management information and trade secrets.

Information Security Organizational Structure

CEO

- Establishes information security policies
- Makes final decisions on information security matters

Human Resources Committee

- Reviews major information security issues
- Convenes meetings to determine countermeasures for security incidents
- Decides on disciplinary actions related to security breaches

Chief Information Security Officer (CISO) (Management Support Division)

- Reviews information security management plans and performance
- Oversees response to and corrective actions for security incidents
- Establishes information security goals and vision

Information Security Manager (IT Innovation Team)

- Reports on information security plans and performance
- Operates information security systems (hardware / software)
- Implements and manages vulnerability remediation
- Manages access controls and user privileges
- Administers information security policies

Personnel and Physical Security (HR & General Affairs Team)

- Conducts security suitability screening during recruitment
- Manages employee security pledges and confidentiality agreements
- Manages access control systems

System and Account Security (IT Innovation Team)

- Operates and manages IT infrastructure (software and hardware)
- Conducts operation and monitoring related to IT information security
- Manages system user accounts and access privileges
- Controls access to systems and infrastructure

Information Security

_ Establishment of an Information Security Framework

The Company has established and operates an information security management system based on ISO 27001 to minimize risks associated with security threats and information leakage.

☑ **ISO 27001 (Information Security Management System)Valid until: August 19, 2027**

_ Information Security Awareness Enhancement Activities

Regular information security education is conducted annually for all employees, including new hires and departing employees, along with specialized training programs for information security managers and staff.

Status and Plan of Information Security Training

Training Program	Target Audience	Organizer
Trade Secret and Personal Information Protection Training	New employees	HR & General Affairs Team (Internal)
Personal Information Protection Training	All employees	HR & General Affairs Team (Internal)
Information Security Officer Training Program	Information security personnel	Korea Productivity Center (External)
Information Security Responsible Officer Training Program	Information security personnel	Korea Productivity Center (External)
Information System Security Training	Information security personnel	Korea Productivity Center (External)
Internal Auditor Training	Internal auditors	Korea Quality Certification & Standards Institute (External)

Diversity and Inclusion

Through diversity and inclusion, mPLUS fosters a corporate culture where all members feel a sense of belonging and can maximize their potential through equal opportunities. To reduce the burden associated with childbirth and childcare, the Company has introduced various maternity and family support policies, creating a workplace where anyone can work comfortably regardless of gender.

Recent Parental Leave Status

Category		2021	2022	2023	2024
Employees on Parental Leave	Male	0	2	1	1
	Female	0	1	0	1
Employees Returning from Parental Leave	Male	0	0	1	1
	Female	0	1	0	0

Employment of Persons with Disabilities

Category		2021	2022	2023	2024
Employment of Persons with Disabilities	Male	1	1	5	5
	Female	0	2	2	2

Welfare Policies and Education

_ Welfare Policies

- mPLUS operates various welfare programs to support employee growth, engagement, and happiness, including employee awards, training, fitness facilities, housing support, dining services, insurance coverage, leisure benefits, and employee clubs.

_ Training Status

(Unit : persons)

Category	2022	2023	2024
Legally required education	324	324	381
Job-related training	21	24	91
On-boarding programs	118	135	65
Information security training	324	381	381
Ethics-related education	289	0	381

Governance

Board-Centered Governance Structure

_ Board of Directors and Committees

The Board of Directors of mPLUS holds the authority to deliberate and make decisions on major management matters in accordance with relevant laws and the Articles of Incorporation. As the highest decision-making body, the Board operates an ESG Committee within its structure.The Board strives to establish a transparent and sound decision-making system by strengthening independence, expertise, and diversity. Furthermore, the Company continuously advances responsible management and a sound governance framework to protect stakeholder interests and establish a solid foundation for sustainable corporate growth.

