

OPENING



DOORS

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About This Report

Reporting Principles and Standards

This report presents OCI's business, financial and non-financial aspects, as well as key achievements in sustainability management strategies and activities, and outlines how sustainable management contributes to future value creation. The report has been prepared in accordance with GRI (Global Reporting Initiative) Standards 2021, which are a set of international standards for sustainability reporting. It also reflects IIRC (International Integrated Reporting Council) Integrated Reporting Framework and TCFD (Task Force on Climate-Related Financial Disclosures) recommendations. Financial information has been prepared in accordance with K-IFRS (Korean International Financial Reporting Standards).

Reporting Period

The main reporting period of this report is from January 1, 2025 to December 31, 2025. For certain key activities, information through the first quarter of 2026 has been included to report on important matters that may influence stakeholders' decision-making. Some quantitative performance data include figures for the most recent three years, from 2023 to 2025. Non-financial information in this report is primarily based on OCI, while certain consolidated non-financial information including some subsidiaries has been separately indicated. Financial information has been prepared on a consolidated basis including subsidiaries.

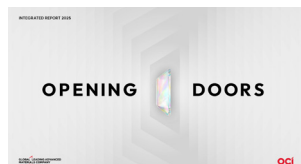
* If calculation standards for indicators differ, this is separately indicated in the footnotes for each indicator.

Scope of the Report

Financial information has been prepared in accordance with K-IFRS. Non-financial information includes data from the headquarters, R&D center, training center, and the Gunsan, Pohang, Gwangyang, Iksan, and Jungbu business sites. Any significant changes to the scope of this report are specified in each relevant section.

Third-Party Assurance

To enhance the reliability and quality of the report, independent third-party assurance was conducted by the Korea Management Registrar (KMR), and the results are presented in the third-party assurance statement. Financial information has been audited by an independent auditor, and assurance for greenhouse gas emissions and energy use was conducted in accordance with the assurance principles of the "Guidelines for the Operation of the Greenhouse Gas Emissions Trading Scheme."



Cover Design

Inspired by the "Door to Tomorrow" imagery of our corporate identity, the report cover design centers on a door-shaped prism, symbolizing the diverse spectrum of values we uphold and possibilities we are enabling through advanced materials to open doors to new opportunities for today's industries and tomorrow's.

Interactive PDF User Guide

This report is published as an interactive PDF that includes in-page links and direct links to relevant websites.

[Home](#) [Cover](#) [Contents](#) [Previous Page](#) [Next Page](#)

Legal Name OCI Company Ltd.
Headquarters 94, Sogong-ro, Jung-gu, Seoul, Korea
Rep. Director Yoo-Shin Kim
Incorporation May 2, 2023¹⁾

Key Businesses Semiconductor and Battery materials, etc.
Employees 1,685
Website www.oci.co.kr

1) The incorporation date is based on the registration date of the spin-off, which became effective on May 1, 2023.

Message from Management



Vice Chairman & CEO
Yoo-Shin Kim

“Regardless of the changing external environment, we remain focused on turning every challenge into an opportunity for growth as we strengthen synergy between existing businesses to open new doors in strategic new ones.”

How did OCI perform in 2025?

The ongoing geopolitical conflicts in Eastern Europe and the Middle East continued to be a significant drag on the global economy in 2025, raising energy prices and slowing growth. In the face of these strong global headwinds, OCI consolidated sales fell 9% to KRW 2,009.4 billion. Operating income remained positive at KRW 400 million, hampered by continued underperformance by OCI China due to structural oversupply in that market as well as downward pressure on profitability across all major businesses.

Despite falling short of our original targets due to the challenging operating environment, we strengthened our foundation for mid- to long-term growth by continuing to strategically invest in core businesses as we restructured operations in non-core fields. We expect these structural improvements to enable us to increase both sales and profitability in the coming year as geopolitical conditions stabilize and markets regain their footing.

While our turn to a consolidated net loss in 2025 precluded a cash dividend distribution for the year, we did approve a KRW 10 billion share buyback and cancellation program to deliver value to shareholders. Going forward, we will transition to a total shareholder return approach that targets a 30%-plus rate of return based on combined cash distributions and share buybacks.

What were OCI's primary operating accomplishments in 2025?

Given the difficult global economic environment, our primary focus in 2025 was on rebalancing our overall business portfolio to better fit with our strategic focus on the semiconductor and battery materials sectors. We completed the merger of P&O Chemical, a joint venture with long-time partner POSCO Future M, in December, enabling us to achieve synergies in both hydrogen peroxide production and overall operations. Additionally, to enhance the operating efficiency and profitability of our China business, we decided to liquidate Shandong OCI Jianyang Carbon Black (OJCB), our carbon black manufacturing subsidiary in China that had been sustaining continued losses.

Our Basic Chemical segment reinforced our production capabilities in key semiconductor materials fields during the year. We further strengthened the competitiveness of our electronic-grade polysilicon operations through ongoing process optimization and cost-reduction initiatives. We also increased hydrogen peroxide capacity by 50,000 metric tons through the previously mentioned acquisition of P&O Chemical, boosting economies of scale for that key semiconductor process chemical.

Our Carbon Chemicals segment focused on expanding our value-added product portfolio to boost profitability during the year. We entered the semiconductor materials market with the launch of pitch deliveries to Korea's sole manufacturer of isotropic artificial graphite. We also moved forward with a 30,000 metric ton conductive carbon black expansion project to expand our specialty-grade offerings.

What is your outlook for OCI's businesses in 2026?

While global markets will continue to experience uncertainty amid the ongoing geopolitical conflicts, we expect to see a more favorable business environment in 2026, led by rebounding demand for chemicals and materials from the semiconductor industry. Regardless of the changing external environment, we remain focused on turning every challenge into an opportunity for growth as we strengthen synergy between existing businesses to open new doors in strategic new ones.

Message from Management

Our Basic Chemicals segment is well positioned to capitalize on the current semiconductor industry super-cycle driven by AI infrastructure investment that took off in the final quarter of 2025. We entered 2026 with additional electronic-grade polysilicon and hydrogen peroxide capacity to meet the needs of both silicon wafer makers and the broader semiconductor industry. Work to expand electronic-grade phosphoric acid capacity is also proceeding on schedule. Finally, we expect our battery materials business to begin contributing to segment revenue as we start SiH₄ deliveries to Nexeon under a five-year supply contract during the year.

Our Carbon Chemicals segment expects profitability to improve as OCI China makes a turnaround after exiting its unprofitable carbon black business and investments in high-value-added fields begin generating revenues. We expect to complete a 30,000 metric ton conductive carbon black expansion in the first half of the year and launch commercial production early in the second half, positioning ourselves to capitalize on the ongoing AI data center buildout. We are also working to expand our eco-friendly product portfolio by increasing the proportion of recovered carbon black grades we produce from waste plastic pyrolysis oil sourced from subsidiary Saehan Recycle.

How does OCI incorporate ESG practices from a corporate perspective?

We are dedicated to delivering value-added chemicals and materials that enable the diverse range of manufacturing industries we serve to develop in harmony with the principles of sustainable growth. Guided by a board-level ESG committee, our holistic approach to environmental, social, and governance builds on a long-standing commitment to corporate responsibility. This ongoing enterprise-wide effort aims to identify risks and opportunities across all operational domains, following up with ESG initiatives designed to preemptively address each one. We also continue to expand the scope of our ESG reporting in line with global best practices to accurately and transparently share our progress as we systematically elevate the sustainability of our business portfolio.

What are OCI's key near-term objectives?

Our immediate priority is on weathering the current moment of global geopolitical conflict and economic realignment. Backed by agile planning and execution, we are redoubling efforts to reduce costs, manage cash flow, optimize efficiency, and maximize intra-business synergy to ensure our operations are as sound and profitable as possible. Over the mid- to long-term, we will continue to elevate corporate value by putting in place growth targets and execution strategies that will guide us as we restructure our business portfolio with a focus on profitability and identify new opportunities for growth.

From an ESG perspective, we will put safety first, promoting a “zero accident” culture built on advanced safety protocols. We will redefine operational efficiency through AI transformation. We will also integrate ESG frameworks into our core management systems to elevate both transparency and shareholder value.

On behalf of the entire OCI family, we thank you once again for your interest and support. It is our hope that this report will give you a better understanding of who we are, what we do, and how we are becoming an increasingly valuable advanced chemicals and materials partner, helping today's and tomorrow's manufacturing industries build a future that is more sustainable for all.

OCI Company

Vice Chairman & CEO

Yoo-Shin Kim



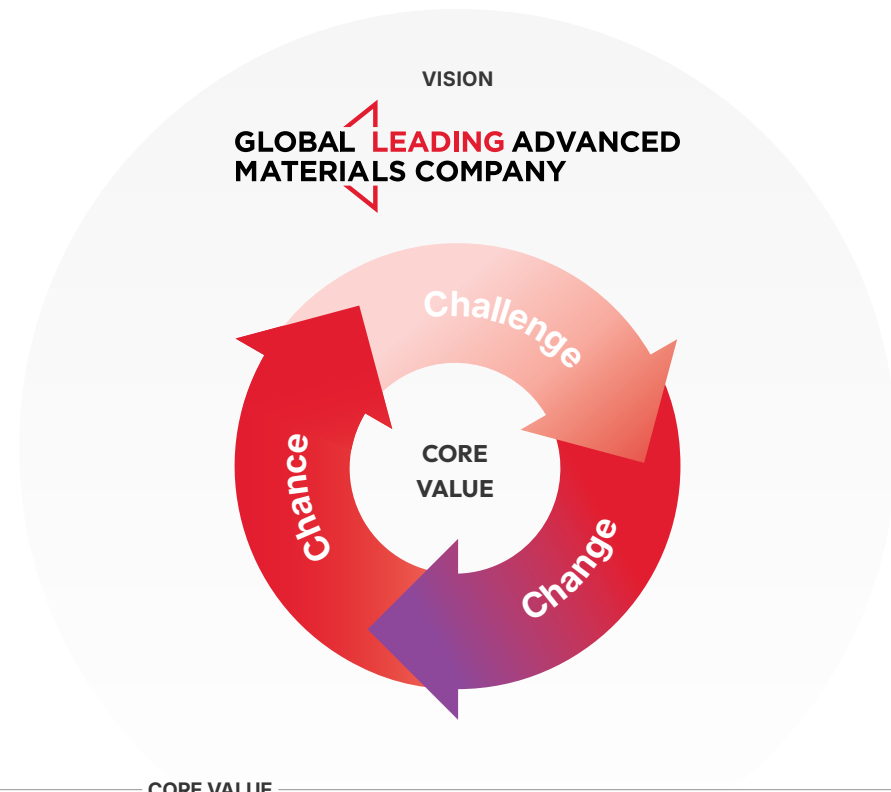
About OCI

VISION

Core materials produced by OCI form the foundation of modern life, from everyday items to cutting-edge electronic devices, and contribute to creating a better world. As a global core materials producer that plays a fundamental role in providing raw materials and solutions in semiconductors and batteries in addition to basic chemicals, OCI is committed to growing, exploring new business opportunities, and adding value to society.

CORE VALUE

With the vision of "Global Leading Advanced Materials Company," OCI practices its core values, "Chance, Challenge and Change." Based on its accumulated technology and expertise, OCI will grow as a leading global chemical company with the development of high value-added products and exploration of new business areas such as semiconductors and battery materials. OCI is committed to fulfilling its corporate social responsibilities by embedding ESG principles into its sustainable management practices across all business operations.



CORE VALUE



Chance

Seize Emerging Opportunities

Explore potential opportunities and make timely decisions to seize new opportunities and secure competitiveness

Faster than Market Change

Respond to rapidly changing markets with agility



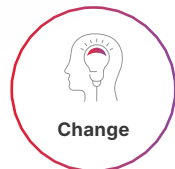
Challenge

Global Outlook

Identify international trends and the market environment quickly and take the lead in responding to changes

Flexible Open Mind

Understand and accommodate the diversity of cultures and values



Change

Innovative Solution

Have no fear of facing challenges and failures, and proactively solve problems instead of following the practices of the past

Entrepreneurial Thinking

Pursue sustainable values with entrepreneurship, and present effective solutions that are consistent with customer satisfaction and the company's interests

Key Figures

OCI maintains all financial records in KRW.

(Unit : KRW billion)

As of December 31, 2025	2023		2024	2025
	Adjusted ¹⁾	Reported (Audited)		
Sales	2,023	1,289	2,215	2,009
Operating income	119	57	110	0.4
Net income	170	52	90	-68
EBITDA	172	97	185	91
Total assets	1,990	1,990	2,283	2,276
Total liabilities	1,007	1,007	1,041	1,111
Total shareholders' equity	984	984	1,242	1,165
ROA ²⁾	9%	3%	4%	-3%
ROE ²⁾	17%	5%	8%	-6%
Net debt-to-equity ratio	32%	32%	22%	42%
Debt-to-equity ratio	102%	102%	84%	95%
Safety responsibility*				
Accident Rate	0.62		0.37	0.24
Environmental responsibility*				
CO ₂ emissions (tCO ₂ -eq)	1,164,208		1,187,244	1,181,847
Waste recycling rate	67.4%		72.8%	80.2%
Water consumption (in tons)	9,746,334		9,730,605	10,385,474
Social responsibility*				
Total social contribution (in KRW mn)	368		401	599
Total volunteer hours	590		596	586

1) 2023 figures are based on the post-spin-off financial statements of OCI Company. The adjusted results include the January to April pre-spin-off period and have not been audited.

2) Based on the controlling shareholders' equity and net income.

2025 IN FIGURES

Financial Performance

Sales
2,009

EBITDA
91

Operating income
0.4

In KRW bn

Operations

Subsidiaries & Joint Ventures
8

Employees
2,014

* Consolidated basis

Business Overview

Basic Chemicals		Carbon Chemicals
Semiconductor Materials	Basic Materials	Carbon Materials
Sales 329	Sales 448	Sales 1,312
EBITDA 64	EBITDA 110	EBITDA 110
Core Products Polysilicon, Hydrogen peroxide, Phosphoric acid, HCDS	Core Products Caustic soda, TDI, Fumed silica	Core Products Carbon black, Pitch, BTX
Segment contribution to sales 16%	Segment contribution to sales 21%	Segment contribution to sales 63%

In KRW bn

R&D Focus

Production process improvement 24%	Technology exploration 16%	Core technology acquisition 46%	Product commercialization & utilization 14%
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Operational Highlights

EBITDA 91	Credit rating (Korea) A+ (Stable)
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In KRW bn

* Evaluated by NICE Investors Service, Korea Ratings and Korea Investors Service

Safety & Environmental Performance

CO₂ emissions Total emissions (in thousand tCO₂-eq)

2023	1,164
2024	1,187
2025	1,182

Serious accidents
0

* Separate basis

Social Contribution

Social contribution In KRW million


2023	368
2024	401
2025	599

Volunteer hours

2023	590
2024	596
2025	586

* Separate basis

BUSINESS OVERVIEW



OCI is expanding opportunities across current and future industries. Building on more than six decades of experience and innovation in the basic and carbon chemicals and materials fields, we work closely with global industry leaders and innovators across the full spectrum of manufacturing to develop and deliver value-added chemicals and materials that will help shape a sustainable future for all.

Polysilicon

We are Korea's sole manufacturer of ultra-pure electronic-grade polysilicon, the primary raw material used to produce silicon wafers, the building blocks of the semiconductor industry.

We continue to sharpen competitiveness through ongoing process optimization and cost-reduction initiatives at our 4,700 metric ton plant in Gunsan. We are also pursuing new growth opportunities as we respond to rising demand from existing customers and expand collaboration with new ones during the current semiconductor industry boom.

Phosphoric acid

We are Korea's leading producer of ultra-high purity phosphoric acid, a key process chemical used to etch semiconductor wafers during fabrication.

We continued to strengthen our market leadership in 2025 by launching a 5,000 metric ton debottlenecking project aimed at boosting production capacity from 25,000 to 30,000 metric tons in 2026. We continue to monitor the expansion plans of major customers to ensure we are able to proactively respond to rising demand as we step up collaboration initiatives to develop new phosphoric acid-based etchant products.

Hydrogen peroxide

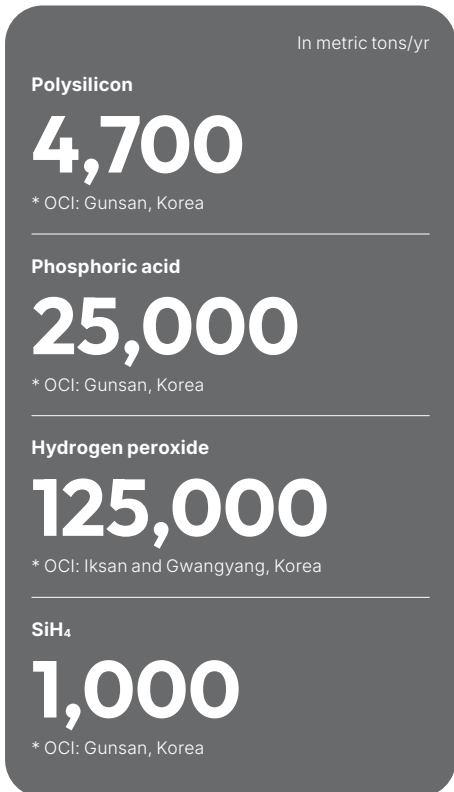
We are a major Korean supplier of high-purity electronic-grade hydrogen peroxide, a chemical compound widely used as an etchant and cleaning solution in the semiconductor, display, and solar PV industries.

In 2025, we acquired P&O Chemical, a joint venture with POSCO Future M, boosting production capacity to 125,000 metric tons. In addition to opening the door for new synergies with existing operations in Gwangyang, the acquisition positions us to expand our market leadership in high-tech fields with greater economies of scale as we actively respond to meet rising demand from semiconductor industry customers.



BASIC CHEMICALS

SEMICONDUCTOR & ADVANCED MATERIALS



Semiconductor precursors

Our first product in this category is HCDS, a chemical compound primarily used to create the high-purity silicon thin films essential to the fabrication of integrated circuits and other semiconductor devices.

Our Gunsan plant has an HCDS production capacity of 18 metric tons. We enjoy a solid cost advantage due to our ability to produce HCDS with by-product STC gas generated by our electronic-grade polysilicon operations. Looking ahead, we aim to steadily expand our precursor portfolio through active collaboration with new customers.



SiH₄

This material is key to producing silicon anode materials for high-performance rechargeable batteries.

We completed a 1,000 metric ton SiH₄ line at our Gunsan plant in 2025 after securing UK-based battery anode innovator Nexeon as our initial customer. The new line uses ultra-high purity TCS by-product from our electronic-grade polysilicon operations and is expected to begin supplying Nexeon's new anode plant via pipeline when that facility becomes operational in 2026, steadily ramping up deliveries over time.

BASIC CHEMICALS

BASIC MATERIALS



Caustic soda

We are Korea's No. 5 producer of caustic soda, a highly versatile chemical used by a wide spectrum of industries ranging from electronics, paper, and textiles to detergents, wastewater treatment, and pharmaceuticals.

Our Gunsan plant has a production capacity of 117,000 metric tons. We continue to pursue new opportunities in value-added fields such as battery materials where high-purity grades are widely used to remove impurities from cathode precursor materials.

In metric tons/yr

Caustic soda

117,000

* OCI: Gunsan, Korea

TDI

50,000

* OCI: Gunsan, Korea

Toluene di-isocyanate

We are a global supplier of TDI, a versatile chemical primarily used to make polyurethane products ranging from flexible foams for car interiors, shoes, furniture, and mattresses to coatings, sealants, and adhesives.

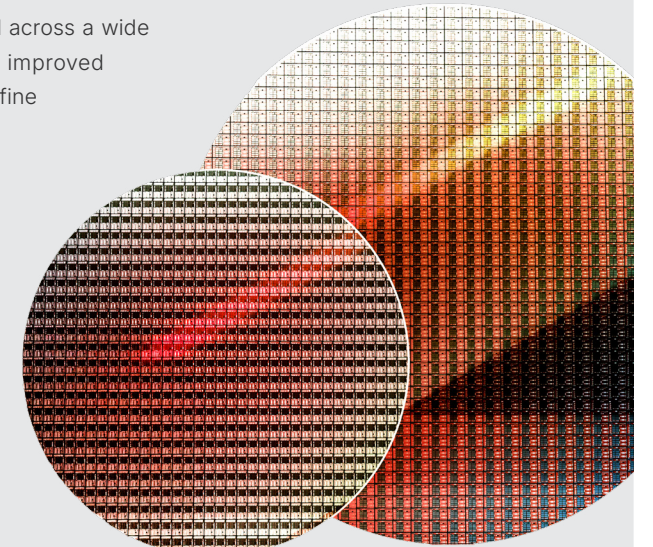
Our Gunsan plant has a production capacity of 50,000 metric tons and primarily serves customers in Korea as well as key international markets such as Russia, Türkiye, and Southeast Asia.



Fumed silica

We are Korea's sole manufacturer of fumed silica, a versatile material used across a wide spectrum of applications ranging from functional reinforcement such as improved thickening and anti-sag properties in silicone sealant and rubber products to fine abrasives for precision smoothing and polishing.

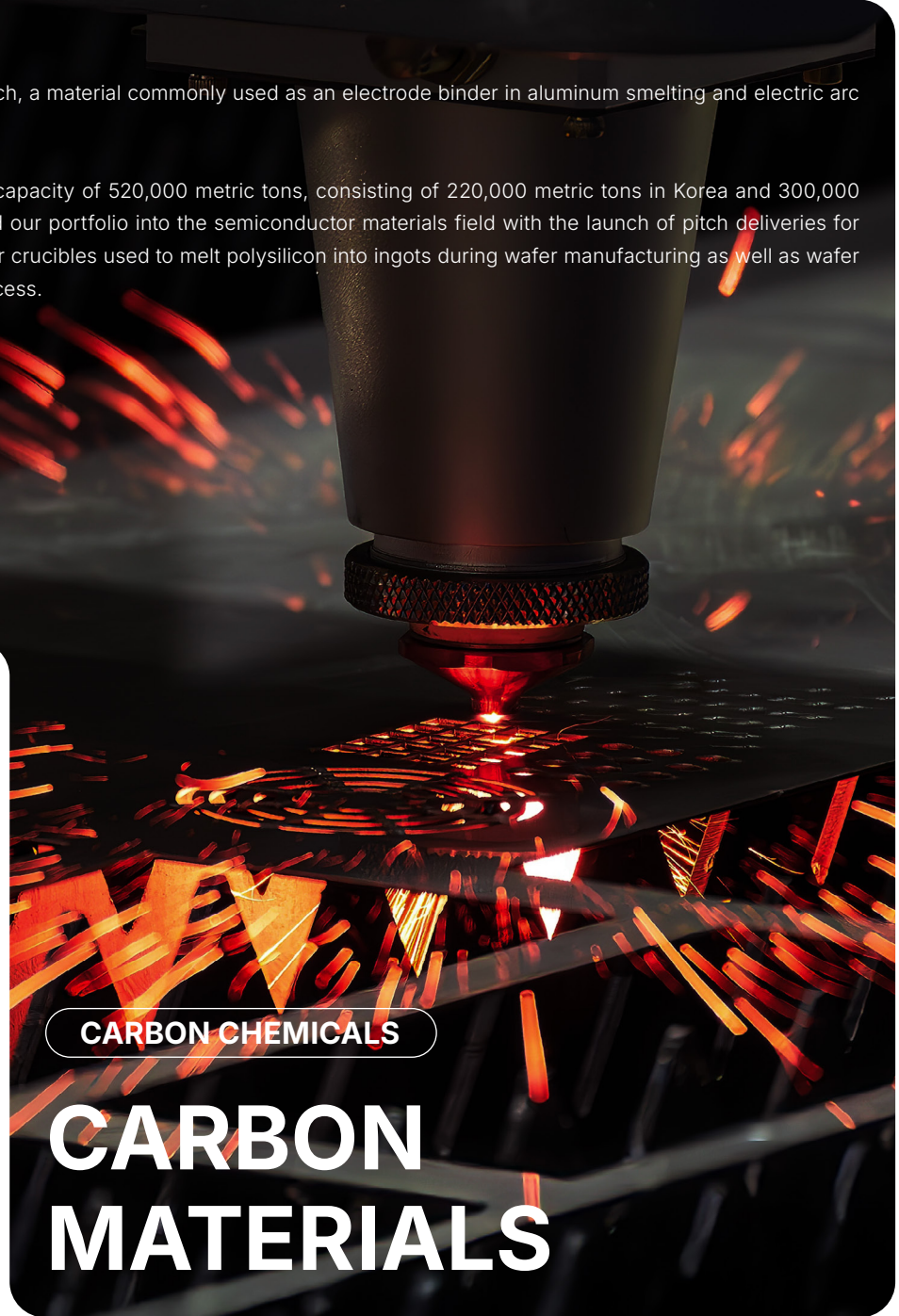
Our Gunsan plant has a production capacity of 9,000 metric tons. We continue to expand our value-added product lineup with new hydrophobic grades as well as high-purity hydrophilic grades for demanding processes such as silicon wafer chemical-mechanical polishing.



Pitch

We are a top-3 global producer of liquid pitch, a material commonly used as an electrode binder in aluminum smelting and electric arc furnace applications.

Our global production network has a total capacity of 520,000 metric tons, consisting of 220,000 metric tons in Korea and 300,000 metric tons in China. In 2025, we expanded our portfolio into the semiconductor materials field with the launch of pitch deliveries for isotropic artificial graphite, a key material for crucibles used to melt polysilicon into ingots during wafer manufacturing as well as wafer heating elements used in the deposition process.



Pitch

In metric tons/yr

520,000

* OCI: Pohang and Gwangyang, Korea
Shandong OCI: Zaozhuang, China
Ma Steel OCI: Maanshan, China

BTX

260,000

* OCI: Gwangyang, Korea

Carbon black

420,000

* OCI: Pohang and Gwangyang, Korea
HD Hyundai OCI: Daesan, Korea

CARBON CHEMICALS

CARBON MATERIALS

BTX

We are Korea's sole producer of coal-based benzene, toluene, and xylene, the base feedstocks of the global petrochemical industry. Benzene is the base feedstock of many common chemicals, including plastics, detergents, and agricultural pesticides. Toluene and xylene are solvents commonly used in paint and ink.

Our Gwangyang plant has a combined BTX production capacity of 260,000 metric tons.



Plasticizers

We produce a full lineup of plasticizers, chemicals designed to improve the flexibility, cold resistance, and processability of PVC products ranging from electric power cables, wall and floor coverings, and PVC film to synthetic leather and automotive sealers.

Our Pohang plant has a production capacity of 65,000 metric tons.

Carbon black

We are Korea's largest manufacturer of carbon black, a material primarily used as a reinforcing agent to enhance the strength and durability of tires and other rubber products. It is also widely used as a pigment for plastics, printer toner, ink, and paint.

Our global sales capacity currently stands at 420,000 metric tons. Our Pohang and Gwangyang plants provide 270,000 metric tons of the total, with an additional 150,000 metric tons coming from HD Hyundai OCI, a joint venture located in Daesan. In the first half of 2026, we completed a 30,000 metric ton expansion project dedicated to conductive carbon black production, further expanding our specialty grade product portfolio. We also continue to advance product sustainability with our innovative plastic and tire pyrolysis technologies to produce eco-friendly recovered carbon black grades.



APPROACH TO SUSTAINABLE VALUE



OCI creates sustainable value based on trust with its stakeholders. Through double materiality assessment, OCI identifies key issues and develops ESG strategies and action plans accordingly to deliver both financial performance and long-term sustainability.

ESG Highlights



Maintained an overall ESG rating of **Grade A** from KCGS



Maintained the **EcoVadis Gold Medal**, ranking in the top 5% globally



Obtained **ZWTL*** certification



* Zero Waste to Landfill certification. This certification is awarded to companies that divert waste generated at their operations from landfills and maintain a resource circulation rate above a certain level through reuse, recycling, and energy recovery.

Obtained **ISCC PLUS*** certification for carbon black



* International Sustainability and Carbon Certification PLUS: an international certification system that verifies sustainability and traceability throughout the value chain, from raw material procurement to production and distribution

Retained inclusion in the **S&P Global DJBIC*** Korea Index

* Dow Jones Best-in-Class Indices: a sustainability index calculated by S&P Global



Achieved a **Leadership A-** rating in the **CDP*** Climate Change assessment

* Carbon Disclosure Project



Established a **mid- to long-term safety and health roadmap**



Obtained **Information Security Management System certification (ISO 27001)** in 2025 and maintained in 2026



Established **fully independent Compensation and Independent Director Nomination Committees (now Director Nomination Committees)** (March 2025)

Maintained certifications for the **Compliance Management System (ISO 37301)** and the **Anti-Bribery Management System (ISO 37001)**



Conducted **ESG risk assessments** of supply chains



Strengthened **company-wide risk management oversight**



Strengthened **company-wide risk management oversight**



ESG Governance

ESG Execution Framework

OCI has established an integrated governance system comprising the ESG Committee, its supporting organization (Corporate Planning Team), and the ESG TF to systematically advance ESG management. The ESG Committee serves as the highest decision-making body for ESG matters, deliberating on and approving ESG strategies and key policies and setting the direction for company-wide ESG initiatives. The Corporate Planning Team translates the Committee’s decisions into company-wide action plans and manages their implementation. Established in 2024, the ESG TF consists of working groups covering key areas such as greenhouse gas management, environment, safety and health, procurement, and human resources. It shares updates on sustainability initiatives, identifies priority areas for improvement, and implements related measures. The ESG TF also reports major progress and improvement plans to the OCI ESG Leadership Council, thereby strengthening the company’s ESG execution capabilities.



Key Roles by Organization

Category	Key Roles
ESG Committee	<ul style="list-style-type: none"> Review and deliberation of key ESG-related issues
Corporate Planning Team	<ul style="list-style-type: none"> Development of actionable company-wide ESG plans and integrated management of ESG-related tasks across departments
ESG TF	<ul style="list-style-type: none"> Implementation of ESG initiatives Collection and monitoring of ESG-related data

ESG Committee Composition and Operating Rules

Category	Key Roles
Responsibilities and Authority	<ol style="list-style-type: none"> Review all matters related to the company’s environmental, social, and governance activities Report deliberation results to the Board of Directors, where necessary, and allow the Board to re-examine such results
Agenda Items for Review	<ol style="list-style-type: none"> Review environmental policy initiatives, including the reduction of greenhouse gas emissions and hazardous substances, and deliberate on related policy objectives Review activities to improve the working environment, including personal data protection, workplace safety management, and ensuring gender equality, and deliberate on internal human rights protection policies Review improvement activities and deliberate on policies regarding the protection and promotion of human rights for stakeholders, including executives and employees Review policy initiatives and deliberate on policy objectives for fulfilling social responsibilities, including fair competition and cooperation for mutual growth Review the results of shareholder opinion-gathering activities to enhance shareholder value and deliberate on shareholder return policies Review ESG-related evaluation results and identify areas for improvement

Company-wide ESG Management Goals and Performance Management | OCI has incorporated ESG priorities into its company-wide management goals for 2026 and is working to achieve them. As part of these efforts, top management, including C-level executives, and employees under their leadership establish performance indicators aligned with the CEO’s ESG management goals across environmental, social, and governance areas and manage performance accordingly.

2026 Company-wide ESG Management Goals

Goal: Strengthen ESG management and organizational capabilities
 Key Tasks: ① Achieve zero serious accidents by strengthening safety management
 ② Enhance corporate value by establishing a management system aligned with global ESG standards

2025 ESG KPIs for Top Management

Position	Area	Key Responsibilities
CEO	Overall Management	<Embedding an ESG-oriented Organizational Culture> <ul style="list-style-type: none"> Strengthen transparent and compliance-based management and foster a safety culture through strict adherence to laws, regulations, and work procedures Promote a mutually beneficial and cooperative labor-management culture for sustainable growth Develop a fair evaluation and compensation system that reflects both performance outcomes and the processes used to achieve them
Head of Corporate Management Division (formerly CSO, CFO)	Management strategy, governance, finance, and tax	<ul style="list-style-type: none"> Identify measures to continuously improve ESG management Ensure compliance in finance, tax, internal accounting, and related areas
Head of Business Department (formerly CMO)	Overall business operations	<ul style="list-style-type: none"> Expand ESG-related business opportunities, including the development of eco-friendly carbon black products Apply carbon emission reduction materials to production processes
Head of Technology & Safety Division (formerly CTO, CSEO)	Environment, safety and health, production and technology	<ul style="list-style-type: none"> Maintain “zero” serious accidents and embed a safety culture Strengthen compliance management in environment, safety and health Expand support for affiliates in strengthening their safety and health management systems
Chief Research & Development Officer (formerly CRDO)	Research and development	<ul style="list-style-type: none"> Identify business opportunities aligned with ESG trends

ESG Committee Meeting Details for 2025 - Key Reports Submitted to the ESG Committee

Meeting Date	Agenda Item	Status
February 7, 2025	Materiality assessment for sustainability management (2024 Integrated Report)	Reported
June 17, 2025	Report on the publication status of the 2024 OCI Integrated Report	Reported
October 28, 2025	<ul style="list-style-type: none"> Report on EcoVadis assessment results Enactment and amendment of ESG-related regulations 	Reported
December 10, 2025	<ul style="list-style-type: none"> 2025 assessment results of the Korea Institute of Corporate Governance and Sustainability 2025 ESG performance and 2026 plans 	Reported

Double Materiality Results

Material ESG Issues

Through the double materiality assessment process, OCI comprehensively reviewed the environmental, social, and financial impacts of major issues and identified five material issues. In this assessment, “safety and health management” was selected as a material issue, reflecting growing expectations for industrial accident prevention and worker protection. The assessment also confirmed the importance of “environmental management” in reducing the environmental burden across business operations, as well as “climate change response” in addressing changes in global regulations. “waste management” was also identified as a material issue amid the growing need to promote resource recycling and reduce waste. “ethics and compliance management” was identified as another material issue to strengthen OCI’s responsible management system. OCI will continue to monitor these material issues and their impacts and respond systematically through a company-wide management framework.

Rank	Category	Impact Materiality		Financial Materiality		Year-Over-Year Ranking Change	Report Page
		Definition		Definition			
1	Safety and health management	• Contributes to worker safety and health by establishing a safety and health management system	Positive	• Results in government sanctions, including administrative penalties, in the event of serious accidents	Risk	3rd → 1st	p46
		• Adversely affects employee safety and health if safety and health management systems are inadequate	Negative	• Helps prevent costs related to industrial accident compensation, recovery, and business suspension through systematic management	Opportunity		
2	Environmental management	• Minimizes impacts on local communities by introducing facilities and establishing management systems to reduce pollutant emissions	Positive	• Increases restoration costs due to ecosystem damage near plants, as well as environmental fines and compensation costs, in the event of a chemical exposure accident.	Risk	4th → 2nd	p26
		• Adversely affects ecosystems near plants in the event of chemical leaks	Negative	• Reduces regulatory violation costs by introducing equipment and establishing a management system to reduce pollutant emissions.	Opportunity		
3	Climate change response	• Reduces greenhouse gas emissions through process efficiency improvements and the transition to eco-friendly fuels	Positive	• Increases recovery costs due to business suspension caused by heatwaves, torrential rains, and other climate-related events	Risk	2nd → 3rd	p20
		• Accelerates climate change through the use of fossil fuel-based energy	Negative	• Reduces greenhouse gas emissions through enhanced process and energy efficiency	Opportunity		
4	Waste management	• Minimizes waste leakage through proper waste storage and treatment, supported by strengthened management	Positive	• Results in fines and increased remediation costs if inadequate waste management leads to soil or water pollution	Risk	1st → 4th	p31
		• Exacerbates pollution near plants due to indiscriminate waste disposal	Negative	• Helps reduce treatment costs by minimizing waste generation and improving management efficiency	Opportunity		
5	Ethics and Compliance management	• Prevents risks in advance and enhances corporate trust by operating an ethics and compliance management system	Positive	• Damages corporate reputation due to fair trade violations and unethical conduct	Risk	7th → 5th	p70
		• Damages stakeholder trust due to corruption, bribery, and unfair trade practices	Negative	• Helps prevent costs related to legal sanctions by proactively managing compliance risks	Opportunity		

Double Materiality Results

Material ESG Issues

Under the leadership of the ESG Committee, OCI develops ESG strategy implementation plans based on material issues identified through the double materiality assessment. OCI regularly monitors the implementation status and performance of each business. For selected priority issues, OCI manages financial and non-financial risks in an integrated manner at the company-wide level. When an issue is material to external stakeholders, OCI assesses its impact, manages it through relevant indicators, and transparently discloses the results.

Material ESG Issues From a Business Perspective

Category	Business Impact	Business Strategy	Business Impact Type	Targets and Metrics	Progress and Performance
Environmental management	Risk of environmental pollution, production disruption, and operating losses caused by chemical spills or leaks during operations	<ul style="list-style-type: none"> Establishment of the EMIS system Setting of management targets for air and water pollutants Chemical management risk assessment 	Cost	Reduce sulfur oxides by 70% and nitrogen oxides by 50% by 2030	<ul style="list-style-type: none"> Reduced sulfur oxides by approximately 29 tons and nitrogen oxides by 62 tons compared to 2023~2024
Climate change response	Growing demand from global customers for greenhouse gas reductions across the supply chain	<ul style="list-style-type: none"> Quantifying of the financial impact of climate change Investment decisions incorporating internal carbon pricing Improvement of aging facilities to enhance energy efficiency 	Cost	Establish a net-zero target for Scope 1 and 2 emissions by 2050	<ul style="list-style-type: none"> Implemented four investments reflecting internal carbon pricing Reduced a total of 24,670 tCO₂-eq through improvements to aging facilities
Waste management	Legal risks arising from improper disposal of waste generated during processes	<ul style="list-style-type: none"> Management of records on waste generation and treatment history Monitoring actual measurements against permissible emission standards and immediate action in the event of abnormalities Implementation of reduction activities based on reuse and recycling 	Cost	Achieve an 80% waste recycling rate by 2030	<ul style="list-style-type: none"> Achieved a waste recycling and reuse rate of 80.16%

Material ESG Issues From an External Stakeholder Perspective

Category	External Stakeholders Affected by the Issue	Relationship Between External Stakeholders and the Material Issue	Output Metrics	Impact Valuation Methodology	Impact Metrics
Environmental management	Local communities, government agencies, and associations	Concerns over potential infringement of environmental rights of local residents near plants and impacts on ecosystems	Air and water pollutant emissions	<ul style="list-style-type: none"> Estimated air pollutant emission reduction effects resulting from environmental impact management activities Formula: Air pollutant emissions × Unit prices under the Air Pollutant Emission Trading Scheme 	KRW 7 million ¹⁾
Climate change response	Customers	Impact of supply chain carbon neutrality requirements and national reduction policies	Scope 1 and 2 reduction amount	<ul style="list-style-type: none"> Estimated carbon emission reduction effects resulting from climate change response activities Formula: Reduction amount from greenhouse gas reduction activities × Social cost of carbon 	KRW 8,479 million ²⁾








1) Calculated by applying the average unit price (KRW/kg) of NOx and SOx emission allowances by region under the air pollutant management system for plants

2) Applied a social cost of carbon of USD 236 per ton based on the Greenhouse Gas Emissions Topic Methodology of the International Foundation for Valuing Impacts


Stakeholder Engagement

OCI defines its key stakeholders as groups that are directly or indirectly affected by, or have a direct or indirect influence on, OCI. These stakeholders include customers, shareholders, employees, suppliers, government agencies and associations, media, local communities, and NGOs. OCI promotes continuous communication by identifying key issues and interests for each stakeholder group through various communication channels and transparently disclosing the company's major achievements and response activities related to those issues.

Stakeholder Communication Channels

	 Customers	 Shareholders	 Employees	 Suppliers	 Government Agencies and Associations	 Media	 Local Communities and NGOs																																																								
Goal	<ul style="list-style-type: none"> Improve customer satisfaction and strengthen long-term competitiveness through high-quality products and services 	<ul style="list-style-type: none"> Enhance shareholder value by strengthening shareholder returns and protecting shareholder rights Strengthen financial soundness 	<ul style="list-style-type: none"> Improve employees' quality of life by creating a safe, efficient, and mutually respectful workplace 	<ul style="list-style-type: none"> Build a sustainable supply chain by fostering trusted and cooperative relationships with suppliers 	<ul style="list-style-type: none"> Contribute to revitalizing the industrial ecosystem and addressing national and social issues through research, development, and employment 	<ul style="list-style-type: none"> Build trust with the media and the public through timely, accurate communication and transparent information disclosure 	<ul style="list-style-type: none"> Support the minimization of environmental impacts on local communities and contribute to economic revitalization 																																																								
Initiatives	<ul style="list-style-type: none"> Improving processes to meet customer quality requirements Ensuring chemical product safety for customers Designing and developing eco-friendly products Improving customer management systems 	<ul style="list-style-type: none"> Enhancing shareholder value by strengthening shareholder returns based on financial soundness and profit generation Establishing sound corporate governance to better protect shareholder rights 	<ul style="list-style-type: none"> Strengthening workplace safety and health Improving the working environment and organizational culture based on mutual respect Ensuring fair performance evaluation and compensation Strengthening employment security and employee competency development 	<ul style="list-style-type: none"> Providing financial and non-financial support for shared growth Conducting periodic suppliers evaluations and strengthening suppliers' ESG capabilities Providing a safe working environment for suppliers' employees 	<ul style="list-style-type: none"> Conducting joint research and development through industry-academia cooperation and exchange Ensuring compliance with laws and regulations Fulfilling tax obligations and enhancing operational transparency 	<ul style="list-style-type: none"> Establishing a work system that enables the timely provision of accurate information Communicating with the media and the public through various communication channels 	<ul style="list-style-type: none"> Establishing a preventive system for environmental and safety accidents Supporting vulnerable groups and cultural activities in local communities 																																																								
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SUSTAINABLE MANAGEMENT



OCI reviews and deliberates on key ESG issues through the ESG Committee of its Board of Directors. Through the ESG Task Force comprising working-level teams across business functions, we share sustainability management progress and improvement priorities, strengthening company-wide execution capabilities. Through our sustained commitment across environmental, social, and governance dimensions, we will continue to grow as a company trusted by our stakeholders.

ENVIRONMENT

OCI is committed to implementing comprehensive environmental management systems across its operations, continuously advancing its practices in line with global standards. Grounded in strict regulatory compliance, we will continue to strengthen our environmental performance by pursuing carbon neutrality, minimizing environmental impact across the value chain, and conducting product lifecycle assessments.



Waste Recycling & Reuse Rate
80.16 % Achieved

GHG Emissions
24,670 tCO₂-eq Reduced

Completed Across All Sites
Natural Capital Risk Assessment

Material Issue

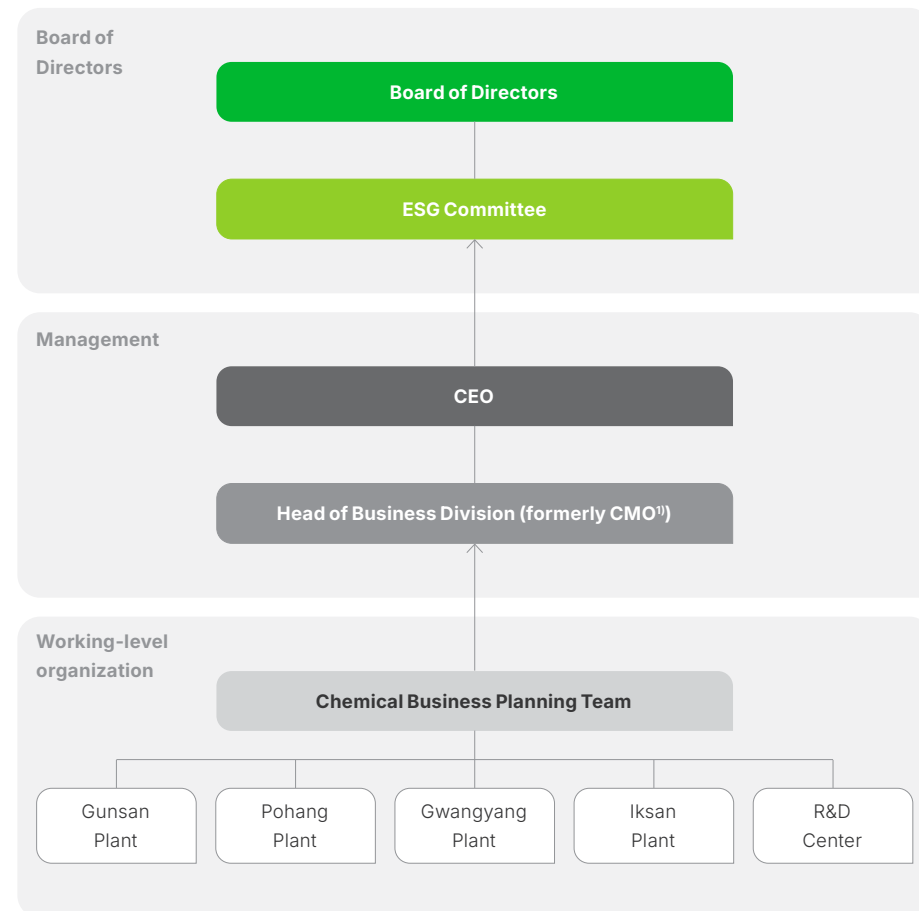
Climate Change Response

Governance

Climate Change Response Organization

At OCI, the Board of Directors and the ESG Committee serve as the decision-making bodies for climate change response, while the CEO and the Head of Business Division review and manage key strategies and objectives. At the working level, the Chemical Business Planning Team and each plant implement climate change-related tasks and promote site-based response activities. Through this structure, OCI operates an integrated climate change response system that connects the Board of Directors, management, and operational sites, covering the full process from strategy formulation to execution.

Climate Change Response Organization Chart



Key Roles by Organization in Climate Change Response

Board of Directors		Board of Directors	<ul style="list-style-type: none"> Review and resolution of key agenda items submitted by the ESG Committee
		ESG Committee	<ul style="list-style-type: none"> Deliberation on major matters related to climate change, including management plans and investment reviews
Management		CEO	<ul style="list-style-type: none"> Making key decisions related to climate change
		Head of Business Division (formerly CMO)	<ul style="list-style-type: none"> Review of climate change policy objectives and oversight of their implementation
Working-level organization		Chemical Business Planning Team	<ul style="list-style-type: none"> Implementation of practical climate change response activities
		Each plant	<ul style="list-style-type: none"> Promotion of plant-specific climate change response activities

Role of the Board of Directors | OCI oversees climate change issues through the ESG Committee under the Board of Directors. The ESG Committee convenes at least once every quarter to receive regular reports on climate change-related agenda items. The Committee deliberates on climate change-related management plans, investment reviews, and policy development.

Role of Management | The CEO oversees major climate-related decision-making, including decisions related to business activities. The Head of the Fine Materials Business Division reviews climate change policy objectives and manages the implementation of related policy activities. Management determines whether to report ESG strategies and key matters, including climate change issues, to the ESG Committee.

Role of Working-Level Organization | The Chemical Business Planning Team supports greenhouse gas reduction, energy-saving initiatives, and new energy businesses implemented at the headquarters and each plant. The team manages these activities to achieve company-wide climate change goals and reports the results to management. Based on the carbon neutrality strategy established by the headquarters, each plant implements climate change response activities tailored to its site-specific characteristics. In addition, OCI assigns at least one ESG-related KPI to all executives, including top management, and evaluates their performance based on these KPIs. Employees in departments responsible for greenhouse gas reduction and emissions management also have greenhouse gas reduction items reflected in their KPIs. As a result, the carbon reduction performance of individual employees and relevant teams is reflected in OCI's overall business performance evaluation and linked to the performance-based compensation system.

