

APPENDIX



Consolidated Financial Statements

Consolidated Financial Statements

Consolidated Statement of Financial Position

Consolidated Income Statement

Consolidated Statements of Comprehensive Income

Consolidated Statement of Changes in Equity

Consolidated Statements of Cash Flows

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Consolidated Statement of Financial Position

3rd period: As of December 31, 2025

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

Consolidated Financial Statements

Consolidated Financial Statements

Consolidated Statement of
Financial Position

Consolidated Income Statement

Consolidated Statements of Comprehensive Income

Consolidated Statement of
Changes in Equity

Consolidated Statements of
Cash Flows

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Consolidated Income Statement

3rd period: January 1, 2025 to December 31, 2025

2nd period: January 1, 2024 to December 31, 2024

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

Consolidated Statement of Comprehensive Income

3rd period: January 1, 2025 to December 31, 2025

2nd period: January 1, 2024 to December 31, 2024

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

Consolidated Financial Statements

Consolidated Financial Statements

Consolidated Statement of
Financial Position

Consolidated Income
Statement

Consolidated Statements of
Comprehensive Income

● Consolidated Statement of Changes in Equity

Consolidated Statements of
Cash Flows

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Consolidated Statement of Changes in Equity

3rd period: January 1, 2025 to December 31, 2025

2nd period: January 1, 2024 to December 31, 2024

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

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

Consolidated Financial Statements

Consolidated Financial Statements

Consolidated Statement of
Financial Position

Consolidated Income
Statement

Consolidated Statements of
Comprehensive Income

Consolidated Statement of
Changes in Equity

● Consolidated Statements of Cash Flows

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Consolidated Statement of Cash Flow

3rd period: January 1, 2025 to December 31, 2025

2nd period: January 1, 2024 to December 31, 2024

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. 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

Independent Auditor's Report

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

**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.

Independent Auditor's Report

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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**

ESG Data

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

● **Environment**

Social
Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Environment

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.

ESG Data

Environment

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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

Environment

Social
Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

ESG Data

Environment

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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

● Environment

Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

ESG Data

Environment

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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

● **Environment**

Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

ESG Data

Environment

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		

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

● **Environment**

Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

ESG Data

Environment

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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

● Environment

Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

ESG Data

Environment

Water

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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

Environment

Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

ESG Data

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

● **Environment**

Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Environment

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	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	Environmental investment costs by site	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.

ESG Data

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

Environment

Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Environment

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

ESG Data

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

Environment

• Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Social

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
		50 or older	25	26	25
	Full-time	Male	29	30	30
		Female	1	1	2
	Non-standing	Male	2	2	3
		Female	1	1	1
	Registered	Male	4	4	4
Female		1	1	1	
Non-registered	Male	27	28	29	
	Female	1	1	2	

Classification		Unit	2023	2024	2025	
Employee status	Total number of employees	Persons	1,581	1,581	1,649	
		Gender				
		Male	Persons	1,475	1,497	1,561
		Female	Persons	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
		Permanent employees (male)	Persons	1,438	1,428	1,481
	By employment type	Permanent employees (female)	Persons	97	76	79
		Contract employees (male)	Persons	37	69	80
		Contract employees (female)	Persons	9	8	9
		Team Manager	Persons	70	69	74
		Manager	Persons	247	250	256
	By position	Associate	Persons	124	121	126
		Research staff	Persons	74	74	77
		Technical staff	Persons	50	96	1,026
		Others	Persons	1016	971	90

ESG Data

Social

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	Persons	1,613	1,614	1,685	
	Total number of employees	White	Percentage	%	0.06	0.06	0.00
		Black	Persons	Persons	1	1	0
		Hispanic	Persons	Persons	0	0	0
	Asian	Ratio	%	6.69	6.81	6.65	
		Persons	Persons	Persons	108	110	112
		Number of managers	Percentage	Persons	0	0	0
	White	Persons	Persons	Persons	0	0	0
		Black	%	Persons	0	0	0
Hispanic		Persons	Persons	0	0	0	
Minority groups	Number of current employees with disabilities	Persons	Persons	17	15	16	
	Number of current employees eligible for veterans' benefits	Persons	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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

Environment

Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

ESG Data

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

Environment

• Social

Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Social

Recruitment

	Classification	Unit	2023	2024	2025	
New hires	Gender	Persons	174	152	135	
		Male	150	138	121	
	Female	Persons	24	14	14	
		Under 30	Persons	104	73	104
	By age	Ages 30 to 49	Persons	56	53	30
		50 or older	Persons	14	26	1
		Disabled	Persons	0	0	0
	Minority groups	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	Gender	Persons	205	168	110	
		Male	173	133	98	
	Female	Persons	32	35	12	
		Under 30	Persons	41	61	50
	By age	Ages 30 to 49	Persons	93	49	34
		50 or older	Persons	71	58	26
		Asian	Persons	205	168	109
	By race/ ethnicity	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	78
Pay gap	Median gender pay gap	%	53	78	73	
		Average performance bonus gap	%	90	98	112
	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) $((\text{Total revenue}) - ((\text{Total operating expenses}) - (\text{Total employee-related expenses}))) / (\text{Total employee-related expenses})$

ESG Data

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

- Environment
- **Social**
- Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Social

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

ESG Data

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

Environment

Social

● Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Economy and Governance

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

ESG Data

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

Environment

Social

● Economy and Governance

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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		

Ethics and Compliance Risk Assessment

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

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.

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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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	

GRI Index

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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	-	-
	207-1	Approach to tax	77~78	-
GRI 207: Tax 2019	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	-

GRI Index

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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	

GRI Index

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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.2	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	
Hazardous Waste Management	RT-CH-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Cases	0	
		Description of water management risks and discussion of strategies and practices to mitigate those risks	-	30	
		Amount of hazardous waste generated	Tons	4,908.98	
Community Relations	RT-CH-150a.1	Percentage recycled	%	8.18	
		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
		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
Activity Metric	RT-CH-540a.2	Number of transport incidents	Cases	-	Not reported
		Production volume of the Basic Chemicals business segment	Tons	139,000	Business Report for the 3rd Period
Activity Metric	RT-CH-000.A	Production volume of the Carbon Chemicals business segment	Tons	1,007,000	Business Report for the 3rd Period

GHG Verification Statement

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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.

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Third-Party Assurance Statement

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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



Product List

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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	

Product List

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

Category	Product name	Molecular formula	Cas no.	Characteristics	Key applications	Company	Plants
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

Global Network

Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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%



Consolidated Financial Statements

Independent Auditor's Report

ESG Data

GRI Index

TCFD

SASB Index

GHG Verification Statement

Third-Party Assurance Statement

Product List

Global Network

Responsible Care

Key Association Memberships

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:

Date of Publication June 2026
Publishers Yoo-Shin Kim
Issued by Corporate Planning Team, OCI Building, 94 Sogong-ro, Jung-gu, Seoul, 04532
Phone 02-727-9376
Email oci_csr@oci.co.kr
Website www.oci.co.kr

MEMBER OF
Dow Jones Sustainability Indices
 In Collaboration with RobecoSAM