Board of Directors Composition

Position	Name	Background of Appointment	Transactions with the Company	Relationship with Major Shareholders, etc.	Term Expiration Date	Reappointment Status (No. of Terms)
CEO / Executive Director	Jong Sung, Kim	Recommended by the Board of Directors	None	Largest shareholder & Founder	2027. 03. 23	Reappointed (7 terms)
Inside Director	Kang Ho, Kho	Recommended by the Board of Directors	None	Inside Director	2026. 03. 27	Newly Appointed
Inside Director	Yang Seok, Park	Recommended by the Board of Directors	None	Inside Director	2025. 03. 29	Newly Appointed
Outside Director	Shin Seok, Park	Recommended by the Board of Directors	None	No relation	2026. 03. 27	Reappointed (1 term)

ESG Committee Operations

ESG Committee

- Kangho Kho, Inside Director
- Shinseok Park, Outside Director

ESG Management Team

- Establishment of ESG strategic direction
- Management of implementation of key ESG initiatives
- Committee support functions
- Publication of ESG reports

ESG Working-Level Departments

- Establishment and management of ESG strategies
- Identification of key ESG issues
- Implementation of key ESG initiatives
- Internalization of ESG practices among employees

Risk Management

mPLUS proactively identifies various risks that may arise during business operations and establishes response measures to ensure the stable continuation of management activities.

Under normal circumstances, the Company identifies potential risks inherent in management activities and works to mitigate risks and prevent recurrence or occurrence of crises. In the event of a crisis, mPLUS makes every effort to prevent escalation and restore normal operations at an early stage through a pre-established, swift, and transparent response system.

Risk Management Areas	Key Risks
Financial	Credit risk and liquidity risk management
Products	Product quality risk management
Business	Order acquisition risk, enhancement of R&D capabilities, advancement of manufacturing capabilities
Safety	Industrial accidents and fire risk management
Information Security	Risks related to leakage of trade secrets and core technology information

Risk Management

_ Financial Risk

mPLUS systematically manages credit and liquidity risks that may arise during business operations to maintain a stable financial environment. Through these efforts, the Company strengthens its foundation for sustainable management and further enhances stakeholder trust.

Financial Management: Credit Risk Management

Credit Rating Changes over the Past Three Years

[Excellent (A) – Good/Average (B) – At Risk (C) – Poor (D) – Not Rated (R)]

Rating Agencies	2022	2023	2024	Validity Period
NICE Information Service	BB+	BB0	BB+	2025.05.08
ECREDIBLE	B	B-	BB+	2025.05.12
Korea Rating & Data (KODATA)	BB	BB-	BBB-	2025.05.06

Risk Management _ Safety Risk

mPLUS places the safety and health of all workers, including employees and partner companies, as its highest management priority. The Company strives to create a safe and healthy workplace and protect local communities, thereby promoting sustainable development.

1) **An organization is established to carry out occupational safety and health (OSH) duties at each workplace, and responsibilities are assigned accordingly.**
2) **Procedures and an emergency contact list for immediate response in the event of an accident are established and separately posted at each workplace.**

Accident Response System

Accident Occurrence (Industrial Accident)	⇨	Situation Notification (On-site)	⇨	Reporting (Telephone)	⇨	Emergency Response	⇨	Accident Investigation	⇨	Reporting	⇨	Follow-up Actions	⇨	Resumption of Work
		Verbal notification of the accident and immediate suspension of work (power shutdown)		Report by a witness to the EHS Team and the supervisor		Rescue of the injured person and provision of first aid (hospital transfer if necessary)		Investigation of the cause of the accident and establishment of corrective measures		Preparation of an accident report		Restoration of equipment and facilities		

Risk Management _ IT Risk

Information Security Risk Management

Information Security Risk Management

mPLUS manages company-wide information security risks in accordance with internal regulations, including information security risk management procedures. To identify key risks and enhance understanding of potential crisis situations, the Company has established and operates pre-incident and post-incident risk management processes. Through these processes, mPLUS analyzes potential internal and external losses and impacts and establishes and implements separate risk management plans. These plans include situation analysis and business continuity planning and are continuously managed by the IT Innovation Team.

Information Security Risk Management Process

For proactive risk management, the Company identifies potential risks that may arise by detecting and analyzing anticipated risks, and controls identified risks to enable a preemptive response. For incident-based risk management, risks are identified through continuous monitoring and inspections. When a risk materializes, response and follow-up actions are carried out primarily by the IT Innovation Team. Upon completion of corrective actions, risks are continuously managed through the establishment of recurrence prevention measures and post-incident evaluations.