Key ESG Committee Agenda Items on Climate Change

Date	Agenda Item	Category
October 28, 2025	Enactment and amendment of ESG-related regulations <ul style="list-style-type: none"> Establishment of management regulations for the internal carbon pricing system Amendment of regulations on the procurement of eco-friendly products 	Report
December 10, 2025	2025 ESG performance and 2026 plans <ul style="list-style-type: none"> Disclosure of carbon emissions, including those of subsidiaries Advancement of climate change-related risk assessment 	Report

1) CMO: Chief Marketing Officer

Material Issue

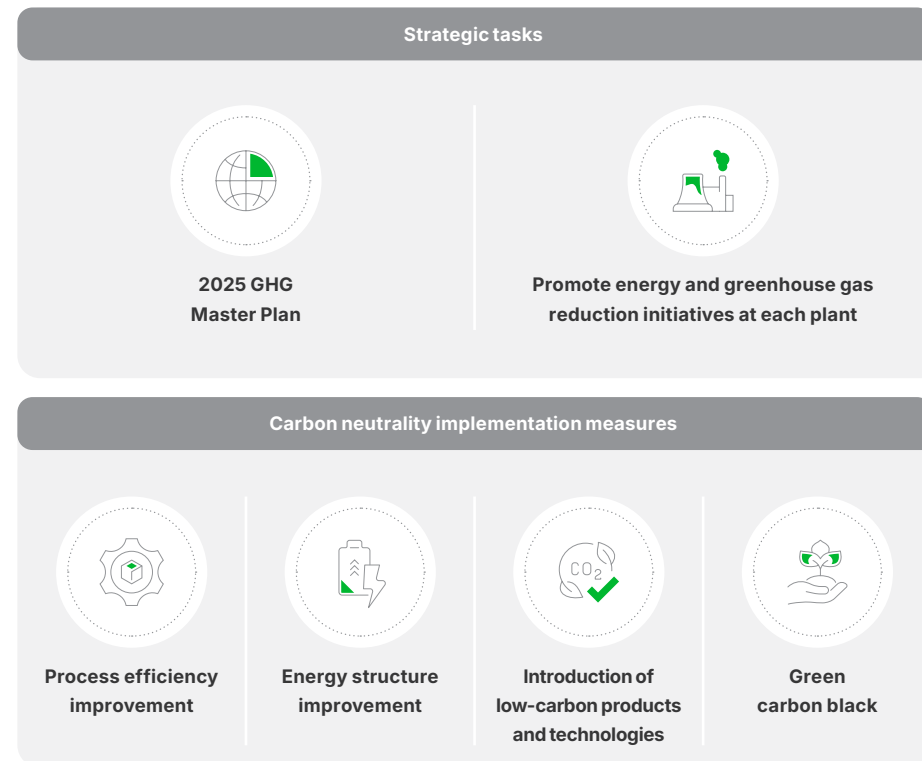
Climate Change Response

Strategy

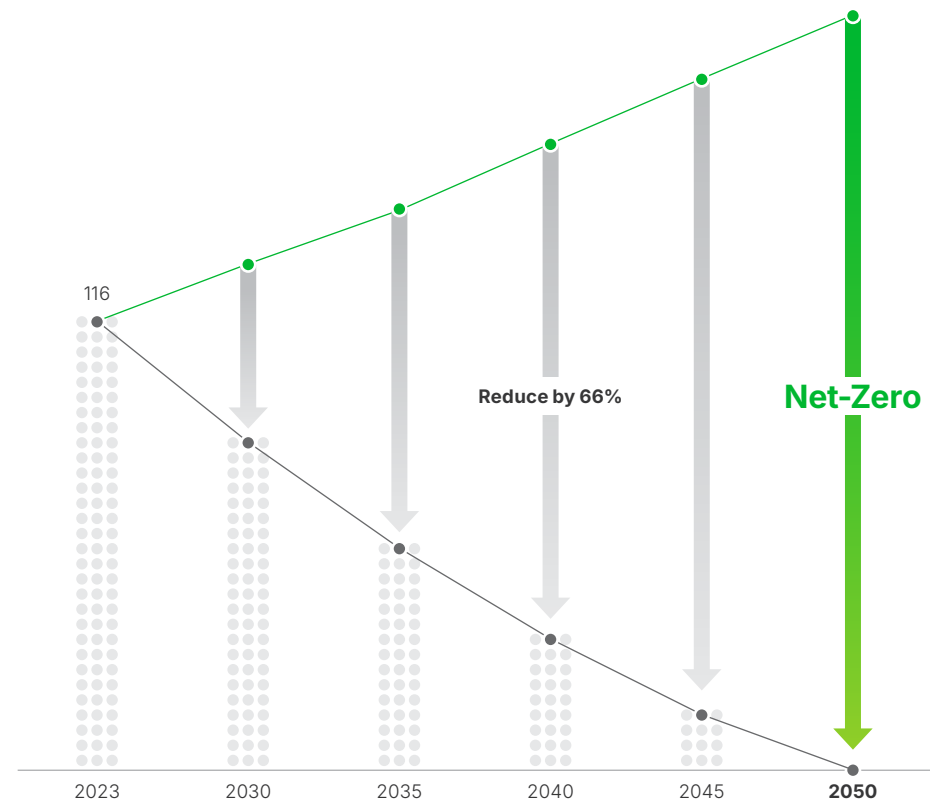
Carbon Neutrality Goal

In May 2024, OCI set a goal to achieve carbon neutrality by 2050, aligned with the Paris Agreement’s objective of limiting the increase in the global average temperature to 1.5°C above pre-industrial levels. OCI recognizes that greenhouse gas emissions may increase as its future businesses expand. Accordingly, OCI plans to review and expand its reduction options, including process efficiency improvements, optimization of its energy mix, and the introduction of low-carbon products and technologies. OCI will pursue carbon neutrality in phases by implementing appropriate reduction measures, taking into account future technological developments, changes in the business environment, and policy shifts.

Strategic Tasks and Measures for Climate Change Response



Carbon Neutrality Roadmap



Climate Scenario Analysis and Risk Assessment

In line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), OCI conducted a climate scenario analysis to identify potential climate-related risks and opportunities for our business and assess corporate resilience. The analysis covered the headquarters and major domestic and overseas plants¹. A physical risk assessment was conducted for eight climate factors³ based on the IPCC² SSP scenarios. The assessment identified heatwaves, precipitation, and water stress and drought as high-priority risk factors.

Climate Change Analysis Scenarios

Category	Scenario Name	Predicted Temperature Increase (Median)	Key Assumptions and Implications
SSP ⁴⁾	SSP 1-2.6	Approx. 1.8°C	<ul style="list-style-type: none"> A scenario in which early greenhouse gas reduction measures enable ecosystems to recover to a self-sustaining level Climate change mitigation with the lowest level of physical risk
	SSP 2-4.5	Approx. 2.7°C	<ul style="list-style-type: none"> A scenario in which greenhouse gas emissions stabilize through the partial implementation of carbon reduction policies Moderate physical risk with limited improvement
	SSP 3-7.0	Approx. 3.6°C	<ul style="list-style-type: none"> A scenario in which passive climate change mitigation policies leave social structures vulnerable to climate change
	SSP 5-8.5	Approx. 4.4°C or higher	<ul style="list-style-type: none"> A BAU (business-as-usual) scenario in which current greenhouse gas emission trends continue without significant climate response measures Severe climate anomalies with increased physical risk

1) Headquarters and domestic plants (Gunsan, Iksan, Pohang, and Gwangyang plants), plants in China (Shandong OCI and MaSteel OCI), and Saehan Recycle
 2) IPCC (Intergovernmental Panel on Climate Change): An international organization jointly established by the World Meteorological Organization (WMO) and the United Nations Environment Programme (UNEP) under the United Nations
 3) Climate factors: Heatwaves / precipitation / water stress and drought / heavy snowfall / cold waves / strong winds / rise in average temperature / sea level rise
 4) SSP (Shared Socio-economic Pathways): A scenario framework used to project future greenhouse gas emissions and climate change impacts based on climate change response levels and socio-economic development pathways

Material Issue

Climate Change Response

Strategy

Results of Physical Risk Analysis for Climate Scenarios

● SSP1 2.6 ● SSP2 4.5 ● SSP3 7.0 ● SSP5 8.5

Category	Material Risk	Financial Impact Analysis Approach, Key Assumptions, and Variables	Quantitative Financial Impact Results ¹⁾	OCI Response Plan	Short-term	Medium-term	Long-term
Acute	Heatwave	To quantify the financial impact of heatwaves, the analysis assessed two factors: increased electricity costs and revenue losses from operational shutdowns. For cost impacts, OCI applied a heat intensity coefficient to each plant's electricity consumption data to reflect the additional burden of prolonged heatwave events. For revenue impacts, OCI applied a shutdown day coefficient that accounts for equipment constraints and operational limitations. Based on this approach, the final financial impact was calculated by reflecting the operational characteristics of each plant, including the proportion of high-temperature processes and the level of automation.	<p>(Unit: KRW 100 million)</p>	<ul style="list-style-type: none"> • Advancement of the climate risk prediction and monitoring system using the Korea Meteorological Administration forecast system 		○	○
	Precipitation	The analysis quantified shutdowns and revenue losses caused by torrential rainfall while reflecting differences in impact according to each plant's level of flood vulnerability. Based on past flooding incidents, the analysis defined shutdown levels by cumulative precipitation and calculated potential daily revenue losses by applying projected increases in future precipitation intensity. Through this process, plant-specific risk exposure levels were determined by comprehensively taking into account operational characteristics, including location conditions and flood history.	<p>(Unit: KRW 100 million)</p>	<ul style="list-style-type: none"> • Installation of flood prevention facilities, such as water barriers • Formation of emergency response organizations at each plant and implementation of regular scenario-based response drills 		○	○
Chronic	Water stress and droughts	The analysis calculated the financial impact of water stress and drought, focusing on increases in water procurement costs. Using water consumption and the increase in drought days at each plant as basic variables, the analysis estimated the additional costs required to secure process water and cooling water as drought conditions intensify. In particular, the analysis incorporated scenarios involving regional water supply restrictions or water intake constraints to quantitatively estimate the impact of fluctuations in water unit prices on operating costs.	<p>(Unit: KRW 100 million)</p>	<ul style="list-style-type: none"> • Minimize non-essential water use in the event of industrial water use restrictions. • Minimize cooling tower discharge water. • Expansion of water reuse within plants 		○	○

1) The quantitative financial impact results represent annual average values calculated for each time horizon: short term (2026), medium term (2027-2030), and long term (2031-2050).

Material Issue

Climate Change Response

Strategy

Analysis Results of Transition Risks and Opportunities Under Climate Scenarios

Category	Type	Material Risk · Opportunity	Risk Description	Qualitative · Quantitative Financial Impact Results	OCI Response Measures	Short-term	Medium-term	Long-term	
Transition risk	Policy	Stricter carbon emissions regulations	<ul style="list-style-type: none"> Companies exceeding baseline emissions may face additional regulatory burdens, including obligations to report reduction implementation plans, in line with the government's 2030 target to reduce greenhouse gas emissions by 40%. 	<ul style="list-style-type: none"> Potential fines ranging from KRW 5 million to KRW 10 million under the Guidelines for Operation of Greenhouse Gas Target Management System. 	<ul style="list-style-type: none"> Introduce an internal carbon pricing system as a tool for managing greenhouse gas reductions. Advance improvement projects for aging facilities to enhance energy efficiency. 		○	○	
	Market	Rising raw material costs	<ul style="list-style-type: none"> A decline in high-carbon industries may reduce the number of raw material suppliers and increase raw material costs. 	<ul style="list-style-type: none"> Increased production costs due to higher raw material purchase costs 	<ul style="list-style-type: none"> Stabilize the supply chain by diversifying overseas import sources and entering into long-term purchase contracts. Strengthen cost competitiveness by expanding production capacity and develop high value-added products. 		○	○	
	Technology	Increasing demand for investment in eco-friendly process transition	<ul style="list-style-type: none"> Demand for investment in eco-friendly process technologies may increase, including the development of low-carbon products. 	<ul style="list-style-type: none"> Increased production costs due to higher investment costs for product and process technologies 	<ul style="list-style-type: none"> Improve product yield and energy efficiency through R&D. Establish greenhouse gas and pollutant emission reduction benchmarks compared to existing products through the introduction of life cycle assessment. 			○	○
	Reputation	Reputational decline due to insufficient carbon reduction	<ul style="list-style-type: none"> Insufficient carbon reduction may lead to reputational decline and weaken stakeholder trust. 	<ul style="list-style-type: none"> Decline in brand credibility and sales due to negative media coverage and NGO criticism Weakened ability to attract corporate investment from financial institutions and investors, and increased stock price volatility 	<ul style="list-style-type: none"> Respond to investor inquiries on climate change. Disclose key ESG issues and performance through the sustainability report. Strengthen communication with external rating agencies and actively obtain external certifications. 	○	○	○	
Opportunity	Increased energy efficiency	Introduction of high-efficiency equipment	<ul style="list-style-type: none"> Energy consumption may be reduced through energy efficiency improvements, including the retrofitting of aging facilities. 	<ul style="list-style-type: none"> Reduced operating costs through improved energy efficiency 	<ul style="list-style-type: none"> Recover waste heat and replace membranes and electrodes with high-efficiency alternatives. 	○	○	○	
	Products and services	Strengthening the eco-friendly product portfolio	<ul style="list-style-type: none"> The expansion of eco-friendly and low-carbon product offerings may strengthen product competitiveness. 	<ul style="list-style-type: none"> Sales growth driven by increasing demand for eco-friendly and low-carbon products 	<ul style="list-style-type: none"> Acquire Saehan Recycle, a producer of pyrolysis recycled oil. Produce carbon black using vinyl waste as a recycled raw material. 		○	○	
	Market	Development of materials for electric vehicles and high-voltage power lines	<ul style="list-style-type: none"> The expansion of electric vehicles and AI data centers may significantly increase demand for essential materials. 	<ul style="list-style-type: none"> Increased demand for battery materials and related revenue growth Increased demand and revenue growth driven by global power grid replacement and the expansion of AI data centers 	<ul style="list-style-type: none"> Establish a specialty materials plant for silicon anode materials used in batteries. Expand specialty businesses, including conductive carbon black for high-voltage power lines. 			○	○
	Resilience	Expansion of low-carbon transition portfolio	<ul style="list-style-type: none"> The expansion of the low-carbon transition portfolio, including recycled oil, may strengthen business resilience. 	<ul style="list-style-type: none"> Enhanced corporate value through a diversified portfolio of eco-friendly products 	<ul style="list-style-type: none"> Acquire ISCC¹⁾ Plus. Conduct life cycle assessments for manufactured products. Use low-carbon raw materials in accordance with the Green Purchasing Regulations. 			○	○

1) International Sustainability & Carbon Certification, an internationally recognized eco-friendly certification.

Material Issue

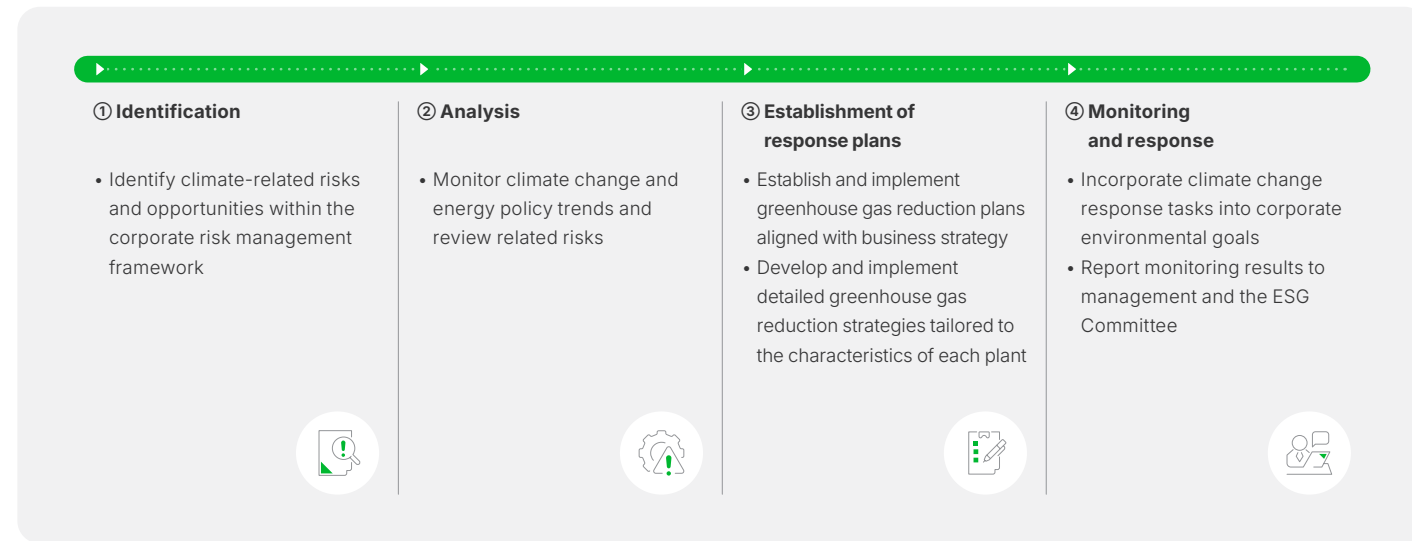
Climate Change Response

Risk Management

Climate Change Risk Identification and Management Process

OCI integrates climate change risks into its enterprise-wide risk management framework and manages them accordingly. OCI identifies and assesses climate-related risks and opportunities annually, and establishes and implements corresponding response measures.

Climate Change Risk Identification and Management Process



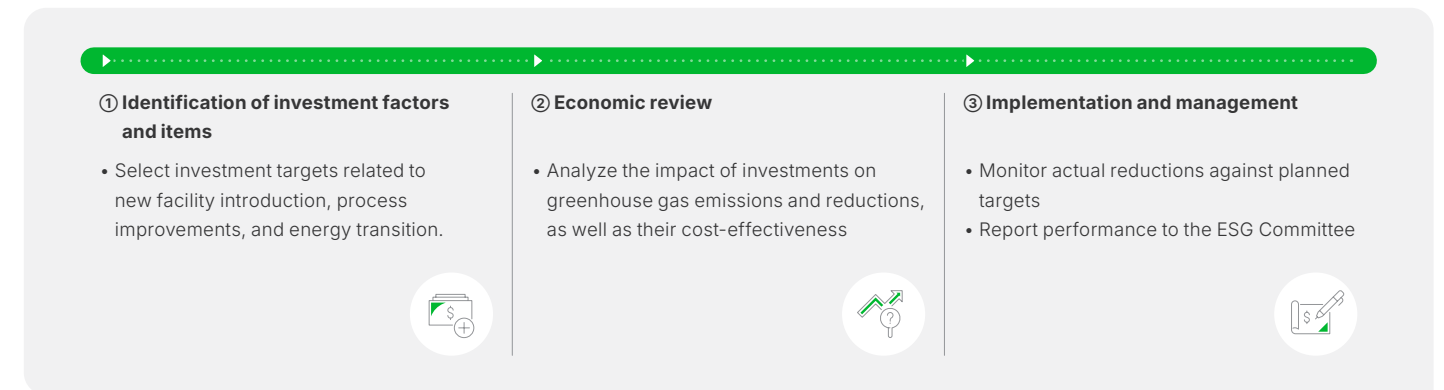
Climate Change Risk Identification Results

Risk Type	Management Plan	
	Current	Future
Cost of purchasing carbon credits due to emissions exceeding allocated quotas	<ul style="list-style-type: none"> Establish internal reduction initiatives and manage performance. 	<ul style="list-style-type: none"> Review the implementation status of annual reduction targets and expand investment in low-carbon processes and facilities.

Internal Carbon Pricing Process

OCI operates an internal carbon pricing system. Under this system, implicit carbon prices are applied to Scope 1 and Scope 2 emissions based on the costs incurred in implementing greenhouse gas reduction measures. In 2025, OCI made four investments under this framework, with an estimated reduction of 7,223 tCO₂-eq. Through this decision-making framework, OCI aims to promote key climate response activities, including the implementation of greenhouse gas reduction measures and participation in the emissions trading system.

Investment Decision-Making Process Incorporating Internal Carbon Pricing



Detailed Investment Decisions Incorporating Internal Carbon Pricing

Investment Details	Investment Amount (KRW million)	Estimated Reductions (tCO ₂ -eq/yr)
Reduce greenhouse gas emissions through the transition to low-carbon fuels	135	95
Improve energy efficiency by replacing electrolytic cell electrodes and membranes	2,465	5,530
Reduce LNG use through process line modifications	890	1,440
Reduce power consumption through inverter installation	35	158
Total	3,525	7,223

Material Issue

Climate Change Response

Risk Management

Greenhouse Gas Reduction Initiatives

Greenhouse Gas Reduction Initiatives | OCI has adopted energy-efficient technologies across its operations to reduce energy consumption. By installing waste heat recovery facilities in its production processes, OCI has reduced its reliance on externally purchased steam and shifted the plant's energy supply structure toward the "reuse of waste heat." These efforts have enabled OCI to reduce both energy consumption and greenhouse gas emissions. In 2025, OCI reduced greenhouse gas emissions by approximately 24,670 tCO₂-eq through initiatives such as introducing waste heat recovery for combustion furnaces and replacing electrodes and membranes with high-efficiency alternatives at the Gunsan Plant.

Status of Major Greenhouse Gas Reduction Initiatives (Unit: tCO₂-eq/year)

Category	Reduction Initiatives	Estimated Reductions
Gunsan Plant	• 9 tasks, including process optimization and waste heat recovery	15,454
Pohang Plant	• 7 initiatives, including yield improvement and LNG usage reduction	1,256
Gwangyang Plant	• 8 initiatives, including condensate recycling and the use of recycled oil	6,895
Iksan Plant	• 3 initiatives, including optimized utility management	1,065
Total Greenhouse Gas Reductions		24,670

Employee Training on Climate Change Response | To support the development of carbon emission reduction measures, OCI provided guidance and training on the OCI Net-Zero Plan to plant employees, including members of the Quality Control Team, production-related departments, and the Environment & Safety Team. In addition, discussions were held to identify greenhouse gas reduction projects from the perspective of each plant.

Employee Climate Change Response

Date	Training Details	Training Participants
April 23, 2025 (Gwangyang) May 21, 2025 (Pohang) July 23, 2025 (Gunsan and Iksan)	<ul style="list-style-type: none"> Guidance and training on the OCI Net-Zero Plan Identification of greenhouse gas reduction projects 	<ul style="list-style-type: none"> Quality Control Team Production departments Environment & Safety Team, etc.

Metrics and Targets

Greenhouse Gas Emission Reduction Targets

As a participant in the Greenhouse Gas Emissions Trading System, OCI continuously monitors its greenhouse gas reduction targets and implementation performance. OCI manages its Scope 1 and Scope 2 emissions at approximately 81.7% of the 2025 reduction target and continues to implement reduction measures to achieve this target. OCI also manages related risks through emissions allowance management and reduction performance monitoring, while working toward its mid- to long-term greenhouse gas reduction targets.

Greenhouse Gas Emissions Over the Past Three Years¹⁾ (Unit: tCO₂-eq)

Category	2023	2024	2025	2025 Target	Actual Emissions Against Target (%)
Scope 1+2	Scope 1	615,386	621,879	604,858	78.9%
	Scope 2	548,827	565,370	576,995	84.7%
	Total	1,164,208	1,187,245	1,181,847	1,446,545

1) Minor discrepancies may occur between individual and total emissions due to decimal truncation and other adjustments.

Greenhouse Gas Reduction Status (Unit: tCO₂-eq)

Category	2023	2024	2025	
Scope 1+2	Scope 1	913	950	6,808
	Scope 2	54,592	24,791	17,864
	Total	55,505	25,741	24,671 ²⁾

2) Minor discrepancies may occur between individual and total emissions due to decimal truncation and other adjustments.

Energy Consumption Over the Past Three Years³⁾ (Unit: TJ)

Category	2023	2024	2025	
Total	Direct	7,208	7,276	7,154
	Indirect	10,836	11,138	11,401
	Total	18,044	18,408	18,549

3) Minor discrepancies may occur between individual energy consumption figures and totals due to decimal truncation and other adjustments.

Material Issue

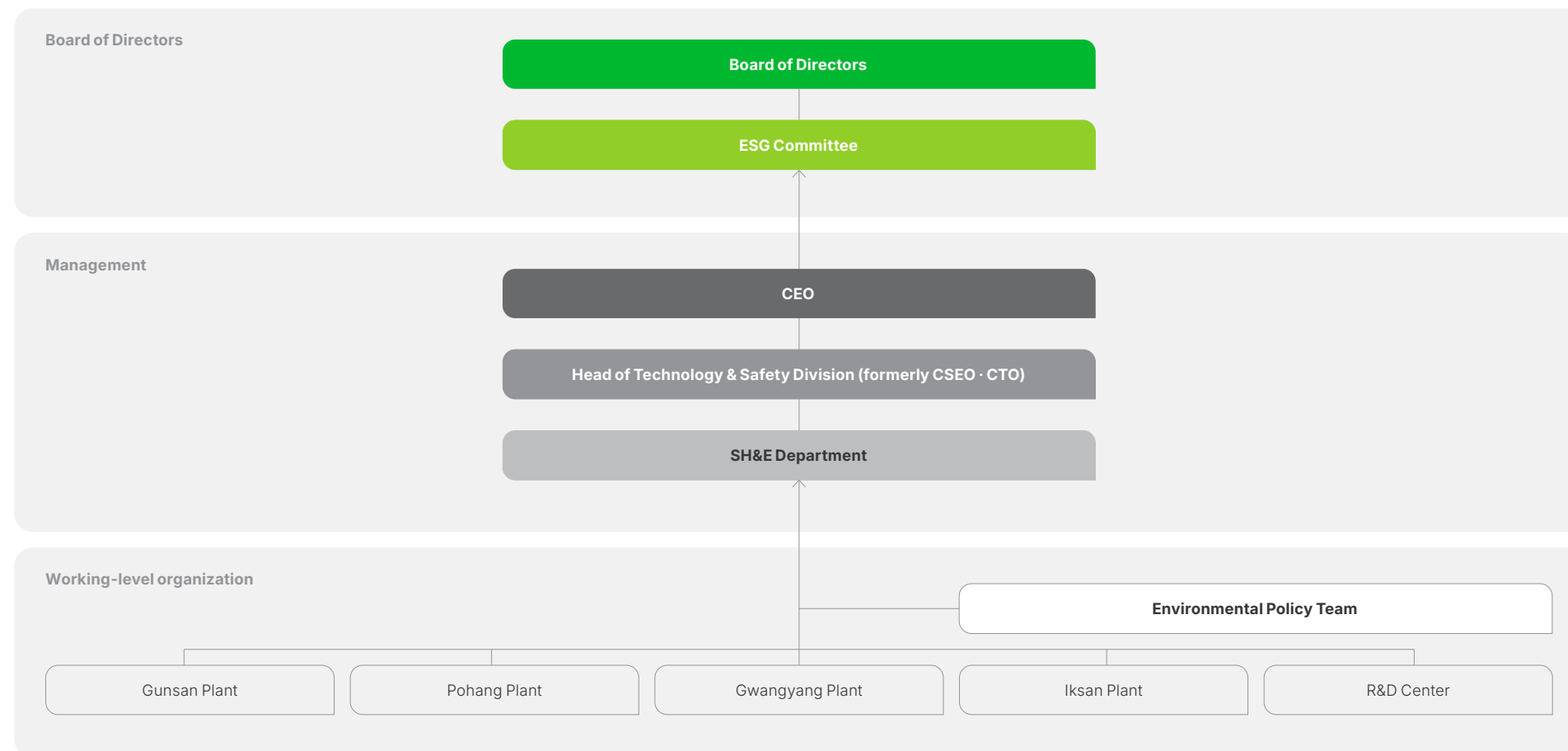
Environmental Management

Governance

Environmental Management Organization

OCI reviews and deliberates on environmental management policy activities and objectives, including hazardous substance reduction and biodiversity, through the ESG Committee under the Board of Directors. OCI maintains a dedicated Environmental Policy Team at the company-wide level to support effective environmental management across its plants. Furthermore, the Head of the Technology & Safety Division has been appointed Chief Environmental Officer to establish clear accountability for environmental matters. OCI facilitates efficient and timely decision-making through active communication between headquarters and plants. In 2025, OCI strengthened environmental management execution by embedding proactive regulatory compliance and improvement in environmental performance metrics within the KPIs of the Head of the Technology & Safety Division.

Environmental Management Organization Chart



Key Roles of Environmental Management Bodies

Category	Key Roles
Board of Directors	Board of Directors <ul style="list-style-type: none"> Review and resolution of key agenda items submitted by the ESG Committee
	ESG Committee <ul style="list-style-type: none"> Deliberation on major matters related to environmental management, including management plans and investment reviews
Management	CEO <ul style="list-style-type: none"> Makes key decisions related to environmental management
	Head of Technology & Safety Division <ul style="list-style-type: none"> Establishes environmental management systems, manages organization and personnel, and administers budget allocation and execution.
	SH&E Department <ul style="list-style-type: none"> Develops and implements company-wide environmental policies and plans, and sets and manages environmental goals.
Working-level organization	Environmental Policy Team <ul style="list-style-type: none"> Formulates the company-wide annual environmental management plan Reviews and reports company-wide performance against environmental goals Leads company-wide improvement initiatives for environmental management
	Each plant <ul style="list-style-type: none"> Implements major environmental management activities Organizes and participates in environment, safety, and health meetings

Key ESG Committee Agenda Items on Environmental Management

Date	Agenda Item	Category
February 7, 2025	• Sustainability materiality assessment	Report
October 28, 2025	• Enactment and amendment of ESG-related regulations - Amendment of regulations on the procurement of eco-friendly product	Report
December 10, 2025	• 2025 ESG performance and 2026 plans - Risk analysis and management enhancement for water resources and biodiversity - Completion of life cycle assessments for three items	Report

Material Issue

Environmental Management

Strategy

Environmental Management Policy

OCI has adopted environmental stewardship as a core value in pursuing sustainability management and established an Environmental Management Policy to define its corporate responsibility for environmental protection. In addition, OCI has disclosed the CEO's Environmental Principles and guides all employees to comply with these principles and policies in performing their duties. Based on this framework, OCI implements continuous environmental improvement activities across all plants.

Key Elements of OCI's Environmental Management Policy

OCI Company Ltd. hereinafter referred to as the "Company," recognizes environmental protection as one of its core corporate values and is committed to practicing environmental management for sustainable growth.

Article 1. Purpose This policy aims to minimize environmental impacts and achieve sustainable growth by establishing the Company's basic principles and management framework for environmental management.

Article 3. Basic Principles The Company shall establish the following as the basic principles of its environmental policy and implement environmental management accordingly.

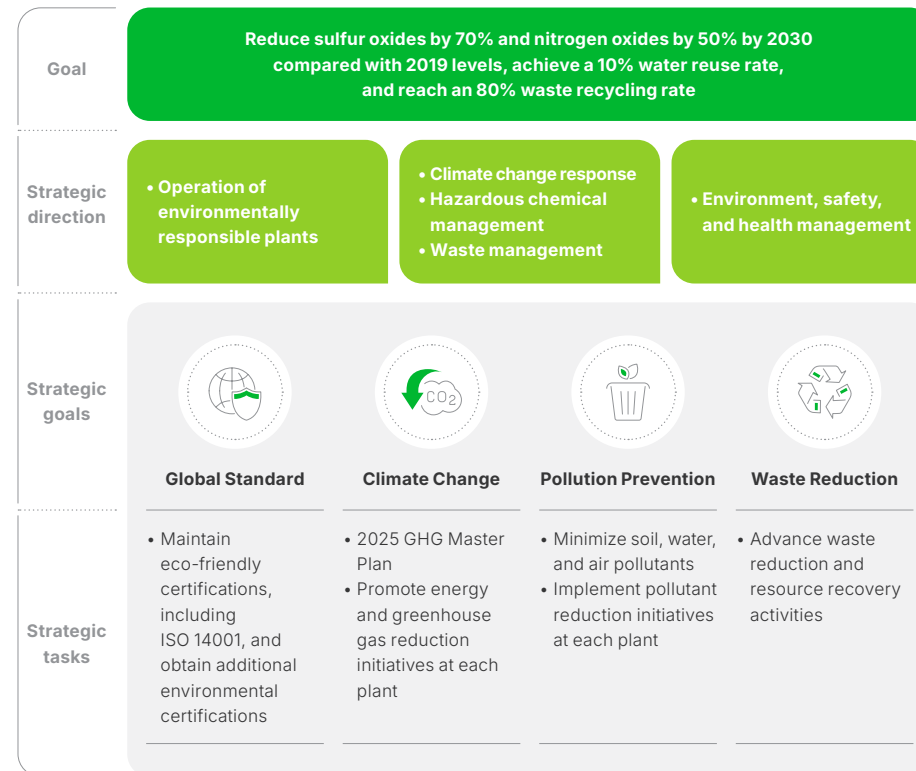
- Establish and implement environmental management plans based on the Environmental Management System ISO 14001
- Comply with domestic and international environmental agreements and regulations, and take proactive corrective actions in the event of any violations
- Minimize emissions of environmental pollutants and waste affecting air, water, soil, and other environmental media
- Manage water resources and conserve biodiversity
- Promote sustainable products and processes
- Manage greenhouse gas emissions and energy use

Article 6. Governance The environmental policy and key matters related to environmental management are operated under the supervision of the ESG Committee under the Board of Directors. The ESG Committee has ultimate oversight responsibility for the implementation of the environmental management policy and reviews and deliberates on key related matters.

Environmental Management Strategic Framework

As global concerns over environmental pollution and climate change continue to grow, corporate environmental responsibility has become increasingly important. In response, OCI has established an Environmental Management Strategic Framework to minimize the adverse environmental impacts of its business activities and promote responsible environmental management. Compared with 2019 levels, OCI aims to reduce sulfur oxides by 70% and nitrogen oxides by 50%, achieve a 10% water reuse rate, and reach an 80% waste recycling rate by 2030. To meet these targets, OCI continues to implement environmental improvement activities.

Environmental Management Strategic Framework



Risk Management

Environmental Management System

OCI has obtained ISO 14001 certification for all plants and R&D centers in Korea. Under its Environmental Management System, each plant sets environmental management goals, operates management frameworks, and identifies and assesses environmental risks. For key risks, OCI mitigates environmental management risks by establishing and implementing action plans, and regularly monitors the effectiveness of these measures.

ISO 14001 Certification Status

Category	Headquarters	Gunsan Plant	Pohang Plant	Gwangyang Plant	Iksan Plant	R&D Center
Validity Period	2023.11.01~2026.10.31					
ISO 14001 Certification Coverage	100%					

Environmental Management Regulations and Systems

To effectively respond to environmental laws and regulations, OCI has established and operates approximately 33 company-wide regulations covering quality, environment, safety, and health. These regulations cover major areas of environmental management and serve as standards for preventing environmental risks that may arise from business activities and systematically managing regulatory compliance. In addition, OCI operates separate environmental safety guidelines that reflect the specific characteristics and process conditions of each plant, based on common company-wide standards. OCI has also established separate rules for chemical substance management. For air, water, soil, and waste, OCI has enacted rules governing environmental pollution management and environmental impact assessment.

Material Issue

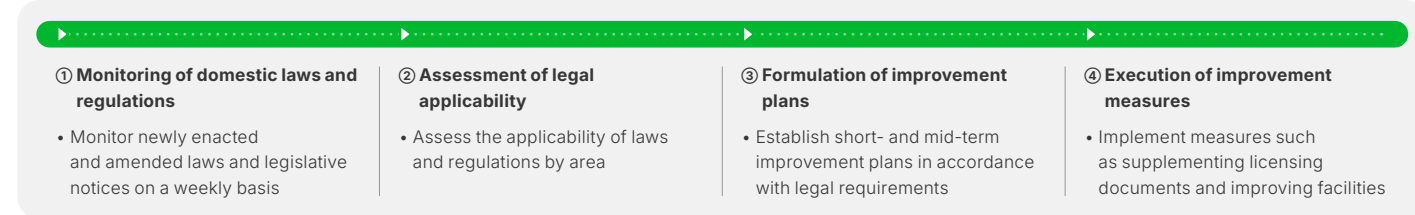
Environmental Management

Risk Management

Environmental Regulation Monitoring

OCI works with specialized agencies with expertise in environmental safety and legal review to monitor newly enacted and amended environmental laws, including water and air regulations, as well as legislative notices, on a weekly basis. For regulations expected to have a material impact on business operations, OCI establishes and manages response plans in advance. OCI also continuously identifies and analyzes environmental regulatory proposals under review by the government, local governments, and industry associations. Relevant regulatory information is shared company-wide through the SH&E Portal, OCI's internal system, and further communicated to employees, customers, and suppliers through training for relevant personnel and internal meetings. OCI also conducts compliance assessment at least once a year and strengthens its environmental regulation response system by taking prompt corrective action in the event of non-compliance.

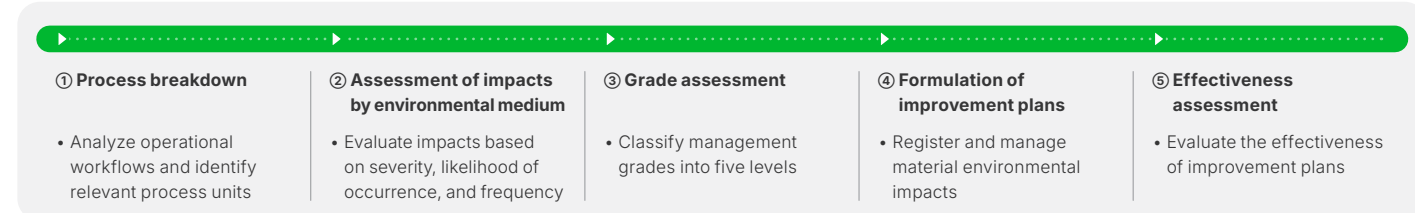
Environmental Regulation Monitoring Process



Environmental Impact Assessment

OCI conducts environmental impact assessments on a triennial basis to manage environmental impacts arising from its business operations, product manufacturing, and service provision. Additional assessments are conducted as needed in response to changes in facilities or raw materials, or in the event of an accident. OCI categorizes all activities by business process unit and evaluates major environmental impacts, including those related to air, water quality, waste, soil, and noise, based on severity and likelihood of occurrence. Assessment results are classified into five management grades. For significant environmental impacts, OCI develops and implements improvement plans and reassesses their effectiveness after implementation. OCI also provides regular training on relevant procedures for internal stakeholders and continuously improves its management procedures as required.

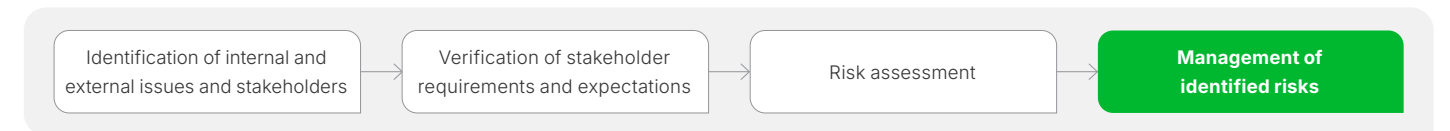
Environmental Impact Assessment Process



Minimizing Environmental Impact on Local Communities

OCI regularly conducts internal assessments of environmental impacts on local communities near its plants and works to minimize these impacts through process improvements designed to reduce pollutant emissions.

Community Environmental Impact Management Process



Representative Cases of Community Environmental Impact Management

Identified Risks	Mitigation Measures
Concerns among local residents regarding potential chemical accidents	<ul style="list-style-type: none"> Held Chemical Safety Day at the Gunsan Plant Shared best practices and improvement cases through cross-plant inspections of Chemical Accident Prevention Plans Conducted regular emergency response training
Impacts on the living environment, including odors and noise	<ul style="list-style-type: none"> Signed voluntary fine dust reduction agreements with the Ministry of Environment and regional environmental agencies, and implemented reduction activities Operated environmental improvement briefings and meetings for local residents Ensured stable operation of air and odor control facilities



Chemical Safety Day at the Gunsan Plant

Environmental Management Status Review

OCI's major plants undergo regular inspections by environmental agencies in accordance with the Act on the Integrated Control of Pollutant-Discharging Facilities. The Pohang, Gwangyang, and Iksan plants maintain an "Excellent" rating, while the Gunsan Plant maintains a "Good" rating. In 2025, OCI introduced a site-based self-managed environmental management system and commenced job-specific environmental management training based on tailored field guides and manuals.

In accordance with its Rules for Internal Audit Management, OCI also conducts internal audits at each plant at least once a year and monitors the operational level of its environmental management system through external environmental management audits. Non-conformities identified through internal and external audits are addressed through corrective actions. As part of the review of Chemical Accident Prevention Plans, OCI also conducts cross-plant audits to identify areas for improvement and share best practices.

Material Issue

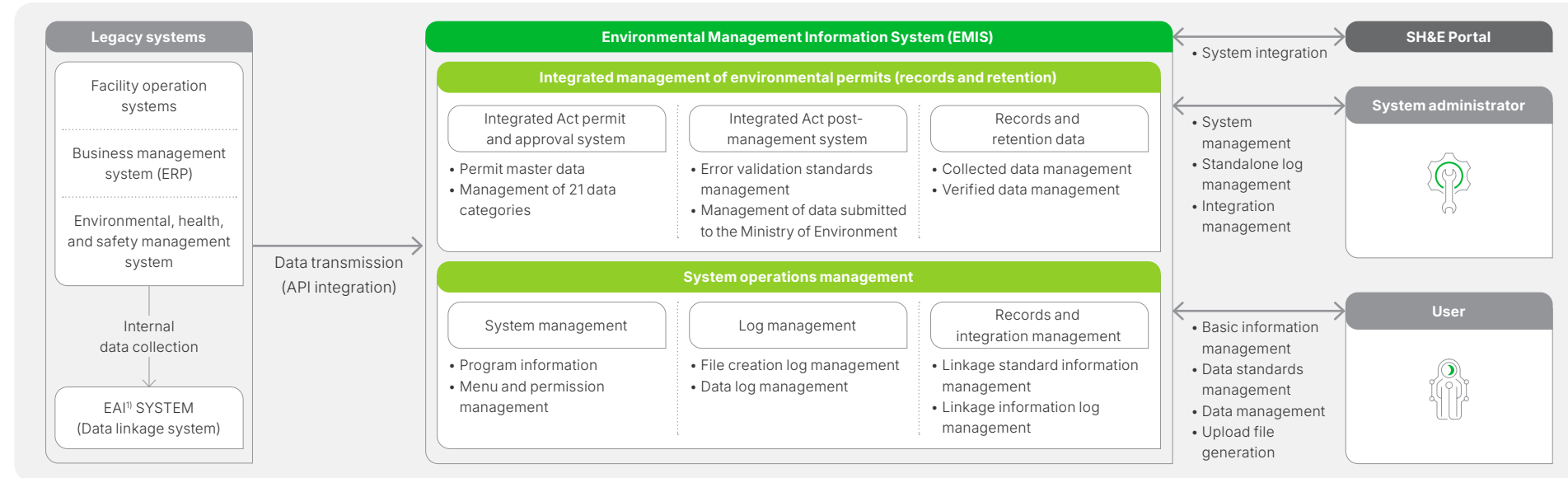
Environmental Management

Risk Management

Pollutant Management System

OCI has established the Environmental Management Information System (EMIS) to manage plant environmental data more systematically. By linking with relevant systems, EMIS automatically collects and verifies raw material, water, and chemical usage data from the Enterprise Resource Planning (ERP) system, as well as operational data from emissions and pollution control facilities managed through the Distributed Control System (DCS) and Programmable Logic Controller (PLC). This has reduced data errors associated with the previous manual Excel-based input process and significantly improved the efficiency of environmental data management. EMIS is expected to deliver various benefits, including strengthening OCI's proactive response system for legal regulations and risks, as well as advancing ESG disclosure and environmental performance management. OCI also aims to accelerate the digital transformation of environmental information management to further enhance its company-wide environmental management system.

EMIS Development

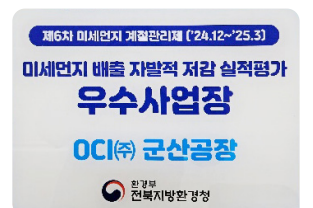


1) EAI, or Enterprise Application Integration, refers to a system that supports data linkage and integration across internal business systems.

Setting Pollutant-Specific Emission Management Targets | OCI sets plant-specific pollutant emission management targets that are more stringent than applicable legal standards. Air pollutants are primarily managed with a focus on sulfur oxides, nitrogen oxides, and dust. Key indicators for water pollutant management include biochemical oxygen demand (BOD), total organic carbon (TOC), and suspended solids (SS). OCI regularly reviews its internal management targets against permitted emission standards and continuously implements improvement initiatives at each plant to further strengthen pollutant emission management.

Pollutant Management Initiatives

Air Pollutant Management | OCI is implementing pollutant reduction initiatives at each plant in phases to achieve its mid- to long-term environmental goals for 2030. In 2025, OCI installed a new Tele Monitoring System (TMS) at the Gwangyang Plant to strengthen its monitoring system and improved the performance of dust collectors in power desulfurization facilities at the Pohang Plant.



Outstanding workplace recognition plaques for voluntary fine dust emission reduction performance

In addition, the Gwangyang, Pohang, and Gunsan Plants signed voluntary air pollutant reduction agreements with their respective regional environmental agencies, reinforcing their commitment to environmental responsibility toward local communities. As a result of these efforts, the Gunsan Plant was selected as an "outstanding workplace in the 2025 voluntary fine dust emission reduction performance evaluation," while the Gwangyang Plant was selected as an "outstanding workplace in the fine dust seasonal management system implementation evaluation."

Water Pollutant Management | OCI operates its own wastewater treatment facilities to prevent water pollution at its plants. Wastewater is treated through physical, chemical, and biological processes before being safely transferred to regional wastewater treatment plants. OCI also conducts regular analyses of effluent water quality and continues to strengthen its management system to minimize water pollution impacts through the operation of wastewater treatment facilities, monitoring of effluent quality and flow rates, and analysis of self-measurement data.

Management of Noise, Vibration, Odor, and Soil Contamination | OCI conducts regular soil inspections at its plants to prevent soil contamination and protect ecosystems. For designated controlled substances, OCI proactively manages potential sources of contamination by conducting soil contamination surveys and regular leak inspections in areas with a risk of leakage. OCI also periodically measures noise levels at plant boundaries and regularly monitors workplace conditions to manage noise, vibration, and odor within its plants. For noise management, OCI establishes permissible limits based on exposure time and implements necessary measures, including the installation of preventive facilities and the provision of protective equipment, in accordance with these standards.

Material Issue

Environmental Management

Risk Management

Water Resource Management System

OCI has established a water resource management policy in recognition of the value of a sustainable water cycle and its corporate responsibility for water resource management. At each plant, OCI operates water pollutant discharge facilities in compliance with the Act on the Integrated Control of Pollutant-Discharging Facilities and the Water Environment Conservation Act. OCI also establishes and applies internal management standards that are more stringent than applicable legal requirements.

Water Resource Management Policy

- Article 1.** The Company shall make every effort to minimize potential risks by conducting advance assessments of water-related impacts arising from business operations and management activities and by maintaining robust management controls.
- Article 2.** The Company recognizes the importance of water resources and the value of a sustainable water cycle. It shall strive to reduce water use in product manufacturing by optimizing plant operations, complying with operating standards, and improving equipment efficiency, while also promoting water reuse and recycling through process improvements.
- Article 3.** To minimize the impact of plant operations on water resources in local communities, the Company shall establish and manage internal effluent standards that are more stringent than legal requirements and shall monitor effluent conditions through periodic analysis.
- Article 4.** The Company shall identify policy and regulatory information issued by the government, local authorities, and other relevant organizations in the regions where it operates and shall make every effort to comply with such requirements. Through continuous monitoring of regulatory developments, the Company shall identify regulatory changes, analyze their potential future impacts, and establish and implement improvement plans where necessary.
- Article 5.** The Company shall provide relevant education and information to help employees recognize the importance of water resource conservation and put it into practice. The Company shall also strive to fulfill its social responsibilities by transparently disclosing its water-related policies and activities to stakeholders, including local communities.

Water Resource Management Initiatives

Water Resource Risk Analysis Methodology | OCI regularly assesses water-related risks at all domestic plants using WWF’s Water Risk Filter to support sustainable water resource management. The analysis focused on two key factors: water scarcity risk (dependency) and water quality risk (impact). Using 2020 as the baseline year, OCI assessed risk levels in 2025 and analyzed projected changes in risk through 2030. For scenario analysis, OCI applied the Pessimistic Trend scenario, which assumes the most adverse pathway for climate change and socio-economic conditions, to estimate future risk levels.

Water Resource Risk Analysis Results | The analysis showed that water stress at the Gunsan, Gwangyang, and Iksan plants remained at a “low” level in 2025 but was projected to increase to a “low-to-medium” level by 2030. For water quality risk, all plants were assessed as “medium” risk in 2025 and are expected to remain at a “medium” level by 2030, indicating the need for continued management. Recognizing the overall potential for increased water-related risks over time, OCI is reducing water use by recycling wastewater and concentrated cooling water effluent. At the Gwangyang Plant, rainwater collected on site is filtered through a sand filtration system and reused as cleaning water and for filter press dewatering. Through these efforts, OCI withdrew a total of 10,358,474 tons of water in 2025, of which 519,145 tons were recycled, resulting in a water recycling rate of 5%.

Given the finite nature of water resources, reducing overall water dependency through lower water use and expanded recycling remains essential. OCI continuously monitors water use and operating conditions to ensure a stable water supply at each plant. Accordingly, OCI conducts regular water risk assessments that comprehensively consider key water-related risk factors, including future changes in water availability, potential deterioration in water quality, impacts on local stakeholders, and the possibility of stricter regional regulations.

Water Resource Risk Analysis Results

● Very Low ● Low ● Medium ● High ● Very High

Plant	Water scarcity risk		Water quality risk	
	2025	2030	2025	2030
Gunsan Plant	Low	Medium	Medium	Medium
Gwangyang Plant	Low	Low	Medium	Medium
Iksan Plant	Low	Medium	Medium	Medium
Pohang Plant	Low	Medium	Medium	Medium

Material Issue

Environmental Management

Risk Management

Waste Management System

OCI systematically manages waste in accordance with the Environmental Pollution Control Rules and plant-specific waste management guidelines. OCI continues to promote resource circulation initiatives to expand the reuse and recycling of waste generated in the production process. OCI has set a target of achieving an 80% waste recycling rate by 2030 and is implementing a range of improvement initiatives to reduce waste generation and expand recycling. All waste treatment processes are managed through the government's "Allbaro System."

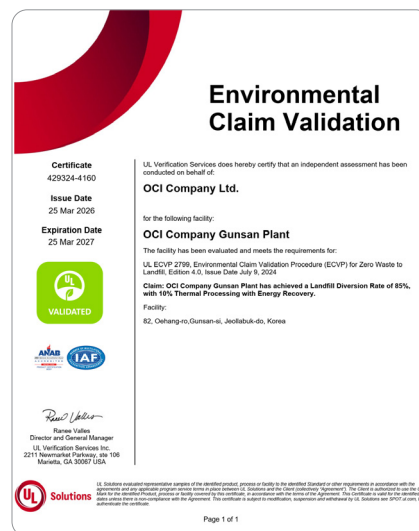
Waste Management Initiatives

At the Pohang Plant, OCI changed the disposal method for High Boiling Residue (HBR) waste from landfill to recycling, resulting in the recycling of approximately 750 tons in 2025 that would previously have been landfilled. At the Gunsan Plant, OCI increased the recycling rate of wastewater sludge by 27 percentage points, from 31% to 58%. At the Iksan Plant, OCI recycled approximately 16 tons by changing the disposal method for dust from landfill to recycling.

OCI continues to pursue improvement initiatives to increase waste recycling rates across all plants, while strengthening the transparency and accountability of waste management through regular on-site inspections of waste treatment contractors.

Acquisition of ZWTL¹⁾ Certification | OCI's Gunsan Plant has received external recognition for its waste recycling performance through the acquisition of Zero Waste to Landfill (ZWTL) certification at the site level. Building on this achievement, the Gunsan Plant is progressively strengthening its operational framework to minimize landfill disposal and expand resource circulation. OCI also plans to broaden ZWTL certification across other plants by gradually converting landfill-disposed waste into recyclable resources.

1) Zero Waste to Landfill: A waste and environmental management certification system designed to reduce to "zero" the volume of waste generated at business sites that is ultimately disposed of in landfills.



ZWTL certification at the Gunsan Plant

Product Development and Purchasing Based on a Sustainable Supply Chain

Use of Recycled Waste Vinyl Oil in Carbon Black Production and Acquisition of ISCC PLUS Certification | OCI is replacing a portion of the conventional coal- and petroleum-based raw materials used in carbon black production with recycled waste vinyl oil recovered through high-temperature pyrolysis rather than incineration. This recycled oil is produced from waste plastic and is used in carbon black manufacturing at the Gwangyang and Pohang plants.

Based on the use of these recycled raw materials, OCI has obtained and maintains ISCC PLUS²⁾ certification for its carbon black products. Through these efforts, OCI is gradually increasing the use of recycled oil.

2) ISCC PLUS certification is an international certification system that verifies the sustainability of products using renewable resources and the traceability of raw materials.

Recycled Oil Usage Over the Past Three Years

(Unit: Tons)

Category	2023	2024	2025
Recycled oil	20	1,588	1,783

Procurement of Environmentally Preferable Products | OCI has established regulations governing the procurement of environmentally preferable products³⁾ to promote environmentally responsible purchasing, achieve its environmental management objectives, and fulfill its environmental and social responsibilities.

In 2025, OCI's purchases of environmentally preferable products totaled KRW 1,840 million. OCI plans to continue increasing the proportion of such purchases in order to support the environmental transition of the overall supply chain and strengthen the foundation for resource circulation.

Category	Type of environmentally preferable product	Applicable laws and regulations
1	Products subject to environmental labeling certification	• Environmental Technology and Industry Support Act
2	Low-carbon products	• Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis
3	Products subject to recycled material quality certification	• Act on the Promotion of Saving and Recycling of Resources • Industrial Technology Innovation Promotion Act
4	Environmentally preferable products certified by third-party organizations	• Certifications granted by third-party organizations, including government agencies, local governments, and international organizations
5	Other products, including those with low pollutant emissions during use	-

3) Environmentally preferable products refer to products that reduce adverse environmental impacts and improve resource and energy efficiency throughout the entire life cycle, from raw material sourcing to production, distribution, use, and disposal.

Material Issue

Environmental Management

Risk Management

Chemical Management System

Chemical Management Policy | OCI has established a “Chemical Management Policy” to minimize risks that chemical substances may pose to human health and the environment. The policy sets out management standards and implementation procedures covering the pre-review of chemical substances, the provision of hazardous substance information to employees and customers, risk assessments, and education and training. Through this policy, OCI enhances safety and transparency across the entire chemical management process, from the introduction of chemical substances to their use, storage, and disposal, and reinforces a responsible chemical management system.

Chemical Registration and Management Process | OCI uses the Chemical Management System (CMS) to conduct preliminary reviews of compliance with applicable regulations beginning at the chemical purchasing stage. In addition, when laws are enacted or amended, OCI proactively manages regulatory risks by periodically reviewing whether the chemical substances it handles are subject to the revised requirements based on the regulatory database embedded in the system.

When new chemical substances are brought on site, OCI conducts a preliminary safety assessment, selects an appropriate storage location, and then proceeds with storage. Once substances are in storage, OCI strengthens preparedness for chemical accidents through regular inspections of storage facilities and the installation of leak prevention equipment and detection systems. For outbound shipments, OCI manages transport risks through daily inspections of transport vehicles, driver training, and emergency response drills designed to prepare for transportation accidents. In 2025, OCI added two newly designated substances to its registration list and completed approximately 3,500 internal reviews through the CMS, covering imported raw materials, catalysts, and other relevant materials.

OCI Chemical Management Process

① Receiving management

- Preliminary safety assessment of hazardous chemicals
- Selection of appropriate storage locations and receiving procedures
- Training for hazardous chemical handlers



② Storage management

- Regular inspection of hazardous chemical storage facilities
- Installation of leak prevention facilities and leak detection equipment
- Establishment of an emergency response organization and training for fires, explosions, and leaks



③ Outbound management

- Routine vehicle inspections and driver training
- Emergency response drills for transportation accidents, including participation by transport companies



Chemical Management Risk Assessment | OCI conducts an annual risk assessment that takes into account the characteristics of chemical substances and potential hazardous factors. Additional assessments are carried out whenever new risks may arise, including changes in handled substances or production processes. This risk assessment process is designed to systematically identify and analyze potential hazards associated with the handling of chemical substances and to establish and implement appropriate risk reduction measures based on the assessment grades.

OCI Chemical Management Risk Assessment

Category	Details
Identification of chemical properties and potential workplace hazards	<ul style="list-style-type: none"> • Review of hazard and physicochemical information in the Material Safety Data Sheet (MSDS) • Review of information on chemical handling and storage methods and personal protective equipment • Identification of potential workplace hazards and review of existing safety measures
Assessment result analysis	<ul style="list-style-type: none"> • Determination of assessment results and identification of acceptable risk levels
Prioritization and implementation of improvement measures	<ul style="list-style-type: none"> • Establishment of risk reduction measures and implementation of actions based on assessment priorities - First priority: Substitution measures, including the replacement of hazardous substances - Second priority: Engineering controls, including the installation of ventilation systems - Third priority: Administrative controls, including the maintenance of work procedures - Fourth priority: Use of personal protective equipment

Material Issue

Environmental Management

Risk Management

Chemical Management System

Product Responsibility Management System I OCI has obtained and maintains ISO 9001 certification for its quality management system. When customer complaints or claims related to product safety or quality arise after product delivery, the relevant units investigate the underlying causes and implement corrective and preventive measures in accordance with the Customer Satisfaction Management Rules.

Product Safety Management I OCI manages product safety by engaging transportation companies that comply with applicable safety and environmental regulations, including the Chemical Substances Control Act and the Act on the Safety Control of Hazardous Substances. In selecting transportation companies, OCI reviews driver training plans and completion records, vehicle and safety equipment inspection checklists, and accident response scenarios to verify carrier qualifications. OCI also supports the safe handling and use of its products by preparing and providing Material Safety Data Sheets (MSDS) for employees and customers.

Product Hazard Assessment I OCI has completed hazard assessments for approximately 95.7% of its manufactured and imported products, excluding one product classified as low hazard. The remaining assessments are scheduled for completion by 2027. For chemical substances procured for the domestic market, OCI also monitors whether suppliers have conducted appropriate hazard assessments of the relevant substances prior to purchase.

Results of OCI Product Hazard Assessment

(Unit: %)

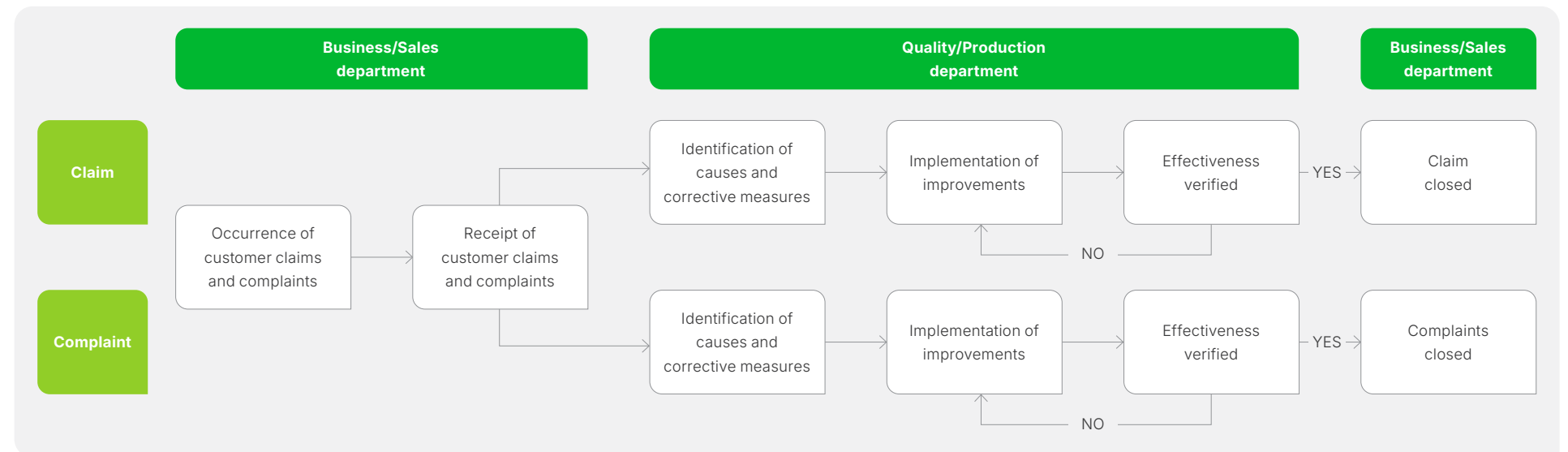
Category	2023	2024	2025
Product hazard assessment completion rate	93.6	95.7	95.7

Product Labeling I OCI manages product labeling by specifying warning labels, hazard statements, and precautionary information in accordance with applicable safety and environmental regulations. To ensure compliance with domestic and international labeling requirements, OCI applies the Globally Harmonized System (GHS) for chemical classification and labeling. Through these measures, OCI fulfills its information disclosure responsibilities by providing labels that enable customers to clearly understand product hazards and related information.

Customer Satisfaction Management System

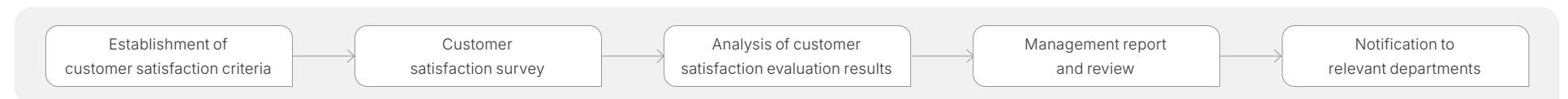
Customer Complaint Management I OCI has established a Customer Satisfaction Management Rule to address customer complaints arising after product delivery. This rule governs the full complaint management process, including complaint receipt, claim and complaint handling, case documentation, and records management. OCI also conducts an annual trend analysis of customer complaints.

Product Complaint Handling Process



Customer Satisfaction Measurement and Management I OCI measures and monitors satisfaction levels among both internal and external customers. Heads of business teams oversee service delivery and external customer satisfaction assessments. In particular, they establish and implement annual plans to survey and evaluate external customer satisfaction. Customer satisfaction is assessed at least once a year, and improvement measures are developed and implemented based on the results.

Customer Satisfaction Management Process



Material Issue

Environmental Management

Risk Management

Initiatives to Reduce Hazardous Chemical Use and Prevent Accidents

OCI reviews the feasibility of substituting hazardous chemicals contained in raw and auxiliary materials and promotes their reduction wherever replacement is practicable. At the request of customers, OCI analyzes certain products for hazardous substances subject to regulations such as SVHC (Substances of Very High Concern) and RoHS (Restriction of Hazardous Substances Directive) and periodically verifies that such substances are not present.

OCI also works with suppliers to replace water treatment agents containing hazardous chemicals with safer alternatives. For insulation materials used in thermal insulation operations, OCI discontinued the use of newly purchased materials containing certain hazardous chemicals from 2024 and replaced them with materials that do not contain toxic substances. In addition, OCI is pursuing a range of initiatives to reduce the use of hazardous chemicals, including the ongoing review of substitution feasibility for hazardous substances contained in catalysts.

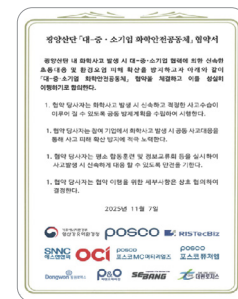
OCI has also suspended the production of diethyl phthalate (DEHP), which is classified as a hazardous chemical both domestically and internationally, including as an SVHC substance, a substance subject to authorization under EU REACH Annex XIV, and a restricted substance under Annex XVII.



Transportation Safety Campaign at the Gunsan Plant

Chemical Accident Prevention | OCI manages hazardous chemicals in accordance with the Chemical Substances Control Rules and conducts an annual internal review of chemical accident prevention plans related to hazardous chemical leaks. In 2025, OCI carried out cross-inspections at the Pohang and Gunsan plants involving personnel from other plants and headquarters. At the Gunsan Plant, anti-corrosion coating was applied to major piping to help prevent chemical leaks. To prepare for chemical leak incidents, OCI has established emergency response scenarios, organized response teams, and conducts regular training to prepare for chemical leak incidents. These scenarios are revised as needed to reflect training outcomes. OCI also supports training for transport personnel to prepare for transportation accidents and conducts inspections of inbound and outbound vehicles to proactively prevent leaks caused by vehicle defects. In addition, OCI carries out safe driving campaigns targeting transportation companies.

Chemical Safety Community Activities | In November 2025, OCI joined the “Chemical Safety Community,” an initiative designed to strengthen chemical safety management capabilities through collaboration between large companies and nearby small and medium-sized enterprises (SMEs). As part of this initiative, OCI signed a Chemical Safety Community agreement with large companies and SMEs in the Gwangyang region. Through the initiative, OCI participates in joint fire drills and meetings to share best practices and discuss improvements to relevant systems. In particular, OCI provides technical support to SMEs to enhance their safety management capabilities and help prevent chemical accidents.



Regular Hazardous Chemical Training | OCI regularly provides training on regulatory changes and compliance requirements related to chemical substances for sales and procurement personnel in order to strengthen their understanding of relevant laws and regulations. OCI also appoints hazardous chemical substance supervisors for each production process to ensure stage-specific safety management and maintains their professional capabilities through ongoing training. As of 2025, a total of 275 individuals had completed hazardous chemical-related training.

Status of Hazardous Chemical Substance Training Programs for Employees (Unit: Persons, Hours)

Training Program	Total Number of Participants	Training Hours
Safety Education on Hazardous Chemical Substances	1	2
Hazardous Chemical Substance Supervisor Training	27	16
Practical Safety Management Training for Hazardous Chemical Substance Handling Facilities	1	18
Safety Education for Hazardous Chemical Substance Handlers	244	8
Hazardous Chemical Substance Supervisor Certification Course	2	32
Total	275	-

Material Issue

Environmental Management

Risk Management

Product Life Cycle Assessment

To proactively respond to increasingly stringent global environmental regulations and fulfill its environmental responsibilities, OCI has established and is implementing a Life Cycle Assessment (LCA) plan for all products manufactured in Korea.

Using CML 2001, an internationally recognized environmental impact assessment methodology, OCI has completed LCAs for eight products to date, including polysilicon, high-purity phosphoric acid, carbon black, pitch, and hydrogen peroxide. Based on sales revenue, these assessments cover 43.8% of the company's products.

For polysilicon, OCI completed third-party verification in accordance with ISO 14040, ISO 14044, and ISO 14067. For carbon black, pitch, and hydrogen peroxide, third-party verification was completed in accordance with ISO 14040 and ISO 14044. Following the completion of these LCAs, OCI plans to further advance its assessment processes. Based on product-specific environmental impact analysis results, OCI will identify and implement improvement measures to minimize the negative environmental impacts associated with product manufacturing.

Environmental Management Training for Employees

OCI provides environmental management training programs for all employees, including regular, contract, and dispatched workers. In 2025, OCI conducted training across a range of areas, including mandatory statutory programs and general education, covering greenhouse gases, air, waste, energy, and integrated environmental management. Approximately 341 employees participated.

Status of Employee Environmental Management Training Programs

(Unit: Persons, Hours)

Category	Training Program	Total Number of Participants	Training Hours per Program
Greenhouse gases	Capacity Building for GHG Emissions Verification Professionals	1	40
	Climate Action & Adaptation Plans	100	2.5
Biodiversity	Biodiversity and Endangered Species	102	2.5
Air	Management Plans for Plant Self-Measurements Following Amendments to the Clean Air Conservation Act	3	3
	Comprehensive Practical Training in Air Pollution Control Facility Management	2	27
Water resources · Water quality	Statutory Continuing Education for General Water Quality Environmental Engineers	1	16
Waste	Training for Industrial Waste Generators	4	6
Water resources · Waste	General Education on Water Resources and Waste	116	2.5
Energy	Advanced Energy Conservation Practices & Technologies	1	21
	Mandatory Legal Training for Energy Managers	1	7
Integrated environmental management	Statutory Training for Integrated Environmental Managers	3	40
	Statutory Training for Integrated Environmental Managers (Second Half)	1	8
	Practical Training on Environmental Measurement and Analysis Equipment	6	14



Polysilicon PCF Third-Party Verification

Natural Capital Management

Strategy

Biodiversity Protection and No-Deforestation Policy

OCI has established a Biodiversity Protection and No-Deforestation Policy to prevent biodiversity loss associated with natural habitat destruction and deforestation.

Key Elements of the Biodiversity Protection and No-Deforestation Policy

Biodiversity Protection and No-Deforestation Policy

- Article 1.** When reviewing new business development and investment opportunities, the Company shall verify and assess the status and value of biodiversity in the relevant area and reflect the results in management decision-making.
- Article 2.** The Company shall avoid operating in areas requiring conservation, taking into account international conventions related to biodiversity and land protection, including UNESCO World Heritage sites and IUCN Category I-IV protected areas, as well as applicable laws and regulations of national and local governments.
- Article 3.** The Company actively supports the Vision and Goals for 2050 and the Action Targets for 2030 adopted under the Kunming-Montreal Global Biodiversity Framework (GBF).
- Article 4.** The Company shall regularly assess its dependencies and impacts on natural capital and biodiversity, as well as related risks, and shall establish and implement specific mitigation plans for identified risks.
- Article 5.** The Company shall make every effort to support initiatives related to biodiversity protection and forest conservation.
- Article 6.** The Company will strive to prevent deforestation and implement the principle of No Net Deforestation by offsetting any unavoidable residual impacts through afforestation or reforestation.
- Article 7.** The Company shall operate an ESG Committee under the Board of Directors to oversee decision-making and performance related to biodiversity protection and no deforestation.



Natural Capital Management Approach

OCI recognizes the significance of conserving biodiversity and promoting its sustainable use to maintain the balance and continuity of natural ecosystems. To support this commitment, OCI endorses relevant international frameworks, including the Global Biodiversity Framework (GBF), and has established a biodiversity management policy to identify and mitigate related risks proactively.

Based on this policy, all plants located in jurisdictions covered by relevant agreements comply with applicable biodiversity-related legal requirements in the countries and surrounding regions in which they operate. OCI also maintains ongoing communication with stakeholders to reduce the environmental impacts of its plants and contribute to improvements in the surrounding environment.

Drawing on the findings of its TNFD LEAP¹⁾ analysis, OCI plans to gradually expand the scope of plants subject to assessment. In addition, OCI will conduct regular biodiversity and natural capital assessments at its major domestic and overseas operating plants to identify and prevent potential negative impacts on nature at an early stage.

To advance these efforts, OCI will further strengthen its assessment, monitoring, and management processes. Through a cooperative framework involving both internal and external stakeholders, OCI will also identify biodiversity enhancement initiatives tailored to regional characteristics.

Furthermore, OCI will take a leading role in habitat restoration and the protection of key threatened species, with the goal of achieving a Net Positive Impact (NPI) on the natural environment.

1) TNFD LEAP: A four-step analytical approach consisting of Locate, Evaluate, Assess, and Prepare, proposed by the Taskforce on Nature-related Financial Disclosures (TNFD) to identify the interface between business activities and nature and assess nature-related dependencies, impacts, risks, and opportunities.

Definition of GBF

What Is the Global Biodiversity Framework (GBF)?

The Global Biodiversity Framework (GBF) is an agreement adopted on December 19, 2022, at the 15th Conference of the Parties to the Convention on Biological Diversity (COP15) to promote biodiversity conservation and sustainable use. Established by representatives of 196 Parties under the vision of "Living in Harmony with Nature," it sets out four goals to be achieved by 2050 and 23 action targets to be achieved by 2030.

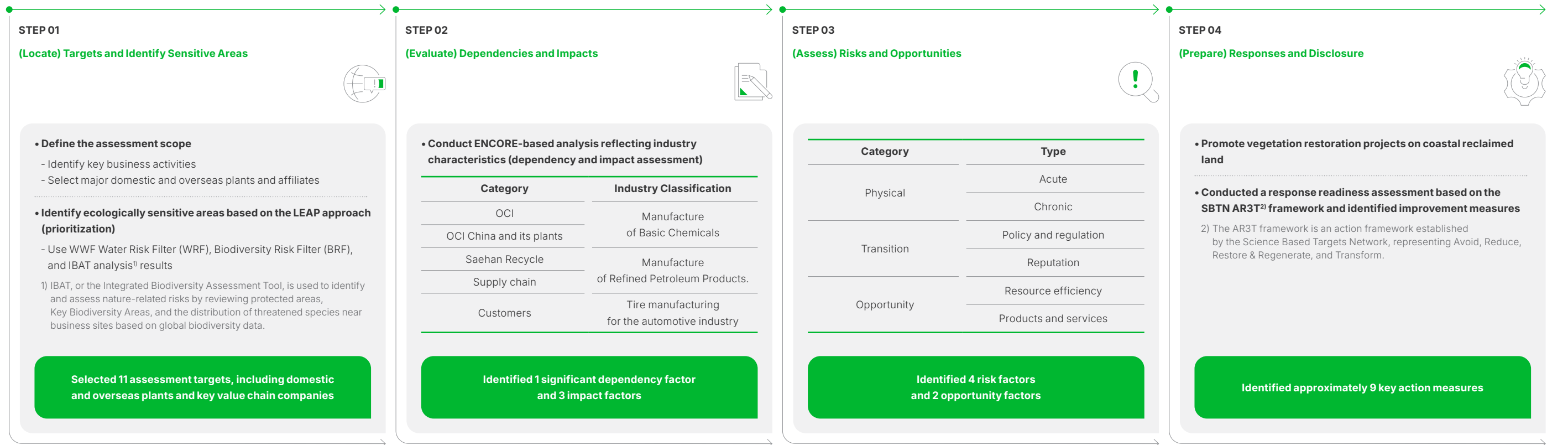
Natural Capital Management

Strategy

Natural Capital Assessment Process

OCI conducts biodiversity risk analyses to prevent and respond to risks that may arise from the company's impacts and dependencies on natural ecosystems. Based on TNFD's LEAP methodology, OCI conducted a regional assessment to analyze biodiversity dependencies and impacts in areas where its plants and key value chains are located. The assessment identified relatively high risks in certain upstream areas and plant sites. OCI will continue to monitor biodiversity risks across these value chains and nearby areas, explore opportunities for conservation activities with suppliers, and review various environmentally friendly initiatives.

Natural Capital Assessment Process



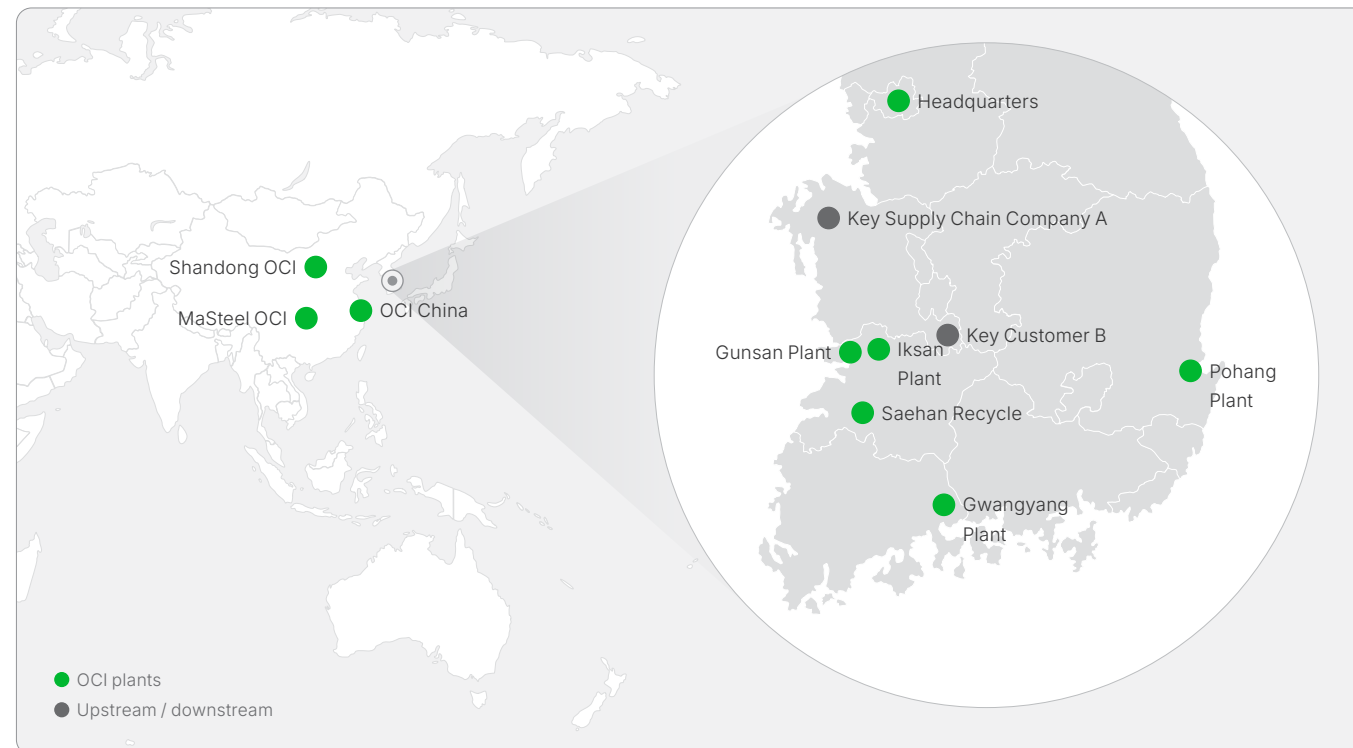
Natural Capital Management

Risk Management

(Locate) Targets and Identify Sensitive Areas

Selection of Analysis Targets | OCI selected 11 key entities across the value chain as analysis targets, taking into account its business activities, including major domestic and overseas plants, supply chain partners, and customers. The analysis covered OCI's major domestic sites, including the headquarters and the Gunsan, Iksan, Pohang, and Gwangyang plants, as well as OCI China and its subsidiaries, Shandong OCI and MaSteel OCI, Saehan Recycling, Supplier A, and Customer B.

Analysis target sites



Identification of Ecologically Sensitive Areas | To conduct a location-based assessment in line with the LEAP approach of the TNFD, OCI identified ecologically sensitive areas using the WWF technical methodology. The assessment drew on WWF's Water Risk Filter (WRF¹⁾) and Biodiversity Risk Filter (BRF²⁾). Based on the results, Shandong OCI, the Gunsan Plant, and Key Supply Chain Company A were identified as sensitive areas. After taking operating characteristics and sales contribution into account, OCI selected the Gunsan Plant as the pilot site for monitoring in the current year.

- 1) A global online tool developed to assess water-related risks across business sites by quantitatively measuring water risks at the basin and operational unit levels based on factors such as water availability, water quality, drought, flooding, and ecosystem service conditions.
- 2) A tool designed to assess biodiversity-related risks across business sites, including physical, pressure, reputational, and socioeconomic risks, through the quantitative analysis of more than 33 ecological, pressure, and reputational indicators.

Considerations for Identifying Sensitive Areas

Identification of Ecologically Sensitive Areas Based on the TNFD LEAP Methodology					
Category	Areas of high biodiversity importance	Areas with rapid decline in ecosystem integrity	Areas important for ecosystem service provision	Areas with high physical water risk	Areas with high ecosystem integrity
Considerations	<ul style="list-style-type: none"> • Areas of high biodiversity importance are classified as ecologically sensitive areas. • Review indicators related to biodiversity protection areas and similar designations 	<ul style="list-style-type: none"> • Areas experiencing a rapid decline in ecosystem integrity tend to have lower resilience and a higher likelihood of risk exposure. • Assess indicators such as ecosystem condition and pressures on biodiversity. 	<ul style="list-style-type: none"> • Review resource availability in areas that play an important role in providing ecosystem services. • Assess resource scarcity indicators, including air, water, and drinking water. 	<ul style="list-style-type: none"> • Areas exposed to high physical water risk are classified as ecologically sensitive areas. • Use physical water risk indicators for the relevant areas. 	<ul style="list-style-type: none"> • Areas with high ecosystem integrity are those in which ecosystem composition, structure, and function remain within the range of natural variability, indicating strong resilience. • Assess indicators such as ecosystem condition and pressures on biodiversity.

Pilot Monitoring Plant : Gunsan Plant

Natural Capital Management

Risk Management

Water Resource and Biodiversity Risks at the Gunsan Plant

OCI conducted a detailed assessment of risks associated with the Gunsan Plant. The water resource assessment identified physical water-related risks at a Medium level. Detailed risk analysis results indicated that water quality presented the highest level of risk, followed by drought, ecosystem service conditions, water availability, and flooding.

The biodiversity assessment identified an overall High risk level. Detailed biodiversity risk analysis results showed that, among dependency-related factors, "Regulating and Supporting Services- Enhancement" and "Regulating Services - Mitigation" were assessed as High. Among impact-related factors, pressures on biodiversity were identified as Medium.

Based on these findings, OCI identified in advance the potential impacts of its business activities on water resources and biodiversity and incorporated the results into its risk management and response strategies.

Detailed Analysis Results of Water Resources and Biodiversity¹⁾



Water resource risks		Detailed risk factors			
Physical risks	Water availability	Drought	Flood	Water quality	Condition of ecosystem services
Medium	Low	Medium	Low	High	Medium

Biodiversity Risks		Detailed risk factors			
Factor classification	Dependencies			Impacts	
-	Provisioning services	Regulating and supporting services - enhancement	Regulating services - mitigation	Cultural services	Pressures on biodiversity
High	Medium	High	High	Very Low	Medium

1) The risk classification criteria are aligned with the threshold classification framework presented by the World Wide Fund for Nature.

Protected Areas and Threatened Species Near the Gunsan Plant

To identify species-related risks, OCI used IBAT and EcoBank²⁾ to assess protected areas, key biodiversity areas, and IUCN³⁾-listed threatened species in the vicinity of the Gunsan Plant. The analysis identified 82 protected areas, 5 key biodiversity areas, and 108 threatened species near the plant. In addition, an analysis of EcoBank data provided by the National Institute of Ecology confirmed that 45 threatened species inhabit Gunsan, Jeollabuk-do, including the black-faced Spoonbill and the Saunders's Gull.

The analysis also validated the presence of a wildlife protection area and a natural monument protection area near the Gunsan Plant, located approximately 1.79 km and 0.3 km from the plant, respectively.

2) ECOBANK: An ecological information portal operated by the National Institute of Ecology that provides data on biodiversity and the natural environment, including information on species, habitats, ecosystems, and ecological zoning maps.
 3) IUCN (International Union for Conservation of Nature): An international organization established to conserve biodiversity and promote the sustainable use of natural resources. It operates the IUCN Red List, a global standard for assessing the extinction risk of species.

IBAT Analysis Results

(Unit: Areas, Species)

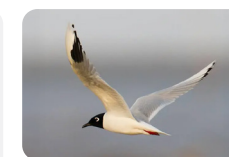
Category	Protected Areas	Key Biodiversity Areas	IUCN-Listed Threatened Species	EcoBank Threatened Species
Details	82	5	108	45

Threatened Species Near the Gunsan Plant



Black-faced Spoonbill

- Class I Endangered Wildlife
- IUCN Red List Category: Endangered (EN)



Saunders's Gull

- Ministry of Environment-Designated Class II Endangered Wildlife
- IUCN Red List Category: Vulnerable (VU)

Distance to Protected Areas Near the Gunsan Plant

(Unit: Km)

Category	Protected Areas	IUCN protected area category	Distance from protected area
1	Wildlife sanctuary	IV	1.79
2	Natural monument	IV	0.3

4) The protected area is designated as a dinosaur footprint site and does not contain any protected species.

Special Section

Natural Capital Management

Risk Management

(Evaluate) Dependencies and Impacts

To better understand the relationship between natural capital and corporate activities, OCI conducted a company-wide assessment of natural capital dependencies and impacts using the ENCORE tool recommended under the TNFD’s Evaluate phase. In this assessment, dependencies refer to the benefits OCI derives from ecosystem services, while impacts refer to the adverse effects that business activities may have on natural capital, including air pollution and greenhouse gas emissions. Based on the ENCORE industry classification framework and OCI’s business profile, the assessment covered two business categories: “Manufacture of Basic Chemicals” and “Manufacture of Refined Petroleum Products.”

The ENCORE assessment identified “water purification” as the most significant dependency factor across these two manufacturing categories. This reflects the high reliance of manufacturing processes on clean surface water and groundwater, which are sustained through the natural purification functions of ecosystems. Water resources play a critical role throughout the manufacturing process, including cooling and cleaning operations, and changes in water quality may directly affect production efficiency and operational safety.

Among the impact factors, disturbances such as light and noise, emissions of non-greenhouse gas air pollutants including sulfur oxides, nitrogen oxides, and dust, and emissions of toxic pollutants affecting soil and water quality were identified as high-risk factors. Disturbances may affect surrounding ecosystems through noise and vibration generated during plant operations, as well as through lighting used during nighttime operations. In addition, sulfur oxides and nitrogen oxides generated during process operations were identified as non-greenhouse gas air pollutants that may adversely affect local air quality. Potential leaks and spills from chemical storage tanks and pipelines, as well as wastewater discharges, were also identified as major impact factors that may affect soil and water systems.

ENCORE Dependency and Impact Analysis Results

● Very Low ● Low ● Medium ● High ● Very High

Category	Target company	Dependencies											Impacts									
		Solid waste remediation	Soil and sediment retention	Water purification	Atmospheric and ecosystem dilution	Air purification	Flood regulation	Global climate regulation	Water supply	Noise mitigation	Mediation of sensory impacts (excluding noise)	Local climate regulation	Storm mitigation	Water quality regulation	Flood regulation	Disturbances (light, noise, etc.)	Greenhouse gas emissions	Non-greenhouse gas air pollutant emissions	Toxic pollutant emissions affecting soil and water quality	Generation and discharge of solid waste	Land use area	Water consumption
Basic chemical manufacturing	OCI · OCI China	Low	Medium	Medium	Low	Very Low	Medium	Very Low	Medium	Very Low	Very Low	Low	Medium	Medium	Very Low	Very High	Medium	Medium	Very High	Medium	Low	Medium
Manufacture of refined petroleum products	Saehan Recycle	Low	Medium	High	Low	Very Low	Medium	Very Low	Low	Very Low	N/A	Low	Medium	Medium	N/A	Very High	Medium	High	Very High	Medium	Low	Low

Natural Capital Management

Risk Management

(Assess) Risks and Opportunities

Based on the analysis results from the Evaluate phase and the recommendations of the TNFD framework, OCI established a pool of nature-related risks and opportunities associated with natural capital. For each identified factor, OCI analyzed the potential financial impacts, socio-environmental impact pathways, and expected timing of impacts. Through this process, OCI identified two physical risks, two transition risks, and two opportunity factors. These identified factors will be incorporated into OCI's enterprise-wide risk management framework and managed systematically.

OCI Natural Capital Risks and Opportunities

Category	Type 1	Type 2	Issue	Definition	Financial Impact Pathway	Social & Environmental Impact Pathway	Time Horizon
Risk	Physical	Acute	Aquatic ecosystem contamination caused by chemical spills	<ul style="list-style-type: none"> Contamination of nearby water systems resulting from chemical leaks and spills from manufacturing processes, storage tanks, pipelines, and related facilities 	<ul style="list-style-type: none"> Production disruptions resulting in revenue loss Increased costs associated with environmental cleanup and restoration 	<ul style="list-style-type: none"> Damage to aquatic ecosystems Deterioration of local water quality and adverse impacts on downstream ecosystems 	Short-term
		Chronic	Intensifying drought conditions	<ul style="list-style-type: none"> Reduced ecosystem water purification capacity caused by drought, resulting in disruptions to industrial water supply 	<ul style="list-style-type: none"> Increased costs associated with securing industrial water resources Increased costs associated with water reuse systems and alternative water intake facilities 	<ul style="list-style-type: none"> Increased regional water stress Potential conflicts with local communities 	Mid- to long-term
	Transition	Policy and regulation	Strengthening of environmental regulations	<ul style="list-style-type: none"> Strengthening of emission standards across environmental media 	<ul style="list-style-type: none"> Increased risk of fines, surcharges, business suspension, and other administrative sanctions resulting from environmental regulatory non-compliance 	<ul style="list-style-type: none"> Increased demand for improvements in local air and water quality Negative effects on community trust 	Mid- to long-term
		Reputation	Decline in community trust due to emissions and leakage incidents	<ul style="list-style-type: none"> Decline in community trust resulting from incidents such as chemical leaks, spills, and pollutant emissions 	<ul style="list-style-type: none"> Increased costs associated with accident response, remediation, and compensation 	<ul style="list-style-type: none"> Delayed recovery of aquatic ecosystems and soil quality Adverse health impacts on local communities 	Short-term
Opportunity	Resource efficiency	Expansion of water and waste recycling	<ul style="list-style-type: none"> Reduction in operating costs through improved resource efficiency 	<ul style="list-style-type: none"> Reduction in operating costs, including landfill disposal and transportation costs 	<ul style="list-style-type: none"> Reduction in soil and water pollution risks Promotion of a circular economy 	Mid- to long-term	
	Products and services	Expansion of low-impact products based on ISCC+ and Environmental Product Declarations	<ul style="list-style-type: none"> Strengthening of the eco-friendly product portfolio through the expansion of product lines incorporating recycled materials and low-emission manufacturing processes 	<ul style="list-style-type: none"> Reduced regulatory risks and transition costs compared with high-emission products 	<ul style="list-style-type: none"> Reduction of carbon emissions, pollutants, and resource consumption across the value chain Mitigation of ecosystem impacts through wider adoption of low-impact products 	Mid- to long-term	

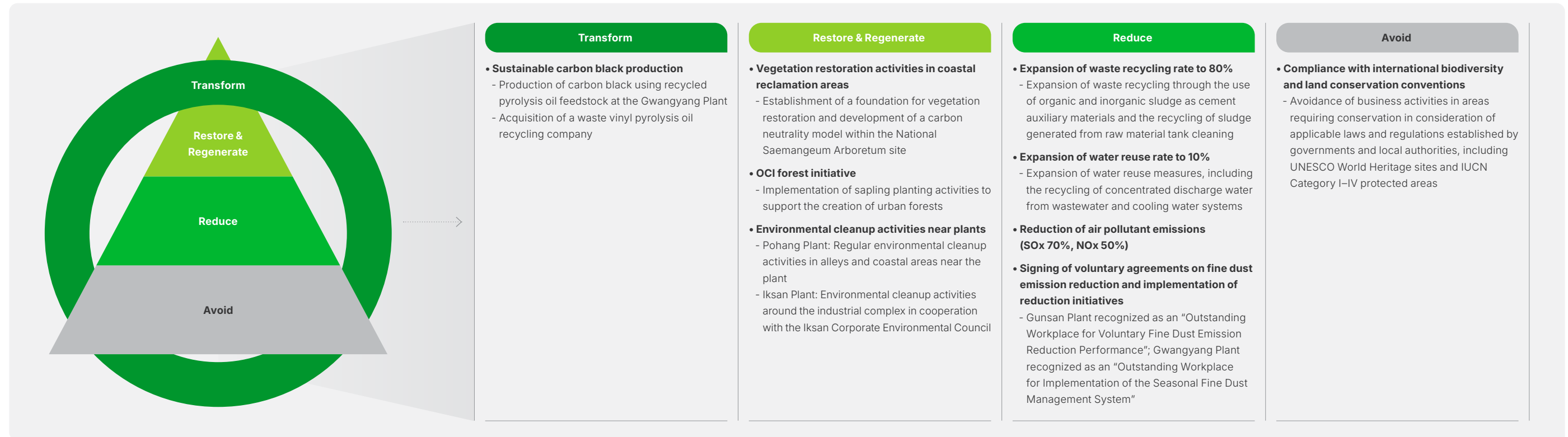
Natural Capital Management

Risk Management

(Prepare) Responses and Disclosure

OCI is implementing climate and ecosystem response initiatives in alignment with the SBTN AR3T framework, based on the principles of "Transform, Regenerate & Restore, Reduce, and Avoid." Under the Transition phase, OCI is advancing the sustainable transformation of its business portfolio through initiatives such as the production of eco-friendly carbon black. Under the Restoration & Regeneration phase, OCI is carrying out activities aimed at restoring coastal vegetation and expanding carbon sinks. In addition, under the Reduce and Avoid phases, OCI is implementing practical measures to minimize environmental impacts through expanded waste recycling, reduction of air pollutant emissions, and compliance with international biodiversity conservation standards.

Detailed Response Activities Based on the SBTN AR3T Framework



Natural Capital Management

Risk Management

Vegetation Restoration Project for Coastal Reclaimed Land

OCI is pursuing vegetation restoration and carbon neutrality initiatives for coastal reclaimed land to contribute to ecosystem restoration in the Saemangeum region. In February 2026, OCI established a collaborative framework in Korea Forest Service to develop and expand a carbon-neutral restoration model designed to simultaneously enhance carbon absorption and biodiversity. Based on this collaboration, OCI is jointly implementing field-based restoration initiatives, including vegetation surveys of reclaimed land, identification and propagation of native plant species, dune stabilization activities, and the establishment of pilot restoration sites. In addition, OCI is planning community-engaged ecological restoration initiatives designed to promote shared growth with local communities through social contribution programs involving the direct participation of employees and local communities in seed collection, planting, and monitoring. Through these initiatives, OCI aims to contribute to the restoration of coastal ecosystems, recovery of biodiversity, climate change mitigation through carbon absorption, and expanded participation by local communities.



OCI MOU Signing Ceremony

Process for Coastal Reclamation Vegetation Restoration Projects



Natural Capital Management

Risk Management

OCI Forest Initiative

OCI employees and their family members participated in volunteer activities to maintain the OCI Urban Forest. The volunteer program was launched to establish a 3,000 m² OCI Urban Forest in Ichon Hangang Park over a three-year period from 2023 to 2025. The initiative aims to contribute to carbon reduction and ecosystem protection through the creation of a healthy urban forest.

In 2025, sapling planting activities were conducted in three phases. During the first and second phases, approximately 4,000 Spiraea and Kerria japonica shrubs were planted. During the third phase, 400 Spiraea shrubs, four Zelkova trees, and one Chinese fringe tree were planted.



Photos from OCI Urban Forest volunteer activities

OCI Forest Planting Status

Category	Phase 1	Phase 2	Phase 3
Date	April 26, 2025	October 18, 2025	October 30, 2025
Planting Status	4,000 Spiraea and Kerria japonica shrubs		400 Spiraea shrubs 5 Zelkova trees and Chinese fringe trees

Environmental Impact Reduction Activities for Local Communities near Plants

The OCI Pohang Plant 1004 Volunteer Group¹⁾ regularly conducted cleanup activities in alleys and coastal areas near the plant. In April, the Iksan Plant, in cooperation with the Iksan Corporate Environment Council, carried out environmental cleanup activities involving 25 employees to collect litter around the industrial complex. OCI plans to continue regular activities involving employees and their family members, including sapling planting and environmental cleanup initiatives, to help foster a healthy ecological environment.

1) A volunteer organization operated through the voluntary participation of OCI employees.



Cleanup activities near the Iksan Plant



OCI Pohang Plant Volunteer Group

SOCIAL

OCI strives to build an organization where all employees, both its own and those of its contractors, can thrive, grounded in talent development, respect for human rights, and the creation of a safe working environment. By fulfilling its broader social responsibilities, including supply chain management, information security, and community contribution, OCI aims to grow together with society through the creation of sustainable value.



ESG Consulting Support
Completed for **40** Key Suppliers

Social Contribution
KRW **599** Million

Information Security Management System
Certification Obtained

Material Issue

Safety and Health Management

Governance

Safety and Health Management Organization

Key Safety and Health Management Organizations | OCI operates the Serious Accidents Prevention Committee, Occupational Safety and Health Committees, the Contractor Occupational Safety and Health Council, and Site SH&E Committee as part of its safety and health management framework.

The Serious Accidents Prevention Committee was established in response to strengthened safety and health regulations, including the Serious Accidents Punishment Act. The Committee reports annual safety and health plans and implementation results to the Board of Directors for approval. Occupational Safety and Health Committees are operated at each plant to deliberate and resolve major safety and health-related matters.

OCI also actively gathers and incorporates employee opinions through the operation of the Contractor Occupational Safety and Health Council and Site SH&E Councils. Through these consultative bodies, OCI continuously identify and mitigate potential workplace hazards and risks at work sites.

Key safety and health issues identified through these organizations are reported to the Board of Directors to further strengthen the execution of company-wide safety and health management.