Information Security Risk Management Process

	Proactive Risk Management	Incident-Based Risk Management
Activities	Detection and analysis of potential risks and preemptive response	Response and follow-up actions led by the IT Innovation Team in the event of a risk occurrence
	Anticipated risks	Risk occurrence
Stages	Detection / Analysis / control	Identification / Response / Recurrence Prevention Measures / Evaluation

Risk Management _ IT Risk

Operation of the Information Security Organization

The Company operates an information security organization to manage information security risks, enhance crisis response capabilities, and strengthen risk prevention activities. Under the leadership of the Chief Information Security Officer (CISO), the organization supports risk-based management by overseeing information security risk status reviews, planning and performance reporting, information security policy management, operation of information security systems, vulnerability remediation and management, access control and privilege management, as well as the establishment, implementation, and monitoring of security controls and policies. In the event of an information security incident, countermeasure meetings and disciplinary actions are determined through the Personnel Committee. The responsible department leads decision-making and operational management related to information security risk management, including security validation and system operation oversight.

Risk Definition and Identification

Risks are defined as potential events arising from uncertainty that may result in adverse outcomes or losses to the Company's information assets. Based on anticipated risk analyses, the Company proactively identifies potential risks in advance and establishes strategic response measures to minimize volatility and uncertainty.

Response Activities

To respond to threats such as information leakage, data destruction, hacking of information assets, and infections by viruses or malicious code affecting key systems and infrastructure, the Company continuously monitors and responds to domestic and international information security policies and the latest security trends, while strengthening its response capabilities. In addition, the Company has established data and infrastructure recovery frameworks in accordance with its disaster recovery guidelines in the event of security incidents or disasters. To prevent the leakage of critical information at the source, internal security management systems such as DRM, NAC, and UTM are actively operated.

Risk Management _ IT Risk

Definition of Key Risks and Response Activities

Category	Risk Name	Risk Description	Mitigation Status
Operation Systems	Data Leakage and Unauthorized Access	Risk of leakage, destruction, or damage of critical data such as confidential company documents and technical drawings due to unauthorized access	Semi-annual comprehensive access rights review / Monthly access management monitoring / Internal data encryption (drawings, documents, etc.) through a DRM solution
	Cyber Attacks (Servers)	Risk of system breaches or disasters affecting key systems due to hacking, viruses, or malware infections	Windows security updates / Monthly server inspections and continuous monitoring to minimize risks and enable real-time response
	Natural Disasters and Emergencies	Risks arising from natural disasters and emergencies such as typhoons, earthquakes, and power outages	Deployment of UPS to secure temporary power supply / Backup of critical systems and disaster recovery drills
Network	Network Vulnerability Attacks	Risk of breaches or incidents caused by internal network access and attacks exploiting security or firmware vulnerabilities	Regular firewall policy reviews and security vulnerability assessments / Monitoring latest security trends and applying countermeasures / Periodic firmware updates
	Unauthorized Access to Internal Network	Risk of data theft or cyberattacks caused by unauthorized user access	Segregation of internal and external networks / Firewall policy establishment and monitoring / User access control and privilege management within internal networks
	Cyber Attacks (Network)	Risk of breaches or incidents caused by internal infrastructure attacks such as new types of DDoS attacks, hacking, spam, and phishing	Activation of DDoS detection and traffic blocking functions within firewalls / Deployment of spam filtering servers and email filtering
SW	Unauthorized Software Use	Risk of financial loss due to violations of license policies and applicable laws caused by the use of unauthorized software by employees	Monitoring for unauthorized software usage / Annual company-wide inspection of illegal software / Regular employee training to raise awareness

Key Company-wide IT Risk Management Activities (2023–2024)

Category	Activity	Date	Implementing Organization
Internal	Regular in-house information security training for employees (including new hire orientation)	Monthly	mPLUS (IT Innovation Team)
	Regular system inspections, including OS security patches, spam filtering, and UTM security updates	Conducted by item (monthly / semi-annually / annually)	mPLUS (IT Innovation Team)
	Comprehensive review and reporting of IT assets and system access rights	December 2023	mPLUS (IT Innovation Team)
	Self-inspection activities for unauthorized software usage (provided by the Korea Copyright Association)	January 2024	mPLUS (IT Innovation Team)
External	Participation in the “[KISA Server Care Program]” for SMEs to prepare against variant ransomware attacks	August 2023	KISA (Korea Internet & Security Agency)
	Penetration testing and security vulnerability compliance checks (self-assessments and KISA-led drills)	November 2023	KISA (Korea Internet & Security Agency)
	Participation in the Cyber Threat Analysis and Sharing System (C-TAS)	August 2024	KISA (Korea Internet & Security Agency)
	Acquisition of ISO 27001 certification	September 2024	International Organization for Standardization (ISO)