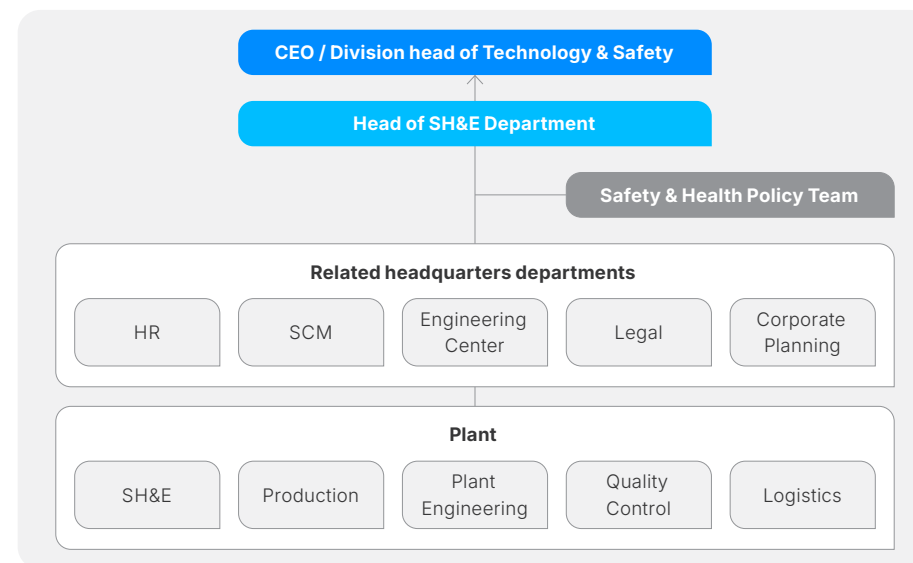
OCI Key Safety and Health Management Organizations

Name	Organizer	Frequency	Attendees
Serious Accidents Prevention Committee	<ul style="list-style-type: none"> CEO Division head of Technology & Safety 	Monthly	<ul style="list-style-type: none"> Management Plant managers Team managers (Headquarter and Plants)
Occupational Safety and Health Committee	<ul style="list-style-type: none"> Employer representative Employee representative 	Quarterly	Plant management and employees
Contractor Occupational Safety and Health Council	<ul style="list-style-type: none"> Safety and health manager 	Monthly	Contractors
Site SH&E Committee	<ul style="list-style-type: none"> Head of the Site 	Monthly	Plant management and employees

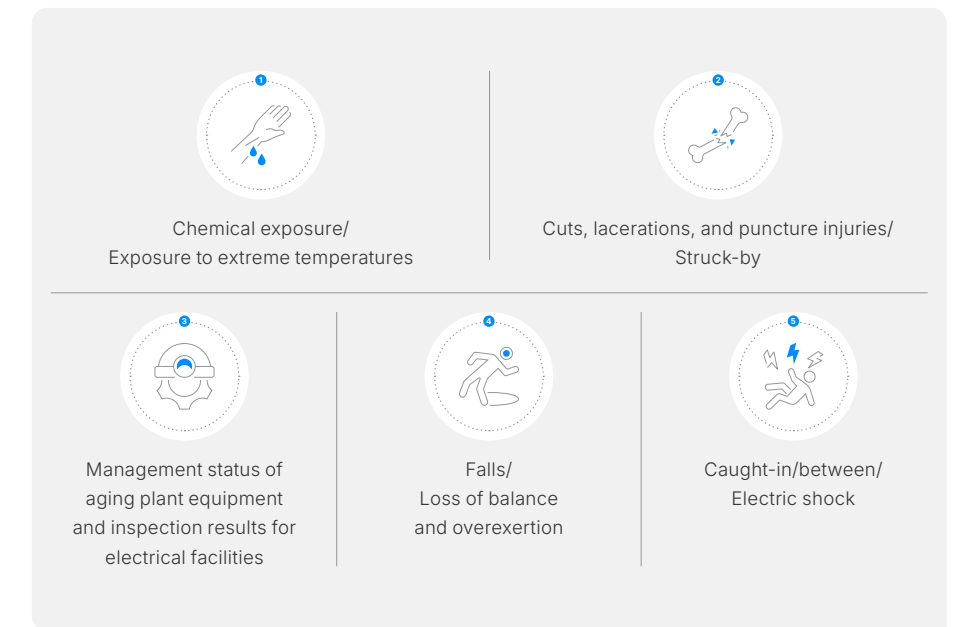
Serious Accidents Prevention Committee | OCI operates the Serious Accidents Prevention Committee under the leadership of the CEO to strengthen safety and health management at its plants. The Committee holds regular monthly meetings to share safety and health improvement activities across headquarters and plants, assess whether the responsible managing officer has fulfilled obligations under the Serious Accidents Punishment Act, and review the progress of related improvement measures.

In 2025, OCI implemented activities aimed at preventing safety incidents in everyday work environments. Based on an analysis of company-wide accident cases from the previous two years, OCI selected monthly safety themes and carried out activities to identify and improve major hazards and risk factors. OCI plans to continue strengthening preventive activities related to major hazards and risk factors.

Serious Accidents Prevention Committee Organization Chart



Key Company-wide Activities to Identify and Mitigate Hazards and Risks



Occupational Safety and Health Committee | OCI holds Occupational Safety and Health Committee meetings on a quarterly basis to further strengthen safety and health management at each plant. Comprised of an equal number of employee and employer representatives, the Committee plays a central role in identifying and improving workplace risk factors by deliberating and resolving major safety and health issues at each plant.

In 2025, each plant held four Occupational Safety and Health Committee meetings. Of the 46 issues raised during the year, 39, or 84%, were resolved. OCI will continue to actively incorporate employee opinions and pursue systematic, ongoing safety and health improvement activities.

Material Issue

Safety and Health Management

Strategy ▼

Safety and Health Commitment

OCI has established and implemented a Safety and Health Commitment to embed safety and health as core values across its business operations. The commitment sets out OCI's Safety and Health Management Policy (3P¹⁾, and its Safety and Health Management Goals. Through the Safety and Health Commitment, OCI affirms that the safety and health of all employees, contractors, and visitors involved in its business activities are its highest priority and that safety and health underpin all decision-making and actions. OCI communicates the Safety and Health Commitment across all plants to ensure that its safety and health management policy and goals are clearly understood and put into practice by relevant stakeholders, thereby fostering a safe workplace culture.

1) Corresponds to Priority, Positive, and Partnership, and provides detailed descriptions of each activity under the Safety and Health Management Policy.

Key Contents of the Safety and Health Commitment

OCI Safety and Health Commitment +

At OCI, we place paramount importance on the safety and health of employees, contractors, and visitors in all business activities. Safety and health are the highest-priority values that underpin all decision-making and actions.

Safety and Health Management Policy

- **Priority:** We place safety and health first in all activities and prevent occupational injuries and illnesses by complying with applicable laws, regulations, and other relevant requirements.
- **Positive:** We continuously improve our safety and health management system through a positive and voluntary approach.
- **Partnership:** We build trust with society and maintain meaningful partnerships through ongoing communication with stakeholders. We also promote safety and health activities through consultation with employees and their active participation.

Safety and Health Management Goals

- We provide the necessary resources for safety and health management, fulfill our responsibilities, and systematically manage all hazards and risk factors to achieve zero serious accidents.
- We comply with applicable safety and health laws and regulations and conduct compliance assessments of applicable legal requirements at least once every six months.
- We operate our safety and health management system effectively and drive continuous improvement through planned annual internal audits.
- We provide appropriate safety and health training to our employees and contractor employees and strengthen safety awareness through the participation of all members.

Chull Han (Head of Technology & Safety Division) / YooShin Kim (CEO)

Mid-to-Long-Term Roadmap for Safety and Health Management

OCI has established a mid-to-long-term safety and health management roadmap built around three strategic pillars: "enhancing safety culture, strengthening safety capabilities, and advancing safety systems." Based on this roadmap, OCI is effectively implementing initiatives.

Mid-to-Long-Term Roadmap for Safety and Health Management

	STEP 01 2025	STEP 02 2026-2027	STEP 03 2030
Key Strategies	2025 Goals and Achievements	Short-Term Goals (2026-2027)	Mid-to-Long-Term Goals (2030)
Enhancing safety culture	<ul style="list-style-type: none"> • Operation of the Serious Accidents Prevention Committee with management participation • Implementation of company-wide initiatives to strengthen safety leadership 	<ul style="list-style-type: none"> • Embedding behavior-based safety leadership across the organization • Advancing serious accident prevention activities with management participation 	<ul style="list-style-type: none"> • Promoting voluntary participation in safety management activities tailored to each role, from management to frontline employees
Strengthening safety capabilities	<ul style="list-style-type: none"> • Activities to strengthen the transfer of safety knowledge and skills to less-experienced employees • Operation of company-wide safety and health training programs 	<ul style="list-style-type: none"> • Conducting risk assessments and specialized safety and health training • Supporting safety capability enhancement training for contractor managers 	<ul style="list-style-type: none"> • Providing diverse learning opportunities, including the operation of a Safety Academy, so that all employees can acquire the knowledge and skills necessary for safety
Advancing safety systems	<ul style="list-style-type: none"> • Strengthening and establishing pre-work TBM practices • Promoting initiatives to enhance the prevention of incidents during routine work activities 	<ul style="list-style-type: none"> • Verifying the on-site effectiveness of risk assessments and work permits • Achieving a 95% implementation rate for pre-work TBM activities • Exploring the adoption of AI-based safety management technologies 	<ul style="list-style-type: none"> • Establishing safety and health activities, including hazard anticipation activities aimed at preventing accidents, and further strengthening the safety system • Achieving a 100% implementation rate for pre-work TBM activities

Material Issue

Safety and Health Management

Risk Management

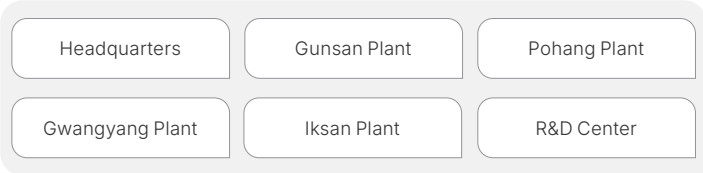
Safety and Health Management System

OCI has established an Occupational Safety and Health Management System in accordance with ISO 45001 across all domestic sites, including plants, research institutes, and headquarters. Under this system, each site establishes its own safety and health objectives and management framework, identifies hazards and assesses risks reflecting site-specific characteristics, and carries out continuous improvement activities.

As of 2025, all sites maintain ISO 45001 certification, and OCI continues to strengthen the stability and effectiveness of the system through regular audits and ongoing management.

ISO 45001 Certification Status

Category



Validity Period

November 8, 2024 – November 7, 2027

ISO 45001

Certification Coverage

100%



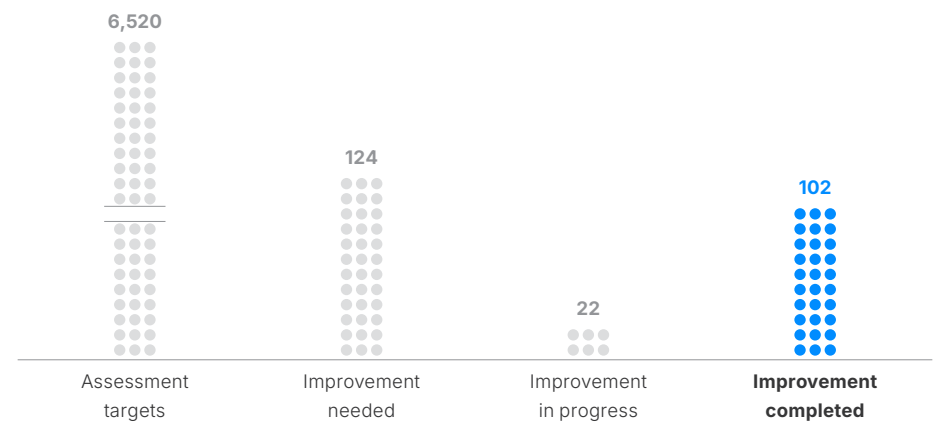
Risk Assessment

OCI conducts both process risk assessments and work risk assessments on a regular and ad hoc basis. Work risk assessments are performed using the JSA (Job Safety Analysis) methodology. These assessments were conducted at the Gunsan, Pohang, Gwangyang, and Iksan plants, as well as at the R&D Center and Jungbu Plant.

In 2025, OCI assessed risks for a total of 6,520 work activities and implemented corrective measures for 124 identified cases. As a result, OCI reduced risk ratings in 102 cases (82%) and reviewed the effectiveness of the improvement measures by comparing risk ratings before and after the improvements.

2025 Plant Risk Assessment Results

(Unit: Cases)



Assessment of Compliance with Safety and Health Laws

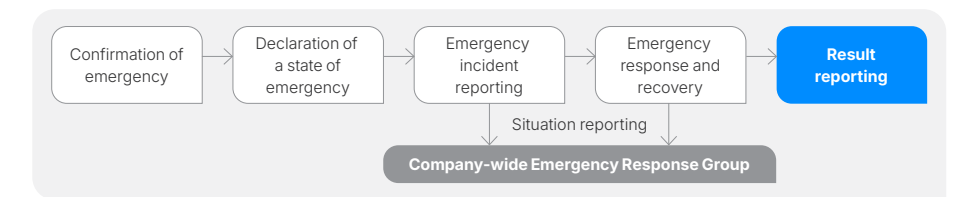
OCI operates its safety and health management system under the leadership of the Chief Safety and Environment Officer. Notably, to verify compliance with legal requirements related to employee safety and health, including the Serious Accidents Punishment Act, OCI conducts compliance assessments twice a year covering 18 applicable laws, including the Occupational Safety and Health Act, the Act on the Safety Control of Hazardous Substances, the Framework Act on Firefighting Services, the Chemical Substances Control Act, and the Wastes Control Act. Where areas for improvement are identified through these assessments, OCI establishes corrective action plans and implements them in a phased manner.

Emergency Response System Process

Upon confirming an emergency situation, OCI immediately declares a state of emergency and reports the incident in accordance with established procedures. Reported information is promptly shared with the Company-wide Emergency Response Group, which oversees the overall response direction and recovery activities.

The responsible organizations at each stage carry out emergency response and recovery measures in a systematic manner. Once all measures have been completed, the results are compiled and reported, thereby strengthening recurrence prevention and the effectiveness of the response system on an ongoing basis.

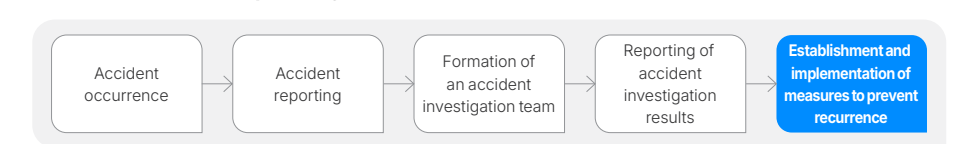
OCI SH&E Emergency Response System



Accident Investigation Process

In the event of a safety, health, or environmental accident, OCI immediately initiates a cause investigation and implements corrective measures based on the findings to prevent similar incidents from recurring. Once accident response and recovery activities are complete, OCI forms an accident investigation team to prepare and submit an accident investigation report. Based on the report, OCI establishes and implements recurrence prevention measures in a systematic manner. The accident investigation team conducts a thorough cause analysis based on the investigation report prepared by the relevant department where the accident occurred and continuously monitors the implementation of the resulting measures to prevent recurrence.

OCI SH&E Accident Response System



Material Issue

Safety and Health Management

Risk Management

Contractor Safety Management

Contractor Occupational Safety and Health Council | OCI holds monthly Contractor Occupational Safety and Health Council meetings to listen directly to contractor feedback. In 2025, OCI received a total of 26 suggestions from contractors. Of these, corrective actions were completed for 25 cases, representing 96.2%, while the remaining case is currently being addressed.

Results of 2025 Contractor Council Operations

(Unit: Cases)

Category	Gunsan Plant	Pohang Plant	Gwangyang Plant	Iksan Plant	Total
Proposals received	9	4	3	10	26
Improvements completed	8	4	3	10	25
Improvements in progress	1	0	0	0	1



Contractor Safety Meetings | OCI regularly convenes “Contractor Safety Meetings” led by the CEO. Through these meetings, OCI shares on-site safety information, listens directly to the views of contractors, and strengthens a safety management framework grounded in mutual growth.

In particular, OCI held two Contractor Safety Meetings in April and September 2025. At the April meeting, OCI introduced its key safety management activities and provided guidance on the importance of establishing a safety and health management system, together with an overview of its future support plans. At the September meeting, OCI held a workshop on the prevention of serious accidents to strengthen contractors’ safety capabilities. The workshop included special lectures, discussions, and presentations on the management of major hazards to support the practical enhancement of contractors’ safety capabilities.




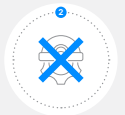
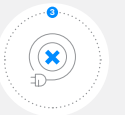
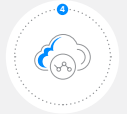


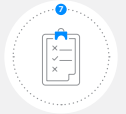
Photo from a Contractor Safety Meeting

Safety and Health Capability Enhancement Initiatives

Implementation of the Safety Golden Rules | OCI has established and maintains seven “Safety Golden Rules” that must be strictly observed across all plants. To develop these rules, OCI collected, categorized, and evaluated 1,388 suggestions from worksites and used the results to establish practical safety rules for field implementation.

OCI encourages employees to recite the Safety Golden Rules before the start of each meeting to remind them of key safety requirements and reinforce their commitment to compliance. Through these efforts, OCI is strengthening autonomous safety practices and fostering a strong safety culture across its plants.

OCI Safety Golden Rules

 <p>Wear appropriate personal protective equipment when opening equipment or carrying out work to prepare for potential leaks.</p>	 <p>Never perform work without a work permit.</p>	 <p>Do not work on electrical or rotating equipment without first isolating and de-energizing the power source.</p>	
 <p>Measure hazardous gas and oxygen levels before carrying out work in a confined space.</p>	 <p>Secure a safety harness when working at height.</p>	 <p>Keep your hands out of your pockets and do not use mobile phones while walking.</p>	 <p>Do not tolerate violations of safety regulations or work procedures.</p>

Safety and Health Management

Risk Management

Safety and Health Capability Enhancement Initiatives

Safety and Health Training for Employees and Contractors | OCI operates the SH&E Academy to provide systematic safety and health training that strengthens employees' safety awareness and capabilities. OCI offers a broad range of training programs, including mandatory training required under applicable laws such as the Occupational Safety and Health Act and the Chemical Substances Control Act, as well as non-statutory in-house and external courses designed to enhance safety and health expertise.

In 2025, a total of 1,498 employees participated in regular safety and health training and supervisor training, with cumulative training hours totaling 31,688. In addition, OCI provided 3,859 hours of specialized training to strengthen employees' safety and health capabilities, including Safety Leadership Competency Enhancement Coaching, Accident Prevention Training for Junior Employees, and Job Safety Analysis (JSA) training.

Provision of Personal Protective Equipment (PPE) and Enhancement of Facility Safety | OCI provides all workers, including employees and contractors, with protective equipment suited to their job duties and the hazards associated with the substances they handle, and strictly manages the proper use of such equipment. OCI also enhances facility safety by conducting regular inspections of plant facilities and continuously repairing and replacing aging piping and equipment.

Adoption of Smart Safety Equipment | OCI is implementing a range of smart safety technologies to protect workers and minimize exposure to high-risk tasks. OCI monitors workplace air quality in real time through gas detectors installed in confined spaces and uses wearable smart airbags that automatically inflate when a worker falls. In addition, OCI is enhancing its technology-based safety protection system by applying robotic systems to hazardous operations, including wastewater treatment processes, to replace high-risk manual tasks.

Strengthening Hazard Recognition Activities | OCI promotes Toolbox Meetings (TBMs) across all plants to support the more systematic and effective implementation of hazard recognition activities. OCI also regularly monitors the status of these activities at each plant to ensure that hazard recognition efforts are effectively carried out in the field. In addition, OCI holds a company-wide TBM best practice contest to encourage active participation in TBMs and facilitate the sharing of best practices.

SH&E Excellence Award | OCI runs the "SH&E Excellence Award" to encourage proactive improvement activities. The award recognizes outstanding organizations based on annual evaluations of environmental and safety performance at the team and division levels. In 2025, the Gunsan Plant received the Grand Prize for improving work methods to reduce fall and crushing hazards associated with electrolytic cell operations. The Pohang Plant received an Excellence Award for reducing the likelihood of equipment accidents by minimizing sludge accumulation (coking) in tar heaters. Both cases were highly recognized for accurately identifying on-site hazards and implementing practical improvement measures.

Safety Culture Assessment and Safety Leadership Coaching | Informed by the results of its 2023 safety culture assessment, OCI operates a range of programs to encourage voluntary participation in safety activities and strengthen leadership at all levels. Since September 2023, OCI has implemented the "Company-Wide Safety Leadership Enhancement Project" to analyze existing safety leadership activities and develop practical guidance tailored to each leadership level. From 2024 to 2025, OCI provided training for leaders at each site to strengthen hazard recognition capabilities, with a focus on effective TBM practices and key points for improving the effectiveness of safety work permits. OCI also provided coaching to strengthen safety leadership capabilities, including CTO (Critical Task Observation) activities, in which leaders directly observe high-risk tasks, identify hazards, and develop mitigation measures, as well as safety observation (accompanied observation), safety dialogue, and methods for conducting monthly departmental SH&E meetings.

Employee Health Support Program | OCI provides regular health support programs for employees, including general, specialized, and pre-placement health checkups, as well as comprehensive health checkups for employees and their spouses. For employees requiring follow-up care based on health checkup results, OCI offers professional counseling and customized health management programs. Through health management centers at each plant, OCI also operates a range of health promotion initiatives, including obesity management programs and hearing protection fit testing.

Since 2024, OCI has operated the "Healthy Body, Sound Mind" program, which includes initiatives to support physical and mental well-being, such as musculoskeletal disorder prevention, stretching, and aromatherapy. In addition, based on the plant noise map established in 2022, OCI continues to implement measures to prevent noise-induced hearing loss. Since 2019, OCI has also operated an Employee Assistance Program (EAP) through external professional service providers to strengthen grievance counseling and psychological support for employees.



Talent Management

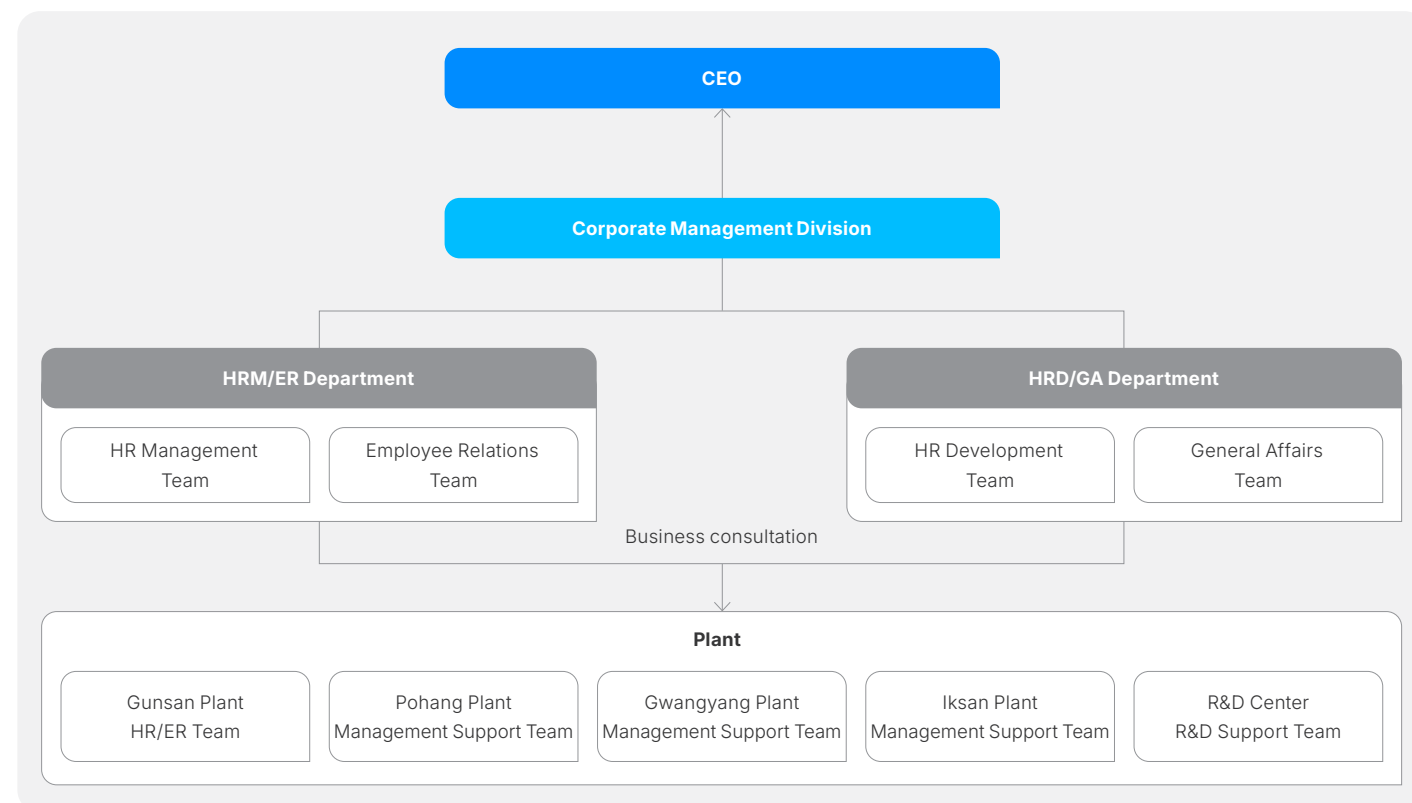
Governance

Talent Management Organization

Under the leadership of the CEO, OCI oversees key talent management functions through the HRM/ER Department and the HRD/GA Department within the Corporate Management Division. In addition, OCI has designated dedicated HR functions at each plant and built a reporting and collaboration framework with the HRM/ER Department and HRD/GA Department at Headquarters.

The HRM/ER Department oversees human resources and labor relations, including HR systems, organizational management, compensation, benefits, labor relations, organizational culture, and grievance handling. The HRD/GA Department is responsible for talent development, including performance management, recruitment, employee training, competency development, and leadership assessment.

Talent Management Organization Chart

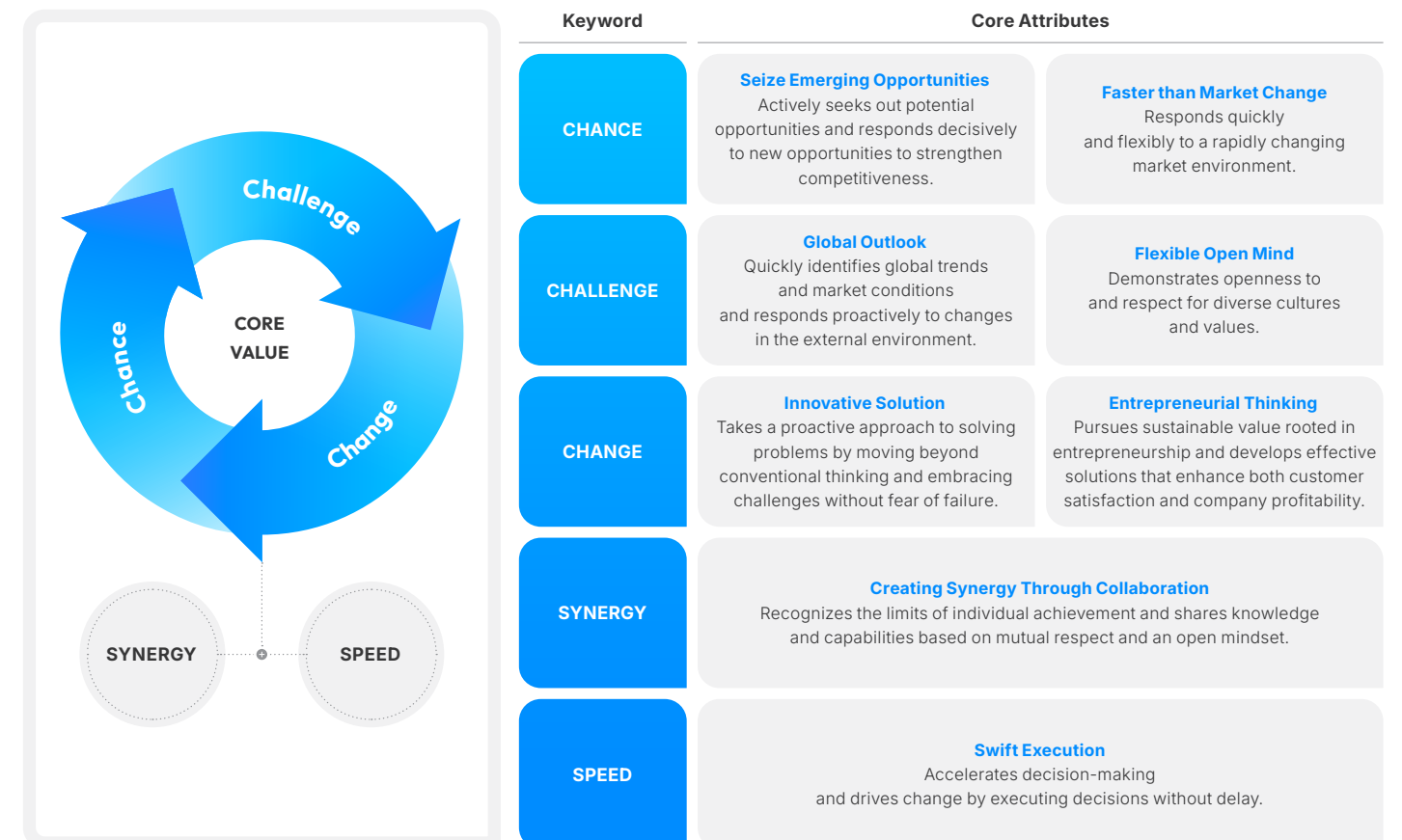


Strategy

Ideal Talent

OCI defines its ideal talent as individuals who turn “Chance, Challenge, and Change” into action. “Chance” is the ability to quickly identify new opportunities and act on them. “Challenge” calls for an understanding of global trends, diverse cultures, and different values, and the ability to apply that understanding at work. “Change” reflects a mindset grounded in entrepreneurship that embraces new approaches without fear of failure. OCI uses this talent profile to guide its talent selection and development efforts.

Ideal Talent



Talent Management

Strategy

Talent Development System and Programs

OCI provides diverse learning opportunities tailored to employees' job levels and roles to strengthen their capabilities. OCI structures its talent development system around three domains: the Fundamental domain, which strengthens core competencies by job level; the Functional domain, which deepens job-specific expertise; and the Global domain, which supports the strengthening of global competitiveness. In addition, as part of the manager promotion review process, OCI comprehensively assesses factors such as completion of mandatory training, accounting competency assessment results, and language proficiency scores. OCI also provides the training necessary to systematically build essential competencies by job level.

Upon completion of training programs, OCI conducts satisfaction surveys and internal evaluations to systematically assess training effectiveness. The average satisfaction score for mandatory job-level training was 4.44 out of 5. Based on these results, OCI continues to enhance the quality and effectiveness of its training programs.

OCI Programs by Job Level

Category	Associate and Researcher	Senior Associate and Associate Researcher	Manager and Senior Researcher	Team Manager and Principal Researcher	Executives
Fundamental Course	New Hire Orientation & OJT	Mandatory Course for Senior Associates	Mandatory Course for Managers	New Department Head Course	New Executive Course
	First-Year Workshop	Advanced Course for Senior Associates	Advanced Course for Managers	Leadership Course for Team Managers	Executive Leadership Course
	Mandatory Course for Associates	Cost Accounting	Management Accounting		
	Basic Accounting				
	Financial Accounting				
Functional Course	Experienced Employee First-Year Workshop				
	Job Training (External Programs and E-Learning by Job Function)				
	Engineering Courses (in partnership with Seoul National University EDRC and the Korea Plant Industries Association)				
		Domestic and Overseas Engineering Training			
Global Course		OCI MBA			
		Overseas Expatriates Program (Local Adaptation and English/Local Language Training)			
		Foreign Language Courses by Job Function			
	Self-Development Support (E-Learning Language Courses and Telephone English)				

Working Hours and Employee Benefits

OCI ensures employees' work-life balance, health and well-being, and financial stability through flexible working arrangements and a broad range of employee benefits. OCI operates various flexible work arrangements, including a selective working hours system, compensatory leave, a discretionary work system, and staggered working hours, to enhance work efficiency while supporting employee autonomy. In addition, OCI provides diverse employee benefits, including programs that support housing and financial stability, health and well-being, and work-life balance.

OCI Working Hours and Employee Benefits

Program type	Category	Details
Working hours	Work-life balance	<ul style="list-style-type: none"> Reduced working hours available for pregnancy, early childcare, caregiving, and other family care needs Flexible work arrangements (e.g., a flexible working hours system, a discretionary working system, compensatory leave, and remote work) <ul style="list-style-type: none"> Staggered working hours
	Housing and financial stability support	<ul style="list-style-type: none"> Housing loans and emergency household loans Relocation support and company dormitory accommodations Bereavement and family event leave, along with related support payments <ul style="list-style-type: none"> Children's education support Retirement pension plan
	Work-life balance support	<ul style="list-style-type: none"> On-site childcare center Family-friendly programs (social contribution and educational programs) Love for Children Program (pregnancy and childbirth support) Marriage loan program <ul style="list-style-type: none"> Parental leave promotion program Regular leave and annual paid leave Nursing rooms and paid lactation breaks Access to recreation facilities
Employee benefits	Self-development support	<ul style="list-style-type: none"> Self-development subsidies In-house language programs <ul style="list-style-type: none"> Support for employee clubs
	Health and well-being support	<ul style="list-style-type: none"> Psychological counseling (EAP) Group insurance coverage (employees, spouses, and children) <ul style="list-style-type: none"> Health checkups
	Reward programs	<ul style="list-style-type: none"> Outstanding employee awards Long-service awards <ul style="list-style-type: none"> Vacation allowance Welfare points program

Talent Management

Risk Management

Employee Performance Evaluation

Performance Evaluation Process | OCI conducts performance evaluations once a year through a four-stage process. In Stage 1, OCI establishes shared organizational goals aligned with company-wide ESG objectives. In Stage 2, employees set individual goals based on these organizational goals and develop action plans to achieve them.




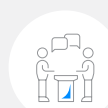
In Stage 3, OCI provides frequent feedback on employee performance throughout the year, and individual action plans are adjusted as needed based on the feedback received. In Stage 4, OCI finalizes evaluation results based on a comprehensive review of organizational goal achievement, individual action plan execution, role-specific competencies, and leadership. OCI is evolving its performance management system from a year-end evaluation model to a goal execution-oriented framework. To support this shift, OCI incorporates company-wide management objectives and key performance indicators into shared organizational goals and continuously monitors progress to ensure organization-wide alignment.

Performance Evaluation Improvement Guide | OCI applies various improvement guidelines across the evaluation process to enhance fairness and strengthen execution in performance management. When establishing shared organizational goals, OCI provides guidance on communicating these goals to help employees better understand organizational priorities and the direction of execution.

When establishing individual action plans, OCI requires regular interviews to monitor progress on individual goals and ensure evaluation fairness. During the ongoing feedback stage, OCI provides training on performance feedback and dialogue to help evaluators and employees exchange views and align on improvement priorities. During the final evaluation and interview stage, OCI provides guidelines to support constructive dialogue between evaluators and employees.

In addition, OCI distributes a performance evaluation summary guide to evaluation leaders, including executives and team managers, to help them clearly understand the key elements of the system and its operating procedures. Through these efforts, OCI continues to enhance the professionalism and fairness of performance evaluations across the organization.

Performance Evaluation Process

Stage	Timing	Goal Setting Plan by Stage	Performance Evaluation Improvement Guide by Stage
 1 Setting shared organizational goals	Early year	<ul style="list-style-type: none"> Establish shared organizational goals by reflecting corporate strategy, management objectives, and ESG-related goals 	<ul style="list-style-type: none"> Provide guidelines for communicating organizational goals
 2 Establishing individual action plans		<ul style="list-style-type: none"> Set individual goals based on shared organizational goals Establish action plans to achieve individual goals 	<ul style="list-style-type: none"> Conduct mandatory interviews to monitor individual goal execution and enhance evaluation fairness
 3 Ongoing feedback	Throughout the year	<ul style="list-style-type: none"> Provide ongoing feedback on employee performance Adjust individual action plans as needed based on the feedback received 	
 4 Final evaluation and interview	Year-end	<ul style="list-style-type: none"> Conduct a comprehensive evaluation based on the achievement of shared organizational goals, the execution of individual action plans, competencies, and leadership 	<ul style="list-style-type: none"> Provide guidelines to support constructive dialogue between evaluators and employees Provide a performance evaluation summary guide for evaluation leaders, including executives and team managers

Talent Management

Risk Management

Talent Development Activities

OCI operates training programs for employees (including regular, contract, and dispatched workers) to strengthen job expertise and foster talent capable of supporting sustainable growth. OCI's training programs consist of three domains: Fundamental, which builds core competencies by job level; Functional, which strengthens job-specific expertise; and Global, which supports the strengthening of global competitiveness. In 2025, a cumulative total of 3,228 participants, including duplicate enrollments, completed 48,206 hours of training. OCI will continue to expand its investment in education to strengthen job expertise, leadership, and global capabilities in a balanced manner. OCI will also enhance program quality by monitoring training effectiveness.

Status of Talent Development Programs in 2025

(Unit: Persons, Hours)

Category		Program Details	Total Participants	Total Training Hours
Fundamental	Job levels and managers	Leadership training to build core competencies by job level	285	4,261
Functional	Job specialization and MBA	Strengthening job expertise and business knowledge	1,446	18,297
Global	Language	AI-based language training and telephone/video language programs to improve language proficiency	458	12,849
	Expatriates	Training on cultural understanding and language acquisition before overseas assignment	27	206
Others	Online	Online courses for competency development, including AI, job skills, and leadership, available to all employees	1,012	12,593
Total			3,228	48,206

AI & Digital Transformation Training | OCI has identified digital capability building as a key talent development priority. In 2025, OCI held special lectures on AI and digital transformation for leaders to help them better understand changes in the digital environment. Through these programs, OCI is systematically strengthening employees' ability to use digital technologies and improving overall organizational efficiency and competitiveness.

AI & Digital Transformation Training

(Unit: Persons, Hours)

Program Name	Date	Duration	Format	Attendees
AI & DT Case Study Special Seminar	May 14, 2025	1.5	Online/Offline	100
The Age of AI: Where Are Future Opportunities?	September 19, 2025	1.5	Online/Offline	100
AX Implementation Strategies and Success Stories in the Manufacturing Industry	November 28, 2025	2	Online/Offline	101
AI Business Automation (MS Copilot and Power Automate)	December 10, 2025	3	Online/Offline	68



Training session on 'The Age of AI: Where Are Future Opportunities?'

Knowledge Enhancement Activities by Site | OCI operates various education and learning programs to help employees respond proactively to change and pursue continuous growth in a rapidly evolving business environment.

At the headquarters, OCI operates the Distinguished Guest Lecture program, which invites prominent external speakers to share new perspectives and insights with employees.

The Gunsan Plant holds a monthly Open-Session program that combines employee-led talks on various topics with special lectures by invited external speakers. The program is designed to broaden employees' perspectives and foster a culture of learning and communication.

The Gwangyang Plant operates the Engineer Seminar as a platform for both learning and exchange. Through the seminar, employees proactively share potential risk factors identified during process operations and apply these insights to improve work practices.

OCI will continue to expand diverse learning programs to strengthen cross-organizational collaboration and enhance employees' expertise and innovation capabilities.



Engineer Seminar at Gwangyang Plant



Open-Session at Gunsan Plant

Talent Management

Risk Management

Employee Welfare Activities

Family-Friendly Company Certification | OCI maintains its Family-Friendly Company certification in recognition of its outstanding family-friendly workplace programs. The headquarters provides a maternity protection room to support employees during pregnancy, childbirth, and childcare, while the Gunsan Plant operates an on-site daycare center to help reduce childcare burdens.

OCI also supports employees' psychological well-being through its "Employee Psychological Counseling Program," which provides access to professional psychological counseling by phone whenever employees experience stress related to work or family life. Through these programs, OCI is building a stronger foundation for employees to remain engaged at work in a healthier and more supportive environment.

Family-Friendly Company Certification Period

Category	Certification Period
Family-Friendly Company	December 1, 2023 – November 30, 2026

Maternity Protection Meeting | OCI holds Maternity Protection Meeting to better understand the practical challenges employees face during pregnancy, childbirth, and childcare and reflect their feedback in institutional improvements. In 2025, 17 female employees from the headquarters participated in the meeting, where they shared concerns and opinions on work-family balance as working mothers and discussed more practical support measures.



Group Photo from the Maternity Protection Meeting

Regional Hub Office | OCI operates a regional hub office in Hwaseong-si, Gyeonggi-do, to provide a more flexible work environment and improve employee satisfaction. Hwaseong is home to many major clients, including semiconductor manufacturers, giving sales employees easier access to clients and enabling more timely visits and in-person communication. The regional hub office also helps headquarters employees residing in southern Gyeonggi Province reduce commuting time and fatigue, contributing to higher job satisfaction.

Support Systems for Low Birth Rates and Childcare | OCI provides practical support to encourage childbirth, including congratulatory bonuses of KRW 500,000 for the first child, KRW 1 million for the second child, and KRW 2 million for the third and subsequent children. OCI also promotes a childcare-friendly organizational culture by encouraging employees, including male employees, to take three months of parental leave within 18 months of their child's birth.

In addition, OCI provides low-interest housing loans of up to KRW 120 million at an annual interest rate of 1.0% for employees with three or more children. OCI has also introduced a marriage fund loan program for newlyweds and employees planning to marry.

Days of Paid Leave Provided for Leave of Absence

Leave Type	Paid Leave Entitlement
Parental Leave/ Sick Leave	Full payment of base salary for the month in which the leave begins (up to one month) <ul style="list-style-type: none"> • Applicable when an employee takes leave due to difficulty performing duties as a result of physical or mental conditions, including illness • Applicable when an employee takes the first parental leave for each child

Love for Children Program | OCI operates the "Love for Children Program" to support employees throughout pregnancy, childbirth, and childcare. In 2025, OCI provided gifts, bouquets, letters, and childcare supplies in 39 cases of pregnancy and childbirth, receiving positive feedback from employees and their families. OCI plans to continue expanding the program.

Guaranteed Living Wage | To support stable employment and appropriate compensation, OCI complies with applicable labor laws in each country and region and maintains a wage structure that meets or exceeds statutory minimum wage requirements. Each year, OCI internally reviews minimum wage adjustments and related response measures, and posts relevant information on the company bulletin board at the beginning of the year to communicate transparently with employees. OCI also conducts annual surveys on living wages in the regions where its plants are located. Through these efforts, OCI strives to provide and maintain wages at a level that enables employees and their families to meet basic living needs.

Career Transition Support Program for Retirees | OCI operates a career transition support program to help retirees prepare for the next stage of their careers. The program is available to employees reaching the mandatory retirement age, as well as employees aged 50 or older who leave the company involuntarily. It provides re-employment support, re-employment preparation training, and care services covering broader aspects of daily life, including psychological and financial support.

Notably, the program supports retirees' transition to the next stage of their careers by providing customized services tailored to their individual circumstances through one-on-one consultations.

Talent Management

Risk Management

Organizational Culture Improvement Activities

Leadership Assessment and Coaching | OCI recognizes leadership as a key driver of a healthy organizational culture and conducts regular leadership assessments for executives and team managers. These assessments are conducted biennially and use a multi-source approach that combines self-assessments, in which executives and team managers review their own leadership capabilities, with feedback from their team members.

Assessment results are provided to all executives and team managers in the form of individual reports and improvement guides. For key talent, including executives, OCI provides additional support through in-depth development programs, such as leadership strengths and weaknesses analysis, improvement roadmap development, and one-on-one coaching with professional coaches. Leadership issues identified through the assessment process are continuously managed through follow-up programs, including leadership letters, special lectures, and one-on-one coaching.

Leadership assessment results are also used for competency evaluations and succession planning for key positions. Based on these results, OCI identifies future leadership candidates and systematically implements development plans for them. OCI also operates leadership development programs for middle managers, including those in production departments, to foster next-generation leaders. The programs are designed to strengthen management understanding and problem-solving capabilities among current and future leaders. OCI plans to expand the program across the organization to strengthen leadership capabilities in a more systematic manner.

Leadership Assessment and Coaching Program

Category	Target	Program	Key Activities
Leadership assessment	Executives and team managers	<ul style="list-style-type: none"> Self-assessment Multi-dimensional assessment 	<ul style="list-style-type: none"> Provision of assessment results and improvement guides One-on-one coaching by professional coaches Analysis of leadership strengths and weaknesses and development of improvement plans
Middle manager leadership development	Middle managers	<ul style="list-style-type: none"> Middle manager leadership development program 	<ul style="list-style-type: none"> Training to strengthen leadership and organizational management capabilities One-on-one and group coaching

Promoting Employee Diversity | OCI prohibits discrimination based on age, gender, race, country of origin, or other personal characteristics in all HR processes, including recruitment, job assignment, promotion, and training. OCI is committed to ensuring equal opportunities for all employees. As a mid- to long-term goal to strengthen organizational diversity, OCI has established and is implementing a plan to increase the proportion of female employees to 11.75% by 2030. OCI also recruits talent from underrepresented groups, including persons with disabilities and persons eligible for veterans' employment support, each year and continues to strengthen policies and programs that promote diversity and inclusion across the workforce.

Labor-Management Relations Improvement Activities

OCI has established sustainable labor-management relations as a core management principle and maintains a labor-management cooperation system across all plants. Labor-management councils are held quarterly at all plants and sites, including Gunsan Plant, Pohang Plant, Gwangyang Plant, Iksan Plant, and the R&D Center.

OCI also holds regular labor-management workshops every other month, bringing together union chairpersons and HR executives from the four plants to share the company's management direction and discuss matters of interest to the labor union. In addition, labor and management jointly participate in annual labor union workshop, creating opportunities for open communication.

Based on these cooperative labor-management relations, OCI reached agreements during the 2025 collective bargaining process on matters such as increased vacation pay, expanded support for comprehensive health checkups, and stronger support systems for low birth rates and childcare. OCI conducts wage negotiations annually and renews its collective agreement every two years.

Recognizing that a culture of mutual growth between labor and management is essential to sustainable corporate competitiveness, OCI will continue to pursue initiatives that strengthen cooperative labor-management relations.

Key Labor-Management Activities

Category	Labor-Management Council	Labor-Management Workshop	Labor Union Workshop
Details	Promoting mutual understanding, improving productivity, and preventing labor-management conflicts	Strengthening the strategic labor-management partnership through constructive communication and the sharing of key management issues	Strengthening labor-management solidarity and a culture of mutual cooperation
Communication Frequency	Quarterly	Bi-monthly	Annually

Talent Management

Risk Management

[Case] Activities to Enhance Employee Satisfaction

Evaluation and compensation

Ensuring adequate wage payment and improving real wage levels

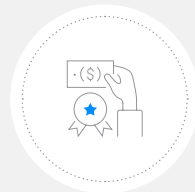
- Determine wage levels by considering statutory minimum wage requirements and regional living costs.
- Conduct annual wage negotiations with the labor union and improve real wage levels by taking inflation into account.

Strengthening the performance-based compensation system

- Operate a compensation system that links performance with wages to foster a performance-oriented culture.
- Eliminate gender-based wage differences (revised the method for calculating starting salaries for new employees in 2021).

Strengthening the Reward System

- Operate a spot bonus program to recognize performance and contributions in a timely manner
- Eliminate the gender pay gap (the method for calculating starting salaries for new employees was revised in 2021).



Welfare benefits

Expanding social protection for employees beyond public programs

- Provide group insurance for employees and their families, and support comprehensive health checkups for employees and their spouses.
- Marriage and childbirth support systems: Provide marriage fund loans, childbirth congratulatory bonuses, pregnancy and childbirth gifts, and parental leave promotion programs.
- Provide welfare points and housing loans through the Joint Employee Welfare Fund.



Organizational culture

Improving Long Working Hour Practices

- Implement organizational culture initiatives to improve inefficient meeting practices.
- Track and monitor individual working hours to ensure compliance with the 52-hour workweek limit.
- Operate various flexible working hour arrangements.
- Five days of regular leave in addition to statutory annual paid leave.
- Designated additional days off and promote the use of annual leave through internal programs.

Communicating to foster a mutually beneficial labor-management culture

- Collective bargaining: Conduct wage negotiations (annually) and renew collective agreements (bi-annually).
- Labor-Management Workshops: Hold regular communication sessions on key issues between labor and management representatives, including the union chairperson and HR executives (bi-monthly).



Competency development

Providing education and work environments that support responses to changes in the industrial structure and climate change

- Provide tools including special lectures on AI and DT, to provide learning opportunities and an enabling environment.
- Provide climate change-related ESG training for all employees to build shared awareness, and offer ESG leadership courses for key executives to integrate ESG considerations across the organization.



Human Rights Management

Governance



Human Rights Management Organization

OCI operates a reporting process under which human rights management matters are reported to positions ranging from the executive in charge of human rights management to the Board of Directors. The HRM/ER Department, the working-level department responsible for human rights management, oversees the overall human rights management function in consultation with the executive in charge and relevant departments. Its responsibilities include conducting human rights impact assessments, monitoring and managing the status of human rights management, and operating the remediation system for human rights violations.

Human Rights Management Organization and Key Roles



Category	Key Roles
Board of Directors	<ul style="list-style-type: none"> Review and approve human rights management agenda items
ESG Committee	<ul style="list-style-type: none"> Deliberate on key human rights management matters
CEO	<ul style="list-style-type: none"> Make key decisions related to human rights management
Executive in charge of HRM/ER Department	<ul style="list-style-type: none"> Conduct human rights impact assessments Review the status of human rights management Manage the implementation status of human rights improvement measures Operate the remediation system for human rights violations

Strategy



Human Rights Policies

CEO Human Rights Policy Declaration | OCI supports the values set out in international human rights standards and principles, including those of the International Labour Organization and the UN Universal Declaration of Human Rights. Through its Human Rights Policy Declaration, OCI affirms its commitment to protecting and promoting the human rights of employees and other stakeholders. OCI will continue to uphold this commitment by integrating it into its corporate activities and policies.

Human Rights Policy | OCI demonstrates its commitment to respecting human rights through its Human Rights Policy. The Human Rights Policy is based on principles of respect for human rights and consists of eight key areas: respect for human dignity, non-discrimination, prohibition of forced labor, prohibition of child labor, compliance with working hours, provision of wages and benefits, freedom of association, and protection of personal information and privacy. Recognizing human rights protection as a fundamental corporate responsibility in business operations, OCI applies these principles to all stakeholders, including employees at its plants, customers, suppliers, and local communities.

Key Clauses on Respect for Human Rights

Respect for Human Dignity	Non-discrimination	Prohibition of Forced Labor	Prohibition of Child Labor
Compliance with Working Hours	Wages and Benefits	Freedom of Association	Protection of Personal Information and Privacy

Human Rights Management Regulations | OCI has established Human Rights Management Regulations to protect human dignity and value across all business activities. In addition to setting out the basic principles of human rights management, the regulations define the human rights management system, human rights impact assessment process, and procedures for reporting and remedying human rights violations.

Key Contents of Human Rights Management Regulations

Chapter 1	General Provisions
Chapter 2	General Principles of Human Rights Management
Chapter 3	Human Rights Management System
Chapter 4	Human Rights Impact Assessments
Chapter 5	Reporting and Remedy for Human Rights Violations



Human Rights Management

Strategy

Mid-to-Long-Term Plan for Human Rights Management

OCI has established a phased mid-to-long-term roadmap for human rights management under its corporate vision of becoming a global leading advanced materials company. The roadmap is structured into three implementation phases: Stabilization (2024-2025), Growth (2026-2027), and Maturity (2028 onward). Based on the direction and objectives set for each phase, OCI continues to strengthen the integration of human rights management across the organization.

Notably, OCI is promoting human rights management training and human rights impact assessments by setting specific quantitative objectives. Through this objective-based management system, OCI will strengthen the implementation of human rights management and continuously improve its operations so that respect for human rights is firmly established across the organization.

Mid-to-Long-Term Roadmap for Human Rights Management

Global Leading Advanced Materials Company			
Corporate Vision			
Implementation Phase	Stabilization Phase (2024-2025)	Growth Phase (2026-2027)	Maturity Phase (2028 onward)
Direction of Implementation	Systematization of human rights management	Integration of human rights management	Advancement of human rights management
Implementation Strategy	Establishment of a human rights management system	Dissemination of a culture of respect for human rights	Building a leading culture of human rights management
Key Objectives	<ul style="list-style-type: none"> Human rights management training completion rate: 90% across all affiliates Human rights impact assessment: Biennially 	<ul style="list-style-type: none"> Human rights management training completion rate: 90% across all affiliates Human rights impact assessment: Biennially 	<ul style="list-style-type: none"> Human rights management training completion rate: 95% across all affiliates Human rights impact assessment: Annually (2030)
Initiatives	<ul style="list-style-type: none"> Enact human rights management regulations Establish procedures for remedying human rights violations Prepare human rights management performance reports Strengthen human rights education capabilities Conduct human rights impact assessments 	<ul style="list-style-type: none"> Integrate human rights management norms across the organization Enhance the effectiveness of procedures for remedying human rights violations Systematize human rights performance management Promote human rights management among stakeholders Conduct human rights impact assessments on a regular basis 	<ul style="list-style-type: none"> Strengthen human rights management norms Advance the human rights management system Enhance human rights management performance management Disseminate best practices in human rights management Establish a feedback system based on human rights impact assessments

Risk Management

Human Rights Impact Assessments

OCI conducts human rights impact assessments every two years to proactively identify and prevent human rights risks that may affect internal and external stakeholders in the course of business operations. To this end, OCI operates a phased human rights impact assessment process covering the development of assessment indicators, internal assessment based on the indicators, on-site inspection and expert evaluation, and reporting to the ESG Committee.

Based on the developed indicators, OCI conducted a company-wide human rights impact assessment in March 2024. The assessment identified human rights risks related to key stakeholders who may directly or indirectly be affected by OCI's business activities and highlighted areas for improvement.

In 2025, OCI implemented key improvement initiatives, including expanding the scope of human rights management training and holding maternity protection meetings. OCI continues to enhance employees' awareness of human rights and foster a culture of respect for human rights across the organization.

Human Rights Impact Assessment Results

No	Area	Assessment Result				Total
		Compliant	Needs Improvement	Non-compliant	Not Applicable	
1	Human Rights Management System and Remedial Procedures	54	2	0	0	56
2	Prohibition of Child Labor and Forced Labor	20	0	0	6	26
3	Guarantee of Freedom of Association and Collective Bargaining	24	0	0	0	24
4	Humanitarian Treatment	52	4	0	0	56
5	Responsible Supply Chain Management	20	0	0	0	20
6	Occupational Safety and Health	23	0	0	0	23
7	Guarantee of Environmental Rights	25	0	0	0	25
8	Protection of Human Rights of Local Residents	7	0	0	12	19
9	Protection of Customer Human Rights	19	0	0	0	19
10	Working Environment	25	0	0	0	25
Total		269	6	0	18	293

2025 Status of Human Rights Improvement Projects

Area	2025 Improvement Project	Type of Stakeholders within the Scope of Impact
Human Rights Management System and Remedial Procedures	<ul style="list-style-type: none"> Expand human rights management to all employees 	Employees
Humanitarian Treatment	<ul style="list-style-type: none"> Conduct maternity protection meetings Provide workplace sexual harassment prevention and response manuals 	Employees

Human Rights Management

Risk Management

Human Rights

OCI provides human rights training programs to help employees better recognize and respond to human rights issues, while fostering a healthy organizational culture. In 2025, OCI offered five training courses, including “Workplace Harassment Prohibition Training,” “Workplace Sexual Harassment Prevention Training,” “Disability Awareness Training,” and “Human Rights Management Training” and encouraged all employees to participate. Each session lasted one to two hours and focused on helping employees develop a practical understanding of human rights. Through these programs, OCI strengthened awareness of respect for human rights across the organization and further embedded a prevention-oriented organizational culture.

2025 Human Rights Education

(Unit: Persons, Hours)

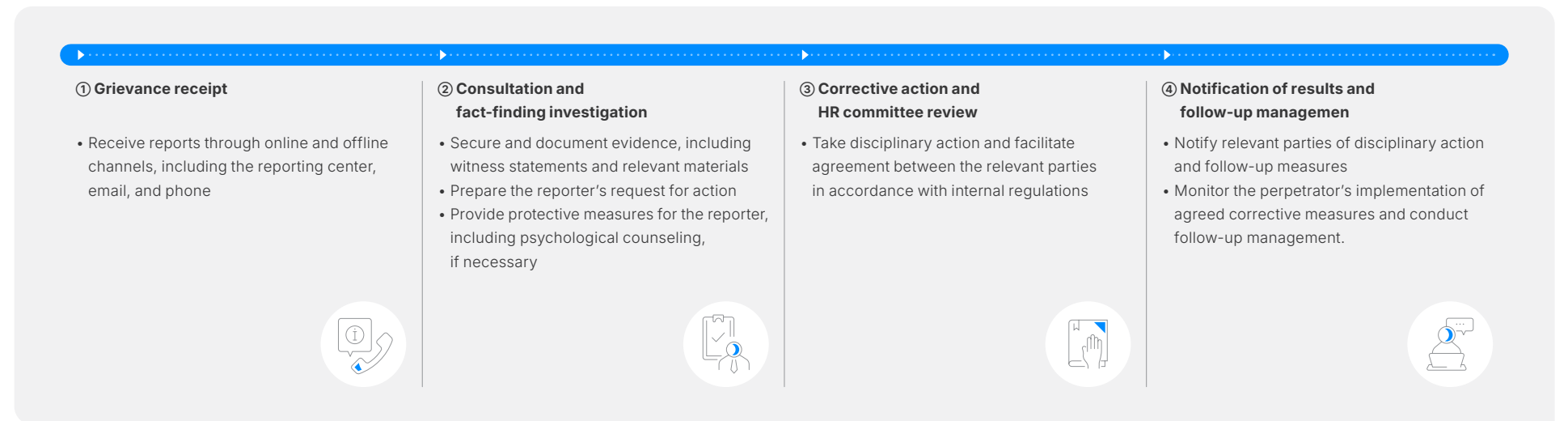
Program Name	Participants	Duration
Prohibition of Workplace Harassment (Company-wide)	1,329	1
Prohibition of Workplace Harassment (Gunsan Plant)	521	2
Prevention of Workplace Sexual Harassment	1,782	1
Improvement of Awareness of Disabilities in the Workplace	1,778	1
2026 OCI Human Rights Management Education	1,782	1

Human Rights Grievance Handling

OCI operates multiple grievance channels, including mail, a hotline, and the Cyber Audit Office, to ensure that employees and other internal and external stakeholders can report human rights concerns through accessible channels. OCI strictly protects whistleblower confidentiality and does not disclose any information that could identify, or be used to infer the identity of, a whistleblower without their consent.

In 2025, OCI received two human rights-related reports. One report was verified through fact-finding and handled in accordance with the relevant procedures.

Human Rights Grievance Handling Process



Status of Human Rights-Related Reports Received and Addressed

Area	Unit	2023	2024	2025
Discrimination, sexual harassment, workplace harassment	Reports received	2	0	2
	Cases addressed among verified reports	1	0	1
	Resolution rate ¹⁾	100	-	100

1) This represents the percentage of received reports for which relevant measures were completed after fact verification and investigation.

Supply Chain Management

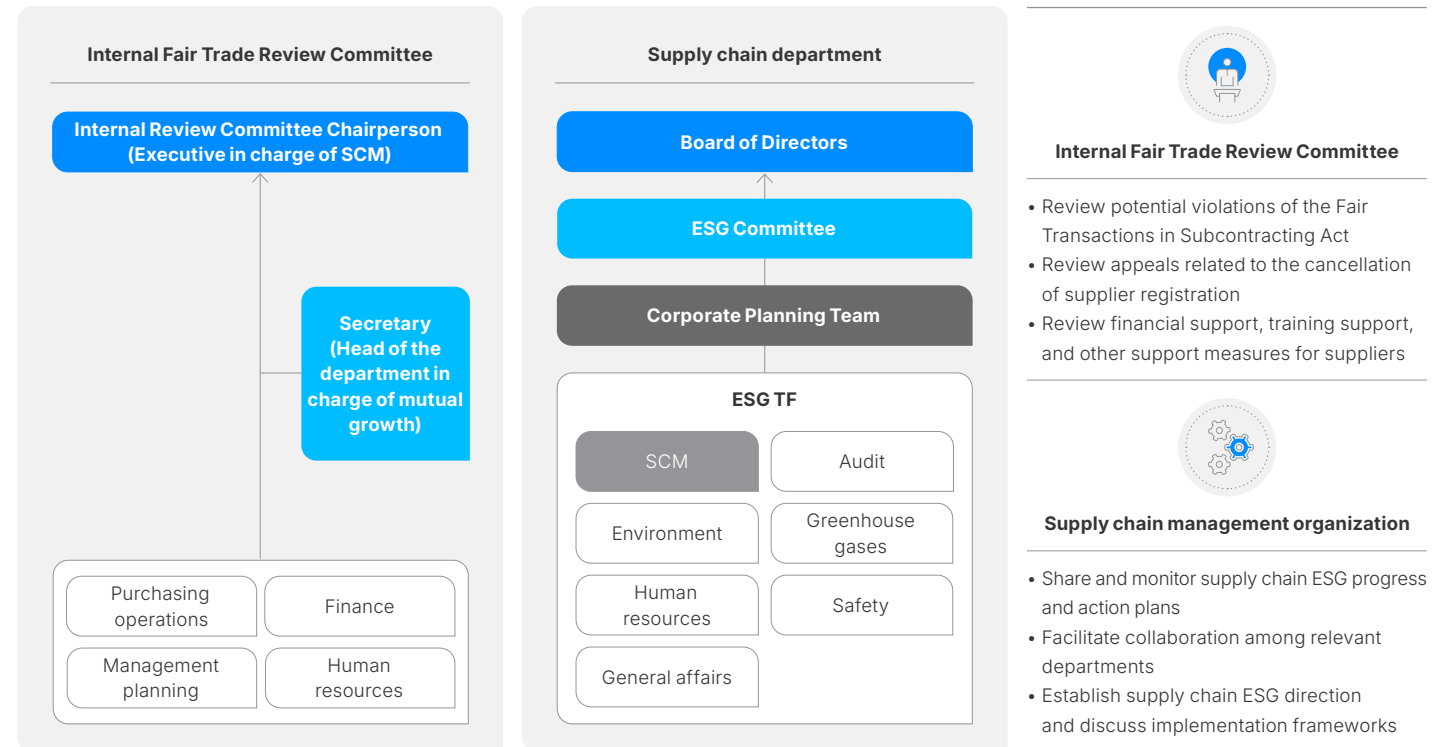
Governance

Supply Chain Management Organization

OCI operates the Internal Fair Trade Review Committee and the supply chain management organization to manage supply chain-related matters. The Internal Fair Trade Review Committee works with relevant departments to review matters related to fair trade with suppliers. Its responsibilities include reviewing potential violations of the Fair Transactions in Subcontracting Act, deliberating on supplier registration and termination, and reviewing financial and educational support.

The supply chain management (SCM) department oversees the overall supply chain and leads supply chain ESG management by monitoring ESG performance, sharing related plans, and coordinating discussions on ESG priorities and implementation frameworks. In addition, the SCM department plays a key role in building a sustainable supply chain by working with relevant departments within the ESG TF to identify and implement improvement tasks.

Supply Chain Management Organization Chart



- Internal Fair Trade Review Committee**
- Review potential violations of the Fair Transactions in Subcontracting Act
 - Review appeals related to the cancellation of supplier registration
 - Review financial support, training support, and other support measures for suppliers

- Supply chain management organization**
- Share and monitor supply chain ESG progress and action plans
 - Facilitate collaboration among relevant departments
 - Establish supply chain ESG direction and discuss implementation frameworks

Strategy

Supply Chain Mid-to-Long-Term Goals

OCI develops and manages short-, mid-, and long-term supply chain goals structured around four priorities: policy development, supply chain risk management, promotion of eco-friendly procurement, and buyer capability building. In 2025, OCI completed all planned short-term initiatives, including establishing supply chain ESG management policies and guidelines, strengthening communication of the supplier code of conduct, and improving the ESG evaluation process.

From 2026 onward, OCI will continue to strengthen its mid- to long-term supply chain ESG framework by updating the supplier code of conduct, managing the implementation of compliance agreements, expanding ESG evaluation coverage, and regularly monitoring improvement tasks. Through these efforts, OCI aims to raise ESG standards across its supply chain.

Supply Chain Mid-to-Long-Term Goals

Key Strategies	Implementation Status	Short-term goals (by 2025)	Mid-to-long-term goals (2026 onward)
Policy development	<p>Identify supply chain ESG management tasks</p> <ul style="list-style-type: none"> • Establish OCI supplier code of conduct • Collect code of conduct compliance pledges (64 companies) • Conduct internal ESG assessments <ul style="list-style-type: none"> - Establish assessment criteria - Conduct regular assessments • Conduct assessments by external agencies <ul style="list-style-type: none"> - Provide ESG improvement consulting to 20 suppliers identified as having lower ESG ratings by credit rating agencies - Provide incentives to high-performing companies 	<p>Establish supply chain ESG management policies and guidelines</p> <ul style="list-style-type: none"> • Strengthen awareness of the supplier code of conduct <ul style="list-style-type: none"> - Systematize the collection of code of conduct compliance pledges • Advance supplier ESG assessments <ul style="list-style-type: none"> - Establish selection criteria for companies subject to ESG management - Establish incentive and sanction plans - Refine assessments by industry • Provide ESG assessment and coaching support to 40 small and medium-sized suppliers 	<p>Continue implementation and improvement</p> <ul style="list-style-type: none"> • Continuously improve and update the supplier code of conduct, and manage the implementation of compliance agreements • Expand the scope of ESG assessments <ul style="list-style-type: none"> - Expand assessment coverage from companies with transaction amounts of KRW 10 billion or more to those with transaction amounts of KRW 5 billion or more
Supply chain risk management			
Promotion of eco-friendly procurement	<ul style="list-style-type: none"> • Establish eco-friendly procurement regulations 	<ul style="list-style-type: none"> • Expand eco-friendly procurement standards 	<ul style="list-style-type: none"> • Implement eco-friendly procurement initiatives and monitor performance (at least once a year)
Buyer capability building	<ul style="list-style-type: none"> • Complete ESG training for relevant personnel and reflect the results in KPIs 	<ul style="list-style-type: none"> • Achieve a 100% ESG training completion rate for procurement departments 	<ul style="list-style-type: none"> • Maintain a 100% training completion rate for procurement departments <ul style="list-style-type: none"> - Complete supply chain ESG training on a regular basis (mandatory once every three years)

Supply Chain Management

Strategy

Supply Chain Management Policy

Supply Chain ESG Policy | OCI has established and implemented a Supply Chain ESG Policy to promote sustainability management and mutual growth with suppliers. The policy provides the direction and roadmap for supply chain ESG management while supporting the proactive identification and effective management of risks related to human rights, the environment, ethics, and safety across the supply chain. Through this policy, OCI aims to strengthen suppliers' ESG capabilities and build a sustainable supply chain ecosystem aligned with international standards.

Key Contents of Supply Chain ESG Policy

Category	Basic Principles of Supply Chain ESG Management
Prevention	<ul style="list-style-type: none"> Proactively identify and prevent potential ESG risks across the supply chain
Responsible management	<ul style="list-style-type: none"> Identify and respond to potential risks across the supply chain
Continuous improvement	<ul style="list-style-type: none"> Strengthen suppliers' ESG capabilities through evaluation and feedback Provide support, including training and consulting, to improve suppliers' ESG performance
Ensuring transparency	<ul style="list-style-type: none"> Maintain transparency in the ESG management process Disclose information and engage in communication
Compliance with global standards	<ul style="list-style-type: none"> Actively incorporate internationally recognized ESG standards and best practices

OCI Supplier Code of Conduct | OCI has established OCI Supplier Code of Conduct to build mutually beneficial partnerships with its suppliers. The Code of Conduct is designed to ensure that both OCI employees and supplier employees perform their duties ethically and fairly while helping prevent supply chain risks in advance. All suppliers doing business with OCI are required to pledge compliance with the Code of Conduct. OCI has embedded this requirement into its system so that suppliers may conduct transactions with the company only after agreeing to the Code of Conduct. As of 2025, approximately 1,213 suppliers have completed the pledge.

Risk Management

Comprehensive Supplier Evaluation

OCI regularly conducts comprehensive supplier evaluations to manage supply chain risks effectively. Evaluation targets are selected from suppliers in areas such as raw materials, transportation, packaging, and construction, with a focus on major raw material suppliers. In 2025, OCI conducted comprehensive evaluations of 35 key suppliers.

Comprehensive Supplier Evaluation Indicators

Category	Key Indicator
Business management	<ul style="list-style-type: none"> Financial stability Product profitability Corporate growth
Technology	<ul style="list-style-type: none"> R&D investment Cost reduction activities Employee training
Quality	<ul style="list-style-type: none"> Internal quality inspections Establishment of inspection standards Materials and process inspections
ESG	<ul style="list-style-type: none"> Environmental management Employment conditions, safety and health, and social contribution Ethical management and fair trade
Environmental safety	<ul style="list-style-type: none"> Operation of environmental and safety organizations Hazardous substance management Safety inspections and training
Human resources	<ul style="list-style-type: none"> Stable employment conditions Enhancement of expertise and competencies Prohibition of illegal employment
Others	<ul style="list-style-type: none"> Notification of major management changes Social contribution activities External awards

2025 Supplier Status

(Unit: Companies)

Category	Number of Suppliers
Tier 1 suppliers	896
Key suppliers ¹⁾	28

1) Key suppliers are selected from suppliers that supply raw materials, equipment, and services critical to production and process operations, with a focus on companies with strong market competitiveness within their respective industry groups.

2025 Supplier Comprehensive Evaluation

Category	Unit	Number of suppliers
Number of evaluated suppliers	Companies	35
Number of key suppliers included in the evaluation	Companies	12
Key supplier evaluation ratio	%	43
Number of suppliers subject to on-site inspection	Companies	22

2025 Supplier Comprehensive Evaluation Results

(Unit: Companies)

Grade	Number of suppliers	Ratio of key suppliers to Tier 1 suppliers
A	21	7
B	10	3
C	4	2

Supply Chain Management

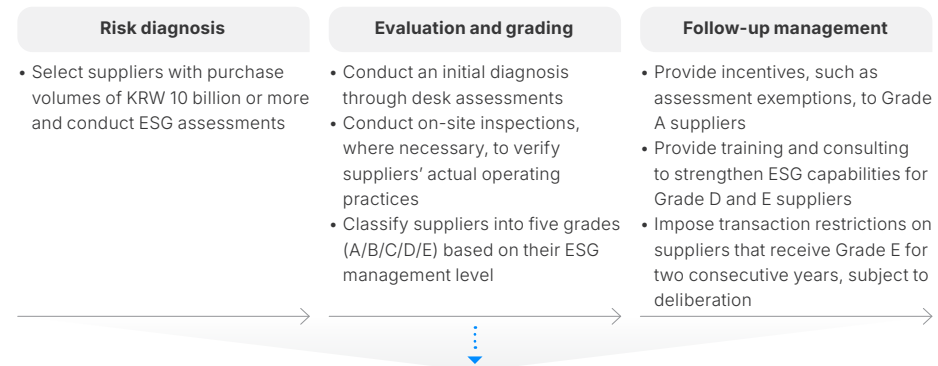
Risk Management

Supply Chain ESG Risk Assessment

OCI conducts ESG risk assessments of suppliers with annual purchase volumes of KRW 10 billion or more to systematically manage ESG risks across the supply chain. The assessment begins with desk assessments to review each supplier's baseline ESG management level. On-site inspections are conducted where necessary to verify actual operating practices, and suppliers are assigned one of five grades, from A to E. Based on the assessment results, OCI operates a structured follow-up management process. Suppliers rated A are eligible for incentives, while those rated D or E receive customized consulting and improvement support. Suppliers that receive the lowest grade for two consecutive years may be subject to transaction restrictions.

In March 2025, OCI conducted its regular ESG assessment of 20 suppliers with annual transaction volumes of KRW 10 billion or more. As a result, nine suppliers received Grade A, and 11 received Grades B or C. No suppliers were rated D or E. The nine Grade A suppliers were granted an incentive in the form of exemption from the following year's ESG assessment. In 2026, OCI plans to expand the scope of ESG risk management by lowering the assessment threshold from annual purchase volumes of KRW 10 billion or more to KRW 5 billion or more. Through this approach, OCI will continue to strengthen ESG risk oversight across its supply chain.

Supply Chain ESG Risk Assessment Process



2025 Evaluation Results: Grade A: 9 companies; Grades B/C: 11 companies; Grades D/E: None

The ESG evaluation criteria are structured around the environmental, social, and governance domains. The environmental domain assesses suppliers' compliance with key requirements related to environmental management systems, greenhouse gas emissions, waste management, and environmental permits. The social domain reviews labor and human rights-related factors, including worker safety, protection of labor rights, and respect for human rights among suppliers. The governance domain assesses transparent and responsible management practices, including ethics training, fair trade compliance, internal audit systems, and information security.

Supply Chain ESG Evaluation Criteria

Category	Environment	Social	Governance
ESG Evaluation Criteria	<ul style="list-style-type: none"> Environmental management policies, systems, and organization Environmental education Environmental and safety violations Greenhouse gas emissions calculation and reduction Waste management and reduction Water use management Acquisition and renewal of environmental permits 	<ul style="list-style-type: none"> Preparation of employment contracts Guarantee of statutory holidays and annual leave Training and procedures for preventing discrimination and harassment Recent minor injuries and industrial accidents Social contribution and volunteer activities Status of quality management system Conflict minerals policy 	<ul style="list-style-type: none"> Establishment of code of ethics and related training Fair trade training Board review of ESG materiality Regular internal audits Information security regulations

ESG Training Program for the SCM Department

OCI is expanding ESG training opportunities for procurement department employees to support the achievement of its supply chain ESG goals. In 2025, 16 employees from the procurement department, including SCM Department executives, participated in external ESG seminars.

Supply Chain ESG Training

(Unit: Persons, Hours)

Program Name	Date	Number of training completions	Duration
ESG ON Seminar (Supply Chain ESG Due Diligence)	April 16, 2025	16	1.5



Supply Chain Management

Risk Management

Support for Mutual Growth

Supplier ESG Consulting Support Program | OCI operates a customized consulting program to strengthen suppliers' ESG capabilities. In 2025, OCI selected 40 small and medium-sized suppliers and provided end-to-end support, covering ESG evaluations, on-site inspections, consulting, and monitoring of improvement task implementation. As a result of the improvement tasks, 39 suppliers improved their ESG evaluation scores compared with their pre-consulting results. Among them, 21 suppliers achieved a significant improvement in their ESG ratings. OCI will continue to expand education, consulting, and monitoring support to systematically strengthen suppliers' sustainability management capabilities. OCI will also continue to develop mutually beneficial cooperation models that raise ESG standards across the supply chain.

Status of Support for Suppliers Non-Financial Programs

Category	Details
Evaluation targets	40 small and medium-sized suppliers
Evaluation period	June 1, 2025 – December 31, 2025
Consulting scope	ESG evaluation, on-site inspection, advisory support, and improvement task monitoring
Cost	KRW 40.7 million (VAT included)

Financial Support for Suppliers | OCI provides financial support to suppliers through measures such as early payment of supply costs, supply unit price adjustments, and gift certificate support. In 2025, OCI provided financial support totaling KRW 84,826 million.

Status of Financial Support for Suppliers

(Unit: KRW million)

Category	Support Program	Amount
1	Early payment support through the Win-win Payment System	83,843
2	Mutual growth support through unit price adjustments	842
3	Gift certificate support	141
Total		84,826

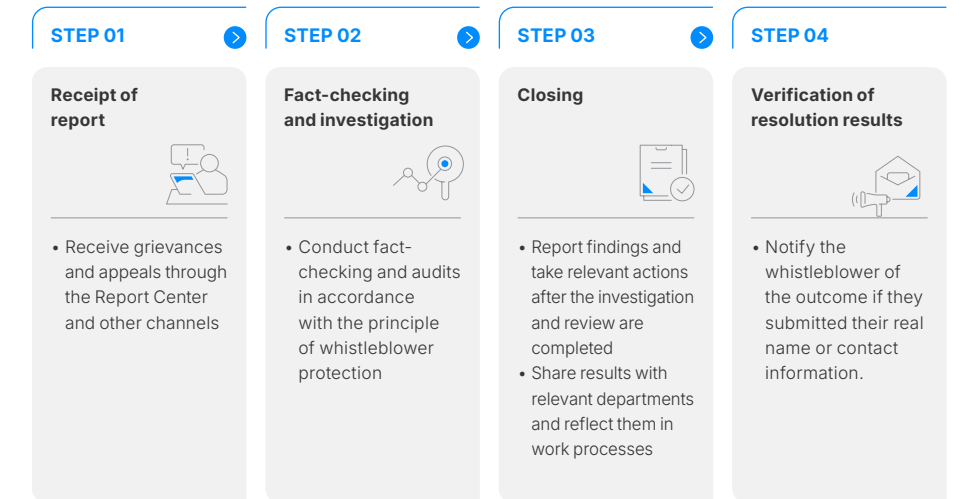
Compliance With Fair Trade | OCI promotes fair trade practices by complying with the Fair Trade Commission's four key guidelines. Through its monthly Internal Fair Trade Review Committee, OCI reviews the fairness of subcontracting agreements and monitors regulatory compliance to prevent unfair trade practices. In 2025, OCI had no reported cases of unfair trade practices.



Supplier Grievance Handling System

OCI operates a reporting center on its website to receive and address suppliers' grievances promptly and fairly. The audit department investigates reported cases and takes appropriate follow-up measures based on the findings. OCI also maintains a safe reporting environment by strictly protecting the confidentiality of the reporter's identity and the details of the report. In addition, OCI operates a dedicated communication channel for suppliers and Tier 2 suppliers within its electronic procurement system. Through this channel, OCI listens to on-site concerns and further strengthens communication with suppliers. In 2025, no supplier grievance reports were received.

Supplier Grievance Handling Process



Status of Supplier Reports Received and Addressed

	Unit	2023	2024	2025
Reports received	Cases	0	0	0
Resolution rate	%	-	-	-

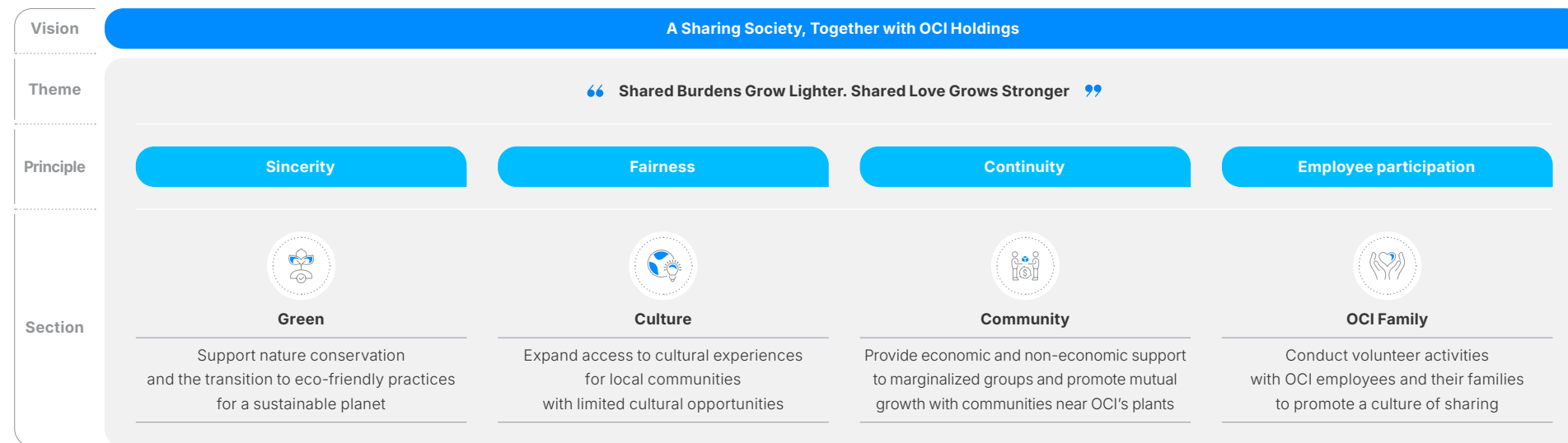
Social Contribution

Strategy

Social Contribution Strategy Framework

Social contribution is a core ESG activity through which OCI works with local communities and maintains meaningful communication with stakeholders. Based on the social contribution strategy framework of OCI Holdings, its holding company, OCI recognizes social contribution as an integral part of corporate management. Under the slogan "Shared Burdens Grow Lighter. Shared Love Grows Stronger," OCI aims to help create a caring community where the company and society grow together.

OCI Holdings Social Contribution Strategy Framework



OCI Social Contribution Achievements

Category	Unit	2023	2024	2025
Social contribution donations	KRW million	365	398	537
Social contribution expenses	KRW million	3	3	62
Total employee volunteer hours	Hours	590	596	586
Number of employee volunteers	Persons	205	229	241

Risk Management

Social Contribution Activities

Community Contribution Activities | OCI Headquarters and each plant build partnerships with nearby communities and strive to fulfill their responsibilities as members of the local community by making donations to vulnerable groups and sponsoring local events.

OCI Community Contribution Activities

Category	Activity Details
Headquarters	<ul style="list-style-type: none"> Supported the operation of free clinics for migrant workers and multicultural families Provided financial support for medical treatment for low-income individuals with mental health vulnerabilities Supported outdoor activities for people with disabilities and delivered Happiness Boxes during the Chuseok holiday
Gunsan Plant	<ul style="list-style-type: none"> Held a joint kimchi making and sharing event with local administrative welfare centers Delivered 1,600 loaves of bread to local children's centers
Pohang Plant	<ul style="list-style-type: none"> Provided monthly support and donated goods to senior centers, grandparent-headed households, and organizations for persons with disabilities Delivered cooling appliances to 30 underprivileged households Supported medical consultation and medication expenses for 136 seniors as part of the elderly care project
Gwangyang Plant	<ul style="list-style-type: none"> Donated vehicle fire extinguishers worth KRW 3 million to the Korea Spinal Cord Injury Association Regularly provided side dishes to 25 vulnerable households
Iksan Plant	<ul style="list-style-type: none"> Delivered daily necessities to 300 vulnerable households Sponsored scholarships for elementary and middle school students from low-income households
R&D Center	<ul style="list-style-type: none"> Provided regular support to residential facilities for persons with disabilities
Others	<ul style="list-style-type: none"> Approximately 190 employees participated in the "Love Blood Donation Campaign" Raised approximately KRW 10.04 million in donations through the OCI Leader Walking Challenge

Social Contribution

Risk Management

Social Contribution Activities

OCI Dream, a subsidiary of OCI, supports the self-realization and economic independence of people with disabilities by providing employment opportunities in various fields under the vision of "TOGETHER, WE ARE STRONGER."

OCI Dream is committed to creating an environment where employees with disabilities are recognized as members of society and can achieve stable independence. The number of employees with disabilities has increased from 13 at the time of establishment to 28 as of the reporting date. In addition, OCI Dream was recognized externally for its achievements as an employment model that creates social value through the employment of people with disabilities, winning the "2026 Forbes Korea Best Brand Award Selected by Consumers" in the Standard Workplace for Persons with Disabilities category.

1) As of March 12, 2026

Operation of the Healthy Café Dining Brand "colleague" | "colleague" is a café dining brand whose name conveys the meaning of a space where persons with and without disabilities work together as colleagues. The brand currently employs seven persons with developmental disabilities, including baristas and kitchen assistants. Under the slogan "eat well, do good," "colleague" serves as OCI Dream's food service brand, creating positive social impact by linking quality dining experiences with employment opportunities for persons with disabilities.

Charity Event "Dream Together" in Commemoration of Disability Day | Every April, OCI Dream holds the charity event "Dream Together" to commemorate Disability Day. The event is designed to improve awareness of persons with disabilities and promote greater understanding of diversity. OCI Dream supports the independence of persons with disabilities by donating a portion of the proceeds from the charity event to vocational training programs.

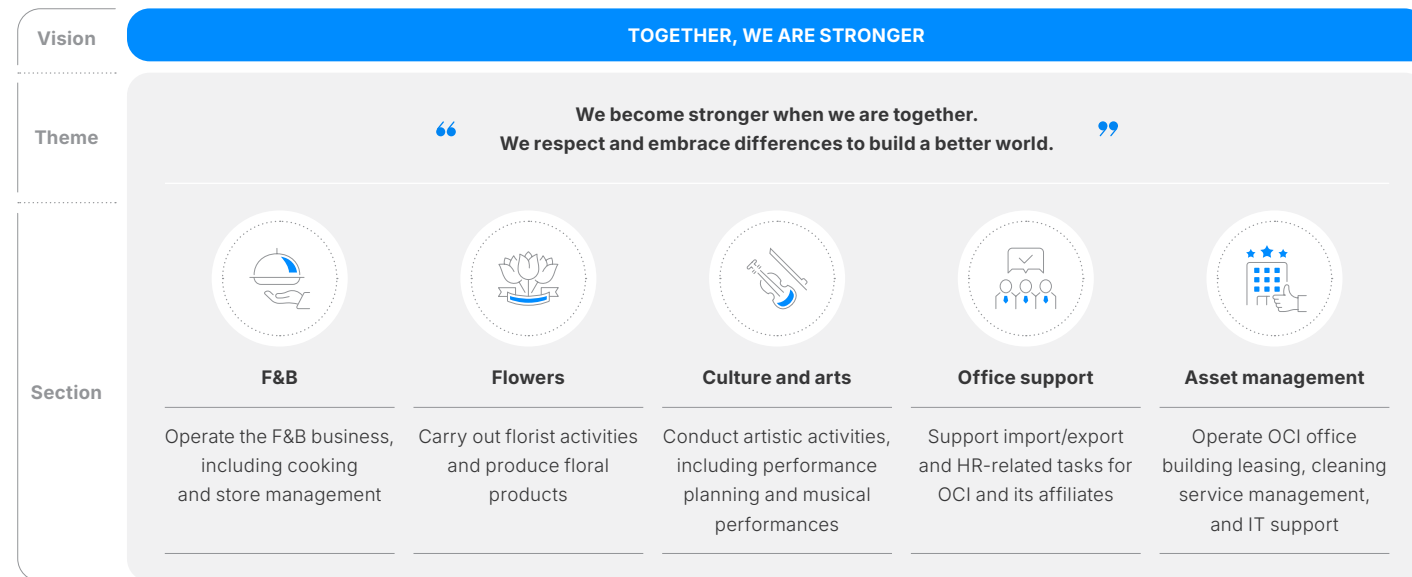
Orchestra for Persons with Disabilities "OCI Dream Ensemble" | "OCI Dream Ensemble" is a professional classical ensemble established by OCI Dream to help music students with disabilities enter society and realize their artistic potential. Since 2023, the ensemble has presented free performances every year, contributing to improved awareness of disabilities through music. OCI Dream Ensemble will continue to contribute to society through diverse internal and external cultural activities, drawing on its artistic capabilities.

Community-Linked Job Training for Persons with Disabilities "Angels of Light" | OCI Dream established "Angels of Light" in partnership with disability welfare centers to provide systematic job training for local persons with disabilities seeking employment. The program helps participants build the skills needed to perform job duties and adapt to the workplace before employment. In 2025, three persons with disabilities participated in the job training program, and one trainee was hired.

Winner of the 2026 Forbes Korea Best Brand Award Selected by Consumers | OCI Dream won the "2026 Forbes Korea Best Brand Award Selected by Consumers" in the Standard Workplace for Persons with Disabilities category. The award recognizes OCI Dream's achievements as an employment model that creates social value through employment opportunities for persons with disabilities.



OCI Dream Vision and Initiatives



Information Security Management

Governance

Information Security Management Organization

The General Affairs Team is responsible for company-wide information security and personal data protection. Each plant also appoints an information security officer within the relevant department in accordance with organizational and job description regulations. These officers work closely with the General Affairs Team to support information security management.

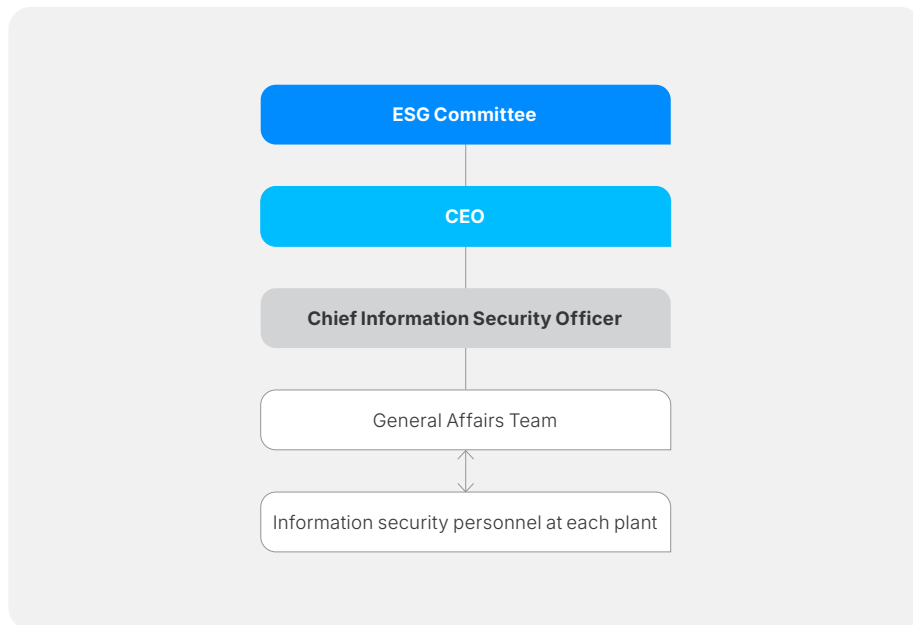
The ESG Committee under the Board of Directors oversees sustainability management policies and their implementation, including matters related to information security and personal data protection. To strengthen accountability for information security management, OCI has designated the Head of the Corporate Management Division as the Chief Information Security Officer (CISO). The CISO reports key information security matters to the CEO. OCI has also appointed Board members with extensive knowledge and experience in information security to enhance the Board's expertise in this area.

OCI also operates the Information Security Committee to discuss information security issues and promote collaboration among relevant organizations in information security-related decision-making, as part of its ongoing efforts to strengthen information security across the company. The Information Security Committee comprises a committee and a working group and convenes at least once a year. The committee is composed of team leaders from organizations within the certification coverage while the working group consists of working-level personnel from relevant organizations.

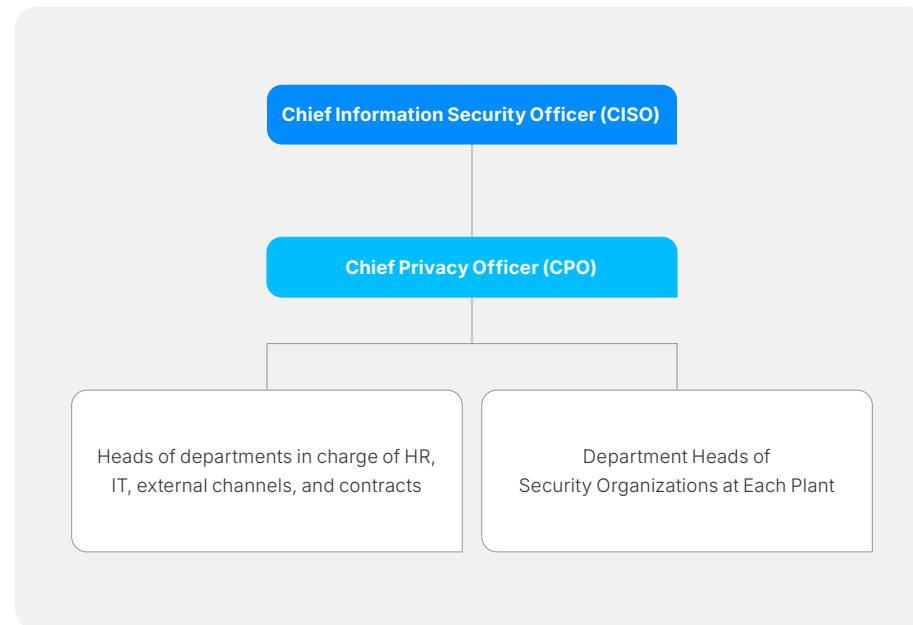
Information Security Policy

OCI recognizes that increasingly sophisticated cyber threats and risks related to personal data breaches can have a significant impact on sustainable growth and business stability. OCI therefore regards the protection of information assets and personal data as a key management priority for maintaining the trust of customers and stakeholders. Based on this recognition, OCI has established a systematic management framework for information security and personal data protection and enacted related policies. OCI treats information security and personal data protection as a company-wide responsibility and works to ensure employee compliance with applicable regulations and standards. OCI also continues to allocate resources and make investments to strengthen its information security capabilities.

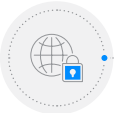



Information Security Management Organization Chart



Information Security Committee Organization Chart



Information Security Principles

- 
 Maintain the confidentiality, integrity, and availability of information assets and personal data on an ongoing basis.
- 
 Apply administrative, technical, and physical safeguards in a balanced manner.
- 
 Operate a prevention-focused risk management and incident response system.
- 
 Build an information security culture based on the participation and accountability of all employees.

Information Security Management

Risk Management

Information Security Management System

OCI obtained Information Security Management System certification in March 2025. OCI maintains this certification through follow-up audits and operates its information security controls and risk management systems in line with international standards.

Information Security Management System Certification Period

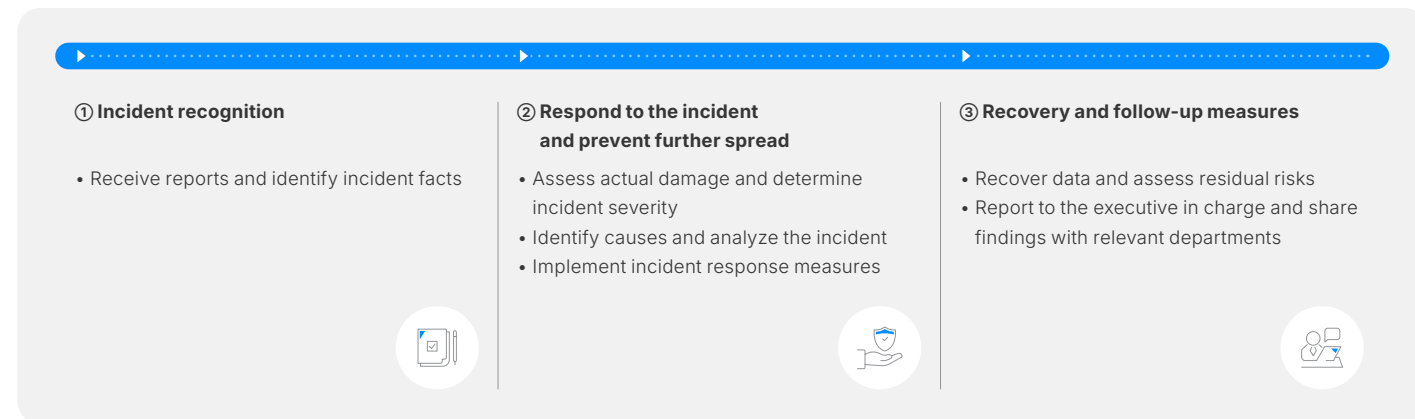
Category	Certification Period
Information Security Management System	March 24, 2025 – March 23, 2028

Risk Management Process

OCI inspects servers, PCs, networks, systems, and information data at least once a year in accordance with the "Information Protection Management Regulations."

When an incident is identified, employees report it to the information security department at the headquarters and take immediate response measures. OCI then carries out recovery and follow-up actions, reports the results to the responsible executive, and shares relevant findings with related departments.

OCI Information Security Incident Response Process



Information Security and Personal Data Protection Activities

Vulnerability assessment and Simulation Training | OCI strengthens its preparedness for external security threats by conducting vulnerability assessment of major web-based business systems once a year, cyber threat simulation training for malware at least once a year, and phishing email simulation training twice a year. For vulnerabilities identified through assessment, OCI establishes corrective action plans and monitors their implementation to prevent information security risks.