Ethical Management

mPLUS practices ethical management to create value with various stakeholders, contribute to social and economic development, and ultimately contribute to human well-being. Ethical management and anti-corruption practices form an essential foundation for fulfilling a company's economic, legal, and ethical responsibilities as a member of society. To this end, mPLUS has established a Code of Ethics and a Code of Conduct, which serve as the standards for decision-making and behavior across all management activities. The Company also operates an online reporting center on its website to ensure effective implementation. Through sustainable management practices, mPLUS strives to grow as a trusted company.

Operation of a Cyber Reporting Center

Misconduct and Corruption

- Embezzlement and breach of trust
- Falsification or manipulation of documents and records
- Sexual harassment and sexual assault
- Unfair transactions, entertainment or hospitality provided by business partners, and the receipt of money or valuables

Reporting Channel **fraud@mplusi.co.kr**

Employee Grievances

- Labor-related issues in general
- Workplace harassment
- Personal issues
- Psychological counseling for employees

Reporting Channel **gochung@mplusi.co.kr**

Shareholder Policy

_ Protection of Shareholder Rights

PLUS strives to maximize shareholder value through proactive investor relations activities. To protect shareholder rights and actively reflect the opinions of minority shareholders, the Company has adopted an electronic voting system and schedules its annual general meetings to avoid peak meeting dates. The Company will continue its efforts to protect shareholder rights and enhance shareholder value on an ongoing basis.

_ Shareholder Return Policy

- ☑ Cash dividend declared in March 2024 (KRW 100 per share)
- ☑ Holding 210,301 treasury shares
- ☑ Establishment of a disclosure policy for the Value-up Program disclosure (Q1 2025)

Fact Book

ESG Data

_ Consolidated Statement Of Financial Position

(Unit : KRW)

	FY 2024	FY 2023	FY 2022
Assets			
Current assets	227,929,854,295	256,311,245,267	268,999,426,251
Cash and cash equivalents	43,672,770,634	75,181,093,996	11,518,438,232
Short-term deposits, not classified as cash equivalents	23,063,250,143	12,620,028,578	1,700,000,000
Trade and other current receivables	46,315,529,768	47,163,544,363	43,818,675,055
Other current assets	2,344,213,150	7,433,052,142	10,972,514,868
Current inventories	112,534,090,600	112,736,273,238	200,958,166,841
Current derivative asset	0	1,177,252,950	0
Current tax assets	0	0	31,631,255
Non-current assets	64,904,999,266	63,949,024,330	52,323,716,753
Long-term trade and other non-current receivables, gross	2,865,335,828	12,147,746,608	4,743,175,177
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	0	0	349,995,000
Property, plant and equipment	53,347,251,895	43,107,463,390	35,092,569,911
Intangible assets other than goodwill	736,033,519	612,086,287	525,269,170
Non-current derivative financial assets	1,139,144,715	0	1,120,762,993
Deferred tax assets	6,817,233,309	8,081,728,045	10,491,944,502
Total assets	292,834,853,561	320,260,269,597	321,323,143,004

	FY 2024	FY 2023	FY 2022
Liabilities			
Current liabilities	166,123,580,964	239,562,405,654	229,070,289,267
Trade and other current payables	11,479,818,972	27,501,293,083	51,772,040,636
Current borrowings	38,530,000,000	22,150,000,000	40,759,999,949
Current portion of non-current borrowings	1,466,600,000	1,466,600,000	2,166,600,000
Current derivative liabilities	0	6,741,089,262	7,219,181,685
Current tax liabilities	601,939,232	1,076,322,681	0
Other current liabilities	167,442,940	138,286,057,451	120,594,282,966
Current provisions for construction warranties	3,500,565,233	10,714,009,523	5,047,132,165
Current portion of convertible bonds	0	30,373,153,313	0
Current contract liabilities	110,142,158,141	0	0
Current lease liabilities	235,056,446	1,253,880,341	1,511,051,866
Non-current liabilities	42,112,098,632	6,557,292,714	35,808,414,430
Long-term borrowings, gross	19,833,300,000	6,299,900,000	7,566,500,000
Convertible bonds, gross	15,362,785,812	0	27,079,445,600
Non-current derivative liabilities	6,370,017,047	0	101,209,931
Post-employment benefit obligations	266,628,699	0	0
Non-current lease liabilities	42,190,203	53,050,328	1,061,258,899
Non-current provisions for employee benefits	237,176,871	204,342,386	0
Total liabilities	208,235,679,596	246,119,698,368	264,878,703,697
Equity			
Equity attributable to owners of parent			
Issued capital	6,141,201,000	6,141,201,000	6,141,201,000
Elements of other stockholder's equity	27,143,110,187	26,295,523,959	28,294,931,299
Other Comprehensive income/loss accumulated amount	(2,651,613)	(24,258,301)	(3,000,429)
Retained earnings (deficit)	51,317,514,391	41,728,104,571	22,011,307,437
Non-controlling interests			
Total equity	84,599,173,965	74,140,571,229	56,444,439,307
Total equity and liabilities	292,834,853,561	320,260,269,597	321,323,143,004

ESG Data

_ Consolidated Statement Of Comprehensive Income

(Unit : KRW)

	FY 2024	FY 2023	FY 2022
Revenue	128,744,388,506	340,051,608,007	116,611,603,644
Cost of sales	103,857,464,793	299,764,760,778	112,669,981,433
Gross profit	24,886,923,713	40,286,847,229	3,941,622,211
Selling general administrative expenses	15,937,942,335	16,071,092,000	13,030,882,169
Bad debt expenses(Reversal Allowance Doubtful Accounts)	(1,142,415,384)	335,695,121	767,604,672
Operating income(loss)	10,091,396,762	23,880,060,108	(9,856,864,630)
Other gains	782,228,863	638,393,689	485,938,819
Other losses	118,280,289	164,298,340	282,213,018
Finance income	124,488,322	126,575,139	6,301,956
Other financial income	11,413,637,104	8,477,248,238	8,291,826,143
Finance costs	9,674,250,847	9,280,538,726	19,625,575,816
Profit (loss) before tax	12,619,219,915	23,677,440,108	(20,980,586,546)
Tax expense (income)	1,637,343,655	3,673,597,600	(5,751,398,779)
Profit (loss)	10,981,876,260	20,003,842,508	(15,229,187,767)
Profit (loss), attributable to			
Profit (loss), attributable to owners of parent	10,981,876,260	20,003,842,508	(15,229,187,767)
Profit (loss), attributable to non-controlling interests	0	0	0
Comprehensive income	10,981,876,260	20,003,842,508	(15,229,187,767)
Other comprehensive income			
Other comprehensive income that will not be reclassified to profit or loss, net of tax			
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	(185,256,340)	(287,045,374)	1,098,622,690
Other comprehensive income that will be reclassified to profit or loss, net of tax			
Gains (losses) on exchange differences on translation of foreign operations, net of tax	21,606,688	(21,257,872)	(878,462)
Comprehensive income attributable to			
Comprehensive income, attributable to owners of parent	10,818,226,608	19,695,539,262	(14,131,443,539)
Comprehensive income, attributable to non-controlling interests	0	0	0
Earnings per share			
Basic earnings (loss) per share (Unit : KRW)	910	1,646	(1,255)
Diluted earnings (loss) per share (Unit : KRW)	910	1,596	(1,255)