Information Security assessment Period

Category	Date
Vulnerability check	November 6, 2025 – November 14, 2025
Cyber simulation training	December 17, 2025 (Gunsan Plant)
Phishing email simulation training	May 19, 2025 – May 28, 2025, October 20, 2025 – October 29, 2025

Raising Employee Awareness of Information Security and Personal Data Protection | OCI provides information security training for all employees to foster an information security culture and strengthen employees' awareness and practical response capabilities. OCI also holds Information Security Day on a quarterly basis and conducts the "Clean Desk" campaign, which includes checks on PC power management and whether confidential documents are left unattended.

Information Security and Personal Data Protection Training for Employees | OCI provides separate personal data protection training for employees who handle personal data, helping prevent data leakage by strengthening security awareness throughout the personal data processing cycle.

In 2025, 1,781 employees completed information security training, and 89 employees completed personal data protection training.

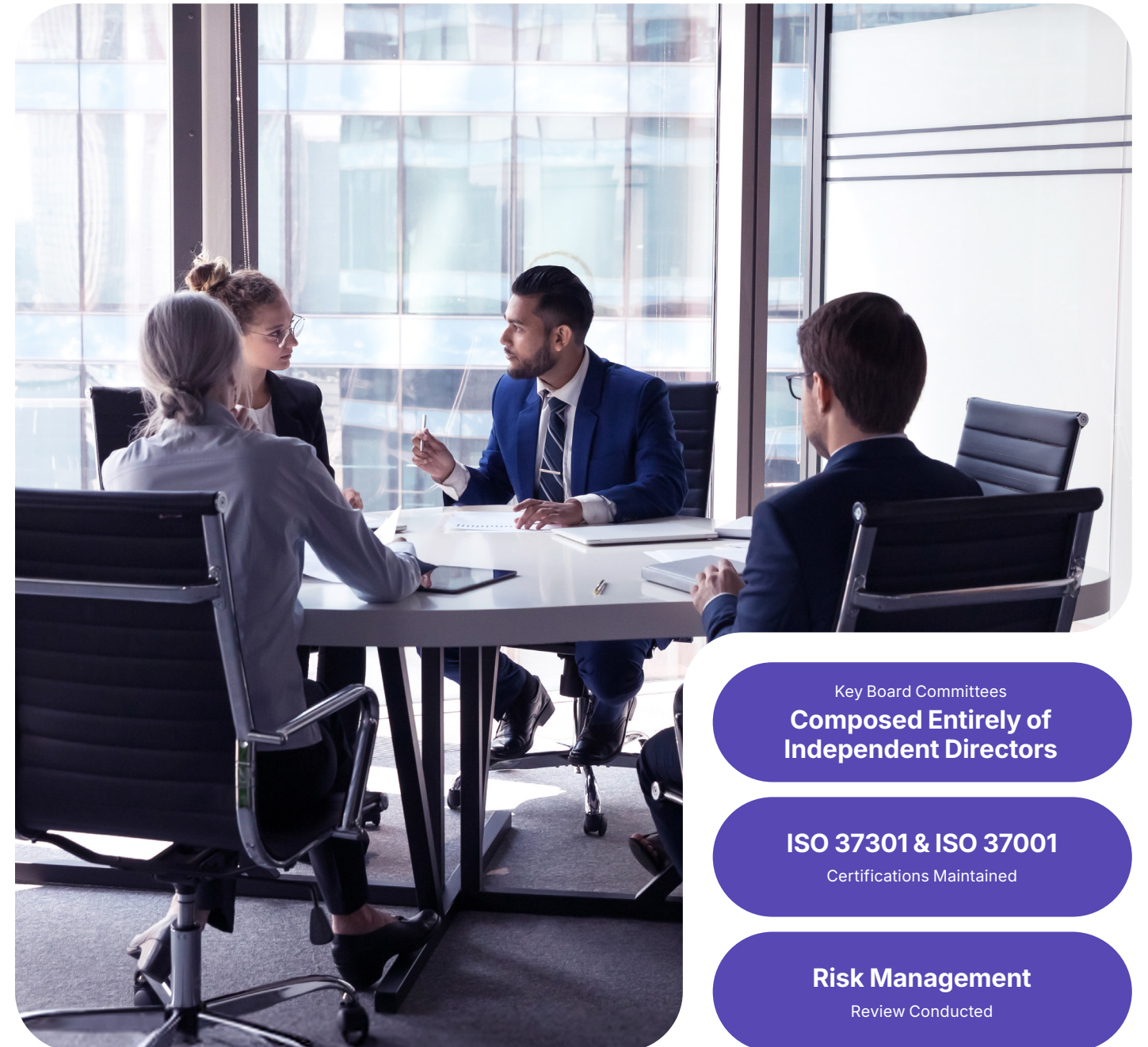
Status of Information Security and Personal Data Protection Training Completion

(Unit: Persons, Hours)

Program Name	Number of Training Completions	Duration
Information Security Training	1,781	1
Personal Data Protection Training	89	1

GOVERNANCE

OCI is committed to sustainable management grounded in transparent and accountable governance. Through systematic risk management and a firm commitment to ethics and compliance, we will continue to create sustainable value that upholds the trust of our stakeholders.



Key Board Committees
Composed Entirely of Independent Directors

ISO 37301 & ISO 37001
Certifications Maintained

Risk Management
Review Conducted

Material Issue

Ethics and Compliance Management

Governance

Ethical and Compliance Management Organization

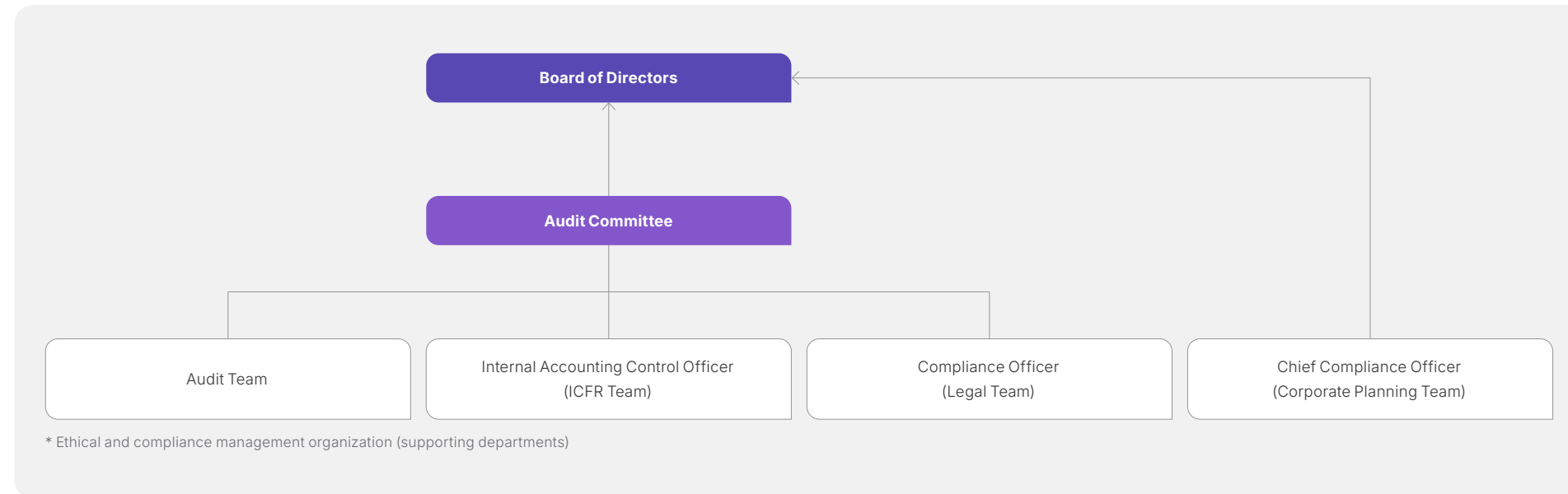
OCI operates an Audit Team responsible for conducting internal audits and supporting the Audit Committee. The OCI Audit Team works with the Audit Team of OCI Holdings, the holding company, to strengthen a company-wide culture of culture of ethics and integrity and build trust with stakeholders.

The Compliance Officer, with support from the Legal Team, carries out key activities to strengthen OCI's compliance framework, including compliance assessment, development of compliance control systems, compliance training, and business process improvement.

The Internal Accounting Control Officer and the ICFR Team monitor risks related to accounting fraud to enhance financial transparency. They also proactively prevent such risks by reviewing regulatory compliance across related business processes, including fund execution and financial statement preparation.

The Chief Compliance Officer, supported by the Corporate Planning Team, evaluates and improves the Company's overall ethics and compliance system to ensure effective compliance management. In addition, the Corporate Planning Team is responsible for governance-related compliance, while the Environmental Policy Team and the Safety & Health Policy Team are responsible for compliance management related to the environment and occupational safety and health, respectively.

Decision-Making System for Ethical and Compliance Management



Strategy

Employee Ethical Conduct Code

OCI practices ethical management to become a company trusted and respected by shareholders, customers, employees, and other stakeholders. OCI enacted and announced the Employee Ethical Conduct Code to guide employees in performing their duties transparently, fairly, and reasonably.

The Employee Ethical Conduct Code sets out specific standards of conduct in areas such as responsibilities and obligations to customers and shareholders, fair business practices, protection of company assets and information, sound workplace and social conduct, and contribution to the nation and society.

All OCI employees seek to practice ethical management in accordance with these standards. OCI also plans to expand the scope of ethical management to its affiliates and suppliers. The CEO ultimately reviews and approves the Code of Ethical Conduct for Employees, which serves as the standard for determining responsibilities and expected conduct related to ethical and compliance management across the company.

Compliance Management Policy

OCI has established and implemented a Compliance Management Policy to strengthen compliance management and sustainability management as part of its corporate social responsibility. The Compliance Management Policy sets out the requirements that employees, OCI, and the Chief Compliance Officer must understand and follow to establish a strong compliance culture. Under the policy, employees are required to refrain from illegal or unethical conduct and report any violations they become aware of without delay. OCI also operates an accessible reporting center and ensures that investigations are conducted fairly.

OCI will continue to assess and manage compliance risks, communicate actively with stakeholders, and improve its compliance systems to promote a culture of compliance and earn stakeholder trust through transparent compliance management.

Material Issue

Ethics and Compliance Management

Risk Management

Ethical and Compliance Management Based on International Standards: Anti-Corruption and Compliance Management System

OCI obtained certifications for both the Compliance Management System (ISO 37301) and the Anti-Bribery Management System (ISO 37001) in November 2024. These ISO certifications demonstrate that OCI has established compliance and anti-corruption processes and maintains a framework for continuous evaluation and improvement.

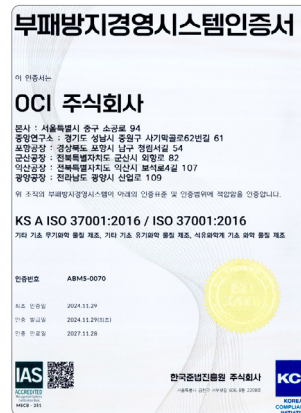
As part of the 2025 certification renewal, no material risks were identified. However, OCI is incorporating improvement recommendations from the follow-up audit, including measures to strengthen risk assessments.

Certification Period by ISO Certificate

ISO Certification Name	Certification Period
Compliance Management System (ISO 37301)	November 29, 2024 – November 28, 2027
Anti-Bribery Management System (ISO 37001)	

2025 Key Post-Audit Results

Key Review Items	Result
Company-wide risk management plan	Normal
Internal audit and monitoring	No non-conformities identified across all departments
Compliance management indicator evaluation	Confirmed as having an adequate management level



ISO Certification

Internal Control System

OCI uses its internal control system to proactively manage risks of accounting fraud and errors that may arise in the course of business operations. OCI undergoes external audits of its internal accounting control system and reviews and evaluates its operating effectiveness twice year. Evaluation results are regularly reported to the Audit Committee, the Board of Directors, and the General Meeting of Shareholders.

In March 2026, the Internal Accounting Control Officer was appointed as a full-time registered director, reaffirming the importance of internal accounting controls and strengthening accountability for internal controls across the organization.

In accordance with the Commercial Act, OCI has appointed a Compliance Officer who is qualified lawyer to provide legal expertise, assess the company's compliance status, and enhance employees' compliance awareness. Each year, the Compliance Officer and the supporting organization review legal violation cases across the company, establish improvement plans, and report the results to the Board of Directors.

Major Audit Committee Agenda Items Related to the Internal Control System

Date	Category	Agenda Item	Category
February 7, 2025	Audit Committee	• 2024 Report on the Operational Status of the Internal Accounting Control System	Approved
March 5, 2025	Board of Directors	• Report on the Operational Status of the Internal Accounting Control System • Evaluation Report on the Operational Status of the Compliance Support System	Reported
July 23, 2025	Audit Committee	• Report on the 2025 Internal Accounting Control System Design Evaluation Results and Operational Evaluation Plan	Reported
December 10, 2025	Audit Committee	• Amendment to the Internal Accounting Control Regulations	Approved
December 10, 2025	Audit Committee	• 2025 Interim Evaluation of the Internal Accounting Control System and Report on Progress and Year-End Evaluation Plan	Reported

Major Activities by Compliance Officers

Activity	Inspection Period	Key Inspection Details	Inspection Results	Follow-Up Measures
2024 Compliance Inspection and Effectiveness Evaluation	January 2, 2025 – January 31, 2025	• Review of applicable laws by department • Inspection of violations of business-related regulations under each department's jurisdiction	• Confirmed one violation and investigated the circumstances of the violation	• Established improvement plans
2025 Compliance Inspection and Effectiveness Evaluation	January 2, 2026 – January 30, 2026		• Confirmed eight violations and investigated the circumstances of the violations	• Reported results to the Board of Directors

Material Issue

Ethics and Compliance Management

Risk Management





Operation of Audit System

OCI operates an audit system to systematically manage risks across its headquarters, plants, and affiliates. Audits are classified into regular audits, planned audits, and special audits based on reports received.

For issues identified through audits, OCI takes follow-up measures in accordance with internal regulations, including disciplinary action, dismissal, or legal action, depending on the severity of the matter. Employees and external stakeholders may also use the Audit Proposal System to request audits related to fraudulent or improper conduct, violations of laws or company regulations, or matters requiring improvement. The Audit Team reviews the need for an audit, conducts a special audit where necessary, and supports corrective actions.

In 2025, OCI reported internal audit plans and results to the Audit Committee three times. OCI continues to implement improvement measures for matters identified as requiring further action during the review process.

Status of Internal Audit Operations

Regular audit	Planned Audit	Special Audit	Audit Proposal System
<ul style="list-style-type: none"> Conduct regular risk assessment (at each plant, every two to three years) 	<ul style="list-style-type: none"> Conduct audits on specific pending issues 	<ul style="list-style-type: none"> Conduct audits for reports that require further investigation 	<ul style="list-style-type: none"> Receive audit proposals related to violations of laws or company regulations, or matters requiring improvement 

Key Audit Committee Agenda Items Related to Internal Audit

Date	Agenda Item	Category
February 7, 2025	• Report on the results of the Gwangyang Plant operational audit	Reported
July 23, 2025	• Report on the results of the internal operational audit for the first half of 2025	Reported
October 28, 2025	• Report on the internal operational audit for the third quarter of 2025	Reported

Reporting System

OCI operates multiple reporting channels, including an online reporting center and a telephone hotline, through which all stakeholders, including employees, suppliers, investors, and shareholders, can report matters that may undermine ethical standards or integrity. Reportable matters include misconduct, unfair practices, human rights violations, and violations related to sustainability practices.

OCI strictly protects the confidentiality of report details and whistleblower identities in accordance with the principle of non-disclosure. OCI applies a zero-tolerance policy to any attempt to identify whistleblowers for retaliatory purposes or to take unfair personnel action against them. The Audit Team conducts investigations into reported cases to monitor the organization's ethical compliance and takes additional measures as necessary.

In 2025, OCI received a total of four reports. Of these, two cases were verified and addressed: one involving bribery, embezzlement, and breach of trust, and another involving discrimination, sexual harassment, and workplace bullying.

Reporting Channels

Online Reporting Center	
Mail	Reporting Manager, OCI Audit Team, OCI Building, 94 Sogong-ro, Jung-gu, Seoul
Telephone	02-727-9377

Status of Reports Received and Addressed by the Reporting Center

Category		Unit	2023 ¹⁾	2024	2025
Bribery, embezzlement, breach of trust, etc.	Reports received	Cases	2(0)	0	2
	Resolution rate ²⁾	%	100	-	100
Discrimination, sexual harassment, workplace bullying, etc.	Reports received	Cases	2(0)	0	2
	Resolution rate	%	100	-	100

1) For 2023 data, the figures in parentheses represent reports received by OCI after the spin-off in May 2023.
 2) This represents the percentage of received reports for which relevant measures were completed after fact verification and investigation.

Material Issue

Ethics and Compliance Management

Risk Management

Ethical and Compliance Management Activities

Ethics and Compliance Training | OCI provides ethics and compliance training for all employees to strengthen an ethical corporate culture. In 2025, 1,467 employees completed OCI Ethical Discipline Training. In addition, 187 employees completed internal accounting control training, and 112 employees completed compliance training.

2025 Employee Ethics and Compliance Training (Unit: Persons, Hours)

Program Name	Category	Number of participants	Training hours
OCI Ethical Discipline Training	Employees	1,467	1
Internal Accounting Control Training	Persons in charge/Managers/Approvers	21	2
	Control officers/Persons in charge	166	
Compliance Training	New	112	1


Employee Stock Trading Compliance Training | To raise awareness of unfair trading practices, including the use of non-public information, OCI regularly provides guidance on the prohibition of using internal company information and precautions related to stock trading through groupware bulletin boards and email. In May 2025, OCI provided training for all employees on the use of non-public information and the return of short-term trading profits.


Strengthening Employee Fair Trade Compliance


Training Program	Date of Training	Target Audience	Training Duration
Training on Insider Trading and the Return of Short-Term Trading Profits	May 27, 2025	All employees	1 hour


Employee Pledge for Ethical Management | Each year, OCI distributes the Employee Pledge for Ethical Management and collects signed pledges to reinforce ethical standards among employees. In 2025, OCI conducted the ethical management pledge process online to enhance employees' ethical awareness and foster a culture of ethical management practice.

Key Contents of the Employee Pledge for Ethical Management

- 

1. I will act with honesty and fairness at all times and strive to uphold my personal integrity and the reputation of the company.
- 

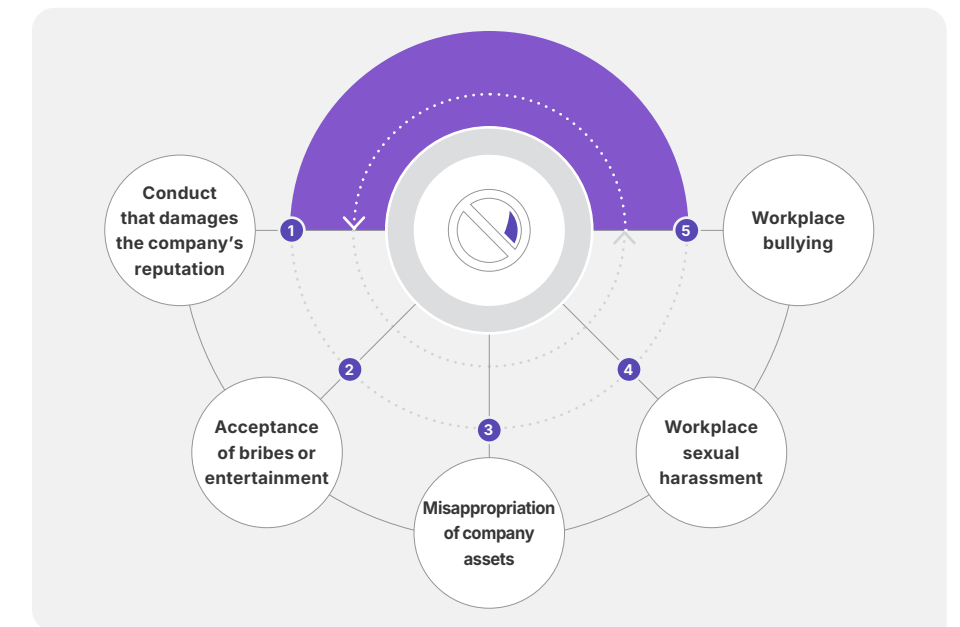
2. I will not engage in any unethical or illegal conduct in the performance of my duties.
- 

5. I will not accept money, gifts, entertainment, hospitality, or other benefits from persons related to my duties.
- 

8. I will not engage in improper conduct, including unfair transactions or unreasonable demands, by abusing a position of authority.

One Strike Out System | OCI has defined five major types of recurring misconduct and introduced the "One Strike Out" system to establish clear ethical standards and reinforce accountability. This system serves as an important foundation for raising awareness of ethical management and strengthening a culture of compliance across the organization.

OCI's Five Major Types of Misconduct



Strengthening Ethical and Compliance Management Activities for Suppliers | In 2026, OCI plans to further advance the group-wide ethical and compliance management system by conducting surveys on suppliers' ethics and compliance practices, including fraud, improper conduct, and abuse of authority. OCI will also strengthen regular training and communication activities for suppliers.

Risk Management

Governance

Risk Management Organization

At the beginning of each year, the Corporate Management Planning Team, as the lead team, conducts company-wide risk identification and assessment and oversees the development of corresponding management plans. Each team reviews its risk management status twice a year, while the lead team conducts an annual review and reports detailed findings to management. Risks identified during the year are promptly reported to management by the lead team, and relevant teams are instructed to develop timely response measures. OCI also conducts ongoing monitoring to prevent the recurrence of similar risks.

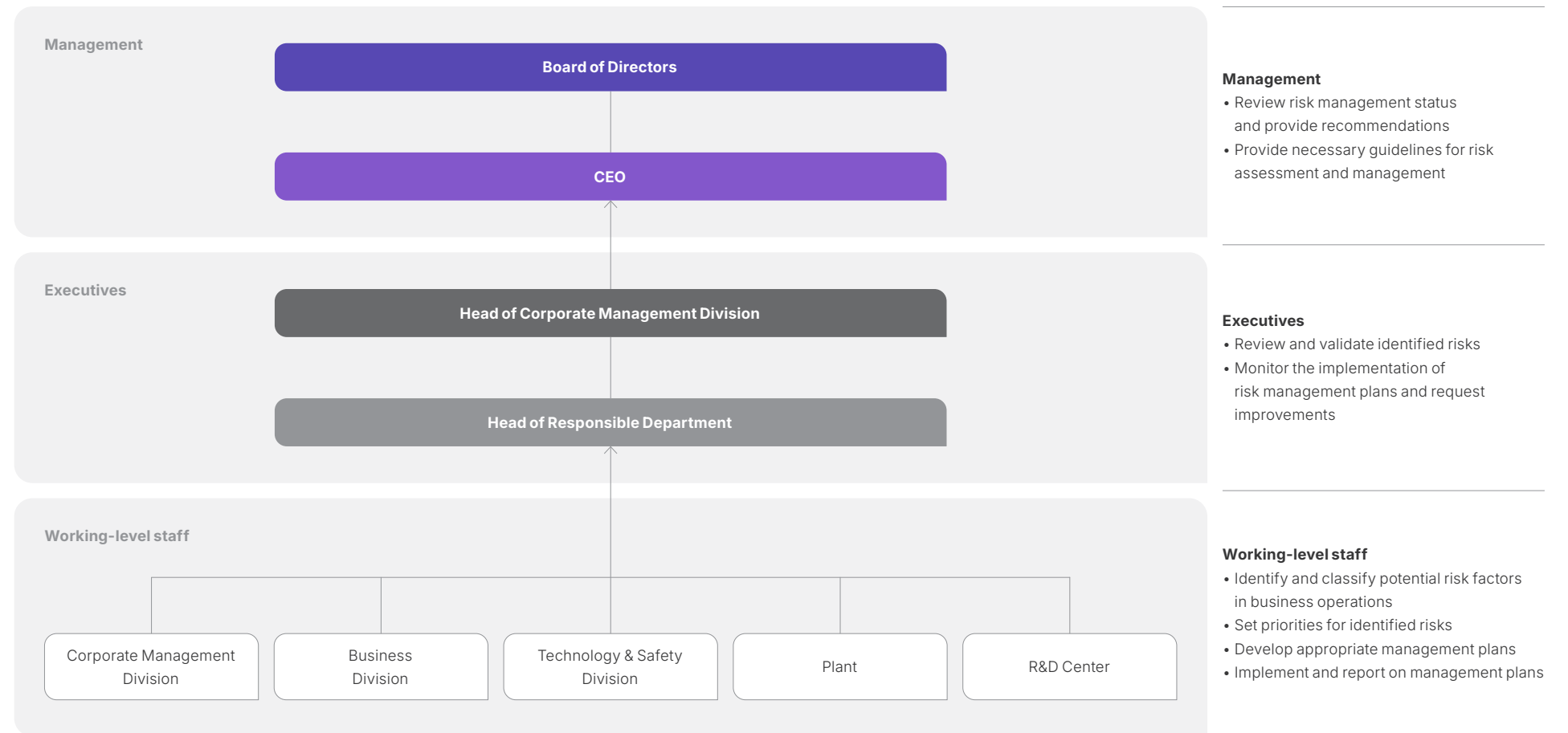
The results of the 2025 risk management status review were reported to the Board of Directors. OCI continues to improve its risk management system by incorporating Board feedback in the following year's risk management plan.

Key Board Meeting Agenda Items Related to Risk Management

Date	Agenda Item	Category
March 25, 2025	• Report on 2024 Risk Management Status Review Results	Reported
December 10, 2025	• ISO 37001 and ISO 37301 Management Review Report	Reported
March 24, 2026	• Report on 2025 Risk Management Status Review Results	Reported



Risk Management Organization Chart



Risk Management

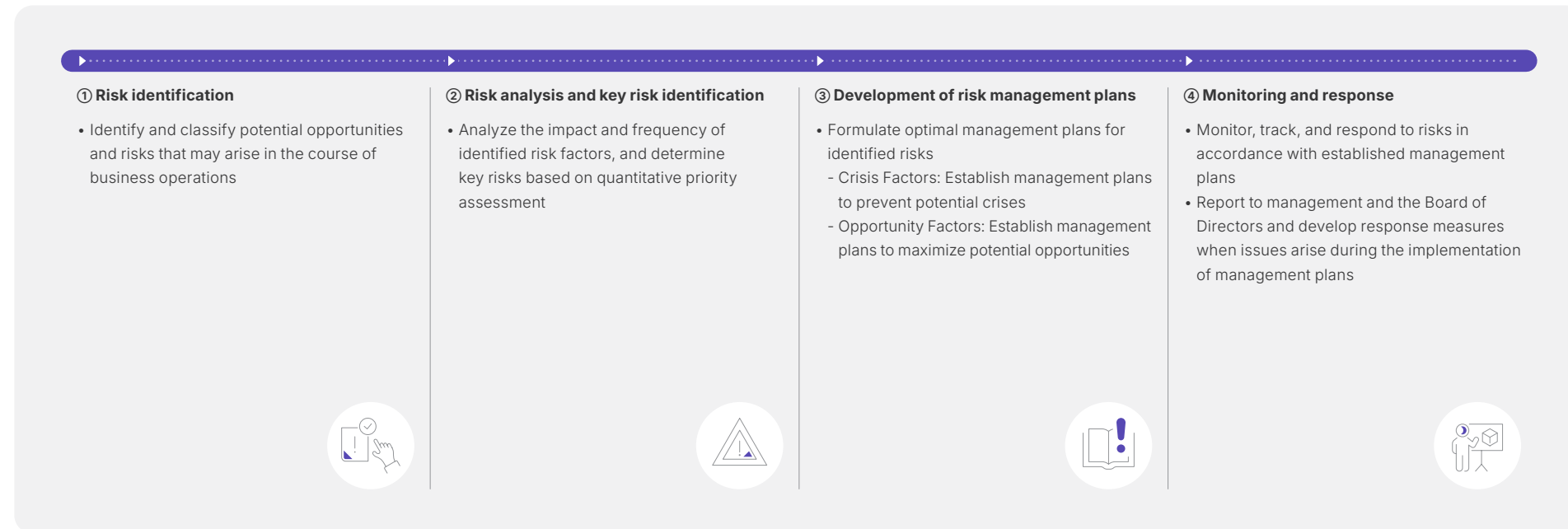
Risk Management

Risk Management Process

OCI operates a four-stage risk management process consisting of “Identification–Analysis–Management–Monitoring.” In the identification stage, each organization takes a broad view of potential risk factors that may arise in the course of business operations and classifies them accordingly.

In the analysis stage, OCI assesses the exposure level of identified risk factors by analyzing their potential impact size and likelihood of occurrence, and determines key risks based on priority. For key risks, OCI develops risk-specific management plans to support effective response and mitigation. In the monitoring and response stage, OCI analyzes and tracks risks in line with established management plans, monitors changes in risk levels on an ongoing basis, and promptly implements necessary response measures.

Risk Identification and Management Process



Risk Review

OCI reviews financial, non-financial, and risks that may arise across the organization. Key risk types are defined and managed by department, taking into account each department’s operational characteristics and risk profile.

The Corporate Management Division reviews risks related to core management areas, including business strategy, finance, human rights, and labor. The Business Division assesses risks directly linked to business performance, including product quality, price fluctuations, sales management, and competitor responses. Through this department-based risk classification and review system, OCI is strengthening the efficiency and effectiveness of company-wide risk management.

Departmental Risk Review Types

Department	Risk Classification	Risk Review Type	
Corporate Management Division	Financial	• Business strategy	• Finance
	Non-financial	• Human Rights	• Labor
Business Division	Potential	• Product quality • Price	• Sales management • Competitors
Technology & Safety Division	Non-financial	• Safety and health	• Environmental and process accidents
Plant	Non-financial	• Production management • Safety/environment	• Facility assets
R&D Center	Non-financial	• Response to new technologies • Patent management	• New markets • Regulations

Risk Management

Risk Management

Risk Management Activities

Financial and Non-Financial Risk Management | OCI reviewed its 2025 enterprise-wide risk management plan and confirmed that its overall risk management activities were being implemented in a stable manner. The review covered 1,078 risk factors, from which 402 management items were identified, and plans were established for 94% of these items. OCI also reviewed 602 opportunity factors and identified 178 management items, with plans established for 92% of them. Plans that had not been established were either postponed or canceled due to changes in circumstances, and no exceptional issues or actual crises were identified. Starting in 2026, OCI plans to introduce the concepts of inherent risk and residual risk and revise its risk management manual to better link the effectiveness of risk management activities with compliance risk management.

High Medium Low

Risk	Risk Description and Impact	Risk Mitigation Measures	Likelihood	Magnitude
Liquidity risk	<ul style="list-style-type: none"> Potential liquidity risk arising from non-compliance with fund management guidelines 	<ul style="list-style-type: none"> Maintain appropriate cash flow by updating cash flow projections at least twice a week 		
Internal control risk	<ul style="list-style-type: none"> Risk that disclosures related to financial fraud controls may not meet regulatory standards 	<ul style="list-style-type: none"> Analyze regulatory guidelines for disclosures on controls over fund misappropriation Prepare disclosure forms, including the integration and summarization of similar controls, and report the results 		
Disclosure risk	<ul style="list-style-type: none"> Risk that OCI may not have the necessary systems in place when consolidated ESG disclosure becomes mandatory 	<ul style="list-style-type: none"> Identify responsible personnel at newly added subsidiaries and clarify the possible scope of work Reassess the feasible scope of data collection from existing subsidiaries 		
Climate change risk	<ul style="list-style-type: none"> Risk of non-compliance with climate change and greenhouse gas regulations in the raw material manufacturing processes of suppliers 	<ul style="list-style-type: none"> Request energy reduction measures for the manufacturing process during the next audit, along with reviews of air emission facilities and water treatment facilities. 		
Unfair trade risk	<ul style="list-style-type: none"> Potential risk of conduct that violates fair trade principles, such as improper solicitation or the acceptance of money or valuables, in transactions with suppliers 	<ul style="list-style-type: none"> Distribute ethics management campaign notices twice a year Distribute and obtain acknowledgment of the Supplier Code of Conduct Inform suppliers of potential transaction restrictions in the event of violations 		

Emerging Risk Management | OCI defines emerging risks as factors that may affect its business over the mid-to-long-term and prepares for them by analyzing changes in the internal and external environment, as well as social factors. In 2025, OCI identified carbon tax risk and biodiversity risk as emerging risks. For carbon tax risk, in anticipation of the expected expansion of the scope of the EU Carbon Border Adjustment Mechanism, OCI established standards for reducing greenhouse gas and pollutant emissions from its products. In addition, as OCI operates production facilities in multiple regions across Korea, the company recognizes the need to closely manage potential impacts on local ecosystems. Accordingly, OCI plans to conduct biodiversity risk analyses across all sites based on the LEAP¹⁾ methodology and promote vegetation restoration projects on coastal reclaimed land.

Risk	Background for Risk Selection	OCI Risk Impact	OCI Risk Mitigation Measures
Climate Tax Risk	<ul style="list-style-type: none"> As the impacts of climate change accelerate globally, companies are increasingly expected to disclose the environmental impacts of their business activities. With climate-related disclosure becoming mandatory under frameworks and regulations such as KSSB¹⁾ and SEC²⁾ companies face a growing need to disclose climate-related risks and opportunities in a systematic manner. 	<ul style="list-style-type: none"> Failure to manage climate risks in line with investor expectations may adversely affect investment attraction. From a physical risk perspective, floods, heatwaves, droughts, and other extreme weather events may disrupt production facilities. 	<ul style="list-style-type: none"> Analyze quantitative financial impacts under climate risk scenarios for all OCI plants Continue greenhouse gas reduction activities
Biodiversity risks	<ul style="list-style-type: none"> The TNFD published its natural capital disclosure framework. Biodiversity loss may negatively affect OCI's business activities and influence the management environment, including future credit rating assessments. 	<ul style="list-style-type: none"> The introduction of mandatory natural capital disclosure requirements may become a future trade barrier. If OCI's business activities affect biodiversity and natural capital near its plants, this may affect relationships with local communities that depend on these resources for their livelihoods. 	<ul style="list-style-type: none"> Identify natural capital-sensitive areas across all OCI plants based on the LEAP methodology Implement a vegetation restoration project on coastal reclaimed land at the OCI Gunsan Plant, which was identified as a sensitive area

1) A four-phase approach, Locate, Evaluate, Assess, and Prepare, developed by the Taskforce on Nature-related Financial Disclosures (TNFD) to help companies assess and disclose their dependencies and impacts on nature.

Risk Management

Risk Management

Internal Audit

OCI conducts annual internal audits for ISO 37001 and ISO 37301 to assess the effectiveness of its compliance management system and related processes. In the audit conducted in November 2025, both general departments and responsible departments were assessed as compliant on all items. Going forward, OCI plans to further review the need to improve risk management methods in certain departments and to strengthen communication and training on compliance policies and procedures.

Internal Audit Overview

Date	Target	Purpose and Audit Focus
November 21, 2025	14 OCI departments	<ul style="list-style-type: none"> Conduct mutual evaluations to verify the effectiveness of the established compliance management system and related processes

Internal Audit Results

Audit Opinion	Audit Results
<ul style="list-style-type: none"> Compliance risk management levels were confirmed as satisfactory across departments. Further improvement is required in risk management methods and communication of compliance policies in certain departments. 	All departments were rated compliant.

Risk Management Training

OCI selects internal auditors for ISO 37001 and ISO 37301 and provides them with ongoing training. In 2025, OCI conducted one internal auditor training session. The training covered the concepts and requirements of ISO certification, the connection between enterprise-wide risk management tasks and compliance risks, and the responsibilities and roles of internal auditors. Training satisfaction reached 4.7 out of 5.0, an increase of approximately 1.1 points from the previous year.

Internal Auditor Risk Management Training

Date	Target	Details	Training Satisfaction
November 21, 2025	ISO 37001 and ISO 37301 internal auditors	<ul style="list-style-type: none"> Concepts and requirements of ISO 37001 and ISO 37301 certification Understanding the connection between enterprise-wide risk management tasks and actual compliance risks Recognition of the responsibilities and roles of internal auditors 	4.7/5.0

Tax Risk Management

OCI maintains a transparent tax strategy by establishing and applying tax principles to systematically assess and manage tax risks. OCI is committed to complying with tax laws and regulations in good faith, thereby contributing to the soundness of public finances and the development of local communities.

Key Elements of OCI's Tax Policy

Diligent Compliance

- Comply with the tax laws of each country where OCI conducts business activities
- Fulfill tax filing and payment obligations in good faith in accordance with applicable laws

Transparent Transfer Pricing Policy Management

- Comply with the tax laws of the relevant country and the OECD Transfer Pricing Guidelines when conducting transactions with related parties, and establish and apply transfer pricing policies based on the arm's length principle
- Prepare and manage transfer pricing reports with support from external experts

Transactions in Compliance with Tax Laws

- Apply principles of transparency and fairness in transactions by complying with tax laws
- Prohibit all transaction activities intended for tax avoidance, including the transfer of cross-border income to tax havens or low-tax jurisdictions

Compliance with Tax Cooperation Obligations

- Maintain transparent relationships with tax authorities in each country
- Fulfill data submission obligations transparently and in good faith in response to requests from tax authorities

Minimizing Tax Risk

- Review potential tax risks during key decision-making processes and report them to the Board and management.
- Manage and mitigate tax risks by seeking advice from and collaborating with independent external experts when making decisions on the interpretation and application of tax laws.

Risk Management

Risk Management

Tax Risk Management

OCI continuously monitors changes in tax authority policies and tax reform trends while complying with the disclosure standards set out in BEPS Action Plan 13, "Transfer Pricing Documentation and Country-by-Country Reporting," established by the OECD (Organisation for Economic Co-operation and Development).

By aligning with global tax standards and strengthening internal controls, OCI works to minimize tax risks that may arise across its business activities and continues to practice responsible tax management.

BEPS Action Plan 13: Disclosure of Transfer Pricing and Tax Payment Information

Integrated Corporate Report

- Ownership structure of the entire group
- Group-wide business activities (profit drivers and business segment status)
- Intangible asset holdings
- Group-wide financing details
- Mergers, divisions, and changes in transaction structures



Individual Corporate Report

- OCI's organizational structure and business status
- OCI's sales and purchases by product group
- Intangible asset holdings and changes
- Status and details of overseas related-party transactions (functional analysis, basis for calculating arm's length prices, and transaction rate of return)






Country-specific report

- Tax jurisdictions
- Sales by major revenue source
- Income tax information on a cash and accrual basis
- Capital and other equity composition
- Major business activities



2025 Tax Payment Status by Country

(Unit: KRW million)

Category					
Major Business	Production and sale of chemical products (OCI)	Employment placement agency and workforce supply (OCI Dream)	Production and sale of recycled oil (Saehan Recycle)	Production and sale of chemical products (OCI China, MS OCI, SD OCI, and OJCB)	Import, export, and sale of chemical products (OCI Japan)
Number of employees	1,685 persons	79 persons	15 persons	227 persons	8 persons
Revenue	1,794,178	9,540	3,494	268,592	1,544
Income tax accrued	6,521	2	15	437	79
Tax paid	16,116	21	(193)	141	8
Operating profit	31,876	607	273	(14,017)	284
Profit before tax	(29,122)	367	211	(16,369)	279

Strengthening Corporate Governance

Composition of the Board of Directors

Composition and Role of the Board

Composition and Role of the Board | OCI strengthens the independence and transparency of the Board of Directors by appointing directors who satisfy the requirements set forth in Article 382 of the Commercial Act and the Articles of Incorporation. The Board deliberates and resolves matters prescribed by laws and regulations or the Articles of Incorporation, matters delegated by the General Meeting of Shareholders, fundamental policies on corporate management, and major matters related to business execution. The Board also supervises the performance of duties by directors. To incorporate diverse stakeholder perspectives in corporate management, independent directors make up a majority of the Board. OCI has also appointed an independent director as Chair of the Board to further strengthen Board independence. In addition, the Articles of Incorporation provide that directors' liability to the company may be limited by resolution of the General Meeting of Shareholders. OCI also maintains directors' liability insurance at its own expense.

Composition and Status of OCI Board of Directors

(As of May 2026)

Position	Name	Term of office	Area of expertise	Major career
Executive Director	Yoo Shin Kim	March 24, 2026 – March 23, 2029	Chemical industry operations and management expertise	<ul style="list-style-type: none"> (Current) Non-Executive Vice Chairman, Korea Enterprises Federation (Current) Director, Korea Chemical Industry Association (Current) Auditor, Korea Chlor Alkali Industry Association (Current) Vice Chairman, OCI Holdings Company Ltd.
	Su Mi Lee	March 24, 2026 – March 23, 2029	Chemical industry operations and management expertise	<ul style="list-style-type: none"> (Current) Vice Chairman, Korea Listed Companies Association (Current) President and COO, OCI Holdings Company Ltd. (Current) Director, OCI Enterprises Inc. (Current) Non-Executive Director, DCRE Co., Ltd
Independent Director	Tae-Gon Moon (Board Chair)	March 24, 2026 – March 23, 2029	Accounting and finance expert	<ul style="list-style-type: none"> Secretary for Public Discipline, Office of the Senior Secretary for Civil Affairs, Blue House Advisor, Yoon & Yang LLC Director of the Office of Planning and Coordination and Second Deputy Secretary General, Board of Audit and Inspection of Korea CEO, Kangwon Land
	Ki-Pung Yoo	March 25, 2025 – March 24, 2028	Chemical engineer	<ul style="list-style-type: none"> (Current) Professor Emeritus, Department of Chemical and Biological Engineering, Sogang University Distinguished Professor, College of Engineering, Korea University 4th President, KEPCO International Nuclear Graduate School President, Sogang University
	Chin-II Kim	March 24, 2026 – March 23, 2029	Industry and management expert	<ul style="list-style-type: none"> (Current) Independent Director and Member of the Audit Committee, Korea Industrial Co., Ltd. CIO¹⁾, POSCO President and CEO, POSCO Chemtech Head of Steel Production Division (CEO and President), POSCO
	Won-Sun Jung	March 24, 2026 – March 23, 2029	Legal expert (attorney)	<ul style="list-style-type: none"> (Current) Sheppard, Mullin, Richter & Hampton LLP Senior Associate, Simpson Thacher & Bartlett LLP Local Partner, White & Case LLP Office Managing Partner

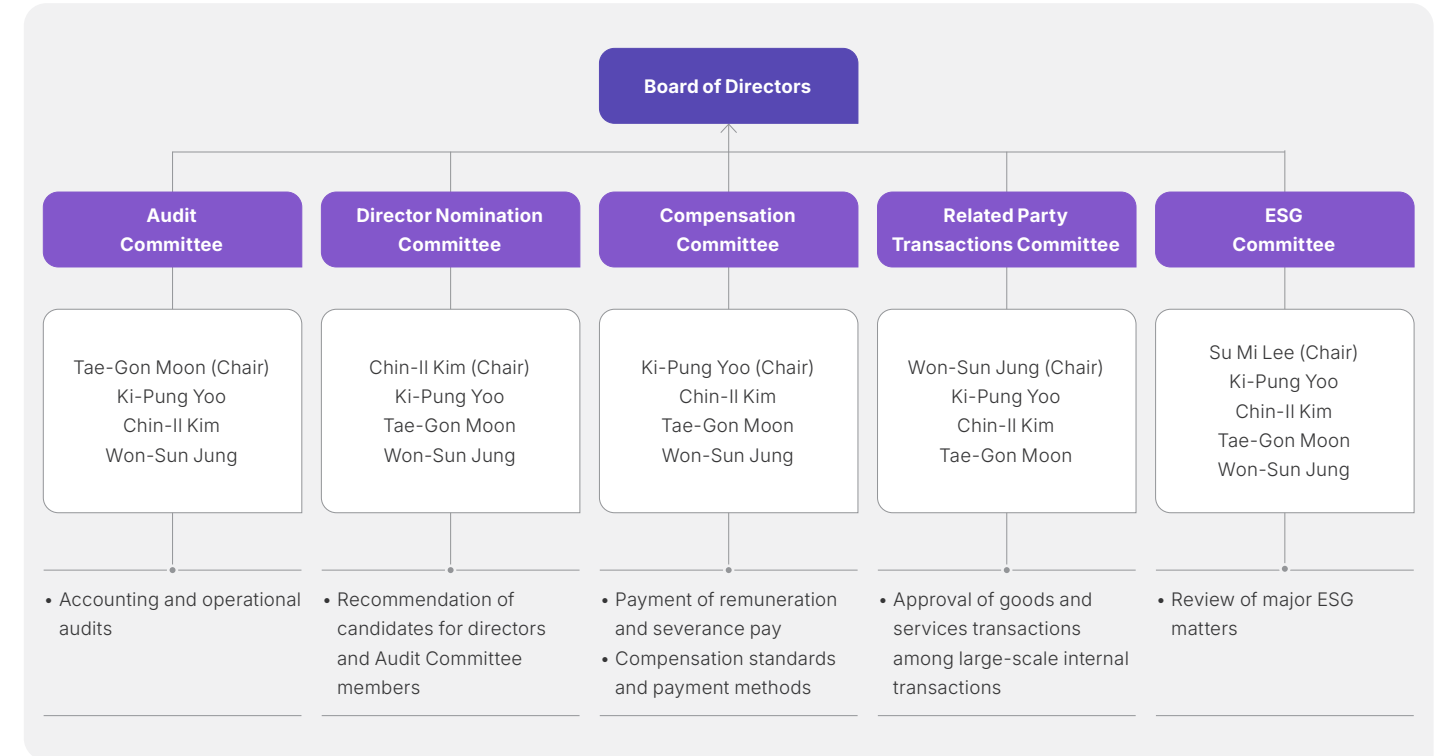
1) Chief Information Officer

Committees under the Board

Committees under the Board of Directors | OCI has established the Audit Committee, Director Nomination Committee, Compensation Committee, Related Party Transactions Committee, and ESG Committee under the Board of Directors. By delegating certain Board functions in accordance with applicable laws, the Articles of Incorporation, and internal regulations, OCI supports more specialized and efficient Board decision-making. Except for the ESG Committee, which requires strong execution capabilities, all Board committees are composed entirely of independent directors. This structure helps ensure fair and transparent decision-making on key matters such as oversight of management, recommendation of director candidates, determination of director compensation limits, and review of inter-affiliate transactions.

Composition and Status of Committees under the Board of Directors

(As of May 2026)



Strengthening Corporate Governance

Composition of the Board of Directors

Director Independence, Expertise, and Diversity

Director Independence | OCI transparently discloses the qualification requirements for independent directors in accordance with applicable laws and regulations, including the Commercial Act. To prevent conflicts of interest, OCI safeguards director independence by stipulating in the Articles of Incorporation that directors with a special interest in matters subject to Board resolution may not exercise voting rights. In addition, directors may not concurrently serve as directors of companies that transact with OCI or engage in similar business activities without prior approval from the Board.

Article 382 of the Commercial Act: Conditions for Appointing Directors

Conditions for Appointing Independent Directors

- ① Directors, executive directors and employees who are engaged in the regular business of the relevant company, or directors, auditors, executive directors and employees who have engaged in the regular business of the relevant company within the latest two years
- ② The principal, his/her spouse, lineal ascendants, and lineal descendants, in cases where the largest shareholder is a natural person
- ③ Directors, auditors, executive directors and employees of the corporation, in cases where the largest shareholder is a corporation
- ④ The spouses, lineal ascendants, and lineal descendants of directors, auditors and executive directors
- ⑤ The directors, auditors, executive directors and employees of a parent company or a subsidiary company of the relevant company
- ⑥ Directors, auditors, executive directors and employees of a corporation which has a significant interest in the relevant company, such as business relations with the company
- ⑦ Directors, auditors, executive directors and employees of another company for which directors, executive directors and employees of the relevant company serve as directors and executive directors

Board Expertise | OCI provides annual training to independent directors to deepen their understanding of corporate sustainability management. In 2025, OCI held two training sessions for independent directors. All independent directors attended and completed training on the roles and responsibilities of independent directors in risk management, as well as trends and key considerations related to internal control systems.

Independent Director Training Status

Training Program	Date of Training	Training Institution	Attending independent directors
Roles and Responsibilities of Independent Directors in Risk Management	April 23, 2025	Samil PwC	All
Trends and Key Considerations Related to Internal Control Systems	November 19, 2025	EY Korea	All
ESG Disclosure Mandate Trends	May 20, 2026	EY Korea	All
Chemical Industry Trends	May 20, 2026	Hana Securities	All

Diversity of the Board of Directors | OCI's Director Nomination Committee recommends independent director candidates by considering academic background, relevant industry experience, and length of service to strengthen the Board's overall expertise. OCI also promotes Board diversity by avoiding concentration in specific backgrounds or professions and by ensuring that candidates are not discriminated against based on gender, cultural background, or other personal characteristics.

Accordingly, OCI's independent directors represent diverse areas of expertise, including finance and accounting, industry and management, law, and chemical engineering. Drawing on their respective expertise, they actively provide insights on corporate management and business operations. When appointing new directors, OCI recommends candidates based on the Board Skills Matrix (BSM). By disclosing the BSM, OCI also enables shareholders to consider the expertise and diversity of new director candidates when exercising their voting rights.

Board Skills and Diversity Matrix

(As of May 2026)

Category	Executive Director			Independent Director		
	Yoo Shin Kim	Su Mi Lee	Ki-Pung Yoo	Chin-II Kim	Tae-Gon Moon	Won-Sun Jung
Skill	Leadership	○	○	○	○	○
	Industry	○	○	○	○	
	Legal/policy	○	○			○
	Finance · accounting		○			○
	Business management	○	○	○	○	○
	Global competence	○	○	○	○	○
	Risk management	○	○	○	○	○
	ESG	○	○			
Diversity	Independence			○	○	○
	Gender	Male	Female	Male	Male	Female
	Age	59	53	73	72	67

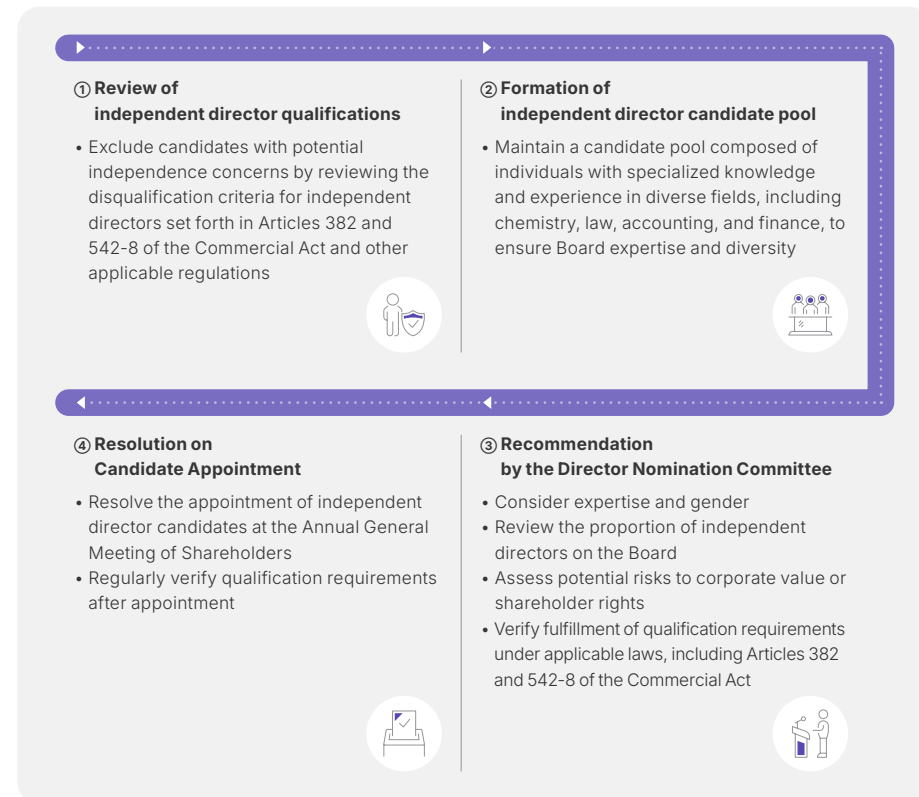
Strengthening Corporate Governance

Board Operations

Independent Director Appointment Process

In accordance with Article 39, Paragraph 1 of the Articles of Incorporation and the Regulations of the Director Nomination Committee, OCI appoints all directors, including independent directors, through the Director Nomination Committee's recommendation process, with the final appointment approved at the General Meeting of Shareholders. For the appointment or reappointment of directors, OCI discloses detailed information on candidates through 'Announcement of Convocation of General Meeting of Shareholders', etc. at least two to three weeks before the meeting, ensuring that shareholders have sufficient time to review candidate qualifications.

Independent Director Appointment Process



Evaluation of the Board of Directors and Independent Directors

In January 2026, OCI evaluated the Board of Directors' effectiveness and the individual activities of independent directors for 2025. The Board evaluation reviewed key areas such as the Board's roles and responsibilities, composition, and operation. The independent director evaluation assessed factors such as active participation in the Board and its committees. As a result of the evaluation, scores for the Board and committees increased slightly by approximately 0.01 to 0.1 points, while the independent director self-evaluation score increased by 0.04 points. Based on the Board evaluation results, OCI identified areas for improvement, including the need to enhance understanding of industry trends, competitor developments, and new laws, regulations, and systems. OCI plans to provide training to strengthen understanding of the chemical industry and ESG.

Overview of the 2025 Board Evaluation

Category	Details
Evaluation Date	January 21, 2026 – January 22, 2026
Evaluation Method	Anonymous survey

Areas for Improvement Identified Through the Evaluation

Category	Areas for improvement
Board of Directors	<ul style="list-style-type: none"> Need to deepen understanding of the company's physical and human resources structure and industry trends Need to ensure sufficient access to physical and human resources necessary for Board information gathering
Committees	<ul style="list-style-type: none"> Need to secure basic technical knowledge related to business operations
Independent director self-evaluation	<ul style="list-style-type: none"> Need to strengthen understanding of competitor trends and new laws and regulations

Board and Director Evaluation Results

Evaluation Target	Evaluation Questions	Evaluation Items	Evaluation Results
Board of Directors	21 Items	Roles and responsibilities of the Board, appropriate composition and effectiveness, etc.	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">● 2024</div> <div style="margin-right: 10px;">● 2025</div> </div>
Committees	6 items	Committee operating methods and frequency, member qualifications, etc.	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">● 2024</div> <div style="margin-right: 10px;">● 2025</div> </div>
Audit Committee	7 items	Audit Committee operating methods and frequency, Audit Committee independence, etc.	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">● 2024</div> <div style="margin-right: 10px;">● 2025</div> </div>
Independent director self-evaluation	10 items	Active participation in the Board and committees, etc.	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">● 2024</div> <div style="margin-right: 10px;">● 2025</div> </div>
			<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">● 2024</div> <div style="margin-right: 10px;">● 2025</div> </div>
			<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">● 2024</div> <div style="margin-right: 10px;">● 2025</div> </div>
			<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">● 2024</div> <div style="margin-right: 10px;">● 2025</div> </div>

Strengthening Corporate Governance

Board Operations

Board Compensation

The remuneration limit for directors is approved by the General Meeting of Shareholders to ensure transparency and legitimacy in compensation. Director remuneration is paid within this approved limit. For executive directors, salaries are determined based on both quantitative and qualitative factors. Bonuses are paid based from a pool equivalent to 5% of operating profit, taking into account individual performance bonus base. Remuneration for independent directors is determined based on a comprehensive assessment of their responsibilities in performing Board duties, broader social expectations, and other relevant factors. In 2025, total remuneration paid to executive directors amounted to KRW 5,298 million, while total remuneration paid to independent directors amounted to KRW 264 million.

Compensation Payment Criteria

Type	Category	Details
Executive Director	Salary	<ul style="list-style-type: none"> Quantitative factors: Financial and strategic performance linked to company management goals Qualitative factors: Value of duties performed and individual capabilities
	Bonus	<ul style="list-style-type: none"> Short-term performance bonus: Paid based on a pool equivalent to 5% of operating profit, taking into account each employee's performance bonus base
Independent Director	-	<ul style="list-style-type: none"> Determined by comprehensively considering responsibilities in performing duties, compensation practices at peer companies, and broader social expectations

Average Remuneration per Director

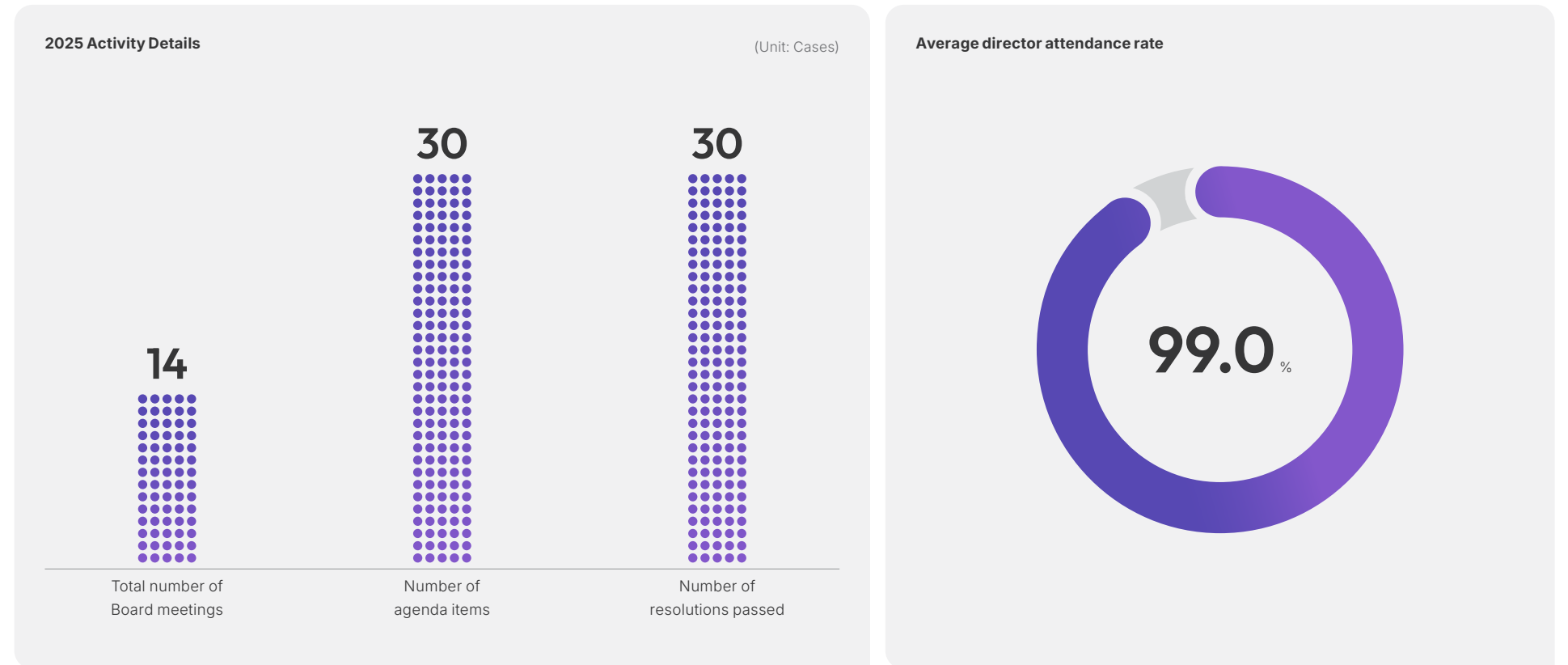
Category	Unit	Executive Director	Independent Director	Total
Number of directors	Persons	1	4	5
Total compensation	KRW million	5,298	264	5,562
Average compensation per person	KRW million	5,298	66	1,112

- "Total compensation" includes remuneration paid to directors who were newly appointed or retired during the fiscal year. "Average compensation per person" was calculated by dividing "Total compensation" by the number of directors as of December 31, 2025.

Board Activities

In accordance with the Board Regulations, OCI holds regular monthly Board meetings and may convene extraordinary meetings as needed. In principle, Board meetings are convened by the Chair of the Board. Meeting notices and agenda materials are provided to each director at least seven days before the meeting. In 2025, OCI held 14 Board meetings, with an average director attendance rate of 99.0%. A total of 30 agenda items were discussed and resolved.

Detailed Status of Board Activities



APPENDIX



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2nd period: As of December 31, 2024

1st period: As of December 31, 2023

OCI Company Ltd. and Affiliates

Classification	3rd period	2nd period	1st period
Assets			
I. Current assets	1,098,527,187	1,210,697,237	1,030,706,896
Cash and cash equivalents	233,618,232	285,778,749	280,346,795
Short-term financial assets	20,874,157	71,203,193	60,012,894
Trade and other receivables	282,361,038	327,828,453	320,349,182
Current derivative asset	3,712,082	0	3,495,718
Inventories	540,256,779	492,645,556	342,305,932
Current income tax assets	936,211	386,091	4,572,899
Assets held for sale	0	1,816,385	2,517,575
Other current assets	16,768,688	31,038,810	17,105,901
II. Non-current assets	1,177,247,611	1,072,348,180	959,764,297
Long-term financial assets	5,835	3,819,585	5,835
Long-term trade and other receivables	3,559,600	3,346,278	2,859,776
Non-current derivative assets	0	4,988,048	0
Deferred tax assets	164,098,868	161,312,530	170,903,170
Investments in associates and joint ventures	148,383,701	166,312,183	146,740,971
Investment properties	0	0	0
Property, plant and equipment	786,062,793	698,330,729	604,426,132
Intangible assets	54,326,646	17,547,393	10,190,500
Net defined benefit asset	20,748,842	16,509,492	23,634,131
Other non-current assets	61,326	181,942	1,003,782
Total assets	2,275,774,798	2,283,045,417	1,990,471,193

Classification	3rd period	2nd period	1st period
Liabilities			
I. Current liabilities	729,971,485	612,355,011	861,688,555
Short-term financial liabilities	442,730,314	280,547,767	547,848,068
Trade and other payables	263,188,627	298,056,731	301,115,645
Current derivative liabilities	0	143,300	0
Provisions	284,398	2,113,870	1,282,773
Current income tax liabilities	595,274	10,559,543	502,752
Other current liabilities	23,172,872	20,933,800	10,939,317
II. Non-current liabilities	381,019,139	429,068,344	145,254,291
Long-term financial liabilities	305,183,835	352,000,672	108,915,090
Long-term trade and other payables	24,453,269	26,854,886	17,076,010
Non-current provisions	26,520,561	14,047,809	8,626,071
Net defined benefit liabilities	300,054	297,750	0
Deferred tax liabilities	2,675,096	3,326,461	0
Other non-current liabilities	21,886,324	32,540,766	10,637,120
Total liabilities	1,110,990,624	1,041,423,355	1,006,942,846

(Unit: KRW thousand)

Classification	3rd period	2nd period	1st period
Equity			
I. Equity attributable to owners of the parent	1,126,635,714	1,207,710,151	983,528,347
Share capital	44,762,475	44,762,475	37,183,645
Share premium	940,788,159	1,040,788,159	904,655,083
Other components of equity	5,394,229	4,086,551	(4,982,628)
Retained earnings	135,690,851	118,072,966	46,672,247
II. Non-controlling interests	38,148,460	33,911,911	0
Total equity	1,164,784,174	1,241,622,062	983,528,347
Total liabilities and equity	2,275,774,798	2,283,045,417	1,990,471,193

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1st period: May 1, 2023 to December 31, 2023

OCI Company Ltd. and Affiliates

(Unit: KRW thousand)

Classification	3rd period	2nd period	1st period
I. Revenue	2,009,429,144	2,215,285,616	1,288,825,675
II. Cost of sales	1,801,292,727	1,914,797,974	1,119,318,493
III. Gross profit	208,136,417	300,487,642	169,507,182
IV. Selling general administrative expenses	207,695,992	189,994,845	112,055,866
V. Operating profit	440,425	110,492,797	57,451,316
Finance income	46,101,237	71,627,451	35,975,997
Finance costs	72,173,169	88,630,319	44,624,237
Share of profit or loss of associates and joint ventures	20,099,753	19,540,007	16,695,151
Other non-operating income	53,618,584	10,105,610	3,181,984
Other losses	114,341,277	7,674,612	5,771,385
VI. Profit or loss before income tax	(66,254,447)	115,460,934	62,908,826
VII. Income tax expense	2,229,405	25,791,473	10,704,689
VIII. Profit or loss for the period	(68,483,852)	89,669,461	52,204,137
IX. Profit or loss attributable to:			
Owners of the parent	(62,613,349)	96,033,037	52,204,137
Non-controlling interests	(5,870,503)	(6,363,576)	0
X. Earnings per share			
Basic earnings or loss per share (Unit: KRW)	(6,994)	10,850	7,052
Diluted earnings or loss per share (Unit: KRW)	(6,994)	10,850	7,052

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1st period: May 1, 2023 to December 31, 2023

OCI Company Ltd. and Affiliates

(Unit: KRW thousand)

Classification	3rd period	2nd period	1st period
I. Profit or loss for the period	(68,483,852)	89,669,461	52,204,137
II. Other comprehensive income	1,343,582	1,776,071	(5,835,532)
Items that will not be reclassified subsequently to profit or loss	(73,277)	(9,834,940)	(5,835,532)
Remeasurements of defined benefit plans	(218,586)	(9,572,011)	(5,531,890)
Changes in equity of associates and joint ventures	145,309	(262,929)	(303,642)
Items that may be reclassified subsequently to profit or loss	1,416,859	11,611,011	0
Changes in equity of associates and joint ventures	(103,102)	179,865	0
Foreign currency translation differences	1,519,961	11,431,146	0
III. Total comprehensive income	(67,140,270)	91,445,532	46,368,605
IV. Total comprehensive income attributable to:			
Owners of the parent	(61,378,948)	95,077,076	46,368,605
Non-controlling interests	(5,761,322)	(3,631,544)	0

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OCI Company Ltd. and Affiliates

(Unit: KRW thousand)

Classification	Equity						
	Equity attributable to owners of the parent					Non-controlling interests	Total equity
	Share capital	Share premium	Other components of equity	Retained earnings	Total equity attributable to owners of the parent		
May 1, 2023 (Beginning balance)	37,183,645	904,655,083	0	0	941,838,728	0	941,838,728
Dividends	0	0	0	0	0	0	0
Profit or loss for the period	0	0	0	52,204,137	52,204,137	0	52,204,137
Acquisition of treasury shares	0	0	(4,678,986)	0	(4,678,986)	0	(4,678,986)
Changes in equity of associates and joint ventures	0	0	(303,642)	0	(303,642)	0	(303,642)
Foreign currency translation differences	0	0	0	0	0	0	0
Remeasurements of defined benefit plans	0	0	0	(5,531,890)	(5,531,890)	0	(5,531,890)
Paid-in capital increase	0	0	0	0	0	0	0
Retirement of treasury shares	0	0	0	0	0	0	0
Business combination	0	0	0	0	0	0	0
Transfer of capital reserve to retained earnings	0	0	0	0	0	0	0
Changes in scope of consolidation	0	0	0	0	0	0	0
December 31, 2023 (Ending balance)	37,183,645	904,655,083	(4,982,628)	46,672,247	983,528,347	0	983,528,347
January 1, 2024 (Beginning balance)	37,183,645	904,655,083	(4,982,628)	46,672,247	983,528,347	0	983,528,347
Dividends	0	0	0	(14,797,378)	(14,797,378)	(3,903,489)	(18,700,867)
Profit (loss)	0	0	0	96,033,037	96,033,037	(6,363,576)	89,669,461
Acquisition of treasury shares	0	0	0	0	0	0	0
Changes in equity of associates and joint ventures	0	0	179,865	(262,929)	(83,064)	0	(83,064)
Foreign currency translation differences	0	0	8,699,114	0	8,699,114	2,732,032	11,431,146
Remeasurements of defined benefit plans	0	0	0	(9,572,011)	(9,572,011)	0	(9,572,011)

Classification	Equity						
	Equity attributable to owners of the parent					Non-controlling interests	Total equity
	Share capital	Share premium	Other components of equity	Retained earnings	Total equity attributable to owners of the parent		
Paid-in capital increase	7,769,030	136,133,076	0	0	143,902,106	0	143,902,106
Retirement of treasury shares	(190,200)	0	190,200	0	0	0	0
Business combination	0	0	0	0	0	41,446,944	41,446,944
Transfer of capital reserve to retained earnings	0	0	0	0	0	0	0
Changes in scope of consolidation	0	0	0	0	0	0	0
December 31, 2024 (Ending balance)	44,762,475	1,040,788,159	4,086,551	118,072,966	1,207,710,151	33,911,911	1,241,622,062
January 1, 2025 (Beginning balance)	44,762,475	1,040,788,159	4,086,551	118,072,966	1,207,710,151	33,911,911	1,241,622,062
Dividends	0	0	0	(19,695,489)	(19,695,489)	(3,307,160)	(23,002,649)
Profit (loss)	0	0	0	(62,613,349)	(62,613,349)	(5,870,503)	(68,483,852)
Acquisition of treasury shares	0	0	0	0	0	0	0
Changes in equity of associates and joint ventures	0	0	(103,102)	145,309	42,207	0	42,207
Foreign currency translation differences	0	0	1,410,780	0	1,410,780	109,181	1,519,961
Remeasurements of defined benefit plans	0	0	0	(218,586)	(218,586)	0	(218,586)
Paid-in capital increase	0	0	0	0	0	0	0
Retirement of treasury shares	0	0	0	0	0	0	0
Business combination	0	0	0	0	0	0	0
Transfer of capital reserve to retained earnings	0	(100,000,000)	0	100,000,000	0	0	0
Changes in scope of consolidation	0	0	0	0	0	13,305,031	13,305,031
December 31, 2025 (Ending balance)	44,762,475	940,788,159	5,394,229	135,690,851	1,126,635,714	38,148,460	1,164,784,174

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OCI Company Ltd. and Affiliates

(Unit: KRW thousand)

Classification	3rd period	2nd period	1st period
I. Cash flows from operating activities	56,057,631	163,884,877	106,301,831
Cash generated from operations	76,076,777	151,069,649	122,363,531
Interest received	10,596,899	14,840,328	8,807,838
Interest paid	(36,516,796)	(32,871,423)	(17,354,847)
Dividends received	22,001,000	30,399,420	0
Income tax refunded or paid	(16,100,249)	446,903	(7,514,691)
II. Cash flows from investing activities	(60,172,188)	(45,927,760)	(39,667,550)
Decrease in short-term financial instruments	40,939,076	16,428,170	110,220,478
Increase in short-term financial instruments	(51,779,738)	(17,163,900)	(75,233,672)
Decrease in financial assets measured at amortized cost	505,471,951	240,026,768	195,071,410
Increase in financial assets measured at amortized cost	(440,494,087)	(242,335,744)	(215,000,000)
Increase in short-term loans	0	(17,890,000)	0
Increase in long-term financial instruments	(47,128)	(157,575)	0
Increase in long-term loans	0	(500,000)	0
Acquisition of investment properties	0	0	(71,685)
Proceeds from disposal of property, plant and equipment	30,383	2,950,338	230,994
Acquisition of property, plant and equipment	(81,546,671)	(70,489,584)	(52,542,315)
Proceeds from disposal of intangible assets	99,450	284,760	207,337
Acquisition of intangible assets	(1,658,559)	(1,315,769)	(1,241,804)
Receipt of government grants	0	60,000	24,730
Return of government grants	(2,093,700)	0	0

Classification	3rd period	2nd period	1st period
Proceeds from disposal of assets held for sale	36,779,337	2,740,124	341,412
Increase in deposits	(587,035)	(551,815)	(1,806,435)
Decrease in deposits	598,581	359,218	132,000
Cash inflows or outflows from business combinations	(51,073,204)	41,627,249	0
Changes in scope of consolidation	(14,810,844)	0	0
III. Cash flows from financing activities	(48,015,458)	(119,278,829)	(87,559,484)
Paid-in capital increase	0	(135,763)	0
Increase in short-term borrowings	281,956,650	317,326,503	146,138,814
Decrease in short-term borrowings	(284,547,969)	(401,966,829)	(146,616,410)
Decrease in current portion of long-term debt	(204,644,960)	(159,499,960)	(120,612,470)
Increase in long-term borrowings	40,000,000	0	40,000,000
Issuance of bonds	150,000,000	150,000,000	0
Payment of bond issuance costs	(521,240)	(542,232)	0
Repayment of lease liabilities	(7,257,120)	(5,761,345)	(1,790,432)
Payment of dividends	(23,000,819)	(18,699,203)	0
Acquisition of treasury shares	0	0	(4,678,986)
IV. Effect of exchange rate changes on cash and cash equivalents	(30,502)	6,753,666	351,396
V. Increase or decrease in cash and cash equivalents	(52,160,517)	5,431,954	(20,573,807)
VI. Cash and cash equivalents at beginning of period	285,778,749	280,346,795	300,920,602
VII. Cash and cash equivalents at end of period	233,618,232	285,778,749	280,346,795

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**To the Shareholders and the Board of Directors of
OCI Company Ltd.**

Opinion

We have audited the consolidated financial statements of OCI Company Ltd. and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as at December 31, 2025, the consolidated statement of income, consolidated statement of comprehensive income, consolidated statement of changes in shareholders' equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the Republic of Korea (Korean IFRS).

We also have audited, in accordance with Korean Standards on Auditing, the Group's Internal Control over Financial Reporting for consolidation purposes as at December 31, 2025, based on Conceptual Framework for Designing and Operating Internal Control over Financial Reporting, and our report dated March 5, 2026 expressed an unqualified opinion.

Basis for Opinion

We conducted our audits in accordance with Korean Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements of the Republic of Korea that are relevant to our audit of the consolidated financial statements and we have fulfilled our other ethical responsibilities in accordance with the ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Impairment testing for CGUs to which goodwill is allocated

Reason why the matter was determined to be a Key Audit Matter

The Group performs an annual impairment test on goodwill. We focused on this area due to the significance of the goodwill balance (₩45,284 million as at December 31, 2025) and because the assessment of the recoverable amount of the Group's cash-generating units involves significant management's assumptions and judgements, including those related to future business prospects and discount rates. Details are described in Note 12.

In particular, we conducted audit procedures focused on the impairment testing of goodwill related to Gwangyang hydrogen peroxide business, a significant cash-generating unit, with a goodwill amount of ₩36,338 million. The Group's management engaged an independent external expert to measure the recoverable amount. Considering the significant assumptions and judgments made by management in evaluating the recoverable amount, as well as the magnitude of the related goodwill, we included this matter as a key audit matter.

How our audit addressed the Key Audit Matter

We have included valuation experts in the engagement team, and have performed the following audit procedures to address the Key Audit Matter.

- Obtained understanding and evaluated accounting policies and internal controls related to impairment testing
- Assessed the design and operating effectiveness of internal controls including management's review and approval for future cash flow estimates and significant assumptions related to impairment testing
- Assessed the qualification and objectivity of external experts engaged by management
- Obtained understanding of the valuation models, assumptions applied, and underlying data used by management to estimate the recoverable amount
- Assessed the appropriateness of the valuation model used by management to estimate the recoverable amount
- Assessed the reasonableness of the key assumptions used in estimating the value-in-use
- Compared the current year actual performance of the cash-generating unit with the prior year estimates to assess whether management's business plan estimates are appropriate
- Compared long-term growth rate with economic and industry forecasts
- Compared the discount rate used by management with the discount rate independently calculated by using observable information
- Confirmed that future cash flow estimates related to impairment testing are consistent with the business plan approved by management
- Assessed the result of sensitivity analysis of the discount rates and permanent growth rates used by management in order to assess the impacts of changes in key assumptions on the impairment testing

Other Matters

The consolidated financial statements of the Group for the year ended December 31, 2024, were audited by another auditor who expressed an unqualified opinion on those statements on March 6, 2025.

Auditing standards and their application in practice vary among countries. The procedures and practices used in the Republic of Korea to audit such consolidated financial statements may differ from those generally accepted and applied in other countries.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Korean IFRS, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations. Those charged with governance are responsible for overseeing the Group's financial reporting process.

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Korean Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Korean Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in this independent auditor's report is Seung-Hun Kim, Certified Public Accountant.

March 5, 2026

100 Hangang-daero, Yongsan-gu, Seoul 04386, Korea
Samil PricewaterhouseCoopers, **Hoonsoo Yoon**

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Greenhouse Gas Emissions¹⁾

	Classification		Unit	2023	2024	2025
	Total company-wide (including subsidiaries)	Total greenhouse gas emissions	Scope 1+2	tCO ₂ -eq	1,206,868	1,226,173
Scope 1+2+3			tCO ₂ -eq	3,152,486	3,085,540	2,981,670
Scope 1 emissions		tCO ₂ -eq	635,153	638,008	630,131	
Scope 2 emissions		tCO ₂ -eq	571,720	588,170	600,628	
Scope 3 emissions		tCO ₂ -eq	1,945,613	1,859,362	1,750,911	
Greenhouse gas emissions intensity			tCO ₂ eq/ revenue (KRW billion)	-	526.25	592.28
OCI Company Ltd.	Total greenhouse gas emissions	Scope 1+2	tCO ₂ -eq	1,164,208	1,187,244	1,181,847
		Scope 1+2+3	tCO ₂ -eq	2,871,282	2,812,706	2,735,933
	Scope 1 emissions	tCO ₂ -eq	615,386	621,879	604,858	
	Scope 2 emissions	tCO ₂ -eq	548,827	565,370	576,995	
	Scope 3 emissions	tCO ₂ -eq	1,707,069	1,625,462	1,554,086	
	Greenhouse gas emissions intensity (Scope 1+2)		tCO ₂ eq/ revenue (KRW billion)	575.50 ²⁾	596.61	658.78
OCI China	Total greenhouse gas emissions	Scope 1+2	tCO ₂ -eq	42,591	38,854	40,330
		Scope 1+2+3	tCO ₂ -eq	281,057	272,635	236,479
	Scope 1 emissions	tCO ₂ -eq	19,750	16,106	17,314	
	Scope 2 emissions	tCO ₂ -eq	22,842	22,749	23,016	
	Scope 3 emissions	tCO ₂ -eq	238,466	233,781	196,149	
	Greenhouse gas emissions intensity		tCO ₂ eq/ revenue (KRW billion)	-	117.38	149.93

	Classification		Unit	2023	2024	2025
	OCI Japan	Total greenhouse gas emissions	Scope 1+2	tCO ₂ -eq	2	2
Scope 1+2+3			tCO ₂ -eq	12	16	8
Scope 1 emissions		tCO ₂ -eq	-	-	-	
Scope 2 emissions		tCO ₂ -eq	2	2	2	
Scope 3 emissions		tCO ₂ -eq	10	14	6	
Greenhouse gas emissions intensity			tCO ₂ eq/ revenue (KRW billion)	-	2.37	1.12
OCI Dream	Total greenhouse gas emissions	Scope 1+2	tCO ₂ -eq	66	71	136
		Scope 1+2+3	tCO ₂ -eq	134	176	369
	Scope 1 emissions	tCO ₂ -eq	17	22	45	
	Scope 2 emissions	tCO ₂ -eq	49	49	91	
	Scope 3 emissions	tCO ₂ -eq	68	105	233	
	Greenhouse gas emissions intensity		tCO ₂ eq/ revenue (KRW billion)	-	8.90	13.59
Saehan Recycle	Total greenhouse gas emissions	Scope 1+2	tCO ₂ -eq	-	-	8,439
		Scope 1+2+3	tCO ₂ -eq	-	-	8,876
	Scope 1 emissions	tCO ₂ -eq	-	-	7,914	
	Scope 2 emissions	tCO ₂ -eq	-	-	525	
	Scope 3 emissions	tCO ₂ -eq	-	-	437	
	Greenhouse gas emissions intensity		tCO ₂ eq/ revenue (KRW billion)	-	-	2,813

1) Due to truncation in the calculation of greenhouse gas emissions by site, the sum of individual emissions may differ slightly from the total.

2) The revenue used to calculate the 2023 intensity was adjusted to include unaudited results for the pre-spin-off period from January to April 2023.

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Scope 3 Emissions Breakdown

Classification	Unit	OCI Company Ltd.			OCI China			OCI Japan ¹⁾			OCI Dream			Saehan Recycle		
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Scope 3 upstream emissions	tCO ₂ -eq	1,454,304	1,351,386	1,260,944	228,368	225,900	180,491	10	14	6	68	105	233	408	516	428
Cat. 1 emissions (Purchased goods and services)	tCO ₂ -eq	1,372,328	1,220,027	1,140,660	60,915	58,604	173,313	2	3	3	53	78	201	133	157	143
Cat. 2 emissions (Capital goods)	tCO ₂ -eq	432	869	202	3,732	163	143	1	0	1	-	-	-	-	-	-
Cat. 3 emissions (Fuel- and energy-related activities)	tCO ₂ -eq	37,227	38,556	75,342	2,962	2,352	2,691	0	0	0	0	2	0	63	77	81
Cat. 4 emissions (Upstream transportation and distribution)	tCO ₂ -eq	36,545	61,636	31,970	5,403	5,246	4,181	-	-	-	0	0	-	53	52	44
Cat. 5 emissions (Waste generated in operations)	tCO ₂ -eq	5,646	28,652	10,728	155,255	159,429	13	0	0	-	-	-	-	150	220	149
Cat. 6 emissions (Business travel)	tCO ₂ -eq	1,088	503	869	25	31	51	6	10	1	0	0	1	-	-	-
Cat. 7 emissions (Employee commuting)	tCO ₂ -eq	1,037	1,144	1,172	76	75	100	1	1	2	15	24	31	10	9	10
Cat. 8 emissions (Upstream leased assets)	tCO ₂ -eq	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Scope 3 downstream emissions	tCO ₂ -eq	252,765	274,076	293,142	10,098	7,881	15,658	-	-	-	-	-	-	7	9	9
Cat. 9 emissions (Downstream transportation and distribution)	tCO ₂ -eq	48,287	54,165	49,578	10,098	7,881	15,658	-	-	-	-	-	-	7	9	9
Cat. 10 emissions (Processing of sold products)	tCO ₂ -eq	23,821	19,101	18,294	-	-	-	-	-	-	-	-	-	-	-	-
Cat. 11 emissions (Use of sold products)	tCO ₂ -eq	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cat. 12 emissions (End-of-life treatment of sold products)	tCO ₂ -eq	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cat. 13 emissions (Downstream leased assets)	tCO ₂ -eq	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cat. 14 emissions (Franchises)	tCO ₂ -eq	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cat. 15 emissions (Investments)	tCO ₂ -eq	180,658	200,810	225,269	-	-	-	-	-	-	-	-	-	-	-	-

1) Category 1 data for purchased goods and services for 2023 and 2024 were restated following review.

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Energy¹⁾

	Classification	Unit	OCI Company Ltd.			
			2023	2024	2025	
Energy consumption	Total energy consumption	TJ	18,044	18,408	18,549	
	Direct energy consumption	TJ	7,208	7,276	7,154	
	Indirect energy consumption	Steam	TJ	1,753	1,655	1,646
		Fuel	TJ	9,083	9,483	9,755
	Percentage of grid electricity consumption	%	50.30	51.50	51.10	
			TJ/ KRW billion	8.92	9.25	10.34
Energy production/ sales	Energy consumption intensity ²⁾	Direct energy	TJ/ KRW billion	3.56	3.66	3.99
		Indirect energy	TJ/ KRW billion	5.36	5.60	6.35
	Self-generated energy (steam)	Total	TJ	2,434	2,368	1,946
		Gwangyang Plant	TJ	1,425	1,378	1,442
		Pohang Plant	TJ	1,009	990	504
	Self-generated energy (electricity)	Total	TJ	456	549	488
		Gwangyang Plant	TJ	157	149	135
		Pohang Plant	TJ	299	400	353
	Energy sales (steam)	Total	TJ	335	320	332
		Gwangyang Plant	TJ	270	262	277
		Pohang Plant	TJ	66	57	56
	Energy sales (electricity)	Total	TJ	2	1	0
Pohang Plant		TJ	2	1	0	
Renewable Energy Use	Renewable Energy	Used amount	TJ	0	0	0
		Generation	TJ	18	18	20
		Sales	TJ	18	18	20

1) Due to decimal truncation in the calculation of energy consumption by site, the sum of individual consumption may differ slightly from the total.

2) The revenue used to calculate the 2023 intensity was adjusted to include unaudited results for the pre-spin-off period from January to April 2023.

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Waste¹⁾

Classification	Unit	OCI Company Ltd.			Gunsan Plant			Pohang Plant				
		2023	2024	2025	2023	2024	2025	2023	2024	2025		
Waste generation	Total waste generated	Total	ton	29,959.18	31,551.83	29,051.82	23,425.56	24,105.53	22,870.05	4,090.89	5,144.28	3,558.50
		General waste	ton	23,347.34	23,908.63	24,130.64	18,843.12	19,970.66	19,949.55	2,665.01	2,263.32	2,362.47
		Designated waste	ton	6,601.32	7,632.29	4,908.98	4,582.44	4,134.88	2,920.50	1,425.88	2,880.96	1,196.03
		Household waste	ton	10.53	10.92	12.20	-	-	-	-	-	-
Waste discharge	Total waste discharged/ treated	Total	ton	29,955.93	31,548.10	29,000.08	23,425.56	24,105.53	22,824.53	4,090.89	5,144.28	3,558.50
		General waste	ton	23,344.74	23,907.61	24,082.45	18,843.12	19,970.66	19,904.03	2,665.01	2,263.32	2,362.47
		Reuse	ton	87.87	114.67	84.09	87.87	105.63	62.14	-	-	-
		Recycling	ton	15,751.90	18,446.04	20,789.57	14,248.95	16,462.18	17,363.64	716.61	902.75	1,896.79
		Incineration	ton	901.24	684.16	461.37	323.96	234.36	185.67	206.80	222.37	220.49
		Landfill	ton	5,748.02	4,533.22	2,087.17	3,326.63	3,038.97	1,632.33	1,741.60	1,138.20	245.19
		Others	ton	-	-	-	-	-	-	-	-	-
		Self-treatment (in-house incineration)	ton	855.71	129.52	660.25	855.71	129.52	660.25	-	-	-
		Storage	ton	2.60	1.02	48.19	-	-	45.52	-	-	-
		Designated waste	ton	6,600.67	7,629.58	4,905.43	4,582.44	4,134.88	2,920.50	1,425.88	2,880.96	1,196.03
		Reuse	ton	812.40	749.55	822.42	799.05	735.10	808.02	-	-	-
		Recycling	ton	3,543.72	3,664.75	1,551.03	2,227.75	2,377.53	786.78	925.30	941.82	587.65
		Incineration	ton	785.17	2,172.06	1,198.61	170.48	45.33	41.63	500.58	1,938.72	608.38
Landfill	ton	273.73	380.15	228.01	215.15	350.35	211.40	-	0.42	-		
Others	ton	477.11	496.66	218.61	461.47	460.16	185.92	-	-	-		
Self-treatment (in-house incineration)	ton	708.54	166.41	886.75	708.54	166.41	886.75	-	-	-		
Storage	ton	0.65	2.71	3.55	-	-	-	-	-	-		
Household waste	ton	10.53	10.92	12.20	-	-	-	-	-	-		

1) Data for 2023 and 2024 were restated following review.

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Waste¹⁾

Classification	Unit	Gwangyang Plant			Iksan Plant			R&D Center			OCI Headquarters				
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025		
Waste generation	Total waste generated	Total	ton	1,334.17	1,457.53	1,863.89	1,077.28	794.61	716.16	20.76	38.96	31.02	10.53	10.92	12.20
		General waste	ton	1,018.45	1,076.46	1,287.63	820.76	598.19	530.99	-	-	-	-	-	-
		Designated waste	ton	315.72	381.07	576.26	256.52	196.42	185.17	20.76	38.96	31.02	-	-	-
		Household waste	ton	-	-	-	-	-	-	-	-	-	10.53	10.92	12.20
Waste discharge	Total waste discharged/treated	Total	ton	1,334.17	1,457.53	1,863.89	1,074.03	790.88	709.94	20.76	38.96	31.02	10.53	10.92	12.20
		General waste	ton	1,018.45	1,076.46	1,287.63	818.16	597.17	528.32	-	-	-	-	-	-
		Reuse	ton	-	-	-	-	9.04	21.95	-	-	-	-	-	-
		Recycling	ton	238.75	670.60	1,156.55	547.59	410.51	372.59	-	-	-	-	-	-
		Incineration	ton	275.05	157.12	-	95.43	70.31	55.21	-	-	-	-	-	-
		Landfill	ton	504.65	248.74	131.08	175.14	107.31	78.57	-	-	-	-	-	-
		Others	ton	-	-	-	-	-	-	-	-	-	-	-	-
		Self-treatment (in-house incineration)	ton	-	-	-	-	-	-	-	-	-	-	-	-
		Storage	ton	-	-	-	2.60	1.02	2.67	-	-	-	-	-	-
		Designated waste	ton	315.72	381.07	576.26	255.87	193.71	181.62	20.76	38.96	31.02	-	-	-
		Reuse	ton	-	-	-	13.35	14.45	14.40	-	-	-	-	-	-
		Recycling	ton	188.60	173.30	24.99	202.07	172.10	151.61	-	-	-	-	-	-
		Incineration	ton	68.54	178.39	534.66	37.26	3.88	6.94	8.31	5.74	7.00	-	-	-
Landfill	ton	58.58	29.38	16.61	-	-	-	-	-	-	-	-	-		
Others	ton	-	-	-	3.19	3.28	8.67	12.45	33.22	24.02	-	-	-		
Self-treatment (in-house incineration)	ton	-	-	-	-	-	-	-	-	-	-	-	-		
Storage	ton	-	-	-	0.65	2.71	3.55	-	-	-	-	-	-		
Household waste	ton	-	-	-	-	-	-	-	-	-	-	10.53	10.92	12.20	

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Waste Recycling/Reuse¹⁾

Classification		Unit	2023	2024	2025	
Total waste recycled/reused	Total	ton	20,196	22,975	23,247	
	General waste	ton	15,840	18,561	20,873	
	Designated waste	ton	4,356	4,414	2,374	
Waste recycling/reuse rate		%	67.42	72.83	80.16	
Packaging material recycling performance	Gunsan Plant	Drums	%	1.73	1.27	2.07
	Iksan Plant	Can collection	%	10.00	13.02	10.25

1) Data for 2023 and 2024 were restated following review.

Water¹⁾

Classification	Unit	OCI Company Ltd.			Gunsan Plant ²⁾			Pohang Plant ³⁾			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	
Water withdrawal	Total	ton	9,746,334	9,730,605	10,358,474	5,702,683	5,689,211	6,315,354	1,989,678	2,049,802	2,017,657
	Industrial water	ton	9,598,575	9,571,629	10,197,456	5,702,683	5,689,211	6,315,354	1,989,678	2,049,802	2,017,657
	Third-party water supply (municipal water)	ton	84,245	85,927	92,509	-	-	-	-	-	-
	Underground water	ton	63,514	73,049	68,509	-	-	-	-	-	-
Water discharge	Total water discharge	ton	3,081,590	2,821,777	2,947,363	2,110,932	1,861,207	1,860,343	360,318	408,362	414,003
Water consumption	Total water consumption ¹⁾	ton	6,670,162	6,917,620	7,417,381	3,591,751	3,828,004	4,455,011	1,629,360	1,641,440	1,603,654
Water recycling	Total water recycled/reused	ton	584,643	554,174	519,145	277,508	257,067	229,215	204,902	200,544	195,928
	Water recycling/reuse rate	%	6.00	5.70	5.01	4.87	4.52	3.63	10.30	9.78	9.71

1) Water contained in raw materials that is generated as wastewater is excluded from the calculation of water consumption.

2) The 2023 data for total water recycled/reused at the Gunsan Plant were restated following review.

3) The 2024 data for industrial water at the Pohang Plant were restated following review.

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Classification	Unit	Gwangyang Plant ⁴⁾			Iksan Plant			R&D Center			OCI Headquarters			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
Water withdrawal	Total	ton	1,374,488	1,354,928	1,427,877	662,119	615,064	576,956	11,948	12,808	14,360	5,418	8,792	6,270
	Industrial water	ton	1,339,131	1,318,802	1,387,714	567,083	513,814	476,731	-	-	-	-	-	-
	Third-party water supply (municipal water)	ton	35,357	36,126	40,163	31,522	28,201	31,716	11,948	12,808	14,360	5,418	8,792	6,270
	Underground water	ton	-	-	-	63,514	73,049	68,509	-	-	-	-	-	-
Water discharge	Total water discharge	ton	432,569	398,266	501,417	169,218	141,234	159,821	3,135	3,916	5,509	5,418	8,792	6,270
Water consumption	Total water consumption	ton	941,919	956,662	926,460	492,901	473,830	417,135	8,813	8,892	8,851	5,418	8,792	6,270
Water recycling	Total water recycled/reused	ton	0	0	0	102,233	96,563	94,002	-	-	-	-	-	-
	Water recycling/reuse rate	%	0.00	0.00	0.00	15.44	15.70	16.29	0.00	0.00	0.00	0.00	0.00	0.00

4) The 2023 and 2024 data for total water discharge at the Gwangyang Plant were restated following review.

Raw Materials

Classification	Unit	OCI Company Ltd.				
		2023	2024	2025		
Raw material consumption	Total	ton	1,238,577	1,312,765	1,321,796	
	Gunsan Plant	Naphtha, DNT (dinitrotoluene), crude salt, etc.	ton	245,848	239,114	251,929
	Pohang Plant	Coal tar, FCC, naphthalene, etc.	ton	472,602	544,893	546,463
	Gwangyang Plant	Coal tar, crude benzene, FCC, etc.	ton	508,166	517,594	511,795
	Iksan Plant	Naphtha and LNG	ton	11,961	11,164	11,609
Recycled raw material consumption ¹⁾	Total	ton	2,258	2,474	1,783	

1) This refers to recycled plastic feedstock oil. Data for 2023 and 2024 were restated following review.

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Pollutants¹⁾

Classification	Unit	OCI Company Ltd.			Gunsan Plant			Pohang Plant			Gwangyang Plant			Iksan Plant			R&D Center			
		2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
Water pollutant emissions	Biochemical oxygen demand (BOD)	ton	354.59	342.06	307.95	327.77	311.98	272.77	8.68	13.90	3.72	9.73	12.69	13.25	8.39	3.48	18.20	0.00	0.01	0.01
	Total organic carbon (TOC)	ton	395.42	282.80	262.00	364.93	257.36	232.12	10.71	13.73	6.94	14.65	8.56	15.82	5.13	3.14	7.11	0.00	0.00	0.00
	Suspended solids (SS)	ton	94.80	159.20	172.96	68.87	132.38	130.22	4.79	6.70	20.60	18.12	18.00	19.07	3.01	2.10	3.07	0.00	0.02	0.00
Air pollutant emissions	Nitrogen oxides (NOx) emissions	ton	675.88	546.91	548.68	23.67	31.50	28.39	389.53	331.72	274.73	245.38	177.38	235.50	16.98	5.93	9.83	0.32	0.38	0.22
	Sulfur oxides (SOx) emissions	ton	426.84	367.03	367.51	2.56	2.24	4.00	182.92	175.05	171.13	240.90	189.56	192.35	0.47	0.17	0.03	0.00	0.01	0.00
	Particulate matter (PM): dust emissions	ton	27.64	37.79	26.28	2.53	2.55	2.65	20.82	25.21	14.57	2.57	8.98	8.32	1.71	1.02	0.70	0.01	0.01	0.02

1) Data for 2023 and 2024 were reviewed and restated following changes in the aggregation units for water pollutants and air pollutants from mg/L to tons and from kg to tons, respectively.

2) Volatile organic compounds (VOCs), hazardous air pollutants (HAPs), persistent organic pollutants (POPs), and ozone-depleting substances (ODS) are not subject to emissions management. Therefore, all corresponding emissions are classified as "0."

Chemicals

Classification	Unit	OCI Company Ltd.		
		2023	2024	2025
Chemical emissions	kg	6,040	5,113	5,100

Environmental investments

Classification	Unit	OCI Company Ltd.			Gunsan Plant			Pohang Plant			Gwangyang Plant			Iksan Plant ²⁾			R&D Center			
		2023	2024 ¹⁾	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	
Environmental investment costs	Capital investment	KRW million	11,841	21,351	23,199	3,361	3,138	4,637	5,497	4,342	4,970	2,946	13,871	13,431	37	0	161	0	0	0
	Operating expenses	KRW million	13,836	12,580	12,889	9,036	8,700	7,784	3,087	2,191	3,310	1,260	1,300	1,405	453	389	390	0	0	0

1) Data were revised due to truncation in the displayed unit.