ESG Data

_ Environmental

Category				Unit	2022	2023	2024	Remarks
Greenhouse Gas Emissions	Scope 1	Stationary Combustion	Cafeteria Cooking	tCO2_eq	5.7	5.6	6.1	
		Mobile Combustion	Vehicles	tCO2_eq	67.9	54.6	74.4	
	Scope 2	Indirect Emissions	Purchased Electricity	tCO2_eq	2,005.5	2,281.2	2,237.0	
	(Scope1+Scope2)			tCO2_eq	2,079.1	2,341.4	2,317.5	1% Decrease Compared to the Previous Year
	Related Indicator	tCO2-eq/Revenue (KRW 100 million)		tCO2_eq	1.78	0.69	1.91	176% Increase Compared to the Previous Year
		tCO2-eq/Purchase Amount (KRW 100 million)		tCO2_eq	1.75	2.27	5.00	120% Increase Compared to the Previous Year
Energy Consumption	Scope 1	Stationary Combustion	Cafeteria Cooking	TJ	0.1	0.1	0.1	
		Mobile Combustion	Vehicles	TJ	1.0	0.8	1.1	
	Scope 2	Indirect Emissions	Purchased Electricity	TJ	41.9	47.7	46.7	
	(Scope1+Scope2)			TJ	43.0	48.6	47.9	1.5% Decrease Compared to the Previous Year
	Related Indicator	TJ/Revenue (KRW 100 million)		TJ	0.037	0.014	0.039	178% Increase Compared to the Previous Year
		TJ/Purchase Amount (KRW 100 million)		TJ	0.036	0.046	0.102	118% Increase Compared to the Previous Year
Corporate Vehicle Fleet	Gasoline Vehicles			대	12	14	15	
	Diesel Vehicles			대	3	3	3	
	Electric Vehicles			대	2	3	3	
	Electric Vehicle Ratio			%	12%	15%	14%	
Waste	Waste Synthetic Resin			ton	62	71	61	14% Decrease Compared to the Previous Year
	Waste Wood			ton	29	23	32	39% Increase Compared to the Previous Year
	Total			ton	91	94	93	1% Decrease Compared to the Previous Year
Water Consumption	General Water			ton	5,071	6,903	7,011	전년비 2%증가

_ Social

Category		Unit	2022	2023	2024	Remarks
Employee Status	Total Number of Employees	Person	316	389	377	3% Decrease Compared to the Previous Year
	Male	Person	276	335	321	
	Female	Person	40	54	56	
	Regular Employees	Person	306	372	358	
	Non-regular Employees	Person	10	17	19	
	Employees on Parental Leave	Person	3	1	2	
	Employment of Persons with Disabilities	Person	3	7	7	
	Employment Rate of Persons with Disabilities	Person	0.95%	1.80%	1.86%	
Training and Education	Mandatory Statutory Training	Person	324	342	381	
	Job-related Training	Person	21	24	91	
	Onboarding Programs	Person	118	135	65	
Welfare Expenses	Welfare Expenses	KRW 100 million	419	452	498	10% Increase Compared to the Previous Year
	Welfare Expenses per Employee	KRW 100 million	1.3	1.2	1.3	14% Increase Compared to the Previous Year

ESG Assessments Status

Lead Organization	Assessment Institution	Assessment Details	Assessment Period	Results	Remarks
Korea Eximbank	SUSTINVEST	Identification of ESG improvement tasks	Jul 2022 – Sep 2022	BB(68.12) (E-D(6.2), S-D(16.3), G-B(62.7))	Sector average (E-29.1, S-38.2, G-55.5)
SK Innovation	NICE D&B	Supply Chain ESG Assessment	Aug 2022 – Sep 202	ESG Integrated Grade: Level 2 (87.6)(E-3(75.3),S-1(94.3),G-3(84.3))	
Korea Productivity Center	Ministry of Trade, Industry and Resources (NICE D&B)	Enhancement of Supply Chain ESG Response Capability	Sep 2022 – Oct 2022	72.6/100 (Environment: 60.9, Safety & Health: 96.7, Labor & Human Rights: 81.7, Ethics: 51.1)	Average score: Environment 62, Safety & Health 70.4, Labor & Human Rights 56.7, Ethics 45.2
SK Happiness Narae	Click ESG (Platform-based Assessment)	Supply Chain Diagnostic Assessment	Sep 2022 – Oct 2022	4.89/10 (E-0.76, S-1.17, G-2.96)	Industry average: 5.17 (E: 0.52, S: 0.85, G: 2.00)
SK On	SK On	Regular ESG Assessment of SK On's Suppliers (Qualitative Assessment)	Nov 21, 2024	Score: 86	Qualitative ESG assessment