2) The 2023 data were restated due to the partial omission of capital investment costs for the Iksan Plant.

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Environmental Violations¹⁾

Classification	Unit	OCI Company Ltd.			
		2023	2024	2025	
Environmental violations	Number of violations of legal obligations/regulations	Cases	0	0	0
	Total amount of fines	KRW million	0	0	0
	Total unpaid fines	KRW million	0	0	0

1) Cases in which fines, penalties, or similar sanctions of USD 10,000 or more, approximately KRW 15 million, were imposed for violations of environmental laws and regulations related to air, water, pollutants, or other environmental matters.

2) No Operation interruption or plant closures resulting in a financial impact of USD 10,000 or more due to water resource-related incidents have occurred in the past four years.

Eco-Friendly Procurement

Classification	Unit	OCI Company Ltd.			
		2023	2024	2025	
Eco-Friendly Procurement	Green procurement	Amount	1,233	793	1,840
		Percentage	0.08	0.05	0.11

Eco-Friendly Vehicles

Classification	Unit	OCI Company Ltd.			
		2023	2024	2025	
Introduction of zero-emission vehicles	Total number of vehicles	Vehicles	146	131	144
	Percentage of zero-emission vehicles, including electric vehicles	Vehicles	11	11	12
	Percentage of zero-emission vehicles	%	7.53	8.4	8.33

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Workforce Status

Classification		Unit	2023	2024	2025
Employee status	Total number of employees	Persons	1,614	1,615	1,685
		Persons	33	34	36
Executive status	Gender	Male	31	32	33
		Female	2	2	3
	By age	Under 30	0	0	0
		Ages 30 to 49	8	8	11
	Full-time	50 or older	25	26	25
		Male	29	30	30
Non-standing	Female	Male	1	1	2
		Female	2	2	3
	Registered	Male	1	1	1
		Female	4	4	4
	Non-registered	Male	1	1	1
		Female	27	28	29
		Persons	1	1	2

Classification		Unit	2023	2024	2025	
Employee status	Total number of employees	Persons	1,581	1,581	1,649	
		Gender	Male	1,475	1,497	1,561
		Female	106	84	88	
	By age	Under 30	Persons	224	211	226
		Ages 30 to 49	Persons	982	978	1,011
		50 or older	Persons	375	392	412
		By employment type	Permanent employees (male)	Persons	1,438	1,428
		Permanent employees (female)	Persons	97	76	79
		Contract employees (male)	Persons	37	69	80
		Contract employees (female)	Persons	9	8	9
	By position	Team Manager	Persons	70	69	74
		Manager	Persons	247	250	256
		Associate	Persons	124	121	126
		Research staff	Persons	74	74	77
		Technical staff	Persons	50	96	1,026
		Others	Persons	1016	971	90

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Workforce Status

		Classification	Unit	2023	2024	2025	
Female	Female employees and executives	Ratio	%	6.69	5.33	5.40	
		Number of employees	Persons	108	86	91	
	Female managers ²⁾	Ratio	%	5.55	5.45	5.36	
		Number of employees	Persons	6	6	6	
	Female junior managers ³⁾	Ratio	%	6.33	6.02	5.33	
		Number of employees	Persons	5	5	4	
	Female executive-level managers ⁴⁾	Ratio	%	3.44	3.70	7.14	
		Number of employees	Persons	1	1	2	
	Female managers in revenue-generating departments ⁵⁾	Ratio	%	0	0	0	
		Number of employees	Persons	0	0	0	
Female managers in STEM roles ⁶⁾	Percentage	%	11.53	10.00	9.68		
	Number of employees	Persons	3	3	3		
Race/ethnicity	Asian	Percentage	%	99.94	99.94	100.00	
		Persons		1,613	1,614	1,685	
	Total number of employees	White	Percentage	%	0.06	0.06	0.00
		Black	Persons		1	1	0
		Hispanic	Persons		0	0	0
	Asian	Ratio	%	6.69	6.81	6.65	
		Persons		108	110	112	
		Percentage					
	Number of managers	White	Percentage				
		Black	Persons		0	0	0
Hispanic		Persons		0	0	0	
Minority groups	Number of current employees with disabilities	Persons		17	15	16	
	Number of current employees eligible for veterans' benefits	Persons		44	44	42	

Classification	Unit	OCI Company Ltd.			OCI China	OCI Japan	OCI Dream	Saehan Recycle	
		2023	2024	2025	2025	2025	2025	2025	
Nationality	Korea	Persons	1,609	1,609	1,682	7	6	79	5
	Malaysia	Persons	0	0	0	0	0	0	0
	The United States	Persons	1	1	1	0	0	0	0
	China	Persons	2	2	1	220	0	0	10
	Japan	Persons	0	0	0	0	2	0	0
	Philippines	Persons	0	1	1	0	0	0	0
	France	Persons	1	1	0	0	0	0	0
	Canada	Persons	1	1	0	0	0	0	0

1) Data for 2023 and 2024 were revised due to the redefinition of criteria for female managers, junior managers, managers in revenue-generating departments, and STEM departments.
 2) Includes junior, middle, and senior managers.
 3) Refers to working-level managers.
 4) Includes positions up to two levels below the CEO.
 5) Excludes support departments such as HR, IT, and Legal.
 6) STEM stands for "science, technology, engineering, and mathematics," and refers to women working in STEM-related roles.

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Recruitment

	Classification		Unit	2023	2024	2025	
New hires	Total number of new hires		Persons	174	152	135	
		Gender	Male	Persons	150	138	121
			Female	Persons	24	14	14
		By age	Under 30	Persons	104	73	104
			Ages 30 to 49	Persons	56	53	30
			50 or older	Persons	14	26	1
		Minority groups	Disabled	Persons	0	0	0
			Veterans' benefits recipients	Persons	2	1	1
			Internal hiring rate ¹⁾	%	38.08	38.21	31.47

1) Data for 2023 and 2024 were revised due to the redefinition of the formula for calculating the internal hiring rate.

Turnover and Resignation Status

	Classification		Unit	2023	2024	2025	
Turnover/ resignation	Total number of employees who left the company		Persons	205	168	110	
		Gender	Male	Persons	173	133	98
			Female	Persons	32	35	12
		By age	Under 30	Persons	41	61	50
			Ages 30 to 49	Persons	93	49	34
			50 or older	Persons	71	58	26
		By race/ ethnicity	Asian	Persons	205	168	109
			African	Persons	0	0	0
			Latino	Persons	0	0	0
			White	Persons	0	0	1
			Korea	Persons	205	168	107
		By country	Malaysia	Persons	0	0	1
			United States	Persons	0	0	1
China	Persons		0	0	1		
	Total turnover rate		%	11.50	11.00	6.56	
Voluntary turnover	Voluntary turnover rate ¹⁾			5.57	5.19	3.16	

1) Data for 2023 and 2024 were restated following review.

Salary and Compensation

	Classification		Unit	2023	2024	2025
Average base salary	Executives	Total	KRW million	303.48	271.59	275.48
		Gender	Male	KRW million	93.90	67.54
	Managers ¹⁾	Female	KRW million	60.55	64.88	66.30
		Total	KRW million	318.93	284.16	283.85
Base salary and performance bonus	Executives	Total	KRW million	318.93	284.16	283.85
		Gender	Male	KRW million	98.16	70.21
	Managers ¹⁾	Female	KRW million	63.66	67.60	68.38
		Average gender pay gap		%	64	79
Pay gap	Median gender pay gap		%	53	78	73
		Average performance bonus gap		%	90	98
	Median performance bonus gap		%	98	105	118
		Retirement Pension	Present value of defined benefit obligations	KRW million	54,926	170,032
Fair value of plan assets	KRW million		178,560	186,542	197,798	
Contributions to defined contribution retirement plans	KRW million		1,855	2,994	2,579	

1) The 2024 data were restated following review.

Training and Evaluation

	Classification		Unit	2023	2024	2025	
Employee training	Average hours of training and development per FTE	Total	Hours/person	33.52	27.50	36.08	
		Gender	Male	Hours/person	32.34	26.20	34.98
		Gender	Female	Hours/person	47.85	50.40	55.57
	Average amount spent on training and development per FTE	Total	KRW million	0.62	0.61	0.38	
		Gender	Male	KRW million	0.61	0.57	0.37
		Gender	Female	KRW million	0.88	1.24	0.61
Performance Evaluation	Percentage of employees who underwent performance evaluations		%	99.4	99.7	99.9	
Human capital return on investment (HC ROI) ¹⁾			%	8.27	1.54	1.00	

1) $((\text{Total revenue}) - ((\text{Total operating expenses}) - (\text{Total employee-related expenses}))) / (\text{Total employee-related expenses})$

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Parental Leave

Classification		Unit	2023	2024	2025
Parental leave status	Total number of employees who used parental leave	Persons	7	6	12
	Total number of employees who returned to work after parental leave	Persons	0	3	7
	Male parental leave	Persons	0	1	3
	Total number of employees who remained employed for 12 months after returning from parental leave ¹⁾	Persons	3	0	1
	Return-to-work rate	%	-	100	75
	Retention rate ²⁾	%	75	-	100
		Persons	7	3	5
	Total number of employees who returned to work after parental leave	Persons	7	5	3
	Female parental leave	Persons	4	7	4
	Total number of employees who remained employed for 12 months after returning from parental leave	Persons	4	7	4
Return-to-work rate	%	100	100	75	
Retention rate ³⁾	%	100	100	80	

1),2),3) Recalculated after review of 2023 data

Flexible Work Arrangements

Classification		Unit	2023	2024	2025	
Status of flexible work arrangements	Selective working hours system	Male	Persons	374	429	442
		Female	Persons	61	66	66
		Total	Persons	435	495	508
	Discretionary working system	Male	Persons	56	61	63
		Female	Persons	18	16	17
		Total	Persons	74	77	80
	Flexible working hours system	Male	Persons	115	36	142
		Female	Persons	3	4	4
		Total	Persons	118	40	146
	Staggered working hours system	Male	Persons	95	99	102
		Female	Persons	58	34	35
		Total	Persons	153	133	137

Labor-Management Relations

Classification		Unit	2023	2024	2025
Labor union	Labor union membership rate	%	99.9	99.9	99.8

Safety and Health¹⁾

Classification		Unit	2023	2024	2025
Employee Occupational Injuries	Number of injured employees	Persons	10	6	4
	Number of employee fatalities	Persons	0	0	0
	Employee occupational injury rate	%	0.62	0.37	0.24
	Employee LTIFR (Lost-time injury frequency rate)	-	3.64	1.67	1.52
On-site Contractor Occupational Injuries	Number of injured on-site contractor workers	Persons	1	4	3
	Number of on-site contractor fatalities	Persons	0	0	0
	On-site contractor occupational injury rate	%	0.20	0.78	0.56
	On-site contractor LTIFR (Lost-time injury frequency rate)	-	0.82	3.23	3.12

1) Data for 2023 and 2024 were revised due to the redefinition of criteria for the number of injured workers, accident rate, and LTIFR.

Information Security and Cybersecurity

Classification		Unit	2023	2024	2025
Number of complaints related to customer privacy violations	Number of customer data leaks	Cases	0	0	0
	Number of customer data thefts	Cases	0	0	0
	Number of customer data losses	Cases	0	0	0
Number of information security and cybersecurity violations and incidents	Total number of information security and cybersecurity violations and incidents	Cases	0	0	0

Social Contribution

Classification		Unit	2023	2024	2025
Social contribution donations		KRW million	365	398	537
Social contribution expenses		KRW million	3	3	62
Social contribution amount		KRW million	368	401	599

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Executive Share Ownership¹⁾

Name	Position	Base salary (Unit : KRW Million)	Number of shares owned	Shareholding percentage (%)	Multiple of base salary
Yoo Shin Kim	CEO	859.8	808	0.01	0.056

1) All independent directors do not own shares.

2) Base salary refers to the base salary portion of remuneration paid from January 1, 2025 to December 31, 2025. The value of shares owned was calculated based on the closing price of KRW 59,600 as of December 30, 2025.

Share Ownership Status

Classification	Shareholder name	Number of shares owned	Shareholding percentage (%)
Ownership of 5% or more of shares	OCI Holdings Company Ltd.	4,026,256	44.97
Government-owned shares	National Pension Service	217,189	2.43
Others	Related parties	137,738	1.54
	Other investors and minority shareholders	4,571,312	51.06
Total		8,952,495	100.00

Share Ownership Status of the Largest Shareholder and Major Related Parties

Classification	Relationship	Number of shares owned	Shareholding percentage (%)
OCI Holdings Company Ltd.	Largest shareholder	4,026,256	44.97
Songam Cultural Foundation	Foundation	91,390	1.02
Others	Related parties of the largest shareholder, the issuing company, executives of affiliates, and others	46,348	0.52
Total		4,163,994	46.51

Voting Rights Status

Classification	Number of shares	
Total issued shares	Common shares	8,952,495
	Preferred shares	-
Shares with voting rights restricted under other applicable laws ¹⁾	Common shares	117,897
	Preferred shares	-
Number of shares with exercisable voting rights	Common shares	8,834,598
	Preferred shares	-

1) Under the Monopoly Regulation and Fair Trade Act, public interest corporations are restricted from exercising voting rights: Songam Cultural Foundation, 91,390 shares; Songdo Academy, 26,507 shares.

CEO Compensation¹⁾

Classification	Unit	2023	2024	2025
CEO compensation ²⁾	KRW million	618	1,009	1,889
Average employee compensation ³⁾	KRW million	100	97	99
CEO-to-employee compensation ratio	Times	6.8	10.4	19.08

1) Restated after review of 2023 and 2024 data

2) Average CEO compensation disclosed in the Business Report, excluding severance pay

3) Average salary per employee disclosed in the Business Report

Total Annual Donations and Payments to Associations and Organizations¹⁾

Classification	Unit	2023	2024	2025
Associations and related organizations	KRW million	431	432	460
Donations ²⁾	KRW million	178	237	380

1) No political donations were made in accordance with Article 31 (Restrictions on Contributions) of the Political Funds Act.

2) Based on separate financial statements.

Major Payments and Donations

Classification	Unit	2023	2024	2025
Korea Chemical Industry Association	KRW million	59	60	77
International Isocyanate Institute	KRW million	40	38	27
Korea Chlor Alkali Industry Association	KRW million	32	27	32
International Tar Association	KRW million	9	8	10
Korea Chemicals Management Association	KRW million	3	2	2

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Economy and Governance

Ethics and Compliance Violations

	Classification	Unit	OCI Company Ltd. ¹⁾			
			2023	2024	2025	
Ethics and Compliance Violations	Total	Cases	4	0	4	
	Corruption and bribery	Cases	2	0	2	
	Total number of reports received	Discrimination, sexual harassment, and bullying	Cases	2	0	2
		Customer privacy data	Cases	0	0	0
		Money laundering and insider trading	Cases	0	0	0
		Conflicts of interest	Cases	0	0	0
		Total	Cases	4	0	4
	Number of reports reviewed by the organization	Corruption and bribery	Cases	2	0	2
		Discrimination, sexual harassment, and bullying	Cases	2	0	2
		Customer privacy data	Cases	0	0	0
		Money laundering and insider trading	Cases	0	0	0
		Conflicts of interest	Cases	0	0	0
	Number of confirmed cases addressed	Total	Cases	2	0	2
		Corruption and bribery	Cases	1	0	1
Discrimination, sexual harassment, and bullying		Cases	1	0	1	
Customer privacy data		Cases	0	0	0	
Money laundering and insider trading		Cases	0	0	0	
Number of disciplinary actions by type	Conflicts of interest	Cases	0	0	0	
	Total	Cases	2	0	2	
	Disciplinary action 1 - dismissal	Cases	1	0	0	
	Disciplinary action 2 - salary reduction	Cases	1	0	0	
	Disciplinary action 3 - suspension	Cases	0	0	1	
Disciplinary action 4 - reprimand	Cases	0	0	1		

1) In 2025, OCI Company Ltd. incurred no fines (KRW 0) related to corruption and bribery, and recorded zero related convictions.

* No ethics and compliance violations were identified at OCI China, OCI Japan, OCI Dream, and Saehan Recycle.

Ethics and Compliance Risk Assessment

Classification	Unit	2023	2024	2025
Percentage of workplaces that conducted ethics and compliance risk assessments	%	100	100	100

GRI Index

The Global Reporting Initiative (GRI) is an international organization that provides ESG reporting guidelines and encourages companies to prepare sustainability reports. OCI Corporation has prepared this report on its ESG management performance for the period from January 1 to December 31, 2025, in accordance with the GRI Standards.

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GRI Standard	Index	Page		Description	
		Report	Quantitative template		
GRI 2: General Disclosures 2021:	2-1	Organizational details	2	-	
	2-2	Entities included in the organization's sustainability reporting	2	-	
	2-3	Reporting period, frequency and contact point	2	-	
	2-4	Restatements of information	-	-	Separate notes provided for restated data
	2-5	External assurance	110~111	-	
	2-6	Activities, value chain and other business relationships	7~10	-	Refer to "Sales and Orders" in the business report for the 3rd period
	2-7	Employees	-	ESG DATA (Social) → Workforce Status	
	2-8	Workers who are not employees	-	ESG DATA (Social) → Workforce Status	
	2-9	Governance structure and composition	79~82	-	
	2-10	Nomination and selection of the highest governance body	80~81	-	
	2-11	Chair of the highest governance body	79	-	
	2-12	Role of the highest governance body in overseeing the management of impacts	13, 80	-	
	2-13	Delegation of responsibility for managing impacts	13, 80	-	
	2-14	Role of the highest governance body in sustainability reporting	13, 80	-	
	2-15	Conflicts of interest	80	ESG DATA (Economy and Governance) → Executive Share Ownership, Share Ownership Status, and Share Ownership Status of the Largest Shareholder and Major Related Parties	

GRI Standard	Index	Page		Description	
		Report	Quantitative template		
GRI 2: General Disclosures 2021:	2-16	Communication of critical concerns	17	-	
	2-17	Collective knowledge of the highest governance body	80	-	
	2-18	Evaluation of the performance of the highest governance body	81	-	
	2-19	Remuneration policies	82	-	
	2-20	Process to determine remuneration	82	-	
	2-21	Annual total compensation ratio	-	ESG DATA (Economy and Governance) → CEO Compensation	
	2-22	Statement on sustainable development strategy	3~4	-	
	2-23	Policy commitments	27, 30, 36, 47, 58, 62, 67, 70	-	
	2-24	Embedding policy commitments	21, 27, 29~32, 37, 47, 52, 59, 61, 65	-	
	2-25	Processes to remediate negative impacts	21, 24, 28, 32, 37, 48, 59, 62~63, 68, 75	-	
	2-26	Mechanisms for seeking advice and raising concerns	28, 33, 49, 60, 64, 72	-	
	2-27	Compliance with laws and regulations	-	-	Refer to "Matters Related to Sanctions, etc." in the business report for the 3rd period
	2-28	Membership associations	114	-	
	2-29	Approach to stakeholder engagement	17	-	
	2-30	Collective bargaining agreements	56~57	ESG DATA (Social) → Labor-Management Relations	

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GRI Standard	Index	Description	Page	
			Report	Quantitative template
GRI 3: Material Topics 2021	3-1	Process to determine material topics	14	-
	3-2	List of material topics	15	-
	3-3	Management of material topics	16	-
GRI 101 Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	36	-
	101-2	Management of biodiversity impacts	42	-
	101-3	Access and benefit-sharing	-	-
	101-4	Identification of biodiversity impacts	37~41	-
	101-5	Locations with biodiversity impacts	39	-
	101-6	Direct drivers of biodiversity loss	40	-
	101-7	Changes to the state of biodiversity	-	-
	101-8	Ecosystem services	40	-
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed (EVG&D)	-	-
	201-2	Financial implications and other risks and opportunities due to climate change	22~23	-
	201-3	Defined benefit plan obligations and other retirement plans	-	ESG DATA (Social) → Salary and Evaluation
	201-4	Financial assistance received from government	-	-
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	65~66	-
	203-2	Significant indirect economic impacts	65~66	-

GRI Standard	Index	Description	Page	
			Report	Quantitative template
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	-	ESG Data (Economy and Governance) → Ethics and Compliance Risk Assessment
	205-2	Communication and training about anti-corruption policies and procedures	73	-
	205-3	Confirmed incidents of corruption and actions taken	-	ESG Data (Economy and Governance) → Ethics and Compliance Violations
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-
GRI 207: Tax 2019	207-1	Approach to tax	77~78	-
	207-2	Tax governance, control, and risk management	77~78	-
	207-3	Stakeholder engagement and management of concerns related to tax	77~78	-
	207-4	Country-by-country reporting	78	-
GRI 301: Materials 2016	301-1	Materials used by weight or volume	-	ESG DATA (Environment) → Raw Materials
	301-2	Recycled input materials used	-	ESG DATA (Environment) → Raw Materials
	301-3	Reclaimed products and their packaging materials	-	ESG DATA (Environment) → Raw Materials
GRI 302: Energy 2016	302-1	Energy consumption within the organization	-	ESG DATA (Environment) → Energy
	302-2	Energy consumption outside of the organization	-	ESG DATA (Environment) → Energy
	302-3	Energy intensity	-	ESG DATA (Environment) → Energy
	302-4	Reduction of energy consumption	25	-
	302-5	Reductions in energy requirements of products and services	25	-

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GRI Standard	Index	Page		Description	
		Report	Quantitative template		
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	30	-	
	303-2	Management of water discharge-related impacts	30	-	
	303-3	Water withdrawal	-	ESG DATA (Environment) → Water	
	303-4	Water discharge	-	ESG DATA (Environment) → Water	
	303-5	Water consumption	-	ESG DATA (Environment) → Water	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	-	ESG DATA (Environment) → Greenhouse Gas Emissions	
	305-2	Energy indirect (Scope 2) GHG emissions	-	ESG DATA (Environment) → Greenhouse Gas Emissions	
	305-3	Other indirect (Scope 3) GHG emissions	-	ESG DATA (Environment) → Greenhouse Gas Emissions	
	305-4	GHG emissions intensity	-	ESG DATA (Environment) → Greenhouse Gas Emissions	
	305-5	Reduction of GHG emissions	-	ESG DATA (Environment) → Greenhouse Gas Emissions	
	305-6	Emissions of ozone-depleting substances (ODS)	-	Data under review	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	Data under review	
GRI 306: Effluents and Waste 2020	306-1	Waste generation and significant waste-related impacts	-	-	No significant impact
	306-2	Management of significant waste-related impacts	31	-	
	306-3	Waste generated	-	ESG DATA (Environment) → Waste	
	306-4	Waste diverted from disposal	-	ESG DATA (Environment) → Waste	
	306-5	Waste directed to disposal	-	ESG DATA (Environment) → Waste	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	62~63	-	
	308-2	Negative environmental impacts in the supply chain and actions taken	62~63	-	

GRI Standard	Index	Page		Description	
		Report	Quantitative template		
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	-	ESG DATA (Social) → Recruitment	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	52	-	
	401-3	Parental leave	-	ESG DATA (Social) → Parental Leave	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	-	-	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	48	-	
	403-2	Hazard identification, risk assessment, and incident investigation	48	-	
	403-3	Occupational health services	50	-	
	403-4	Worker participation, consultation, and communication on occupational health and safety	46	-	
	403-5	Worker training on occupational health and safety	50	-	
	403-6	Promotion of employee health	50	-	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	48	-	
	403-8	Workers covered by an occupational health and safety management system	48	-	
	403-9	Work-related injuries	-	ESG DATA (Social) → Safety and Health	
	403-10	Work-related ill health	-	ESG DATA (Social) → Safety and Health	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	-	ESG DATA (Social) → Training and Evaluation	
	404-2	Programs for upgrading employee skills and transition assistance programs	52, 54~55	-	
	404-3	Percentage of employees receiving regular performance and career development reviews	-	ESG DATA (Social) → Training and Evaluation	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	80	ESG DATA (Social) → Workforce Status	
	405-2	Ratio of basic salary and remuneration of women to men	-	ESG DATA (Social) → Salary and Evaluation	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	-	ESG Data (Economy and Governance) → Ethics and Compliance Violations	

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GRI Standard	Index	Page		Description	
		Report	Quantitative template		
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	-	No related incidents
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	-	-	No related incidents
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	-	No related incidents
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	-	-	No related incidents
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	-	-	No related incidents
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	28	-	
	413-2	Operations with significant actual or potential negative impacts on communities	28	-	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	62~63	-	
	414-2	Negative social impacts in the supply chain and actions taken	62~63	-	
GRI 415: Public Policy 2016	415-1	Political contributions	-	-	Political donations are prohibited in accordance with Article 31 (Restrictions on Contributions) of the Political Funds Act.
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the safety and health impacts of product and service categories	35	-	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-	Refer to "Matters Related to Sanctions, etc." in the business report for the 3rd period
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	35	-	
	417-2	Incidents of non-compliance concerning product and service information and labeling	-	-	Refer to "Matters Related to Sanctions, etc." in the business report for the 3rd period
	417-3	Incidents of non-compliance concerning marketing communications	-	-	Refer to "Matters Related to Sanctions, etc." in the business report for the 3rd period
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	ESG DATA (Social) → Information Security and Cybersecurity	

TCFD

The Task Force on Climate-related Financial Disclosures (TCFD) was established by the Financial Stability Board (FSB) in 2015 at the request of G20 Finance Ministers and Central Bank Governors to promote the disclosure of climate-related financial information. OCI discloses its climate-related initiatives in accordance with the TCFD recommendations to systematically address climate change as a potential risk and help stakeholders better understand its corporate strategy.

Classification	TCFD Recommendations	Report Page
Governance	a) Describe the board's oversight of climate-related risks and opportunities.	20
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	22~23
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	
Risk Management	a) Describe the organization's processes for identifying and assessing climate-related risks.	21, 24
	b) Describe the organization's processes for managing climate-related risks.	
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	
Metrics and Targets	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	25
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	

SASB Index

The Sustainability Accounting Standards Board (SASB) is a nonprofit organization that establishes non-financial reporting standards and develops and maintains the SASB Index, a sustainability accounting framework. The SASB Index presents sustainability risk topics that are highly relevant to each industry and recommends that companies report on these topics on an ongoing basis to communicate with investors and other stakeholders. OCI is classified in the Chemicals industry and reports in accordance with these standards.

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Classification	Code	Index	Unit	2025	Remarks
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions	tCO ₂ eq	630,131	
		Percentage covered under emissions-limiting regulations	%	-	Not reported
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	-	22-23p	
Air quality	RT-CH-120a.1	Air emissions of NOx (excluding N ₂ O)	Tons	548.68	
		Air emissions of SOx	Tons	367.51	
		Air emissions of volatile organic compounds (VOCs)	Tons	-	Not applicable to sites subject to management
Energy Management	RT-CH-130a.1	Hazardous air pollutants (HAPs)	Tons	-	Not applicable to sites subject to management
		Total energy consumed	TJ	18,549	
		Percentage grid electricity	%	51.1	
Water Management	RT-CH-140a.1	Percentage renewable	%	0	
		Total self-generated energy	TJ	2,434	Self-generated energy
		Total water withdrawn	Tons	10,358,474	
	RT-CH-140a.1	Percentage withdrawn in regions with high or extremely high baseline water stress	%	0	
		Total water consumed	Tons	7,411,129	
		Percentage consumed in regions with high or extremely high baseline water stress	%	0	
RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Cases	0		
RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	-	30		
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated	Tons	4,908.98	
		Percentage recycled	%	8.18	
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	-	17p	

Classification	Code	Index	Unit	2025	Remarks
Workforce Health and Safety	RT-CH-320a.1	Total recordable incident rate (TRIR) for direct employees	Rate	-	Not reported
		Fatality rate for direct employees	Percentage	0	
		Total recordable incident rate (TRIR) for contract employees	Rate	-	Not reported
	Fatality rate for contract employees	Rate	0		
Product Design for Use-Phase Efficiency	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	-	48-50p	
		RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	KRW	-
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) ¹ Category 1 and 2 health and environmental hazard substances	%	-	Not reported
	RT-CH-410b.1	Percentage of such products that have undergone a hazard assessment	%	-	Not reported
	RT-CH-410b.2	Discussion of strategy to manage chemicals of concern and develop alternatives with reduced human and/or environmental impact	-	32-34p	
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	%	-	N/A
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	-	23p	
Process Safety, Emergency Preparedness and Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC)	Cases	-	Not reported
		Process Safety Total Incident Rate (PSTIR)	Rate	-	Not reported
		Process Safety Incident Severity Rate (PSISR)	Rate	-	Not reported
RT-CH-540a.2	Number of transport incidents	Cases	-	Not reported	
Activity Metric	RT-CH-000.A	Production volume of the Basic Chemicals business segment	Tons	139,000	Business Report for the 3rd Period
		Production volume of the Carbon Chemicals business segment	Tons	1,007,000	Business Report for the 3rd Period

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Introduction

DNV Business Assurance Korea Ltd. ("DNV") was commissioned by OCI Company Ltd. ("Company") to perform third-party verification of Greenhouse Gas Statement for the calendar year 2025. The company is responsible for the preparation of the GHG statement on the basis set out within the guidelines on the operation of GHG-ETS (Notification No. 2025-64 of Ministry of Environment). The Company has full responsibility of the GHG statement. According to terms of contract, DNV expressly disclaims any liability or responsibility for any decisions, based upon the verification opinion.

Scope of Verification

The GHG emissions data covered by our verification is based on the GHG statement submitted to the competent authority.

- Organizational boundary: OCI Company (in Korea)
- Operational boundary: Direct Emissions (Scope 1) and Indirect Emissions (Scope 2)
- Reporting period: 2025.01.01 ~2025.12.31

Verification Approach

The verification has been conducted in accordance with the verification principles and tasks outlined in the guidelines on the operation of GHG-ETS (Notification No. 2025-64 of Ministry of Environment) and the verification guideline for GHG-ETS (Notification No. 2025-165 of Ministry of Environment) based upon a reasonable level of assurance. DNV planned and concluded our work so as to obtain all the information and explanations deemed necessary to provide us with sufficient evidence to provide a verification opinion with 2.5% materiality level. As part of the verification process, we have reviewed as follows;

- Adequacy of GHG data control, collection and emission calculation and report process
- The GHG statement is based on measurements and has inherent limitations that may arise from the process of calculating, estimating, and finalizing the reported data.

Conclusions

Based on the verification conducted, the information related to the GHG statement has been properly calculated and reported.

- DNV presents an 'Unmodified' opinion on Greenhouse Gas Emissions

	Greenhouse Gas Emissions (tCO ₂ eq.)			Energy Consumption (TJ)
	Direct emission (Scope 1)	Indirect emissions (Scope 2)	Total emissions	
OCI Company	604,857.688	576,994.537	1,181,847	18,549

* In order to report the GHG emissions and Energy consumption as an integer, the value on the opinion might be different from the actual number with ± 1tCO₂-eq.

** The GHG emission is based on emissions for surrender of emission permits.

2026. 5. 18

Seoul, Korea



Country Representative **Lee, Jang Sup**
DNV Business Assurance Korea Ltd.



This Verification Opinion is valid as of the date of the issuance. Please note that this Verification Opinion would be revised if any material discrepancy which may impact on the Greenhouse Gas Emissions of the company is subsequently brought to our attention. In the event of ambiguity or contradiction in this opinion between English version and Korean version, Korean shall be given precedent.

Third-Party Assurance Statement

To readers of OCI INTEGRATED REPORT 2025

Introduction

Korea Management Registrar (KMR) was engaged to conduct an independent assurance of OCI(주) INTEGRATED REPORT 2025 for the year ending December 31, 2025. The preparation, information and internal control of the report are the sole responsibility of OCI Co., Ltd.'s the management. KMR's responsibility is to comply with the agreed engagement and express an opinion to OCI Co., Ltd.'s management.

Subject Matter

The reporting boundaries included the performance and activities of sustainability-related organizations as described in OCI Co., Ltd.'s report:

- OCI INTEGRATED REPORT 2025

Reference Standard

- GRI Standards 2021 : 2023 (GRI)

Assurance criteria

KMR applied the quality management system in accordance with ISO 17029 and KMR EDV 01, and carried out the verification in accordance with the assurance criteria of AA1000AS v3 and KMR's proprietary SRV1000. 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. 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 information subject to verification in the sustainability report is as follows.

- GRI Standards 2021 reporting principles
- Universal Standards
- Topic Specific Standards
 - GRI 201: Economic Performance(201-2)
 - GRI 205: Anti-corruption
 - GRI 206: Anti-competitive Behavior
 - GRI 302: Energy
 - GRI 303: Water and Effluents
 - GRI 305: Emissions
 - GRI 306: Waste
 - GRI 308: Supplier Environmental Assessment
 - GRI 403: Occupational Health and Safety
 - GRI 405: Diversity and Equal Opportunity
 - GRI 413: Local Communities
 - GRI 414: Supplier Social Assessment
 - GRI 417: Marketing and Labeling

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

KMR's Approach

Our Assurance Team undertook the following activities for the agreed scope of assurance using the standard outlined above:

- 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.

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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. In a limited assurance engagement, the scope of the risk assessment procedures and the subsequent procedures performed in response to the assessed risks are limited than in a reasonable assurance engagement. 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 OCI Co., Ltd. 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 OCI Co., Ltd. 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. We found that the report was prepared in accordance with the criteria presented by OCI Co., Ltd., and nothing comes to our attention to suggest that the evidence obtained regarding its content is insufficient to provide a basis for our opinion. Our opinion on the principles is as follows:

Inclusivity

OCI Co., Ltd. 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

OCI Co., Ltd. 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

OCI Co., Ltd. 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 OCI Co., Ltd.'s actions.

Impact

OCI Co., Ltd. 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 sustainability performance data, including economic, environmental, and social performance data. 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 Republic of Korea Emissions Trading Scheme (K-ETS), accredited to ISO/IEC 17029:2019 (Conformity Assessment - General principles and requirements for validation and verification bodies), ISO 14067, the additional accreditation criteria ISO 14065, and ISO/IEC 17021:2015 (Requirements for bodies providing audit and certification of management systems). 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 OCI Co., Ltd. and did not provide any services to OCI Co., Ltd. that could compromise the independence of our work.

Limitations of Use

This assurance statement is made solely for the management of OCI Co., Ltd. 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 OCI Co., Ltd.. As this assurance statement may be subject to revision after the assurance date below, we recommend verifying whether this is the latest version.

May 19 2026 Seoul, Korea

E. J. Hwang



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Category	Product name	Molecular formula	Cas no.	Characteristics	Key applications	Company	Plants
Basic Chemicals	Polysilicon	Si	7440-21-3	Dark-grey chips or chunks, 11-nine purity	Key material for semiconductor wafers	OCI	Gunsan, Korea
	Hydrogen peroxide	H ₂ O ₂	7722-84-1	Colorless liquid	Bleach, disinfectants	OCI/Philko Peroxide	Iksan, Korea/Gwangyang, Korea/Makati City, Philippines
	Sodium percarbonate (Sodium carbonate peroxyhydrate)	2Na ₂ CO ₃ · 3H ₂ O ₂	15630-89-4	White powder	Bleach, disinfectants	OCI	Iksan, Korea
	Phosphoric acid	H ₃ PO ₄	7664-38-2	Colorless liquid, 75% and 85% purity	Semiconductor wet etchant, additives	OCI	Gunsan, Korea
	Fumed silica	SiO ₂	7631-86-9/112945-52-5	White powder, >99.8% purity	Filling and reinforcing agent for sealants, rubber goods, and paints; slurry, insulation	OCI	Gunsan, Korea
	Hydrophobic fumed silica	-	67762-90-7	White powder	Filling and reinforcing agent for sealants, rubber goods, paints and adhesives	OCI	Gunsan, Korea
	High purity silicon tetrachloride	SiCl ₄	10026-04-7	Colorless liquid	Fumed silica, optical fiber, quartz	OCI	Gunsan, Korea
	TDI (Toluene di-isocyanate)	C ₈ H ₈ N ₂ O ₂	26471-62-5	Colorless liquid	Polyurethane products	OCI	Gunsan, Korea
	o-TDA	C ₇ H ₁₀ N ₂	26966-75-6	Colorless liquid	Polyurethane products	OCI	Gunsan, Korea
	Caustic soda, Sodium hydroxide	NaOH	1310-73-2	Colorless liquid, >50%, 32.8%~33.2%, >25% purity	Soap and detergent, Wastewater treatment, dyeing, etc.	OCI	Gunsan, Korea
	Hydrochloric acid	HCl	7647-01-0	Colorless or light-yellow liquid, 35%~36% purity	Wastewater treatment, Acid pickling, Polymer flocculating agent manufacturing	OCI	Gunsan, Korea
	Sodium hypochlorite	NaOCl	7681-52-9	Greenish-yellow liquid, >12.6% purity	Disinfectant manufacturing, Water purification treatment	OCI	Gunsan, Korea
	Chlorine	Cl ₂	7782-50-5	Compressed liquefied gas	Inorganic chlorine compound manufacturing	OCI	Gunsan, Korea
	Silica sand	SiO ₂	7631-86-9	Colorless or white solid	Glass, casting material	OCI	Trading business
	Hexachlorodisilane	(SiCl ₃) ₂	13465-77-5	Colorless liquid	Semiconductor precursor	OCI	Gunsan, Korea
	Sodium sulphate anhydrous	Na ₂ SO ₄	7757-82-6	Odorless white hygroscopic powder	Glass, detergents, dyes, pulp, pigments, pharmaceuticals	OCI	Trading business
	Acetic acid	CH ₃ COOH	64-19-7	Colorless liquid	Vinyl acetate, VAM, PTA	OCI	Trading business
	Soda ash, Sodium carbonate	Na ₂ CO ₃	497-19-8	Odorless white powder	Glass, soap, detergents, food processing, textiles, paper, chemicals	OCI	Trading business
	Sodium chlorite	NaClO ₂	7758-19-2	Light-yellow liquid	Bleach, disinfectant, oxidant, chemical reagent	OCI	Trading business
	Ammonium chloride	NH ₄ Cl	12125-02-9	Odorless white powder	Spent catalyst, solvent, food additives	OCI	Trading business
Urea	CO (NH ₂) ₂	57-13-6	Colorless or white solid (or liquid)	Coagulant, accelerator, solvent, dyes, desiccant	OCI	Trading business	
Refined salt	NaCl	7647-14-5	Odorless solid	Food additives, fabric dyes	OCI	Trading business	
Sodium hydrosulfite	Na ₂ S ₂ O ₄	7775-14-6	White powder	Oxidizer, reducer, bleach	OCI	Trading business	
PVA (Polyvinyl alcohol)	(C ₂ H ₄ O) _n	9002-89-5/25213-24-5	Odorless white powder	Adhesive, emulsion stabilizer, binder, thickening agent	OCI	Trading business	
Sodium bicarbonate	NaHCO ₃	144-55-8	Odorless white powder	Food additives, feed, leather, pharmaceuticals, baking powder, soap	OCI	Trading business	

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Carbon Chemicals	Carbon black	C	1333-86-4	Pelletized Furnace black	Pigment and reinforcing agent for rubbers, and electrical insulation	OCI/HD Hyundai OCI	Pohang, Gwangyang, Daesan, Korea
	Naphthalene	C ₁₀ H ₈	91-20-3	Colorless liquid, 95% purity	Dye chemicals	OCI/Shandong OCI/ Ma Steel OCI Chemical	Pohang, Gwangyang, Korea / Shandong, Anhui, China
	Isoquinoline	C ₉ H ₇ N	119-65-3	Colorless or light-yellow oil, 98% purity	Polyimide film	OCI	Gwangyang, Korea
	Indene oil	-	65996-79-4	Light-tan oil, 50% purity	Cumarone resin	OCI	Pohang, Gwangyang, Korea
	Xylenol	C ₈ H ₁₀ O	1300-71-6	Colorless or light-tan oil, 80% purity	Synthetic resins, solvents	OCI	Pohang, Korea
	Quinoline	C ₉ H ₇ N	91-22-5	Colorless or light-yellow oil, 98% purity	Disinfectants, herbicide	OCI	Gwangyang, Korea
	Cresol	C ₇ H ₈ O	1319-77-3	Colorless or light-pink oil, 70% purity	Insecticides, synthetic resins, solvents	OCI	Pohang, Korea
	Pitch	-	65996-93-2	Brown oil	Binder for aluminum smelting	OCI/Shandong OCI/ Ma Steel OCI Chemical	Pohang, Gwangyang, Korea / Shandong, Anhui, China
	Wash oil	-	90640-84-9	Yellowish-brown oil, 30% methylnaphthalene	Synthetic resins, solvent	OCI/Shandong OCI/ Ma Steel OCI Chemical	Pohang, Gwangyang, Korea / Shandong, Anhui, China
	Plasticizer (DINP)	C ₂₆ H ₄₂ O ₄	68515-48-0	Colorless liquid	PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc.	OCI	Pohang, Korea
	Plasticizer (DIDP)	C ₂₈ H ₄₆ O ₄	68515-49-1	Colorless liquid	PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc.	OCI	Trading business
	Plasticizer (DOTP)	C ₂₄ H ₃₈ O ₄	6422-86-2	Colorless liquid	PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc.	OCI	Pohang, Korea
	Plasticizer (TINTM)	C ₃₆ H ₆₀ O ₆	53894-23-8	Colorless liquid	PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc.	OCI	Trading business
	Plasticizer (DINA)	C ₂₂ H ₁₄ O ₄	33703-08-1	Colorless liquid	PVC Compound, Wiring, Deco sheet, Flooring, Wallpaper, Tarpaulin, Leather, etc.	OCI	Trading business
	Phthalic anhydride	C ₈ H ₄ O ₃	85-44-9	White solid	Petrochemical feedstock	OCI	Pohang, Korea
	Benzene	C ₆ H ₆	71-43-2	Colorless or light-yellow aromatic compound	Petrochemical feedstock	OCI	Gwangyang, Korea
	Aromatic polyester polyol	-	32472-85-8	Light-brown liquid	Petrochemical feedstock	OCI	Pohang, Korea
	Mixed xylene	C ₈ H ₁₀	1330-20-7	Colorless or light-yellow aromatic compound	Petrochemical feedstock	OCI	Gwangyang, Korea
	Toluene	C ₇ H ₈	108-88-3	Colorless or light-yellow aromatic compound	Petrochemical feedstock	OCI	Gwangyang, Korea
	C9	-	64742-95-6	Colorless or light-yellow aromatic compound	Petrochemical feedstock	OCI	Gwangyang, Korea
	Sodium hydrosulfide	NaSH	16721-80-5	Colorless or light-yellow aromatic compound	Heavy metal remover in the chemical industry	OCI	Gwangyang, Korea
	Non-Aromatics	-	64741-46-4	Colorless or light-yellow aromatic compound	Petrochemical feedstock	OCI	Gwangyang, Korea
	Carbon black oil		8001-58-9	Yellowish-brown oil	Carbon black	Shandong OCI/ Ma Steel OCI Chemical	Shandong, Anhui, China
Creosote		8001-58-9	Yellowish-brown oil	Carbon black, wood preservatives	OCI/Shandong OCI/ Ma Steel OCI Chemical	Pohang, Gwangyang, Korea / Shandong, Anhui, China	
Decant oil	C ₆ H ₅ CH ₃	71-43-2	Highly volatile colorless liquid, 60% benzene/40% toluene	Synthetic resins	Shandong OCI/ Ma Steel OCI Chemical	Shandong, Anhui, China	

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Subsidiaries

1
OCIDREAM

- Address: 2F, OCI Bldg., 94, Sogong-ro, Jung-gu, Seoul, 04532, Korea
- Tel: +82-2-776-7511
- Services: "colleague" restaurant, cultural projects
- Ownership: 100%

2
OCI CHINA CO., Ltd.

- Address: Room 302, Building 9, No. 696, Weihai Road, Jingan District, Shanghai, China
- Tel: +86-21-3372-2600
- Services: Chemical sales, business development
- Ownership: 100%

3
OCI JAPAN CO., Ltd.

- Address: 3F, Mita Kokusai Building, 1-4-28 Mita, Minato-ku, Tokyo, 108-0073, Japan
- Tel: +81-3-6400-5800
- Services: Carbon black and chemical sales, business development
- Ownership: 99.99%

4
SAEHAN RECYCLE CO., LTD.

- Address: 112, 3Sandan 3-gil, Buk-myeon, Jeongeup-si, Jeollabuk-do, Republic of Korea
- Tel: +82-63-535-0746
- Services: Recycled pyrolysis oil
- Ownership: 100%

Joint Ventures

5
SHANDONG OCI CO., Ltd.

- Address: No.1 Kunlunshan Road, Chemical Park of Xuecheng, Zaozhuang, Shandong, China. 277000
- Tel: +86-632-805-7103
- Services: Pitch, CBO, naphthalene
- Ownership: 80%

6
MA STEEL OCI CHEMICAL CO., Ltd.

- Address: No.51, Ligingchi Road, Chemical Industry Concentration Area, Yushan Economic Development Zone, Maanshan, Anhui, 243000, China
- Tel: +86-555-3500-375
- Services: Pitch, CBO, naphthalene and others
- Ownership: 60%

7
PHILKO PEROXIDE CORP.

- Address: Unit 8-1, 8th Floor, BDO Towers Paseo, 8741 Paseo de Roxas, Bel-Air, Makati City 1209 NCR Fourth District
- Tel: +63-2-889-6120
- Services: Hydrogen peroxide, other chemicals
- Ownership: 40%

8
HD HYUNDAI OCI CO., LTD.

- Address: 97-20, Daejuk 1-ro, Daesan-eup, Seosan-si, Chungcheongnam-do, Korea
- Tel: +82-41-671-6800
- Services: Carbon black
- Ownership: 49%



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Responsible Care

Responsible Care is a comprehensive global environment, health, and safety initiative implemented by the chemical industry worldwide. It promotes sustainability across the entire life cycle of chemical products, from development, manufacturing and sales to distribution, use, and disposal. As a member of Responsible Care, OCI remains committed to advancing sustainability management in line with the Responsible Care Guiding Principles and creating social value.

Responsible Care Guiding Principles

As a key national industry, the chemical industry seeks to pursue sustainable development by making continuous efforts to improve environmental, safety, and health performance, build social trust, and participate in global environmental conservation activities. As a member of the Korea Responsible Care Council, we will continue to practice responsible management in accordance with the following guiding principles.

- ① Establish Responsible Care as one of its management objectives and encourage all employees to participate in implementation programs.
- ② Strive to minimize potential risks throughout the product life cycle, including production, transportation, use, and disposal, while placing priority on the environment, safety, and health.
- ③ Actively communicate with and respond to the environmental, safety, and health concerns of employees, customers, local communities, and relevant organizations.
- ④ Provide customers with sufficient guidance and appropriate information on the hazards of chemical products to promote their safe use, transportation, and disposal.
- ⑤ Cooperate with government agencies and experts to resolve issues and develop technologies related to the environment, safety, and health.
- ⑥ Actively promote the exchange of environmental, safety, and health information with the international chemical industry and participate in relevant international activities.
- ⑦ Establish cooperative networks among companies to share environmental, safety, and health knowledge and experience and promote Responsible Care activities.

UNGC

In January 2024, OCI Holdings, OCI's holding company, joined the United Nations Global Compact (UNGC), one of the world's largest corporate sustainability initiatives, to advance sustainability management and fulfill its social responsibilities as a global green leader. In line with this commitment, OCI will apply and implement the Ten Principles of the UNGC across its corporate culture and business activities.

Membership in Major Associations

- Petrochemical Joint Registration Consortium
- Korea Chemicals Management Association
- Korea Responsible Care Council
- Korea Enterprises Federation
- Korea Chamber of Commerce and Industry
- Korea Listed Companies Association
- Korea Association for Chief Financial Officers
- Korea IR Service
- Korea Chemical Industry Association
- Korea Chlor Alkali Industry Association
- Triple I (International Isocyanate Institute)
- Korea Vinyl Environmental Council
- International Tar Association
- Japan Chemical Innovation and Inspection Institute
- The Rubber Society of Korea
- Korea Rubber Industry Association
- Korea Carbon and Nano Industry Association
- Korean Research Association of Silicone Industry
- Korea Semiconductor Industry Association
- Korea Industrial Technology Association (CTO Club)
- Korea Feed Ingredients Association
- Korea International Trade Association
- Korea Importers Association
- The Korean Society of Semiconductor & Display Technology

Inquiries About the Report

If you need additional information or have inquiries regarding this report, please contact us at:

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